COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE GAS	**)**	
AND ELECTRIC COMPANY FOR AN ADJUSTMENT	**)**	**CASE NO.**
OF ITS ELECTRIC AND GAS RATES AND FOR	**)**	**2016-00371**
CERTIFICATES OF PUBLIC CONVENIENCE AND	**)**	
NECESSITY	**)**	

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC 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.

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

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

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

K 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. Elzy (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.

Robt M. Conroy
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.

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

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

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.

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

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.

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 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.

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

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.

W. Seelye

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.

Hanna Kimmel (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

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.

Mary Q Wheeler (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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 Louisville Gas and Electric Company's ("LG&E") current bylaws. There have been no changes made to the bylaws since LG&E's last rate case.

BY-LAWS

OF

LOUISVILLE GAS AND ELECTRIC COMPANY

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

BY-LAWS

OF

LOUISVILLE GAS AND ELECTRIC COMPANY

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

ARTICLE I

MEETINGS OF STOCKHOLDERS

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

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

Section 3. A stockholder may vote in person or by proxy, filed with the Secretary of the Company before or immediately upon the convening of the meeting.

Section 4. Any action required or permitted to be taken by the stockholders of the Company at a meeting of such holders may be taken without such a meeting only if a consent in writing setting forth the action so taken shall be signed by all of the stockholders entitled to vote with respect to the subject matter thereof.

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

ARTICLE II

BOARD OF DIRECTORS

Section 1. (a) The Board shall be composed of such number of Directors as shall be set by resolution of the Board. Regular meetings of the Board of Directors shall be held at such time and place as may be fixed by the Board of Directors. The number of Directors may be changed from time to time by resolution of the Board of Directors or by amendment to these 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.

(b) Advance notice of stockholder nominations for the election of directors shall be given in the manner provided in Section 2 of Article IV of these By-Laws.

(c) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances: (i) newly created directorships resulting from any increase in the number of directors and any vacancies on the Board of Directors resulting from death, resignation, disqualification, removal or other cause shall be filled by the affirmative vote of a majority of the remaining directors then in office, even though less than a quorum of the Board of Directors; (ii) any director elected in accordance with the preceding clause (i) shall hold office until the next annual meeting of the shareholders or until such director's successor shall have been elected and qualified, whichever is later; and (iii) no decrease in the number of directors constituting the Board of Directors shall shorten the term of any incumbent director.

(d) Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, any director may be removed from office, with or without cause, only by the affirmative vote of the holders of at least 80% of the combined voting power of the then outstanding shares of the Company's stock entitled to vote generally (as defined in Article Eighth of the Company's Amended Articles of Incorporation), voting together as a single class. Notwithstanding the foregoing provisions of this Paragraph (d), if at any time any stockholders of the Company have cumulative voting rights with respect to the election of directors and less than the entire Board of Directors is to be removed, no director may be removed from office if the votes cast against his removal would be sufficient to elect him as a director if then cumulatively voted at an election of the class of directors of which he is a part.

Section 2. Regular Meetings shall be held at such time and place as may be fixed by the Board of Directors.

Section 3. Special Meetings of the Board of Directors shall be held at the call of the Chairman or of the President, or, in their absence, of a Vice President, or at the request in writing of not less than three (3) members of the Board.

Section 4. Regular and Special Meetings may be held outside of the State of Kentucky.

Section 5. Notices of Regular and Special Meetings shall be sent to each director at least one (1) day prior to the meeting.

Section 6. The business and affairs of the Company shall be managed by or under the direction of the Board of Directors, except as may be otherwise provided by law or by the Company's Amended Articles of Incorporation. Unless otherwise provided by law, at each meeting of the Board of Directors, the presence of one-third of the fixed number of directors shall constitute a quorum for the transaction of business. Except as provided in Section l(c) of this Article II, the vote of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors. In case at any meeting of the Board of Directors a quorum shall not be present, the members of the Board of Directors present may by majority vote adjourn the meeting from time to time until a quorum shall attend.

Section 7. Directors may receive such fees or compensation for their services as may be authorized by resolution of the Board of Directors. In addition, expenses of attendance, if any, may be allowed for attendance at each regular or special meeting.

Section 8. The Board of Directors, by resolution adopted by a majority of the full Board of Directors, may designate from among its members an executive committee and one or more other committees each of which, to the extent provided in such resolution, shall have and exercise all the authority of the Board of Directors, but no such committee shall have the authority to take action that under Kentucky law can only be taken by a board of directors.

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

ARTICLE III

OFFICERS

Section 1. The officers of the Company shall be a Chief Executive Officer, President, Chief Financial Officer, one or more Vice Presidents, Secretary, Treasurer, Controller and such other officers (including, if so directed by a resolution of the Board of Directors, Chairman of the Board) as the Board or the Chief Executive Officer may from time to time elect or appoint. Any two of the offices may be combined in one person, but no officer shall execute, acknowledge, or verify any instrument in more than one capacity. If practicable, officers are to be elected or appointed by the Board of Directors or the Chief Executive Officer at the first meeting of the Board following the annual meeting of stockholders and, unless otherwise specified, shall hold office for one year or until their successors are elected and qualified. Any vacancy shall be filled by the Board of Directors or the Chief Executive Officer. Except as provided below, officers shall perform those duties usually incident to the office or as otherwise required by the Board of Directors, the Chief Executive Officer, or the officer to whom they report. An officer may be removed with or without cause and at any time by the Board of Directors or by the Chief Executive Officer.

Chief Executive Officer

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

President

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

Chief Financial Officer

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

Vice Presidents

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

Secretary

Section 6. The Secretary shall be present at and record the proceedings of all meetings of the Board of Directors and of the stockholders, give notices of meetings of Directors and stockholders, have custody of the seal of the Company and affix it to any instrument requiring the same, and shall have the power to sign certificates for shares of stock of the Company.

Treasurer

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

Controller

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

Chairman of the Board

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

ARTICLE IV

CAPITAL STOCK CERTIFICATES AND DIRECTOR NOMINATIONS

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

Section 2. Except as otherwise provided in or fixed by or pursuant to the provisions of Article Fourth of the Company's Amended Articles of Incorporation relating to the rights of the holders of any class or series of stock having a preference over the Company's Common Stock as to dividends or upon liquidation to elect directors under specified circumstances, nominations for the election of directors may be made by the Board of Directors or a committee appointed by the Board of Directors or by any stockholder entitled to vote in the election of directors generally.

However, any stockholder entitled to vote in the election of directors generally may nominate one or more persons for election as director or directors at a stockholders' meeting only if written notice of such stockholder's intent to make such nomination or nominations has been given either by personal delivery or by United States mail, postage prepaid, to the Secretary of the Company not later than 90 days in advance of such meeting; provided, however, that in the event the date of the meeting is not publicly announced by the Company by mail, press release or otherwise more than 100 days prior to the meeting, notice by the stockholder to be timely must be delivered not later than the close of business on the tenth day following the date on which notice of such meeting was first communicated to stockholders. Each such notice shall set forth (a) the name and address of the stockholder who intends to make the nomination and of the person or persons to be nominated; (b) a representation that the stockholder is a holder of record of stock of the Company entitled to vote at such meeting and intends to appear in person or by proxy at the meeting to nominate the person or persons specified in the notice; (c) a description of all arrangements or understandings between the stockholder and each nominee and any other person or persons (naming such person or persons) pursuant to which the nomination or nominations are to be made by the stockholder; (d) such other information regarding each nominee proposed by such stockholder as would be required to be included in a proxy statement filed pursuant to the proxy rules of the Securities and Exchange Commission, had the nominee been nominated, or intended to be nominated, by the Board of Directors; and (e) the consent of each nominee to serve as a director of the Company if so elected. The Chairman of the meeting may refuse to acknowledge the nomination of any person not made in compliance with the foregoing procedure.

ARTICLE V

LOST STOCK CERTIFICATES

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

ARTICLE VI.

DIVIDENDS ON PREFERRED STOCK

Dividends upon the 5% Cumulative Preferred Stock, $25 Par value, if declared, shall be payable on January 15, April 15, July 15 and October 15 of each year. If the date herein designated for the payment of any dividend shall, in any year, fall upon a legal holiday, then the dividend payable on such date shall be paid on the next day not a legal holiday.

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

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

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

ARTICLE VII

FINANCE

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

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

ARTICLE VIII

SEAL

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

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

ARTICLE IX

AMENDMENTS

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

ARTICLE X

INDEMNIFICATION

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

Section 2. Right of Indemnitee to Bring Suit. If a claim under Section 1 of this Article X is not paid in full by the Company within sixty days after a written claim has been received by the Company (except in the case of a claim for an advancement of expenses, in which case the applicable period shall be twenty days), the indemnitee may at any time thereafter bring suit against the Company to recover the unpaid amount of the claim. If successful in whole or in part to any such suit or in a suit brought by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the indemnitee also shall be entitled to be paid the expense of prosecuting or defending such suit. In (i) any suit brought by the indemnitee to enforce a right to indemnification hereunder (other than a suit to enforce a right to an advancement of expenses brought by an indemnitee who will not be a director of the Company at the time such advance is made) it shall be a defense that, and in (ii) any suit by the Company to recover an advancement of expenses pursuant to the terms of an undertaking the Company shall be entitled to recover such expenses upon a final adjudication that, the indemnitee has not met the standard of conduct that makes it permissible hereunder or under the Kentucky Business Corporation Act (the "applicable standard of conduct") for the Company to indemnify the indemnitee for the amount claimed. Neither the failure of the Company (including its Board of Directors, independent legal counsel or its stockholders) to have made a determination prior to the commencement of such suit that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct, nor an actual determination by the Company (including its Board of Directors, independent legal counsel or its stockholders) that the indemnitee has not met the applicable standard of conduct, shall create a presumption that the indemnitee has not met the applicable standard of conduct or, in the case of such a suit brought by the indemnitee, be a defense to such suit. In any suit brought by the indemnitee to enforce a right to indemnification or to an advancement of expenses hereunder, or by the Company to recover an advancement of expenses pursuant to the terms of an undertaking, the burden of proving that the indemnitee is not entitled to be indemnified or to such advancement of expenses under this Article X or otherwise shall be on the Company.

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

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

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

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

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

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LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 2

Responding Witness: Valerie L. Scott

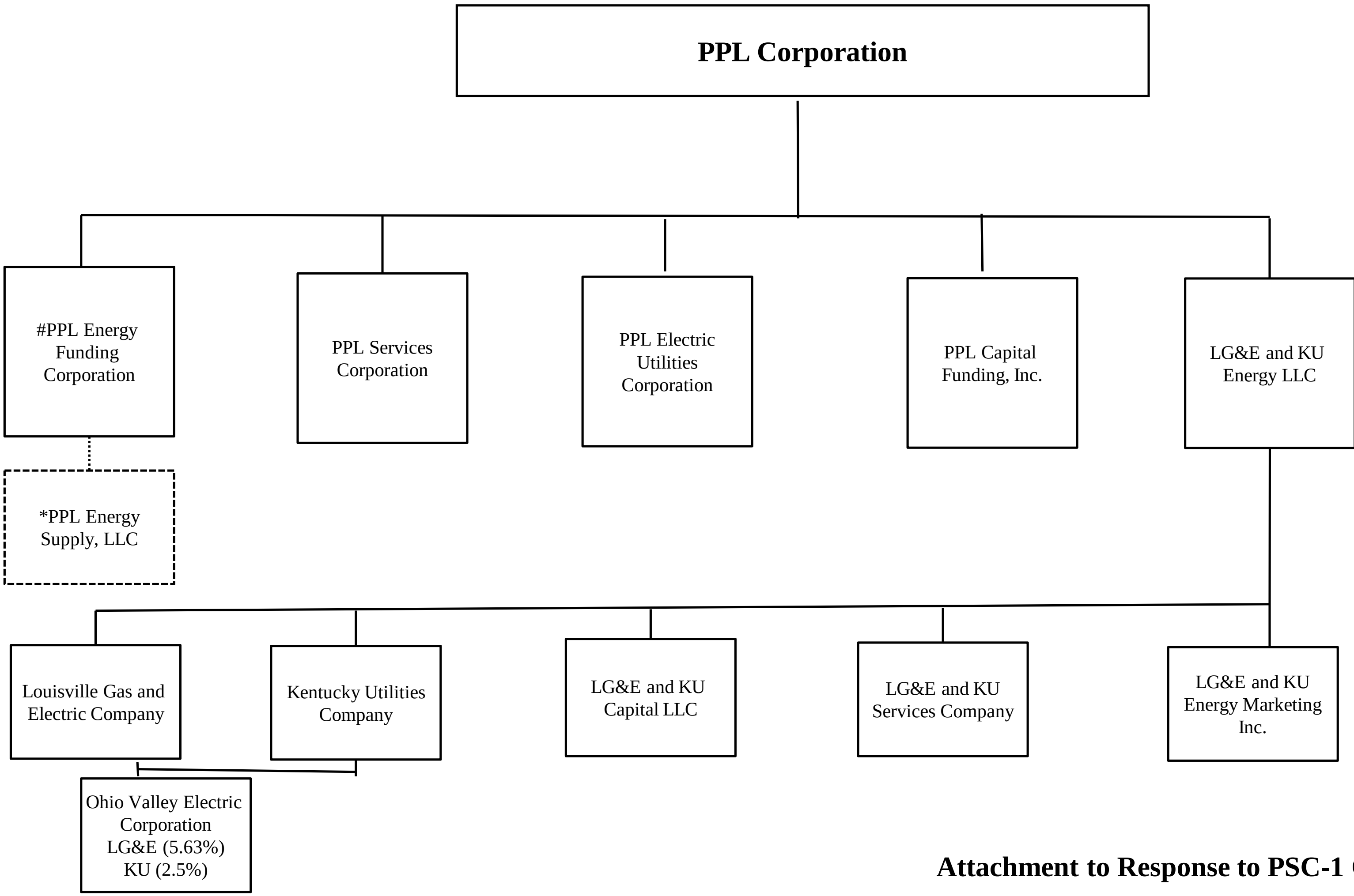
Q-2. Provide the current organization chart, showing the relationship between the utility and any affiliates, divisions, etc. Show the relative positions of all entities and affiliates with which the utility routinely has business transactions.

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

- LG&E and KU Energy LLC ("LKE") – Parent company of LG&E and wholly owned subsidiary of PPL.
- Kentucky Utilities Company ("KU") – Electric utility subsidiary of LKE and sister utility company of LG&E.
- LG&E and KU Services Company ("LKS") – Centralized service company as permitted under FERC rules and regulations for LG&E and KU 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.
- Ohio Valley Electric Corporation – An entity that owns and operates two coal-fired power plants in which LG&E owns a 5.63% 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.

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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

Louisville Gas and Electric Company
Case No. 2016-00371

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	$ 819,304	39.93%	$ 984,304	44.26%	$ 896,104	38.09%	$ 896,104	38.64%	$ 942,156	38.41%
2	Short-Term Debt	67,824	3.31%	78,241	3.52%	221,999	9.44%	170,400	7.35%	174,876	7.13%
3	Preferred Stock	70,425	3.43%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4	Common Equity	1,094,134	53.33%	1,161,164	52.22%	1,234,461	52.47%	1,252,740	54.01%	1,335,909	54.46%
5	Other	-	-	-	-	-	-	-	-	-	-
6	Total Capitalization	$ 2,051,687	100.00%	$ 2,223,709	100.00%	$ 2,352,564	100.00%	$ 2,319,245	100.00%	$ 2,452,941	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	$ 1,105,636	44.54%	$ 1,105,915	42.77%	$ 1,354,403	46.00%	$ 1,354,744	39.82%	$ 1,654,729	44.28%	$ 1,654,867	43.07%
2	Short-Term Debt	-	0.00%	54,993	2.13%	19,997	0.68%	263,956	7.76%	141,969	3.80%	$ 127,977	3.33%
3	Preferred Stock	-	0.00%	-	0.00%	-	0.00%		0.00%	-	0.00%	$ -	0.00%
4	Common Equity	1,376,846	55.46%	1,424,518	55.10%	1,570,219	53.32%	1,783,851	52.42%	1,940,270	51.91%	$ 2,059,677	53.60%
5	Other	-	-	-	-	-	-		-	-	-	-	-
6	Total Capitalization	$ 2,482,481	100.00%	$ 2,585,426	100.00%	$ 2,944,619	100.00%	$ 3,402,551	100.00%	$ 3,736,968	99.99%	$ 3,842,521	100.00%

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

Louisville Gas and Electric Company
Case No. 2016-00371

Question No. 3

Responding Witness: Daniel K. Arbough

Calculation of Average Test Year 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[1] (g)	Retained Earnings (h)	Total Common Equity (i)
1	Balance Beginning	3,736,968	1,654,729	141,969	-	841,416	1,098,854	1,940,270
2	January 2016	3,778,991	1,654,745	158,974	-	841,416	1,123,856	1,965,272
3	February 2016	3,753,799	1,654,760	140,979	-	841,416	1,116,644	1,958,060
4	March 2016	3,737,849	1,654,775	81,980	-	871,416	1,129,678	2,001,094
5	April 2016	3,742,270	1,654,790	76,712	-	871,416	1,139,352	2,010,768
6	May 2016	3,727,483	1,654,806	86,990	-	871,416	1,114,271	1,985,687
7	June 2016	3,787,258	1,654,821	110,484	-	888,416	1,133,537	2,021,953
8	July 2016	3,828,517	1,654,836	127,989	-	888,416	1,157,276	2,045,692
9	August 2016	3,805,033	1,654,852	106,993	-	888,416	1,154,772	2,043,188
10	September 2016	3,842,521	1,654,867	127,977	-	888,416	1,171,261	2,059,677
11	October 2016	3,852,671	1,654,882	125,594	-	888,416	1,183,779	2,072,195
12	November 2016							
13	December 2016							
14	Total	41,593,360	18,202,863	1,286,641	-	9,580,576	12,523,280	22,103,856
15	Average Balance	3,781,214	1,654,806	116,967	-	870,961	1,138,480	2,009,441
16	Average Capitalization Ratios		43.76%	3.09%	0.00%	23.03%	30.11%	53.14%
17	End-of-period Capitalization Ratios		42.95%	3.26%	0.00%	23.06%	30.73%	53.79%

Note 1: Common Stock (g) includes Common Stock, Common Stock Expense, Paid in Capital and Other Comprehensive Income.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 4

Responding Witness: Daniel K. Arbough

Q-4. Provide the following:

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

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

A-4. a. See attached.

b. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371

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	5/1/2027	$ 25,000,000	0.839%	0.839%	1.562%	AAA; Aaa	Secured	$ 390,448
2	Pollution Control Bond (Variable Rate)	8/9/2000	8/1/2030	83,335,000	0.240%	0.240%	0.768%	AAA; Aaa	Secured	640,001
3	Pollution Control Bond (Variable Rate)	9/11/2001	9/1/2027	10,104,000	0.660%	0.660%	1.162%	AAA; Aaa	Secured	117,371
4	Pollution Control Bond (Variable Rate)	3/6/2002	9/1/2026	22,500,000	0.250%	0.250%	0.745%	A-/A2; A1/P-1	Secured	167,650
5	Pollution Control Bond (Variable Rate)	3/6/2002	9/1/2026	27,500,000	1.050%	1.050%	1.538%	A-/A2; A1/P-1	Secured	422,826
6	Pollution Control Bond (Variable Rate)	3/22/2002	11/1/2027	35,000,000	1.350%	1.350%	1.698%	A-/A2; A1/P-1	Secured	594,276
7	Pollution Control Bond (Variable Rate)	3/22/2002	11/1/2027	35,000,000	1.350%	1.350%	1.697%	A-/A2; A1/P-1	Secured	593,930
8	Pollution Control Bond (Variable Rate)	10/23/2002	10/1/2032	41,665,000	0.482%	0.482%	1.060%	AAA; Aaa	Secured	441,542
9	Pollution Control Bond (Put Rate)	11/20/2003	10/1/2033	128,000,000	1.650%	1.650%	2.022%	AAA; Aaa	Secured	2,587,884
10	Pollution Control Bond (Put Rate)	4/13/2005	2/1/2035	40,000,000	2.200%	2.200%	2.590%	AAA; Aaa	Secured	1,036,036
11	Pollution Control Bond (Put Rate)	4/26/2007	6/1/2033	31,000,000	1.150%	1.150%	1.479%	AAA; Aaa	Secured	458,338
12	Pollution Control Bond (Put Rate)	4/26/2007	6/1/2033	35,200,000	1.600%	1.600%	1.853%	AAA; Aaa	Secured	652,400
13	Pollution Control Bond	4/26/2007	6/1/2033	60,000,000	4.600%	4.600%	4.762%	AAA; Aaa	Secured	2,856,914
14	First Mortgage Bond	11/16/2010	11/15/2040	282,429,120	5.125%	5.162%	5.252%	A; A2	Secured	14,832,954
15	First Mortgage Bond	11/14/2013	11/15/2043	248,327,650	4.650%	4.674%	4.166%	A-; A2	Secured	10,345,330
16	First Mortgage Bond	9/28/2015	10/1/2025	299,874,369	3.300%	3.305%	3.855%	A; A1	Secured	11,560,268
17	First Mortgage Bond	9/28/2015	10/1/2045	249,794,328	4.375%	4.378%	4.811%	A; A1	Secured	12,017,797
18	Revolving Credit Facility									1,128,175
19	Interest Rate Swaps									8,718,479
21										
22										
23	Total Long-Term Debt and Annualized Cost			$ 1,654,729,467						$ 69,562,619
24										
25	Annualized Cost Rate (Total col (j) / Total Col. (d))			4.204%						

(1) Nominal Rate. (For Variable Rate/Put 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 Cost and Credit Enhancement Cost
(4) Standard and Poor's / Moody's
(5) Bonds are shown net of discount.

Louisville Gas and Electric Company
Case No. 2016-00371

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	$ 141,969,180	Various	0.716%	$ 1,016,499
2	Total Short-Term Debt and Annualized Cost			$ 141,969,180			$ 1,016,499
3	Annualized Cost Rate (Total col (g) / Total Col. (d))			0.716%			
4	Actual Interest Paid or Accrued on Short-Term Debt During the Year						1,031,154
5	Average Short-Term Debt - Format 3, Schedule 2						210,351,515
6	Test-Year Interest Cost Rate (Actual Interest / Average Short-Term Debt)						0.490%

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 5

Responding Witness: Daniel K. Arbough

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

A-5. There were no outstanding issues of preferred stock during the twelve-months ending December 31, 2015.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 6

Responding Witness: Daniel K. Arbough

Q-6. Provide the following:

a. List all issues of common stock in the primary market during the 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 LG&E common stock during the 10 most recent calendar years.

b. See attached.

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

Louisville Gas and Electric Company
Case No. 2016-00371

Question No. 6b

Responding Witness: Daniel K. Arbough

Quarterly and Annual Common Stock Information
For the Periods Shown

Period Equity	Average Number of Shares Outstanding	Book Value ($)	Earnings Per Share (1) ($)	Dividend Rate per Share (2) ($)	Return on Average Common (3) (%)
2011 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.84	0.81	2.90%
2nd Quarter	21,294,223	425,170,424	0.94	1.17	1.48%
3rd Quarter	21,294,223	425,170,424	2.02	0.61	3.15%
4th Quarter	21,294,223	425,170,424	1.03	1.31	1.59%
Annual	21,294,223	425,170,424	5.83	3.91	9.12%
2012 Calendar Year:					
1st Quarter	21,294,223	425,170,424	1.18	0.70	1.82%
2nd Quarter	21,294,223	425,170,424	1.18	0.75	1.81%
3rd Quarter	21,294,223	425,170,424	2.02	0.76	3.05%
4th Quarter	21,294,223	425,170,424	1.39	1.31	2.07%
Annual	21,294,223	425,170,424	5.77	3.53	8.77%
2013 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.08	0.89	3.06%
2nd Quarter	21,294,223	425,170,424	1.34	1.36	1.91%
3rd Quarter	21,294,223	425,170,424	2.30	0.89	3.23%
4th Quarter	21,294,223	425,170,424	1.73	1.50	2.38%
Annual	21,294,223	425,170,424	7.45	4.65	10.57%
2014 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.41	1.27	3.25%
2nd Quarter	21,294,223	425,170,424	1.67	1.55	2.20%
3rd Quarter	21,294,223	425,170,424	2.12	1.08	2.70%
4th Quarter	21,294,223	425,170,424	1.69	1.36	2.07%
Annual	21,294,223	425,170,424	7.90	5.26	10.14%
2015 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.52	1.08	2.98%
2nd Quarter	21,294,223	425,170,424	1.65	1.64	1.92%
3rd Quarter	21,294,223	425,170,424	2.74	1.08	3.15%
4th Quarter	21,294,223	425,170,424	1.81	1.78	2.02%
Annual	21,294,223	425,170,424	8.71	5.59	10.03%
2016 Calendar Year:					
1st Quarter	21,294,223	425,170,424	2.62	1.17	2.83%
2nd Quarter	21,294,223	425,170,424	1.87	1.69	1.98%
3rd Quarter	21,294,223	425,170,424	2.99	1.22	3.12%

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

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

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

Louisville Gas and Electric Company
Case No. 2016-00371

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	117	120	90	95	128	124	123	159	168	185
Additions										
Federal income taxes - current	61	34	37	26	29	12	(2)	52	(25)	(16)
State income taxes - current	11	7	4	4	6	8	3	16	10	3
Federal income taxes - deferred	(7)	10	(2)	14	34	52	65	28	114	114
State income taxes - deferred	(1)	2	(3)	2	3	2	5	(2)	6	14
Investment tax credit	(1)	5	4	1	(3)	(3)	(3)	(2)	(2)	(1)
Mark to market impact of derivative instruments	-	-	35	(20)	(19)	-	-	-	-	-
Fixed charges	47	53	60	46	48	46	44	44	51	61
Income Available for Fixed Charge Coverage	227	231	225	168	226	241	235	295	322	360
Fixed charges:										
Interest expense	41	50	58	44	46	44	42	42	49	57
Preferred Stock dividends per statements of income	4	1	-	-	-	-	-	-	-	-
Estimated interest component of operating rentals	2	2	2	2	2	2	2	2	2	4
Fixed Charges	47	53	60	46	48	46	44	44	51	61
Fixed Charge Coverage Ratio	**4.83**	**4.36**	**3.75**	**3.65**	**4.71**	**5.24**	**5.34**	**6.70**	**6.31**	**5.90**

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 8

Responding Witness: Valerie L. Scott

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

A-8. See attached.

Louisville Gas & Electric Company
Case No. 2016-00371

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
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359	Appendix 1 Backup Certification Organization Chart
450	Derivatives and Hedging
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455	Contingencies
456	Pension and Postretirement Plans
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551	Oracle System Interface Balancing
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650	Capital - Additions and Retirements Policy and Procedures
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660	Contract Retainage
750	Oracle Burdening Process
751	AP-Manual Accrual
850	Form for Excess and/or Obsolete Inventory Review
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950	Comprehensive Spreadsheet
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959	Escheatment
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962	Compliance with GAAP
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-----	Tax Audits
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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

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*

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(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.

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(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

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(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 Rececs Procedures
- EiS report "LKE High Risk BS Trending"

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

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(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*

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(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, 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:

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- 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.

(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.)

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

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(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.

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(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.

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(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*

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(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.

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(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.

<u>Reports Generated and Recipients:</u>

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(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)

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(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:

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(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).

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(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.

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(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:

<u>Detailed Procedures Performed:</u>

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*

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

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 4^{th} 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.)

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.

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- 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

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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.

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(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.

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(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)

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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

(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:

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(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.

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(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

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(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

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(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.

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(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.

<u>Quantitative</u>

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

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(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

budget for the first quarter, projected full year pretax income from the 2^{nd} and 3^{rd} 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 2^{nd} and 3^{rd} 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 2^{nd} and 3^{rd} 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;

- 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.

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(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

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(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"*

(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.

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(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.

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(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

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(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

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(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		9ME 09/30/14		3ME 09/30/14	
Fin Statement Line Item	Company	Debit	Credit	Debit	Credit

($ in thousands)

	LG&E				
Copy entry(ies) into this space	LG&E				
	LG&E				
	LG&E				

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

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

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

Qualitative Assessment

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

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

  Insert comments addressing factor

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

  Insert comments addressing factor

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

  Insert comments addressing factor

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

  Insert comments addressing factor

- Whether it affects compliance with regulatory requirements.

  Insert comments addressing factor

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

Insert comments addressing factor

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

Insert comments addressing factor

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

Insert comments addressing factor

Materiality Assessment Conclusion

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

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

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

SOX Assessment

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

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

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

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

"63. The severity of a deficiency depends on -

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

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

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

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

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

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

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

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

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

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

SOX Assessment Conclusion

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

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

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

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

Required Disclosures

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

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

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

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

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

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

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

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

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*

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

Guidance for Preparing an Error Assessment Memo

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

Disclosures

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

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

Therefore, the disclosure should include:

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

Material Weakness Disclosure:

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

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

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

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

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

Guidance for Preparing an Error Assessment Memo

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

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

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

355 - SEC Reporting Requirements

(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

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.

<u>Reports Generated and Recipients:</u>

EIS query - GL_Trial Balance review

<u>Additional Controls or Responsibility Provided by Other Procedures:</u>

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

<u>Regulatory Requirements:</u>

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

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[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.

357 - Assets/Liabilities Classification

(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.

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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:

<u>Procedures</u>

<u>Filing Requirements</u>

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 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

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(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.

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(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

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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)

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

Corresponding PPL Policy No. and Name:

None

Key Contact:

Manager, Financial Reporting

Administrative Responsibility:

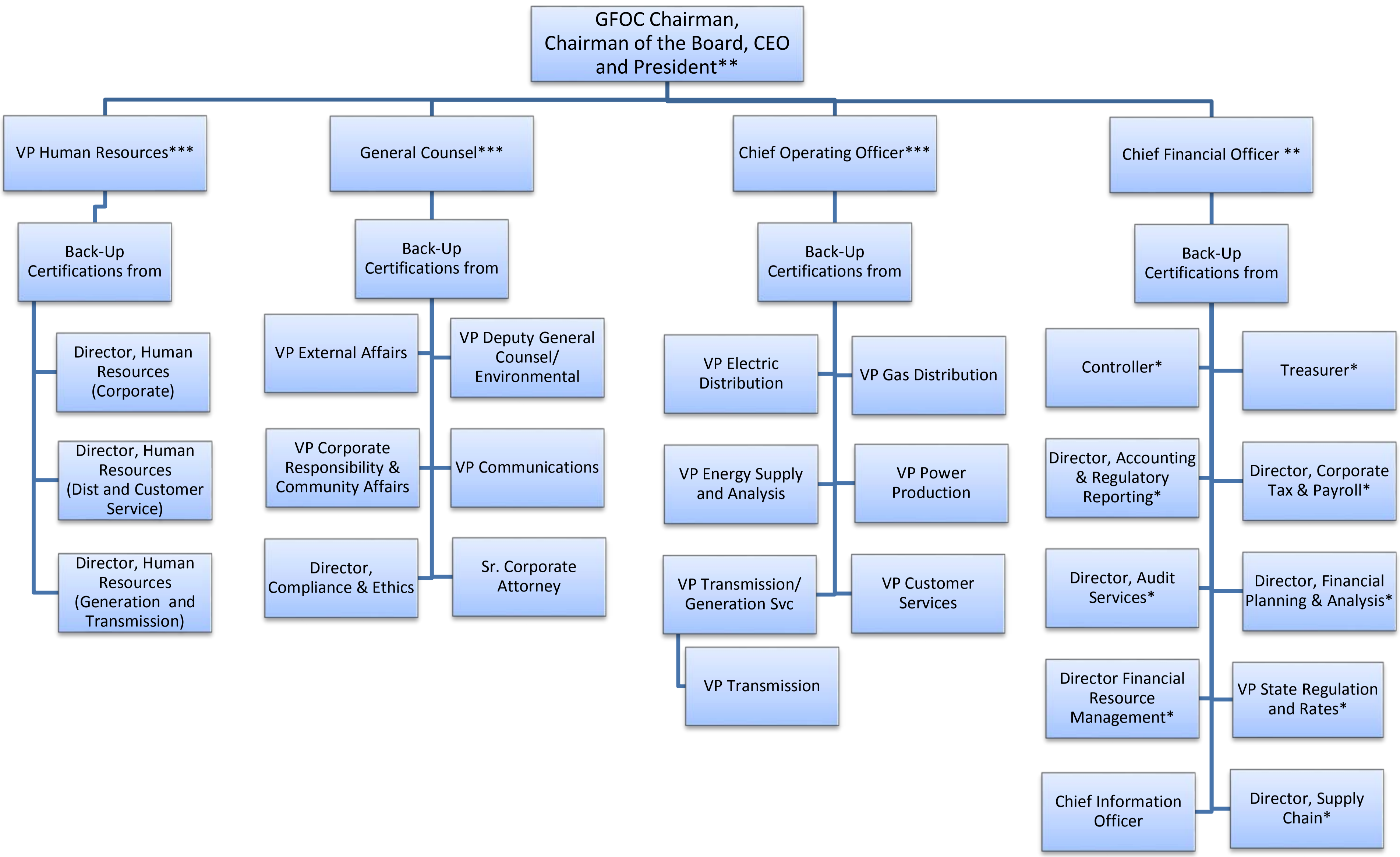
Controller

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.

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(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:

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(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.

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

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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:

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(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:

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(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

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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

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(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.

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(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

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(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

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(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,

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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.

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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.

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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.

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

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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.

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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.

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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.

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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.

- **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.

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- 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.

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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

LG&E and KU Energy LLC Accounting Policy and Procedures

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(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

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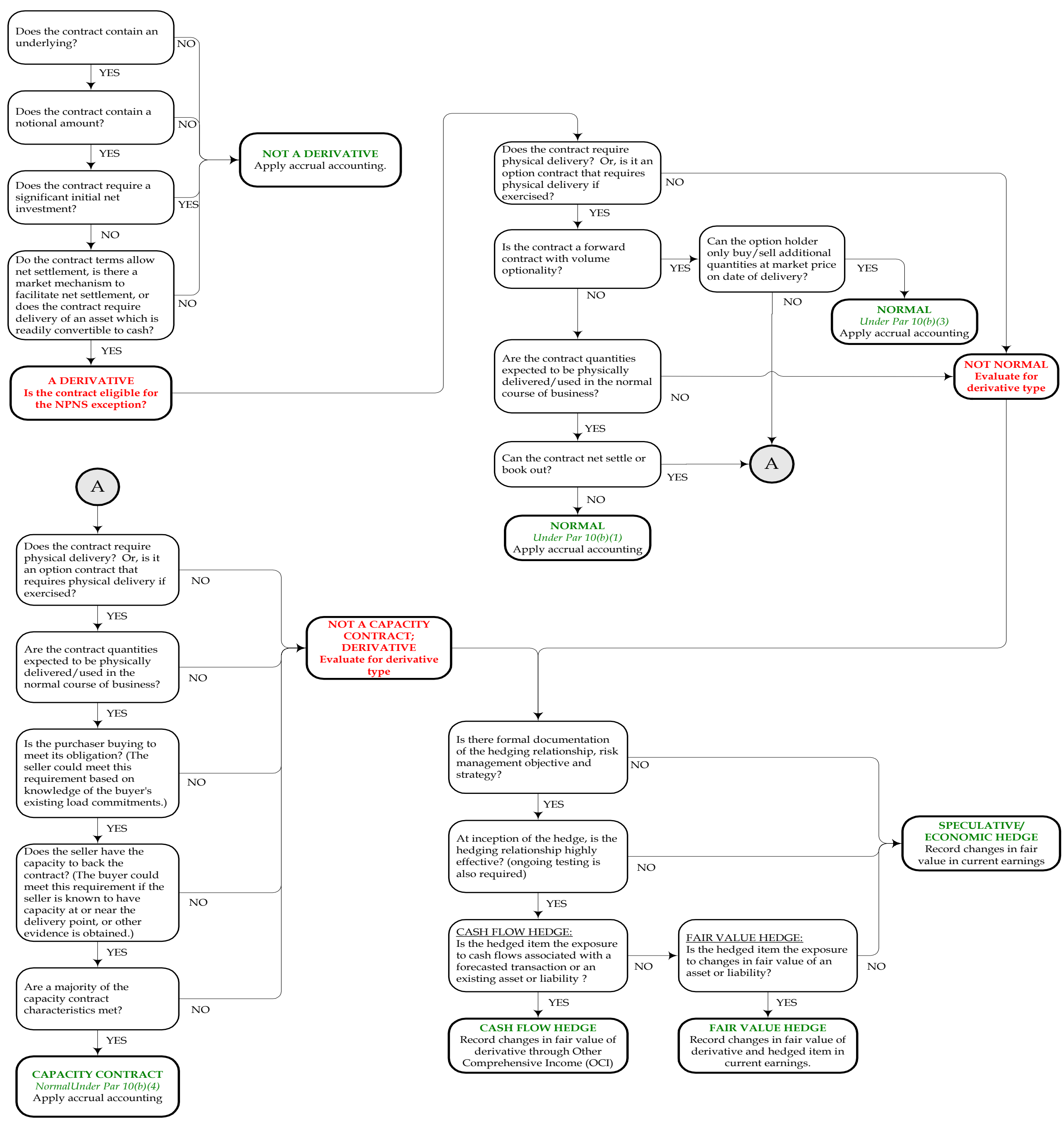
Appendix 1: Derivative Evaluation Flowchart



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APPENDIX 2 - Derivative

ASC 815 - Derivative Evaluation Worksheet
Counterparty Name

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

Additional Comments (Overview)

Summary of Conclusions:

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

(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)

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(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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(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).

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(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

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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, <u>Derivatives and Hedging</u>)
   - 454 - Leases (ASC 840, <u>Leases</u>)
   - 1057 - Guarantees (ASC 460, <u>Guarantees</u>)
   - 1058 - Variable Interest Entities (ASC 810, <u>Consolidation</u>)
   - 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*

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(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.

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(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

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(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

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(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

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(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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.

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(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).

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(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.

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(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

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(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.

Indicators for a possible decrease in value

Goodwill of a reporting unit shall be tested for impairment between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of a reporting unit below its carrying amount. Per ASC 350-20-35-30, examples of such events or circumstances include:

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(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.)

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(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.

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(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

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(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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.

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(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

(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.)

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(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

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- 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.

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(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.

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(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.

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(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.

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(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.

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(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.

(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.

(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:

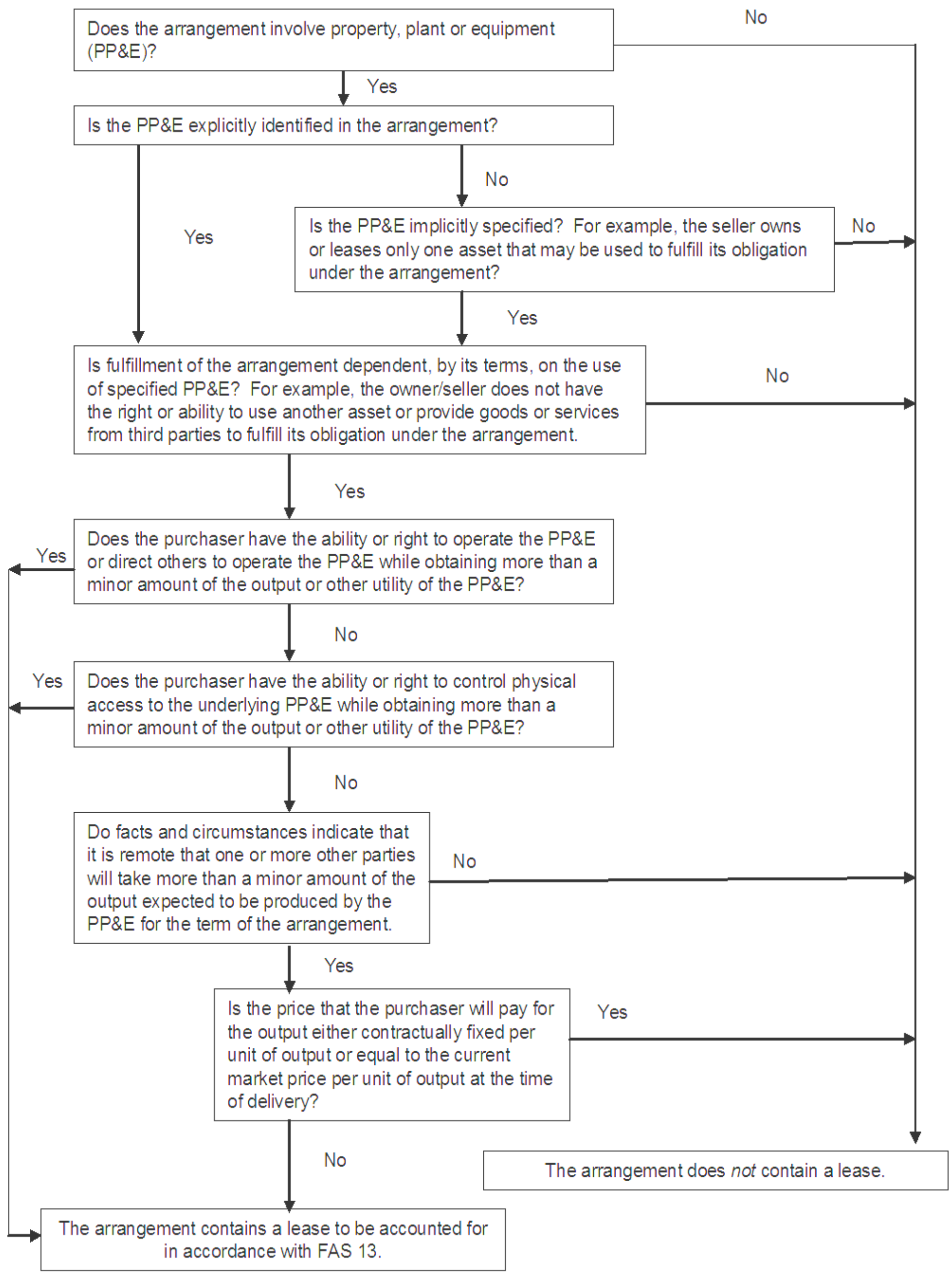
Director, Accounting and Regulatory Reporting
Controller

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 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.

LG&E and KU Energy LLC Accounting Policy and Procedures

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, <u>Contingencies</u> and ASC 410-30, <u>Asset Retirement and Environmental Obligations: Environmental Obligations.</u>

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 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 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.

(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.

(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 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.

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(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 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 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.

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(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

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(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.

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(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:

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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*

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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.)*

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(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

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 11^{th} 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 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

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(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 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:

<u>Detailed Procedures Performed:</u>

Various costs are considered appropriate to be accounted for as capital. The following are some generic definitions of these costs:

<u>Capitalizable Costs</u> - costs that are directly identifiable with specific PP&E. This includes incremental costs related to the acquisition, construction or improvement of capital assets. These costs singly or in combination with other assets will provide a future economic benefit that will contribute directly or indirectly to future net cash inflows.

<u>Direct Costs</u> - costs which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs can be readily identified and are itemized by name and amount. Examples are direct labor, direct material, and direct equipment costs.

<u>Direct Labor Cost</u> - labor cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. The cost components are basic wage/salary rate, shift premiums, fringe benefits and overtime premiums.

<u>Direct Material Cost</u> - material cost which can be identified and directly attributed to a specific capital project for the acquisition or construction of PP&E. These costs include inventory loading cost, freight, transportation, and applicable taxes associated with the material.

<u>Probable –</u> the future event or events are likely to occur. A capital project for the acquisition or construction of PP&E is probable when: 1) proper management approval as specified by the

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

authority limits matrix is obtained in writing, 2) financial resources are available to fund the project, and 3) any regulatory requirements can likely be met.

Indirect/Overhead Costs - costs which generally are not directly attributable to a specific capital project for the acquisition or construction of PP&E.

Capital projects generally follow a timeline and progress through the following stages of acquiring or constructing an asset:

- Preliminary Stage - the period during which the acquisition or construction of specific PP&E is being evaluated. Feasibility studies often occur during this stage. At this stage the project is not yet approved by Management and all costs are expensed as incurred. The only capitalizable costs are payments to obtain an option to purchase PP&E.

- Preacquisition Stage - the acquisition or construction of specific PP&E is deemed probable at this time, so appropriate costs can be capitalized. Only those costs that are directly identifiable to the asset are capitalized. Activities often include zoning, surveying, and engineering studies.

Directly identifiable costs include:

- incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
- labor and burden costs related to time spent on specified activities performed by the entity during this stage.
- depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
- inventory (including spare parts) used directly in the construction or installation of PP&E.
- payment to obtain an option to acquire PP&E.

NOTE: Costs that are capitalized during the preliminary and preacquisition stages will be added to the basis of the asset acquired or constructed. If the likelihood no longer exists that the asset will be acquired or constructed, capitalized costs should be reduced to the lower of cost or fair value less cost to sell.

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(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>

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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 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

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(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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

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

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.

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(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.

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(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

(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

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(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.

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(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.

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(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:

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.

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)

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(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

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(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.

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(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)

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(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

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

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, 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)

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

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(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.

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[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.

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(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
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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).

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(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.

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(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:

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(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.)

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(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

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(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.

<u>Generator Interconnect Facilities</u> - 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.

<u>Transmission Interconnection Facilities</u> – 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

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(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).

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(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)

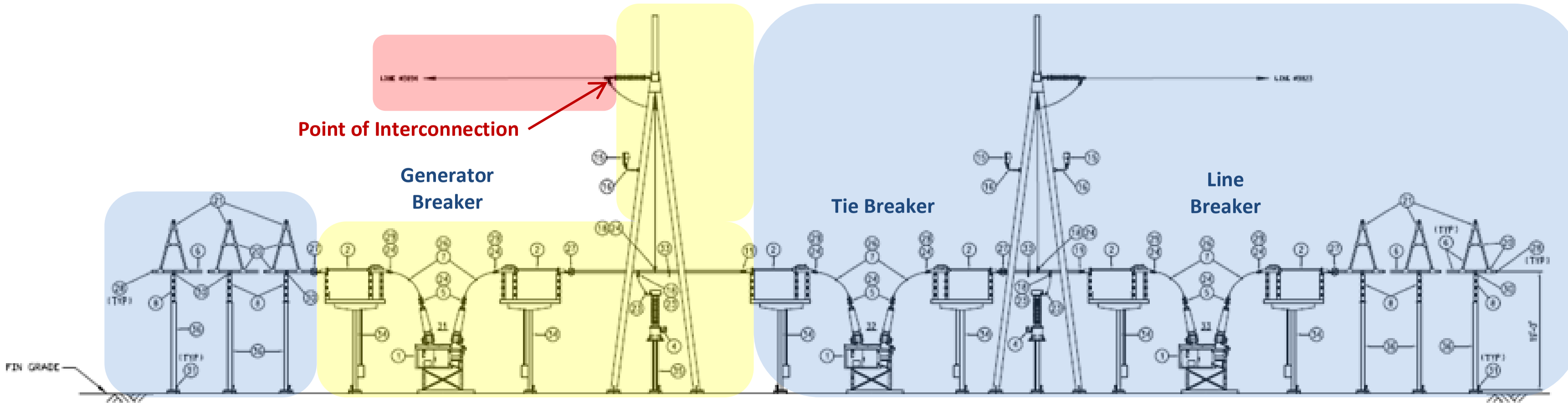
[BREAKOUT]

Network Facilities: (Total Estimated Cost $XX,XXX k)

[BREAKOUT]

Figure 1a:

Breaker & a Half Configuration: (Profile)

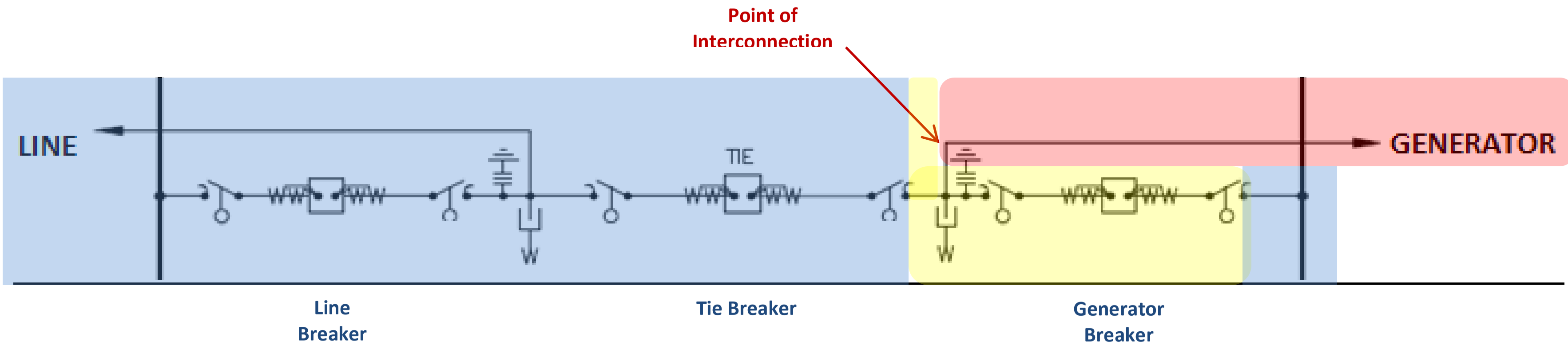


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 1b:

Breaker & a Half Configuration: (One-Line)

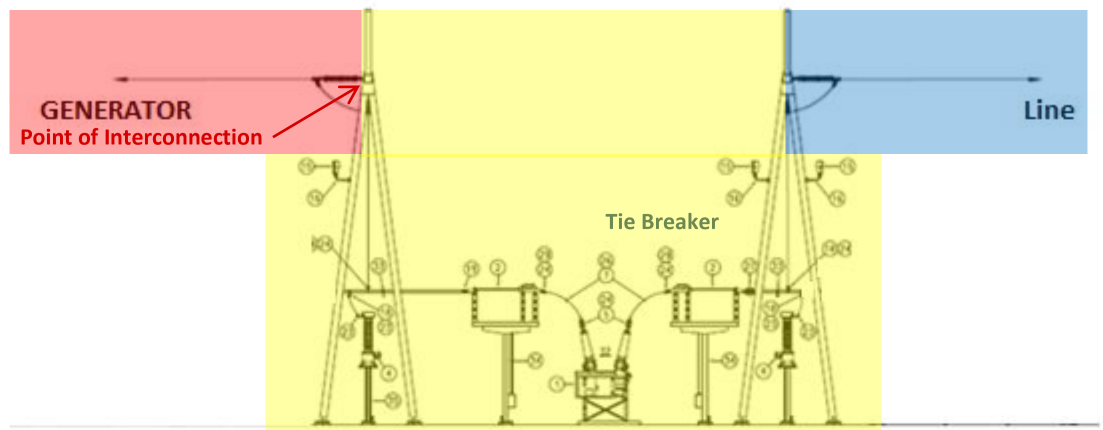


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 2a:

Direct Breaker Configuration: (Profile)

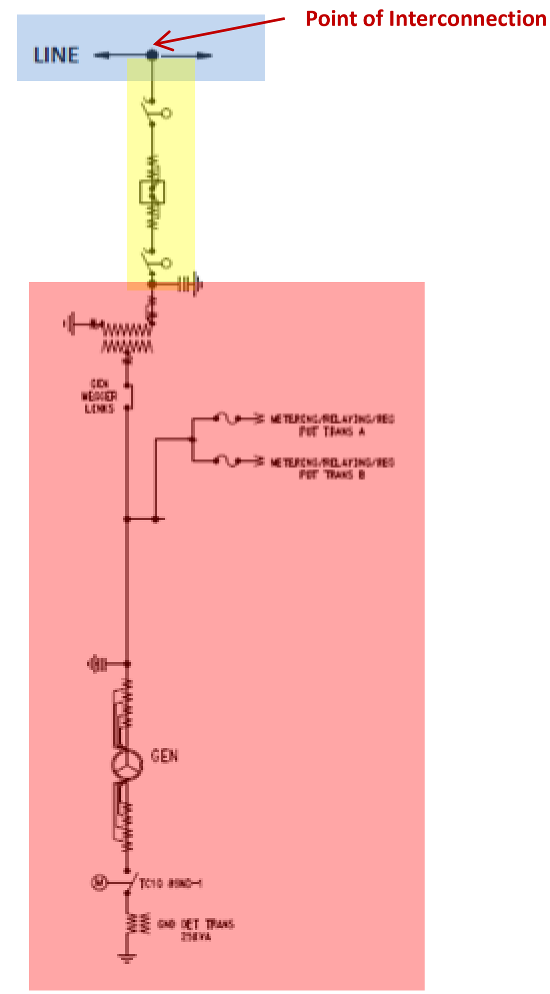


Legend:

- Generator Owner Facilities
- Interconnection Facilities
- Network Upgrades

Figure 2b:

Direct Breaker Configuration: (One-Line)



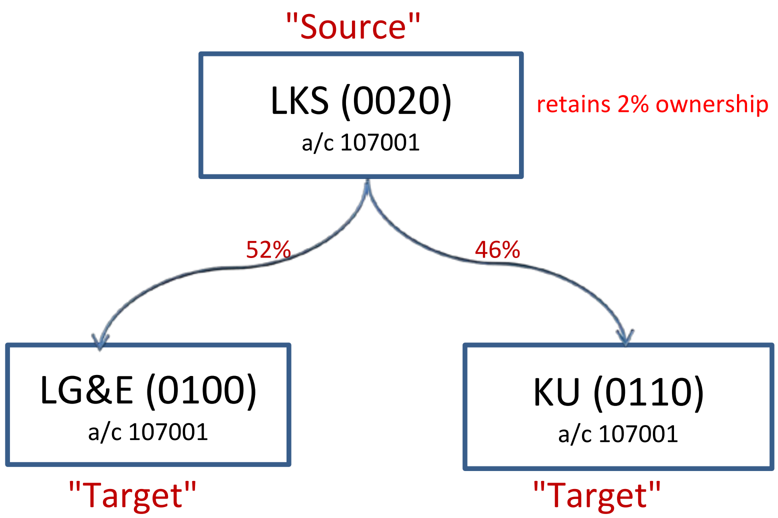
Legend:

- 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)

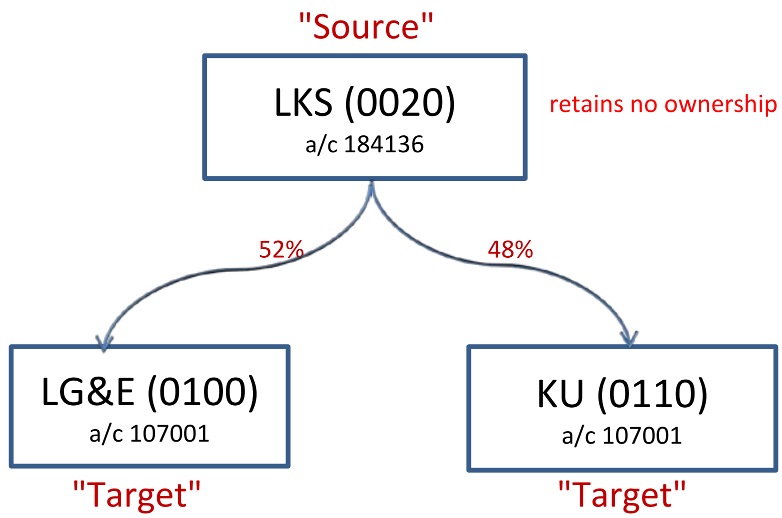
		CO	Acct	IC			
⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 46		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 46	

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	

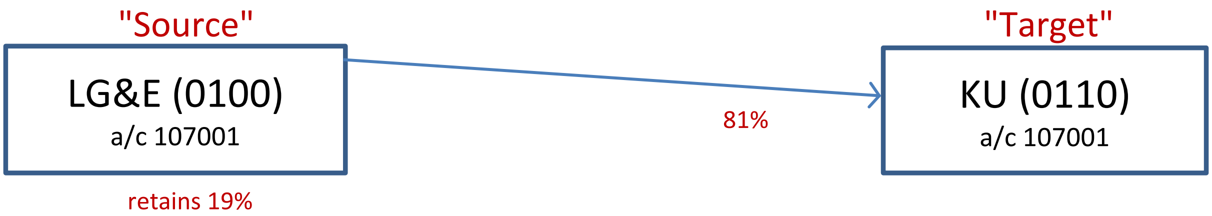
Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The "charge" account and the "clearing" account. The use of the 184xxx allows us to use it as the "charge" when we reverse the original transaction (the clearing account for the reversal is the account 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	

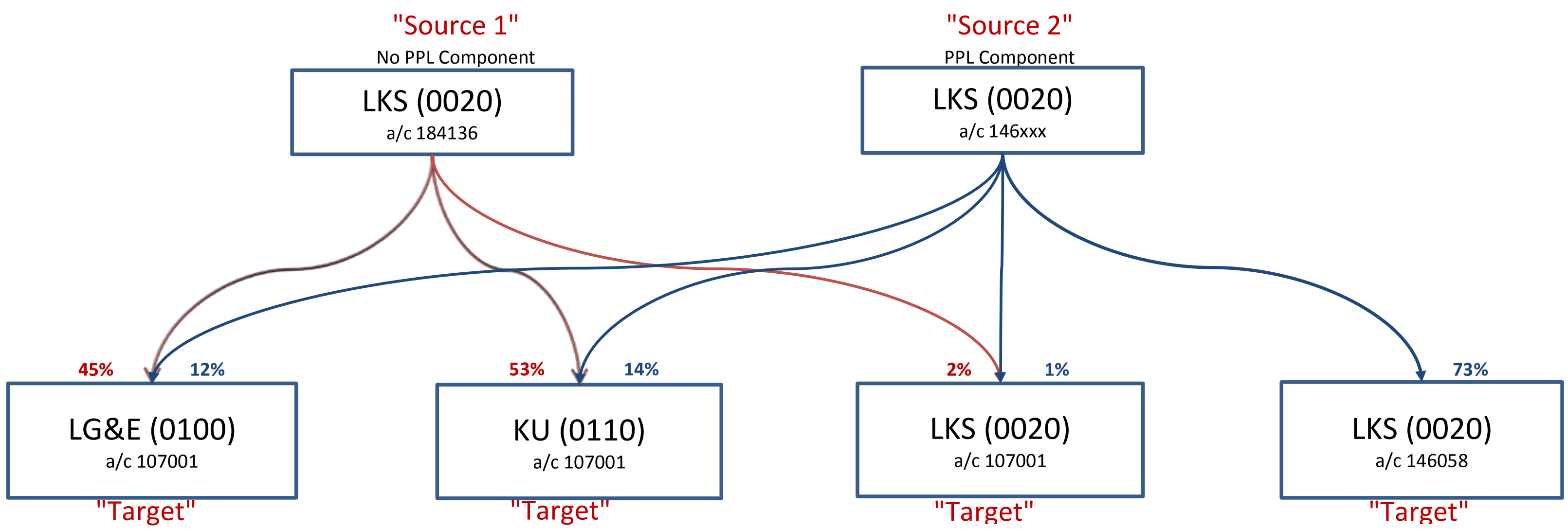
Intercompany created when target transaction transferred to GL

		CO	Acct	IC			
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)

		CO	Acct	IC					
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.

LG&E and KU Energy LLC Accounting Policy and Procedures

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:

<u>Detailed Procedures Performed:</u>

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 11^{th} 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.

<u>Reports Generated and Recipients:</u>

N/A

<u>Additional Controls or Responsibility Provided by Other Procedures:</u>

Balance Sheet Account Reconciliations

<u>Regulatory Requirements:</u>

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

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

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

<u>Classification of Inventory</u>
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.

<u>Physical Inventory Count</u>
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

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.)

LG&E and KU Energy LLC Accounting Policy

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

LG&E and KU Energy LLC Accounting Policy

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

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: ______

Yes/No

1) Is there "obsolete" inventory to be reported this Quarter? ______ Drop down box

If obsolete inventory does exist, please provide the following information:

Drop down Box

ORG	IIN	On-Hand Quantity	$ Value	Short Description

Yes/No

2) Is there "excess" inventory to be reported this Quarter? ______ 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.

<u>Detailed Procedures Performed – (Risk identification):</u>

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:*

<table>
<tr><th></th><th>High Complexity</th><th colspan="2">Moderate Complexity</th><th>Low Complexity</th></tr>
<tr><td>Financial</td><td>High Risk</td><td colspan="2">Medium Risk</td><td>N/A</td></tr>
<tr><td>Analytical</td><td>Medium Risk</td><td>Medium Risk</td><td>Low Risk</td><td>N/A</td></tr>
<tr><td>Operational</td><td>Medium Risk</td><td colspan="2">Low Risk</td><td>Low Risk</td></tr>
</table>

*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.

(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.)

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(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.

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(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:

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(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

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(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.

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(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/.

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(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)

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(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

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(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)

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(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.

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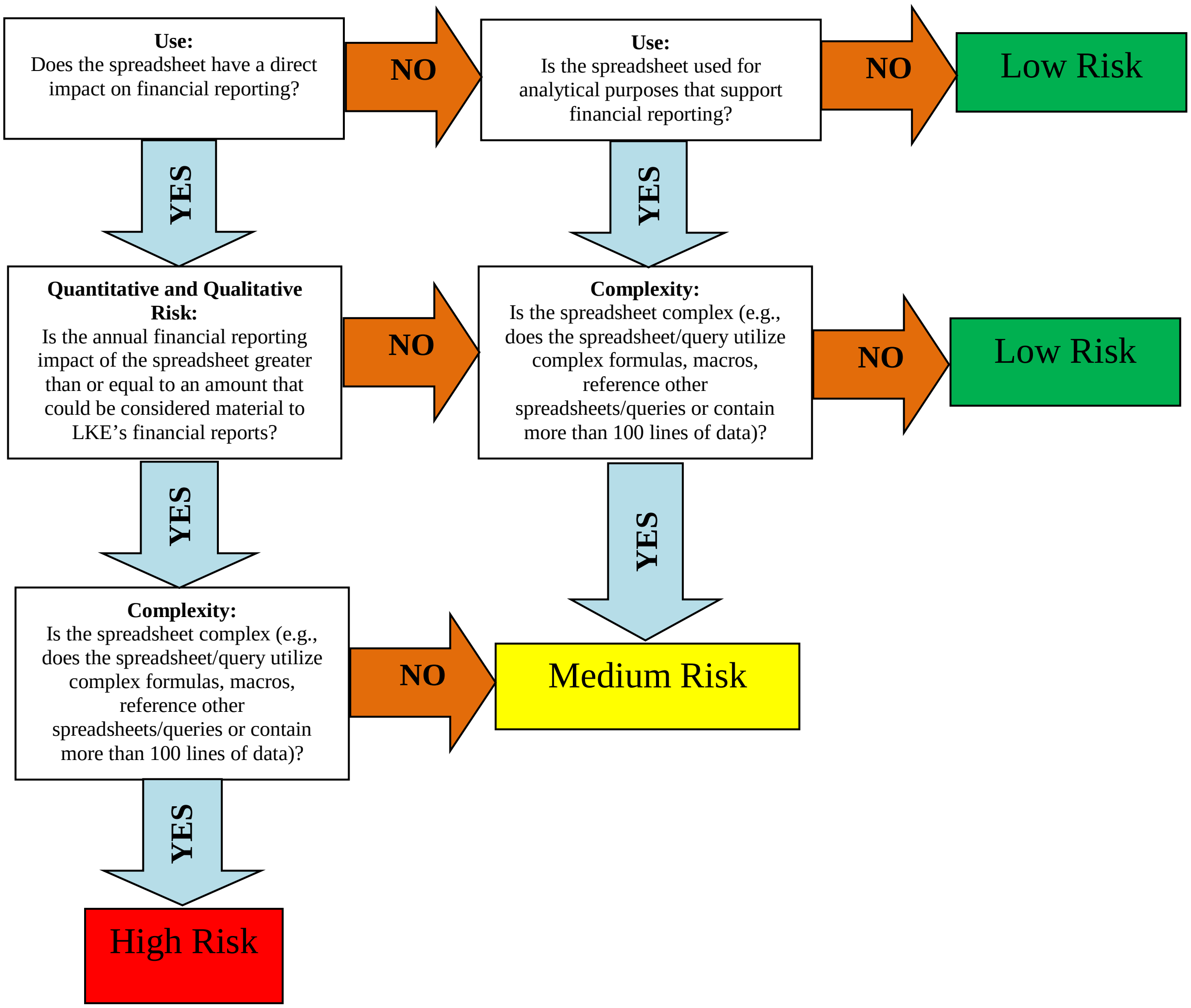
(Note: Text in italics indicates a key SOX control.)



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:

Detailed Procedures Performed:

Retail:

1. *Each month, the retail reserve balances for uncollectible accounts receivable, for LG&E and KU, are evaluated by the Revenue Accounting and Analysis department.*

953 – Reserve for Bad Debts (Retail & Wholesale)

(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)*

LG&E and KU Energy LLC Accounting Policy and Procedures

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.

(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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) 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, 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*:*

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(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".

- Held-to-maturity debt securities should be classified based on the individual maturity date (or call date if exercise of the call within the next operating period or fiscal year is probable).
- Trading or available-for-sale securities should be classified based on maturities (for debt securities) and management's reasonable expectation with regard to those securities (expectations of sales and redemptions). If management expects to convert securities to cash during the normal operating cycle (within a year), then the securities should be classified as current assets. Those securities that are not expected to be realized in cash within one year should be classified as non-current.
- Highly liquid investments purchased with original maturities of three months or less should be classified as cash equivalents.

♦ Cash flows from purchases, sales, and maturities of:
  - Available-for-sale securities and held-to-maturity securities will be classified as cash flows from investing activities and reported gross for each security classification in the statement of cash flows.
  - Trading securities will be classified in the statement of cash flows in accordance with the securities nature and purpose.

♦ By major security type as of each date for which a statement of financial position is presented:
  - For available-for-sale securities
    - the aggregate fair value,
    - the total gains for securities with net gains in accumulated other comprehensive income, and
    - the total losses for securities with net losses in accumulated other comprehensive income.
  - For held-to-maturity securities
    - the aggregate fair value,
    - gross unrecognized holding gains,
    - gross unrecognized holding losses,
    - the net carrying amount, and
    - the gross gains and losses in accumulated other comprehensive income for any derivatives that hedged the forecasted acquisition of the held-to-maturity securities.

♦ For investments in debt securities classified as available-for-sale and separately for securities classified as held to maturity, information about the contractual maturities of those securities as of the date of the most recent statement of financial position presented will be disclosed.

♦ For each period for which the results of operations are presented
  - For available-for-sale securities

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(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.

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- As of the date of the most recent statement of financial position, additional information sufficient to allow financial statement users to understand the quantitative disclosures and the information that the investor considered (both positive and negative) in reaching the conclusion that the impairment is not other than temporary. This disclosure could include:
  - Nature of the investment
  - Cause(s) of the impairment
  - Number of investment positions that are in an unrealized loss position
  - Severity and duration of the impairment
- Other evidence considered by the investor in reaching its conclusions (e.g. industry analyst reports, sector credit ratings, volatility of the securities fair value). Additional disclosures are required when credit losses exist. Refer to ASC 320-10-50-8.

Procedures*:*

- Upon the acquisition of a security, the responsible accounting organization must determine appropriate classification of security and record the security in the financial statements based on that classification in accordance with the above policy. Original evaluation and conclusions reached must be evidenced in writing.
- The Responsible Officer should review classification determinations by accounting organizations in a timely manner.
- At least quarterly, the responsible accounting organization should review security classification to determine whether that classification is still appropriate. Changes in security classifications must be documented in writing and reviewed and approved by the Responsible Officer.
- Quarterly, for available-for-sale and held-to-maturity securities, the responsible accounting department must perform an impairment analysis. The steps outlined below are to be followed in connection with that analysis. Impairment analysis must be documented and evidenced in writing.

  - **Step 1: Determine Whether an Investment is Impaired**

    ✓ If the fair value of a security is less than its cost, proceed to Step 2

    Step 2: Evaluate Whether an Impairment Is Other Than Temporary

    ✓ 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**

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(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.

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(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.

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(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

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(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>

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(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.

New Credit Facility:

Treasury informs Corporate Finance, Regulatory Accounting, Financial Planning, and Financial Reporting of new credit facilities, including the principal amount, interest rate, maturity date and

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(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

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(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.

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(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,

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(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

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(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

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

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.

<u>Detailed Procedures Performed:</u>

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

970 – Lower of Cost and Net Realizable Value Inventory

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

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

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.

(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.

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(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.

(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.

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(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.

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(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:

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(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

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(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

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

LG&E and KU Energy LLC Accounting Policy and Procedures

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

(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:

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(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

1057 - 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

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 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

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(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

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(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

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(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.”

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- 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

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Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810

Procedures to Evaluate Potential VIEs

Initial Steps (Note: When using the ASC guidance listed, pay attention to transition guidance as this may provide updated information that is applicable to LKE)

Step 1: Determine if the Variable Interest Entities Subsections of ASC 810-10 apply to the entity (Is the entity within the scope of the guidance as outlined in ASC 810-10-15?)

- VIE guidance applies to legal entities. A "legal entity" is defined as any legal structure used to conduct activities or to hold assets. Examples include corporations, partnerships, limited liability companies and grantor trusts and trusts.
- Certain types of entities are excluded from the scope of VIE guidance under ASC 810-10-15-12 and 17:

a) Not-for-profit organizations
b) Employee benefit plans
c) Separate accounts of life insurance entities
d) Investments accounted for at fair value in accordance with the specialized accounting guidance in ASC 946
e) Governmental organizations
f) Inability to obtain information about an entity ("Information Out")

An enterprise (the holder) with an interest in a VIE or potential VIE created before December 31, 2003, if after making an exhaustive effort, is unable to obtain the information necessary to determine if an entity is a VIE, determine if the enterprise is the primary beneficiary, or the enterprise is unable to perform the accounting required to consolidate the VIE for which it is determined to be the primary beneficiary.

NOTE: This exception only applies as long as the reporting enterprise continues to be unable to obtain the necessary information. Exhaustive effort must be continuous, adequately documented and disclosed.

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h) Certain entities that meet the definition of a business, as defined in the Codification, unless one or more of the following conditions exist:

- The reporting enterprise, its related parties or both participated significantly in the design or redesign of the entity. However, this condition does not apply if the entity is an operating joint venture under joint control of the reporting enterprise and one or more independent parties or a franchisee.
- The entity is designed so that substantially all of its activities either involve or are conducted on behalf of the reporting enterprise and its related parties.
- The reporting enterprise and its related parties provide more than half of the total equity, subordinated debt, and other forms of subordinated financial support to the entity based on an analysis of the fair values of the interests in the entity.
- Activities of the entity are primarily related to securitizations or other forms of asset-backed financings or single-lessee leasing arrangements.

Step 2: Determine if the contract gives a LKE entity a variable interest (as defined in the Codification) in the counterparty. Determine if the contract gives the counterparty a variable interest in a LKE entity.

Note for contracts that are derivatives: According to ASC 810-10-25-34 through 36 (formerly FSP FIN 46(R)-6), derivative contracts are often creators of variability and therefore not variable interests:

The following characteristics, if both are present, are strong indications that a derivative instrument is a creator of variability (and thus not an absorber of variability and not a variable interest):

- Its underlying is an observable market rate, price, index of prices or rates, or other market observable variable (including the occurrence or nonoccurrence of a specified market observable event. Any contract that is classified as Level 3 in the fair value hierarchy because its fair value measurement requires significant unobservable inputs would not meet this criterion. As such, the derivative contract could NOT automatically be determined to not be a variable interest.

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- The derivative counterparty is senior in priority relative to other interest holders in the legal entity.

For a listing of potential arrangements that may indicate an interest in a potential VIE see **Attachment C- Listing of Arrangements That May Indicate an Interest in a Potential VIE**

If a variable interest does not exist, the entity is not a VIE. If a variable interest does exist, continue to Step 3 to determine if the entity is a VIE.

Step 3: Determine if the entity is a VIE (ASC 810-10-15)

An entity would be considered a VIE and be subject to consolidation if any of the conditions listed in ASC 810-10-15-14 exist as follows:

a. The total equity investment at risk is not sufficient to permit the entity to finance its activities without additional subordinated financial support provided by any parties, including equity holders.

    - For this purpose, the total equity investment at risk has all of the following characteristics:

        - Includes only equity investments in the legal entity that participate significantly in profits and losses even if those investments do not carry voting rights.

        - Does not include equity interests that the legal entity issued in exchange for subordinated interests in other VIEs.

        - Does not include amounts provided to the equity investor directly or indirectly by the legal entity or by other parties involved with the legal entity (for example, by fees, charitable contributions, or other payments), unless the provider is a parent, subsidiary, or affiliate of the investor that is required to be included in the same set of consolidated financial statements as the investor.

        - Does not include amounts financed for the equity investor (for example, by loans or guarantees of loans) directly by the legal entity or by other parties involved with the legal entity, unless that party is a parent, subsidiary, or affiliate of the investor that is

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required to be included in the same set of consolidated financial statements as the investor.

Paragraphs 810-10-25-45 through 25-47 discuss the amount of the total equity investment at risk that is necessary to permit a legal entity to finance its activities without additional subordinated financial support.

b. As a group the holders of the equity investment at risk lack any one of the following three characteristics:

1. The power, through voting rights or similar rights, to direct the activities of a legal entity that most significantly impact the entity's economic performance. The investors do not have that power through voting rights or similar rights if no owners hold voting rights or similar rights (such as those of a common shareholder in a corporation or a general partner in a partnership). Legal entities that are not controlled by the holder of a majority voting interest because of noncontrolling shareholder veto rights as discussed in paragraphs 810-10-25-2 through 25-14 are not VIEs if the shareholders as a group have the power to control the entity and the equity investment meets the other requirements of the variable interest entities subsections. Kick-out rights or participating rights held by the holders of the equity investment at risk shall not prevent interests other than the equity investment from having this characteristic unless a single equity holder (including its related parties and de facto agents) has the unilateral ability to exercise such rights. Alternatively, interests other than the equity investment at risk that provide the holders of those interests with kick-out rights or participating rights shall not prevent the equity holders from having this characteristic unless a single reporting entity (including its related parties and de facto agents) has the unilateral ability to exercise those rights. A decision maker also shall not prevent the equity holders from having this characteristic unless the fees paid to the decision maker represent a variable interest based on paragraphs 810-10-55-37 through 55-38.

2. The obligation to absorb the expected losses of the legal entity. The investor or investors do not have that obligation if they are

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directly or indirectly protected from the expected losses or are guaranteed a return by the legal entity itself or by other parties involved with the legal entity. See paragraphs 810-10-25-55 through 25-56 and Example 1 (see paragraph 810-10-55-42) for a discussion of expected losses.

3. The right to receive the expected residual returns of the legal entity. The investors do not have that right if their return is capped by the legal entity's governing documents or arrangements with other variable interest holders or the legal entity. For this purpose, the return to equity investors is not considered to be capped by the existence of outstanding stock options, convertible debt, or similar interests because if the options in those instruments are exercised, the holders will become additional equity investors.

If interests other than the equity investment at risk provide the holders of that investment with these characteristics or if interests other than the equity investment at risk prevent the equity holders from having these characteristics, the entity is a VIE.

c. The equity investors as a group also are considered to lack the characteristic in (b)(1) if both of the following conditions are present:

1. The voting rights of some investors are not proportional to their obligations to absorb the expected losses of the legal entity, their rights to receive the expected residual returns of the legal entity, or both.

2. Substantially all of the legal entity's activities (for example, providing financing or buying assets) either involve or are conducted on behalf of an investor that has disproportionately few voting rights. This provision is necessary to prevent a primary beneficiary from avoiding consolidation of a VIE by organizing the legal entity with non-substantive voting interests. Activities that involve or are conducted on behalf of the related parties of an investor with disproportionately few voting rights shall be treated as if they involve or are conducted on behalf of that investor. The term related parties in this paragraph refers to all parties identified in paragraph 810-10-25-43, except for de facto agents under paragraph 810-10-25-43(d).

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For purposes of applying this requirement, reporting entities shall consider each party's obligations to absorb expected losses and rights to receive expected residual returns related to all of that party's interests in the legal entity and not only to its equity investment at risk.

NOTE: If the VIE Reviewer is unsure about whether the entity qualifies as a VIE then he or she should contact FAA for assistance in the assessment.

If it is determined that the entity is a VIE, the primary beneficiary must be determined. Therefore, continue to Step 4.

Step 4: Determine the primary beneficiary

Determine if a PPL entity has a controlling financial interest in the VIE by answering the following two questions:

1.) List the activities that most significantly impact the economic performance of the VIE and indicate who has the power to control those activities. Indicate which party has the power to direct the activities that most significantly impact the VIE's economic performance.
2.) Determine which party (parties) has (have) the obligation to absorb losses and/or the right to receive benefits that could be potentially significant to the VIE.

The entity that has the power as determined in 1) and the obligation to absorb losses/right to receive benefits as determined in 2) is the primary beneficiary and must consolidate the VIE.

If the enterprise is the primary beneficiary, continue to Step 5.
If the enterprise is not the primary beneficiary, disclosures may still apply in Step 6.

Step 5: Consolidate the VIE (Refer to ASC 810-10-30 for Initial Measurement and 810-10-35 for Subsequent Measurement)

Entities under Common Control

If the primary beneficiary of a VIE and the VIE are under common control, the primary beneficiary shall initially measure the assets, liabilities, and non-controlling interests of the VIE at amounts at which they are carried in the accounts of the reporting entity that controls the VIE (or would be carried if the reporting entity issued financial statements prepared in conformity with GAAP.

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Entities Not under Common Control

The initial consolidation of a VIE that is a business is a business combination and shall be accounted for in accordance with the provisions in ASC 805.

When a reporting entity becomes the primary beneficiary of a VIE that is not a business, no goodwill shall be recognized. The primary beneficiary initially shall measure and recognize the assets (except for goodwill) and liabilities of the VIE in accordance with ASC 805-20-25 and 805-20-30. However, the primary beneficiary initially shall measure assets and liabilities that it has transferred to that VIE at, after, or shortly before the date that the reporting entity became the primary beneficiary at the same amounts at which the assets and liabilities would have been measured if they had not been transferred. No gain or loss shall be recognized because of such transfers.

The primary beneficiary of a VIE that is not a business shall recognize a gain or loss for the difference between (a) and (b):

a. The sum of:

  1. The fair value of any consideration paid
  2. The fair value of any noncontrolling interests
  3. The reported amount of any previously held interests

b. The net amount of the VIE's identifiable assets and liabilities recognized and measured in accordance with ASC 805.

Step 6: Prepare appropriate disclosures in accordance with ASC 810-10-50.

All enterprises with variable interest in VIE’s are subject to the disclosure requirements.

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Excerpt from Accounting Standards Codification
Consolidation — Overall Disclosure – Variable Interest Entities

810-10-50-2AA

The principal objectives of this Subsection's required disclosures are to provide financial statement users with an understanding of all of the following:

a. The significant judgments and assumptions made by a reporting entity in determining whether it must do any of the following:
    1. Consolidate a variable interest entity (VIE)
    2. Disclose information about its involvement in a VIE.

b. The nature of restrictions on a consolidated VIE's assets reported by a reporting entity in its statement of financial position, including the carrying amounts of such assets and liabilities.
c. The nature of, and changes in, the risks associated with a reporting entity's involvement with the VIE.
d. How a reporting entity's involvement with the VIE affects the reporting entity's financial position, financial performance, and cash flows.

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On-going steps for Reconsideration of a VIE and whether an enterprise is the primary beneficiary

Determine if a reconsideration event has occurred which could change the status of the VIE as outlined in ASC 810-10-35.

The assessment to determine if the primary beneficiary of a VIE has changed is continuous and therefore must be done at least annually or on an as needed basis.

Below is an excerpt from ASC 810-10-35-4 that lists some reconsideration events for a VIE.

Excerpt from Accounting Standards Codification

Consolidation — Overall

Subsequent Measurement — Variable Interest Entities

810-10-35-4

A legal entity that previously was not subject to the Variable Interest Entities Subsections shall not become subject to them simply because of losses in excess of its expected losses that reduce the equity investment. The initial determination of whether a legal entity is a VIE shall be reconsidered if any of the following occur:

a) The legal entity's governing documents or contractual arrangements are changed in a manner that changes the characteristics or adequacy of the legal entity's equity investment at risk.
b) The equity investment or some part thereof is returned to the equity investors, and other interests become exposed to expected losses of the legal entity.
c) The legal entity undertakes additional activities or acquires additional assets, beyond those that were anticipated at the later of the inception of the entity or the latest reconsideration event, that increase the entity's expected losses.
d) The legal entity receives an additional equity investment that is at risk, or the legal entity curtails or modifies its activities in a way that decreases its expected losses.
e) Changes in facts and circumstances occur such that the holders of the equity investment at risk, as a group, lose the power from voting rights or similar rights of those investments to direct the activities of the entity that most significantly impact the entity's economic performance.

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Additionally, a reconsideration assessment of whether an enterprise is the primary beneficiary should be performed. This assessment should occur when circumstances warrant a change in an enterprise's status as the primary beneficiary. The primary beneficiary changes when there is a change in an enterprise's power or benefits. Some examples of circumstances that may cause a change in the primary beneficiary include, but are not limited to:

- Acquisition or sale of interest that constitute a change in control
- Lapse of certain rights such as participating or substantive kick-out rights (e.g. a lapse in participating rights held by one party to determine the operating budget of a VIE after the first two years of a VIE's existence)
- Termination of contractual arrangement that conveyed power.

Only substantive terms, transactions and arrangements should be considered when applying the VIE model. Any term, transaction or arrangement is disregarded if it does not have a substantive effect on (1) an entity's status as a VIE; (2) an enterprise's power over a VIE; or (3) an enterprise's obligation to absorb losses or its right to receive benefits of the entity.

See steps below for LKE's annual process of the reconsideration assessment of initial determination of VIE status. This process will need to be completed during the 4th quarter of each calendar year.

Step 1: The FAA department will request from the Supply Chain department a list of Suppliers with spend greater than $10 million (threshold for significant contracts) for the calendar year. This list demonstrates significant contracts with LKE for the calendar year.

Step 2: Based on this list, the criteria below will be reviewed for each Supplier by the following departments: Credit and Contract Administration, Supply Chain, and Power Generation Commercial Operations

A legal entity deemed to be a business does not need to be evaluated by a reporting entity to determine if the legal entity is a VIE under the requirements of the Variable Interest Entities Subsections unless any of the following conditions below exist (however, for legal entities that are excluded by this provision, other generally accepted accounting principles [GAAP] should be applied):

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a) The reporting entity, its related parties (all parties identified in paragraph 810-10-25-43, except for de facto agents under paragraph 810-10-25-43(d)), or both participated significantly in the design or redesign of the legal entity. However, this condition does not apply if the legal entity is an operating joint venture under joint control of the reporting entity and one or more independent parties or a franchisee.
b) The legal entity is designed so that substantially all of its activities either involve or are conducted on behalf of the reporting entity and its related parties.
c) The reporting entity and its related parties provide more than half of the total of the equity, subordinated debt, and other forms of subordinated financial support to the legal entity based on an analysis of the fair values of the interests in the legal entity.
d) The activities of the legal entity are primarily related to securitizations or other forms of asset-backed financings or single-lessee leasing arrangements.

Step 3: This initial review will be summarized by the Manager of Supplier Diversity and sent to the FAA department and the Controller. This summary will contain the Supplier list with comments stating which requirements from Step 2 are/are not met.

Step 4: If any Supplier meets any of the criteria from Step 2 for a VIE, further analysis will be performed to determine if consolidation or financial statement disclosures are required as stated above in **Attachment A Procedures Related to the Evaluation of a Variable Interest Entity under ASC 810 Steps 3-6.**

Step 5: The FAA department will update the memo for the **Contract Review of VIE's** on an annual basis to provide the current year results of the reconsideration of initial determination of VIE status review.

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Listing of Arrangements That May Indicate an Interest in a Potential VIE

Some examples of common interest/ arrangements/entities that may be subject to consolidation are as follows:

- Equity securities
- Debt instruments
- Guarantees
- Put/call options
- Franchise arrangements
- Management and service contracts
- Derivatives (According to ASC 810-10-25-34 through 36, derivative contracts are often creators of variability and therefore not variable interests)
- Residual value guarantees and purchase options in connection with operating leases
- Single purpose insurance and reinsurance entities
- Investment companies-private equity funds and venture capital funds
- Leasing arrangements
- Limited liability companies – lot option deposits of homebuilders, land banks used by homebuilders
- Partnerships - real estate, investment
- Product and inventory financing arrangements-vendor financing arrangements
- Research and development ventures
- Sale or transfer of assets to entities owned by related parties (including members of management and employees)
- Securitization vehicles – commercial paper conduits, collateralized debt obligations, collateralized bond obligations and collateralized loan obligations
- Tax-motivated structures – affordable housing partnerships, synthetic fuel partnerships, wind farms
- Trusts – trust preferred securities, grantor trusts
- Joint ventures

Some specific arrangements that may have a variable interest in an entity and requires further evaluation:

- **Leasing/real estate**
  - ✓ Sale-leasebacks of real estate or equipment
  - ✓ Built-to-suit real estate or equipment subject to an operating lease (e.g. office buildings, manufacturing plants, airplanes)

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- ✓ Synthetic leases (lease structures that are treated as operating leases for accounting purposes, even though for tax purposes the lessee is considered the owner)
- ✓ Certain partnerships in real estate investments

♦ **Financial assets**
- ✓ Transactions involving the sale/transfer of financial assets such as receivables (e.g. factoring arrangements or securitizations) to a special purpose entity
- ✓ Transactions involving a commercial paper conduit, such as sponsoring a conduit to purchase and securitize assets from third parties
- ✓ Vehicles used to hedge off-balance sheet positions

♦ **Start-ups, research and development**
- ✓ Funding arrangements for research and development
- ✓ Newly formed entities that are designed to manage or fund the start-up of a new product or business
- ✓ Entities sponsored by venture capital enterprises

♦ **Transactions involving management, officers and employees**
- ✓ The transfer or sale of assets to an entity owned by a single employee or by members of an entity's management
- ✓ Management of an unconsolidated asset or business by an enterprise or its officers
- ✓ Funding of an entity's independent equity by another enterprise's managing members

♦ **Insurance**
- ✓ Insurance associations (reciprocals)
- ✓ Reinsurance securitizations

♦ **Vendor financing**
- ✓ Structures designed to help customers finance the purchases of products and services (i.e. vendor financings) often in collaboration with a financial institution

♦ **Obligations associated with other entities**
- ✓ Certain captive arrangements operated on behalf of an investor
- ✓ An enterprise's guarantee of (i) an unconsolidated entity's performance or debt or (ii) the value of an asset held by the unconsolidated entity (including explicit and implicit guarantees)
- ✓ An enterprise's contingent liability should an unconsolidated entity default
- ✓ A transaction with an embedded "put" option that enables the entity or an outside party to sell the assets and/or operations back to an enterprise
- ✓ A transaction with an embedded call option that allows an enterprise to repurchase the assets and/or operations that were previously sold to another entity
- ✓ An enterprise's enhancement of another entity's credit (i.e. via escrow funds, collateral agreements, discounts on transferred assets, take-or-pay arrangements)

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- ✓ An agreement requiring an enterprise to make a payment if its credit is downgraded
- ♦ **Rights to assets**
  - ✓ Rights to use an "under construction" asset not recorded in the enterprise's balance sheet (the debt used to fund the construction being recourse only to that specified asset)
  - ✓ Leasing assets from an entity that financed these assets with debt that is recourse to the individual asset rather than to all of the lessor entity's assets
  - ✓ The transfer of financial assets to an entity subject to debt that is recourse only to those financial assets rather than to all of the entity's assets
  - ✓ Variable lease payments, variable license-fee payments, or other variable payments for the right to use an asset (i.e. the payments change with the fluctuations in market interest rates)
  - ✓ Ownership of an asset that an enterprise holds for tax purposes but does not record on its balance sheet
- ♦ **Other**
  - ✓ Sale of assets or operations where the seller retains some governance rights and/or an economic interest
  - ✓ The purchase of businesses or assets by a third party or a newly formed entity on behalf of another company (i.e. an off-balance-sheet acquisition vehicle)
  - ✓ Investments made through intermediaries in entities that generate losses from a financial-reporting perspective
  - ✓ Tolling arrangements with project finance companies
  - ✓ Transactions in which an enterprise's primary counterparties are financial institutions (i.e. banks, private equity funds, insurance companies)
  - ✓ Arrangements with an entity whose capital structure (often the equity) is partially owned by (or provided by) a charitable trust
  - ✓ An unconsolidated entity whose name is included in the enterprise's name
  - ✓ When an enterprise provides administrative or other services on behalf of an unconsolidated entity or services its assets
  - ✓ When an unconsolidated entity provides financing or other services exclusively to an enterprise, its vendors or customers

LG&E and KU Energy LLC Accounting Policy and Procedures

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

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(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.

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[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.

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(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:

- <u>Amounts invoiced after cut-off</u>: 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:

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[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.

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(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.

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

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.

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(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.

<u>Reports Generated and Recipients:</u>

- Revenue Volume Analysis
- Unbilled revenue calculations and related journal entry files

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(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)*

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(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 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

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- 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

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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).

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(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

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(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.)

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(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.

LG&E and KU Energy LLC Accounting Policy and Procedures

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.

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. There was no jurisdictional separation study for LG&E.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 LG&E 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 <u>all</u> capital spending projects.

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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).

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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.

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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:

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- 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-

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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.

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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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 12

Responding Witness: Kent W. Blake / Paul W. Thompson

Q-12. Provide the utility's long-term construction planning program.

A-12. There are seven primary areas of long-term construction planning:
1. Generation Planning
2. Environmental Planning
3. Power Production Planning
4. Electric Transmission Planning
5. Electric Distribution Planning
6. Gas System Planning
7. Information Technology

1. LG&E and KU'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 LG&E and KU's demand-side management programs are reflected in the forecast of energy requirements and peak demands. Then, LG&E and KU's resource assessment combines key elements of the remaining activities into a plan for meeting future energy requirements at the lowest reasonable cost.

   LG&E and KU 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, LG&E and KU's least-cost expansion plan may be revised as conditions change and as new information becomes available. Even though the IRP represents LG&E and KU'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, the Companies 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 the Companies' Independent Transmission Organization ("ITO"). Specifically, the ITO ensures the Companies follow their Transmission Planning Guidelines and associated criteria when performing the required studies. TranServ International is the current ITO under contract to perform this work.

5. For the Electric Distribution planning process, each year LG&E and KU substation and circuit loads (where available) are gathered and analyzed. 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 Gas System Planning, there is a construction plan that is updated periodically, identifying projects to maintain or improve reliability in various subsystems of the LG&E system. Subsystems are identified by their pressure class and geographical area they serve. LG&E utilizes industry recognized commercial gas system planning software (Synergi Gas software from DNV GL) to analyze the system and help develop capital options to improve reliability for the subsystems. The gas system model is updated to include changes to the system and modified as necessary based on actual system data for large system load and includes gas load for transportation customers. The gas construction plan is a documented summary of the proposed gas construction projects for LG&E's distribution and transmission systems. The plan is used to predict and recognize low pressure points and potential problem areas to be resolved on a long-term basis. The plan helps ensure a safe and reliable operation of the gas distribution and transmission systems for future growth. The results from the plan are used in LG&E's business planning process.

7. For Information Technology ("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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 13

Responding Witness: Kent W. Blake / Paul W. Thompson

Q-13. Concerning the utility's construction projects:

a. For each project started during the last ten calendar years, provide the information requested in the format contained in Schedule 13a for electric and gas operations separately. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule 13a, calculate the annual "Slippage Factors" separately for electric and gas construction projects. The Slippage Factors should be calculated as shown in Schedule 13b.

c. In determining the capital additions reflected in the base period and forecasted test period, explain whether the utility recognized Slippage Factors.

A-13. a. See attached. The Company has provided the requested data for both Mechanism Capital Construction Projects and Non-Mechanism Capital Construction Projects. Due to the voluminous number of projects over a 10-year period (over 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. LG&E 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 (98.111% for LG&E and 97.204% for KU) on capital projects that are recovered in base rates demonstrate the reasonableness of LG&E and KU'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 (87.631% for LG&E and 90.383% for KU) 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., the Companies' Environmental Cost Recovery mechanism) is recovered based on actual amounts spent. Therefore, any consideration, if any, of a slippage factor 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.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
100650	Reloc Dist Hwy Facilities	(85,919.16)	-	85,919.16	-100.00%	-0.10%	(85,919.16)	-	85,919.16			Jan-04	Dec-09		2006
108360	CAPITAL MATERIAL	147,980.13	-	(147,980.13)	-100.00%	0.17%	147,980.13	-	(147,980.13)			Apr-04	Dec-06		2006
111398	LT Misc Capital Expenditures	748.22	1,496,932.49	1,496,184.27	99.95%	0.00%	748.22	1,496,932.49	1,496,184.27	Jan-04	Dec-08	Nov-06	Nov-09	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded numerous small projects.	2006
112485	Trans Hwy Relocation	181.30	-	(181.30)	-100.00%	0.00%	181.30	-	(181.30)			Apr-06	Apr-06		2006
112491	Gas Meters-LGE	1,472,402.62	2,250,001.25	777,598.63	34.56%	1.68%	1,472,402.62	2,250,001.25	777,598.63	Jan-04	Dec-06	Jan-04	Sep-08	The decrease is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of $2,103,432 are $146,569 less than the budgeted amounts ($2,250,001).	2006
112750	FORD - MIDDLETOWN 138 KV LINE	1,133,207.33	-	(1,133,207.33)	-100.00%	1.30%	1,133,207.33	-	(1,133,207.33)			Jan-04	Jan-09	Right-of-way acquisition disputes and legal proceedings over the route delayed the project start. Ultimately, the route and structure design also changed, contributing to the variance.	2006
112951	Centerfield 69 kV Expansion	185.51	-	(185.51)	-100.00%	0.00%	185.51	-	(185.51)			Dec-06	Nov-07		2006
112957	Ford Substation Expansion	95,043.36	-	(95,043.36)	-100.00%	0.11%	95,043.36	-	(95,043.36)			Jun-04	Oct-06		2006
112959	Middletown 138 kV Addition	12,351.34	-	(12,351.34)	-100.00%	0.01%	12,351.34	-	(12,351.34)			Jan-04	Apr-06		2006
113270	LGE DIST LINE TRANSFORMERS	3,730,184.49	3,038,114.60	(692,069.89)	-22.78%	4.27%	3,730,184.49	3,038,114.60	(692,069.89)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to higher New Business usage in LGE area than estimated in original budget.	2006
113286	MISC TOOLS 3160	3,507.82	-	(3,507.82)	-100.00%	0.00%	3,507.82	-	(3,507.82)			Jun-04	Nov-06		2006
113287	MISC DIST PROJECTS	5,015.85	-	(5,015.85)	-100.00%	0.01%	5,015.85	-	(5,015.85)			Jan-04	Nov-07		2006
113288	DIST SUBSTA BAT PROJ	2,086.28	-	(2,086.28)	-100.00%	0.00%	2,086.28	-	(2,086.28)			Dec-04	Jan-06		2006
113289	DIST AUX OIL FILTERS	5,991.09	-	(5,991.09)	-100.00%	0.01%	5,991.09	-	(5,991.09)			Jan-04	Oct-06		2006
113312	Worthington Sub - Line Work	(534.68)	-	534.68	-100.00%	0.00%	(534.68)	-	534.68			Jan-04	Sep-06		2006
113458	Capital/Indirect Storm II	-	888,165.00	888,165.00	100.00%	0.00%	-	888,165.00	888,165.00	Jan-04	Dec-06	Jul-04		Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $687K over budget.	2006
113467	TC Misc Engineering Projects	(53,962.17)	-	53,962.17	-100.00%	-0.06%	(53,962.17)	-	53,962.17			Jan-04	Sep-06		2006
113886	WORTHINGTON 69KV LOOP FEED.	74,240.00	-	(74,240.00)	-100.00%	0.08%	74,240.00	-	(74,240.00)			Jan-04	Nov-06		2006
113981	Muhammad Ali Center	(90,964.97)	-	90,964.97	-100.00%	-0.10%	(90,964.97)	-	90,964.97			Mar-06	Mar-06		2006
114261	Louisville Water Company	10,710.23	-	(10,710.23)	-100.00%	0.01%	10,710.23	-	(10,710.23)			Jan-04	Mar-06		2006
114816	Gas Refund System	10,876.30	-	(10,876.30)	-100.00%	0.01%	10,876.30	-	(10,876.30)			May-05	Feb-06		2006
114852	BUILDINGS AND GROUNDS	161.21	-	(161.21)	-100.00%	0.00%	161.21	-	(161.21)			Aug-04	Feb-06		2006
114893	NACHAND EXPANSION	1,025,323.28	1,133,156.44	107,833.16	9.52%	1.17%	1,025,323.28	1,133,156.44	107,833.16	Jan-05	Dec-06	Jun-04	Nov-07		2006
115310	Dual Port LGE tie RTU's	886.33	-	(886.33)	-100.00%	0.00%	886.33	-	(886.33)			Apr-05	Jul-06		2006
115465	TC CT7 Construction LGE	2,721.20	-	(2,721.20)	-100.00%	0.00%	2,721.20	-	(2,721.20)			Jan-04	Apr-06		2006
115467	TC CT8 Construction LGE	3,722.55	-	(3,722.55)	-100.00%	0.00%	3,722.55	-	(3,722.55)			Jan-04	Apr-06		2006
115469	TC CT9 Construction LGE	3,253.70	-	(3,253.70)	-100.00%	0.00%	3,253.70	-	(3,253.70)			Jan-04	Apr-06		2006
115471	TC CT10 Construction LGE	3,216.92	-	(3,216.92)	-100.00%	0.00%	3,216.92	-	(3,216.92)			Jan-04	Apr-06		2006
115473	TC CT Substation LGE	100,151.73	-	(100,151.73)	-100.00%	0.11%	100,151.73	-	(100,151.73)			Jan-04	Apr-08		2006
115523	WHAS-CENTERFIELD 69KV 6686	(12,971.17)	-	12,971.17	-100.00%	-0.01%	(12,971.17)	-	12,971.17			Jan-04	Aug-08		2006
115524	Middletwn-Centerfield ckt.3846	(13,656.96)	-	13,656.96	-100.00%	-0.02%	(13,656.96)	-	13,656.96			Jan-04	Aug-08		2006
115852	Paddy's West RTU Replace	(91.63)	-	91.63	-100.00%	0.00%	(91.63)	-	91.63			Jan-04	Jul-06		2006
115916	MISO Day 2 LG&E	(8,836.24)	-	8,836.24	-100.00%	-0.01%	(8,836.24)	-	8,836.24			May-04	Sep-06		2006
116131	LGN Safety Tagging System	223.75	-	(223.75)	-100.00%	0.00%	223.75	-	(223.75)			Jan-05	Oct-06		2006
116161	SSC PARKING LOT	10,071.99	-	(10,071.99)	-100.00%	0.01%	10,071.99	-	(10,071.99)			Nov-04	Apr-06		2006
116473	MT 138-69kV, 150MVA	(2,815.04)	-	2,815.04	-100.00%	0.00%	(2,815.04)	-	2,815.04			Mar-04	Dec-06		2006
116502	Mud Lane Cir Work (ML-1287)	15,319.76	-	(15,319.76)	-100.00%	0.02%	15,319.76	-	(15,319.76)			Nov-04	Apr-06		2006
116542	Misc Energy Marketing	(5,016.78)	-	5,016.78	-100.00%	-0.01%	(5,016.78)	-	5,016.78			May-04	Sep-06		2006
116651	CR WATTHOUR METER UPGRADE	2,608.30	-	(2,608.30)	-100.00%	0.00%	2,608.30	-	(2,608.30)			Oct-04	Jan-06		2006
116652	CR REDUNDANT REACTANT FL	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2006
116657	SERVICE WATER PIPING RPLC	(17,010.47)	-	17,010.47	-100.00%	-0.02%	(17,010.47)	-	17,010.47			Dec-04	Jan-06		2006
116909	BR6 C INSPECTION	(13,905.15)	-	13,905.15	-100.00%	-0.02%	(13,905.15)	-	13,905.15			Nov-04	Mar-06		2006
117130	Middletwn-Trimble 345kV twr.	(18,205.06)	-	18,205.06	-100.00%	-0.02%	(18,205.06)	-	18,205.06			Jan-04	Mar-09		2006
117149	Trimble County 2	24,719,464.36	14,507,000.00	(10,212,464.36)	-70.40%	28.28%	24,719,464.36	14,507,000.00	(10,212,464.36)	Jan-04	Dec-10	Mar-04	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
117320	SPCC Mods - LG&E Transmission	46,945.80	826,000.00	779,054.20	94.32%	0.05%	46,945.80	826,000.00	779,054.20	Jan-06	Dec-09	Jan-05	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2006
117359	MC 3A Cooling Tower Pump Mtr	33,995.28	-	(33,995.28)	-100.00%	0.04%	33,995.28	-	(33,995.28)			Apr-04	Oct-06		2006
117443	MC2 Boiler SH Platens/Pendants	(30,455.37)	-	30,455.37	-100.00%	-0.03%	(30,455.37)	-	30,455.37			Oct-04	Apr-06		2006
117446	MC4 Boiler Tubing	2,455,596.23	2,600,000.20	144,403.97	5.55%	2.81%	2,455,596.23	2,600,000.20	144,403.97	Jan-05	Dec-06	Dec-04	Jul-06		2006
117458	MC4 Secondary Air Drives	193,464.27	199,999.24	6,534.97	3.27%	0.22%	193,464.27	199,999.24	6,534.97	Jan-05	Dec-06	Sep-05	Jun-06		2006
117459	MC 3C Mill Upgrade	39,735.26	-	(39,735.26)	-100.00%	0.05%	39,735.26	-	(39,735.26)			Feb-05	Sep-06		2006
117463	MC4 Condenser Tubes	67,324.99	99,999.62	32,674.63	32.67%	0.08%	67,324.99	99,999.62	32,674.63	Jan-05	Dec-06	Sep-05	May-06		2006
117468	MC4 MDBFP Upgrade	339,953.96	442,999.92	103,045.96	23.26%	0.39%	339,953.96	442,999.92	103,045.96	Jan-05	Dec-06	Jun-05	Aug-06		2006
117474	MC Stacker/Reclaimer Track	(17,837.17)	-	17,837.17	-100.00%	-0.02%	(17,837.17)	-	17,837.17			Jun-05	May-06		2006
117679	Middletown 138kV Line Exit	24,021.06	-	(24,021.06)	-100.00%	0.03%	24,021.06	-	(24,021.06)			Dec-04	Apr-06		2006
117714	ERT'S 2005	625.30	-	(625.30)	-100.00%	0.00%	625.30	-	(625.30)			Jan-05	Jul-06		2006
117716	LME AMR READING	907.37	-	(907.37)	-100.00%	0.00%	907.37	-	(907.37)			Sep-05	Jun-06		2006
117731	LRB AVAYA INTERACTIVE	639.78	-	(639.78)	-100.00%	0.00%	639.78	-	(639.78)			Sep-05	Jan-06		2006
117746	REPLACE TRAINING RM EQUIPMENT	370.80	-	(370.80)	-100.00%	0.00%	370.80	-	(370.80)			Oct-05	Apr-06		2006
117747	CHILLER REPLACEMENT - BOC	(14,000.00)	-	14,000.00	-100.00%	-0.02%	(14,000.00)	-	14,000.00			Mar-05	Jun-06		2006
117754	FIRE PROTECTION SYSTEM EQUIP	4,145.93	-	(4,145.93)	-100.00%	0.00%	4,145.93	-	(4,145.93)			Mar-05	Jan-06		2006
117843	CENTRICITY UPGRADE V6.5	-	24,999.84	24,999.84	100.00%	0.00%	-	24,999.84	24,999.84	Jan-05	Feb-06	Apr-05			2006
117844	SMALLWORLD 4 UPGRADE	77,096.68	87,500.29	10,403.61	11.89%	0.09%	77,096.68	175,000.59	97,903.90	Jan-05	May-06	May-05	Jul-06		2006
117845	STORMS UPGRADE 3.5	1,436.99	-	(1,436.99)	-100.00%	0.00%	1,436.99	-	(1,436.99)			Aug-05	Jan-06		2006
117846	PC AND PRINTER INFRASTRUCTURE	34,226.23	-	(34,226.23)	-100.00%	0.04%	34,226.23	-	(34,226.23)			Jan-05	Mar-09		2006
117847	RADIO UPGRADE	-	175,000.10	175,000.10	100.00%	0.00%	-	175,000.10	175,000.10	Jan-05	Oct-06				2006
117848	DEC HISTORICAL DATABASE	9,424.00	-	(9,424.00)	-100.00%	0.01%	9,424.00	-	(9,424.00)			Oct-05	Jan-06		2006
117849	DRUM FILE	44,946.50	-	(44,946.50)	-100.00%	0.05%	44,946.50	-	(44,946.50)			May-05	Jul-06		2006
117850	TRANSFORMER INFO SYSTEM	36,929.10	74,999.93	38,070.83	50.76%	0.04%	36,929.10	74,999.93	38,070.83	Jan-05	Feb-06	May-05	Jul-06		2006
117852	BALANCE SCORECARD AUTOMATION	-	24,999.84	24,999.84	100.00%	0.00%	-	24,999.84	24,999.84	Jan-05	Feb-06				2006
117854	DO REPORT ENHANCEMENTS	3,077.75	-	(3,077.75)	-100.00%	0.00%	3,077.75	-	(3,077.75)			Aug-05	Jan-06		2006
117858	GPS TRACKING	89,276.36	49,999.68	(39,276.68)	-78.55%	0.10%	89,276.36	49,999.68	(39,276.68)	Jan-05	Mar-06	Sep-05	Jan-07		2006
117882	TRANSFORMER REWIND	961,808.21	400,276.68	(561,531.53)	-140.29%	1.10%	961,808.21	400,276.68	(561,531.53)	Jan-05	Dec-08	Jan-05	Jun-09	Emergent work due to higher LGE transformer failures than originally budgeted.	2006
117990	TC Boiler Tube-Lower Slope	115.11	-	(115.11)	-100.00%	0.00%	115.11	-	(115.11)			Sep-05	Sep-06		2006
117992	TC ESP Outlet Nozzel Replace	27,549.02	-	(27,549.02)	-100.00%	0.03%	27,549.02	-	(27,549.02)			May-05	Dec-06		2006

LOUISVILLE GAS AND ELECTRIC COMPANY
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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
117993	TC Hot Air Ductwork/ExpanJoint	(160.92)	-	160.92	-100.00%	0.00%	(160.92)	-	160.92			Jun-05	Feb-06		2006
117994	TC Ductwork/ID Inlet Damper	37,769.04	-	(37,769.04)	-100.00%	0.04%	37,769.04	-	(37,769.04)			Jun-05	Feb-06		2006
117995	TC Precipitator Refurb #3	(324.53)	-	324.53	-100.00%	0.00%	(324.53)	-	324.53			Jun-05	Jan-06		2006
117996	TC HPAWP Bearing upgrade	36,122.17	-	(36,122.17)	-100.00%	0.04%	36,122.17	-	(36,122.17)			Nov-04	Nov-06		2006
117998	TC Aux Cooling Pump Upgrade	18,278.27	-	(18,278.27)	-100.00%	0.02%	18,278.27	-	(18,278.27)			Jan-05	Aug-07		2006
117999	TC Fuel Piping Replacement	29.72	-	(29.72)	-100.00%	0.00%	29.72	-	(29.72)			Oct-05	Jan-06		2006
118000	TC 1D BCWP Rewind	(210.79)	-	210.79	-100.00%	0.00%	(210.79)	-	210.79			Oct-05	Jan-06		2006
118001	TC Boiler SH/RH Slag Monitor	4,948.70	-	(4,948.70)	-100.00%	0.01%	4,948.70	-	(4,948.70)			Sep-05	Feb-06		2006
118002	TC Invertor Electronics	1,681.56	-	(1,681.56)	-100.00%	0.00%	1,681.56	-	(1,681.56)			Dec-05	Feb-06		2006
118003	TC FD Fans Transmitters	2,552.69	-	(2,552.69)	-100.00%	0.00%	2,552.69	-	(2,552.69)			Aug-05	Feb-06		2006
118006	TC Honeywell MFC to HPM	349.11	-	(349.11)	-100.00%	0.00%	349.11	-	(349.11)			May-05	Apr-08		2006
118012	TC Ammonia Monitor-Steam Panel	7,934.78	-	(7,934.78)	-100.00%	0.01%	7,934.78	-	(7,934.78)			May-06	Oct-06		2006
118014	TC Sodium Monitors	3,195.05	-	(3,195.05)	-100.00%	0.00%	3,195.05	-	(3,195.05)			Aug-05	Mar-06		2006
118018	TC MB Conductivity Monitors	21,262.44	-	(21,262.44)	-100.00%	0.02%	21,262.44	-	(21,262.44)			Dec-06	Apr-09		2006
118020	TC HVAC Replacement	3,730.64	-	(3,730.64)	-100.00%	0.00%	3,730.64	-	(3,730.64)			Nov-06	Feb-07		2006
118021	TC Gen Hydrogen Purity Monitor	4.66	-	(4.66)	-100.00%	0.00%	4.66	-	(4.66)			Oct-05	Jan-06		2006
118022	TC Safety & ERT Equipment	500.59	-	(500.59)	-100.00%	0.00%	500.59	-	(500.59)			Dec-05	Feb-06		2006
118023	TC Misc Plant Engineering	1,255.71	-	(1,255.71)	-100.00%	0.00%	1,255.71	-	(1,255.71)			Feb-05	Mar-06		2006
118057	LGE-SL Shelter Upgrades	(397.64)	-	397.64	-100.00%	0.00%	(397.64)	-	397.64			May-05	Mar-07		2006
118059	LGE-GE Vibration/Motor Eq	49,961.41	49,000.20	(961.21)	-1.96%	0.06%	49,961.41	49,000.20	(961.21)	Jun-05	Dec-06	May-06	Dec-06		2006
118060	LGE-GE Eddy Current Anlys Eq	29,139.06	37,999.80	8,860.74	23.32%	0.03%	29,139.06	37,999.80	8,860.74	Jun-05	Dec-06	Dec-06	Jul-07		2006
118064	LGE-GE Recording Equip	-	3,999.50	3,999.50	100.00%	0.00%	-	3,999.50	3,999.50	Apr-05	Dec-06				2006
118121	CR6 WATERWALL PLTN RPLC	(74,509.98)	-	74,509.98	-100.00%	-0.09%	(74,509.98)	-	74,509.98			Mar-05	Jan-06		2006
118123	CR5 LP 1&2 FW HEATER TUBE	435,707.23	220,000.80	(215,706.43)	-98.05%	0.50%	435,707.23	220,000.80	(215,706.43)	Jan-05	Dec-06	Sep-06	Aug-08		2006
118130	CR5 AIR HEATER DUCT AR	(217,854.34)	-	217,854.34	-100.00%	-0.25%	(217,854.34)	-	217,854.34			Apr-05	Apr-06		2006
118132	CR6 SDRS BOOSTER FAN ROTOR	355,224.68	400,000.52	44,775.84	11.19%	0.41%	355,224.68	400,000.52	44,775.84	Jan-05	Dec-06	May-06	Dec-06		2006
118143	CR MISC DUCTWORK REPLACE	555.79	-	(555.79)	-100.00%	0.00%	555.79	-	(555.79)			May-05	Apr-06		2006
118144	CR MISC SPEC PROJ 2005	35,490.81	-	(35,490.81)	-100.00%	0.04%	35,490.81	-	(35,490.81)			Jan-05	Jun-07		2006
118145	CR SWP REPLC	(10,645.18)	-	10,645.18	-100.00%	-0.01%	(10,645.18)	-	10,645.18			Mar-05	Nov-06		2006
118147	CR11 GT CONTROLS UPGRD	402,347.66	-	(402,347.66)	-100.00%	0.46%	402,347.66	-	(402,347.66)			Oct-06	Nov-07	Project delayed to 2006 due to additional engineering development work required on the Honeywell Spherion controller and development of control logic. Reallocation of funds from company	2006
118182	LGN-IT Capital	29,544.07	(875,000.00)	(904,544.07)	103.38%	0.03%	29,544.07	(875,000.00)	(904,544.07)	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
118209	Trimble 2 Transmission lge	3,212,780.49	991,000.00	(2,221,780.49)	-224.20%	3.68%	3,212,780.49	991,000.00	(2,221,780.49)	Jan-05	Dec-09	Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were accelerated ahead of amounts budgeted in order to ensure the project would be in service by the date needed. Also, actuals were recorded in a different split between LG&E and KU than budgeted.	2006
118226	FACTORY LANE RECONDUCTOR	108,195.66	-	(108,195.66)	-100.00%	0.12%	108,195.66	-	(108,195.66)			Aug-05	Nov-06		2006
118227	FLAT ROCK & AIKEN RECON	284,346.46	-	(284,346.46)	-100.00%	0.33%	284,346.46	-	(284,346.46)			Nov-05	Dec-06		2006
118229	WATTERSON CIRCUIT WORK	26,797.30	-	(26,797.30)	-100.00%	0.03%	26,797.30	-	(26,797.30)			Aug-05	Nov-06		2006
118230	NACHAND SUB CIRCUIT WORK	588,128.55	231,309.00	(356,819.55)	-154.26%	0.67%	588,128.55	231,309.00	(356,819.55)	Jan-05	Dec-06	Sep-05	Feb-07	Project was a two year project with the majority of the expenses originally estimated to occur in 2005. The majority of the work was completed in 2006.	2006
118239	LGE SUB SPILL PREVENTION	182,804.43	244,439.13	61,634.70	25.21%	0.21%	182,804.43	244,439.13	61,634.70	Apr-05	Dec-09	Feb-05	Dec-09		2006
118243	CR5 CONDENSER RETUBING	(129,222.50)	-	129,222.50	-100.00%	-0.15%	(129,222.50)	-	129,222.50			Dec-04	Jan-06		2006
118272	6671 P2 2004	21,282.66	-	(21,282.66)	-100.00%	0.02%	21,282.66	-	(21,282.66)			Feb-05	Sep-06		2006
118286	BR7 CT C Inspection LGE	(130.99)	-	130.99	-100.00%	0.00%	(130.99)	-	130.99			Feb-05	Feb-06		2006
118349	OHIO FALLS REDEVELOPMENT 2004	5,506,257.43	7,566,986.70	2,060,729.27	27.23%	6.30%	5,506,257.43	7,566,986.70	2,060,729.27	Jan-06	Dec-11	Sep-04	Dec-09	Delays due to 1st unit caused by disassembly and reassembly issues resulted in delay in starting 2nd unit.	2006
118377	Nortons Commons	3,345.18	-	(3,345.18)	-100.00%	0.00%	3,345.18	-	(3,345.18)			Sep-04	Mar-06		2006
118387	6665 P2 2004	33,345.77	-	(33,345.77)	-100.00%	0.04%	33,345.77	-	(33,345.77)			Oct-05	Sep-06		2006
118401	Mud Lane - Smyrna 69kv Survey	697,866.52	-	(697,866.52)	-100.00%	0.80%	697,866.52	-	(697,866.52)			Sep-04	Dec-08	Transmission Planning identified the need for this project during 2004 after the 2005 budget was prepared. The project extended into 2006.	2006
119011	CR4 GENERATOR FIELD REWIND	(28,175.21)	-	28,175.21	-100.00%	-0.03%	(28,175.21)	-	28,175.21			Oct-04	Apr-06		2006
119047	HARDWARE EN MARKET LGE	(569.98)	-	569.98	-100.00%	0.00%	(569.98)	-	569.98			Mar-05	Mar-06		2006
119048	ITSD EN MARKET HW/SW LGE	(816.52)	-	816.52	-100.00%	0.00%	(816.52)	-	816.52			Feb-05	Mar-06		2006
119049	GEN PC & DEV TOOLS LGE	44.38	-	(44.38)	-100.00%	0.00%	44.38	-	(44.38)			Mar-05	Jan-06		2006
119050	ITSD POWER GEN HW/SW LGE	(304.00)	-	304.00	-100.00%	0.00%	(304.00)	-	304.00			Mar-05	Mar-06		2006
119051	ITSD DIST OPER TOOLS LGE	19.00	-	(19.00)	-100.00%	0.00%	19.00	-	(19.00)			Feb-05	Jan-06		2006
119052	ITSD RETAIL DEV TOOLS LGE	(583.93)	-	583.93	-100.00%	0.00%	(583.93)	-	583.93			Feb-05	Jun-06		2006
119053	ITSD CIS DEV TOOLS LGE	106.01	-	(106.01)	-100.00%	0.00%	106.01	-	(106.01)			Feb-05	Jan-06		2006
119056	ITSD FINANCE HW/SW LGE	1,213.58	-	(1,213.58)	-100.00%	0.00%	1,213.58	-	(1,213.58)			Mar-05	Jun-06		2006
119060	STK TAPE EXPANSION LGE	757.05	-	(757.05)	-100.00%	0.00%	757.05	-	(757.05)			Dec-05	Jan-06		2006
119066	MOBILE RADIO LGE	15.61	-	(15.61)	-100.00%	0.00%	15.61	-	(15.61)			Jun-05	Mar-06		2006
119071	OUTSIDE CABLE PLANT LGE	604.44	-	(604.44)	-100.00%	0.00%	604.44	-	(604.44)			Apr-05	Jan-06		2006
119075	T1 DIGITAL MUX REPL LGE	28,688.85	35,000.00	6,311.15	18.03%	0.03%	28,688.85	70,000.00	41,311.15	Jan-05	Dec-06	Aug-05	Jun-09		2006
119079	INTERNET/E-COMMER ENH LGE	272.57	-	(272.57)	-100.00%	0.00%	272.57	-	(272.57)			Apr-05	Mar-06		2006
119087	SERVER ENHC - INTEL LGE	(180.18)	-	180.18	-100.00%	0.00%	(180.18)	-	180.18			Jan-05	Mar-06		2006
119088	SERVER ENHC - UNIX LGE	286.17	-	(286.17)	-100.00%	0.00%	286.17	-	(286.17)			Feb-05	Jan-06		2006
119089	SOFTWARE LICENSES LGE	608.58	-	(608.58)	-100.00%	0.00%	608.58	-	(608.58)			Feb-05	Jan-06		2006
119090	EMAIL INFRASTRUCTURE LGE	286.73	-	(286.73)	-100.00%	0.00%	286.73	-	(286.73)			Oct-05	May-06		2006
119095	CORE NETWORK INFRASTR LGE	350.18	-	(350.18)	-100.00%	0.00%	350.18	-	(350.18)			Mar-05	Jan-06		2006
119099	VPN BUILDOUT LGE	35.62	-	(35.62)	-100.00%	0.00%	35.62	-	(35.62)			Apr-05	Jan-06		2006
119104	IT RESEARCH TECH INV LGE	2,894.47	-	(2,894.47)	-100.00%	0.00%	2,894.47	-	(2,894.47)			Mar-05	Apr-06		2006
119106	MS .NET IMPLEMENT LGE	21,728.32	15,858.50	(5,869.82)	-37.01%	0.02%	21,728.32	31,717.00	9,988.68	Jan-05	Dec-06	Aug-05	Dec-06		2006
119108	MS BIZTALK IMPLEMENT LGE	97,887.31	-	(97,887.31)	-100.00%	0.11%	97,887.31	-	(97,887.31)			Dec-05	Nov-06		2006
119109	SECURITY MON/AUD/MGT LGE	50.86	-	(50.86)	-100.00%	0.00%	50.86	-	(50.86)			Aug-05	May-06		2006
119116	MULTIMEDIA SW TOOLS LGE	857.48	-	(857.48)	-100.00%	0.00%	857.48	-	(857.48)			Sep-05	May-06		2006
119260	MT 138kV Reactors	(10,383.69)	-	10,383.69	-100.00%	-0.01%	(10,383.69)	-	10,383.69			Jan-05	Sep-06		2006
119539	Ford - Middletown 69 kv (DC)	358,318.25	-	(358,318.25)	-100.00%	0.41%	358,318.25	-	(358,318.25)			Oct-05	May-08	The project installed conductor on an empty circuit that had just been constructed on the 112750 Ford-Middletown 138kV Line project. This conductor was not needed for the 112750 138kV project but was able to be utilized on this project. The decision to install this conductor was made after 2006 budget was prepared.	2006
119542	Fuel Supply Management	569,111.83	1,330,000.00	760,888.17	57.21%	0.65%	569,111.83	1,330,000.00	760,888.17	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

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
119545	New Phone System	(0.01)	-	0.01	-100.00%	0.00%	(0.01)	-	0.01			Sep-05	Feb-06		2006
119656	EMS Consolidation - LGE	80,679.78	190,000.00	109,320.22	57.54%	0.09%	80,679.78	190,000.00	109,320.22	Jan-06	Dec-06	Dec-04	May-06		2006
119666	LGE-CT7 Quench Bldg Ext 04	(22,891.24)	-	22,891.24	-100.00%	-0.03%	(22,891.24)	-	22,891.24			Jan-05	Apr-06		2006
119675	MC1 FGD Emerg Quench System	210.00	-	(210.00)	-100.00%	0.00%	210.00	-	(210.00)			Mar-05	Jun-06		2006
119677	MC3 FGD Emerg Quench System	64,048.81	-	(64,048.81)	-100.00%	0.07%	64,048.81	-	(64,048.81)			Mar-05	Jul-06		2006
119722	Call Center Ronovation	(5,040.00)	-	5,040.00	-100.00%	-0.01%	(5,040.00)	-	5,040.00			Nov-04	Aug-06		2006
119766	LGE Auto Reg Filing	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Feb-05	Dec-06				2006
119775	LGE Oracle 11i Purge Archive	23,743.73	-	(23,743.73)	-100.00%	0.03%	23,743.73	-	(23,743.73)			Dec-05	Sep-06		2006
119785	STORM 11-24-04	(9,007.65)	-	9,007.65	-100.00%	-0.01%	(9,007.65)	-	9,007.65			Nov-04	May-06		2006
119825	Barcoding - LG&E	10.22	-	(10.22)	-100.00%	0.00%	10.22	-	(10.22)			Dec-04	Aug-06		2006
119878	CR4 HOTWELL SUCTION PIPING	(7,347.95)	-	7,347.95	-100.00%	-0.01%	(7,347.95)	-	7,347.95			Dec-04	Oct-06		2006
119893	Corp - Misc Capital - LGE	(15,363.87)	-	15,363.87	-100.00%	-0.02%	(15,363.87)	-	15,363.87			Dec-04	May-06		2006
119902	Clear 12/04 A&G	18,270.36	-	(18,270.36)	-100.00%	0.02%	18,270.36	-	(18,270.36)			Dec-04	Dec-09		2006
119904	MC2 Waterwall Panels 2005	6,546.75	-	(6,546.75)	-100.00%	0.01%	6,546.75	-	(6,546.75)			Mar-05	Apr-06		2006
119923	Replace Bushing on Canal-6608	(478.77)	-	478.77	-100.00%	0.00%	(478.77)	-	478.77			Apr-05	Aug-06		2006
119938	LG&E 2005 Dist Capacitors	125,837.60	-	(125,837.60)	-100.00%	0.14%	125,837.60	-	(125,837.60)			Jul-05	Mar-07		2006
119945	International Substation	25,025.24	-	(25,025.24)	-100.00%	0.03%	25,025.24	-	(25,025.24)			Mar-05	Mar-06		2006
119946	Circuit Work - Intern. Sub	104,452.34	-	(104,452.34)	-100.00%	0.12%	104,452.34	-	(104,452.34)			Apr-05	Aug-06		2006
119954	2005 computer purchases LGE	3,691.20	-	(3,691.20)	-100.00%	0.00%	3,691.20	-	(3,691.20)			Mar-05	Aug-06		2006
120004	CR Coal Flow Improvements	1,773.71	-	(1,773.71)	-100.00%	0.00%	1,773.71	-	(1,773.71)			Mar-05	Mar-06		2006
120025	Clifton RTU Replacement	155.78	-	(155.78)	-100.00%	0.00%	155.78	-	(155.78)			Apr-05	Apr-06		2006
120026	Madison RTU Replacement	216.98	-	(216.98)	-100.00%	0.00%	216.98	-	(216.98)			Apr-05	May-06		2006
120027	Aiken RTU Replacement	132.67	-	(132.67)	-100.00%	0.00%	132.67	-	(132.67)			Apr-05	Apr-06		2006
120034	MC Roofing - 2005	320.25	-	(320.25)	-100.00%	0.00%	320.25	-	(320.25)			Jul-05	Aug-06		2006
120057	ASR - Retail 2005 KU	(1,195.25)	-	1,195.25	-100.00%	0.00%	(1,195.25)	-	1,195.25			Dec-05	Jan-06		2006
120059	SR - Databases 2005 KU	(310.24)	-	310.24	-100.00%	0.00%	(310.24)	-	310.24			Oct-05	Jan-06		2006
120097	Server Retirements - 2005 LGE	787.12	-	(787.12)	-100.00%	0.00%	787.12	-	(787.12)			Dec-05	Jul-06		2006
120113	MILL CREEK-KOSMOSDALE 138KV	12,857.20	-	(12,857.20)	-100.00%	0.01%	12,857.20	-	(12,857.20)			Jun-05	Mar-06		2006
120114	Land Mobile Radio NW Upgr LGE	139,746.84	157,148.02	17,401.18	11.07%	0.16%	139,746.84	314,296.04	174,549.20	Jan-06	Dec-06	Jul-05	Jun-07		2006
120183	MT TR3 and TR4 Cond. Upgrade	495.78	-	(495.78)	-100.00%	0.00%	495.78	-	(495.78)			Jun-05	Apr-06		2006
120189	FAIRMOUNT CIRCUIT UPGRADE	11,872.64	-	(11,872.64)	-100.00%	0.01%	11,872.64	-	(11,872.64)			Jul-05	Aug-06		2006
120205	WESTPORT RD TO HURSTBOURNE	14,031.64	-	(14,031.64)	-100.00%	0.02%	14,031.64	-	(14,031.64)			Jan-06	Oct-09		2006
120212	LGE CIS CYCLE ALIGNMENT	1,111.25	-	(1,111.25)	-100.00%	0.00%	1,111.25	-	(1,111.25)			May-05	Feb-06		2006
120218	Lyndon South Bkr Replacement	20,730.37	-	(20,730.37)	-100.00%	0.02%	20,730.37	-	(20,730.37)			Dec-05	Aug-08		2006
120244	MC2 Generator HV Bushings	4,562.23	-	(4,562.23)	-100.00%	0.01%	4,562.23	-	(4,562.23)			Jun-05	Apr-06		2006
120245	Storm May 13, 2005	(13,389.97)	-	13,389.97	-100.00%	-0.02%	(13,389.97)	-	13,389.97			May-05	May-06		2006
120246	WORTHINGTON SUB SITE IMPROVE	534.68	-	(534.68)	-100.00%	0.00%	534.68	-	(534.68)			Dec-05	Sep-06		2006
120247	3847 SYSTEM PARA 2005	9,446.02	-	(9,446.02)	-100.00%	0.01%	9,446.02	-	(9,446.02)			Jun-05	Jul-06		2006
120252	Clay Bus Tie Bkr Replacement	4,851.80	-	(4,851.80)	-100.00%	0.01%	4,851.80	-	(4,851.80)			Sep-05	Mar-06		2006
120257	MAILROOM REPRO EQUIP	29,437.02	52,500.00	23,062.98	43.93%	0.03%	29,437.02	105,000.00	75,562.98	Apr-06	Aug-06	Aug-06	Sep-06		2006
120268	LGE FIRE PROTECTION SYSTEM	20,133.04	20,617.80	484.76	2.35%	0.02%	20,133.04	41,235.60	21,102.56	Aug-06	Dec-06	Oct-06	Apr-07		2006
120269	LGE SECURITY SYSTEMS EQUIP	28,483.57	27,722.80	(760.77)	-2.74%	0.03%	28,483.57	55,445.60	26,962.03	Feb-06	Dec-06	Mar-06	Dec-06		2006
120270	LGE OFFICE RENOVATION	68,500.26	52,499.65	(16,000.61)	-30.48%	0.08%	68,500.26	104,999.30	36,499.04	Jan-06	Nov-06	May-06	Mar-07		2006
120271	LGE REPLACED FAILED EQUIPMENT	6,778.27	29,749.83	22,971.56	77.22%	0.01%	6,778.27	59,499.66	52,721.40	Jan-06	Dec-06	Jul-06	Oct-06		2006
120272	Tools - Fac. Maint. LG&E	16,521.19	17,498.25	977.06	5.58%	0.02%	16,521.19	34,996.50	18,475.31	Jan-06	Dec-06	Apr-06	Oct-06		2006
120273	REPLACE TRAINING RM EQUIP	-	17,849.63	17,849.63	100.00%	0.00%	-	35,699.26	35,699.26	Jan-06	Oct-06				2006
120274	LGE AC WINDOW UNIT REPLACEMENT	-	5,950.11	5,950.11	100.00%	0.00%	-	11,900.22	11,900.22	Jan-06	Oct-06				2006
120275	Carpet and Tile Replacement	54,698.21	59,499.65	4,801.44	8.07%	0.06%	54,698.21	118,999.30	64,301.09	Apr-06	Dec-06	Mar-06	Oct-06		2006
120276	Office Furniture and Equip.	51,232.06	70,000.00	18,767.95	26.81%	0.06%	51,232.06	140,000.00	88,767.95	Apr-06	Dec-06	Jun-06	Apr-07		2006
120277	Paving at AOC	-	17,499.66	17,499.66	100.00%	0.00%	-	34,999.31	34,999.31	Jan-06	Aug-06				2006
120279	HVAC REPLACE AOC	-	11,900.22	11,900.22	100.00%	0.00%	-	23,800.43	23,800.43	Jan-06	Jul-06				2006
120280	HVAC AIR HANDLER BOC	140,072.93	47,600.19	(92,472.74)	-194.27%	0.16%	140,072.93	95,200.38	(44,872.55)	Jan-06	Aug-06	Aug-06	Feb-07		2006
120281	ROOF MODIFICATIONS	-	29,749.85	29,749.85	100.00%	0.00%	-	59,499.71	59,499.71	Jan-06	Oct-06				2006
120282	ROOF REPLACEMENT AOC	354,412.88	368,897.05	14,484.16	3.93%	0.41%	354,412.88	737,794.09	383,381.21	Sep-06	Oct-06	May-06	Dec-06		2006
120283	Video Conferencing Equipment	70,598.90	33,600.00	(36,998.90)	-110.12%	0.08%	70,598.90	67,200.00	(3,398.90)	Mar-06	Nov-06	Nov-06	Dec-09		2006
120284	Chair Replacement	51,536.72	53,551.01	2,014.29	3.76%	0.06%	51,536.72	107,102.02	55,565.29	Mar-06	Nov-06	Apr-06	Aug-06		2006
120317	Misc Dist Projects	77,383.47	99,784.55	22,401.08	22.45%	0.09%	77,383.47	99,784.55	22,401.08	Jan-06	Dec-08	Feb-06	Oct-09		2006
120318	Transformer Bushing Project	27,633.48	55,031.30	27,397.82	49.79%	0.03%	27,633.48	55,031.30	27,397.82	Jan-06	Dec-08	Oct-06	Nov-08		2006
120319	Tap Chgr Aux Oil Filters	27,324.71	30,396.02	3,071.31	10.10%	0.03%	27,324.71	30,396.02	3,071.31	Jan-06	Dec-08	Feb-06	Aug-08		2006
120320	Buildings & Grounds Project	41,755.61	54,710.63	12,955.02	23.68%	0.05%	41,755.61	54,710.63	12,955.02	Jan-06	Dec-08	Feb-06	Jan-07		2006
120321	Substa Battery Project	12,829.87	17,152.52	4,322.65	25.20%	0.01%	12,829.87	17,152.52	4,322.65	Jan-06	Dec-08	Oct-06	Sep-08		2006
120327	Storm 06-08-05	(5,895.17)	-	5,895.17	-100.00%	-0.01%	(5,895.17)	-	5,895.17			Jun-05	Jul-06		2006
120333	LOU MAN Upgrade LGE	(78.99)	-	78.99	-100.00%	0.00%	(78.99)	-	78.99			Aug-05	May-06		2006
120337	Enterprise Wireless LGE	183.15	-	(183.15)	-100.00%	0.00%	183.15	-	(183.15)			Jul-05	Jan-06		2006
120340	MC4 FGD Multifunction Control	308,500.83	200,001.28	(108,499.55)	-54.25%	0.35%	308,500.83	200,001.28	(108,499.55)	Jan-06	Dec-06	Aug-05	Sep-06		2006
120342	MC4 CRH Piping Flanges	81,111.63	138,000.44	56,888.81	41.22%	0.09%	81,111.63	138,000.44	56,888.81	Jan-06	Dec-06	Apr-06	May-06		2006
120373	6688 P2 2005	64,066.38	-	(64,066.38)	-100.00%	0.07%	64,066.38	-	(64,066.38)			Sep-05	Mar-09		2006
120374	3838 P2 2005	131,471.31	-	(131,471.31)	-100.00%	0.15%	131,471.31	-	(131,471.31)			Dec-05	Jun-07		2006
120473	PC AND PRINTER INFRA-DO	67,603.74	122,500.07	54,896.33	44.81%	0.08%	67,603.74	245,000.14	177,396.40	Jan-06	Oct-06	Mar-06	Dec-07		2006
120474	STORMS UPGRADE 2006	30,144.88	52,499.66	22,354.79	42.58%	0.03%	30,144.88	104,999.33	74,854.45	Jul-06	Sep-06	Apr-06	Jan-07		2006
120476	ICONTRACT	-	70,000.41	70,000.41	100.00%	0.00%	-	140,000.81	140,000.81	Feb-06	May-06				2006
120477	OCE SCAN AND PRINTER	-	24,500.36	24,500.36	100.00%	0.00%	-	49,000.71	49,000.71	Feb-06	Feb-06				2006
120480	BLACKBERRY AND LAPTOPS	-	34,999.78	34,999.78	100.00%	0.00%	-	69,999.55	69,999.55	Apr-06	Aug-06				2006
120481	INTERNET OUTAGE CALLS	-	52,499.66	52,499.66	100.00%	0.00%	-	104,999.33	104,999.33	Apr-06	Aug-06				2006
120483	OBVIENTS FOCALPOINT	-	125,999.87	125,999.87	100.00%	0.00%	-	251,999.75	251,999.75	Apr-06	Nov-06				2006
120484	DEC DECOMMISSIONING	-	199,999.95	199,999.95	100.00%	0.00%	-	199,999.95	199,999.95	Feb-06	Sep-06				2006
120485	GIS FIELD TO AI	-	34,999.78	34,999.78	100.00%	0.00%	-	69,999.55	69,999.55	Apr-06	Aug-06				2006
120496	CENTRICITY OUTAGE EVENTS	-	70,000.41	70,000.41	100.00%	0.00%	-	140,000.81	140,000.81	Mar-06	Jul-06				2006
120497	STORMS FIELD DATA COLLECTION	-	87,500.29	87,500.29	100.00%	0.00%	-	175,000.59	175,000.59	Mar-06	Nov-06				2006
120498	GIS SOFTWARE LIC	37,098.52	52,499.66	15,401.15	29.34%	0.04%	37,098.52	104,999.33	67,900.81	Apr-06	Sep-06	Oct-06	Oct-06		2006
120500	2006 MISC DOIT PROJECTS	-	52,499.66	52,499.66	100.00%	0.00%	-	104,999.33	104,999.33	Jan-06	Mar-06				2006
120514	Spare Bushing Project	64,282.24	71,970.04	7,687.80	10.68%	0.07%	64,282.24	71,970.04	7,687.80	Jan-06	Dec-06	May-06	Sep-06		2006
120515	LTC Breather Project	6,654.70	6,110.63	(544.07)	-8.90%	0.01%	6,654.70	6,110.63	(544.07)	Jan-06	Dec-08	May-06	Aug-08		2006
120517	GE Aux Switch Project	48,056.39	45,280.50	(2,775.89)	-6.13%	0.05%	48,056.39	45,280.50	(2,775.89)	Jan-06	Dec-08	Sep-06	May-09		2006
120518	Dist SONET Project	41,038.30	58,486.78	17,448.48	29.83%	0.05%	41,038.30	58,486.78	17,448.48	Jan-06	Dec-06	Jun-06	Jul-07		2006
120519	Grady RTU Rep. and PT Addition	3,604.82	-	(3,604.82)	-100.00%	0.00%	3,604.82	-	(3,604.82)			Aug-05	May-06		2006

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120521	MC1 Boiler Tubing 2006	-	2,212,000.22	2,212,000.22	100.00%	0.00%	-	2,212,000.22	2,212,000.22	Jan-06	Dec-06			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2006
120522	MC FGD Quench Diesel Generator	140,439.89	500,000.12	359,560.23	71.91%	0.16%	140,439.89	500,000.12	359,560.23	Jan-06	Dec-06	Jul-06	Jul-08	Original budget amount was a placeholder while engineering could determine a specific work scope.	2006
120523	MC Limestone Bucket 2006	51,349.65	44,999.68	(6,349.97)	-14.11%	0.06%	51,349.65	44,999.68	(6,349.97)	Jan-06	Dec-06	Dec-06	Jun-07		2006
120524	MC Limestone/Gypsum Belts 2006	-	90,001.44	90,001.44	100.00%	0.00%	-	90,001.44	90,001.44	Jan-06	Dec-06				2006
120525	MC2 FGD Ductwork 2006 (ECR)	13,384.98	500,000.12	486,615.14	97.32%	0.02%	13,384.98	500,000.12	486,615.14	Jan-06	Dec-07	Jul-06	Feb-08	Project delayed to 2007, engineering study complete in 2006	2006
120526	MC4 FGD Expansion Joints	-	89,999.36	89,999.36	100.00%	0.00%	-	89,999.36	89,999.36	Jan-06	Dec-06	Jul-05			2006
120527	MC4 Recycle Pump Header	428,104.32	525,000.28	96,895.96	18.46%	0.49%	428,104.32	525,000.28	96,895.96	Jan-06	Dec-06	Dec-05	Apr-06		2006
120528	MC3 FGD Multifunction Control	347,059.05	259,999.82	(87,059.23)	-33.48%	0.40%	347,059.05	259,999.82	(87,059.23)	Jan-06	Dec-06	Jan-06	Dec-06		2006
120529	MC Roofing 2006	171,004.69	190,000.00	18,995.31	10.00%	0.20%	171,004.69	190,000.00	18,995.31	Jan-06	Dec-06	Apr-06	Aug-06		2006
120531	MC4 Turbine Blades/Packing	637,792.55	470,000.36	(167,792.19)	-35.70%	0.73%	637,792.55	470,000.36	(167,792.19)	Jan-06	Dec-06	Jan-06	Jun-06		2006
120532	MC1 Air Htr Cold-End Baskets	-	225,000.42	225,000.42	100.00%	0.00%	-	225,000.42	225,000.42	Jan-06	Dec-06				2006
120533	MC 1,2,3 Hydrocyclone Pumps	133,445.52	224,000.28	90,554.76	40.43%	0.15%	133,445.52	224,000.28	90,554.76	Jan-06	Dec-06	Apr-06	May-07		2006
120534	MC HVAC Air Handlers 2006	288,563.43	246,000.06	(42,563.37)	-17.30%	0.33%	288,563.43	246,000.06	(42,563.37)	Jan-06	Dec-06	Apr-06	Aug-06		2006
120535	MC1 Recycle Pump Upgrade	219,266.35	187,999.74	(31,266.61)	-16.63%	0.25%	219,266.35	187,999.74	(31,266.61)	Jan-06	Dec-06	Apr-06	Nov-06		2006
120536	MC1 Yaws	228,369.63	255,000.20	26,630.57	10.44%	0.26%	228,369.63	255,000.20	26,630.57	Jan-06	Dec-06	May-06	Dec-06		2006
120538	MC Motors 2006	-	269,999.08	269,999.08	100.00%	0.00%	-	269,999.08	269,999.08	Jan-06	Dec-06				2006
120539	MC3 & MC4 Boiler Upgrade	555,779.19	1,500,000.38	944,221.19	62.95%	0.64%	555,779.19	1,500,000.38	944,221.19	Jan-06	Dec-06	Dec-05	Apr-07	After budget was approved in previous year it was determined that project could be completed for less cost.	2006
120540	MC4 TSI	382,516.58	495,000.52	112,483.94	22.72%	0.44%	382,516.58	495,000.52	112,483.94	Jan-06	Dec-06	Oct-05	Aug-06		2006
120541	MC Coal Chutes 2006	98,467.42	169,999.46	71,532.04	42.08%	0.11%	98,467.42	169,999.46	71,532.04	Jan-06	Dec-06	Jun-06	Aug-06		2006
120542	MC Coal Conveyor Belts 2006	-	180,000.76	180,000.76	100.00%	0.00%	-	180,000.76	180,000.76	Jan-06	Dec-06				2006
120543	MC Railroad Track 2006	-	140,000.72	140,000.72	100.00%	0.00%	-	140,000.72	140,000.72	Jan-06	Dec-06				2006
120700	Storm 07-01-05	(13,662.03)	-	13,662.03	-100.00%	-0.02%	(13,662.03)	-	13,662.03			Jul-05	May-06		2006
120703	MicroGADS Gold LGE	3,628.02	-	(3,628.02)	-100.00%	0.00%	3,628.02	-	(3,628.02)			Aug-05	Mar-06		2006
120709	Lyndon RTU Replacement	611.91	-	(611.91)	-100.00%	0.00%	611.91	-	(611.91)			Aug-05	Apr-06		2006
120710	APPLIANCE PARK RTU REPLACEMENT	11.56	-	(11.56)	-100.00%	0.00%	11.56	-	(11.56)			Aug-05	Feb-06		2006
120721	TC SO3 Mitigation	84,474.01	37,500.32	(46,973.69)	-125.26%	0.10%	84,474.01	37,500.32	(46,973.69)	Jun-06	Jul-06	May-06	Jul-06		2006
120722	TC CT Turbine Pump	17,836.50	48,000.08	30,163.58	62.84%	0.02%	17,836.50	48,000.08	30,163.58	Mar-06	May-06	Dec-06	Dec-06		2006
120723	TC 480V Switchgear Breaker	289,378.82	217,499.60	(71,879.22)	-33.05%	0.33%	289,378.82	217,499.60	(71,879.22)	Apr-06	May-06	Dec-06	Apr-09		2006
120724	TC Upgrade LBU Elec System	299,870.19	243,750.02	(56,120.17)	-23.02%	0.34%	299,870.19	243,750.02	(56,120.17)	Sep-06	Oct-06	Sep-06	May-07		2006
120725	TC Misc Eng 2006	79,929.45	131,017.24	51,087.79	38.99%	0.09%	79,929.45	131,017.24	51,087.79	Jan-06	Dec-06	Feb-06	Apr-07		2006
120726	TC PA Flow Monitor Element	28,006.12	31,498.28	3,492.16	11.09%	0.03%	28,006.12	31,498.28	3,492.16	Feb-06	Jun-06	Feb-06	Apr-07		2006
120727	TC PH Monitors Install 2006	8,480.29	14,999.52	6,519.23	43.46%	0.01%	8,480.29	14,999.52	6,519.23	May-06	Jun-06	Sep-06	Nov-06		2006
120728	TC LS Ball Mill Lube Oil Sys	27,524.45	26,250.46	(1,273.99)	-4.85%	0.03%	27,524.45	26,250.46	(1,273.99)	Jul-06	Nov-06	Dec-06	Aug-08		2006
120729	TC CT Tie to Station Air Sys	-	22,499.80	22,499.80	100.00%	0.00%	-	22,499.80	22,499.80	Apr-06	Jun-06				2006
120730	TC Controls Upgrade 2006	552,487.97	401,249.52	(151,238.45)	-37.69%	0.63%	552,487.97	401,249.52	(151,238.45)	Feb-06	Dec-10	Feb-06	Dec-09		2006
120731	TC Safety & ERT Equip 2006	30,767.51	22,273.20	(8,494.31)	-38.14%	0.04%	30,767.51	22,273.20	(8,494.31)	Jan-06	Dec-06	Dec-06	Jan-07		2006
120732	TC Modify D to E Chute	22,323.00	37,500.32	15,177.32	40.47%	0.03%	22,323.00	37,500.32	15,177.32	Jul-06	Aug-06	Oct-06	Aug-07		2006
120733	TC Phosphate Monitors 2006	12,302.70	9,749.64	(2,553.06)	-26.19%	0.01%	12,302.70	9,749.64	(2,553.06)	Jun-06	Jul-06	Sep-06	Nov-06		2006
120734	TC Dissolved Oxygen Monitor	8,201.06	8,999.50	798.44	8.87%	0.01%	8,201.06	8,999.50	798.44	Jun-06	Jul-06	Oct-06	Nov-06		2006
120735	TC SDRS Agitator Hoist	-	28,499.82	28,499.82	100.00%	0.00%	-	28,499.82	28,499.82	May-06	Aug-06				2006
120736	RIVER BLUFF SUBSTATION	-	793,148.67	793,148.67	100.00%	0.00%	-	793,148.67	793,148.67	Jan-06	Dec-06			Project cancelled due to upgrades not needed at this time for the River Bluff Substation area.	2006
120750	RIVER BLUFF CIRCUIT WORK	-	465,403.30	465,403.30	100.00%	0.00%	-	465,403.30	465,403.30	Jan-06	Dec-06			The Substation and Circuit Work projects were cancelled due to lower than projected load increases.	2006
120751	WATTERSON 1154 CIRCUIT RECOND	269,675.31	450,149.46	180,474.15	40.09%	0.31%	269,675.31	450,149.46	180,474.15	Jan-06	Dec-06	Mar-06	Nov-06		2006
120754	Misc. A/R Uncollect - LGE Cap	292,842.90	-	(292,842.90)	-100.00%	0.33%	292,842.90	-	(292,842.90)			Jun-05	Dec-09		2006
120762	MC4 Generator Rewind 2005	18,270.00	-	(18,270.00)	-100.00%	0.02%	18,270.00	-	(18,270.00)			Jul-05	Apr-06		2006
120763	BRCT Air Intake Filters 06	-	46,000.00	46,000.00	100.00%	0.00%	-	46,000.00	46,000.00	Nov-06	Nov-06				2006
120768	RELIABILITY GENERAL LGE	98,795.94	300,105.00	201,309.06	67.08%	0.11%	98,795.94	300,105.00	201,309.06	Jan-06	Dec-08	Mar-06	Aug-08		2006
120773	LGE PC Purchase	25,257.34	35,000.00	9,742.66	27.84%	0.03%	25,257.34	70,000.00	44,742.66	Jan-06	Dec-06	Mar-06	Feb-07		2006
120774	LGE TOOLS	4,669.87	5,257.70	587.83	11.18%	0.01%	4,669.87	10,515.40	5,845.53	Apr-06	Dec-06	Nov-06	Nov-06		2006
120775	Real time Pricing	18,744.50	32,200.00	13,455.51	41.79%	0.02%	18,744.50	64,400.00	45,655.51	Jan-06	Nov-06	Dec-06	Aug-07		2006
120776	LGE ARCS Interface	-	35,000.00	35,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Feb-06	Jun-06				2006
120777	LGE No Usage	28,570.07	35,000.25	6,430.18	18.37%	0.03%	28,570.07	70,000.49	41,430.42	Apr-06	Aug-06	Feb-06	Aug-06		2006
120778	CIS Transfer Billing	55,211.22	52,500.00	(2,711.22)	-5.16%	0.06%	55,211.22	105,000.00	49,788.78	Feb-06	Dec-06	Mar-06	Dec-06		2006
120779	Replace NRB Functionality	-	39,200.00	39,200.00	100.00%	0.00%	-	78,400.00	78,400.00	Sep-06	Oct-06				2006
120780	Service Order Interface	-	34,999.23	34,999.23	100.00%	0.00%	-	69,998.46	69,998.46	Mar-06	Jul-06				2006
120781	LGE Bill RECAlC	-	35,027.57	35,027.57	100.00%	0.00%	-	70,055.15	70,055.15	Jun-06	Oct-06				2006
120782	NRB Billing	-	35,027.65	35,027.65	100.00%	0.00%	-	70,055.30	70,055.30	Mar-06	Jul-06				2006
120783	Credit Mgmt Phase 2	-	87,500.00	87,500.00	100.00%	0.00%	-	175,000.00	175,000.00	Mar-06	Sep-06				2006
120789	LGE ERTS AMRS	66,674.30	87,498.08	20,823.78	23.80%	0.08%	66,674.30	174,996.16	108,321.86	Mar-06	Dec-06	Mar-06	Jun-07		2006
120790	LGE AMR Pilot 2	-	175,000.00	175,000.00	100.00%	0.00%	-	350,000.00	350,000.00	Feb-06	May-06				2006
120791	LGE DUAL ERTS	26,461.50	35,027.65	8,566.15	24.46%	0.03%	26,461.50	70,055.30	43,593.80	Jan-06	Jun-06	Sep-05	Aug-06		2006
120792	LGE ERTS HANDHELDS	-	34,999.23	34,999.23	100.00%	0.00%	-	69,998.46	69,998.46	Feb-06	Dec-06				2006
120793	LGE-GE Flux Testing Eq	-	80,000.10	80,000.10	100.00%	0.00%	-	80,000.10	80,000.10	Jan-06	Dec-06	Aug-05			2006
120796	LGE AVENUE	5,119.28	35,000.00	29,880.72	85.37%	0.01%	5,119.28	70,000.00	64,880.72	Jun-06	Oct-06	Dec-06	Apr-07		2006
120797	LGE WITNESS	115,025.52	52,500.00	(62,525.52)	-119.10%	0.13%	115,025.52	105,000.00	(10,025.52)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120798	LGE IVR REPLACEMENT	-	52,500.00	52,500.00	100.00%	0.00%	-	105,000.00	105,000.00	Apr-06	Mar-07	Oct-07			2006
120799	LGE AUTO OUTBOUND CALLS	18,967.96	105,000.00	86,032.04	81.94%	0.02%	18,967.96	210,000.00	191,032.04	Mar-06	Dec-06	Apr-06	Nov-06		2006
120800	LGE SMILE SMILE UPGRADE	12,610.75	131,250.00	118,639.25	90.39%	0.01%	12,610.75	262,500.00	249,889.25	Mar-06	Dec-06	Nov-06	Dec-06		2006
120801	MANDATED RATE CASE (REAL TIME)	39,218.92	52,500.00	13,281.08	25.30%	0.04%	39,218.92	105,000.00	65,781.08	Mar-06	Dec-06	Oct-06	Oct-07		2006
120802	MISC RES CENTER	-	26,250.00	26,250.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-06	Oct-06				2006
120803	LGE SECURE EMAIL	-	87,500.00	87,500.00	100.00%	0.00%	-	175,000.00	175,000.00	Mar-06	Dec-06	Feb-07			2006
120844	Storm 07/22/05	(54,752.98)	-	54,752.98	-100.00%	-0.06%	(54,752.98)	-	54,752.98			Jul-05	Jul-06		2006
120850	Blue Lick, BL-2 WTI CT modifi	(11,968.80)	-	11,968.80	-100.00%	-0.01%	(11,968.80)	-	11,968.80			Nov-05	Aug-08		2006
120858	HW/SW Dev Tools 026510 LGE	-	7,929.25	7,929.25	100.00%	0.00%	-	15,858.50	15,858.50	Jan-06	Dec-06				2006
120859	Projectors Main Conf Room LGE	-	4,440.38	4,440.38	100.00%	0.00%	-	8,880.76	8,880.76	Jan-06	Dec-06				2006
120860	Generation PC & Dev Tool LGE	12,539.56	23,889.49	11,349.93	47.51%	0.01%	12,539.56	47,778.98	35,239.42	Jan-06	Dec-06	Feb-06	Mar-07		2006
120861	Hardware Energy Marketing LGE	6,728.60	22,314.96	15,586.36	69.85%	0.01%	6,728.60	44,629.91	37,901.32	Jan-06	Dec-06	May-06	Mar-07		2006
120862	ITSD HW/SW EM 2006 LGE	-	4,462.99	4,462.99	100.00%	0.00%	-	8,925.98	8,925.98	Jan-06	Dec-06				2006
120863	ITSD HW/SW PG 2006 LGE	1,602.01	6,718.92	5,116.91	76.16%	0.00%	1,602.01	13,437.83	11,835.82	Jan-06	Dec-06	Mar-06	Jan-07		2006
120864	HW/SW Dev Tools 026540 LGE	796.52	14,184.39	13,387.88	94.38%	0.00%	796.52	28,368.79	27,572.27	Jan-06	Dec-06	Mar-06	Mar-09		2006
120865	HW/SW Dev Tools 026560 LGE	1,615.40	14,930.92	13,315.53	89.18%	0.00%	1,615.40	29,861.85	28,246.45	Jan-06	Dec-06	Jan-06	Nov-08		2006
120866	HW/SW Dev Tools 026570 LGE	2,108.48	9,331.83	7,223.35	77.41%	0.00%	2,108.48	18,663.65	16,555.18	Jan-06	Dec-06	Feb-06	Jun-07		2006

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120867	HW/SW Dev Tools 026580 LGE	4,283.44	8,389.85	4,106.41	48.94%	0.00%	4,283.44	16,779.70	12,496.26	Jan-06	Dec-06	Feb-06	Sep-06		2006
120868	BlackBerry Device Refresh LGE	-	19,031.15	19,031.15	100.00%	0.00%	-	38,062.29	38,062.29	Jan-06	Dec-06				2006
120869	Impl WorkStn Dta Security LGE	-	23,788.11	23,788.11	100.00%	0.00%	-	47,576.21	47,576.21	Jan-06	Dec-06				2006
120870	Monitor Repl 2006 LGE	46,624.25	51,922.50	5,298.25	10.20%	0.05%	46,624.25	103,845.00	57,220.75	Jan-06	Dec-06	Sep-06	Jan-07		2006
120871	Tier C rotation 2006 LGE	160,067.05	251,582.81	91,515.76	36.38%	0.18%	160,067.05	503,165.63	343,098.57	Jan-06	Dec-06	Feb-06	Mar-09		2006
120872	DataCenter Furn,Racks,Pwr LGE	24,212.66	23,791.13	(421.53)	-1.77%	0.03%	24,212.66	47,582.26	23,369.60	Jan-06	Dec-06	Jan-06	Dec-06		2006
120873	Upgr Data Ctr Scheduling LGE	5,855.64	30,448.32	24,592.68	80.77%	0.01%	5,855.64	60,896.64	55,041.00	Jan-06	Dec-06	Oct-06	Apr-07		2006
120874	Elim SPF at TKR Okolona LGE	147,181.40	175,000.00	27,818.60	15.90%	0.17%	147,181.40	350,000.00	202,818.60	Jan-06	Dec-06	Aug-06	Feb-07		2006
120875	Elimination of IMUX Rings LGE	20,523.10	105,100.65	84,577.55	80.47%	0.02%	20,523.10	210,201.31	189,678.20	Jan-06	Dec-06	Sep-06	Dec-06		2006
120876	Lou-Lex Ring Upgr OC-48 LGE	174,405.28	203,059.49	28,654.21	14.11%	0.20%	174,405.28	406,118.99	231,713.71	Jan-06	Dec-06	May-06	Jun-09		2006
120877	Mobile Radio 2006 LGE	9,441.23	18,663.67	9,222.44	49.41%	0.01%	9,441.23	37,327.35	27,886.12	Jan-06	Dec-06	Feb-06	Dec-06		2006
120878	NW Access Devices & Infrst LGE	24,433.33	23,787.75	(645.58)	-2.71%	0.03%	24,433.33	47,575.50	23,142.18	Jan-06	Dec-06	Feb-06	Dec-06		2006
120879	NW Tools & Test Equip 2006 LGE	19,550.21	23,787.75	4,237.54	17.81%	0.02%	19,550.21	47,575.50	28,025.29	Jan-06	Dec-06	Jan-06	Jan-07		2006
120880	Outside Cable Plant 2006 LGE	60,333.88	74,654.60	14,320.73	19.18%	0.07%	60,333.88	149,309.20	88,975.33	Jan-06	Dec-06	Jan-06	Jan-07		2006
120881	Remote Fac Alarm Syst FEP LGE	-	52,500.00	52,500.00	100.00%	0.00%	-	105,000.00	105,000.00	Jan-06	Dec-06				2006
120882	Replace Voice Mail Systems LGE	22,738.17	183,385.48	160,647.31	87.60%	0.03%	22,738.17	366,770.96	344,032.79	Jan-06	Dec-07	Nov-06	Jan-07		2006
120883	Site Security Improvements LGE	-	5,599.10	5,599.10	100.00%	0.00%	-	11,198.21	11,198.21	Jan-06	Dec-06				2006
120884	Phone Systems Capacity Exp LGE	42,156.39	44,792.75	2,636.36	5.89%	0.05%	42,156.39	89,585.50	47,429.11	Jan-06	Dec-06	Jan-06	Mar-07		2006
120885	Backup Capacity Exp - 2006 LGE	22,621.29	57,090.89	34,469.60	60.38%	0.03%	22,621.29	114,181.77	91,560.48	Jan-06	Dec-06	Oct-06	Oct-06		2006
120886	Business Continuity - LEX LGE	-	51,063.98	51,063.98	100.00%	0.00%	-	102,127.96	102,127.96	Jan-06	Dec-06				2006
120887	Email Infrastructure 2006 LGE	-	9,515.67	9,515.67	100.00%	0.00%	-	19,031.35	19,031.35	Jan-06	Dec-06				2006
120888	Infrastructure Tech Enh LGE	-	31,716.87	31,716.87	100.00%	0.00%	-	63,433.75	63,433.75	Jan-06	Dec-06				2006
120889	INTERNET/E-COMM Infr 2006 LGE	6,422.12	17,444.62	11,022.50	63.19%	0.01%	6,422.12	34,889.25	28,467.12	Jan-06	Dec-06	Mar-06	Dec-06		2006
120890	SERVER ENH - INTEL - 2006 LGE	9,111.51	15,856.41	6,744.90	42.54%	0.01%	9,111.51	31,712.81	22,601.31	Jan-06	Dec-06	Mar-06	Nov-06		2006
120891	SERVER ENH - UNIX - 2006 LGE	9,735.78	15,856.51	6,120.73	38.60%	0.01%	9,735.78	31,713.01	21,977.24	Jan-06	Dec-06	Jun-06	Nov-06		2006
120892	SERVER ROTATION - 2006 LGE	65,009.32	69,776.55	4,767.22	6.83%	0.07%	65,009.32	139,553.09	74,543.77	Jan-06	Dec-06	Jan-06	Apr-07		2006
120893	Services Mgmt Deployment LGE	-	31,716.75	31,716.75	100.00%	0.00%	-	63,433.50	63,433.50	Jan-06	Dec-06				2006
120894	SOFTWARE LICENSES - 2006 LGE	10,438.64	14,274.40	3,835.76	26.87%	0.01%	10,438.64	28,548.80	18,110.16	Jan-06	Dec-06	Jul-06	Dec-06		2006
120895	Storage Area Network 2006 LGE	92,688.44	60,262.17	(32,426.27)	-53.81%	0.11%	92,688.44	120,524.33	27,835.90	Jan-06	Dec-06	Aug-06	Mar-07		2006
120896	Core Network Infrastruct LGE	80,842.62	63,433.84	(17,408.78)	-27.44%	0.09%	80,842.62	126,867.68	46,025.06	Jan-06	Dec-06	Feb-06	Dec-06		2006
120897	Data Network Expansion LGE	16,030.51	15,860.29	(170.22)	-1.07%	0.02%	16,030.51	31,720.58	15,690.07	Jan-06	Dec-06	Mar-06	Dec-06		2006
120898	Data Networks Test Tools LGE	-	15,859.05	15,859.05	100.00%	0.00%	-	31,718.09	31,718.09	Jan-06	Dec-06				2006
120899	Ecomm NW Infr Buildout LGE	17,457.34	15,859.82	(1,597.53)	-10.07%	0.02%	17,457.34	31,719.63	14,262.29	Jan-06	Dec-06	Mar-06	Nov-06		2006
120900	Network Management System LGE	10,651.33	15,859.05	5,207.72	32.84%	0.01%	10,651.33	31,718.09	21,066.77	Jan-06	Dec-06	Mar-06	Oct-06		2006
120901	Network Security Expansion LGE	16,927.32	15,860.21	(1,067.11)	-6.73%	0.02%	16,927.32	31,720.42	14,793.10	Jan-06	Dec-06	Feb-06	Mar-06		2006
120902	VPN Buildout 2006 LGE	-	12,685.30	12,685.30	100.00%	0.00%	-	25,370.60	25,370.60	Jan-06	Dec-06				2006
120903	Wiring-Closet UPS Project LGE	-	42,500.20	42,500.20	100.00%	0.00%	-	85,000.40	85,000.40	Jan-06	Dec-06				2006
120904	IT Research Tech Inv 2006 LGE	5,631.70	31,717.00	26,085.30	82.24%	0.01%	5,631.70	63,434.00	57,802.30	Jan-06	Dec-06	Dec-06	Dec-06		2006
120905	New Technology Implement LGE	42,884.37	79,768.26	36,883.89	46.24%	0.05%	42,884.37	159,536.51	116,652.14	Jan-06	Dec-06	Jul-06	Mar-07		2006
120906	New Technology Pilot 2006 LGE	10,619.89	31,717.00	21,097.11	66.52%	0.01%	10,619.89	63,434.00	52,814.11	Jan-06	Dec-06	Dec-06	Sep-07		2006
120907	Desktop Client Secur Enh LGE	23,782.82	39,644.25	15,861.43	40.01%	0.03%	23,782.82	79,288.50	55,505.68	Jan-06	Dec-06	Oct-06	Jan-07		2006
120908	IT Sec Mon/Audit/Mgmt Tool LGE	8,638.90	31,717.48	23,078.58	72.76%	0.01%	8,638.90	63,434.97	54,796.06	Jan-06	Dec-06	Sep-06	Jan-07		2006
120909	Multimedia Software Tools LGE	-	1,585.85	1,585.85	100.00%	0.00%	-	3,171.70	3,171.70	Jan-06	Dec-06				2006
120910	Training Room Equipment LGE	3,074.38	2,220.19	(854.19)	-38.47%	0.00%	3,074.38	4,440.38	1,366.00	Jan-06	Dec-06	Nov-06	Dec-06		2006
120911	Empl Mobility Increase NB LGE	9,970.40	38,060.40	28,090.00	73.80%	0.01%	9,970.40	76,120.80	66,150.40	Jan-06	Dec-06	Jul-06	Aug-06		2006
120912	HW/SW Inventory Automation LGE	-	14,273.95	14,273.95	100.00%	0.00%	-	28,547.90	28,547.90	Jan-06	Dec-06				2006
120913	Systems Management Tools LGE	17,659.82	20,933.22	3,273.40	15.64%	0.02%	17,659.82	41,866.44	24,206.62	Jan-06	Dec-06	Sep-06	Sep-06		2006
120914	Upgr Dta Ctr Scheduling P2 LGE	-	29,400.00	29,400.00	100.00%	0.00%	-	58,800.00	58,800.00	Jan-06	Dec-06				2006
120915	Site Security Improvmnt P2 LGE	-	13,064.58	13,064.58	100.00%	0.00%	-	26,129.15	26,129.15	Jan-06	Dec-06				2006
120916	Business Continuity LEX P2 LGE	-	44,086.63	44,086.63	100.00%	0.00%	-	88,173.26	88,173.26	Jan-06	Dec-06				2006
120917	Linux Infrastructure - P2 LGE	-	18,712.81	18,712.81	100.00%	0.00%	-	37,425.61	37,425.61	Jan-06	Dec-06				2006
120918	Wiring-Closet UPS Proj P2 LGE	-	13,003.97	13,003.97	100.00%	0.00%	-	26,007.94	26,007.94	Jan-06	Dec-06				2006
120919	Enh User Authentic Tools LGE	-	15,858.50	15,858.50	100.00%	0.00%	-	31,717.00	31,717.00	Jan-06	Dec-06				2006
120925	CR Screenhouse AuxTransformer	52,916.86	-	(52,916.86)	-100.00%	0.06%	52,916.86	-	(52,916.86)			Dec-05	Jun-07		2006
120926	LGE CUSTOMER COMPLAINT SYSTEM	1,702.55	-	(1,702.55)	-100.00%	0.00%	1,702.55	-	(1,702.55)			Aug-05	Feb-06		2006
120935	Storm 08-05-05	(5,169.09)	-	5,169.09	-100.00%	-0.01%	(5,169.09)	-	5,169.09			Aug-05	Jul-06		2006
120937	MC LB Limestone Conveyor Belt	(930.47)	-	930.47	-100.00%	0.00%	(930.47)	-	930.47			Oct-05	Jul-06		2006
120938	CR6 Lower WW Slope RPL	759,917.74	599,999.74	(159,918.00)	-26.65%	0.87%	759,917.74	599,999.74	(159,918.00)	Jan-06	Dec-06	Apr-06	Jul-06		2006
120939	CR5-A Transformer Cooler Rplc	46,838.90	54,999.94	8,161.04	14.84%	0.05%	46,838.90	54,999.94	8,161.04	Jan-06	Dec-06	Aug-06	Mar-09		2006
120940	CR6 Prim Air Duct Asbestos/Rem	94,801.00	100,000.64	5,199.64	5.20%	0.11%	94,801.00	100,000.64	5,199.64	Jan-06	Dec-06	May-06	Jul-06		2006
120942	CR Membrane Water Filt. System	254,184.61	700,000.38	445,815.77	63.69%	0.29%	254,184.61	700,000.38	445,815.77	Jan-06	Dec-06	Dec-05	Oct-06	Project started earlier than anticipated due to material lead time and reallocation of funds from Company.	2006
120943	CR6 Radiant Reheater Partial	66,366.00	399,999.48	333,633.48	83.41%	0.08%	66,366.00	399,999.48	333,633.48	Jan-06	Dec-06	Dec-06	Jul-07	Original estimate from onsite contractor proved to be high which compared to other similar contractors.	2006
120944	CR4 Front WW Rplc	-	349,999.16	349,999.16	100.00%	0.00%	-	349,999.16	349,999.16	Jan-06	Dec-06			Project delayed due to additional engineering review.	2006
120945	CR6 Turbine Controls Upgrade	483,230.41	375,000.34	(108,230.07)	-28.86%	0.55%	483,230.41	375,000.34	(108,230.07)	Jan-06	Dec-06	Mar-06	Oct-06		2006
120946	CR DCS Upgrade	573,403.08	450,000.82	(123,402.26)	-27.42%	0.66%	573,403.08	450,000.82	(123,402.26)	Jan-06	Dec-06	Mar-06	Oct-07		2006
120947	CR Control Room	542,324.94	300,000.90	(242,324.04)	-80.77%	0.62%	542,324.94	300,000.90	(242,324.04)	Jan-06	Dec-06	May-06	Jun-07		2006
120948	CR Emergency Generator	-	100,000.68	100,000.68	100.00%	0.00%	-	100,000.68	100,000.68	Jan-06	Dec-06				2006
120949	CR Ductwork Rplc	80,988.86	225,001.44	144,012.58	64.01%	0.09%	80,988.86	225,001.44	144,012.58	Jan-06	Dec-06	Dec-06	Jan-07		2006
120950	CR Instrument Air Compressor	164,276.27	154,999.56	(9,276.71)	-5.98%	0.19%	164,276.27	154,999.56	(9,276.71)	Jan-06	Dec-06	Oct-06	Jan-07		2006
120951	CR Screenhouse FPS	15,759.62	44,999.68	29,240.06	64.98%	0.02%	15,759.62	44,999.68	29,240.06	Jan-06	Dec-06	Sep-06	Apr-07		2006
120953	CR Miscellaneous Projects	221,803.09	210,000.58	(11,802.51)	-5.62%	0.25%	221,803.09	210,000.58	(11,802.51)	Jan-06	Dec-06	Feb-06	Jul-08		2006
120955	CR Asbestos Abatement (2006)	147,796.82	124,997.76	(22,799.06)	-18.24%	0.17%	147,796.82	124,997.76	(22,799.06)	Jan-06	Dec-06	Feb-06	Mar-07		2006
120958	CR Ash Pond Life Extension	-	150,000.96	150,000.96	100.00%	0.00%	-	150,000.96	150,000.96	Jan-06	Dec-06				2006
121072	Bulk Power & Envr Systems LGE	22,954.83	37,327.30	14,372.48	38.50%	0.03%	22,954.83	74,654.61	51,699.78	Jan-06	Dec-06	Jan-06	Dec-06		2006
121073	Storm 08-13-05	3,859.69	-	(3,859.69)	-100.00%	0.00%	3,859.69	-	(3,859.69)			Aug-05	Jul-06		2006
121089	Oxmoor HCB Panel Repl.	38,998.95	-	(38,998.95)	-100.00%	0.04%	38,998.95	-	(38,998.95)			Sep-05	Aug-08		2006
121090	Breckinridge HCB Panel Repl.	45,355.98	-	(45,355.98)	-100.00%	0.05%	45,355.98	-	(45,355.98)			Sep-05	Aug-08		2006
121092	IVR ENHANCEMENT - LGE	2,879.14	-	(2,879.14)	-100.00%	0.00%	2,879.14	-	(2,879.14)			Sep-05	May-06		2006
121095	IVRU Enh for IT Support LGE	29,268.83	-	(29,268.83)	-100.00%	0.03%	29,268.83	-	(29,268.83)			Sep-05	May-06		2006
121099	Storm 08-20-05	(1,976.24)	-	1,976.24	-100.00%	0.00%	(1,976.24)	-	1,976.24			Aug-05	Jul-06		2006
121102	MUD LANE RECON CIRC 6675	247,531.60	-	(247,531.60)	-100.00%	0.28%	247,531.60	-	(247,531.60)			Dec-05	May-08		2006
121103	CR Flygt Sump Pump Rewind	707.69	-	(707.69)	-100.00%	0.00%	707.69	-	(707.69)			Dec-05	Mar-06		2006
121107	TIP TOP STA SER #2	1,503.00	-	(1,503.00)	-100.00%	0.00%	1,503.00	-	(1,503.00)			Dec-05	Aug-06		2006
121119	Storm 08-28-05	2,053.71	-	(2,053.71)	-100.00%	0.00%	2,053.71	-	(2,053.71)			Aug-05	Jul-06		2006
121124	Storm 08-30-05	5,052.07	-	(5,052.07)	-100.00%	0.01%	5,052.07	-	(5,052.07)			Aug-05	Jan-06		2006

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
121147	Server Rack Switches LGE	81.42	-	(81.42)	-100.00%	0.00%	81.42	-	(81.42)			Nov-05	Mar-06		2006
121155	Dahlia HCB Panels (2) Repl.	78,392.38	-	(78,392.38)	-100.00%	0.09%	78,392.38	-	(78,392.38)			Dec-05	Feb-07		2006
121156	Ethel HCB Panel Repl.	52,034.23	-	(52,034.23)	-100.00%	0.06%	52,034.23	-	(52,034.23)			Dec-05	Nov-07		2006
121157	Highland HCB Panel Repl.	48,132.89	-	(48,132.89)	-100.00%	0.06%	48,132.89	-	(48,132.89)			Dec-05	Nov-06		2006
121160	CR Pur/Install Hydro Gen	22,825.77	-	(22,825.77)	-100.00%	0.03%	22,825.77	-	(22,825.77)			Dec-05	Mar-06		2006
121166	Control Room Mods-2006	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-06	Dec-06				2006
121171	LGE-SL Plant Lab Equip Upgr	19,034.81	25,000.16	5,965.35	23.86%	0.02%	19,034.81	25,000.16	5,965.35	Jan-06	Dec-06	Apr-06	Apr-07		2006
121173	LGE-SL Lab Panel Digital Rcrd	86,525.12	109,999.88	23,474.76	21.34%	0.10%	86,525.12	109,999.88	23,474.76	Jan-06	Dec-06	Mar-06	Jan-07		2006
121174	LGE-SL CEMS for CTs	-	124,999.78	124,999.78	100.00%	0.00%	-	124,999.78	124,999.78	Jan-06	Dec-06				2006
121175	LGE-SL Oil & Grease Extractor	-	29,999.78	29,999.78	100.00%	0.00%	-	29,999.78	29,999.78	Jan-06	Dec-06				2006
121178	LGE-GE Document Mgmt Equip 06	52,822.23	50,000.32	(2,821.91)	-5.64%	0.06%	52,822.23	50,000.32	(2,821.91)	Jan-06	Dec-06	Nov-06	Jan-07		2006
121179	LGE-GE CAD Software & Station	-	13,999.76	13,999.76	100.00%	0.00%	-	13,999.76	13,999.76	Jan-06	Dec-06				2006
121180	LGE-GE Myriad Viewer Seats	-	14,999.90	14,999.90	100.00%	0.00%	-	14,999.90	14,999.90	Jan-06	Dec-06				2006
121181	LGE-GE Vector Software	-	10,000.28	10,000.28	100.00%	0.00%	-	10,000.28	10,000.28	Jan-06	Dec-06				2006
121182	LGE-GE Catalyst Mgmt Software	-	14,999.90	14,999.90	100.00%	0.00%	-	14,999.90	14,999.90	Jan-06	Dec-06				2006
121183	LGE-GE Alloy Analyzer	-	34,000.30	34,000.30	100.00%	0.00%	-	34,000.30	34,000.30	Jan-06	Dec-06				2006
121184	LGE-GE EPRI LOI/NOX Software	-	21,999.78	21,999.78	100.00%	0.00%	-	21,999.78	21,999.78	Jan-06	Dec-06				2006
121201	MC G3 Coal Conveyor Belt	5,521.86	-	(5,521.86)	-100.00%	0.01%	5,521.86	-	(5,521.86)			Oct-05	Mar-06		2006
121212	MC GPP Vacuum Receiving Tank	(1,736.01)	-	1,736.01	-100.00%	0.00%	(1,736.01)	-	1,736.01			Dec-05	Apr-06		2006
121213	MC Gland Seal Water System	17,605.51	-	(17,605.51)	-100.00%	0.02%	17,605.51	-	(17,605.51)			Nov-05	May-06		2006
121217	Distribution 2006 Stretch-LGE	-	(2,499,999.99)	(2,499,999.99)	100.00%	0.00%	-	(2,499,999.99)	(2,499,999.99)	Jan-06	Dec-06			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2006 to offset this budget.	2006
121220	LGE ORACLE POINT RELEASE 06	-	67,199.94	67,199.94	100.00%	0.00%	-	134,399.89	134,399.89	Jun-06	Sep-06				2006
121222	LGE PEOPLESOFT UPGRADE	-	80,503.50	80,503.50	100.00%	0.00%	-	161,007.00	161,007.00	Feb-06	Dec-06				2006
121224	LGE SUPPLIER MGMT	-	98,001.02	98,001.02	100.00%	0.00%	-	196,002.03	196,002.03	Aug-06	Dec-06				2006
121226	LGE ACCORDE WORKFLOW	5,295.74	40,599.72	35,303.98	86.96%	0.01%	5,295.74	81,199.44	75,903.70	Aug-06	Sep-07	Dec-06	Jan-07		2006
121229	2006 Stretch	-	(224,000.00)	(224,000.00)	100.00%	0.00%	-	(448,000.00)	(448,000.00)	Mar-06	Jun-06				2006
121230	2006 OP Services Stretch	-	(49,000.00)	(49,000.00)	100.00%	0.00%	-	(98,000.00)	(98,000.00)	Jun-06	Jun-06				2006
121239	LGE 2006 Dist Capacitors	257,567.35	475,000.00	217,432.65	45.78%	0.29%	257,567.35	475,000.00	217,432.65	Jan-06	Dec-06	Jun-06	Jul-07		2006
121241	2006 CEO Stretch - LGE	-	(505,000.02)	(505,000.02)	100.00%	0.00%	-	(505,000.02)	(505,000.02)	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
121244	CR4 ECONOMIZER ASH CTL SCN	(2,932.18)	-	2,932.18	-100.00%	0.00%	(2,932.18)	-	2,932.18			Nov-05	Jan-06		2006
121249	Paddys Run 3311B Repl	44,799.66	-	(44,799.66)	-100.00%	0.05%	44,799.66	-	(44,799.66)			Dec-05	Nov-07		2006
121250	Campground 3801 Repl.	15,311.79	-	(15,311.79)	-100.00%	0.02%	15,311.79	-	(15,311.79)			Dec-05	May-06		2006
121255	Xerox Servers LGE	720.48	-	(720.48)	-100.00%	0.00%	720.48	-	(720.48)			Nov-05	Feb-06		2006
121259	Decision Cubes 2006	-	23,100.00	23,100.00	100.00%	0.00%	-	46,200.00	46,200.00	Jan-06	Dec-06				2006
121260	Unit Commitment 2006	-	49,056.00	49,056.00	100.00%	0.00%	-	98,112.00	98,112.00	Jan-06	Dec-06				2006
121261	Other Systems Development 2006	-	69,300.00	69,300.00	100.00%	0.00%	-	138,600.00	138,600.00	Jan-06	Dec-06				2006
121262	Other Non-systems 2006	-	17,304.00	17,304.00	100.00%	0.00%	-	34,608.00	34,608.00	Jan-06	Dec-06				2006
121267	LG&E 401(k) Catch-up 2006	-	20,559.00	20,559.00	100.00%	0.00%	-	41,118.00	41,118.00	Apr-06	Sep-06				2006
121271	LGE H&S Contractor Database	-	8,223.60	8,223.60	100.00%	0.00%	-	16,447.20	16,447.20	Apr-06	Jun-06				2006
121274	LG&E Total Retire Out 2006	8,599.32	13,708.80	5,109.48	37.27%	0.01%	8,599.32	27,417.60	18,818.28	Jan-06	Sep-06	Nov-06	Feb-07		2006
121277	LG&E PS Upgrade 2006	19,817.84	75,238.80	55,420.96	73.66%	0.02%	19,817.84	150,477.60	130,659.76	Jan-06	Dec-07	Dec-06	Sep-07		2006
121285	LGE CALL RECORDING	20,449.52	-	(20,449.52)	-100.00%	0.02%	20,449.52	-	(20,449.52)			Oct-05	Feb-06		2006
121298	Cntrl Ctr Construction-LGE	57,840.18	-	(57,840.18)	-100.00%	0.07%	57,840.18	-	(57,840.18)			Apr-06	Jun-09		2006
121318	LGE GENTRAN GIS	45,147.80	-	(45,147.80)	-100.00%	0.05%	45,147.80	-	(45,147.80)			Dec-05	May-06		2006
121321	Storm 11-06-05	(4,697.61)	-	4,697.61	-100.00%	-0.01%	(4,697.61)	-	4,697.61			Nov-05	Jan-07		2006
121327	Beargrass Pump RTU Replacement	606.34	-	(606.34)	-100.00%	0.00%	606.34	-	(606.34)			Jan-06	Apr-06		2006
121328	Storm 11-15-05	(6,012.11)	-	6,012.11	-100.00%	-0.01%	(6,012.11)	-	6,012.11			Nov-05	Jul-06		2006
121333	Budget Billing	2,438.53	-	(2,438.53)	-100.00%	0.00%	2,438.53	-	(2,438.53)			Dec-05	Nov-06		2006
121336	MISO Day 2 - - LGE	1,475.69	-	(1,475.69)	-100.00%	0.00%	1,475.69	-	(1,475.69)			Dec-05	Mar-06		2006
121343	LEBANON JUNCTION	162,061.59	-	(162,061.59)	-100.00%	0.19%	162,061.59	-	(162,061.59)			Jan-06	Mar-07		2006
121358	BOC Safety Security	3,053.94	-	(3,053.94)	-100.00%	0.00%	3,053.94	-	(3,053.94)			Dec-05	Mar-06		2006
121360	Storm 11/28/2005	(7,629.39)	-	7,629.39	-100.00%	-0.01%	(7,629.39)	-	7,629.39			Nov-05	Jul-06		2006
121362	Earlington Tower Rebuild LGE	86,182.58	-	(86,182.58)	-100.00%	0.10%	86,182.58	-	(86,182.58)			Dec-05	Dec-06		2006
121382	LGE MOBILE SUPPLY CHAIN	10,726.06	-	(10,726.06)	-100.00%	0.01%	10,726.06	-	(10,726.06)			Dec-05	Oct-06		2006
121387	Database Monitoring LGE	12,172.25	-	(12,172.25)	-100.00%	0.01%	12,172.25	-	(12,172.25)			Dec-05	Jun-06		2006
121395	MC3 Turbine Room Sump Pump	27,671.31	-	(27,671.31)	-100.00%	0.03%	27,671.31	-	(27,671.31)			Jan-06	Jul-06		2006
121400	Storm 01-02-06	37,388.93	-	(37,388.93)	-100.00%	0.04%	37,388.93	-	(37,388.93)			Jan-06	Jul-07		2006
121416	Ethel Battery Replacement	19,214.89	-	(19,214.89)	-100.00%	0.02%	19,214.89	-	(19,214.89)			Sep-06	Jan-07		2006
121422	MC4 SH Inter Lower Boiler	438,336.28	-	(438,336.28)	-100.00%	0.50%	438,336.28	-	(438,336.28)			Feb-06	May-06	Emergent Work due to inspection during routine outage.	2006
121429	2006 Computer Purchases LGE	8,083.63	-	(8,083.63)	-100.00%	0.01%	8,083.63	-	(8,083.63)			Mar-06	Apr-07		2006
121430	MC1 SH Final Pendant Tubing	767,274.89	-	(767,274.89)	-100.00%	0.88%	767,274.89	-	(767,274.89)			Sep-06	Dec-06	Emergent Work due to inspection during routine outage.	2006
121431	MC1 Rear WW Hanger Tubing	74,389.72	-	(74,389.72)	-100.00%	0.09%	74,389.72	-	(74,389.72)			Jul-06	Nov-06		2006
121432	MC1 Boiler Water Wall Panels	499,550.00	-	(499,550.00)	-100.00%	0.57%	499,550.00	-	(499,550.00)			Sep-06	Jan-07	Emergent Work due to inspection during routine outage.	2006
121433	MC3 SH Intermediate Tubes/Loop	389,477.77	-	(389,477.77)	-100.00%	0.45%	389,477.77	-	(389,477.77)			Apr-06	Jun-06	Emergent Work due to inspection during routine outage.	2006
121434	MC3 & MC4 Hydrogen Monitors	57,147.52	-	(57,147.52)	-100.00%	0.07%	57,147.52	-	(57,147.52)			Mar-06	Jun-06		2006
121451	CT DEPP2000 06 - LG&E	47,193.01	-	(47,193.01)	-100.00%	0.05%	47,193.01	-	(47,193.01)			Dec-06	Dec-06		2006
121455	LG&E-GP SQL Server for RiskSym	7,560.27	-	(7,560.27)	-100.00%	0.01%	7,560.27	-	(7,560.27)			Mar-06	Apr-06		2006
121456	MC 4531 CCVT	14,882.05	-	(14,882.05)	-100.00%	0.02%	14,882.05	-	(14,882.05)			Feb-06	Aug-08		2006
121457	CT Hydrogen & PA System 2002	18,756.09	-	(18,756.09)	-100.00%	0.02%	18,756.09	-	(18,756.09)			May-06	May-06		2006
121462	LGE DO REPORTS	48,584.79	-	(48,584.79)	-100.00%	0.06%	48,584.79	-	(48,584.79)			Mar-06	Dec-06		2006
121463	DETS (BREAKERS)	109,954.73	-	(109,954.73)	-100.00%	0.13%	109,954.73	-	(109,954.73)			Mar-06	Dec-06		2006
121469	MC3 FGD Return Piping	104,923.87	-	(104,923.87)	-100.00%	0.12%	104,923.87	-	(104,923.87)			Mar-06	Nov-06		2006
121473	MC4 FGD Wet/Dry Interface	287,781.27	-	(287,781.27)	-100.00%	0.33%	287,781.27	-	(287,781.27)			Mar-06	May-06		2006
121478	MC4 Cooling Tower Fan VFD's	64,486.41	-	(64,486.41)	-100.00%	0.07%	64,486.41	-	(64,486.41)			Mar-06	May-06		2006
121486	Storm 02-16-06	13,506.35	-	(13,506.35)	-100.00%	0.02%	13,506.35	-	(13,506.35)			Feb-06	Mar-06		2006
121490	Firewall for EMS-LGE	27,261.54	-	(27,261.54)	-100.00%	0.03%	27,261.54	-	(27,261.54)			Nov-06	Dec-06		2006
121491	LGE CUSTOMER INFO CONTROLS	71,283.96	-	(71,283.96)	-100.00%	0.08%	71,283.96	-	(71,283.96)			Mar-06	Oct-06		2006
121493	Golf Cart ASC warehouse	2,366.98	-	(2,366.98)	-100.00%	0.00%	2,366.98	-	(2,366.98)			Mar-06	Mar-06		2006
121495	Monarch Lite - LGE	24,521.50	-	(24,521.50)	-100.00%	0.03%	24,521.50	-	(24,521.50)			Jul-06	Mar-07		2006
121497	Storage Room Desktop Ops LGE	13,946.63	-	(13,946.63)	-100.00%	0.02%	13,946.63	-	(13,946.63)			Mar-06	May-06		2006
121504	Misc Distribution Tools	17,056.05	-	(17,056.05)	-100.00%	0.02%	17,056.05	-	(17,056.05)			Apr-06	Oct-06		2006
121509	LY: Replace 6654 disc sw	5,492.71	-	(5,492.71)	-100.00%	0.01%	5,492.71	-	(5,492.71)			Sep-06	Jan-07		2006
121510	Storm 03-09-06	246,286.24	-	(246,286.24)	-100.00%	0.28%	246,286.24	-	(246,286.24)			Mar-06	Dec-06		2006
121516	MC Serv Water Strainer Hoist	12,811.39	-	(12,811.39)	-100.00%	0.01%	12,811.39	-	(12,811.39)			Apr-06	Jul-06		2006
121517	MC Utility Tractor	18,828.25	-	(18,828.25)	-100.00%	0.02%	18,828.25	-	(18,828.25)			Apr-06	Apr-06		2006

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
121523	PINEVILLE EXPANSION	67,930.28	-	(67,930.28)	-100.00%	0.08%	67,930.28	-	(67,930.28)			Apr-06	Jun-07		2006
121528	REHL RD PUMP STATION	(149,509.57)	-	149,509.57	-100.00%	-0.17%	(149,509.57)	-	149,509.57			Nov-06	Aug-08		2006
121529	MC3 Intermediate SH - 2007	624,053.75	-	(624,053.75)	-100.00%	0.71%	624,053.75	-	(624,053.75)			Dec-06	Apr-08	Emergent Work due to inspection during routine outage.	2006
121530	MC4 Intermediate SH - 2008	765,201.25	-	(765,201.25)	-100.00%	0.88%	765,201.25	-	(765,201.25)			Dec-06	Aug-08	Accelerated project due to inspection during routine outage.	2006
121531	MC 2B Ash Water Pump Motor	20,000.26	-	(20,000.26)	-100.00%	0.02%	20,000.26	-	(20,000.26)			Apr-06	May-06		2006
121532	TC CT Oil Clean System	15,462.56	-	(15,462.56)	-100.00%	0.02%	15,462.56	-	(15,462.56)			Jul-06	Jul-06		2006
121534	LG&E Doc1 Print Support	31,785.78	-	(31,785.78)	-100.00%	0.04%	31,785.78	-	(31,785.78)			Jun-06	Dec-06		2006
121536	BLUELICK 345KV DISCONNECTS	34,821.99	-	(34,821.99)	-100.00%	0.04%	34,821.99	-	(34,821.99)			Sep-06	Jan-07		2006
121539	Storm 04-02-2006	577,197.29	-	(577,197.29)	-100.00%	0.66%	577,197.29	-	(577,197.29)			Apr-06	Apr-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 $687K over budget.	2006
121546	LGN-Primedia Upgrade	2,425.65	-	(2,425.65)	-100.00%	0.00%	2,425.65	-	(2,425.65)			Sep-06	Sep-06		2006
121547	Storm 04-07-06	2,878.82	-	(2,878.82)	-100.00%	0.00%	2,878.82	-	(2,878.82)			Apr-06	May-06		2006
121550	Magnetic Boring Machines	41,015.52	-	(41,015.52)	-100.00%	0.05%	41,015.52	-	(41,015.52)			May-06	Aug-06		2006
121551	MT-Increase 4543 Term Limit	3,182.96	-	(3,182.96)	-100.00%	0.00%	3,182.96	-	(3,182.96)			May-06	Sep-07		2006
121552	Storm 04-16-06	-	-	-	-100.00%	0.00%	-	-	-			Apr-06			2006
121556	Storm 04-19-06	10,129.55	-	(10,129.55)	-100.00%	0.01%	10,129.55	-	(10,129.55)			Apr-06	Jun-06		2006
121563	CR Drainage Ditch to Basin	68,886.75	-	(68,886.75)	-100.00%	0.08%	68,886.75	-	(68,886.75)			Sep-06	Sep-06		2006
121564	CR Sulfur Tank & Wiring	44,671.95	-	(44,671.95)	-100.00%	0.05%	44,671.95	-	(44,671.95)			Sep-06	Jan-07		2006
121565	MC LD2 Limestone Belt	9,697.41	-	(9,697.41)	-100.00%	0.01%	9,697.41	-	(9,697.41)			Jun-06	Jul-06		2006
121567	LGE RTU Purchases-2006	220,714.93	-	(220,714.93)	-100.00%	0.25%	220,714.93	-	(220,714.93)			Jul-06	Oct-06		2006
121571	MC 3A Mill Motor Rewind	3,615.26	-	(3,615.26)	-100.00%	0.00%	3,615.26	-	(3,615.26)			May-06	May-06		2006
121575	Upgrade o/s for Video wall	4,529.37	-	(4,529.37)	-100.00%	0.01%	4,529.37	-	(4,529.37)			Aug-06	Nov-06		2006
121576	Flat panel monitors	4,325.78	-	(4,325.78)	-100.00%	0.00%	4,325.78	-	(4,325.78)			Jul-06	Sep-06		2006
121577	TC 847 Line Tie Disc	9,903.00	-	(9,903.00)	-100.00%	0.01%	9,903.00	-	(9,903.00)			Dec-06	Jun-08		2006
121592	MC Vehicle Maint Equipment	11,542.53	-	(11,542.53)	-100.00%	0.01%	11,542.53	-	(11,542.53)			Jun-06	Jun-06		2006
121595	MC 1A Air Heater Drive Gearbox	38,880.37	-	(38,880.37)	-100.00%	0.04%	38,880.37	-	(38,880.37)			Jun-06	Sep-06		2006
121621	MT 3870 Bus Wire Upgrade	4,714.22	-	(4,714.22)	-100.00%	0.01%	4,714.22	-	(4,714.22)			May-06	Oct-06		2006
121630	ETHEL 138KV INSULATORS	9,863.37	-	(9,863.37)	-100.00%	0.01%	9,863.37	-	(9,863.37)			Dec-06	Apr-07		2006
121633	ORACLE LICENSES (LG&E %)	23,950.02	-	(23,950.02)	-100.00%	0.03%	23,950.02	-	(23,950.02)			Jun-06	Jun-06		2006
121649	IMPACT software - LTFP	85,029.56	-	(85,029.56)	-100.00%	0.10%	85,029.56	-	(85,029.56)			Jun-06	Dec-06		2006
121669	MC1 FGD Multifunction Cont	169,695.45	-	(169,695.45)	-100.00%	0.19%	169,695.45	-	(169,695.45)			Aug-06	Feb-08		2006
121670	Shively RTU Replacement	14,625.56	-	(14,625.56)	-100.00%	0.02%	14,625.56	-	(14,625.56)			Oct-06	Nov-07		2006
121673	Storm 05-25-06	132,805.60	-	(132,805.60)	-100.00%	0.15%	132,805.60	-	(132,805.60)			May-06	Jul-07		2006
121676	MC2 SH Outlet DMW's	87,349.09	-	(87,349.09)	-100.00%	0.10%	87,349.09	-	(87,349.09)			Dec-06	Mar-08		2006
121681	LGE-GE AGC Setpoint Control	27,550.22	-	(27,550.22)	-100.00%	0.03%	27,550.22	-	(27,550.22)			Jul-06	Feb-07		2006
121683	TC Ash/Gypsum Ponds- LGE	171,933.07	-	(171,933.07)	-100.00%	0.20%	171,933.07	-	(171,933.07)			Aug-06	Dec-09		2006
121686	MC Lift Station Sump Pumps	17,687.84	-	(17,687.84)	-100.00%	0.02%	17,687.84	-	(17,687.84)			Jul-06	Sep-06		2006
121688	Storm 06-01-06	42,348.20	-	(42,348.20)	-100.00%	0.05%	42,348.20	-	(42,348.20)			Jun-06	Dec-06		2006
121694	MC2 Air Heater Baskets - 2006	215,084.01	-	(215,084.01)	-100.00%	0.25%	215,084.01	-	(215,084.01)			Jul-06	Jan-07		2006
121696	NW Report and Sec Mgt Sys LGE	34,956.47	-	(34,956.47)	-100.00%	0.04%	34,956.47	-	(34,956.47)			Sep-06	Dec-06		2006
121699	MC2 FGD Multifunction Cont	48,398.00	-	(48,398.00)	-100.00%	0.06%	48,398.00	-	(48,398.00)			Dec-06	Feb-08		2006
121700	MC3 Final Superheat Tubing	467,394.30	-	(467,394.30)	-100.00%	0.53%	467,394.30	-	(467,394.30)			Nov-06	Nov-08	Emergent Work due to inspection during routine outage.	2006
121701	Magic Solutions Enh LGE	67,682.08	-	(67,682.08)	-100.00%	0.08%	67,682.08	-	(67,682.08)			Jul-06	Dec-06		2006
121704	Rewire Auburndale LGE	22,487.63	-	(22,487.63)	-100.00%	0.03%	22,487.63	-	(22,487.63)			Jun-06	Feb-07		2006
121708	Replace Bushing on SP-6676	3,567.25	-	(3,567.25)	-100.00%	0.00%	3,567.25	-	(3,567.25)			Jul-06	Oct-06		2006
121713	MC2 FGD Expansion Joints	67,759.47	-	(67,759.47)	-100.00%	0.08%	67,759.47	-	(67,759.47)			Dec-06	Feb-07		2006
121719	MC 3A Mill Gearbox	106,482.69	-	(106,482.69)	-100.00%	0.12%	106,482.69	-	(106,482.69)			Dec-06	Oct-07		2006
121720	MC 4C Mill Gearbox	106,482.69	-	(106,482.69)	-100.00%	0.12%	106,482.69	-	(106,482.69)			Dec-06	Sep-07		2006
121734	MC GPP Vacuum Tanks	54,540.00	-	(54,540.00)	-100.00%	0.06%	54,540.00	-	(54,540.00)			Dec-06	Mar-07		2006
121822	BL-Bullitt Co 161kV Dble Ckt	49,803.16	-	(49,803.16)	-100.00%	0.06%	49,803.16	-	(49,803.16)			Aug-06	Nov-08		2006
121890	Storm 06-19-06	44,861.49	-	(44,861.49)	-100.00%	0.05%	44,861.49	-	(44,861.49)			Jun-06	Sep-06		2006
121915	Jeffersonville RTU Addition	10,877.52	-	(10,877.52)	-100.00%	0.01%	10,877.52	-	(10,877.52)			Aug-06	Jan-07		2006
121932	ADVANTICA SOFTWARE	35,000.00	-	(35,000.00)	-100.00%	0.04%	35,000.00	-	(35,000.00)			Nov-06	Dec-06		2006
121969	Storm 06-29-06	5,904.32	-	(5,904.32)	-100.00%	0.01%	5,904.32	-	(5,904.32)			Jun-06	Jul-06		2006
121993	Storm 07-04-06	28,781.74	-	(28,781.74)	-100.00%	0.03%	28,781.74	-	(28,781.74)			Jul-06	Dec-06		2006
122047	LGE-Drafting Vehicle 06	10,651.13	-	(10,651.13)	-100.00%	0.01%	10,651.13	-	(10,651.13)			Jul-06	Jul-06		2006
122051	Command Center Renovation LGE	19,749.23	-	(19,749.23)	-100.00%	0.02%	19,749.23	-	(19,749.23)			Jul-06	May-07		2006
122055	CR6 SPP Upgrade	1,883,743.15	-	(1,883,743.15)	-100.00%	2.15%	1,883,743.15	-	(1,883,743.15)			Aug-06	Jul-08	Project added to consolidate operation to one sludge processing plant (SPP) at a time.	2006
122074	Capital Tax	(143,307.35)	-	143,307.35	-100.00%	-0.16%	(143,307.35)	-	143,307.35			Jun-06	Jun-08		2006
122090	Avaya System Upgrades LGE	50,646.04	-	(50,646.04)	-100.00%	0.06%	50,646.04	-	(50,646.04)			Aug-06	Dec-06		2006
122092	Hancock RTU Replacement	7,680.03	-	(7,680.03)	-100.00%	0.01%	7,680.03	-	(7,680.03)			Oct-06	Aug-08		2006
122093	CR 62 BFP Motor Rotor Repair	102,326.11	-	(102,326.11)	-100.00%	0.12%	102,326.11	-	(102,326.11)			Aug-06	Mar-07		2006
122095	COGNOS	44,143.91	-	(44,143.91)	-100.00%	0.05%	44,143.91	-	(44,143.91)			Aug-06	Jan-07		2006
122097	MC Spare Mill Motor 2006	20,183.03	-	(20,183.03)	-100.00%	0.02%	20,183.03	-	(20,183.03)			Jul-06	Jul-06		2006
122110	MC Portable Air Monitors	14,382.59	-	(14,382.59)	-100.00%	0.02%	14,382.59	-	(14,382.59)			Sep-06	Sep-06		2006
122115	PR 13 Pre-Filter Replacement	83,012.27	-	(83,012.27)	-100.00%	0.09%	83,012.27	-	(83,012.27)			Sep-06	Aug-07		2006
122119	CR4 MIST ELIMINATOR	57,172.16	-	(57,172.16)	-100.00%	0.07%	57,172.16	-	(57,172.16)			Sep-06	Dec-06		2006
122120	Storm 07-14-06	66,294.27	-	(66,294.27)	-100.00%	0.08%	66,294.27	-	(66,294.27)			Jul-06	Dec-06		2006
122121	CR4 Air Heater Basket	486,395.97	-	(486,395.97)	-100.00%	0.56%	486,395.97	-	(486,395.97)			Nov-06	Jan-07	Emergent work due to Cane Run unit 4 in-service failure of the heaters "B" side baskets becoming dislodged resulting in significant seal damage.	2006
122130	TC1 Expansion Joint Replace	39,034.69	-	(39,034.69)	-100.00%	0.04%	39,034.69	-	(39,034.69)			Dec-06	Sep-09		2006
122132	TC1 Ash Pit Seal Trough Skirt	39,847.31	-	(39,847.31)	-100.00%	0.05%	39,847.31	-	(39,847.31)			Dec-06	Sep-09		2006
122143	TC1 2006 FGD Capital	211,298.25	-	(211,298.25)	-100.00%	0.24%	211,298.25	-	(211,298.25)			Sep-06	Apr-07		2006
122145	CR6 Burner Air Tips and Sofa	250,151.88	-	(250,151.88)	-100.00%	0.29%	250,151.88	-	(250,151.88)			Nov-06	Sep-07		2006
122146	CR6 Air Heater Basket	487,840.00	-	(487,840.00)	-100.00%	0.56%	487,840.00	-	(487,840.00)			Dec-06	Jun-07	Emergent work due to Cane Run unit 6 outage inspection revealing significant basket deterioration and seal damage requiring replacement.	2006
122152	CR6 SDRS Module Piping	65,264.00	-	(65,264.00)	-100.00%	0.07%	65,264.00	-	(65,264.00)			Dec-06	Nov-07		2006
122163	CR Screenhouse River Level	29,184.21	-	(29,184.21)	-100.00%	0.03%	29,184.21	-	(29,184.21)			Dec-06	Jun-09		2006
122184	Storm 07-21-06	145,184.81	-	(145,184.81)	-100.00%	0.17%	145,184.81	-	(145,184.81)			Jul-06	Dec-06		2006
122193	Lexington Tape Upgrade LGE	249,267.49	-	(249,267.49)	-100.00%	0.29%	249,267.49	-	(249,267.49)			Oct-06	Aug-07		2006
122197	MC "A" Clearwell Pump Motor	36,134.63	-	(36,134.63)	-100.00%	0.04%	36,134.63	-	(36,134.63)			Sep-06	Nov-06		2006
122198	MC FGD Control House HVAC	25,250.00	-	(25,250.00)	-100.00%	0.03%	25,250.00	-	(25,250.00)			Aug-06	Aug-06		2006
122203	Storm 08-10-06	53,309.72	-	(53,309.72)	-100.00%	0.06%	53,309.72	-	(53,309.72)			Aug-06	Feb-08		2006
122209	MC3 Air Heater Walkway	8,568.51	-	(8,568.51)	-100.00%	0.01%	8,568.51	-	(8,568.51)			Sep-06	Nov-06		2006
122210	MC1 Oxygen Probe Controls	29,728.95	-	(29,728.95)	-100.00%	0.03%	29,728.95	-	(29,728.95)			Sep-06	Oct-06		2006

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122215	PR Carrier Replacement	48,527.05	-	(48,527.05)	-100.00%	0.06%	48,527.05	-	(48,527.05)			Oct-06	Aug-08		2006
122223	ACS Radius Appl Upgrade LGE	9,789.16	-	(9,789.16)	-100.00%	0.01%	9,789.16	-	(9,789.16)			Oct-06	Dec-06		2006
122226	Storm 08-20-06	62,979.16	-	(62,979.16)	-100.00%	0.07%	62,979.16	-	(62,979.16)			Aug-06	Jul-07		2006
122227	ELECTRONIC PAYMENT PROJECT	30,745.27	-	(30,745.27)	-100.00%	0.04%	30,745.27	-	(30,745.27)			Sep-06	Mar-07		2006
122229	WATERSIDE ARENA DO ELECTRIC	(0.00)	-	0.00	-100.00%	0.00%	(0.00)	-	0.00			Sep-06	Dec-09		2006
122231	Waterside Arena-Transmission	-	-	-	-100.00%	0.00%	-	-	-			Oct-06			2006
122240	MC Limestone Mill Gearbox	271,500.00	-	(271,500.00)	-100.00%	0.31%	271,500.00	-	(271,500.00)			Dec-06	Aug-07		2006
122244	MOBILE COMPUTING	34,972.75	-	(34,972.75)	-100.00%	0.04%	34,972.75	-	(34,972.75)			Oct-06	Jun-07		2006
122245	SMALLWORLD NEW FUNCTIONALITY	26,659.10	-	(26,659.10)	-100.00%	0.03%	26,659.10	-	(26,659.10)			Oct-06	Dec-06		2006
122247	MC Turb Turn Gear Diesel Gen	102,121.83	-	(102,121.83)	-100.00%	0.12%	102,121.83	-	(102,121.83)			Oct-06	Oct-08		2006
122248	EKP Cedar Grove GOAB 161	12,337.92	-	(12,337.92)	-100.00%	0.01%	12,337.92	-	(12,337.92)			Nov-06	Jun-09		2006
122249	MC 1B Ash Water Pump Motor	26,467.42	-	(26,467.42)	-100.00%	0.03%	26,467.42	-	(26,467.42)			Oct-06	Nov-06		2006
122266	MC GPP HVAC	12,043.50	-	(12,043.50)	-100.00%	0.01%	12,043.50	-	(12,043.50)			Nov-06	Dec-06		2006
122273	MC1 Sootblower Therm Drain	48,929.91	-	(48,929.91)	-100.00%	0.06%	48,929.91	-	(48,929.91)			Oct-06	Nov-06		2006
122274	MC1 BCP Inj Water Piping Insul	4,040.00	-	(4,040.00)	-100.00%	0.00%	4,040.00	-	(4,040.00)			Oct-06	Oct-06		2006
122275	Backup Data Center LGE	28,351.82	-	(28,351.82)	-100.00%	0.03%	28,351.82	-	(28,351.82)			Oct-06	Feb-09		2006
122289	MC2 Water Treat Sample Lines	34,452.83	-	(34,452.83)	-100.00%	0.04%	34,452.83	-	(34,452.83)			Oct-06	Jan-07		2006
122290	MC2 BCP Inj Wtr Piping ARO	(1.44)	-	1.44	-100.00%	0.00%	(1.44)	-	1.44			Dec-06	Jul-07		2006
122295	CR6 Coal Pipe Isolation	80,112.05	-	(80,112.05)	-100.00%	0.09%	80,112.05	-	(80,112.05)			Oct-06	May-07		2006
122306	CR5 Blowdown Tank Replacement	29,520.00	-	(29,520.00)	-100.00%	0.03%	29,520.00	-	(29,520.00)			Dec-06	May-07		2006
122431	Storm 09-22-06	139,589.09	-	(139,589.09)	-100.00%	0.16%	139,589.09	-	(139,589.09)			Sep-06	Jul-07		2006
122440	MILL CREEK CONTROL HOUSE ROOF	38,463.67	-	(38,463.67)	-100.00%	0.04%	38,463.67	-	(38,463.67)			Dec-06	Jan-07		2006
122485	TC CT Comp Blades Repl	103,448.99	-	(103,448.99)	-100.00%	0.12%	103,448.99	-	(103,448.99)			Oct-06	Nov-06		2006
122486	RISS Backup LGE	44,743.89	-	(44,743.89)	-100.00%	0.05%	44,743.89	-	(44,743.89)			Nov-06	Dec-07		2006
122490	FileNet Upgrade (LG&E %)	4,496.59	-	(4,496.59)	-100.00%	0.01%	4,496.59	-	(4,496.59)			Nov-06	Aug-07		2006
122532	LGE WWA TO SMALLWORLD	4,681.87	-	(4,681.87)	-100.00%	0.01%	4,681.87	-	(4,681.87)			Dec-06	Jan-07		2006
122553	MC Label Making Tool	5,374.09	-	(5,374.09)	-100.00%	0.01%	5,374.09	-	(5,374.09)			Dec-06	Dec-06		2006
122557	OSI EMS Wrkstn Upgrade-LGE	3,315.16	-	(3,315.16)	-100.00%	0.00%	3,315.16	-	(3,315.16)			Nov-06	Dec-06		2006
122559	MC4 Precipitator Reactors	9,609.62	-	(9,609.62)	-100.00%	0.01%	9,609.62	-	(9,609.62)			Dec-06	Dec-06		2006
122560	MC Barge Unloader Rack Mtr	57,206.93	-	(57,206.93)	-100.00%	0.07%	57,206.93	-	(57,206.93)			Nov-06	Dec-06		2006
122568	Trend Micro LGE	11,447.98	-	(11,447.98)	-100.00%	0.01%	11,447.98	-	(11,447.98)			Dec-06	Jan-07		2006
122576	Dresser Roots Prover	18,097.28	-	(18,097.28)	-100.00%	0.02%	18,097.28	-	(18,097.28)			Dec-06	Dec-06		2006
122577	MC Coal S/R Belt & Pulley	32,598.61	-	(32,598.61)	-100.00%	0.04%	32,598.61	-	(32,598.61)			Nov-06	Dec-06		2006
122587	MC 4F Cooling Tower Fan Mtr	4,990.97	-	(4,990.97)	-100.00%	0.01%	4,990.97	-	(4,990.97)			Nov-06	Dec-06		2006
122588	MC Boiler Scaffolding	27,556.00	-	(27,556.00)	-100.00%	0.03%	27,556.00	-	(27,556.00)			Dec-06	Jan-07		2006
122589	MC4 Turbine Controls Computer	7,062.90	-	(7,062.90)	-100.00%	0.01%	7,062.90	-	(7,062.90)			Dec-06	Jan-07		2006
122593	Test Tools for CIS LGE	29,620.70	-	(29,620.70)	-100.00%	0.03%	29,620.70	-	(29,620.70)			Dec-06	Jan-07		2006
122601	MC4 BRSP Discharge Piping	59,753.36	-	(59,753.36)	-100.00%	0.07%	59,753.36	-	(59,753.36)			Dec-06	Jan-07		2006
122602	TC CT 9 Comp Blade Repl	122,100.00	-	(122,100.00)	-100.00%	0.14%	122,100.00	-	(122,100.00)			Dec-06	Mar-09		2006
122603	Share Point LGE	6,313.72	-	(6,313.72)	-100.00%	0.01%	6,313.72	-	(6,313.72)			Dec-06	Oct-08		2006
122616	BOC Call Center Training Room	6,361.55	-	(6,361.55)	-100.00%	0.01%	6,361.55	-	(6,361.55)			Dec-06	Feb-07		2006
122622	Storm 12-01-06	57,890.80	-	(57,890.80)	-100.00%	0.07%	57,890.80	-	(57,890.80)			Nov-06	Sep-07		2006
122623	GE Ultrasonic Equip	6,464.49	-	(6,464.49)	-100.00%	0.01%	6,464.49	-	(6,464.49)			Dec-06	Dec-06		2006
122627	Plenum Opacity Monitors MC1	147,381.02	-	(147,381.02)	-100.00%	0.17%	147,381.02	-	(147,381.02)			Dec-06	Dec-06		2006
122628	Primedia Units	53,164.30	-	(53,164.30)	-100.00%	0.06%	53,164.30	-	(53,164.30)			Dec-06	Dec-06		2006
122633	GE Pdm Accessory Equip LG&E	2,716.08	-	(2,716.08)	-100.00%	0.00%	2,716.08	-	(2,716.08)			Dec-06	Dec-06		2006
122645	Plenum Opacity Monitor MC4	30,574.47	-	(30,574.47)	-100.00%	0.03%	30,574.47	-	(30,574.47)			Dec-06	Dec-06		2006
122649	CR CWP Proximity Switches	32,518.71	-	(32,518.71)	-100.00%	0.04%	32,518.71	-	(32,518.71)			Dec-06	Nov-07		2006
BTM391	Beyond the Meter - Org 003910	(5,335.67)	-	5,335.67	-100.00%	-0.01%	(5,335.67)	-	5,335.67			May-04	Dec-09		2006
CABLE341	Blanket cable for joint trench	61,636.56	-	(61,636.56)	-100.00%	0.07%	61,636.56	-	(61,636.56)			Jan-04	Dec-09		2006
CAP120058	SR - Databases 2005 LEL	(23.27)	-	23.27	-100.00%	0.00%	(23.27)	-	23.27			Oct-05	Jan-06		2006
E98007394	RELOCATE H-BEAM R98-3044B	(51.72)	-	51.72	-100.00%	0.00%	(51.72)	-	51.72			Aug-06	Aug-06		2006
E98013394	THIS PROJECT SETUP FOR CUST. P	32,498.45	-	(32,498.45)	-100.00%	0.04%	32,498.45	-	(32,498.45)			May-06	May-06		2006
ECAPRR340	CAP, REG, RECLOSERS 340	23,493.64	30,053.54	6,559.90	21.83%	0.03%	23,493.64	30,053.54	6,559.90	Jan-06	Dec-09	Jan-04	Oct-09		2006
G94099380	UNDG NEW BUSINESS - COMM/IND -	4,160.22	-	(4,160.22)	-100.00%	0.00%	4,160.22	-	(4,160.22)			Jun-06	Aug-08		2006
G95021408	PURCHASE AND INSTALLATION OF E	780,143.68	892,185.00	112,041.32	12.56%	0.89%	780,143.68	892,185.00	112,041.32	Jan-04	Dec-06	Jan-04	Jul-08		2006
L5	T-Lines Relocations	71,755.39	110,000.00	38,244.61	34.77%	0.08%	71,755.39	110,000.00	38,244.61	Jan-04	Dec-08	Jan-04	Jun-09		2006
L6	T-Lines New Facilities	89,421.77	-	(89,421.77)	-100.00%	0.10%	89,421.77	-	(89,421.77)			Jan-04	Jun-09		2006
L7	T-Lines Parameter Upgrades	33,143.88	220,000.08	186,856.20	84.93%	0.04%	33,143.88	220,000.08	186,856.20	Jan-04	Dec-08	Jan-04	Sep-09		2006
LT8	LT8	68,022.63	-	(68,022.63)	-100.00%	0.08%	68,022.63	-	(68,022.63)			Mar-04	Sep-09		2006
LT9	LT9	1,433,846.95	476,000.47	(957,846.48)	-201.23%	1.64%	1,433,846.95	476,000.47	(957,846.48)	Jan-04	Dec-08	Jan-04	Sep-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2006
MCAPRR340	MAINT CAP, REG, REC 340	96,224.74	-	(96,224.74)	-100.00%	0.11%	96,224.74	-	(96,224.74)			Jan-04	Dec-09		2006
NBCD330UG	NEW BUS COMM UG 330	(6,791.40)	-	6,791.40	-100.00%	-0.01%	(6,791.40)	-	6,791.40			Dec-05	Oct-06		2006
NBCD340OH	NEW BUS COMM OH 340	1,260,170.58	1,271,023.18	10,852.60	0.85%	1.44%	1,260,170.58	1,271,023.18	10,852.60	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBCD340UG	NEW BUS COMM UG 340	1,962,440.71	2,244,263.76	281,823.05	12.56%	2.24%	1,962,440.71	2,244,263.76	281,823.05	Jan-05	Dec-09	Jan-04	Dec-09		2006
NBCD344UG	NEW BUS COMM 344 UG	20,524.04	-	(20,524.04)	-100.00%	0.02%	20,524.04	-	(20,524.04)			Jan-04	Aug-08		2006
NBRD340OH	NEW BUS RES OH 340	993,692.84	773,077.45	(220,615.39)	-28.54%	1.14%	993,692.84	773,077.45	(220,615.39)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD340UG	NEW BUS RES UG	9,540.55	344,448.84	334,908.29	97.23%	0.01%	9,540.55	344,448.84	334,908.29	Jan-06	Dec-07	Jan-04	Aug-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBRD341UG	NEW BUS RESID UG 341	647,374.04	610,126.35	(37,247.69)	-6.10%	0.74%	647,374.04	610,126.35	(37,247.69)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBRD344UG	New Bus. Resid. UG 003440	2,809.84	-	(2,809.84)	-100.00%	0.00%	2,809.84	-	(2,809.84)			Jan-04	Aug-08		2006
NBSB340OH	NEW BUS SUB OH 340	400,286.06	124,756.46	(275,529.60)	-220.85%	0.46%	400,286.06	124,756.46	(275,529.60)	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB341OH	NEW BUS SUB OH 341	(991.85)	-	991.85	-100.00%	0.00%	(991.85)	-	991.85			Aug-06	Nov-06		2006
NBSB341UG	NEW BUS SUB 341 UG	4,850,213.65	6,172,099.38	1,321,885.73	21.42%	5.55%	4,850,213.65	6,172,099.38	1,321,885.73	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
NBSV340OH	NEW ELECTRIC SERVICES	903,062.04	919,889.11	16,827.07	1.83%	1.03%	903,062.04	919,889.11	16,827.07	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSV340UG	NEW EL SERV UG	1,158,081.87	1,215,577.05	57,495.18	4.73%	1.32%	1,158,081.87	1,215,577.05	57,495.18	Jan-05	Dec-09	Jan-04	Dec-09		2006
NBSV341UG	NEW BUS SERVICES 341 UG	13,190.78	-	(13,190.78)	-100.00%	0.02%	13,190.78	-	(13,190.78)			Mar-05	Aug-09		2006
NBVLT343	New Network Vaults - 003430	270,927.41	528,535.91	257,608.50	48.74%	0.31%	270,927.41	528,535.91	257,608.50	Mar-04	Dec-09	Feb-04	Nov-09		2006

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NETVLT343	Network Vaults 003430	300,836.63	653,086.84	352,250.21	53.94%	0.34%	300,836.63	653,086.84	352,250.21	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
PBWK330OH	PUB WORKS RELOC OH 330	9,149.87	-	(9,149.87)	-100.00%	0.01%	9,149.87	-	(9,149.87)			Jan-04	Aug-08		2006
PBWK340OH	PUB WORKS RELOC OH	804,190.95	1,110,312.19	306,121.24	27.57%	0.92%	804,190.95	1,110,312.19	306,121.24	Feb-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2006
PBWK340UG	PUB WORKS RELOC UG 340	-	90,711.60	90,711.60	100.00%	0.00%	-	90,711.60	90,711.60	Jan-05	Dec-09	Sep-04			2006
PBWK344UG	PUB WORKS 344 UG	56,983.65	-	(56,983.65)	-100.00%	0.07%	56,983.65	-	(56,983.65)			Sep-04	Dec-09		2006
PLTRT340	POLE TREAT 340	66,523.29	298,890.00	232,366.71	77.74%	0.08%	66,523.29	298,890.00	232,366.71	Jan-05	Dec-06	Jun-05	May-08		2006
PMINSP340	PM Inspections 003400	542.02	-	(542.02)	-100.00%	0.00%	542.02	-	(542.02)			Jan-04	Oct-07		2006
RCST340	CUST REQ 340	98,518.65	(339.68)	(98,858.33)	29103.37%	0.11%	98,518.65	(339.68)	(98,858.33)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RDCBL340	Replace Defective Cable 003400	595,300.44	200,087.84	(395,212.60)	-197.52%	0.68%	595,300.44	200,087.84	(395,212.60)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.	2006
RDD003065	Repair Defective Eqpt - 003065	28,737.29	-	(28,737.29)	-100.00%	0.03%	28,737.29	-	(28,737.29)			Apr-05	Dec-09		2006
RDD003190	Repair Defective Eqpt - 003190	31,627.16	101,222.25	69,595.09	68.75%	0.04%	31,627.16	101,222.25	69,595.09	Jan-06	Dec-09	Feb-05	Nov-09		2006
RDDD320OH	REP DEF EQ OH 320	1,186.99	-	(1,186.99)	-100.00%	0.00%	1,186.99	-	(1,186.99)			Jan-04	Feb-07		2006
RDDD320UG	REP DEF EQ UG 320	2,419.37	-	(2,419.37)	-100.00%	0.00%	2,419.37	-	(2,419.37)			Jan-04	Mar-06		2006
RDDD340OH	REP DEF EQ OH 340	2,056,705.19	942,946.70	(1,113,758.49)	-118.11%	2.35%	2,056,705.19	942,946.70	(1,113,758.49)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2006
RDDD340UG	REP DEF EQ UG 340	701,453.88	899,647.00	198,193.12	22.03%	0.80%	701,453.88	899,647.00	198,193.12	Jan-05	Dec-09	Jan-04	Dec-09		2006
RDPOLE340	Replace Defective Poles 340	1,616,866.51	1,932,235.73	315,369.22	16.32%	1.85%	1,616,866.51	1,932,235.73	315,369.22	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.	2006
RDSTLT332	REPAIR STREET LIGHTING	383,216.55	-	(383,216.55)	-100.00%	0.44%	383,216.55	-	(383,216.55)			Nov-06	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2006
RDSTLT340	REP DEF ST LIGHTS 340	125,137.18	-	(125,137.18)	-100.00%	0.14%	125,137.18	-	(125,137.18)			Feb-04	Dec-09		2006
RDSTLT347	Rep Defective StrT Light	1,220,354.92	360,774.67	(859,580.25)	-238.26%	1.40%	1,220,354.92	360,774.67	(859,580.25)	Jan-06	Dec-06	Jan-06	Mar-07	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2006
RELD340	CIR HARD RELIABILITY	30,685.55	-	(30,685.55)	-100.00%	0.04%	30,685.55	-	(30,685.55)			Feb-05	Jan-08		2006
RELD340OH	OH Reliability 003400	184,890.66	193,133.28	8,242.62	4.27%	0.21%	184,890.66	193,133.28	8,242.62	Jan-06	Dec-09	Jan-04	Dec-09		2006
RELD340UG	UG Reliability 003400	330,767.29	-	(330,767.29)	-100.00%	0.38%	330,767.29	-	(330,767.29)			Jan-04	Dec-09	This was originally budgeted in the general LG&E reliability project.	2006
RNTPD340	REP THR PARTY DAM 340	769,265.60	43,151.58	(726,114.02)	-1682.71%	0.88%	769,265.60	43,151.58	(726,114.02)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2006
STLT332	STREET LIGHTING	100,532.25	-	(100,532.25)	-100.00%	0.12%	100,532.25	-	(100,532.25)			Nov-06	May-08		2006
STLT347	Street Lighting 003470	2,702,516.84	2,099,810.32	(602,706.52)	-28.70%	3.09%	2,702,516.84	2,099,810.32	(602,706.52)	Jan-05	Dec-06	Feb-04	Nov-08	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2006
STRM323	STORMS 003230	-	-	-	-100.00%	0.00%	-	-	-			Aug-06			2006
SYSENH340	SYS ENH EXIST CUST 340	148,133.26	158,000.19	9,866.93	6.24%	0.17%	148,133.26	158,000.19	9,866.93	Jan-06	Dec-09	Jan-04	Dec-09		2006
SYSENH344	SYSTEM ENHANCEMENTS UG	234.21	-	(234.21)	-100.00%	0.00%	234.21	-	(234.21)			Jun-04	Jan-06		2006
TBRD340OH	Trouble OH 003400	1,352,337.11	882,335.25	(470,001.86)	-53.27%	1.55%	1,352,337.11	882,335.25	(470,001.86)	Jan-05	Dec-09	Feb-04	Dec-09	Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2006
TBRD340UG	Trouble UG 003400	512,087.06	380,234.92	(131,852.14)	-34.68%	0.59%	512,087.06	380,234.92	(131,852.14)	Jan-05	Dec-09	Feb-04	Dec-09		2006
TLEQ340	TOOLS AND EQ 340	72,331.22	68,040.00	(4,291.22)	-6.31%	0.08%	72,331.22	68,040.00	(4,291.22)	Jan-05	Dec-09	Mar-04	Dec-09		2006
WEATH340	WEATHER 003400	5,661.88	-	(5,661.88)	-100.00%	0.01%	5,661.88	-	(5,661.88)			Aug-06	Oct-09		2006
WK05A003U	SR - Databases 2005 WKE	(77.56)	-	77.56	-100.00%	0.00%	(77.56)	-	77.56			Oct-05	Jan-06		2006
XFRM340	TRANSFORMER LABOR 340	239,006.09	249,029.23	10,023.14	4.02%	0.27%	239,006.09	249,029.23	10,023.14	Jan-04	Dec-09	Jan-04	Dec-09		2006
XFRM341	TRANSFORMER LABOR 341	267,751.63	526,095.00	258,343.37	49.11%	0.31%	267,751.63	526,095.00	258,343.37	Jan-04	Dec-09	Jan-04	Dec-09		2006
		108,857,650.15	87,419,141.42	(21,438,508.74)											**2006 Total**
100153	c.o.948258	(159.94)	-	159.94	-100.00%	0.00%	(159.94)	-	159.94			Apr-07	Apr-07		2007
100650	Reloc Dist Hwy Facilities	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2007
103167	WOODS OF HIGH CREST	5,000.20	-	(5,000.20)	-100.00%	0.00%	5,000.20	-	(5,000.20)			Mar-07	Mar-07		2007
108360	CAPITAL MATERIAL	-	208,161.17	208,161.17	100.00%	0.00%	-	208,161.17	208,161.17	Jan-05	Dec-07	Apr-04			2007
108835	Repl MT Tr 1 & Tr 2	-	-	-	-100.00%	0.00%	-	-	-			Nov-04			2007
108903	CO66819AA	(9.46)	-	9.46	-100.00%	0.00%	(9.46)	-	9.46			Jan-07	Jan-07		2007
108920	TBA Inc., Pri. Metering	(630.88)	-	630.88	-100.00%	0.00%	(630.88)	-	630.88			Mar-07	Mar-07		2007
109099	E T & D STORM	(375.82)	-	375.82	-100.00%	0.00%	(375.82)	-	375.82			Mar-07	Mar-07		2007
111398	LT Misc Capital Expenditures	604,198.30	281,868.47	(322,329.83)	-114.35%	0.35%	604,198.30	281,868.47	(322,329.83)	Jan-04	Dec-08	Nov-06	Nov-09	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2007
111935	NETWORK VAULT	130.08	-	(130.08)	-100.00%	0.00%	130.08	-	(130.08)			Mar-07	Mar-07		2007
112491	Gas Meters-LGE	719,912.57	-	(719,912.57)	-100.00%	0.42%	719,912.57	-	(719,912.57)			Jan-04	Sep-08	Total actual costs (project 122650 and 112491) are $1,953,779. The approved spend for gas meters was $2.084m, which results in a variance of $130k. The budget was in project 121974 (Electric Meters) and in account 108901 (removal).	2007
112750	FORD - MIDDLETOWN 138 KV LINE	(1,944.00)	-	1,944.00	-100.00%	0.00%	(1,944.00)	-	1,944.00			Jan-04	Jan-09		2007
112951	Centerfield 69 kV Expansion	(185.51)	-	185.51	-100.00%	0.00%	(185.51)	-	185.51			Dec-06	Nov-07		2007
113270	LGE DIST LINE TRANSFORMERS	3,847,751.30	3,188,739.68	(659,011.62)	-20.67%	2.22%	3,847,751.30	3,188,739.68	(659,011.62)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to replenishing LGE transformer inventories.	2007
113287	MISC DIST PROJECTS	0.01	-	(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Jan-04	Nov-07		2007
114128	Bluelick-Beulah 69 KV line	95,847.76	-	(95,847.76)	-100.00%	0.06%	95,847.76	-	(95,847.76)			Jan-04	Apr-09		2007
114270	Medical Ctr Chilled Water Plnt	38,179.64	-	(38,179.64)	-100.00%	0.02%	38,179.64	-	(38,179.64)			Jan-04	Jan-07		2007
114893	NACHAND EXPANSION	(41.76)	-	41.76	-100.00%	0.00%	(41.76)	-	41.76			Jun-04	Nov-07		2007
115115	LCS-Sour Suppt CAP-CONT MANAG	(16,138.50)	-	16,138.50	-100.00%	-0.01%	(16,138.50)	-	16,138.50			Jun-04	Oct-07		2007
115473	TC CT Substation LGE	0.07	-	(0.07)	-100.00%	0.00%	0.07	-	(0.07)			Jan-04	Apr-08		2007
115523	WHAS-CENTERFIELD 69KV 6686	(12,142.14)	-	12,142.14	-100.00%	-0.01%	(12,142.14)	-	12,142.14			Jan-04	Aug-08		2007
115524	Middletwn-Centerfield ckt.3846	12,142.14	-	(12,142.14)	-100.00%	0.01%	12,142.14	-	(12,142.14)			Jan-04	Aug-08		2007
116515	TC2004LIMESTONEABELT	1,521.75	-	(1,521.75)	-100.00%	0.00%	1,521.75	-	(1,521.75)			Dec-04	May-07		2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
117149	Trimble County 2	51,814,667.84	42,918,986.00	(8,895,681.84)	-20.73%	29.96%	51,814,667.84	42,918,986.00	(8,895,681.84)	Jan-04	Dec-10	Mar-04	Dec-09	Contract trended above Budget.	2007
117207	Canal - Del Park 69kv (6616)	7,315.40	-	(7,315.40)	-100.00%	0.00%	7,315.40	-	(7,315.40)			May-04	Sep-09		2007
117320	SPCC Mods - LG&E Transmission	190,631.68	747,000.00	556,368.32	74.48%	0.11%	190,631.68	747,000.00	556,368.32	Jan-06	Dec-09	Jan-05	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2007
117361	Accrued Labor - LGE	4,030.01	-	(4,030.01)	-100.00%	0.00%	4,030.01	-	(4,030.01)			Mar-07	Dec-09		2007
117710	Beargrass 138kV Bkr Repl.	-	-	-	-100.00%	0.00%	-	-	-			Sep-04			2007
117846	PC AND PRINTER INFRASTRUCTURE	2,682.78	-	(2,682.78)	-100.00%	0.00%	2,682.78	-	(2,682.78)			Jan-05	Mar-09		2007
117858	GPS TRACKING	1,725.00	-	(1,725.00)	-100.00%	0.00%	1,725.00	-	(1,725.00)			Sep-05	Jan-07		2007
117882	TRANSFORMER REWIND	1,221,986.53	489,135.23	(732,851.30)	-149.83%	0.71%	1,221,986.53	489,135.23	(732,851.30)	Jan-05	Dec-08	Jan-05	Jun-09	Emergent work due to higher LGE transformer failures than originally budgeted.	2007
117998	TC Aux Cooling Pump Upgrade	(3,355.98)	-	3,355.98	-100.00%	0.00%	(3,355.98)	-	3,355.98			Jan-05	Aug-07		2007
118006	TC Honeywell MFC to HPM	(36,994.77)	-	36,994.77	-100.00%	-0.02%	(36,994.77)	-	36,994.77			May-05	Apr-08		2007
118008	TC Stator Leak Detection	(12,553.78)	-	12,553.78	-100.00%	-0.01%	(12,553.78)	-	12,553.78			Nov-05	Dec-08		2007
118018	TC MB Conductivity Monitors	(71.80)	-	71.80	-100.00%	0.00%	(71.80)	-	71.80			Dec-06	Apr-09		2007
118020	TC HVAC Replacement	(603.81)	-	603.81	-100.00%	0.00%	(603.81)	-	603.81			Nov-06	Feb-07		2007
118056	LGE-SL Plant Lab Equip Upgr 05	(488.71)	-	488.71	-100.00%	0.00%	(488.71)	-	488.71			Apr-05	Mar-07		2007
118057	LGE-SL Shelter Upgrades	(2,456.71)	-	2,456.71	-100.00%	0.00%	(2,456.71)	-	2,456.71			May-05	Mar-07		2007
118060	LGE-GE Eddy Current Anlys Eq	9,216.68	-	(9,216.68)	-100.00%	0.01%	9,216.68	-	(9,216.68)			Dec-06	Jul-07		2007
118123	CR5 LP 1&2 FW HEATER TUBE	32,577.24	-	(32,577.24)	-100.00%	0.02%	32,577.24	-	(32,577.24)			Sep-06	Aug-08		2007
118144	CR MISC SPEC PROJ 2005	(27,967.54)	-	27,967.54	-100.00%	-0.02%	(27,967.54)	-	27,967.54			Jan-05	Jun-07		2007
118147	CR11 GT CONTROLS UPGRD	109,749.90	-	(109,749.90)	-100.00%	0.06%	109,749.90	-	(109,749.90)			Oct-06	Nov-07		2007
118182	LGN-IT Capital	38,573.61	8,038,906.00	8,000,332.39	99.52%	0.02%	38,573.61	8,038,906.00	8,000,332.39	Jan-05	Dec-07	Dec-06	Apr-07	Project used to capture a general budget increase during planning process. Various projects were adjusted in 2007 to allocate this budget.	2007
118209	Trimble 2 Transmission lge	6,773,070.99	4,619,004.00	(2,154,066.99)	-46.63%	3.92%	6,773,070.99	4,619,004.00	(2,154,066.99)	Jan-05	Dec-09	Jan-05	Dec-09	Legal, right-of-way, engineering, survey, and material costs were accelerated ahead of amounts budgeted in order to ensure the project would be in service by the date needed. Also, actuals were recorded in a different split between LG&E and KU than budgeted.	2007
118230	NACHAND SUB CIRCUIT WORK	13,650.00	-	(13,650.00)	-100.00%	0.01%	13,650.00	-	(13,650.00)			Sep-05	Feb-07		2007
118239	LGE SUB SPILL PREVENTION	441,152.95	417,720.29	(23,432.66)	-5.61%	0.26%	441,152.95	417,720.29	(23,432.66)	Apr-05	Dec-09	Feb-05	Dec-09		2007
118341	Purchase Tools - 003200	(5,602.25)	-	5,602.25	-100.00%	0.00%	(5,602.25)	-	5,602.25			Aug-04	Mar-07		2007
118349	OHIO FALLS REDEVELOPMENT 2004	4,504,636.01	-	(4,504,636.01)	-100.00%	2.60%	4,504,636.01	-	(4,504,636.01)			Sep-04	Dec-09	Reallocation of budget from project 122174 to actual project charged 118349.	2007
119542	Fuel Supply Management	63,671.83	388,000.00	324,328.17	83.59%	0.04%	63,671.83	388,000.00	324,328.17	Jan-05	Dec-09	Feb-06	Apr-09	Project was lower than budget due to less customization and corresponding testing than anticipated.	2007
119830	Blue Lick Battery Replacement	-	-	-	-100.00%	0.00%	-	-	-			Jan-05			2007
119902	Clear 12/04 A&G	(246,704.54)	-	246,704.54	-100.00%	-0.14%	(246,704.54)	-	246,704.54			Dec-04	Dec-09		2007
119921	01-13-05 STORM	(25,773.61)	-	25,773.61	-100.00%	-0.01%	(25,773.61)	-	25,773.61			Jan-05	Feb-07		2007
119924	LGE Dist. 34.5KV Storm	667.81	-	(667.81)	-100.00%	0.00%	667.81	-	(667.81)			Mar-07	Mar-07		2007
119925	LGE Trans. 34.5KV Storms	667.81	-	(667.81)	-100.00%	0.00%	667.81	-	(667.81)			Mar-07	Mar-07		2007
119938	LG&E 2005 Dist Capacitors	189.40	-	(189.40)	-100.00%	0.00%	189.40	-	(189.40)			Jul-05	Mar-07		2007
120060	SR - Databases 2005 LEM	(7.76)	-	7.76	-100.00%	0.00%	(7.76)	-	7.76			Oct-05	Apr-07		2007
120114	Land Mobile Radio NW Upgr LGE	22,255.20	-	(22,255.20)	-100.00%	0.01%	22,255.20	-	(22,255.20)			Jul-05	Jun-07		2007
120218	Lyndon South Bkr Replacement	0.12	-	(0.12)	-100.00%	0.00%	0.12	-	(0.12)			Dec-05	Aug-08		2007
120252	Clay Bus Tie Bkr Replacement	-	-	-	-100.00%	0.00%	-	-	-			Sep-05			2007
120260	Storm 05-19-05	(80,382.45)	-	80,382.45	-100.00%	-0.05%	(80,382.45)	-	80,382.45			May-05	May-07		2007
120268	LGE FIRE PROTECTION SYSTEM	(3,638.60)	-	3,638.60	-100.00%	0.00%	(3,638.60)	-	3,638.60			Oct-06	Apr-07		2007
120270	LGE OFFICE RENOVATION	(10,500.00)	-	10,500.00	-100.00%	-0.01%	(10,500.00)	-	10,500.00			May-06	Mar-07		2007
120276	Office Furniture and Equip.	13,650.00	-	(13,650.00)	-100.00%	0.01%	13,650.00	-	(13,650.00)			Jun-06	Apr-07		2007
120280	HVAC AIR HANDLER BOC	214.05	-	(214.05)	-100.00%	0.00%	214.05	-	(214.05)			Aug-06	Feb-07		2007
120283	Video Conferencing Equipment	2,651.45	-	(2,651.45)	-100.00%	0.00%	2,651.45	-	(2,651.45)			Nov-06	Dec-09		2007
120316	BR-138-69 kV (BR6) Replacement	34,080.00	-	(34,080.00)	-100.00%	0.02%	34,080.00	-	(34,080.00)			Jun-05	Jun-07		2007
120317	Misc Dist Projects	143,360.24	111,863.85	(31,496.39)	-28.16%	0.08%	143,360.24	111,863.85	(31,496.39)	Jan-06	Dec-08	Feb-06	Oct-09		2007
120318	Transformer Bushing Project	12,794.82	47,631.49	34,836.67	73.14%	0.01%	12,794.82	47,631.49	34,836.67	Jan-06	Dec-08	Oct-06	Nov-08		2007
120320	Buildings & Grounds Project	(175.63)	47,534.69	47,710.32	100.37%	0.00%	(175.63)	47,534.69	47,710.32	Jan-06	Dec-08	Feb-06	Jan-07		2007
120321	Substa Battery Project	24,313.47	17,792.35	(6,521.12)	-36.65%	0.01%	24,313.47	17,792.35	(6,521.12)	Jan-06	Dec-08	Oct-06	Sep-08		2007
120373	6688 P2 2005	28,637.96	-	(28,637.96)	-100.00%	0.02%	28,637.96	-	(28,637.96)			Sep-05	Mar-09		2007
120374	3838 P2 2005	(11,786.56)	-	11,786.56	-100.00%	-0.01%	(11,786.56)	-	11,786.56			Dec-05	Jun-07		2007
120473	PC AND PRINTER INFRA-DO	10,989.13	-	(10,989.13)	-100.00%	0.01%	10,989.13	-	(10,989.13)			Mar-06	Dec-07		2007
120517	GE Aux Switch Project	42,800.21	48,662.77	5,862.56	12.05%	0.02%	42,800.21	48,662.77	5,862.56	Jan-06	Dec-08	Sep-06	May-09		2007
120518	Dist SONET Project	113.78	-	(113.78)	-100.00%	0.00%	113.78	-	(113.78)			Jun-06	Jul-07		2007
120522	MC FGD Quench Diesel Generator	47,928.25	-	(47,928.25)	-100.00%	0.03%	47,928.25	-	(47,928.25)			Jul-06	Jul-08		2007
120523	MC Limestone Bucket 2006	(2,095.90)	-	2,095.90	-100.00%	0.00%	(2,095.90)	-	2,095.90			Dec-06	Jun-07		2007
120525	MC2 FGD Ductwork 2006 (ECR)	-	249,999.43	249,999.43	100.00%	0.00%	-	249,999.43	249,999.43	Jan-06	Dec-07	Jul-06			2007
120533	MC 1,2,3 Hydrocyclone Pumps	7,903.18	-	(7,903.18)	-100.00%	0.00%	7,903.18	-	(7,903.18)			Apr-06	May-07		2007
120539	MC3 & MC4 Boiler Upgrade	22,410.59	-	(22,410.59)	-100.00%	0.01%	22,410.59	-	(22,410.59)			Dec-05	Apr-07		2007
120555	TC D Coal Scale	(4,304.93)	-	4,304.93	-100.00%	0.00%	(4,304.93)	-	4,304.93			Sep-05	Sep-07		2007
120723	TC 480V Switchgear Breaker	(64,557.82)	-	64,557.82	-100.00%	-0.04%	(64,557.82)	-	64,557.82			Dec-06	Apr-09		2007
120724	TC Upgrade LBU Elec System	(26,644.88)	-	26,644.88	-100.00%	-0.02%	(26,644.88)	-	26,644.88			Sep-06	May-07		2007
120725	TC Misc Eng 2006	62,125.75	-	(62,125.75)	-100.00%	0.04%	62,125.75	-	(62,125.75)			Feb-06	Apr-07		2007
120726	TC PA Flow Monitor Element	5,066.52	-	(5,066.52)	-100.00%	0.00%	5,066.52	-	(5,066.52)			Feb-06	Apr-07		2007
120728	TC LS Ball Mill Lube Oil Sys	23,519.59	-	(23,519.59)	-100.00%	0.01%	23,519.59	-	(23,519.59)			Dec-06	Aug-08		2007
120730	TC Controls Upgrade 2006	2,401,484.45	1,988,026.24	(413,458.21)	-20.80%	1.39%	2,401,484.45	1,988,026.24	(413,458.21)	Feb-06	Dec-10	Feb-06	Dec-09	More technical support and design expertise needed causing an increase in scope. This was a controls Modernization project for TC1 to update systems and achieve more reliability.	2007
120731	TC Safety & ERT Equip 2006	(7,691.88)	-	7,691.88	-100.00%	0.00%	(7,691.88)	-	7,691.88			Dec-06	Jan-07		2007
120732	TC Modify D to E Chute	4,694.39	-	(4,694.39)	-100.00%	0.00%	4,694.39	-	(4,694.39)			Oct-06	Aug-07		2007
120754	Misc. A/R Uncollect - LGE Cap	241,046.40	-	(241,046.40)	-100.00%	0.14%	241,046.40	-	(241,046.40)			Jun-05	Dec-09		2007
120768	RELIABILITY GENERAL LGE	399,022.14	721,194.50	322,172.36	44.67%	0.23%	399,022.14	721,194.50	322,172.36	Jan-06	Dec-08	Mar-06	Aug-08	Variance due to less than anticipated general reliability work for the LGE Operations Center.	2007
120773	LGE PC Purchase	2,708.29	-	(2,708.29)	-100.00%	0.00%	2,708.29	-	(2,708.29)			Mar-06	Feb-07		2007
120775	Real time Pricing	(18,744.50)	-	18,744.50	-100.00%	-0.01%	(18,744.50)	-	18,744.50			Dec-06	Aug-07		2007
120789	LGE ERTS AMRS	(114.96)	-	114.96	-100.00%	0.00%	(114.96)	-	114.96			Mar-06	Jun-07		2007
120793	LGE-GE Flux Testing Eq	6,786.73	-	(6,786.73)	-100.00%	0.00%	6,786.73	-	(6,786.73)			Aug-05	Apr-07		2007
120796	LGE AVENUE	(140.68)	-	140.68	-100.00%	0.00%	(140.68)	-	140.68			Dec-06	Apr-07		2007
120797	LGE WITNESS	-	-	-	-100.00%	0.00%	-	-	-			Sep-06			2007
120798	LGE IVR REPLACEMENT	26,174.07	105,000.00	78,825.93	75.07%	0.02%	26,174.07	210,000.00	183,825.93	Apr-06	Mar-07	Oct-07	Jan-08		2007

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120801	MANDATED RATE CASE (REAL TIME)	(39,218.92)	-	39,218.92	-100.00%	-0.02%	(39,218.92)	-	39,218.92			Oct-06	Oct-07		2007
120803	LGE SECURE EMAIL	17,943.49	-	(17,943.49)	-100.00%	0.01%	17,943.49	-	(17,943.49)			Feb-07	Oct-09		2007
120860	Generation PC & Dev Tool LGE	963.11	-	(963.11)	-100.00%	0.00%	963.11	-	(963.11)			Feb-06	Mar-07		2007
120861	Hardware Energy Marketing LGE	2,161.61	-	(2,161.61)	-100.00%	0.00%	2,161.61	-	(2,161.61)			May-06	Mar-07		2007
120863	ITSD HW/SW PG 2006 LGE	-	-	-	-100.00%	0.00%	-	-	-			Mar-06			2007
120864	HW/SW Dev Tools 026540 LGE	(773.33)	-	773.33	-100.00%	0.00%	(773.33)	-	773.33			Mar-06	Mar-09		2007
120865	HW/SW Dev Tools 026560 LGE	1,423.91	-	(1,423.91)	-100.00%	0.00%	1,423.91	-	(1,423.91)			Jan-06	Nov-08		2007
120866	HW/SW Dev Tools 026570 LGE	1,214.35	-	(1,214.35)	-100.00%	0.00%	1,214.35	-	(1,214.35)			Feb-06	Jun-07		2007
120870	Monitor Repl 2006 LGE	(53.54)	-	53.54	-100.00%	0.00%	(53.54)	-	53.54			Sep-06	Jan-07		2007
120873	Upgr Data Ctr Scheduling LGE	9,471.41	-	(9,471.41)	-100.00%	0.01%	9,471.41	-	(9,471.41)			Oct-06	Apr-07		2007
120874	Elim SPF at TKR Okolona LGE	2,985.19	-	(2,985.19)	-100.00%	0.00%	2,985.19	-	(2,985.19)			Aug-06	Feb-07		2007
120876	Lou-Lex Ring Upgr OC-48 LGE	16,374.20	-	(16,374.20)	-100.00%	0.01%	16,374.20	-	(16,374.20)			May-06	Jun-09		2007
120879	NW Tools & Test Equip 2006 LGE	357.77	-	(357.77)	-100.00%	0.00%	357.77	-	(357.77)			Jan-06	Jan-07		2007
120880	Outside Cable Plant 2006 LGE	918.20	-	(918.20)	-100.00%	0.00%	918.20	-	(918.20)			Jan-06	Jan-07		2007
120882	Replace Voice Mail Systems LGE	459.72	180,214.96	179,755.24	99.74%	0.00%	459.72	360,429.92	359,970.20	Jan-06	Dec-07	Nov-06	Jan-07		2007
120884	Phone Systems Capacity Exp LGE	62.08	-	(62.08)	-100.00%	0.00%	62.08	-	(62.08)			Jan-06	Mar-07		2007
120892	SERVER ROTATION - 2006 LGE	(92.06)	-	92.06	-100.00%	0.00%	(92.06)	-	92.06			Jan-06	Apr-07		2007
120895	Storage Area Network 2006 LGE	502.90	-	(502.90)	-100.00%	0.00%	502.90	-	(502.90)			Aug-06	Mar-07		2007
120905	New Technology Implement LGE	1,344.76	-	(1,344.76)	-100.00%	0.00%	1,344.76	-	(1,344.76)			Jul-06	Mar-07		2007
120906	New Technology Pilot 2006 LGE	2,407.15	-	(2,407.15)	-100.00%	0.00%	2,407.15	-	(2,407.15)			Dec-06	Sep-07		2007
120907	Desktop Client Secur Enh LGE	1,520.74	-	(1,520.74)	-100.00%	0.00%	1,520.74	-	(1,520.74)			Oct-06	Jan-07		2007
120908	IT Sec Mon/Audit/Mgmt Tool LGE	123.96	-	(123.96)	-100.00%	0.00%	123.96	-	(123.96)			Sep-06	Jan-07		2007
120925	CR Screenhouse AuxTransformer	(39,240.63)	-	39,240.63	-100.00%	-0.02%	(39,240.63)	-	39,240.63			Dec-05	Jun-07		2007
120939	CR5-A Transformer Cooler Rplc	24.24	-	(24.24)	-100.00%	0.00%	24.24	-	(24.24)			Aug-06	Mar-09		2007
120943	CR6 Radiant Reheater Partial	220,643.76	-	(220,643.76)	-100.00%	0.13%	220,643.76	-	(220,643.76)			Dec-06	Jul-07		2007
120946	CR DCS Upgrade	584.45	-	(584.45)	-100.00%	0.00%	584.45	-	(584.45)			Mar-06	Oct-07		2007
120947	CR Control Room	24,685.25	-	(24,685.25)	-100.00%	0.01%	24,685.25	-	(24,685.25)			May-06	Jun-07		2007
120949	CR Ductwork Rplc	1,583.54	-	(1,583.54)	-100.00%	0.00%	1,583.54	-	(1,583.54)			Dec-06	Jan-07		2007
120950	CR Instrument Air Compressor	(9,103.14)	-	9,103.14	-100.00%	-0.01%	(9,103.14)	-	9,103.14			Oct-06	Jan-07		2007
120951	CR Screenhouse FPS	30,621.46	-	(30,621.46)	-100.00%	0.02%	30,621.46	-	(30,621.46)			Sep-06	Apr-07		2007
120953	CR Miscellaneous Projects	16,062.59	-	(16,062.59)	-100.00%	0.01%	16,062.59	-	(16,062.59)			Feb-06	Jul-08		2007
120955	CR Asbestos Abatement (2006)	5,198.25	-	(5,198.25)	-100.00%	0.00%	5,198.25	-	(5,198.25)			Feb-06	Mar-07		2007
121089	Oxmoor HCB Panel Repl.	0.28	-	(0.28)	-100.00%	0.00%	0.28	-	(0.28)			Sep-05	Aug-08		2007
121090	Breckinridge HCB Panel Repl.	0.24	-	(0.24)	-100.00%	0.00%	0.24	-	(0.24)			Sep-05	Aug-08		2007
121151	6623 River Park Relo	152,279.17	-	(152,279.17)	-100.00%	0.09%	152,279.17	-	(152,279.17)			Mar-07	Aug-08		2007
121155	Dahlia HCB Panels (2) Repl.	90.66	-	(90.66)	-100.00%	0.00%	90.66	-	(90.66)			Dec-05	Feb-07		2007
121156	Ethel HCB Panel Repl.	141.50	-	(141.50)	-100.00%	0.00%	141.50	-	(141.50)			Dec-05	Nov-07		2007
121171	LGE-SL Plant Lab Equip Upgr	(591.62)	-	591.62	-100.00%	0.00%	(591.62)	-	591.62			Apr-06	Apr-07		2007
121173	LGE-SL Lab Panel Digital Rcrd	1,009.35	-	(1,009.35)	-100.00%	0.00%	1,009.35	-	(1,009.35)			Mar-06	Jan-07		2007
121178	LGE-GE Document Mgmt Equip 06	852.50	-	(852.50)	-100.00%	0.00%	852.50	-	(852.50)			Nov-06	Jan-07		2007
121226	LGE ACCORDE WORKFLOW	60.70	36,399.97	36,339.26	99.83%	0.00%	60.70	72,799.93	72,739.23	Aug-06	Sep-07	Dec-06	Jan-07		2007
121239	LGE 2006 Dist Capacitors	-	-	-	-100.00%	0.00%	-	-	-			Jun-06			2007
121249	Paddys Run 3311B Repl	7,761.13	-	(7,761.13)	-100.00%	0.00%	7,761.13	-	(7,761.13)			Dec-05	Nov-07		2007
121274	LG&E Total Retire Out 2006	5,090.51	-	(5,090.51)	-100.00%	0.00%	5,090.51	-	(5,090.51)			Nov-06	Feb-07		2007
121277	LG&E PS Upgrade 2006	116,198.48	50,929.20	(65,269.28)	-128.16%	0.07%	116,198.48	101,858.40	(14,340.08)	Jan-06	Dec-07	Dec-06	Sep-07		2007
121298	Cntrl Ctr Construction-LGE	2,383,897.34	9,000,000.00	6,616,102.66	73.51%	1.38%	2,383,897.34	9,000,000.00	6,616,102.66	Jan-07	Dec-08	Apr-06	Jun-09	Spending was budgeted entirely to LG&E but the Control Center is used by both LG&E and KU and therefore actual costs were allocated between the two. Therefore, KU was in turn above budget. The Control Center work during 2007 was below budget due to timing as construction was completed during 2008.	2007
121321	Storm 11-06-05	158.39	-	(158.39)	-100.00%	0.00%	158.39	-	(158.39)			Nov-05	Jan-07		2007
121343	LEBANON JUNCTION	124,424.24	-	(124,424.24)	-100.00%	0.07%	124,424.24	-	(124,424.24)			Jan-06	Mar-07		2007
121400	Storm 01-02-06	278.25	-	(278.25)	-100.00%	0.00%	278.25	-	(278.25)			Jan-06	Jul-07		2007
121416	Ethel Battery Replacement	795.44	-	(795.44)	-100.00%	0.00%	795.44	-	(795.44)			Sep-06	Jan-07		2007
121429	2006 Computer Purchases LGE	860.79	-	(860.79)	-100.00%	0.00%	860.79	-	(860.79)			Mar-06	Apr-07		2007
121432	MC1 Boiler Water Wall Panels	39.26	-	(39.26)	-100.00%	0.00%	39.26	-	(39.26)			Sep-06	Jan-07		2007
121456	MC 4531 CCVT	0.36	-	(0.36)	-100.00%	0.00%	0.36	-	(0.36)			Feb-06	Aug-08		2007
121466	FAIRMOUNT SUB	1,781,617.21	1,857,850.67	76,233.46	4.10%	1.03%	1,781,617.21	1,857,850.67	76,233.46	Jan-07	Dec-08	Mar-07	May-09		2007
121467	BLUEGRASS SUB	1,801,130.59	1,626,981.01	(174,149.58)	-10.70%	1.04%	1,801,130.59	1,626,981.01	(174,149.58)	Jan-07	Dec-08	Mar-07	Mar-09		2007
121485	Oxmoor Underground 6650 & 6653	-	800,000.00	800,000.00	100.00%	0.00%	-	800,000.00	800,000.00	Jan-07	Dec-10			Project cancelled because further technical analysis proved that the cable was not water damaged as originally thought during the budget preparation.	2007
121495	Monarch Lite - LGE	15,704.05	-	(15,704.05)	-100.00%	0.01%	15,704.05	-	(15,704.05)			Jul-06	Mar-07		2007
121509	LY: Replace 6654 disc sw	620.43	-	(620.43)	-100.00%	0.00%	620.43	-	(620.43)			Sep-06	Jan-07		2007
121523	PINEVILLE EXPANSION	364.00	-	(364.00)	-100.00%	0.00%	364.00	-	(364.00)			Apr-06	Jun-07		2007
121528	REHL RD PUMP STATION	352,080.24	-	(352,080.24)	-100.00%	0.20%	352,080.24	-	(352,080.24)			Nov-06	Aug-08	Emergent work to extend service for Rehl Road Pump Station. The project started in 2006 and was complete in 2007. A portion of this project was considered customer-pay - half the payment was received in 2006 but the majority of the expenses were incurred in 2007.	2007
121529	MC3 Intermediate SH - 2007	1,235,464.14	1,419,999.94	184,535.80	13.00%	0.71%	1,235,464.14	1,419,999.94	184,535.80	Jan-07	Dec-07	Dec-06	Apr-08		2007
121530	MC4 Intermediate SH - 2008	-	799,999.58	799,999.58	100.00%	0.00%	-	799,999.58	799,999.58	Jan-07	Dec-08	Dec-06		Project accelerated to 2006 due to outage inspection findings.	2007
121536	BLUELICK 345KV DISCONNECTS	409.81	-	(409.81)	-100.00%	0.00%	409.81	-	(409.81)			Sep-06	Jan-07		2007
121539	Storm 04-02-2006	(4,225.41)	-	4,225.41	-100.00%	0.00%	(4,225.41)	-	4,225.41			Apr-06	Apr-07		2007
121545	LGN-Coursemill Upgrade	4,997.03	-	(4,997.03)	-100.00%	0.00%	4,997.03	-	(4,997.03)			Feb-07	Mar-07		2007
121551	MT-Increase 4543 Term Limit	1,931.60	-	(1,931.60)	-100.00%	0.00%	1,931.60	-	(1,931.60)			May-06	Sep-07		2007
121564	CR Sulfur Tank & Wiring	61.77	-	(61.77)	-100.00%	0.00%	61.77	-	(61.77)			Sep-06	Jan-07		2007
121577	TC 847 Line Tie Disc	14,603.21	-	(14,603.21)	-100.00%	0.01%	14,603.21	-	(14,603.21)			Dec-06	Jun-08		2007
121600	Fire Protection System Equip	67,396.59	108,500.00	41,103.41	37.88%	0.04%	67,396.59	217,000.00	149,603.41	Mar-07	Sep-07	Oct-07	Jan-08		2007
121601	Security Systems Equipment	123,120.31	105,000.00	(18,120.31)	-17.26%	0.07%	123,120.31	210,000.00	86,879.70	Jun-07	Oct-07	May-07	Dec-07		2007
121602	Video Conference	48,609.37	35,000.00	(13,609.37)	-38.88%	0.03%	48,609.37	70,000.00	21,390.63	Mar-07	Dec-07	May-07	Oct-07		2007
121604	12TH FLOOR WEST ASSEMBLY ROOMS	207,065.90	280,000.00	72,934.10	26.05%	0.12%	207,065.90	560,000.00	352,934.10	Jul-07	Aug-07	Jan-07	Sep-07		2007
121605	2007 NEW BUSINESS	66,834.88	70,000.00	3,165.12	4.52%	0.04%	66,834.88	140,000.00	73,165.12	Jun-07	Jul-07	May-07	Nov-07		2007
121606	2007 Replace Failed Equipment	111,349.50	63,000.00	(48,349.50)	-76.75%	0.06%	111,349.50	126,000.00	14,650.50	Jan-07	Dec-07	Feb-07	Dec-07		2007
121607	2007 Tools - Fac. Maint. LG&E	5,241.84	17,500.00	12,258.16	70.05%	0.00%	5,241.84	35,000.00	29,758.16	Sep-07	Sep-07	Jan-07	Mar-07		2007
121608	Soundmasking	840.25	17,500.00	16,659.76	95.20%	0.00%	840.25	35,000.00	34,159.76	Jun-07	Jun-07	Oct-07	Mar-09		2007
121609	Replace Training Room Equip	26,598.12	21,000.00	(5,598.12)	-26.66%	0.02%	26,598.12	42,000.00	15,401.88	Apr-07	Apr-07	May-07	Dec-07		2007
121610	A/C Window Unit Replacement	-	7,000.00	7,000.00	100.00%	0.00%	-	14,000.00	14,000.00	Sep-07	Sep-07				2007

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121611	2007 Carpet and Tile Replace	95,828.30	70,000.00	(25,828.30)	-36.90%	0.06%	95,828.30	140,000.00	44,171.70	Apr-07	May-07	Mar-07	Mar-09		2007
121612	2007 Office Furn. and Equip.	126,606.53	70,000.00	(56,606.53)	-80.87%	0.07%	126,606.53	140,000.00	13,393.47	Mar-07	Nov-07	Mar-07	Mar-08		2007
121613	Pave at AOC	69,920.45	70,000.00	79.56	0.11%	0.04%	69,920.45	140,000.00	70,079.56	Oct-07	Oct-07	Nov-07	Dec-07		2007
121614	HVAC Replacement EOC	62,930.00	70,000.00	7,070.00	10.10%	0.04%	62,930.00	140,000.00	77,070.00	Sep-07	Sep-07	Dec-07	Mar-09		2007
121615	ANNEX HVAC Replacement	-	184,100.00	184,100.00	100.00%	0.00%	-	368,200.00	368,200.00	May-07	Jun-07				2007
121616	2007 Chair Replacement	98,848.03	70,000.00	(28,848.03)	-41.21%	0.06%	98,848.03	140,000.00	41,151.97	Jul-07	Jul-07	May-07	Dec-07		2007
121620	Cane Run - New Landfill	92,624.72	150,000.00	57,375.28	38.25%	0.05%	92,624.72	150,000.00	57,375.28	Jan-07	Dec-11	May-07	Dec-09		2007
121630	ETHEL 138KV INSULATORS	15,097.43	-	(15,097.43)	-100.00%	0.01%	15,097.43	-	(15,097.43)			Dec-06	Apr-07		2007
121640	TC2 TC-PSI 345kV	-	4,420,000.00	4,420,000.00	100.00%	0.00%	-	4,420,000.00	4,420,000.00	Jan-07	Dec-07			Budgeted as originally intended to capture the post-development construction costs of the LG&E portion of the Trimble County 2 Transmission work, a decision was later made to record all such costs to the project in which the development costs were captured (project 118209).	2007
121664	HAZARDOUS SPILL PREVENTION	10,624.17	49,000.00	38,375.83	78.32%	0.01%	10,624.17	98,000.00	87,375.83	Sep-07	Oct-07	Nov-07	Feb-08		2007
121665	CONSTRUCT STORAGE FACILITY	18,200.00	17,762.50	(437.50)	-2.46%	0.01%	18,200.00	35,525.00	17,325.00	Apr-07	Apr-07	Dec-07	Dec-07		2007
121669	MC1 FGD Multifunction Cont	261,236.94	200,001.17	(61,235.77)	-30.62%	0.15%	261,236.94	200,001.17	(61,235.77)	Jan-07	Dec-07	Aug-06	Feb-08		2007
121670	Shively RTU Replacement	22,740.23	-	(22,740.23)	-100.00%	0.01%	22,740.23	-	(22,740.23)			Oct-06	Nov-07		2007
121673	Storm 05-25-06	30,728.77	-	(30,728.77)	-100.00%	0.02%	30,728.77	-	(30,728.77)			May-06	Jul-07		2007
121676	MC2 SH Outlet DMW's	435,963.61	550,000.16	114,036.55	20.73%	0.25%	435,963.61	550,000.16	114,036.55	Jan-07	Dec-07	Dec-06	Mar-08		2007
121681	LGE-GE AGC Setpoint Control	(481.64)	-	481.64	-100.00%	0.00%	(481.64)	-	481.64			Jul-06	Feb-07		2007
121683	TC Ash/Gypsum Ponds- LGE	344,774.04	540,000.00	195,225.96	36.15%	0.20%	344,774.04	540,000.00	195,225.96	Jan-07	Dec-11	Aug-06	Dec-09		2007
121694	MC2 Air Heater Baskets - 2006	1,259.57	-	(1,259.57)	-100.00%	0.00%	1,259.57	-	(1,259.57)			Jul-06	Jan-07		2007
121699	MC2 FGD Multifunction Cont	394,241.16	200,001.17	(194,239.99)	-97.12%	0.23%	394,241.16	200,001.17	(194,239.99)	Jan-07	Dec-07	Dec-06	Feb-08		2007
121700	MC3 Final Superheat Tubing	1,728,951.83	1,950,002.23	221,050.40	11.34%	1.00%	1,728,951.83	1,950,002.23	221,050.40	Jan-07	Dec-07	Nov-06	Nov-08		2007
121704	Rewire Auburndale LGE	(1,400.00)	-	1,400.00	-100.00%	0.00%	(1,400.00)	-	1,400.00			Jun-06	Feb-07		2007
121713	MC2 FGD Expansion Joints	9,313.84	75,000.45	65,686.61	87.58%	0.01%	9,313.84	75,000.45	65,686.61	Jan-07	Dec-07	Dec-06	Feb-07		2007
121714	MC Batteries - 2007	16,301.82	9,000.83	(7,300.99)	-81.11%	0.01%	16,301.82	9,000.83	(7,300.99)	Jan-07	Dec-07	Mar-07	Apr-07		2007
121716	MC Ash System Outside Piping	199,127.73	180,000.24	(19,127.49)	-10.63%	0.12%	199,127.73	180,000.24	(19,127.49)	Jan-07	Dec-07	Jun-07	Jan-08		2007
121717	MC2 Primary Air Duct	-	425,000.45	425,000.45	100.00%	0.00%	-	425,000.45	425,000.45	Jan-07	Dec-07			Project canceled to fund MC3 Cooling Tower Fill	2007
121718	MC2 Recycle Pumps - 2007	156,130.29	190,000.71	33,870.42	17.83%	0.09%	156,130.29	190,000.71	33,870.42	Jan-07	Dec-07	May-07	Feb-08		2007
121719	MC 3A Mill Gearbox	154,240.51	-	(154,240.51)	-100.00%	0.09%	154,240.51	-	(154,240.51)			Dec-06	Oct-07		2007
121720	MC 4C Mill Gearbox	113,155.00	-	(113,155.00)	-100.00%	0.07%	113,155.00	-	(113,155.00)			Dec-06	Sep-07		2007
121722	MC Spill Control/Counter Meas	-	150,000.87	150,000.87	100.00%	0.00%	-	150,000.87	150,000.87	Jan-07	Dec-07				2007
121723	MC2 Stator Leak Monitoring	109,412.94	74,999.42	(34,413.52)	-45.89%	0.06%	109,412.94	74,999.42	(34,413.52)	Jan-07	Dec-07	Aug-07	Jan-08		2007
121724	MC Ash Pond Piping - 2007	184,234.20	180,000.26	(4,233.94)	-2.35%	0.11%	184,234.20	180,000.26	(4,233.94)	Jan-07	Dec-07	Jun-07	Jan-08		2007
121725	MC2 Air Heater Baskets	220,771.36	500,000.89	279,229.53	55.85%	0.13%	220,771.36	500,000.89	279,229.53	Jan-07	Dec-07	May-07	Jan-08		2007
121726	MC Limestone Grinding Upgrade	103,471.58	2,000,000.48	1,896,528.90	94.83%	0.06%	103,471.58	2,000,000.48	1,896,528.90	Jan-07	Dec-11	Nov-07	Nov-09	Delayed due to continued work on defining project scope.	2007
121727	MC3 Cooling Tower Fill	1,157,007.00	999,999.75	(157,007.25)	-15.70%	0.67%	1,157,007.00	999,999.75	(157,007.25)	Jan-07	Dec-07	Feb-07	Jan-08		2007
121728	MC Motors - 2007	-	279,999.80	279,999.80	100.00%	0.00%	-	279,999.80	279,999.80	Jan-07	Dec-07				2007
121730	MC Coal BU Bucket - 2007	135,799.60	140,000.41	4,200.81	3.00%	0.08%	135,799.60	140,000.41	4,200.81	Jan-07	Dec-07	Nov-07	Nov-07		2007
121731	MC Coal Handling Chutes - 2007	-	200,000.16	200,000.16	100.00%	0.00%	-	200,000.16	200,000.16	Jan-07	Dec-07				2007
121732	MC Coal Conveyor Belts - 2007	-	190,000.70	190,000.70	100.00%	0.00%	-	190,000.70	190,000.70	Jan-07	Dec-07				2007
121733	MC Railroad Track - 2007	135,156.33	140,000.41	4,844.08	3.46%	0.08%	135,156.33	140,000.41	4,844.08	Jan-07	Dec-07	Dec-07	Jan-08		2007
121734	MC GPP Vacuum Tanks	12,590.49	73,000.15	60,409.66	82.75%	0.01%	12,590.49	73,000.15	60,409.66	Jan-07	Dec-07	Dec-06	Mar-07		2007
121735	MC Lime/Gypsum Belts - 2007	-	90,000.14	90,000.14	100.00%	0.00%	-	90,000.14	90,000.14	Jan-07	Dec-07				2007
121750	MISC DIST "NESC"	82,115.91	78,488.63	(3,627.28)	-4.62%	0.05%	82,115.91	78,488.63	(3,627.28)	Jan-07	Dec-08	Apr-07	Dec-08		2007
121751	DIST WILDLIFE PROTECTION	54,870.65	49,999.97	(4,870.68)	-9.74%	0.03%	54,870.65	49,999.97	(4,870.68)	Jan-07	Dec-08	Aug-07	Feb-09		2007
121752	PT's FOR CANE RUN PLANT	9,195.38	11,750.43	2,555.05	21.74%	0.01%	9,195.38	11,750.43	2,555.05	Jan-07	Dec-07	Sep-07	Jan-08		2007
121754	CANE RUN GEN BREAKERS	114,522.45	114,434.84	(87.61)	-0.08%	0.07%	114,522.45	114,434.84	(87.61)	Jan-07	Dec-08	Aug-07	Dec-08		2007
121771	2007 LGE DOIT GPS TRACKING	-	50,000.01	50,000.01	100.00%	0.00%	-	50,000.01	50,000.01	Jun-07	Jul-07				2007
121772	2007 LGE DOIT DO REPORTING	22,877.18	37,500.00	14,622.82	38.99%	0.01%	22,877.18	37,500.00	14,622.82	May-07	May-07	Feb-07	Nov-07		2007
121773	2007 LGE DOIT SOFTWARE LIC	28,563.47	45,000.12	16,436.65	36.53%	0.02%	28,563.47	45,000.12	16,436.65	Aug-07	Aug-07	Feb-07	Dec-07		2007
121775	DOIT CARRYOVER	-	109,999.76	109,999.76	100.00%	0.00%	-	109,999.76	109,999.76	Jan-07	Jan-08				2007
121776	2007 LGE DOIT INTERNET ACCESS	-	75,000.48	75,000.48	100.00%	0.00%	-	75,000.48	75,000.48	Aug-07	Sep-07				2007
121777	2007 LGE DOIT PC AND PRINTER	210,738.66	164,996.04	(45,742.62)	-27.72%	0.12%	210,738.66	164,996.04	(45,742.62)	Jan-07	Dec-07	Jan-07	Oct-09		2007
121778	2007 LGE DOIT INTERNET REPORT	-	111,485.32	111,485.32	100.00%	0.00%	-	111,485.32	111,485.32	Apr-07	Apr-07				2007
121779	2007 LGE DOIT SYNERGEE MODEL	170,418.25	100,000.00	(70,418.25)	-70.42%	0.10%	170,418.25	100,000.00	(70,418.25)	Sep-07	Oct-07	Apr-07	Dec-07		2007
121780	2007 LGE DOIT GIS SOFT LIC	100,377.76	99,999.99	(377.77)	-0.38%	0.06%	100,377.76	99,999.99	(377.77)	May-07	May-07	Mar-07	Mar-07		2007
121781	2007 LGE DOIT MOBILE COMPUT	140,757.54	100,000.08	(40,757.46)	-40.76%	0.08%	140,757.54	100,000.08	(40,757.46)	May-07	Jun-07	Nov-07	Oct-08		2007
121782	2007 LGE DOIT MOBILE COMP HDWE	230,073.45	99,999.99	(130,073.46)	-130.07%	0.13%	230,073.45	99,999.99	(130,073.46)	Jun-07	Jun-07	Aug-07	Aug-08		2007
121783	2007 LGE DOIT STORMS UGRADE	49,370.92	100,000.08	50,629.16	50.63%	0.03%	49,370.92	100,000.08	50,629.16	Sep-07	Oct-07	Apr-07	Sep-07		2007
121784	2007 LGE DOIT IMPL GIS REDLIN	105,510.43	125,001.78	19,491.35	15.59%	0.06%	105,510.43	125,001.78	19,491.35	Oct-07	Dec-07	Aug-07	Jan-08		2007
121785	2007 LGE DOIT SMALLWORLD UPGR	115,387.74	125,000.67	9,612.93	7.69%	0.07%	115,387.74	125,000.67	9,612.93	Nov-07	Dec-07	Apr-07	Oct-07		2007
121786	2007 LGE DOIT MOB COMP FOR GIS	136,127.05	150,003.60	13,876.55	9.25%	0.08%	136,127.05	150,003.60	13,876.55	Apr-07	Sep-07	Aug-07	Jan-08		2007
121788	2007 LGE DOIT CES UPGRADE	70,721.52	124,999.90	54,278.38	43.42%	0.04%	70,721.52	124,999.90	54,278.38	Jul-07	Feb-08	Nov-07	Dec-08		2007
121789	2007 LGE DOIT DETS ENHANCE	52,188.52	50,000.00	(2,188.52)	-4.38%	0.03%	52,188.52	50,000.00	(2,188.52)	Feb-07	Feb-07	Mar-07	Dec-07		2007
121794	Digital AUTO DISPATCH	39,929.13	87,500.00	47,570.87	54.37%	0.02%	39,929.13	175,000.00	135,070.87	Jun-07	Jul-07	Nov-07	Dec-07		2007
121803	ERTS AMR METERS	91,213.92	70,000.00	(21,213.92)	-30.31%	0.05%	91,213.92	140,000.00	48,786.08	Mar-07	Dec-07	Apr-07	Nov-07		2007
121806	UPGRADE INTEGRATOR	-	35,000.00	35,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Apr-07	Jun-07				2007
121809	POWERMATRIX EQUIP	50,107.38	35,000.00	(15,107.38)	-43.16%	0.03%	50,107.38	70,000.00	19,892.62	Apr-07	Oct-07	May-07	Jun-08		2007
121810	LGE METER SHOP TOOLS	-	5,250.00	5,250.00	100.00%	0.00%	-	10,500.00	10,500.00	Jan-07	Aug-07				2007
121812	METER TEST SYSTEM	-	38,500.00	38,500.00	100.00%	0.00%	-	77,000.00	77,000.00	Feb-07	Feb-07				2007
121814	LGE PC PURCHASE	13,144.78	26,250.00	13,105.23	49.92%	0.01%	13,144.78	52,500.00	39,355.23	Jan-07	Dec-07	Mar-07	Mar-08		2007
121816	TOU METER PURCHASES	-	26,250.00	26,250.00	100.00%	0.00%	-	52,500.00	52,500.00	Dec-07	Dec-07	Apr-08			2007
121820	INTERACTION CENTER/CTI	-	17,500.00	17,500.00	100.00%	0.00%	-	35,000.00	35,000.00	Aug-07	Sep-07				2007
121821	EWORKFORCE MODULE UPGRADE	-	2,520.00	2,520.00	100.00%	0.00%	-	5,040.00	5,040.00	Mar-07	Mar-07	Feb-08			2007
121828	CALL CENTER MISC	-	14,000.00	14,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Dec-07	Dec-07				2007
121915	Jeffersonville RTU Addition	1,845.03	-	(1,845.03)	-100.00%	0.00%	1,845.03	-	(1,845.03)			Aug-06	Jan-07		2007
121949	CIRCUIT BREAK TANK LIFTERS	6,380.55	7,290.01	909.46	12.48%	0.00%	6,380.55	7,290.01	909.46	Jan-07	Jan-07	Sep-07	Sep-07		2007
121950	DISTRIBUTION MISC TOOLS	-	23,995.99	23,995.99	100.00%	0.00%	-	23,995.99	23,995.99	Mar-07	Mar-08	Feb-08			2007
121951	INFRA CAMERA	-	8,505.00	8,505.00	100.00%	0.00%	-	8,505.00	8,505.00	Jul-07	Jul-07				2007
121952	PORTABLE EMERGENCY BATTERY CH	10,673.23	7,898.01	(2,775.22)	-35.14%	0.01%	10,673.23	7,898.01	(2,775.22)	Jan-07	Jan-07	Dec-07	Dec-07		2007
121957	SL-LGE DAHS - Chemistry Par	-	175,001.01	175,001.01	100.00%	0.00%	-	175,001.01	175,001.01	Jan-07	Dec-07				2007
121959	GE-LGE Boiler Tube Software	82,578.24	99,999.57	17,421.33	17.42%	0.05%	82,578.24	99,999.57	17,421.33	Jan-07	Dec-07	Dec-07	Jun-08		2007
121961	SL-LGE Plant Lab Equip 07	24,217.70	25,000.16	782.46	3.13%	0.01%	24,217.70	25,000.16	782.46	Jan-07	Dec-07	Sep-07	Sep-07		2007
121963	GE-LGE AGC Setpoint Control	-	17,500.31	17,500.31	100.00%	0.00%	-	17,500.31	17,500.31	Jan-07	Dec-07				2007
121964	FAIRMOUNT SUB EXP CIRCUITS	127,651.79	200,000.01	72,348.22	36.17%	0.07%	127,651.79	200,000.01	72,348.22	Jan-07	Dec-08	Jul-07	Dec-09		2007

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
121965	BLUEGRASS PKWY SUB EXP CIR	585,080.16	400,000.30	(185,079.86)	-46.27%	0.34%	585,080.16	400,000.30	(185,079.86)	Jan-07	Dec-08	May-07	Dec-09		2007
121967	2007 BUILDING AND GROUNDS	-	84,000.00	84,000.00	100.00%	0.00%	-	84,000.00	84,000.00	Jan-07	Jan-07				2007
121974	LGE Electric Meters & Installs	836,800.41	735,192.55	(101,607.86)	-13.82%	0.48%	836,800.41	735,192.55	(101,607.86)	Jan-07	Nov-09	Jan-07	Dec-09		2007
122051	Command Center Renovation LGE	(1,960.00)	-	1,960.00	-100.00%	0.00%	(1,960.00)	-	1,960.00			Jul-06	May-07		2007
122055	CR6 SPP Upgrade	2,361,106.71	-	(2,361,106.71)	-100.00%	1.37%	2,361,106.71	-	(2,361,106.71)			Aug-06	Jul-08	Project added to consolidate operation to one sludge processing plant (SPP) at a time.	2007
122074	Capital Tax	(335,512.77)	-	335,512.77	-100.00%	-0.19%	(335,512.77)	-	335,512.77			Jun-06	Jun-08	This project is used for the annual true-up activity and does not have a corresponding budget amount.	2007
122092	Hancock RTU Replacement	2,825.85	-	(2,825.85)	-100.00%	0.00%	2,825.85	-	(2,825.85)			Oct-06	Aug-08		2007
122093	CR 62 BFP Motor Rotor Repair	(8,932.22)	-	8,932.22	-100.00%	-0.01%	(8,932.22)	-	8,932.22			Aug-06	Mar-07		2007
122095	COGNOS	50.40	-	(50.40)	-100.00%	0.00%	50.40	-	(50.40)			Aug-06	Jan-07		2007
122115	PR 13 Pre-Filter Replacement	(37,759.20)	-	37,759.20	-100.00%	-0.02%	(37,759.20)	-	37,759.20			Sep-06	Aug-07		2007
122121	CR4 Air Heater Basket	4,091.53	-	(4,091.53)	-100.00%	0.00%	4,091.53	-	(4,091.53)			Nov-06	Jan-07		2007
122122	TC1 Lower Slope East Tube Repl	179,026.09	318,750.34	139,724.25	43.84%	0.10%	179,026.09	318,750.34	139,724.25	Jan-07	Dec-07	Oct-07	Aug-08		2007
122126	TC1 SPCC Compliance Require	143,564.43	175,000.00	31,435.57	17.96%	0.08%	143,564.43	175,000.00	31,435.57	Jan-07	Dec-07	Sep-07	Apr-09		2007
122128	TC1 IDF VFD Control Module	37,974.65	146,249.93	108,275.28	74.03%	0.02%	37,974.65	146,249.93	108,275.28	Jan-07	Dec-07	Dec-07	Aug-08		2007
122130	TC1 Expansion Joint Replace	20,085.65	101,250.90	81,165.25	80.16%	0.01%	20,085.65	101,250.90	81,165.25	Jan-07	Dec-07	Dec-06	Sep-09		2007
122131	TC1 SCR Bypass Erosion Control	191,001.06	224,999.28	33,998.22	15.11%	0.11%	191,001.06	224,999.28	33,998.22	Jan-07	Dec-07	Oct-07	Sep-09		2007
122132	TC1 Ash Pit Seal Trough Skirt	62,810.29	46,500.01	(16,310.28)	-35.08%	0.04%	62,810.29	46,500.01	(16,310.28)	Jan-07	Dec-07	Dec-06	Sep-09		2007
122133	TC Purchase Acid Day Tanks (2)	33,022.36	19,500.60	(13,521.76)	-69.34%	0.02%	33,022.36	19,500.60	(13,521.76)	Jan-07	Dec-07	Dec-07	Sep-09		2007
122136	TC1 Replace G1 Coal Conv Belt	31,126.87	63,000.70	31,873.83	50.59%	0.02%	31,126.87	63,000.70	31,873.83	Jan-07	Dec-07	Sep-07	Aug-08		2007
122138	TC Fuel Pipe Replacement 07	492,135.93	206,183.44	(285,952.49)	-138.69%	0.28%	492,135.93	206,183.44	(285,952.49)	Jan-07	Dec-07	Sep-07	Aug-08		2007
122139	TC Misc Plant Engineering Proj	178,514.52	131,252.27	(47,262.25)	-36.01%	0.10%	178,514.52	131,252.27	(47,262.25)	Jan-07	Dec-07	Feb-07	Jun-09		2007
122140	TC Coal Conv C Belt Install	40,861.92	37,500.21	(3,361.71)	-8.96%	0.02%	40,861.92	37,500.21	(3,361.71)	Jan-07	Dec-07	Sep-07	Aug-08		2007
122142	TC SO3 Mitigation	-	2,715,250.00	2,715,250.00	100.00%	0.00%	-	2,715,250.00	2,715,250.00	Jan-07	Dec-07			Project cancelled and moved to the Project Engineering Group, project number 122280 (ECR recoverable)	2007
122143	TC1 2006 FGD Capital	10,348.32	-	(10,348.32)	-100.00%	0.01%	10,348.32	-	(10,348.32)			Sep-06	Apr-07		2007
122144	TC1 1B Air Heater Basket Repl	656,718.33	562,499.21	(94,219.12)	-16.75%	0.38%	656,718.33	562,499.21	(94,219.12)	Jan-07	Dec-07	Jul-07	Aug-08		2007
122145	CR6 Burner Air Tips and Sofa	299,726.41	722,000.24	422,273.83	58.49%	0.17%	299,726.41	722,000.24	422,273.83	Jan-07	Dec-07	Nov-06	Sep-07	Scope reduction following inspection and scaffold access allowed for more efficient replacement.	2007
122146	CR6 Air Heater Basket	223,498.52	292,000.56	68,502.04	23.46%	0.13%	223,498.52	292,000.56	68,502.04	Jan-07	Dec-07	Dec-06	Jun-07		2007
122148	CR6 Lower Slope Partial	153,255.92	350,000.01	196,744.09	56.21%	0.09%	153,255.92	350,000.01	196,744.09	Jan-07	Dec-09	Dec-07	Jan-08		2007
122150	CR6 Radiant Reheater 2007	-	169,999.78	169,999.78	100.00%	0.00%	-	169,999.78	169,999.78	Jan-07	Dec-07				2007
122152	CR6 SDRS Module Piping	(25,109.45)	90,000.12	115,109.57	127.90%	-0.01%	(25,109.45)	90,000.12	115,109.57	Jan-07	Dec-07	Dec-06	Nov-07		2007
122153	CR5 SDRS Expansion Joint	16,538.17	34,999.60	18,461.43	52.75%	0.01%	16,538.17	34,999.60	18,461.43	Jan-07	Dec-07	Apr-07	Jul-07		2007
122154	CR5 LP 1&2 FW Heater Tube	-	141,999.69	141,999.69	100.00%	0.00%	-	141,999.69	141,999.69	Jan-07	Dec-07				2007
122155	CR5 B Traveling Water Screen	-	104,999.80	104,999.80	100.00%	0.00%	-	104,999.80	104,999.80	Jan-07	Dec-07				2007
122161	CR SPCC	150,258.83	810,000.05	659,741.22	81.45%	0.09%	150,258.83	810,000.05	659,741.22	Jan-07	Dec-08	Dec-07	Aug-09	Project delayed due to changes in the regulatory compliance schedule. In addition, project engineering review resulted in cost savings from the elimination of erecting new oil storage tanks from the work scope.	2007
122163	CR Screenhouse River Level	21,243.61	74,999.43	53,755.82	71.67%	0.01%	21,243.61	74,999.43	53,755.82	Jan-07	Dec-07	Dec-06	Jun-09		2007
122164	CR Rail Replacements	87,329.79	139,999.41	52,669.62	37.62%	0.05%	87,329.79	139,999.41	52,669.62	Jan-07	Dec-07	Aug-07	Mar-08		2007
122165	CR Misc Projects 2007	218,831.59	223,000.02	4,168.43	1.87%	0.13%	218,831.59	223,000.02	4,168.43	Jan-07	Dec-07	Feb-07	Jan-08		2007
122166	CR Landfill Expansion-"ECR"	-	849,996.85	849,996.85	100.00%	0.00%	-	849,996.85	849,996.85	Jan-07	Dec-07			This project was budgeted as a non mechanism project but the actual charges on 117136 were ECR recoverable	2007
122168	CR Ductwork Replacement	-	234,999.74	234,999.74	100.00%	0.00%	-	234,999.74	234,999.74	Jan-07	Dec-07				2007
122169	CR Asbestos Abatement 2007	94,162.46	193,995.26	99,832.80	51.46%	0.05%	94,162.46	193,995.26	99,832.80	Jan-07	Dec-07	May-07	Jan-08		2007
122170	OF SPCC	33,215.62	99,999.57	66,783.95	66.78%	0.02%	33,215.62	99,999.57	66,783.95	Jan-07	Dec-07	Dec-07	May-08		2007
122171	PR SPCC	-	399,998.28	399,998.28	100.00%	0.00%	-	399,998.28	399,998.28	Jan-07	Dec-07	Apr-08		Project delayed due to changes in the regulatory compliance schedule.	2007
122172	PR Sump Pump Replacement	20,943.83	25,000.15	4,056.32	16.23%	0.01%	20,943.83	25,000.15	4,056.32	Jan-07	Dec-07	Dec-07	Jan-08		2007
122173	ZN SPCC	-	50,000.30	50,000.30	100.00%	0.00%	-	50,000.30	50,000.30	Jan-07	Dec-07	Sep-08			2007
122174	OF Redevelopment - Unit 2	-	4,961,837.09	4,961,837.09	100.00%	0.00%	-	4,961,837.09	4,961,837.09	Jan-07	Dec-07			Reallocation of budget from project 122174 to actual project charged 118349.	2007
122175	OF Redevelopment - 3rd Unit	-	66,999.26	66,999.26	100.00%	0.00%	-	66,999.26	66,999.26	Jan-07	Dec-07				2007
122188	LGE BRCT Undergrnd Pipe SPCC	14,973.41	626,993.79	612,020.38	97.61%	0.01%	14,973.41	626,993.79	612,020.38	Jan-07	Dec-07	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
122189	LGE BRCT6 A/B Conv 07	3,754,277.19	3,502,460.95	(251,816.24)	-7.19%	2.17%	3,754,277.19	3,502,460.95	(251,816.24)	Jan-07	Dec-07	Oct-07	Jan-08		2007
122193	Lexington Tape Upgrade LGE	424.17	-	(424.17)	-100.00%	0.00%	424.17	-	(424.17)			Oct-06	Aug-07		2007
122215	PR Carrier Replacement	5,516.75	-	(5,516.75)	-100.00%	0.00%	5,516.75	-	(5,516.75)			Oct-06	Aug-08		2007
122226	Storm 08-20-06	94.16	-	(94.16)	-100.00%	0.00%	94.16	-	(94.16)			Aug-06	Jul-07		2007
122227	ELECTRONIC PAYMENT PROJECT	5,887.62	-	(5,887.62)	-100.00%	0.00%	5,887.62	-	(5,887.62)			Sep-06	Mar-07		2007
122229	WATERSIDE ARENA DO ELECTRIC	(26,993.90)	-	26,993.90	-100.00%	-0.02%	(26,993.90)	-	26,993.90			Sep-06	Dec-09		2007
122231	Waterside Arena-Transmission	(36.32)	-	36.32	-100.00%	0.00%	(36.32)	-	36.32			Oct-06	Dec-09		2007
122240	MC Limestone Mill Gearbox	19,425.96	-	(19,425.96)	-100.00%	0.01%	19,425.96	-	(19,425.96)			Dec-06	Aug-07		2007
122244	MOBILE COMPUTING	(8,752.72)	-	8,752.72	-100.00%	-0.01%	(8,752.72)	-	8,752.72			Oct-06	Jun-07		2007
122247	MC Turb Turn Gear Diesel Gen	328,745.98	-	(328,745.98)	-100.00%	0.19%	328,745.98	-	(328,745.98)			Oct-06	Oct-08	Engineering for black start conditions determined that this project should be done for reliability reasons.	2007
122248	EKP Cedar Grove GOAB 161	(11,818.52)	-	11,818.52	-100.00%	-0.01%	(11,818.52)	-	11,818.52			Nov-06	Jun-09		2007
122275	Backup Data Center LGE	1,748,314.97	2,523,010.00	774,695.03	30.71%	1.01%	1,748,314.97	5,046,020.00	3,297,705.03	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
122289	MC2 Water Treat Sample Lines	(5,125.75)	-	5,125.75	-100.00%	0.00%	(5,125.75)	-	5,125.75			Oct-06	Jan-07		2007
122290	MC2 BCP Inj Wtr Piping ARO	1.44	-	(1.44)	-100.00%	0.00%	1.44	-	(1.44)			Dec-06	Jul-07		2007
122295	CR6 Coal Pipe Isolation	615.93	-	(615.93)	-100.00%	0.00%	615.93	-	(615.93)			Oct-06	May-07		2007
122301	HWSW Dev Tools 026510 2007 LGE	3,071.59	9,010.75	5,939.16	65.91%	0.00%	3,071.59	18,021.50	14,949.91	Jan-07	Dec-07	Jan-07	Dec-07		2007
122303	Replace Projectors 2007 LGE	-	5,046.02	5,046.02	100.00%	0.00%	-	10,092.04	10,092.04	Jan-07	Dec-07				2007
122306	CR5 Blowdown Tank Replacement	10,760.71	-	(10,760.71)	-100.00%	0.01%	10,760.71	-	(10,760.71)			Dec-06	May-07		2007
122308	Gen PC & Dev Tool 2007 LGE	16,332.51	23,313.92	6,981.41	29.95%	0.01%	16,332.51	46,627.84	30,295.33	Jan-07	Dec-07	Jan-07	Apr-08		2007
122310	HW Energy Marketing 2007 LGE	6,135.08	21,856.80	15,721.72	71.93%	0.00%	6,135.08	43,713.60	37,578.52	Jan-07	Dec-07	Jul-07	Jan-08		2007
122312	ITSD HW/SW EM 2007 LGE	333.25	5,464.20	5,130.95	93.90%	0.00%	333.25	10,928.40	10,595.15	Jan-07	Dec-07	Mar-07	Mar-09		2007
122314	ITSD HW/SW PG 2007 LGE	2,283.79	5,464.20	3,180.41	58.20%	0.00%	2,283.79	10,928.40	8,644.61	Jan-07	Dec-07	Jan-07	Mar-09		2007
122316	HWSW Dev Tools 026540 2007 LGE	3,455.42	4,371.36	915.94	20.95%	0.00%	3,455.42	8,742.72	5,287.30	Jan-07	Dec-07	Mar-07	Dec-07		2007
122318	HWSW Dev Tools 026560 2007 LGE	4,542.53	14,571.20	10,028.67	68.83%	0.00%	4,542.53	29,142.40	24,599.87	Jan-07	Dec-07	Aug-07	Dec-07		2007
122320	HWSW Dev Tools 026570 2007 LGE	6,059.16	9,107.00	3,047.84	33.47%	0.00%	6,059.16	18,214.00	12,154.84	Jan-07	Dec-07	Apr-07	Dec-07		2007
122323	HWSW Dev Tools 026580 2007 LGE	4,705.72	9,107.00	4,401.29	48.33%	0.00%	4,705.72	18,214.00	13,508.29	Jan-07	Dec-07	Feb-07	Dec-07		2007
122326	Monitor Replacement 2007 LGE	22,601.95	63,000.00	40,398.05	64.12%	0.01%	22,601.95	126,000.00	103,398.05	Jan-07	Dec-07	Jun-07	Jan-08		2007
122329	Tier C rotation 2007 LGE	335,728.93	336,756.01	1,027.08	0.30%	0.19%	335,728.93	673,512.01	337,783.09	Jan-07	Dec-07	Mar-07	Oct-08		2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
122333	System Mgmt Tools 2007 LGE	-	16,219.35	16,219.35	100.00%	0.00%	-	32,438.70	32,438.70	Jan-07	Dec-07				2007
122335	Vista Deployment LGE	35,509.96	18,021.43	(17,488.53)	-97.04%	0.02%	35,509.96	36,042.86	532.90	Jan-07	Dec-07	May-07	Dec-07		2007
122337	SW License Management 2007 LGE	-	54,064.50	54,064.50	100.00%	0.00%	-	108,129.00	108,129.00	Jan-07	Dec-07				2007
122339	EMC MVS Storage Replacemnt LGE	-	45,899.28	45,899.28	100.00%	0.00%	-	91,798.56	91,798.56	Jan-07	Dec-07				2007
122341	Lexington Racks and Furnit LGE	-	9,010.75	9,010.75	100.00%	0.00%	-	18,021.50	18,021.50	Jan-07	Dec-07				2007
122343	Lexington Electrical Upgr LGE	-	9,010.75	9,010.75	100.00%	0.00%	-	18,021.50	18,021.50	Jan-07	Dec-07				2007
122345	Louisville Racks and Furn LGE	29,480.55	18,021.49	(11,459.06)	-63.59%	0.02%	29,480.55	36,042.99	6,562.44	Jan-07	Dec-07	Mar-07	Oct-07		2007
122347	Louisville Electrical Upgr LGE	26,901.59	18,021.54	(8,880.05)	-49.27%	0.02%	26,901.59	36,043.07	9,141.48	Jan-07	Dec-07	Mar-07	Aug-07		2007
122349	Data Base Tools and Equip LGE	40,545.29	18,021.51	(22,523.78)	-124.98%	0.02%	40,545.29	36,043.01	(4,502.27)	Jan-07	Dec-07	Oct-07	Oct-07		2007
122351	Data Center Scheduler Repl LGE	-	87,224.06	87,224.06	100.00%	0.00%	-	174,448.12	174,448.12	Jan-07	Dec-07				2007
122353	Data Center Software LGE	-	10,812.86	10,812.86	100.00%	0.00%	-	21,625.72	21,625.72	Jan-07	Dec-07				2007
122355	Command Center Upgrade LGE	-	29,915.70	29,915.70	100.00%	0.00%	-	59,831.39	59,831.39	Jan-07	Dec-07				2007
122358	Bulk Power & Envr Sys 2007 LGE	35,093.73	36,428.00	1,334.27	3.66%	0.02%	35,093.73	72,856.00	37,762.27	Jan-07	Dec-07	Feb-07	Dec-07		2007
122360	Elimin of IMUX Rings 2007 LGE	17,001.82	104,999.93	87,998.11	83.81%	0.01%	17,001.82	209,999.86	192,998.04	Jan-07	Dec-07	Jan-07	May-07		2007
122362	Mobile Radio System Build LGE	1,298,183.25	1,092,839.92	(205,343.33)	-18.79%	0.75%	1,298,183.25	2,185,679.83	887,496.58	Jan-07	Dec-09	Jun-07	Dec-09		2007
122364	NW Access Dev & Infrst2007 LGE	26,377.24	27,032.25	655.01	2.42%	0.02%	26,377.24	54,064.50	27,687.26	Jan-07	Dec-07	Jan-07	Dec-07		2007
122366	NW Tools & Test Equip 2007 LGE	21,111.94	27,032.25	5,920.31	21.90%	0.01%	21,111.94	54,064.50	32,952.56	Jan-07	Dec-07	Feb-07	Nov-07		2007
122368	NextGen Sonet at Microwave LGE	106,915.45	111,469.78	4,554.33	4.09%	0.06%	106,915.45	222,939.56	116,024.10	Jan-07	Dec-07	Apr-07	Dec-07		2007
122370	OPGW on MC to Hardin Co. LGE	36,778.15	36,043.00	(735.15)	-2.04%	0.02%	36,778.15	72,086.00	35,307.85	Jan-07	Dec-07	Sep-07	Nov-09		2007
122372	Outside Cable Plant 2007 LGE	73,245.56	54,642.06	(18,603.50)	-34.05%	0.04%	73,245.56	109,284.11	36,038.56	Jan-07	Dec-07	Jan-07	Jan-08		2007
122374	Ph Syst Capacity Exp 2007 LGE	37,007.73	43,713.60	6,705.87	15.34%	0.02%	37,007.73	87,427.20	50,419.47	Jan-07	Dec-07	Jan-07	Dec-07		2007
122376	West KY SONET Microwave LGE	-	54,064.50	54,064.50	100.00%	0.00%	-	108,129.00	108,129.00	Jan-07	Dec-07				2007
122378	WiMAX Conversion of T1 LGE	-	28,834.40	28,834.40	100.00%	0.00%	-	57,668.80	57,668.80	Jan-07	Dec-07				2007
122380	WKE-Lou Ring Upgrade to OC LGE	353,456.05	336,281.20	(17,174.84)	-5.11%	0.20%	353,456.05	672,562.41	319,106.36	Jan-07	Dec-07	Jul-07	Jun-09		2007
122383	Remote Fac Alarm System LGE	37,562.52	45,535.00	7,972.48	17.51%	0.02%	37,562.52	91,070.00	53,507.48	Jan-07	Dec-07	Apr-07	Dec-07		2007
122385	Server Rotations for 2007 LGE	351,026.66	326,910.09	(24,116.57)	-7.38%	0.20%	351,026.66	653,820.17	302,793.52	Jan-07	Dec-07	Jan-07	Mar-08		2007
122387	SAN Reporting Tool LGE	72,128.36	73,888.14	1,759.79	2.38%	0.04%	72,128.36	147,776.29	75,647.93	Jan-07	Dec-07	Aug-07	Jan-08		2007
122389	Backup Strategy Expansion LGE	93,672.31	73,888.14	(19,784.17)	-26.78%	0.05%	93,672.31	147,776.29	54,103.97	Jan-07	Dec-07	Nov-07	Feb-08		2007
122391	RedHat Satellite/Test Serv LGE	64,773.04	39,791.47	(24,981.57)	-62.78%	0.04%	64,773.04	79,582.94	14,809.90	Jan-07	Dec-07	Oct-07	Jan-08		2007
122393	IP KVM Expansion (Remote a LGE	27,903.20	27,032.24	(870.97)	-3.22%	0.02%	27,903.20	54,064.47	26,161.27	Jan-07	Dec-07	Feb-07	Dec-07		2007
122396	Cabling for Server Connect LGE	9,921.49	9,010.74	(910.74)	-10.11%	0.01%	9,921.49	18,021.49	8,100.00	Jan-07	Dec-07	Mar-07	Jul-07		2007
122398	OMS Hardware Replacements LGE	49,297.37	145,712.01	96,414.63	66.17%	0.03%	49,297.37	291,424.01	242,126.64	Jan-07	Dec-07	Jul-07	Dec-07		2007
122400	Core Network Infrastructur LGE	119,950.68	54,064.50	(65,886.18)	-121.87%	0.07%	119,950.68	108,129.00	(11,821.68)	Jan-07	Dec-07	May-07	Feb-08		2007
122402	Security Infrastructure En LGE	50,695.85	36,043.00	(14,652.85)	-40.65%	0.03%	50,695.85	72,086.00	21,390.15	Jan-07	Dec-07	Mar-07	Dec-07		2007
122404	VPN Buildout 2007 LGE	27,853.37	18,021.50	(9,831.87)	-54.56%	0.02%	27,853.37	36,043.00	8,189.63	Jan-07	Dec-07	Mar-07	Sep-07		2007
122406	Network Managemnt Sys 2007 LGE	40,974.53	108,128.98	67,154.45	62.11%	0.02%	40,974.53	216,257.96	175,283.43	Jan-07	Dec-07	Jun-07	Dec-07		2007
122408	DN Test Tools 2007 LGE	18,929.18	18,021.50	(907.68)	-5.04%	0.01%	18,929.18	36,043.00	17,113.82	Jan-07	Dec-07	Mar-07	Sep-07		2007
122410	Gigabit Redundancy Upgrade LGE	101,573.32	144,172.03	42,598.71	29.55%	0.06%	101,573.32	288,344.06	186,770.74	Jan-07	Dec-07	Jul-07	Sep-07		2007
122412	SERUS II - 2007 LGE	24,306.94	27,032.28	2,725.34	10.08%	0.01%	24,306.94	54,064.56	29,757.62	Jan-07	Dec-07	Nov-07	Dec-07		2007
122414	CERUS II - 2007 LGE	98,176.67	108,129.00	9,952.33	9.20%	0.06%	98,176.67	216,258.00	118,081.33	Jan-07	Dec-07	Jun-07	Dec-07		2007
122416	NW Access Devices Gateways LGE	29,917.98	18,021.50	(11,896.48)	-66.01%	0.02%	29,917.98	36,043.00	6,125.02	Jan-07	Dec-07	Feb-07	Dec-07		2007
122418	IT Research Tech Inv 2007 LGE	29,599.05	32,438.70	2,839.66	8.75%	0.02%	29,599.05	64,877.40	35,278.36	Jan-07	Dec-07	Oct-07	Nov-08		2007
122420	New Tech Implement 2007 LGE	-	115,121.34	115,121.34	100.00%	0.00%	-	230,242.68	230,242.68	Jan-07	Dec-07				2007
122422	New Technology Pilot 2007 LGE	-	14,417.20	14,417.20	100.00%	0.00%	-	28,834.40	28,834.40	Jan-07	Dec-07				2007
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	36,150.86	36,042.97	(107.90)	-0.30%	0.02%	36,150.86	72,085.93	35,935.07	Jan-07	Dec-07	Mar-07	Nov-08		2007
122426	IT Security Infrastructure LGE	54,593.85	54,064.47	(529.38)	-0.98%	0.03%	54,593.85	108,128.94	53,535.09	Jan-07	Dec-07	Aug-07	Jul-08		2007
122428	Training Equipment and SW LGE	-	4,325.16	4,325.16	100.00%	0.00%	-	8,650.32	8,650.32	Jan-07	Dec-07				2007
122431	Storm 09-22-06	1,113.81	-	(1,113.81)	-100.00%	0.00%	1,113.81	-	(1,113.81)			Sep-06	Jul-07		2007
122440	MILL CREEK CONTROL HOUSE ROOF	711.95	-	(711.95)	-100.00%	0.00%	711.95	-	(711.95)			Dec-06	Jan-07		2007
122457	THOMAS RESERVE	-	(4,913.00)	(4,913.00)	100.00%	0.00%	-	(4,913.00)	(4,913.00)	Jan-07	Dec-11				2007
122466	CR5 SH Pendant Repl	1,770,310.01	1,800,000.32	29,690.31	1.65%	1.02%	1,770,310.01	1,800,000.32	29,690.31	Jan-07	Dec-08	Jul-07	Jun-08		2007
122480	Aux Gen fuel tank-Waterside	15,537.49	-	(15,537.49)	-100.00%	0.01%	15,537.49	-	(15,537.49)			Jun-07	Aug-07		2007
122486	RISS Backup LGE	24,344.71	-	(24,344.71)	-100.00%	0.01%	24,344.71	-	(24,344.71)			Nov-06	Dec-07		2007
122490	FileNet Upgrade (LG&E %)	6,249.82	-	(6,249.82)	-100.00%	0.00%	6,249.82	-	(6,249.82)			Nov-06	Aug-07		2007
122500	2007 MRMD Capital Budget LGE	-	280,000.00	280,000.00	100.00%	0.00%	-	280,000.00	280,000.00	Jan-07	Dec-07				2007
122501	ORACLE 11i 5.10 (LG&E %)	151,337.67	89,250.32	(62,087.35)	-69.57%	0.09%	151,337.67	178,500.63	27,162.96	Jan-07	Dec-08	Mar-07	Mar-08		2007
122503	POWER PLANT SOFTWARE (LG&E %)	411,426.04	624,749.47	213,323.43	34.15%	0.24%	411,426.04	1,249,498.94	838,072.90	Jan-07	Dec-07	Aug-07	Jul-09		2007
122505	iEXPENSE & FILENET IM (LG&E %)	-	91,000.89	91,000.89	100.00%	0.00%	-	182,001.78	182,001.78	Jan-07	Dec-08	Oct-08			2007
122507	PO DISPATCH MGMT (LG&E %)	-	36,399.97	36,399.97	100.00%	0.00%	-	72,799.93	72,799.93	Jan-07	Dec-07				2007
122509	OTHER SC PROJECTS (LG&E %)	-	10,920.49	10,920.49	100.00%	0.00%	-	21,840.98	21,840.98	Jan-07	Dec-07				2007
122512	MT 138kV Collins termination	6,399.44	551,000.00	544,600.56	98.84%	0.00%	6,399.44	551,000.00	544,600.56	Jan-07	Aug-08	Apr-07	Nov-09	The budget assumed that the project would be completed during 2007, however scope of work and various other delays pushed majority of spending to 2008 from 2007.	2007
122513	Middletown-Collins 138kV Line	-	2,000,000.00	2,000,000.00	100.00%	0.00%	-	2,000,000.00	2,000,000.00	Jan-07	Dec-09	Jan-08		Delayed due to further analysis by the Transmission Planning group of the needs and alternative approaches for the project.	2007
122514	Collins 138/69kV 150MVA Trnsfr	27,421.51	992,000.00	964,578.49	97.24%	0.02%	27,421.51	992,000.00	964,578.49	Jan-07	Aug-08	Jun-07	Dec-09	The project began in late 2007.	2007
122516	Capacitor Installations-LGE	-	331,000.00	331,000.00	100.00%	0.00%	-	331,000.00	331,000.00	Jan-07	Dec-11	Feb-08		Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2007
122517	Terminal Upgrades-LGE	-	287,000.00	287,000.00	100.00%	0.00%	-	287,000.00	287,000.00	Jan-07	Dec-08				2007
122518	Breaker Replacements-LGE	-	1,280,000.00	1,280,000.00	100.00%	0.00%	-	1,280,000.00	1,280,000.00	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2007
122519	2007 RTU Purchases-LGE	121,881.39	250,000.00	128,118.61	51.25%	0.07%	121,881.39	250,000.00	128,118.61	Jan-07	Dec-07	Aug-07	Oct-08		2007
122520	EMS Routine Capital-LGE	-	51,100.00	51,100.00	100.00%	0.00%	-	102,200.00	102,200.00	Jan-07	Dec-07				2007
122532	LGE WWA TO SMALLWORLD	2,679.87	-	(2,679.87)	-100.00%	0.00%	2,679.87	-	(2,679.87)			Dec-06	Jan-07		2007
122534	2007 Dist Capacitors-LGE	375,780.03	475,000.02	99,219.99	20.89%	0.22%	375,780.03	475,000.02	99,219.99	Jan-07	Dec-07	Jun-07	Jun-08		2007
122539	Customer Care System LGE	4,436,102.93	9,100,000.00	4,663,897.07	51.25%	2.56%	4,436,102.93	18,200,000.00	13,763,897.07	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
122547	New Base Unit - LG&E	6.23	2,000,000.00	1,999,993.77	100.00%	0.00%	6.23	2,000,000.00	1,999,993.77	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
122568	Trend Micro LGE	2,493.51	-	(2,493.51)	-100.00%	0.00%	2,493.51	-	(2,493.51)			Dec-06	Jan-07		2007
122588	MC Boiler Scaffolding	708.62	-	(708.62)	-100.00%	0.00%	708.62	-	(708.62)			Dec-06	Jan-07		2007
122589	MC4 Turbine Controls Computer	330.42	-	(330.42)	-100.00%	0.00%	330.42	-	(330.42)			Dec-06	Jan-07		2007
122593	Test Tools for CIS LGE	-	-	-	-100.00%	0.00%	-	-	-			Dec-06			2007
122601	MC4 BRSP Discharge Piping	4,964.36	-	(4,964.36)	-100.00%	0.00%	4,964.36	-	(4,964.36)			Dec-06	Jan-07		2007
122602	TC CT 9 Comp Blade Repl	(4,082.24)	-	4,082.24	-100.00%	0.00%	(4,082.24)	-	4,082.24			Dec-06	Mar-09		2007
122603	Share Point LGE	7,183.74	-	(7,183.74)	-100.00%	0.00%	7,183.74	-	(7,183.74)			Dec-06	Oct-08		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122606	LG&E RTU REPLACEMENTS- 2006	44,440.37	-	(44,440.37)	-100.00%	0.03%	44,440.37	-	(44,440.37)			Jun-07	Feb-08		2007
122610	BARCODE LG&E	866.73	50,000.00	49,133.27	98.27%	0.00%	866.73	50,000.00	49,133.27	Jan-07	Dec-07	Dec-07	Jan-08		2007
122611	NERC CYBER LG&E	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-07	Dec-08				2007
122616	BOC Call Center Training Room	1,254.77	-	(1,254.77)	-100.00%	0.00%	1,254.77	-	(1,254.77)			Dec-06	Feb-07		2007
122622	Storm 12-01-06	25,674.10	-	(25,674.10)	-100.00%	0.01%	25,674.10	-	(25,674.10)			Nov-06	Sep-07		2007
122649	CR CWP Proximity Switches	19,525.13	-	(19,525.13)	-100.00%	0.01%	19,525.13	-	(19,525.13)			Dec-06	Nov-07		2007
122661	Purchase Property	301,648.75	-	(301,648.75)	-100.00%	0.17%	301,648.75	-	(301,648.75)			Jan-07	Aug-07	Project approved during the budget year due to the purchase of a section of Galt House property to be used for the new Waterside substation. This substation was to be relocated due to the new Louisville Arena. This project was unbudgeted due to the timing of Arena.	2007
122681	MC2 Cooling Tower Bleach Tank	12,746.92	-	(12,746.92)	-100.00%	0.01%	12,746.92	-	(12,746.92)			Apr-07	Nov-07		2007
122682	MC3 Cool Tower Chlorine Line	23,053.86	-	(23,053.86)	-100.00%	0.01%	23,053.86	-	(23,053.86)			Apr-07	Apr-07		2007
122683	MC4 Cool Tower Chlorine Line	28,900.00	-	(28,900.00)	-100.00%	0.02%	28,900.00	-	(28,900.00)			Apr-07	Apr-07		2007
122684	Service Shop Library & Office	19,894.23	-	(19,894.23)	-100.00%	0.01%	19,894.23	-	(19,894.23)			Feb-07	Apr-07		2007
122690	MC "C" Coal Conv Belt	79,218.86	-	(79,218.86)	-100.00%	0.05%	79,218.86	-	(79,218.86)			Feb-07	Mar-07		2007
122693	LGE SONET COMMUNICATION	112,008.55	-	(112,008.55)	-100.00%	0.06%	112,008.55	-	(112,008.55)			Mar-07	Mar-08		2007
122694	MC "LA" Limestone Conv Belt	9,630.40	-	(9,630.40)	-100.00%	0.01%	9,630.40	-	(9,630.40)			Feb-07	Mar-07		2007
122695	UPS-GRADE LANE	2,016,644.69	-	(2,016,644.69)	-100.00%	1.17%	2,016,644.69	-	(2,016,644.69)			Feb-07	Sep-09	Emergent project to expand the distribution facilities at Seminole Substation. Seminole substation serves both 12kV and 13 kV customers in the areas north and west of the Louisville International Airport, including the airport itself. Seminole Substation also provides a redundant feed to the UPS Worldport to maintain service if the primary service from Grade Lane Substation fails.	2007
122696	GRADE LANE CIRCUIT WORK	891,290.47	-	(891,290.47)	-100.00%	0.52%	891,290.47	-	(891,290.47)			Mar-07	Dec-09	Emergent work to address the expansion of the UPS Worldport hub.	2007
122697	Mobile Radio 2007 LGE	8,941.93	-	(8,941.93)	-100.00%	0.01%	8,941.93	-	(8,941.93)			Mar-07	Dec-07		2007
122698	Test Servers 2007 LGE	19,963.14	-	(19,963.14)	-100.00%	0.01%	19,963.14	-	(19,963.14)			Jan-07	Aug-07		2007
122705	MC Coal Barge JA Scale	18,345.72	-	(18,345.72)	-100.00%	0.01%	18,345.72	-	(18,345.72)			May-07	May-07		2007
122706	OSI Wrkstn Mem Upgrade	2,161.87	-	(2,161.87)	-100.00%	0.00%	2,161.87	-	(2,161.87)			Apr-07	Apr-07		2007
122710	CR51 Boiler Feed Pump Repl	178,474.70	-	(178,474.70)	-100.00%	0.10%	178,474.70	-	(178,474.70)			Apr-07	Mar-09		2007
122717	MAIS 2007 LGE	19,591.99	-	(19,591.99)	-100.00%	0.01%	19,591.99	-	(19,591.99)			Apr-07	Jul-08		2007
122719	MC1 Turb Room Sump Pump 07	22,336.81	-	(22,336.81)	-100.00%	0.01%	22,336.81	-	(22,336.81)			Mar-07	Mar-07		2007
122721	TC CT Disc Switch Upgr	5,637.05	-	(5,637.05)	-100.00%	0.00%	5,637.05	-	(5,637.05)			Dec-07	Dec-07		2007
122723	WTS West Museum ppmt	-	-	-	-100.00%	0.00%	-	-	-			Aug-07			2007
122730	2ND Fiber BOC Data Center LGE	53,037.01	-	(53,037.01)	-100.00%	0.03%	53,037.01	-	(53,037.01)			Mar-07	Jan-08		2007
122735	Transmission Office Buildout	68,474.20	-	(68,474.20)	-100.00%	0.04%	68,474.20	-	(68,474.20)			May-07	Nov-07		2007
122739	MC Maintenance Tools 2007	4,338.62	-	(4,338.62)	-100.00%	0.00%	4,338.62	-	(4,338.62)			Apr-07	May-07		2007
122744	Replace Voice Mail - LGE	175,760.26	-	(175,760.26)	-100.00%	0.10%	175,760.26	-	(175,760.26)			Jun-07	Dec-07		2007
122747	E-Procurement Reclass (LG&E)	4,843.25	-	(4,843.25)	-100.00%	0.00%	4,843.25	-	(4,843.25)			Mar-07	Apr-07		2007
122749	MC "I" Coal Conv Belt 2007	50,162.54	-	(50,162.54)	-100.00%	0.03%	50,162.54	-	(50,162.54)			Mar-07	Apr-07		2007
122754	Install OSI Upgrade-LGE 2007	23,432.49	-	(23,432.49)	-100.00%	0.01%	23,432.49	-	(23,432.49)			Aug-07	Dec-07		2007
122755	LGE-People Soft 8.0 - 2002	12,780.62	-	(12,780.62)	-100.00%	0.01%	12,780.62	-	(12,780.62)			Mar-07	Apr-07		2007
122759	North KY Backbone Renovate LGE	45,649.85	-	(45,649.85)	-100.00%	0.03%	45,649.85	-	(45,649.85)			Jul-07	Jan-08		2007
122779	2007 LGE DOIT WIM WR ENHANCE	6,776.00	-	(6,776.00)	-100.00%	0.00%	6,776.00	-	(6,776.00)			Jul-07	Jul-07		2007
122780	LGE WITNESS UNCOUPLING	1,869.15	-	(1,869.15)	-100.00%	0.00%	1,869.15	-	(1,869.15)			Aug-07	Jul-08		2007
122783	LGE-UMS Group Inv Eval	117,981.37	-	(117,981.37)	-100.00%	0.07%	117,981.37	-	(117,981.37)			May-07	Sep-08		2007
122785	Storm 04-03-07	99,527.72	-	(99,527.72)	-100.00%	0.06%	99,527.72	-	(99,527.72)			Apr-07	Jul-07		2007
122790	WESTPORT RD ELEC RELOCATION	294,392.96	-	(294,392.96)	-100.00%	0.17%	294,392.96	-	(294,392.96)			Jun-07	Dec-08		2007
122793	Storm 04-11-07	10,198.62	-	(10,198.62)	-100.00%	0.01%	10,198.62	-	(10,198.62)			Apr-07	Sep-07		2007
122805	Museum Plaza Tower Reloc	336,130.69	-	(336,130.69)	-100.00%	0.19%	336,130.69	-	(336,130.69)			Jun-07	Dec-09	This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	2007
122806	STELLENT J/E IMAGING (LG&E %)	3,186.07	-	(3,186.07)	-100.00%	0.00%	3,186.07	-	(3,186.07)			Dec-07	Dec-07		2007
122811	iSUPPLIER PORTAL (LG&E %)	57,123.70	-	(57,123.70)	-100.00%	0.03%	57,123.70	-	(57,123.70)			Dec-07	Oct-08		2007
122814	CR ANNEX A/C	141,958.19	-	(141,958.19)	-100.00%	0.08%	141,958.19	-	(141,958.19)			Aug-07	Oct-07		2007
122819	CCS - Bus Intelligence	78,323.25	-	(78,323.25)	-100.00%	0.05%	78,323.25	-	(78,323.25)			Jun-07	May-09		2007
122820	CCS - Change Mgmt	84,054.71	-	(84,054.71)	-100.00%	0.05%	84,054.71	-	(84,054.71)			May-07	May-09		2007
122821	CCS - Customer Service	1,236,546.44	-	(1,236,546.44)	-100.00%	0.71%	1,236,546.44	-	(1,236,546.44)			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
122822	CCS - Development	191,183.20	-	(191,183.20)	-100.00%	0.11%	191,183.20	-	(191,183.20)			May-07	Jul-09		2007
122823	CCS - Technology	3,043,572.59	-	(3,043,572.59)	-100.00%	1.76%	3,043,572.59	-	(3,043,572.59)			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
122836	Microsoft Licenses 2007 LGE	26,535.27	-	(26,535.27)	-100.00%	0.02%	26,535.27	-	(26,535.27)			Jun-07	Jun-07		2007
122841	MC4 SO2 Inlet Probe	15,680.67	-	(15,680.67)	-100.00%	0.01%	15,680.67	-	(15,680.67)			Jul-07	Jul-07		2007
122844	MC "B" Flyash Feeder Auger	11,719.30	-	(11,719.30)	-100.00%	0.01%	11,719.30	-	(11,719.30)			Jul-07	Aug-07		2007
122846	Storm 05-16-07	21,704.07	-	(21,704.07)	-100.00%	0.01%	21,704.07	-	(21,704.07)			May-07	Jul-07		2007
122847	MC4 Cooling Tower VFD's	78,236.56	-	(78,236.56)	-100.00%	0.05%	78,236.56	-	(78,236.56)			May-07	Jun-08		2007
122848	MC 1B Trav Water Screen	200,644.13	-	(200,644.13)	-100.00%	0.12%	200,644.13	-	(200,644.13)			May-07	Aug-07		2007
122852	Tape Library Replacement LGE	76,411.17	-	(76,411.17)	-100.00%	0.04%	76,411.17	-	(76,411.17)			Aug-07	Aug-07		2007
122854	MC2 Precipitator Room A/C	5,838.00	-	(5,838.00)	-100.00%	0.00%	5,838.00	-	(5,838.00)			Jun-07	Jun-07		2007
122855	MC Gypsum Telescopic Chute	14,183.79	-	(14,183.79)	-100.00%	0.01%	14,183.79	-	(14,183.79)			Jul-07	Jul-07		2007
122857	MC Hydraulic Lift	15,660.57	-	(15,660.57)	-100.00%	0.01%	15,660.57	-	(15,660.57)			Oct-07	Nov-07		2007
122861	MC2 Seal Trough WW Tubes	425,714.16	-	(425,714.16)	-100.00%	0.25%	425,714.16	-	(425,714.16)			Sep-07	Feb-08	Emergent Work due to inspection during routine outage.	2007
122862	SEMINOLE SUBSTATION EXPANS	(53,829.65)	-	53,829.65	-100.00%	-0.03%	(53,829.65)	-	53,829.65			Jul-07	Dec-09		2007
122866	Storm 06-05-07	21,143.67	-	(21,143.67)	-100.00%	0.01%	21,143.67	-	(21,143.67)			Jun-07	Jun-07		2007
122885	TMIS Replacement - LGE	8,695.28	-	(8,695.28)	-100.00%	0.01%	8,695.28	-	(8,695.28)			Dec-07	Aug-08		2007
122888	MC Portable Welding Machines	10,721.20	-	(10,721.20)	-100.00%	0.01%	10,721.20	-	(10,721.20)			Jul-07	Jul-07		2007
122889	MC1 Waterwall Weld Overlay	167,984.28	-	(167,984.28)	-100.00%	0.10%	167,984.28	-	(167,984.28)			Dec-07	Dec-08		2007
122894	MC 4D Mill Gearbox - 2008	96,446.89	-	(96,446.89)	-100.00%	0.06%	96,446.89	-	(96,446.89)			Dec-07	Oct-08		2007
122895	MC 4B Mill Gearbox - 2008	96,446.89	-	(96,446.89)	-100.00%	0.06%	96,446.89	-	(96,446.89)			Dec-07	Oct-08		2007
122901	MC3 Stack Lighting - 2008	79,396.04	-	(79,396.04)	-100.00%	0.05%	79,396.04	-	(79,396.04)			Dec-07	Mar-09		2007
122905	MC4 Instrument Air Compressor	171,430.28	-	(171,430.28)	-100.00%	0.10%	171,430.28	-	(171,430.28)			Sep-07	Nov-07		2007
122917	Suse Linux Implement - LGE	31,246.43	-	(31,246.43)	-100.00%	0.02%	31,246.43	-	(31,246.43)			Jul-07	Jan-08		2007
122973	CONESTOGA LAND PURCHASE	457,302.48	-	(457,302.48)	-100.00%	0.26%	457,302.48	-	(457,302.48)			Aug-07	Dec-07	Emergent project to purchase available property for the new Conestoga Substation to be built in 2008.	2007
123070	Serena Dimensions CM - LGE	52,448.62	-	(52,448.62)	-100.00%	0.03%	52,448.62	-	(52,448.62)			Dec-07	May-08		2007

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123092	BOC Data Ctr Building Mgmt Sys	39,130.19	-	(39,130.19)	-100.00%	0.02%	39,130.19	-	(39,130.19)			Sep-07	Dec-07		2007
123129	Storm 07-04-2007	22,417.61	-	(22,417.61)	-100.00%	0.01%	22,417.61	-	(22,417.61)			Jul-07	Jan-08		2007
123139	MC1 RH Replacement	274,359.94	-	(274,359.94)	-100.00%	0.16%	274,359.94	-	(274,359.94)			Dec-07	Dec-08		2007
123148	Storm 07-17-07	6,906.20	-	(6,906.20)	-100.00%	0.00%	6,906.20	-	(6,906.20)			Jul-07	Jan-08		2007
123172	Storm 07-19-07	70,470.41	-	(70,470.41)	-100.00%	0.04%	70,470.41	-	(70,470.41)			Jul-07	Feb-08		2007
123176	MC2 Oxygen Monitoring	34,322.02	-	(34,322.02)	-100.00%	0.02%	34,322.02	-	(34,322.02)			Sep-07	Nov-07		2007
123177	Magic Enhancements - LGE	19,685.66	-	(19,685.66)	-100.00%	0.01%	19,685.66	-	(19,685.66)			Nov-07	Dec-07		2007
123260	GDS Implementation - LGE	3,061.32	-	(3,061.32)	-100.00%	0.00%	3,061.32	-	(3,061.32)			Nov-07	Dec-09		2007
123262	NAS - LGE	77,906.77	-	(77,906.77)	-100.00%	0.05%	77,906.77	-	(77,906.77)			Dec-07	Dec-07		2007
123264	BOC Cooling Redundancy	333,333.70	-	(333,333.70)	-100.00%	0.19%	333,333.70	-	(333,333.70)			Dec-07	Dec-08	Project was unbudgeted, but was needed as a result of a risk identified during the facility assessment in 2007.	2007
123278	HUMANA DATA CENTER CIRC WRK	404.89	-	(404.89)	-100.00%	0.00%	404.89	-	(404.89)			Dec-07	Nov-09		2007
123292	MC Coal Scale Cert Slab	162,652.75	-	(162,652.75)	-100.00%	0.09%	162,652.75	-	(162,652.75)			Nov-07	Jan-08		2007
123317	TC CT Oil Varnish Rem System	29,554.88	-	(29,554.88)	-100.00%	0.02%	29,554.88	-	(29,554.88)			Dec-07	Feb-08		2007
123322	MC Warehouse Driveway	9,517.50	-	(9,517.50)	-100.00%	0.01%	9,517.50	-	(9,517.50)			Nov-07	Nov-07		2007
123323	Storm 08-16-07	201,045.21	-	(201,045.21)	-100.00%	0.12%	201,045.21	-	(201,045.21)			Aug-07	Nov-07		2007
123340	CR Reactant Controls Upgrade	90,860.13	-	(90,860.13)	-100.00%	0.05%	90,860.13	-	(90,860.13)			Dec-07	Sep-09		2007
123341	CR5 Reheat Valve Upgrade	49,518.75	-	(49,518.75)	-100.00%	0.03%	49,518.75	-	(49,518.75)			Dec-07	Mar-08		2007
123348	CR Reactant Screen Deck	43,420.27	-	(43,420.27)	-100.00%	0.03%	43,420.27	-	(43,420.27)			Dec-07	Oct-08		2007
123358	EVA Replication LGE	72,554.09	-	(72,554.09)	-100.00%	0.04%	72,554.09	-	(72,554.09)			Nov-07	Dec-07		2007
123360	Move Video Wall to DCC	4,477.51	-	(4,477.51)	-100.00%	0.00%	4,477.51	-	(4,477.51)			Dec-07	Dec-07		2007
123384	Bladelogic - LGE	134,436.02	-	(134,436.02)	-100.00%	0.08%	134,436.02	-	(134,436.02)			Nov-07	Apr-08		2007
123388	nMarket PJM - LGE	82,920.27	-	(82,920.27)	-100.00%	0.05%	82,920.27	-	(82,920.27)			Oct-07	Jan-08		2007
123391	MC "D" Conveyor Tunnel Fan	16,332.00	-	(16,332.00)	-100.00%	0.01%	16,332.00	-	(16,332.00)			Dec-07	Jan-08		2007
123399	1B2 Recycle Pump Upgrade	55,583.64	-	(55,583.64)	-100.00%	0.03%	55,583.64	-	(55,583.64)			Oct-07	Oct-07		2007
123401	MC Barge Unldg Trolley Beam	80,374.78	-	(80,374.78)	-100.00%	0.05%	80,374.78	-	(80,374.78)			Oct-07	Jan-08		2007
123411	NEW TECHNOLOGY ROOM	6,833.77	-	(6,833.77)	-100.00%	0.00%	6,833.77	-	(6,833.77)			Oct-07	Dec-07		2007
123470	BRCT SILICA ANALYZER 06 - LGE	24,568.74	-	(24,568.74)	-100.00%	0.01%	24,568.74	-	(24,568.74)			Nov-07	Nov-07		2007
123513	2007 LGE DOIT COGNOS LIC	23,120.09	-	(23,120.09)	-100.00%	0.01%	23,120.09	-	(23,120.09)			Nov-07	Dec-07		2007
123555	SSC Driveway	65,346.22	-	(65,346.22)	-100.00%	0.04%	65,346.22	-	(65,346.22)			Dec-07	Jan-08		2007
123560	2007 LGE DOIT Mobile GIS Lic	96,667.76	-	(96,667.76)	-100.00%	0.06%	96,667.76	-	(96,667.76)			Dec-07	Dec-07		2007
123563	2007 LGE DOIT Mobile St Light	7,141.93	-	(7,141.93)	-100.00%	0.00%	7,141.93	-	(7,141.93)			Dec-07	Dec-07		2007
123570	OF Aquatic Habitat	62,232.73	-	(62,232.73)	-100.00%	0.04%	62,232.73	-	(62,232.73)			Dec-07	Jan-08		2007
123579	JT1120 RECONDUCTOR	306,753.74	-	(306,753.74)	-100.00%	0.18%	306,753.74	-	(306,753.74)			Oct-07	Jun-09	Emergent work to extend service along Taylorsville Road for proposed new residential customers.	2007
123580	Storage Network Expansion LGE	103,309.51	-	(103,309.51)	-100.00%	0.06%	103,309.51	-	(103,309.51)			Nov-07	Dec-07		2007
123582	IM Corporate Rollout - LGE	23,952.61	-	(23,952.61)	-100.00%	0.01%	23,952.61	-	(23,952.61)			Dec-07	Dec-07		2007
123585	Storm 10-18-07	70,479.79	-	(70,479.79)	-100.00%	0.04%	70,479.79	-	(70,479.79)			Oct-07	Feb-08		2007
123594	MC E1 Coal Crusher Motor	58,868.01	-	(58,868.01)	-100.00%	0.03%	58,868.01	-	(58,868.01)			Nov-07	Feb-08		2007
123595	HR Gen Remodel	1,220.22	-	(1,220.22)	-100.00%	0.00%	1,220.22	-	(1,220.22)			Dec-07	Oct-08		2007
123603	Oracle Processor Licenses	32,511.77	-	(32,511.77)	-100.00%	0.02%	32,511.77	-	(32,511.77)			Dec-07	Dec-07		2007
123613	MC2 UPS Batteries - 2007	12,413.17	-	(12,413.17)	-100.00%	0.01%	12,413.17	-	(12,413.17)			Nov-07	Dec-07		2007
123614	MUD LANE (HUMANA UPGRADE)	56.91	-	(56.91)	-100.00%	0.00%	56.91	-	(56.91)			Dec-07	Dec-09		2007
123617	MC "A" Limestone Mill Gearbox	33,432.66	-	(33,432.66)	-100.00%	0.02%	33,432.66	-	(33,432.66)			Nov-07	Nov-07		2007
123620	TC Vehicles 2007	33,306.98	-	(33,306.98)	-100.00%	0.02%	33,306.98	-	(33,306.98)			Dec-07	Aug-08		2007
123621	MC Limestone Mill Gearbox 2007	94,859.04	-	(94,859.04)	-100.00%	0.05%	94,859.04	-	(94,859.04)			Dec-07	Jan-08		2007
123630	Blue Coat Appliances - LGE	31,647.22	-	(31,647.22)	-100.00%	0.02%	31,647.22	-	(31,647.22)			Dec-07	Apr-08		2007
123632	StoreRoom Cameras (LG&E %)	4,741.91	-	(4,741.91)	-100.00%	0.00%	4,741.91	-	(4,741.91)			Dec-07	Mar-09		2007
123635	iProcurement Punchout (LG&E %)	2,515.10	-	(2,515.10)	-100.00%	0.00%	2,515.10	-	(2,515.10)			Dec-07	Feb-09		2007
123663	MIDAS STORAGE - LGE	970.56	-	(970.56)	-100.00%	0.00%	970.56	-	(970.56)			Dec-07	Dec-07		2007
123687	MC Utility Trucks - 2007	41,491.54	-	(41,491.54)	-100.00%	0.02%	41,491.54	-	(41,491.54)			Dec-07	Jan-08		2007
123699	Truck Serv Shop 2007	27,723.61	-	(27,723.61)	-100.00%	0.02%	27,723.61	-	(27,723.61)			Dec-07	Feb-08		2007
123702	CR4B Hotwell Pump Motor Rewind	18,716.01	-	(18,716.01)	-100.00%	0.01%	18,716.01	-	(18,716.01)			Dec-07	Jan-08		2007
123708	Wind Storm 12-22-07	21,996.24	-	(21,996.24)	-100.00%	0.01%	21,996.24	-	(21,996.24)			Dec-07	Mar-09		2007
BTM391	Beyond the Meter - Orig 003910	(2,528.69)	-	2,528.69	-100.00%	0.00%	(2,528.69)	-	2,528.69			May-04	Dec-09		2007
CABLE341	Blanket cable for joint trench	1,250,542.43	-	(1,250,542.43)	-100.00%	0.72%	1,250,542.43	-	(1,250,542.43)			Jan-04	Dec-09	This project is for the purchase of cable used on Joint Trench projects. As the cable is used, it is transferred to the project it is used on.	2007
ECAPRR340	CAP, REG, RECLOSERS 340	21,843.45	30,388.73	8,545.28	28.12%	0.01%	21,843.45	30,388.73	8,545.28	Jan-06	Dec-09	Jan-04	Oct-09		2007
G94099380	UNDG NEW BUSINESS - COMM/IND -	(4,160.22)	-	4,160.22	-100.00%	0.00%	(4,160.22)	-	4,160.22			Jun-06	Aug-08		2007
G95021408	PURCHASE AND INSTALLATION OF E	49,140.80	-	(49,140.80)	-100.00%	0.03%	49,140.80	-	(49,140.80)			Jan-04	Jul-08		2007
L5	T-Lines Relocations	44,251.02	114,000.00	69,748.98	61.18%	0.03%	44,251.02	114,000.00	69,748.98	Jan-04	Dec-08	Jan-04	Jun-09		2007
L6	T-Lines New Facilities	(57,605.20)	171,000.12	228,605.32	133.69%	-0.03%	(57,605.20)	171,000.12	228,605.32	Jan-07	Dec-08	Jan-04	Jun-09		2007
L7	T-Lines Parameter Upgrades	19,544.39	228,000.00	208,455.61	91.43%	0.01%	19,544.39	228,000.00	208,455.61	Jan-04	Dec-08	Jan-04	Sep-09		2007
LT8	LT8	43,064.56	228,000.00	184,935.44	81.11%	0.02%	43,064.56	228,000.00	184,935.44	Jan-07	Dec-08	Mar-04	Sep-09		2007
LT9	LT9	1,427,779.70	599,999.88	(827,779.82)	-137.96%	0.83%	1,427,779.70	599,999.88	(827,779.82)	Jan-04	Dec-08	Jan-04	Sep-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2007
MCAPRR340	MAINT CAP, REG, REC 340	132,999.50	-	(132,999.50)	-100.00%	0.08%	132,999.50	-	(132,999.50)			Jan-04	Dec-09		2007
NBCD330OH	NEW BUS COMM OH 330	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2007
NBCD340OH	NEW BUS COMM OH 340	1,256,735.79	1,171,122.92	(85,612.87)	-7.31%	0.73%	1,256,735.79	1,171,122.92	(85,612.87)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBCD340UG	NEW BUS COMM UG 340	2,326,539.11	2,193,683.59	(132,855.52)	-6.06%	1.35%	2,326,539.11	2,193,683.59	(132,855.52)	Jan-05	Dec-09	Jan-04	Dec-09		2007
NBCD341UG	NEW BUS COMM 341 UG	8,851.34	-	(8,851.34)	-100.00%	0.01%	8,851.34	-	(8,851.34)			Jun-07	Jul-09		2007
NBCD344UG	NEW BUS COMM 344 UG	1,945.28	-	(1,945.28)	-100.00%	0.00%	1,945.28	-	(1,945.28)			Jan-04	Aug-08		2007
NBRD340OH	NEW BUS RES OH 340	1,159,446.82	732,015.72	(427,431.10)	-58.39%	0.67%	1,159,446.82	732,015.72	(427,431.10)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBRD340UG	NEW BUS RES UG	13,153.69	25,346.93	12,193.24	48.11%	0.01%	13,153.69	25,346.93	12,193.24	Jan-06	Dec-07	Jan-04	Aug-09		2007
NBRD341UG	NEW BUS RESID UG 341	521,678.13	653,454.08	131,775.95	20.17%	0.30%	521,678.13	653,454.08	131,775.95	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB340OH	NEW BUS SUB OH 340	578,289.27	350,057.56	(228,231.71)	-65.20%	0.33%	578,289.27	350,057.56	(228,231.71)	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB341UG	NEW BUS SUB 341 UG	2,552,681.08	6,216,662.41	3,663,981.33	58.94%	1.48%	2,552,681.08	6,216,662.41	3,663,981.33	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NBSV340OH	NEW ELECTRIC SERVICES	699,455.05	874,006.06	174,551.01	19.97%	0.40%	699,455.05	874,006.06	174,551.01	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSV340UG	NEW EL SERV UG	1,076,400.87	1,145,751.21	69,350.34	6.05%	0.62%	1,076,400.87	1,145,751.21	69,350.34	Jan-05	Dec-09	Jan-04	Dec-09		2007
NBSV341UG	NEW BUS SERVICES 341 UG	6,158.99	-	(6,158.99)	-100.00%	0.00%	6,158.99	-	(6,158.99)			Mar-05	Aug-09		2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
NBVLT343	New Network Vaults - 003430	103,198.41	509,387.41	406,189.00	79.74%	0.06%	103,198.41	509,387.41	406,189.00	Mar-04	Dec-09	Feb-04	Nov-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
NETVLT343	Network Vaults 003430	514,331.23	428,300.02	(86,031.21)	-20.09%	0.30%	514,331.23	428,300.02	(86,031.21)	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK330OH	PUB WORKS RELOC OH 330	159.94	-	(159.94)	-100.00%	0.00%	159.94	-	(159.94)			Jan-04	Aug-08		2007
PBWK340OH	PUB WORKS RELOC OH	709,469.68	885,280.42	175,810.74	19.86%	0.41%	709,469.68	885,280.42	175,810.74	Feb-04	Dec-09	Jan-04	Dec-09		2007
PBWK340UG	PUB WORKS RELOC UG 340	-	99,961.00	99,961.00	100.00%	0.00%	-	99,961.00	99,961.00	Jan-05	Dec-09	Sep-04			2007
PBWK344UG	PUB WORKS 344 UG	80,764.68	-	(80,764.68)	-100.00%	0.05%	80,764.68	-	(80,764.68)			Sep-04	Dec-09		2007
PMINSP340	PM Inspections 003400	135.01	-	(135.01)	-100.00%	0.00%	135.01	-	(135.01)			Jan-04	Oct-07		2007
RCST340	CUST REQ 340	1,237,307.36	9,733.68	(1,227,573.68)	-12611.61%	0.72%	1,237,307.36	9,733.68	(1,227,573.68)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests involving KU facilities. Annual budgets are based on historical investment rates for customer requested projects.	2007
RCST406G	Customer requested - Gas	(26,749.83)	-	26,749.83	-100.00%	-0.02%	(26,749.83)	-	26,749.83			Feb-04	Dec-09		2007
RDCBL340	Replace Defective Cable 003400	392,753.62	-	(392,753.62)	-100.00%	0.23%	392,753.62	-	(392,753.62)			Jan-04	Dec-09	This was budgeted in other projects.	2007
RDD003065	Repair Defective Eqpt - 003065	30,551.81	-	(30,551.81)	-100.00%	0.02%	30,551.81	-	(30,551.81)			Apr-05	Dec-09		2007
RDD003190	Repair Defective Eqpt - 003190	22,243.73	-	(22,243.73)	-100.00%	0.01%	22,243.73	-	(22,243.73)			Feb-05	Nov-09		2007
RDDD320OH	REP DEF EQ OH 320	201.35	-	(201.35)	-100.00%	0.00%	201.35	-	(201.35)			Jan-04	Feb-07		2007
RDDD340OH	REP DEF EQ OH 340	2,297,547.09	1,065,797.72	(1,231,749.37)	-115.57%	1.33%	2,297,547.09	1,065,797.72	(1,231,749.37)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2007
RDDD340UG	REP DEF EQ UG 340	807,451.46	799,206.51	(8,244.95)	-1.03%	0.47%	807,451.46	799,206.51	(8,244.95)	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDDD345OH	POI	614,684.63	-	(614,684.63)	-100.00%	0.36%	614,684.63	-	(614,684.63)			Feb-07	Dec-09	Point of Interest project, created after original budget was established to address horizontal and vertical clearance conflicts with primary.	2007
RDPOLD320	REP DEF POL'S 320	-	-	-	-100.00%	0.00%	-	-	-						2007
RDPOLD340	REP DEF POL'S	-	-	-	-100.00%	0.00%	-	-	-			Mar-05			2007
RDPOLE340	Replace Defective Poles 340	1,514,298.85	1,598,191.09	83,892.24	5.25%	0.88%	1,514,298.85	1,598,191.09	83,892.24	Jan-05	Dec-09	Jan-04	Dec-09		2007
RDSTLT332	REPAIR STREET LIGHTING	960,814.91	555,886.49	(404,928.42)	-72.84%	0.56%	960,814.91	555,886.49	(404,928.42)	Jan-07	Dec-09	Nov-06	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2007
RDSTLT340	REP DEF ST LIGHTS 340	69,037.26	-	(69,037.26)	-100.00%	0.04%	69,037.26	-	(69,037.26)			Feb-04	Dec-09		2007
RDSTLT347	Rep Defective StrT Light	645.30	-	(645.30)	-100.00%	0.00%	645.30	-	(645.30)			Jan-06	Mar-07		2007
RELD340	CIR HARD RELIABILITY	3,429.82	-	(3,429.82)	-100.00%	0.00%	3,429.82	-	(3,429.82)			Feb-05	Jan-08		2007
RELD340OH	OH Reliability 003400	236,439.93	199,700.05	(36,739.88)	-18.40%	0.14%	236,439.93	199,700.05	(36,739.88)	Jan-06	Dec-09	Jan-04	Dec-09		2007
RELD340UG	UG Reliability 003400	73,247.11	-	(73,247.11)	-100.00%	0.04%	73,247.11	-	(73,247.11)			Jan-04	Dec-09		2007
RNTPD340	REP THR PARTY DAM 340	843,158.41	171,600.02	(671,558.39)	-391.35%	0.49%	843,158.41	171,600.02	(671,558.39)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2007
STLT332	STREET LIGHTING	897,207.24	2,534,080.49	1,636,873.25	64.59%	0.52%	897,207.24	2,534,080.49	1,636,873.25	Jan-07	Dec-07	Nov-06	May-08	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Also, accounting process change - created overhead and underground project numbers.	2007
STLT332OH	STREET LIGHT OVERHEAD	557,321.13	-	(557,321.13)	-100.00%	0.32%	557,321.13	-	(557,321.13)			Jun-07	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Also, accounting process change - created overhead and underground project numbers.	2007
STLT332UG	STREET LIGHT UNDERGROUND	1,213,132.21	-	(1,213,132.21)	-100.00%	0.70%	1,213,132.21	-	(1,213,132.21)			May-07	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Also, accounting process change - created overhead and underground project numbers.	2007
STLT347	Street Lighting 003470	54,030.21	-	(54,030.21)	-100.00%	0.03%	54,030.21	-	(54,030.21)			Feb-04	Nov-08		2007
STRM323	STORMS 003230	80,099.02	752,992.78	672,893.76	89.36%	0.05%	80,099.02	752,992.78	672,893.76	Jan-07	Dec-09	Aug-06	Jan-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $180K under budget.	2007
SYSENH340	SYS ENH EXIST CUST 340	211,209.21	476,692.58	265,483.37	55.69%	0.12%	211,209.21	476,692.58	265,483.37	Jan-06	Dec-09	Jan-04	Dec-09		2007
TBRD340OH	Trouble OH 003400	1,105,028.14	899,324.38	(205,703.76)	-22.87%	0.64%	1,105,028.14	899,324.38	(205,703.76)	Jan-05	Dec-09	Feb-04	Dec-09		2007
TBRD340UG	Trouble UG 003400	429,342.55	387,622.79	(41,719.76)	-10.76%	0.25%	429,342.55	387,622.79	(41,719.76)	Jan-05	Dec-09	Feb-04	Dec-09		2007
TLEQ334	TOOLS 334	5,602.25	-	(5,602.25)	-100.00%	0.00%	5,602.25	-	(5,602.25)			Jan-04	Mar-07		2007
TLEQ340	TOOLS AND EQ 340	185,958.63	75,075.51	(110,883.12)	-147.70%	0.11%	185,958.63	75,075.51	(110,883.12)	Jan-05	Dec-09	Mar-04	Dec-09		2007
WEATH340	WEATHER 003400	47,333.61	-	(47,333.61)	-100.00%	0.03%	47,333.61	-	(47,333.61)			Aug-06	Oct-09		2007
XFRM340	TRANSFORMER LABOR 340	171,154.69	287,687.63	116,532.94	40.51%	0.10%	171,154.69	287,687.63	116,532.94	Jan-04	Dec-09	Jan-04	Dec-09		2007
XFRM341	TRANSFORMER LABOR 341	201,819.10	490,653.24	288,834.14	58.87%	0.12%	201,819.10	490,653.24	288,834.14	Jan-04	Dec-09	Jan-04	Dec-09		2007
		158,886,534.66	172,972,692.28	14,086,157.62											**2007 Total**
100650	Reloc Dist Hwy Facilities	(229,463.70)	-	229,463.70	-100.00%	-0.14%	(229,463.70)	-	229,463.70			Jan-04	Dec-09		2008
108835	Repl MT Tr 1 & Tr 2	(36.37)	-	36.37	-100.00%	0.00%	(36.37)	-	36.37			Nov-04	Jul-08		2008
109026	Indiana Inner City Road	0.00	-	(0.00)	-100.00%	0.00%	0.00	-	(0.00)			May-05	Aug-08		2008
111398	LT Misc Capital Expenditures	769,152.78	401,004.00	(368,148.78)	-91.81%	0.47%	769,152.78	401,004.00	(368,148.78)	Jan-04	Dec-08	Nov-06	Nov-09	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2008
112491	Gas Meters-LGE	8,415.27	-	(8,415.27)	-100.00%	0.01%	8,415.27	-	(8,415.27)			Jan-04	Sep-08		2008
112750	FORD - MIDDLETOWN 138 KV LINE	(180,624.76)	-	180,624.76	-100.00%	-0.11%	(180,624.76)	-	180,624.76			Jan-04	Jan-09		2008
113270	LGE DIST LINE TRANSFORMERS	4,425,287.94	3,716,335.87	(708,952.07)	-19.08%	2.68%	4,425,287.94	3,716,335.87	(708,952.07)	Jan-04	Dec-09	Jan-04	Dec-09	Project variance due to replenishing LGE transformer inventories.	2008
115473	TC CT Substation LGE	(0.07)	-	0.07	-100.00%	0.00%	(0.07)	-	0.07			Jan-04	Apr-08		2008
115523	WHAS-CENTERFIELD 69KV 6686	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
115524	Middletwn-Centerfield ckt.3846	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
117130	Middletwn-Trimble 345kV twr.	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
117149	Trimble County 2	31,637,239.45	34,186,758.19	2,549,518.74	7.46%	19.15%	31,637,239.45	34,186,758.19	2,549,518.74	Jan-04	Dec-10	Mar-04	Dec-09	EPC milestones missed, were caught up in 2009.	2008
117207	Canal - Del Park 69kv (6616)	1,014.43	-	(1,014.43)	-100.00%	0.00%	1,014.43	-	(1,014.43)			May-04	Sep-09		2008
117320	SPCC Mods - LG&E Transmission	673,979.36	253,000.00	(420,979.36)	-166.40%	0.41%	673,979.36	253,000.00	(420,979.36)	Jan-06	Dec-09	Jan-05	Dec-09	Spill containment work was originally approved in 2005 to be completed at 100 substations over 6 years. The bulk of the work occurred during 2007, 2008 and 2009 and the budget changed each year.	2008
117361	Accrued Labor - LGE	381.26	-	(381.26)	-100.00%	0.00%	381.26	-	(381.26)			Mar-07	Dec-09		2008
117846	PC AND PRINTER INFRASTRUCTURE	2,736.51	-	(2,736.51)	-100.00%	0.00%	2,736.51	-	(2,736.51)			Jan-05	Mar-09		2008
117882	TRANSFORMER REWIND	465,413.32	800,000.00	334,586.68	41.82%	0.28%	465,413.32	800,000.00	334,586.68	Jan-05	Dec-08	Jan-05	Jun-09	Project variance due to lower LGE transformer failures than anticipated in original budget.	2008
118006	TC Honeywell MFC to HPM	0.00	-	(0.00)	-100.00%	0.00%	0.00	-	(0.00)			May-05	Apr-08		2008

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
118008	TC Stator Leak Detection	0.01	-	(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Nov-05	Dec-08		2008
118018	TC MB Conductivity Monitors	-	-	-	-100.00%	0.00%	-	-	-			Dec-06			2008
118123	CR5 LP 1&2 FW HEATER TUBE	(1,591.69)	-	1,591.69	-100.00%	0.00%	(1,591.69)	-	1,591.69			Sep-06	Aug-08		2008
118209	Trimble 2 Transmission lge	7,853,182.67	8,292,000.12	438,817.45	5.29%	4.75%	7,853,182.67	8,292,000.12	438,817.45	Jan-05	Dec-09	Jan-05	Dec-09	Right-of-way acquisition disputes and legal proceedings over the route delayed the start of construction. Legal, right-of-way acquisition, engineering, survey and material purchases continued.	2008
118239	LGE SUB SPILL PREVENTION	195,089.07	384,203.80	189,114.73	49.22%	0.12%	195,089.07	384,203.80	189,114.73	Apr-05	Dec-09	Feb-05	Dec-09		2008
118349	OHIO FALLS REDEVELOPMENT 2004	4,000,016.93	11,187,999.57	7,187,982.64	64.25%	2.42%	4,000,016.93	11,187,999.57	7,187,982.64	Jan-06	Dec-11	Sep-04	Dec-09	Work on 3rd unit was suspended until June 2010. Costs incurred primarily are for remaining 2nd unit costs and commitments on 3rd unit prior to suspension of work.	2008
118401	Mud Lane - Smyrna 69kv Survey	216,876.40	-	(216,876.40)	-100.00%	0.13%	216,876.40	-	(216,876.40)			Sep-04	Dec-08		2008
119539	Ford - Middletown 69 kv (DC)	(29,220.15)	-	29,220.15	-100.00%	-0.02%	(29,220.15)	-	29,220.15			Oct-05	May-08		2008
119542	Fuel Supply Management	84,108.87	-	(84,108.87)	-100.00%	0.05%	84,108.87	-	(84,108.87)			Feb-06	Apr-09		2008
119902	Clear 12/04 A&G	530,660.33	-	(530,660.33)	-100.00%	0.32%	530,660.33	-	(530,660.33)			Dec-04	Dec-09	This project is used for the annual true-up activity and does not have a corresponding budget amount.	2008
120162	PAYG removal	3,377.48	-	(3,377.48)	-100.00%	0.00%	3,377.48	-	(3,377.48)			Jan-08	Jan-08		2008
120218	Lyndon South Bkr Replacement	(0.12)	-	0.12	-100.00%	0.00%	(0.12)	-	0.12			Dec-05	Aug-08		2008
120317	Misc Dist Projects	47,661.73	75,496.44	27,834.71	36.87%	0.03%	47,661.73	75,496.44	27,834.71	Jan-06	Dec-08	Feb-06	Oct-09		2008
120318	Transformer Bushing Project	19,822.09	8,536.24	(11,285.85)	-132.21%	0.01%	19,822.09	8,536.24	(11,285.85)	Jan-06	Dec-08	Oct-06	Nov-08		2008
120319	Tap Chgr Aux Oil Filters	32,137.51	46,566.72	14,429.21	30.99%	0.02%	32,137.51	46,566.72	14,429.21	Jan-06	Dec-08	Feb-06	Aug-08		2008
120320	Buildings & Grounds Project	-	14,657.74	14,657.74	100.00%	0.00%	-	14,657.74	14,657.74	Jan-06	Dec-08	Feb-06			2008
120321	Substa Battery Project	16,658.90	18,059.70	1,400.80	7.76%	0.01%	16,658.90	18,059.70	1,400.80	Jan-06	Dec-08	Oct-06	Sep-08		2008
120515	LTC Breather Project	12,483.22	13,039.24	556.02	4.26%	0.01%	12,483.22	13,039.24	556.02	Jan-06	Dec-08	May-06	Aug-08		2008
120517	GE Aux Switch Project	26,554.82	29,597.74	3,042.92	10.28%	0.02%	26,554.82	29,597.74	3,042.92	Jan-06	Dec-08	Sep-06	May-09		2008
120522	MC FGD Quench Diesel Generator	11,082.47	-	(11,082.47)	-100.00%	0.01%	11,082.47	-	(11,082.47)			Jul-06	Jul-08		2008
120525	MC2 FGD Ductwork 2006 (ECR)	(13,384.98)	-	13,384.98	-100.00%	-0.01%	(13,384.98)	-	13,384.98			Jul-06	Feb-08		2008
120723	TC 480V Switchgear Breaker	-	-	-	-100.00%	0.00%	-	-	-			Dec-06			2008
120728	TC LS Ball Mill Lube Oil Sys	-	-	-	-100.00%	0.00%	-	-	-			Dec-06			2008
120730	TC Controls Upgrade 2006	837,989.46	714,753.52	(123,235.94)	-17.24%	0.51%	837,989.46	714,753.52	(123,235.94)	Feb-06	Dec-10	Feb-06	Dec-09		2008
120754	Misc. A/R Uncollect - LGE Cap	(59,262.00)	-	59,262.00	-100.00%	-0.04%	(59,262.00)	-	59,262.00			Jun-05	Dec-09		2008
120768	RELIABILITY GENERAL LGE	645.60	589,884.48	589,238.88	99.89%	0.00%	645.60	589,884.48	589,238.88	Jan-06	Dec-08	Mar-06	Aug-08	Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects throughout the year..	2008
120798	LGE IVR REPLACEMENT	26.65	-	(26.65)	-100.00%	0.00%	26.65	-	(26.65)			Oct-07	Jan-08		2008
120803	LGE SECURE EMAIL	21,572.10	-	(21,572.10)	-100.00%	0.01%	21,572.10	-	(21,572.10)			Feb-07	Oct-09		2008
120850	Blue Lick, BL-2 WTI CT modifi	-	-	-	-100.00%	0.00%	-	-	-			Nov-05			2008
120865	HW/SW Dev Tools 026560 LGE	21.23	-	(21.23)	-100.00%	0.00%	21.23	-	(21.23)			Jan-06	Nov-08		2008
120953	CR Miscellaneous Projects	2,735.26	-	(2,735.26)	-100.00%	0.00%	2,735.26	-	(2,735.26)			Feb-06	Jul-08		2008
121089	Oxmoor HCB Panel Repl.	(0.28)	-	0.28	-100.00%	0.00%	(0.28)	-	0.28			Sep-05	Aug-08		2008
121090	Breckinridge HCB Panel Repl.	(0.24)	-	0.24	-100.00%	0.00%	(0.24)	-	0.24			Sep-05	Aug-08		2008
121102	MUD LANE RECON CIRC 6675	10,694.37	-	(10,694.37)	-100.00%	0.01%	10,694.37	-	(10,694.37)			Dec-05	May-08		2008
121151	6623 River Park Relo	-	-	-	-100.00%	0.00%	-	-	-			Mar-07			2008
121298	Cntrl Ctr Construction-LGE	2,574,835.96	2,362,200.00	(212,635.96)	-9.00%	1.56%	2,574,835.96	2,362,200.00	(212,635.96)	Jan-07	Dec-08	Apr-06	Jun-09		2008
121456	MC 4531 CCVT	(0.36)	-	0.36	-100.00%	0.00%	(0.36)	-	0.36			Feb-06	Aug-08		2008
121466	FAIRMOUNT SUB	653,600.92	782,150.00	128,549.08	16.44%	0.40%	653,600.92	782,150.00	128,549.08	Jan-07	Dec-08	Mar-07	May-09		2008
121467	BLUEGRASS SUB	596,096.14	1,130,219.00	534,122.86	47.26%	0.36%	596,096.14	1,130,219.00	534,122.86	Jan-07	Dec-08	Mar-07	Mar-09	Project variance due to lower equipment and installation cost than estimated. Project completed in 2008.	2008
121528	REHL RD PUMP STATION	348.62	-	(348.62)	-100.00%	0.00%	348.62	-	(348.62)			Nov-06	Aug-08		2008
121529	MC3 Intermediate SH - 2007	(0.00)	-	0.00	-100.00%	0.00%	(0.00)	-	0.00			Dec-06	Apr-08		2008
121530	MC4 Intermediate SH - 2008	1,715,611.84	1,730,000.13	14,388.29	0.83%	1.04%	1,715,611.84	1,730,000.13	14,388.29	Jan-07	Dec-08	Dec-06	Aug-08		2008
121577	TC 847 Line Tie Disc	433.04	-	(433.04)	-100.00%	0.00%	433.04	-	(433.04)			Dec-06	Jun-08		2008
121600	Fire Protection System Equip	(210.00)	-	210.00	-100.00%	0.00%	(210.00)	-	210.00			Oct-07	Jan-08		2008
121611	2007 Carpet and Tile Replace	(14,555.19)	-	14,555.19	-100.00%	-0.01%	(14,555.19)	-	14,555.19			Mar-07	Mar-09		2008
121612	2007 Office Furn. and Equip.	169.30	-	(169.30)	-100.00%	0.00%	169.30	-	(169.30)			Mar-07	Mar-08		2008
121620	Cane Run - New Landfill	349,328.92	200,000.00	(149,328.92)	-74.66%	0.21%	349,328.92	200,000.00	(149,328.92)	Jan-07	Dec-11	May-07	Dec-09		2008
121664	HAZARDOUS SPILL PREVENTION	3,434.20	-	(3,434.20)	-100.00%	0.00%	3,434.20	-	(3,434.20)			Nov-07	Feb-08		2008
121669	MC1 FGD Multifunction Cont	(49.57)	-	49.57	-100.00%	0.00%	(49.57)	-	49.57			Aug-06	Feb-08		2008
121676	MC2 SH Outlet DMW's	2,691.79	-	(2,691.79)	-100.00%	0.00%	2,691.79	-	(2,691.79)			Dec-06	Mar-08		2008
121683	TC Ash/Gypsum Ponds- LGE	569,763.38	2,160,000.00	1,590,236.62	73.62%	0.34%	569,763.38	2,160,000.00	1,590,236.62	Jan-07	Dec-11	Aug-06	Dec-09	Change in Scope project delayed.	2008
121699	MC2 FGD Multifunction Cont	383.15	-	(383.15)	-100.00%	0.00%	383.15	-	(383.15)			Dec-06	Feb-08		2008
121700	MC3 Final Superheat Tubing	30,063.45	-	(30,063.45)	-100.00%	0.02%	30,063.45	-	(30,063.45)			Nov-06	Nov-08		2008
121716	MC Ash System Outside Piping	187.65	-	(187.65)	-100.00%	0.00%	187.65	-	(187.65)			Jun-07	Jan-08		2008
121718	MC2 Recycle Pumps - 2007	4.40	-	(4.40)	-100.00%	0.00%	4.40	-	(4.40)			May-07	Feb-08		2008
121723	MC2 Stator Leak Monitoring	120.57	-	(120.57)	-100.00%	0.00%	120.57	-	(120.57)			Aug-07	Jan-08		2008
121724	MC Ash Pond Piping - 2007	709.01	-	(709.01)	-100.00%	0.00%	709.01	-	(709.01)			Jun-07	Jan-08		2008
121725	MC2 Air Heater Baskets	229.24	-	(229.24)	-100.00%	0.00%	229.24	-	(229.24)			May-07	Jan-08		2008
121726	MC Limestone Grinding Upgrade	86,502.34	-	(86,502.34)	-100.00%	0.05%	86,502.34	-	(86,502.34)			Nov-07	Nov-09		2008
121727	MC3 Cooling Tower Fill	154.87	-	(154.87)	-100.00%	0.00%	154.87	-	(154.87)			Feb-07	Jan-08		2008
121733	MC Railroad Track - 2007	1,944.70	-	(1,944.70)	-100.00%	0.00%	1,944.70	-	(1,944.70)			Dec-07	Jan-08		2008
121750	MISC DIST "NESC"	77,555.08	76,668.07	(887.01)	-1.16%	0.05%	77,555.08	76,668.07	(887.01)	Jan-07	Dec-08	Apr-07	Dec-08		2008
121751	DIST WILDLIFE PROTECTION	46,058.10	51,160.92	5,102.82	9.97%	0.03%	46,058.10	51,160.92	5,102.82	Jan-07	Dec-08	Aug-07	Feb-09		2008
121752	PT's FOR CANE RUN PLANT	894.37	-	(894.37)	-100.00%	0.00%	894.37	-	(894.37)			Sep-07	Jan-08		2008
121754	CANE RUN GEN BREAKERS	116,982.34	117,891.76	909.42	0.77%	0.07%	116,982.34	117,891.76	909.42	Jan-07	Dec-08	Aug-07	Dec-08		2008
121775	DOIT CARRYOVER	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-07	Jan-08				2008
121777	2007 LGE DOIT PC AND PRINTER	(20,434.79)	-	20,434.79	-100.00%	-0.01%	(20,434.79)	-	20,434.79			Jan-07	Oct-09		2008
121781	2007 LGE DOIT MOBILE COMPUT	93,537.67	-	(93,537.67)	-100.00%	0.06%	93,537.67	-	(93,537.67)			Nov-07	Oct-08		2008
121782	2007 LGE DOIT MOBILE COMP HDWE	(12,453.50)	-	12,453.50	-100.00%	-0.01%	(12,453.50)	-	12,453.50			Aug-07	Aug-08		2008
121784	2007 LGE DOIT IMPL GIS REDLIN	(25.08)	-	25.08	-100.00%	0.00%	(25.08)	-	25.08			Aug-07	Jan-08		2008
121786	2007 LGE DOIT MOB COMP FOR GIS	85.96	-	(85.96)	-100.00%	0.00%	85.96	-	(85.96)			Aug-07	Jan-08		2008
121788	2007 LGE DOIT CES UPGRADE	178,876.60	75,000.00	(103,876.60)	-138.50%	0.11%	178,876.60	75,000.00	(103,876.60)	Jul-07	Feb-08	Nov-07	Dec-08		2008
121809	POWERMATRIX EQUIP	13,861.32	-	(13,861.32)	-100.00%	0.01%	13,861.32	-	(13,861.32)			May-07	Jun-08		2008
121814	LGE PC PURCHASE	650.33	-	(650.33)	-100.00%	0.00%	650.33	-	(650.33)			Mar-07	Mar-08		2008
121816	TOU METER PURCHASES	12,824.29	-	(12,824.29)	-100.00%	0.01%	12,824.29	-	(12,824.29)			Apr-08	Apr-08		2008
121821	EWORKFORCE MODULE UPGRADE	9,453.85	-	(9,453.85)	-100.00%	0.01%	9,453.85	-	(9,453.85)			Feb-08	Jun-08		2008
121822	BL-Bullitt Co 161kV Dble Ckt	(2,250.14)	-	2,250.14	-100.00%	0.00%	(2,250.14)	-	2,250.14			Aug-06	Nov-08		2008
121950	DISTRIBUTION MISC TOOLS	52,747.35	52,912.50	165.15	0.31%	0.03%	52,747.35	52,912.50	165.15	Mar-07	Mar-08	Feb-08	Sep-08		2008
121959	GE-LGE Boiler Tube Software	1,401.44	-	(1,401.44)	-100.00%	0.00%	1,401.44	-	(1,401.44)			Dec-07	Jun-08		2008

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121964	FAIRMOUNT SUB EXP CIRCUITS	368,518.50	772,000.00	403,481.50	52.26%	0.22%	368,518.50	772,000.00	403,481.50	Jan-07	Dec-08	Jul-07	Dec-09	The scope of the project changed from installing 3 new circuits to only needing 2 new circuits. Also, one of the new circuits was shorter than originally designed.	2008
121965	BLUEGRASS PKWY SUB EXP CIR	769,507.58	1,827,000.00	1,057,492.42	57.88%	0.47%	769,507.58	1,827,000.00	1,057,492.42	Jan-07	Dec-08	May-07	Dec-09	The scope of the project changed. Operations did not install as much underground circuit work as designed due to easement and permit issues. This resulted in some of the underground circuits being switched to overhead circuits. Also, on some of the underground circuits Operations was able to use existing conduit and not install new conduit.	2008
121974	LGE Electric Meters & Installs	967,549.63	999,666.89	32,117.26	3.21%	0.59%	967,549.63	999,666.89	32,117.26	Jan-07	Nov-09	Jan-07	Dec-09		2008
122055	CR6 SPP Upgrade	(133,380.20)	-	133,380.20	-100.00%	-0.08%	(133,380.20)	-	133,380.20			Aug-06	Jul-08		2008
122074	Capital Tax	481,091.93	-	(481,091.93)	-100.00%	0.29%	481,091.93	-	(481,091.93)			Jun-06	Jun-08	This project is used for the annual true-up activity and does not have a corresponding budget amount.	2008
122092	Hancock RTU Replacement	(0.19)	-	0.19	-100.00%	0.00%	(0.19)	-	0.19			Oct-06	Aug-08		2008
122122	TC1 Lower Slope East Tube Repl	23,374.92	-	(23,374.92)	-100.00%	0.01%	23,374.92	-	(23,374.92)			Oct-07	Aug-08		2008
122126	TC1 SPCC Compliance Require	42,292.22	-	(42,292.22)	-100.00%	0.03%	42,292.22	-	(42,292.22)			Sep-07	Apr-09		2008
122128	TC1 IDF VFD Control Module	(9,493.66)	-	9,493.66	-100.00%	-0.01%	(9,493.66)	-	9,493.66			Dec-07	Aug-08		2008
122130	TC1 Expansion Joint Replace	293.76	-	(293.76)	-100.00%	0.00%	293.76	-	(293.76)			Dec-06	Sep-09		2008
122131	TC1 SCR Bypass Erosion Control	1,124.02	-	(1,124.02)	-100.00%	0.00%	1,124.02	-	(1,124.02)			Oct-07	Sep-09		2008
122132	TC1 Ash Pit Seal Trough Skirt	1,356.11	-	(1,356.11)	-100.00%	0.00%	1,356.11	-	(1,356.11)			Dec-06	Sep-09		2008
122133	TC Purchase Acid Day Tanks (2)	(7,925.73)	-	7,925.73	-100.00%	0.00%	(7,925.73)	-	7,925.73			Dec-07	Sep-09		2008
122136	TC1 Replace G1 Coal Conv Belt	9,618.50	-	(9,618.50)	-100.00%	0.01%	9,618.50	-	(9,618.50)			Sep-07	Aug-08		2008
122138	TC Fuel Pipe Replacement 07	(1,230.81)	-	1,230.81	-100.00%	0.00%	(1,230.81)	-	1,230.81			Sep-07	Aug-08		2008
122139	TC Misc Plant Engineering Proj	(19,263.50)	-	19,263.50	-100.00%	-0.01%	(19,263.50)	-	19,263.50			Feb-07	Jun-09		2008
122140	TC Coal Conv C Belt Install	(10,195.72)	-	10,195.72	-100.00%	-0.01%	(10,195.72)	-	10,195.72			Sep-07	Aug-08		2008
122144	TC1 1B Air Heater Basket Repl	(33,231.93)	-	33,231.93	-100.00%	-0.02%	(33,231.93)	-	33,231.93			Jul-07	Aug-08		2008
122148	CR6 Lower Slope Partial	4,410.24	-	(4,410.24)	-100.00%	0.00%	4,410.24	-	(4,410.24)			Dec-07	Jan-08		2008
122161	CR SPCC	140,826.33	450,001.11	309,174.78	68.71%	0.09%	140,826.33	450,001.11	309,174.78	Jan-07	Dec-08	Dec-07	Aug-09	Project delayed due to changes in the regulatory compliance schedule. In addition, project engineering review resulted in cost savings from the elimination of erecting new oil storage tanks from the work scope.	2008
122164	CR Rail Replacements	(4,226.55)	-	4,226.55	-100.00%	0.00%	(4,226.55)	-	4,226.55			Aug-07	Mar-08		2008
122165	CR Misc Projects 2007	1,847.70	-	(1,847.70)	-100.00%	0.00%	1,847.70	-	(1,847.70)			Feb-07	Jan-08		2008
122169	CR Asbestos Abatement 2007	117.50	-	(117.50)	-100.00%	0.00%	117.50	-	(117.50)			May-07	Jan-08		2008
122170	OF SPCC	(721.41)	-	721.41	-100.00%	0.00%	(721.41)	-	721.41			Dec-07	May-08		2008
122171	PR SPCC	9,469.97	-	(9,469.97)	-100.00%	0.01%	9,469.97	-	(9,469.97)			Apr-08	Jul-08		2008
122172	PR Sump Pump Replacement	304.99	-	(304.99)	-100.00%	0.00%	304.99	-	(304.99)			Dec-07	Jan-08		2008
122173	ZN SPCC	13,348.54	-	(13,348.54)	-100.00%	0.01%	13,348.54	-	(13,348.54)			Sep-08	Dec-08		2008
122188	LGE BRCT Undergrnd Pipe SPCC	89,334.98	-	(89,334.98)	-100.00%	0.05%	89,334.98	-	(89,334.98)			Dec-07	Oct-09		2008
122189	LGE BRCT6 A/B Conv 07	44,971.46	-	(44,971.46)	-100.00%	0.03%	44,971.46	-	(44,971.46)			Oct-07	Jan-08		2008
122203	Storm 08-10-06	(53,309.72)	-	53,309.72	-100.00%	-0.03%	(53,309.72)	-	53,309.72			Aug-06	Feb-08		2008
122215	PR Carrier Replacement	(0.17)	-	0.17	-100.00%	0.00%	(0.17)	-	0.17			Oct-06	Aug-08		2008
122229	WATERSIDE ARENA DO ELECTRIC	28,527.61	-	(28,527.61)	-100.00%	0.02%	28,527.61	-	(28,527.61)			Sep-06	Dec-09		2008
122231	Waterside Arena-Transmission	36.32	-	(36.32)	-100.00%	0.00%	36.32	-	(36.32)			Oct-06	Dec-09		2008
122247	MC Turb Turn Gear Diesel Gen	61,712.42	24,999.60	(36,712.82)	-146.85%	0.04%	61,712.42	24,999.60	(36,712.82)	Jan-08	Dec-08	Oct-06	Oct-08		2008
122248	EKP Cedar Grove GOAB 161	-	-	-	-100.00%	0.00%	-	-	-			Nov-06			2008
122275	Backup Data Center LGE	1,771,938.94	1,510,064.96	(261,873.98)	-17.34%	1.07%	1,771,938.94	3,020,129.91	1,248,190.97	Jan-07	Dec-08	Oct-06	Feb-09		2008
122308	Gen PC & Dev Tool 2007 LGE	1,624.54	-	(1,624.54)	-100.00%	0.00%	1,624.54	-	(1,624.54)			Jan-07	Apr-08		2008
122310	HW Energy Marketing 2007 LGE	554.88	-	(554.88)	-100.00%	0.00%	554.88	-	(554.88)			Jul-07	Jan-08		2008
122314	ITSD HW/SW PG 2007 LGE	-	-	-	-100.00%	0.00%	-	-	-			Jan-07			2008
122326	Monitor Replacement 2007 LGE	359.87	-	(359.87)	-100.00%	0.00%	359.87	-	(359.87)			Jun-07	Jan-08		2008
122329	Tier C rotation 2007 LGE	13,672.75	-	(13,672.75)	-100.00%	0.01%	13,672.75	-	(13,672.75)			Mar-07	Oct-08		2008
122362	Mobile Radio System Build LGE	1,334,952.20	1,417,359.87	82,407.67	5.81%	0.81%	1,334,952.20	2,834,719.73	1,499,767.54	Jan-07	Dec-09	Jun-07	Dec-09		2008
122370	OPGW on MC to Hardin Co. LGE	32,135.68	-	(32,135.68)	-100.00%	0.02%	32,135.68	-	(32,135.68)			Sep-07	Nov-09		2008
122372	Outside Cable Plant 2007 LGE	122.02	-	(122.02)	-100.00%	0.00%	122.02	-	(122.02)			Jan-07	Jan-08		2008
122380	WKE-Lou Ring Upgrade to OC LGE	(68.52)	-	68.52	-100.00%	0.00%	(68.52)	-	68.52			Jul-07	Jun-09		2008
122385	Server Rotations for 2007 LGE	(3,105.28)	-	3,105.28	-100.00%	0.00%	(3,105.28)	-	3,105.28			Jan-07	Mar-08		2008
122387	SAN Reporting Tool LGE	0.03	-	(0.03)	-100.00%	0.00%	0.03	-	(0.03)			Aug-07	Jan-08		2008
122389	Backup Strategy Expansion LGE	1,201.58	-	(1,201.58)	-100.00%	0.00%	1,201.58	-	(1,201.58)			Nov-07	Feb-08		2008
122391	RedHat Satellite/Test Serv LGE	824.04	-	(824.04)	-100.00%	0.00%	824.04	-	(824.04)			Oct-07	Jan-08		2008
122400	Core Network Infrastructur LGE	12.70	-	(12.70)	-100.00%	0.00%	12.70	-	(12.70)			May-07	Feb-08		2008
122418	IT Research Tech Inv 2007 LGE	17,141.40	-	(17,141.40)	-100.00%	0.01%	17,141.40	-	(17,141.40)			Oct-07	Nov-08		2008
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	424.42	-	(424.42)	-100.00%	0.00%	424.42	-	(424.42)			Mar-07	Nov-08		2008
122426	IT Security Infrastructure LGE	(3,436.90)	-	3,436.90	-100.00%	0.00%	(3,436.90)	-	3,436.90			Aug-07	Jul-08		2008
122457	THOMAS RESERVE	-	3,160,000.00	3,160,000.00	100.00%	0.00%	-	3,160,000.00	3,160,000.00	Jan-07	Dec-11			Project used to capture the distribution transportation and contractor price increases in the 2008 plan. Various projects were increased in 2008 to offset this budget. This budget was entered on a high level project due to the timing of the Business Process.	2008
122466	CR5 SH Pendant Repl	1,314,335.11	1,699,999.79	385,664.68	22.69%	0.80%	1,314,335.11	1,699,999.79	385,664.68	Jan-07	Dec-08	Jul-07	Jun-08	Project budgeted with 10% contingency ($380k) over two years. Project completed without the need for contingency funding.	2008
122501	ORACLE 11i 5.10 (LG&E %)	3,455.48	525,002.18	521,546.70	99.34%	0.00%	3,455.48	1,050,004.37	1,046,548.89	Jan-07	Dec-08	Mar-07	Mar-08	Budget reallocated to fund project 122503.	2008
122503	POWER PLANT SOFTWARE (LG&E %)	396,867.68	-	(396,867.68)	-100.00%	0.24%	396,867.68	-	(396,867.68)			Aug-07	Jul-09	Reallocated from budget funding project 122501	2008
122505	iEXPENSE & FILENET IM (LG&E %)	22,359.89	283,500.84	261,140.95	92.11%	0.01%	22,359.89	567,001.68	544,641.79	Jan-07	Dec-08	Oct-08	Jun-09		2008
122512	MT 138kV Collins termination	321,994.97	779,000.00	457,005.03	58.67%	0.19%	321,994.97	779,000.00	457,005.03	Jan-07	Aug-08	Apr-07	Nov-09	Based on delays in 2007, more work was budgeted in 2008 than completed and work extended into 2009.	2008
122513	Middletown-Collins 138kV Line	343,829.84	1,348,999.92	1,005,170.08	74.51%	0.21%	343,829.84	1,348,999.92	1,005,170.08	Jan-07	Dec-09	Jan-08	Dec-09	Delayed due to the continuation of Transmission Planning's analysis into this year, and then to right-of-way issues and long lead times for poles and structures once the project got started.	2008
122514	Collins 138/69kV 150MVA Trnsfr	545,798.49	1,550,000.00	1,004,201.51	64.79%	0.33%	545,798.49	1,550,000.00	1,004,201.51	Jan-07	Aug-08	Jun-07	Dec-09	The project was intended to be completed in 2008, however the control house location changed, necessitating additional work on the RTUs, Relays and fencing. This carried the project into 2009.	2008
122516	Capacitor Installations-LGE	362,279.01	342,000.00	(20,279.01)	-5.93%	0.22%	362,279.01	342,000.00	(20,279.01)	Jan-07	Dec-11	Feb-08	Mar-09		2008
122517	Terminal Upgrades-LGE	-	117,960.12	117,960.12	100.00%	0.00%	-	117,960.12	117,960.12	Jan-07	Dec-08				2008
122518	Breaker Replacements-LGE	-	551,004.12	551,004.12	100.00%	0.00%	-	551,004.12	551,004.12	Jan-07	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
122519	2007 RTU Purchases-LGE	6,201.75	-	(6,201.75)	-100.00%	0.00%	6,201.75	-	(6,201.75)			Aug-07	Oct-08		2008
122534	2007 Dist Capacitors-LGE	9,602.84	-	(9,602.84)	-100.00%	0.01%	9,602.84	-	(9,602.84)			Jun-07	Jun-08		2008

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
122539	Customer Care System LGE	12,643,915.63	16,352,639.60	3,708,723.97	22.68%	7.65%	12,643,915.63	32,705,279.21	20,061,363.57	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122547	New Base Unit - LG&E	208.91	3,599,996.31	3,599,787.40	99.99%	0.00%	208.91	3,599,996.31	3,599,787.40	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
122603	Share Point LGE	9,996.22	-	(9,996.22)	-100.00%	0.01%	9,996.22	-	(9,996.22)			Dec-06	Oct-08		2008
122606	LG&E RTU REPLACEMENTS- 2006	1,790.59	-	(1,790.59)	-100.00%	0.00%	1,790.59	-	(1,790.59)			Jun-07	Feb-08		2008
122610	BARCODE LG&E	26,760.38	-	(26,760.38)	-100.00%	0.02%	26,760.38	-	(26,760.38)			Dec-07	Jan-08		2008
122611	NERC CYBER LG&E	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-07	Dec-08				2008
122650	LGE Gas Meters	17,216.63	61,000.00	43,783.37	71.78%	0.01%	17,216.63	61,000.00	43,783.37	Jan-08	Dec-09	Jan-07	Dec-09		2008
122693	LGE SONET COMMUNICATION	3,872.13	-	(3,872.13)	-100.00%	0.00%	3,872.13	-	(3,872.13)			Mar-07	Mar-08		2008
122695	UPS-GRADE LANE	1,029,894.05	402,443.52	(627,450.53)	-155.91%	0.62%	1,029,894.05	402,443.52	(627,450.53)	Jan-08	Dec-08	Feb-07	Sep-09	Project variance due to more construction on substation than circuit work in 2008. Circuit work was accelerated in 2007 due to delays in obtaining switchgear for substation.	2008
122696	GRADE LANE CIRCUIT WORK	145,948.50	3,495,734.00	3,349,785.50	95.82%	0.09%	145,948.50	3,495,734.00	3,349,785.50	Jan-08	Dec-08	Mar-07	Dec-09	The scope of the project changed from installing 4 new circuits to 2 new circuits to UPS based on their revised electric load. Additionally, this was a two year project and the majority of the work was done in 2007.	2008
122717	MAIS 2007 LGE	(497.67)	-	497.67	-100.00%	0.00%	(497.67)	-	497.67			Apr-07	Jul-08		2008
122723	WTS West Museum ppmt	-	-	-	-100.00%	0.00%	-	-	-			Aug-07			2008
122730	2ND Fiber BOC Data Center LGE	5.36	-	(5.36)	-100.00%	0.00%	5.36	-	(5.36)			Mar-07	Jan-08		2008
122759	North KY Backbone Renovate LGE	(2,936.80)	-	2,936.80	-100.00%	0.00%	(2,936.80)	-	2,936.80			Jul-07	Jan-08		2008
122780	LGE WITNESS UNCOUPLING	6,214.33	-	(6,214.33)	-100.00%	0.00%	6,214.33	-	(6,214.33)			Aug-07	Jul-08		2008
122783	LGE-UMS Group Inv Eval	3,246.69	-	(3,246.69)	-100.00%	0.00%	3,246.69	-	(3,246.69)			May-07	Sep-08		2008
122790	WESTPORT RD ELEC RELOCATION	314,779.09	-	(314,779.09)	-100.00%	0.19%	314,779.09	-	(314,779.09)			Jun-07	Dec-08	Emergent work at the request of the KY Transportation Cabinet to relocate electric facilities for the Westport Road widening project.	2008
122805	Museum Plaza Tower Reloc	302,971.48	-	(302,971.48)	-100.00%	0.18%	302,971.48	-	(302,971.48)			Jun-07	Dec-09	This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	2008
122811	iSUPPLIER PORTAL (LG&E %)	59,340.74	-	(59,340.74)	-100.00%	0.04%	59,340.74	-	(59,340.74)			Dec-07	Oct-08		2008
122819	CCS - Bus Intelligence	401,195.26	-	(401,195.26)	-100.00%	0.24%	401,195.26	-	(401,195.26)			Jun-07	May-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122820	CCS - Change Mgmt	108,643.31	-	(108,643.31)	-100.00%	0.07%	108,643.31	-	(108,643.31)			May-07	May-09		2008
122821	CCS - Customer Service	2,064,853.87	-	(2,064,853.87)	-100.00%	1.25%	2,064,853.87	-	(2,064,853.87)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122822	CCS - Development	720,331.99	-	(720,331.99)	-100.00%	0.44%	720,331.99	-	(720,331.99)			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122823	CCS - Technology	1,778,956.16	-	(1,778,956.16)	-100.00%	1.08%	1,778,956.16	-	(1,778,956.16)			May-07	Oct-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122842	MC1 Recycle Pump Piping	665,902.74	900,001.18	234,098.44	26.01%	0.40%	665,902.74	900,001.18	234,098.44	Jan-08	Dec-08	Jul-08	Apr-09		2008
122843	MC2 Recycle Pump Piping	24,847.74	-	(24,847.74)	-100.00%	0.02%	24,847.74	-	(24,847.74)			Sep-08	Dec-09		2008
122847	MC4 Cooling Tower VFD's	7,270.43	-	(7,270.43)	-100.00%	0.00%	7,270.43	-	(7,270.43)			May-07	Jun-08		2008
122861	MC2 Seal Trough WW Tubes	(1,699.99)	-	1,699.99	-100.00%	0.00%	(1,699.99)	-	1,699.99			Sep-07	Feb-08		2008
122862	SEMINOLE SUBSTATION EXPANS	46,810.42	-	(46,810.42)	-100.00%	0.03%	46,810.42	-	(46,810.42)			Jul-07	Dec-09		2008
122863	SEMINOLE CIRCUIT WORK	0.00	-	(0.00)	-100.00%	0.00%	0.00	-	(0.00)			Feb-08	Dec-08		2008
122885	TMIS Replacement - LGE	9,426.70	-	(9,426.70)	-100.00%	0.01%	9,426.70	-	(9,426.70)			Dec-07	Aug-08		2008
122889	MC1 Waterwall Weld Overlay	2,092,537.42	2,599,999.92	507,462.50	19.52%	1.27%	2,092,537.42	2,599,999.92	507,462.50	Jan-08	Dec-10	Dec-07	Dec-08	After budget was approved in previous year it was determined that project could be completed for less cost.	2008
122891	MC1 345kv Isol Disconnects	51,482.91	79,999.55	28,516.64	35.65%	0.03%	51,482.91	79,999.55	28,516.64	Jan-08	Dec-08	Jun-08	Jun-09		2008
122892	MC2 345kv Isol Disconnects	-	79,999.55	79,999.55	100.00%	0.00%	-	79,999.55	79,999.55	Jan-08	Dec-08				2008
122893	MC4 Main Aux Trans HV Bushing	20,413.14	95,000.77	74,587.63	78.51%	0.01%	20,413.14	95,000.77	74,587.63	Jan-08	Dec-08	Mar-08	Mar-09		2008
122894	MC 4D Mill Gearbox - 2008	149,727.57	250,000.16	100,272.59	40.11%	0.09%	149,727.57	250,000.16	100,272.59	Jan-08	Dec-08	Dec-07	Oct-08		2008
122895	MC 4B Mill Gearbox - 2008	159,837.87	250,000.16	90,162.29	36.06%	0.10%	159,837.87	250,000.16	90,162.29	Jan-08	Dec-08	Dec-07	Oct-08		2008
122898	MC Boiler Water Make-Up System	2,045,420.58	1,400,000.44	(645,420.14)	-46.10%	1.24%	2,045,420.58	1,400,000.44	(645,420.14)	Jan-08	Dec-09	Jul-08	Dec-09	Additional funding needed to relocate existing water system and longer runs of piping due to ground water availability	2008
122899	MC1 Precip Hopper Level Ind	63,854.29	-	(63,854.29)	-100.00%	0.04%	63,854.29	-	(63,854.29)			Oct-08	Jan-09		2008
122900	MC1 Stator Leak Monitoring	175,609.64	120,000.37	(55,609.27)	-46.34%	0.11%	175,609.64	120,000.37	(55,609.27)	Jan-08	Dec-08	Sep-08	Dec-08		2008
122901	MC3 Stack Lighting - 2008	1,223.84	-	(1,223.84)	-100.00%	0.00%	1,223.84	-	(1,223.84)			Dec-07	Mar-09		2008
122902	MC4 Clg Tower Fan VFD's	210,413.12	300,000.39	89,587.27	29.86%	0.13%	210,413.12	300,000.39	89,587.27	Jan-08	Dec-08	Mar-08	Nov-08		2008
122903	MC1 Air Heater Baskets - 2008	812,957.43	649,999.99	(162,957.44)	-25.07%	0.49%	812,957.43	649,999.99	(162,957.44)	Jan-08	Dec-08	Apr-08	Nov-08		2008
122904	MC1 Recycle Pumps - 2008	156,024.74	-	(156,024.74)	-100.00%	0.09%	156,024.74	-	(156,024.74)			Nov-08	Nov-09		2008
122905	MC4 Instrument Air Compressor	-	189,999.46	189,999.46	100.00%	0.00%	-	189,999.46	189,999.46	Jan-08	Dec-08	Sep-07			2008
122906	MC Electrical Equipment - 2008	-	280,001.56	280,001.56	100.00%	0.00%	-	280,001.56	280,001.56	Jan-08	Dec-09				2008
122907	MC Backhoe - 2008	63,870.30	79,999.55	16,129.25	20.16%	0.04%	63,870.30	79,999.55	16,129.25	Jan-08	Dec-08	Sep-08	Sep-08		2008
122909	MC Conveyor Belts - 2008	-	190,001.54	190,001.54	100.00%	0.00%	-	190,001.54	190,001.54	Jan-08	Dec-08				2008
122910	MC Vehicles - 2008	16,396.58	15,000.18	(1,396.40)	-9.31%	0.01%	16,396.58	15,000.18	(1,396.40)	Jan-08	Dec-08	Dec-08	Dec-08		2008
122917	Suse Linux Implement - LGE	197.26	-	(197.26)	-100.00%	0.00%	197.26	-	(197.26)			Jul-07	Jan-08		2008
122933	LGE Call Recording Storage	-	8,750.00	8,750.00	100.00%	0.00%	-	17,500.00	17,500.00	Jun-08	Jun-08				2008
122934	LGE CALL CENTER TECH UPGRADE	13,242.60	94,500.00	81,257.40	85.99%	0.01%	13,242.60	189,000.00	175,757.40	Mar-08	Dec-08	Jul-08	Apr-09		2008
122935	LGE INTERACTION/CTI	187,123.19	157,500.00	(29,623.19)	-18.81%	0.11%	187,123.19	315,000.00	127,876.81	Oct-08	Dec-08	Sep-08	Dec-09		2008
122936	LGE MV-90 UPGRADE	-	21,000.00	21,000.00	100.00%	0.00%	-	42,000.00	42,000.00	Jun-08	Jun-08				2008
122937	LGE POWERMATRIX EQUIP	2,184.66	40,250.00	38,065.34	94.57%	0.00%	2,184.66	80,500.00	78,315.34	May-08	Nov-08	Sep-08	Oct-08		2008
122938	2008 LGE PC PURCHASES	20,524.24	17,500.00	(3,024.24)	-17.28%	0.01%	20,524.24	35,000.00	14,475.76	Jan-08	Dec-08	Mar-08	Jun-09		2008
122939	LGE I&C RTP	(59.11)	218,400.00	218,459.12	100.03%	0.00%	(59.11)	436,800.00	436,859.12	Mar-08	Dec-08	Oct-08	Sep-09		2008
122940	2008 LGE INTERNAL REQUESTS	125,447.06	70,000.00	(55,447.06)	-79.21%	0.08%	125,447.06	140,000.00	14,552.94	Mar-08	Dec-08	Jul-08	Feb-09		2008
122941	2008 LGE CARPET & TILE	53,437.12	70,000.00	16,562.88	23.66%	0.03%	53,437.12	140,000.00	86,562.88	Mar-08	Oct-08	May-08	Sep-09		2008
122943	LGE FIRE SYSTEM	25,757.18	31,500.00	5,742.82	18.23%	0.02%	25,757.18	63,000.00	37,242.82	Mar-08	Oct-08	Dec-08	Feb-09		2008
122944	2008 LGE CHAIR REPLACEMENT	82,641.62	70,000.00	(12,641.61)	-18.06%	0.05%	82,641.62	140,000.00	57,358.39	Feb-08	Dec-08	Mar-08	Feb-09		2008
122945	2008 LGE FURNITURE & EQUIP	80,266.58	70,000.00	(10,266.58)	-14.67%	0.05%	80,266.58	140,000.00	59,733.42	Jan-08	Nov-08	Feb-08	Jul-09		2008
122946	EOC HVACS	50,342.10	56,000.00	5,657.90	10.10%	0.03%	50,342.10	112,000.00	61,657.90	Mar-08	Mar-08	Dec-08	Dec-08		2008
122947	EMERGENCY POWER	52,467.42	245,000.29	192,532.87	78.58%	0.03%	52,467.42	490,000.59	437,533.17	Aug-08	Aug-08	May-08	Sep-09		2008
122948	PSRT Air Handler System	71,990.93	70,000.00	(1,990.93)	-2.84%	0.04%	71,990.93	140,000.00	68,009.07	May-08	Jun-08	Oct-08	Sep-09		2008
122949	BOC LL HVAC UPGRADE	75,301.93	105,000.00	29,698.07	28.28%	0.05%	75,301.93	210,000.00	134,698.07	Sep-08	Nov-08	Oct-08	Sep-09		2008
122950	2008 SECURITY SYSTEMS	68,019.69	28,000.00	(40,019.69)	-142.93%	0.04%	68,019.69	56,000.00	(12,019.69)	Jun-08	Jun-08	Jul-08	Dec-08		2008

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122951	LGE FAILED EQUIPMENT	60,980.07	94,500.00	33,519.93	35.47%	0.04%	60,980.07	189,000.00	128,019.93	Mar-08	Dec-08	May-08	Dec-08		2008
122954	2008 MAILROOM REPRO	-	45,500.00	45,500.00	100.00%	0.00%	-	91,000.00	91,000.00	Jan-08	Nov-08				2008
122969	PORTABLE XFRM REG. PURCHASE	341,733.08	455,191.16	113,458.08	24.93%	0.21%	341,733.08	455,191.16	113,458.08	Jan-08	Dec-08	Jul-08	Apr-09		2008
122971	CONESTOGA CIRCUIT WORK	186,753.06	724,626.00	537,872.94	74.23%	0.11%	186,753.06	724,626.00	537,872.94	Jan-08	Dec-09	Aug-08	Dec-09	This project was under budget because the footage of circuit work was lower than estimated. LG&E was able to obtain 3 easements cutting down on the amount of overhead circuit installed.	2008
122972	EASTWOOD CIRCUIT WORK	877,113.38	724,998.00	(152,115.38)	-20.98%	0.53%	877,113.38	724,998.00	(152,115.38)	Jan-08	Dec-09	Apr-08	Jun-09		2008
122973	CONESTOGA LAND PURCHASE	-	480,000.00	480,000.00	100.00%	0.00%	-	480,000.00	480,000.00	Feb-08	May-08	Aug-07		Project variance due to land for substation being purchased in 2007.	2008
122974	CONESTOGA SUBSTATION	1,562,311.31	3,107,965.00	1,545,653.69	49.73%	0.95%	1,562,311.31	3,107,965.00	1,545,653.69	Jan-08	Dec-09	Jun-08	Dec-09	Project variance due to delays in getting access to the properties. Portion of work delayed until 2009.	2008
122975	EASTWOOD SUBSTATION	1,882,478.71	2,920,719.00	1,038,240.29	35.55%	1.14%	1,882,478.71	2,920,719.00	1,038,240.29	Jan-08	Dec-09	May-08	Dec-09	Project variance due to delays in getting access to the properties and substation scope changes. Portion of work delayed until 2009.	2008
122978	KY HWY 1694 RECON	-	288,000.00	288,000.00	100.00%	0.00%	-	288,000.00	288,000.00	Jan-08	Dec-08				2008
122979	THIXTON LANE RECON	-	317,000.00	317,000.00	100.00%	0.00%	-	317,000.00	317,000.00	Jan-08	Dec-08			Project cancelled in 2008. This project was related to the Creekview Subdivision development. The development was delayed due to slow progress of home building in the subdivision. The project is referenced as Creekview Subdivision in future budgets. The actual construction on this project began in 2013.	2008
122981	GE SFC PROTECTIVE RELAYS	62,818.16	60,017.09	(2,801.07)	-4.67%	0.04%	62,818.16	60,017.09	(2,801.07)	Jan-08	Dec-08	Mar-08	Mar-09		2008
122982	VOLTAGE REG RELAY (VRR)	3,510.44	14,997.98	11,487.54	76.59%	0.00%	3,510.44	14,997.98	11,487.54	Jan-08	Dec-08	Feb-08	Dec-08		2008
123070	Serena Dimensions CM - LGE	20,523.13	-	(20,523.13)	-100.00%	0.01%	20,523.13	-	(20,523.13)			Dec-07	May-08		2008
123075	2008 DOIT SOFTWARE LIC	13,403.19	14,000.00	596.81	4.26%	0.01%	13,403.19	28,000.00	14,596.81	Apr-08	Apr-08	Jun-08	Dec-08		2008
123076	2008 DOIT FIELD DATA E-COLLECT	-	87,500.00	87,500.00	100.00%	0.00%	-	175,000.00	175,000.00	Oct-08	Oct-08				2008
123077	2008 DOIT FIELD DATA G-COLLECT	188,920.14	175,000.00	(13,920.14)	-7.95%	0.11%	188,920.14	350,000.00	161,079.86	Jul-08	Aug-08	Oct-08	Oct-09		2008
123078	2008 DOIT GIS ENHANCE	68,713.24	70,000.01	1,286.77	1.84%	0.04%	68,713.24	140,000.01	71,286.78	Apr-08	Apr-08	Jun-08	Dec-08		2008
123079	2008 DOIT GIS LIC AGREE	-	52,500.00	52,500.00	100.00%	0.00%	-	105,000.00	105,000.00	Apr-08	Apr-08				2008
123081	2008 DOIT MOBILE COMP INFRA	145,936.94	140,000.00	(5,936.94)	-4.24%	0.09%	145,936.94	280,000.00	134,063.06	Jun-08	Jul-08	Jul-08	Mar-09		2008
123082	2008 DOIT PC AND PRINTER INFRA	114,811.68	105,000.00	(9,811.68)	-9.34%	0.07%	114,811.68	210,000.00	95,188.32	Jan-08	Dec-08	Feb-08	Jan-09		2008
123083	2008 DOIT STORM WM UPGRADE	-	35,000.00	35,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Sep-08	Sep-08				2008
123129	Storm 07-04-2007	(22,417.61)	-	22,417.61	-100.00%	-0.01%	(22,417.61)	-	22,417.61			Jul-07	Jan-08		2008
123137	LG&E POLE INSPECTION	-	1.25	1.25	100.00%	0.00%	-	1.25	1.25	Jan-08	Jan-08				2008
123139	MC1 RH Replacement	2,165,507.89	2,599,999.92	434,492.03	16.71%	1.31%	2,165,507.89	2,599,999.92	434,492.03	Jan-08	Dec-08	Dec-07	Dec-08	After budget was approved in previous year it was determined that project could be completed for less cost.	2008
123140	MC4 FGD Refurbishment	450,620.48	500,000.30	49,379.82	9.88%	0.27%	450,620.48	500,000.30	49,379.82	Jan-08	Dec-11	Apr-08	Jul-09		2008
123148	Storm 07-17-07	(6,906.20)	-	6,906.20	-100.00%	0.00%	(6,906.20)	-	6,906.20			Jul-07	Jan-08		2008
123163	2008 LGE ERTS	88,625.93	87,500.00	(1,125.93)	-1.29%	0.05%	88,625.93	175,000.00	86,374.07	Apr-08	Dec-08	Apr-08	Jun-08		2008
123172	Storm 07-19-07	11,880.65	-	(11,880.65)	-100.00%	0.01%	11,880.65	-	(11,880.65)			Jul-07	Feb-08		2008
123220	LGE BRCT7 A/B Conversion 08	3,871,475.15	3,553,259.82	(318,215.33)	-8.96%	2.34%	3,871,475.15	3,553,259.82	(318,215.33)	Mar-08	May-08	Sep-08	Dec-09	Variance due to higher than expected craft labor costs due to market conditions, and additional scope introduced by OEM at the last minute.	2008
123260	GDS Implementation - LGE	13,919.72	-	(13,919.72)	-100.00%	0.01%	13,919.72	-	(13,919.72)			Nov-07	Dec-09		2008
123264	BOC Cooling Redundancy	5,926.49	-	(5,926.49)	-100.00%	0.00%	5,926.49	-	(5,926.49)			Dec-07	Dec-08		2008
123278	HUMANA DATA CENTER CIRC WRK	7,989.70	-	(7,989.70)	-100.00%	0.00%	7,989.70	-	(7,989.70)			Dec-07	Nov-09		2008
123292	MC Coal Scale Cert Slab	1.84	-	(1.84)	-100.00%	0.00%	1.84	-	(1.84)			Nov-07	Jan-08		2008
123305	TC Pan Recert 2007	-	387,001.00	387,001.00	100.00%	0.00%	-	387,001.00	387,001.00	Jan-08	Dec-08			Project cancelled, since the pan was moved to Ghent Station.	2008
123306	TC Safety & ERT 2008	39,061.90	37,495.30	(1,566.60)	-4.18%	0.02%	39,061.90	37,495.30	(1,566.60)	Jan-08	Dec-08	Dec-08	Jun-09		2008
123307	TC Misc Engineering 2008	-	131,247.95	131,247.95	100.00%	0.00%	-	131,247.95	131,247.95	Jan-08	Dec-08				2008
123308	TC 480V SG Breaker 2 (Phase 3)	331,907.53	270,397.41	(61,510.12)	-22.75%	0.20%	331,907.53	270,397.41	(61,510.12)	Jan-08	Dec-08	Dec-08	Dec-09		2008
123309	TC SPCC Capital 2008	123,321.53	139,498.12	16,176.59	11.60%	0.07%	123,321.53	139,498.12	16,176.59	Jan-08	Dec-08	Nov-08	Jun-09		2008
123310	TC CBU Bucket Replacment	196,031.33	147,201.55	(48,829.78)	-33.17%	0.12%	196,031.33	147,201.55	(48,829.78)	Jan-08	Dec-08	Sep-08	Sep-09		2008
123311	TC CBU Counter Weight Cable	300,386.44	279,997.40	(20,389.04)	-7.28%	0.18%	300,386.44	279,997.40	(20,389.04)	Jan-08	May-09	Oct-08	Dec-09		2008
123312	TC Traveling Water Screen	54,241.88	50,000.24	(4,241.64)	-8.48%	0.03%	54,241.88	50,000.24	(4,241.64)	Jan-08	Dec-08	Jul-08	Jun-09		2008
123313	TC Particulate Monitor	-	74,999.84	74,999.84	100.00%	0.00%	-	74,999.84	74,999.84	Jan-08	Dec-08				2008
123314	TC CO Monitors for Boiler	-	26,002.86	26,002.86	100.00%	0.00%	-	26,002.86	26,002.86	Jan-08	Dec-08				2008
123315	TC Lab Monitors 2007	38,251.06	26,002.86	(12,248.20)	-47.10%	0.02%	38,251.06	26,002.86	(12,248.20)	Jan-08	Dec-08	Jun-08	Feb-09		2008
123316	TC CT Ground Fault Prot 1	-	27,199.12	27,199.12	100.00%	0.00%	-	27,199.12	27,199.12	Jan-08	Dec-08				2008
123317	TC CT Oil Varnish Rem System	(11,480.63)	15,300.02	26,780.65	175.04%	-0.01%	(11,480.63)	15,300.02	26,780.65	Jan-08	Dec-08	Dec-07	Feb-08		2008
123318	TC CT UCVG Controller	15,212.50	15,300.02	87.52	0.57%	0.01%	15,212.50	15,300.02	87.52	Jan-08	Dec-08	Nov-08	Dec-08		2008
123339	CR Misc Projects 2008	-	224,999.55	224,999.55	100.00%	0.00%	-	224,999.55	224,999.55	Jan-08	Dec-08				2008
123340	CR Reactant Controls Upgrade	194,454.46	290,000.97	95,546.51	32.95%	0.12%	194,454.46	290,000.97	95,546.51	Jan-08	Dec-08	Dec-07	Sep-09		2008
123341	CR5 Reheat Valve Upgrade	55,287.73	109,999.90	54,712.17	49.74%	0.03%	55,287.73	109,999.90	54,712.17	Jan-08	Dec-08	Dec-07	Mar-08		2008
123342	CR6 Precipitator Rebuild	-	300,000.39	300,000.39	100.00%	0.00%	-	300,000.39	300,000.39	Jan-08	Dec-08			Project delayed due to additional engineering review.	2008
123343	CR5 Turbine Bucket Repl	-	300,000.40	300,000.40	100.00%	0.00%	-	300,000.40	300,000.40	Jan-08	Dec-08			Project canceled after inspection revealed the Cane Run unit 5 turbine buckets were deemed suitable for continued service. Repairs made to extend bucket life.	2008
123344	CR4A Traveling Wtr Screen Repl	-	154,999.39	154,999.39	100.00%	0.00%	-	154,999.39	154,999.39	Jan-08	Dec-08				2008
123345	CR Sump Pump Repl	-	54,999.96	54,999.96	100.00%	0.00%	-	54,999.96	54,999.96	Jan-08	Dec-08				2008
123346	CR All-Terrain Fork Lift	-	85,000.30	85,000.30	100.00%	0.00%	-	85,000.30	85,000.30	Jan-08	Dec-08				2008
123347	CR Flyash Transfer Blower	-	220,000.85	220,000.85	100.00%	0.00%	-	220,000.85	220,000.85	Jan-08	Dec-08				2008
123348	CR Reactant Screen Deck	28,391.07	70,000.13	41,609.06	59.44%	0.02%	28,391.07	70,000.13	41,609.06	Jan-08	Dec-08	Dec-07	Oct-08		2008
123349	Canal Demolition Study	-	50,000.24	50,000.24	100.00%	0.00%	-	50,000.24	50,000.24	Jan-08	Dec-08				2008
123350	PR Demolition Study	-	50,000.24	50,000.24	100.00%	0.00%	-	50,000.24	50,000.24	Jan-08	Dec-08				2008
123362	LGE-SL-CEMS Stacks	-	489,804.00	489,804.00	100.00%	0.00%	-	979,608.00	979,608.00	Jan-08	Dec-08			Funding for this project was used for 126656 for a combination of Mercury monitoring projects.	2008
123365	CR Asbestos Abatement 2008	133,785.21	143,997.80	10,212.59	7.09%	0.08%	133,785.21	143,997.80	10,212.59	Jan-08	Dec-08	Mar-08	Dec-08		2008
123383	Northside-Clifty Upgrade-P1	709,391.08	800,000.06	90,608.98	11.33%	0.43%	709,391.08	800,000.06	90,608.98	Jan-08	Dec-08	May-08	Aug-09		2008
123384	Bladelogic - LGE	1,255.39	-	(1,255.39)	-100.00%	0.00%	1,255.39	-	(1,255.39)			Nov-07	Apr-08		2008
123388	nMarket PJM - LGE	157.44	-	(157.44)	-100.00%	0.00%	157.44	-	(157.44)			Oct-07	Jan-08		2008
123391	MC "D" Conveyor Tunnel Fan	(1,540.90)	-	1,540.90	-100.00%	0.00%	(1,540.90)	-	1,540.90			Dec-07	Jan-08		2008
123401	MC Barge Unldg Trolley Beam	4.07	-	(4.07)	-100.00%	0.00%	4.07	-	(4.07)			Oct-07	Jan-08		2008
123407	PS 8.9 Enhance	-	50,534.40	50,534.40	100.00%	0.00%	-	101,068.80	101,068.80	Jan-08	Dec-11				2008
123413	HW/SW Dev Tools026510 2008-LGE	7,986.22	8,769.25	783.03	8.93%	0.00%	7,986.22	17,538.50	9,552.28	Jan-08	Dec-08	Feb-08	Dec-08		2008
123415	ITSD HW/SW EM 2008 - LGE	2,389.68	5,315.10	2,925.42	55.04%	0.00%	2,389.68	10,630.20	8,240.52	Jan-08	Dec-08	Feb-08	Nov-08		2008
123417	ITSD HW/SW PG 2008 - LGE	3,043.35	5,315.10	2,271.75	42.74%	0.00%	3,043.35	10,630.20	7,586.85	Jan-08	Dec-08	May-08	Dec-08		2008
123419	HW/SW Dev Tools026540 2008-LGE	3,911.61	7,086.80	3,175.19	44.80%	0.00%	3,911.61	14,173.60	10,261.99	Jan-08	Dec-08	Feb-08	Dec-08		2008
123421	HW/SW Dev Tools026560 2008-LGE	4,686.04	8,858.50	4,172.46	47.10%	0.00%	4,686.04	17,717.00	13,030.96	Jan-08	Dec-08	Feb-08	Dec-08		2008
123423	HW/SW Dev Tools026570 2008-LGE	6,407.18	8,858.50	2,451.32	27.67%	0.00%	6,407.18	17,717.00	11,309.82	Jan-08	Dec-08	Feb-08	Dec-08		2008
123425	HW/SW Dev Tools026580 2008-LGE	6,433.73	8,858.50	2,424.77	27.37%	0.00%	6,433.73	17,717.00	11,283.27	Jan-08	Dec-08	Feb-08	Apr-09		2008

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123429	Monitor Replacement - LGE 2008	21,591.05	21,700.00	108.96	0.50%	0.01%	21,591.05	43,400.00	21,808.96	Jan-08	Dec-08	Mar-08	Dec-08		2008
123434	Tier C rotation - LGE 2008	240,175.19	240,829.34	654.15	0.27%	0.15%	240,175.19	481,658.69	241,483.49	Jan-08	Dec-08	Mar-08	Jun-09		2008
123436	DBProtect -DB Monitoring - LGE	20,551.29	-	(20,551.29)	-100.00%	0.01%	20,551.29	-	(20,551.29)			Dec-08	Dec-08		2008
123438	Lou Elec Upgrades 2008 - LGE	23,546.54	35,076.96	11,530.41	32.87%	0.01%	23,546.54	70,153.92	46,607.37	Jan-08	Dec-08	Jan-08	Dec-08		2008
123440	Lou Racks & Furn 2008 - LGE	16,473.77	-	(16,473.77)	-100.00%	0.01%	16,473.77	-	(16,473.77)			Jun-08	Dec-08		2008
123443	Bulk Pwr & Enviro Sys 2008-LGE	27,713.04	35,434.12	7,721.08	21.79%	0.02%	27,713.04	70,868.24	43,155.20	Jan-08	Dec-08	Jan-08	Mar-09		2008
123446	Mobile Radio 2008 - LGE	8,052.46	8,858.53	806.06	9.10%	0.00%	8,052.46	17,717.06	9,664.59	Jan-08	Dec-08	Apr-08	Dec-08		2008
123448	NW Devices & Infrast2008-LGE	19,585.22	17,538.51	(2,046.71)	-11.67%	0.01%	19,585.22	35,077.03	15,491.81	Jan-08	Dec-08	Jan-08	Dec-08		2008
123450	NW Tools & Test Equip 2008-LGE	17,201.30	17,538.49	337.18	1.92%	0.01%	17,201.30	35,076.97	17,875.67	Jan-08	Dec-08	Jan-08	Nov-08		2008
123454	OPGW-MC to Hardin 345KV-LGE	-	35,077.00	35,077.00	100.00%	0.00%	-	70,154.00	70,154.00	Jan-08	Dec-08				2008
123456	Outside Cable Plant 2008-LGE	63,913.42	70,867.99	6,954.57	9.81%	0.04%	63,913.42	141,735.97	77,822.56	Jan-08	Dec-08	Feb-08	Apr-09		2008
123460	Telephone Sys Cap Exp2008-LGE	33,756.18	35,077.00	1,320.82	3.77%	0.02%	33,756.18	70,154.00	36,397.82	Jan-08	Dec-08	Feb-08	Dec-08		2008
123462	TMIS Replacement 2008- LGE	-	35,077.03	35,077.03	100.00%	0.00%	-	70,154.06	70,154.06	Jan-08	Dec-08				2008
123464	Cabl for Server Connec2008-LGE	13,587.06	15,784.64	2,197.57	13.92%	0.01%	13,587.06	31,569.27	17,982.21	Jan-08	Dec-08	Feb-08	Mar-09		2008
123466	Content Switch Replacement-LGE	70,276.90	52,615.51	(17,661.39)	-33.57%	0.04%	70,276.90	105,231.03	34,954.13	Jan-08	Dec-08	Oct-08	Dec-08		2008
123475	Server HW Refresh 2008-LGE	104,630.62	98,215.67	(6,414.95)	-6.53%	0.06%	104,630.62	196,431.34	91,800.72	Jan-08	Dec-08	Feb-08	Dec-08		2008
123479	Access Switch Rotation2008-LGE	103,061.29	105,230.94	2,169.64	2.06%	0.06%	103,061.29	210,461.87	107,400.58	Jan-08	Dec-08	Mar-08	Dec-08		2008
123481	Core NW Infrastructure2008-LGE	52,116.23	52,615.49	499.25	0.95%	0.03%	52,116.23	105,230.97	53,114.74	Jan-08	Dec-08	Feb-08	Jul-08		2008
123485	Ebusiness Firewall Replace-LGE	28,396.46	38,584.70	10,188.24	26.40%	0.02%	28,396.46	77,169.40	48,772.94	Jan-08	Dec-08	Oct-08	Feb-09		2008
123488	NW Acc Device&Gateway2008-LGE	17,481.55	-	(17,481.55)	-100.00%	0.01%	17,481.55	-	(17,481.55)			Jun-08	Dec-08		2008
123490	Network Management 2008-LGE	18,792.42	17,538.49	(1,253.94)	-7.15%	0.01%	18,792.42	35,076.97	16,284.55	Jan-08	Dec-08	Apr-08	Dec-08		2008
123492	Sec Infrastructure Enh-LGE	5,729.49	7,015.40	1,285.91	18.33%	0.00%	5,729.49	14,030.80	8,301.31	Jan-08	Dec-08	Apr-08	Sep-08		2008
123496	IT Research Tech Inv 2008-LGE	-	14,030.80	14,030.80	100.00%	0.00%	-	28,061.60	28,061.60	Jan-08	Dec-08				2008
123500	Intrusion Prevention 2008-LGE	12,676.48	17,538.50	4,862.02	27.72%	0.01%	12,676.48	35,077.00	22,400.52	Jan-08	Dec-08	Dec-08	Jan-09		2008
123502	ITSecurity Infrastruce2008-LGE	24,555.80	43,846.22	19,290.42	44.00%	0.01%	24,555.80	87,692.43	63,136.63	Jan-08	Dec-08	Mar-08	Feb-09		2008
123506	LogConsol/Cor/AlertExp2008-LGE	32,886.84	52,615.54	19,728.70	37.50%	0.02%	32,886.84	105,231.07	72,344.23	Jan-08	Dec-08	Dec-08	Jan-09		2008
123508	VulnerabilityScanning2008-LGE	1,941.19	7,804.64	5,863.45	75.13%	0.00%	1,941.19	15,609.29	13,668.10	Jan-08	Dec-08	Dec-08	Jan-09		2008
123516	GE-Infrared Analysis Equip	-	12,238.80	12,238.80	100.00%	0.00%	-	24,477.60	24,477.60	Jan-08	Dec-08				2008
123517	SL-LGE-Plant Lab Equipment	9,746.13	24,975.00	15,228.87	60.98%	0.01%	9,746.13	24,975.00	15,228.87	Jan-08	Dec-08	Nov-08	Jan-09		2008
123518	SL-LGE-Coal Analyzer	-	17,148.60	17,148.60	100.00%	0.00%	-	34,297.20	34,297.20	Jan-08	Dec-08				2008
123519	GE-LGE-PCs	-	3,496.50	3,496.50	100.00%	0.00%	-	6,993.00	6,993.00	Jan-08	Dec-09				2008
123521	SL-LGE-ION Chromatograph Repl	-	13,986.00	13,986.00	100.00%	0.00%	-	27,972.00	27,972.00	Jan-08	Dec-08				2008
123522	SL-LGE-Sulfer Analyzer	-	18,547.20	18,547.20	100.00%	0.00%	-	37,094.40	37,094.40	Jan-08	Dec-08				2008
123523	SL-LGE-Gas Chromatograph	-	15,735.30	15,735.30	100.00%	0.00%	-	31,470.60	31,470.60	Jan-08	Dec-08				2008
123524	GE-LGE-Testing Equip	-	6,997.20	6,997.20	100.00%	0.00%	-	13,994.40	13,994.40	Jan-08	Dec-11				2008
123525	GE-LGE-Grnd Radar Equip	-	9,099.30	9,099.30	100.00%	0.00%	-	18,198.60	18,198.60	Jan-08	Dec-10				2008
123526	GE-LGE-Predictive Equip	-	24,147.90	24,147.90	100.00%	0.00%	-	48,295.80	48,295.80	Jan-08	Dec-08				2008
123527	SL-LGE-Mercury Analyzer	-	20,997.90	20,997.90	100.00%	0.00%	-	41,995.80	41,995.80	Jan-08	Dec-08				2008
123528	GE-LGE-Digital Microscope	-	8,748.60	8,748.60	100.00%	0.00%	-	17,497.20	17,497.20	Jan-08	Dec-09				2008
123529	GE-LGE-Data Quality Initiative	-	17,499.30	17,499.30	100.00%	0.00%	-	34,998.60	34,998.60	Jan-08	Dec-08				2008
123530	GE-LGE-Thermography Camera	-	13,986.00	13,986.00	100.00%	0.00%	-	27,972.00	27,972.00	Jan-08	Dec-08				2008
123531	SL-LGE-Moisture Analyzer	-	2,100.00	2,100.00	100.00%	0.00%	-	4,200.00	4,200.00	Jan-08	Feb-11				2008
123532	SL-LGE-Dilution Probe	134,868.52	89,964.00	(44,904.52)	-49.91%	0.08%	134,868.52	89,964.00	(44,904.52)	Jan-08	Dec-08	Oct-08	Dec-08		2008
123533	GE-LGE-Eddy Current	-	8,744.40	8,744.40	100.00%	0.00%	-	17,488.80	17,488.80	Jan-08	Dec-08				2008
123555	SSC Driveway	315.00	-	(315.00)	-100.00%	0.00%	315.00	-	(315.00)			Dec-07	Jan-08		2008
123567	LGE-IT Capital	-	(3,891,498.00)	(3,891,498.00)	100.00%	0.00%	-	(3,891,498.00)	(3,891,498.00)	Jan-08	Nov-08			Project used to capture a general budget reduction during planning process. Various projects were reduced in 2008 to offset this budget.	2008
123570	OF Aquatic Habitat	895.43	-	(895.43)	-100.00%	0.00%	895.43	-	(895.43)			Dec-07	Jan-08		2008
123579	JT1120 RECONDUCTOR	40,646.53	-	(40,646.53)	-100.00%	0.02%	40,646.53	-	(40,646.53)			Oct-07	Jun-09		2008
123585	Storm 10-18-07	(23,900.00)	-	23,900.00	-100.00%	-0.01%	(23,900.00)	-	23,900.00			Oct-07	Feb-08		2008
123594	MC E1 Coal Crusher Motor	265.85	-	(265.85)	-100.00%	0.00%	265.85	-	(265.85)			Nov-07	Feb-08		2008
123595	HR Gen Remodel	3,698.63	-	(3,698.63)	-100.00%	0.00%	3,698.63	-	(3,698.63)			Dec-07	Oct-08		2008
123614	MUD LANE (HUMANA UPGRADE)	109,273.03	-	(109,273.03)	-100.00%	0.07%	109,273.03	-	(109,273.03)			Dec-07	Dec-09		2008
123618	MADISON SUBSTATION PROPERTY	12,600.98	-	(12,600.98)	-100.00%	0.01%	12,600.98	-	(12,600.98)			Mar-08	Oct-08		2008
123620	TC Vehicles 2007	30,339.35	-	(30,339.35)	-100.00%	0.02%	30,339.35	-	(30,339.35)			Dec-07	Aug-08		2008
123621	MC Limestone Mill Gearbox 2007	171.39	-	(171.39)	-100.00%	0.00%	171.39	-	(171.39)			Dec-07	Jan-08		2008
123622	LGE 3-Phase Testing Equip	17,359.64	-	(17,359.64)	-100.00%	0.01%	17,359.64	-	(17,359.64)			Sep-08	Sep-08		2008
123630	Blue Coat Appliances - LGE	101.08	-	(101.08)	-100.00%	0.00%	101.08	-	(101.08)			Dec-07	Apr-08		2008
123635	iProcurement Punchout (LG&E %)	19,217.28	-	(19,217.28)	-100.00%	0.01%	19,217.28	-	(19,217.28)			Dec-07	Feb-09		2008
123642	2008 Dist Capacitors - LGE	-	491,004.00	491,004.00	100.00%	0.00%	-	491,004.00	491,004.00	Jan-08	Dec-11			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2008
123643	Customer Requests - LGE	-	850,000.00	850,000.00	100.00%	0.00%	-	850,000.00	850,000.00	Jan-08	Dec-08			Budget for anticipated customer requests during the year.	2008
123644	Stretch Gap 2008	-	(2,580,000.00)	(2,580,000.00)	100.00%	0.00%	-	(2,580,000.00)	(2,580,000.00)	Jan-08	Jun-08			Represents amount that would be delayed or cancelled during the year to meet budget.	2008
123645	Intrusion Det Servers-LGE	-	52,000.00	52,000.00	100.00%	0.00%	-	52,000.00	52,000.00	Jun-08	Dec-09				2008
123647	Control Ctr Radios - LGE	-	46,000.00	46,000.00	100.00%	0.00%	-	46,000.00	46,000.00	Jun-08	Jun-08				2008
123649	Routine EMS - LGE	11,148.50	93,000.00	81,851.50	88.01%	0.01%	11,148.50	93,000.00	81,851.50	Jan-08	Dec-11	Dec-08	Jan-09		2008
123651	RTU'S - LGE	-	275,004.12	275,004.12	100.00%	0.00%	-	275,004.12	275,004.12	Jan-08	Dec-08				2008
123658	LGE-SL-Sulfer CHN Analyzer	34,342.73	-	(34,342.73)	-100.00%	0.02%	34,342.73	-	(34,342.73)			Mar-08	Mar-08		2008
123659	SCADA Equipment for IT	26,274.22	-	(26,274.22)	-100.00%	0.02%	26,274.22	-	(26,274.22)			Jan-08	Jan-08		2008
123676	LGE BRCT7 Quench Clr Noz Rpl08	94,897.04	-	(94,897.04)	-100.00%	0.06%	94,897.04	-	(94,897.04)			Oct-08	Dec-08		2008
123687	MC Utility Trucks - 2007	597.00	-	(597.00)	-100.00%	0.00%	597.00	-	(597.00)			Dec-07	Jan-08		2008
123696	Dist Conestoga 69kV Tap	53,615.21	-	(53,615.21)	-100.00%	0.03%	53,615.21	-	(53,615.21)			Feb-08	Dec-09		2008
123699	Truck Serv Shop 2007	(731.32)	-	731.32	-100.00%	0.00%	(731.32)	-	731.32			Dec-07	Feb-08		2008
123702	CR4B Hotwell Pump Motor Rewind	179.53	-	(179.53)	-100.00%	0.00%	179.53	-	(179.53)			Dec-07	Jan-08		2008
123708	Wind Storm 12-22-07	4,226.93	-	(4,226.93)	-100.00%	0.00%	4,226.93	-	(4,226.93)			Dec-07	Mar-09		2008
123709	TC1 Catalyst Layer Install	803,793.48	-	(803,793.48)	-100.00%	0.49%	803,793.48	-	(803,793.48)			Apr-08	Dec-09	Projected started earlier than anticipated do to catalyst test results revealing performance would degrade below the level required by company to meet corporate plan for compliance with CAIR NOx requirements by 2011. This was a progress payment for catalyst that was installed in 2011. Project was originally planned for 2009.	2008
123731	BOC Training Room LGE	4,668.31	-	(4,668.31)	-100.00%	0.00%	4,668.31	-	(4,668.31)			Jan-08	Feb-08		2008
123744	MC D1 Coal Conv Belt 2008	31,576.80	-	(31,576.80)	-100.00%	0.02%	31,576.80	-	(31,576.80)			Feb-08	Mar-08		2008
123756	Storm 01-29-08	458,628.91	-	(458,628.91)	-100.00%	0.28%	458,628.91	-	(458,628.91)			Jan-08	Aug-08	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $6,865K over budget.	2008

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
123765	Storm 02-05-08	392,232.60	-	(392,232.60)	-100.00%	0.24%	392,232.60	-	(392,232.60)			Feb-08	Aug-08	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $6,865K over budget.	2008
123774	CR4 RS LWW Header Repl	270,680.30	-	(270,680.30)	-100.00%	0.16%	270,680.30	-	(270,680.30)			May-08	Aug-08		2008
123775	Storm 02-12-08	173,229.62	-	(173,229.62)	-100.00%	0.10%	173,229.62	-	(173,229.62)			Feb-08	Aug-08		2008
123783	Storm 02-17-08	28,433.32	-	(28,433.32)	-100.00%	0.02%	28,433.32	-	(28,433.32)			Feb-08	Aug-08		2008
123784	CR5 Collector Rings Repl	66,164.61	-	(66,164.61)	-100.00%	0.04%	66,164.61	-	(66,164.61)			Mar-08	Mar-08		2008
123785	CR5 Turbine Packing Repl	146,512.80	-	(146,512.80)	-100.00%	0.09%	146,512.80	-	(146,512.80)			Mar-08	Jun-08		2008
123786	PEOPLESOFT SELF GIVING (LGE %)	20,213.24	-	(20,213.24)	-100.00%	0.01%	20,213.24	-	(20,213.24)			Feb-08	May-08		2008
123789	CR5 52 BFP Motor Rewind	73,938.87	-	(73,938.87)	-100.00%	0.04%	73,938.87	-	(73,938.87)			Mar-08	Jul-09		2008
123793	Storm 02-21-08	90,166.64	-	(90,166.64)	-100.00%	0.05%	90,166.64	-	(90,166.64)			Feb-08	May-09		2008
123794	CR5 High Volt Bushing Repl	243,716.38	-	(243,716.38)	-100.00%	0.15%	243,716.38	-	(243,716.38)			Mar-08	Oct-08		2008
123795	Dist Eastwood West Tap	7,164.41	-	(7,164.41)	-100.00%	0.00%	7,164.41	-	(7,164.41)			May-08	Aug-09		2008
123798	OpenFEP Database Increase	4,205.59	-	(4,205.59)	-100.00%	0.00%	4,205.59	-	(4,205.59)			Apr-08	Apr-08		2008
123800	UNDERFREQUENCY LOAD SHED-LGE	56,571.28	-	(56,571.28)	-100.00%	0.03%	56,571.28	-	(56,571.28)			May-08	Mar-09		2008
123807	MOBILE S/C EXPANSION (LG&E %)	28,479.54	-	(28,479.54)	-100.00%	0.02%	28,479.54	-	(28,479.54)			Apr-08	Apr-09		2008
123816	Compliance Doc. Software	35,567.33	-	(35,567.33)	-100.00%	0.02%	35,567.33	-	(35,567.33)			May-08	Aug-08		2008
123826	CR GT11 Fire Protection Sys	72,960.50	-	(72,960.50)	-100.00%	0.04%	72,960.50	-	(72,960.50)			Jul-08	Jul-09		2008
123832	2008 LGE FIM Plotting	25,000.00	-	(25,000.00)	-100.00%	0.02%	25,000.00	-	(25,000.00)			Aug-08	Aug-08		2008
123835	*CHAMBERLAIN LANE HWY RELO	27,712.85	-	(27,712.85)	-100.00%	0.02%	27,712.85	-	(27,712.85)			Sep-08	Dec-09		2008
123838	MC Gypsum Conveyor Belt 08	24,544.47	-	(24,544.47)	-100.00%	0.01%	24,544.47	-	(24,544.47)			Apr-08	May-08		2008
123839	CR Control System Server	12,852.30	-	(12,852.30)	-100.00%	0.01%	12,852.30	-	(12,852.30)			May-08	Aug-08		2008
123857	JEFFERSONTOWN 1120 REC	243,191.58	-	(243,191.58)	-100.00%	0.15%	243,191.58	-	(243,191.58)			Jun-08	Dec-09		2008
123861	MC Chain Hoists	15,610.43	-	(15,610.43)	-100.00%	0.01%	15,610.43	-	(15,610.43)			Jul-08	Jul-08		2008
123862	MC 3A Cooling Tower Fan Motor	10,997.20	-	(10,997.20)	-100.00%	0.01%	10,997.20	-	(10,997.20)			Apr-08	May-08		2008
123864	MC4 Hot Air Duct Insulation	84,478.50	-	(84,478.50)	-100.00%	0.05%	84,478.50	-	(84,478.50)			May-08	Jun-08		2008
123886	CR5A Ash Water Pump Repl	46,440.65	-	(46,440.65)	-100.00%	0.03%	46,440.65	-	(46,440.65)			Jul-08	Aug-08		2008
123887	SQL Server Licenses - LGE	9,561.62	-	(9,561.62)	-100.00%	0.01%	9,561.62	-	(9,561.62)			May-08	May-08		2008
123898	MC2 Recycle Pump Upgrade 2009	73,377.12	-	(73,377.12)	-100.00%	0.04%	73,377.12	-	(73,377.12)			Sep-08	Nov-08		2008
123947	MC3 Waterwall Weld Overlay	54,565.48	-	(54,565.48)	-100.00%	0.03%	54,565.48	-	(54,565.48)			Oct-08	Jun-09		2008
123969	GS LGE FieldAlloyAn 2009	15,306.34	-	(15,306.34)	-100.00%	0.01%	15,306.34	-	(15,306.34)			Nov-08	Nov-08		2008
123970	GS LGE FieldPortOil 2009	7,967.18	-	(7,967.18)	-100.00%	0.00%	7,967.18	-	(7,967.18)			Nov-08	Nov-08		2008
124015	MC 4A Cooling Tower Pump 2008	158,229.91	-	(158,229.91)	-100.00%	0.10%	158,229.91	-	(158,229.91)			Jun-08	Oct-08		2008
124016	CR6 Reheat Pendant Repl	471,657.60	-	(471,657.60)	-100.00%	0.29%	471,657.60	-	(471,657.60)			Dec-08	Sep-09	Project started earlier than anticipated due to material lead time and reallocation of funds from Company .Project was bundled with other contractor work resulting in lower costs.	2008
124039	MC 3C Coal Mill Gearbox	101,007.88	-	(101,007.88)	-100.00%	0.06%	101,007.88	-	(101,007.88)			Dec-08	Sep-09		2008
124041	MC 4E Coal Mill Gearbox	101,007.88	-	(101,007.88)	-100.00%	0.06%	101,007.88	-	(101,007.88)			Dec-08	Sep-09		2008
124051	MC Diagnostic Equipment	59,068.99	-	(59,068.99)	-100.00%	0.04%	59,068.99	-	(59,068.99)			Oct-08	Jan-09		2008
124055	MC3 SCR NOX Outlet Probes	133,565.43	-	(133,565.43)	-100.00%	0.08%	133,565.43	-	(133,565.43)			Dec-08	Sep-09		2008
124056	MC4 SCR NOX Outlet Probes	131,351.98	-	(131,351.98)	-100.00%	0.08%	131,351.98	-	(131,351.98)			Dec-08	Sep-09		2008
124080	MC Railroad Track 2009	134,930.00	-	(134,930.00)	-100.00%	0.08%	134,930.00	-	(134,930.00)			Nov-08	Dec-08		2008
124091	MC Matl Handling Chutes 2009	45,268.50	-	(45,268.50)	-100.00%	0.03%	45,268.50	-	(45,268.50)			Nov-08	Nov-08		2008
124154	TC 08 MISC AUDIO VISUAL EQUIP	7,813.42	-	(7,813.42)	-100.00%	0.00%	7,813.42	-	(7,813.42)			May-08	Aug-08		2008
124155	TC 08 MISC R1 SUMP PUMP REPL	15,133.51	-	(15,133.51)	-100.00%	0.01%	15,133.51	-	(15,133.51)			May-08	Sep-09		2008
124156	TC 08 MISC ECOAL MILL MTR OVHL	29,584.99	-	(29,584.99)	-100.00%	0.02%	29,584.99	-	(29,584.99)			May-08	Oct-08		2008
124157	TC 08 MISC DC CNTRL BTRY REPL	34,223.01	-	(34,223.01)	-100.00%	0.02%	34,223.01	-	(34,223.01)			Nov-08	Sep-09		2008
124296	PR13 Guide Vane Repl	3,922,127.88	-	(3,922,127.88)	-100.00%	2.37%	3,922,127.88	-	(3,922,127.88)			May-08	May-09	Emergent work due to routine inspection revealing significant deterioration of the unit's inlet vanes and blades. First row stationary vanes replaced.	2008
124297	REDUNDANT PURIFIER PLC	21,415.65	-	(21,415.65)	-100.00%	0.01%	21,415.65	-	(21,415.65)			Jun-08	Dec-09		2008
124298	MC2 Low Press Htr Drain Pump	63,849.70	-	(63,849.70)	-100.00%	0.04%	63,849.70	-	(63,849.70)			Dec-08	Feb-09		2008
124310	Storm 05-11-08	23,225.28	-	(23,225.28)	-100.00%	0.01%	23,225.28	-	(23,225.28)			May-08	Mar-09		2008
124311	MC Conveyor Belts 2009	135,177.83	-	(135,177.83)	-100.00%	0.08%	135,177.83	-	(135,177.83)			Nov-08	Oct-09		2008
124312	MC4 LPHDP Motor	18,946.16	-	(18,946.16)	-100.00%	0.01%	18,946.16	-	(18,946.16)			Jul-08	Jul-08		2008
124313	MC 4C Oxidation Air Comp GB	106,241.76	-	(106,241.76)	-100.00%	0.06%	106,241.76	-	(106,241.76)			Jun-08	Mar-09		2008
124361	CR5 4KV Switchgear Upgrade	1,060,429.01	-	(1,060,429.01)	-100.00%	0.64%	1,060,429.01	-	(1,060,429.01)			Oct-08	Dec-09	Project started earlier due to unanticipated preliminary engineering and a longer than anticipated lead time of material delivery, all required to meet the Cane Run unit 5 outage in spring 2009.	2008
124373	CR Skid-Steer Loader	25,450.94	-	(25,450.94)	-100.00%	0.02%	25,450.94	-	(25,450.94)			Nov-08	Nov-08		2008
124395	CR Misc Plant Roof Repl	34,935.54	-	(34,935.54)	-100.00%	0.02%	34,935.54	-	(34,935.54)			Dec-08	Aug-09		2008
124414	EnerSys Watering System	3,895.40	-	(3,895.40)	-100.00%	0.00%	3,895.40	-	(3,895.40)			Jun-08	Jan-09		2008
124420	Bladelogic Lic Compliance LGE	40,158.82	-	(40,158.82)	-100.00%	0.02%	40,158.82	-	(40,158.82)			Jul-08	Jul-08		2008
124443	GS LGE PdM 2IO Tech	7,328.04	-	(7,328.04)	-100.00%	0.00%	7,328.04	-	(7,328.04)			Nov-08	Nov-08		2008
124458	MT 6652 & 6654 Brkr Repl	196,350.83	-	(196,350.83)	-100.00%	0.12%	196,350.83	-	(196,350.83)			Oct-08	Dec-09		2008
124459	LBR09-ReplMT6601&6657Brkrs	180,368.10	-	(180,368.10)	-100.00%	0.11%	180,368.10	-	(180,368.10)			Nov-08	Nov-09		2008
124463	TC ID FAN VFD REPLACEMENT	993,793.12	-	(993,793.12)	-100.00%	0.60%	993,793.12	-	(993,793.12)			Dec-08	Dec-09	Project ordered earlier than anticipated due to the long lead time involved with getting here in time for TC1 2009 planned outage. This was originally in 2009 budget. This was a progress payment.	2008
124464	TC PURCHASE LARGE DOZER #1	1,411,388.40	-	(1,411,388.40)	-100.00%	0.85%	1,411,388.40	-	(1,411,388.40)			Dec-08	Apr-09	Project started earlier than anticipated due to the need for a more reliable piece of machinery to move coal for plant, since old dozer was breaking down frequently. Originally budgeted in 2009.	2008
124468	TC 480V SWITCHGEAR BREAK UPGRD	295,244.43	-	(295,244.43)	-100.00%	0.18%	295,244.43	-	(295,244.43)			Dec-08	Dec-09		2008
124529	TC1 CBU UPGRADE	222,389.15	-	(222,389.15)	-100.00%	0.13%	222,389.15	-	(222,389.15)			Dec-08	May-09		2008
124549	Aspen Software Purchase	25,928.93	-	(25,928.93)	-100.00%	0.02%	25,928.93	-	(25,928.93)			Nov-08	Dec-08		2008
124567	TC CT LGE PURCH LUBOIL VARN	39,680.84	-	(39,680.84)	-100.00%	0.02%	39,680.84	-	(39,680.84)			Dec-08	Dec-08		2008
124595	MC FGD Office Conversion	65,844.61	-	(65,844.61)	-100.00%	0.04%	65,844.61	-	(65,844.61)			Oct-08	Feb-09		2008
124606	POWER LINE METERS - COMPLIANCE	9,015.30	-	(9,015.30)	-100.00%	0.01%	9,015.30	-	(9,015.30)			Jul-08	Jul-08		2008
124634	Storm 06-19-08	19,936.23	-	(19,936.23)	-100.00%	0.01%	19,936.23	-	(19,936.23)			Jun-08	Mar-09		2008
124641	Storm 06-26-08	94,019.81	-	(94,019.81)	-100.00%	0.06%	94,019.81	-	(94,019.81)			Jun-08	Aug-08		2008
124649	MC 4A4 Recycle Pump Motor	72,721.05	-	(72,721.05)	-100.00%	0.04%	72,721.05	-	(72,721.05)			Aug-08	Sep-08		2008
124656	LG&E DETS Breakers	21,464.21	-	(21,464.21)	-100.00%	0.01%	21,464.21	-	(21,464.21)			Sep-08	Jan-09		2008
124670	'09 OLD HENRY LAND PURCHASE	1,265,557.55	-	(1,265,557.55)	-100.00%	0.77%	1,265,557.55	-	(1,265,557.55)			Dec-08	Jan-09	Emergent project to purchase property for a new substation that will be started in 2009 in the Old Henry Road/Gene Snyder area in Louisville due to load growth.	2008
124744	Storm 07-08-08	25,563.96	-	(25,563.96)	-100.00%	0.02%	25,563.96	-	(25,563.96)			Jul-08	Apr-09		2008
124777	MC2 Turbine Turning Gear	56,103.77	-	(56,103.77)	-100.00%	0.03%	56,103.77	-	(56,103.77)			Jul-08	Dec-08		2008
124781	MULD COMP STA ELE OH TO UG	64,890.48	-	(64,890.48)	-100.00%	0.04%	64,890.48	-	(64,890.48)			Jul-08	Dec-09		2008

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
124863	CSS Redesign	9,315.92	-	(9,315.92)	-100.00%	0.01%	9,315.92	-	(9,315.92)			Aug-08	Oct-08		2008
124864	08 SSC RENOVATION	89,991.55	-	(89,991.55)	-100.00%	0.05%	89,991.55	-	(89,991.55)			Aug-08	Dec-08		2008
124865	COLLINS CIRCUIT WORK	204,771.59	-	(204,771.59)	-100.00%	0.12%	204,771.59	-	(204,771.59)			Oct-08	Nov-09		2008
124891	08 BUILDING AND GROUNDS	3,813.44	-	(3,813.44)	-100.00%	0.00%	3,813.44	-	(3,813.44)			Nov-08	Nov-08		2008
125104	SMART CAR LGE	14,530.15	-	(14,530.15)	-100.00%	0.01%	14,530.15	-	(14,530.15)			Aug-08	Aug-08		2008
125144	MC High Speed Recorder	22,888.01	-	(22,888.01)	-100.00%	0.01%	22,888.01	-	(22,888.01)			Sep-08	Sep-08		2008
125610	CR UPS Battery Repl	46,031.38	-	(46,031.38)	-100.00%	0.03%	46,031.38	-	(46,031.38)			Oct-08	Dec-08		2008
125611	09 EMS Database Expan - LGE	55,845.76	-	(55,845.76)	-100.00%	0.03%	55,845.76	-	(55,845.76)			Dec-08	Dec-08		2008
125678	Storage Area Network LGE	352,637.12	-	(352,637.12)	-100.00%	0.21%	352,637.12	-	(352,637.12)			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
125682	Virtual Tape Library LGE	92,308.32	-	(92,308.32)	-100.00%	0.06%	92,308.32	-	(92,308.32)			Sep-08	Oct-08		2008
125686	MC4 Pyrite Piping 2008	114,981.21	-	(114,981.21)	-100.00%	0.07%	114,981.21	-	(114,981.21)			Sep-08	Jul-09		2008
125692	CR5 Exciter Stub Shaft	448,692.38	-	(448,692.38)	-100.00%	0.27%	448,692.38	-	(448,692.38)			Sep-08	Nov-08	Emergent work due to a forced Cane Run unit 5 outage after an in-service failure of the generator exciter brush-rigging resulting in electrical arc damage to exciter shaft.	2008
125701	MC 4B Cooling Tower Pump Motor	106,395.22	-	(106,395.22)	-100.00%	0.06%	106,395.22	-	(106,395.22)			Sep-08	Oct-08		2008
125703	LGE GE Borescope/Videoprobe	21,342.15	-	(21,342.15)	-100.00%	0.01%	21,342.15	-	(21,342.15)			Oct-08	Oct-08		2008
125709	MC 4A Flyash Blower	30,760.97	-	(30,760.97)	-100.00%	0.02%	30,760.97	-	(30,760.97)			Oct-08	Oct-08		2008
125710	MC ERT Equipment 2008	47,821.74	-	(47,821.74)	-100.00%	0.03%	47,821.74	-	(47,821.74)			Oct-08	Nov-08		2008
125715	CR6-2 BFP Motor	344,440.30	-	(344,440.30)	-100.00%	0.21%	344,440.30	-	(344,440.30)			Oct-08	Dec-09	Emergent work due to a Cane Run unit 6 in-service failure of the boiler feed pump motor resulting in an immediate unit load derate.	2008
125717	TC Telehandler & Skid Steer	95,075.36	-	(95,075.36)	-100.00%	0.06%	95,075.36	-	(95,075.36)			Oct-08	Jan-09		2008
125719	CR5A HSWP	59,583.37	-	(59,583.37)	-100.00%	0.04%	59,583.37	-	(59,583.37)			Nov-08	Jul-09		2008
125721	OF Auto Security Gate	43,782.91	-	(43,782.91)	-100.00%	0.03%	43,782.91	-	(43,782.91)			Dec-08	Dec-08		2008
125722	Storm 09-14-08	6,551,902.60	-	(6,551,902.60)	-100.00%	3.97%	6,551,902.60	-	(6,551,902.60)			Sep-08	May-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $6,865K over budget.	2008
125723	MC F1 Coal Conveyor Belt 2008	77,633.16	-	(77,633.16)	-100.00%	0.05%	77,633.16	-	(77,633.16)			Dec-08	Dec-08		2008
125724	Muldraugh Reliability Upgrade	22,311.97	-	(22,311.97)	-100.00%	0.01%	22,311.97	-	(22,311.97)			Oct-08	Mar-09		2008
125733	SERVER FOR OMS - LGE	8,951.72	-	(8,951.72)	-100.00%	0.01%	8,951.72	-	(8,951.72)			Oct-08	Oct-08		2008
125738	LGE 2008 Maximo Licenses	186,733.58	-	(186,733.58)	-100.00%	0.11%	186,733.58	-	(186,733.58)			Oct-08	Oct-08		2008
125742	Blackboard Application- LGE	4,475.15	-	(4,475.15)	-100.00%	0.00%	4,475.15	-	(4,475.15)			Oct-08	Nov-08		2008
125745	Dix Dam Network UG- LGE	19,994.29	-	(19,994.29)	-100.00%	0.01%	19,994.29	-	(19,994.29)			Nov-08	Dec-08		2008
125753	2008 LGE DOIT OMS Translation	73,228.78	-	(73,228.78)	-100.00%	0.04%	73,228.78	-	(73,228.78)			Nov-08	Dec-08		2008
125768	MC Storage Building 2008	56,759.10	-	(56,759.10)	-100.00%	0.03%	56,759.10	-	(56,759.10)			Dec-08	Apr-09		2008
125769	PROCARD RECEIPT (LG&E %)	4,743.40	-	(4,743.40)	-100.00%	0.00%	4,743.40	-	(4,743.40)			Nov-08	Dec-08		2008
125771	PC Power Management-LGE	21,416.61	-	(21,416.61)	-100.00%	0.01%	21,416.61	-	(21,416.61)			Dec-08	Jan-09		2008
125773	WISM Expans & High Avail-LGE	53,856.92	-	(53,856.92)	-100.00%	0.03%	53,856.92	-	(53,856.92)			Dec-08	Dec-08		2008
125780	MC Stacker/Reclaimer Boom Belt	11,756.74	-	(11,756.74)	-100.00%	0.01%	11,756.74	-	(11,756.74)			Nov-08	Nov-08		2008
125785	CR GT11 SPCC	196,510.54	-	(196,510.54)	-100.00%	0.12%	196,510.54	-	(196,510.54)			Nov-08	Dec-09		2008
125792	MC 1C Transformer HO Bushing	4,667.04	-	(4,667.04)	-100.00%	0.00%	4,667.04	-	(4,667.04)			Nov-08	Dec-08		2008
125793	MC1 FGD Expansion Joints 2008	97,149.36	-	(97,149.36)	-100.00%	0.06%	97,149.36	-	(97,149.36)			Nov-08	Dec-08		2008
125797	SynerGEE CMM Module for LGE El	8,162.00	-	(8,162.00)	-100.00%	0.00%	8,162.00	-	(8,162.00)			Dec-08	Dec-08		2008
125801	TC1 Diaphragm Pump - Misc Eng	6,700.80	-	(6,700.80)	-100.00%	0.00%	6,700.80	-	(6,700.80)			Dec-08	Jan-09		2008
125803	TC IDLER SPROCKET for CBU	36,307.50	-	(36,307.50)	-100.00%	0.02%	36,307.50	-	(36,307.50)			Dec-08	Feb-09		2008
125808	MC 1A Ash Water Pump Motor	27,347.46	-	(27,347.46)	-100.00%	0.02%	27,347.46	-	(27,347.46)			Dec-08	Dec-08		2008
125809	MC Laser Alignment System	26,188.53	-	(26,188.53)	-100.00%	0.02%	26,188.53	-	(26,188.53)			Dec-08	Dec-08		2008
125810	MC Boiler Tube Bending Tool	38,419.36	-	(38,419.36)	-100.00%	0.02%	38,419.36	-	(38,419.36)			Dec-08	Dec-08		2008
125811	eDiscovery - LGE	60,420.83	-	(60,420.83)	-100.00%	0.04%	60,420.83	-	(60,420.83)			Dec-08	Dec-09		2008
125813	LEGAL DEPT OFFICE REMODEL	28,877.64	-	(28,877.64)	-100.00%	0.02%	28,877.64	-	(28,877.64)			Dec-08	Oct-09		2008
125828	LGE Sulfer in Oil Analyzer	21,385.53	-	(21,385.53)	-100.00%	0.01%	21,385.53	-	(21,385.53)			Dec-08	Dec-08		2008
125829	TC CT LGE Borescope	16,663.61	-	(16,663.61)	-100.00%	0.01%	16,663.61	-	(16,663.61)			Dec-08	Dec-08		2008
125835	TC Ash Water Pump	29,059.99	-	(29,059.99)	-100.00%	0.02%	29,059.99	-	(29,059.99)			Dec-08	Jan-09		2008
125840	MC GPP Air Dryer	9,333.18	-	(9,333.18)	-100.00%	0.01%	9,333.18	-	(9,333.18)			Dec-08	Dec-08		2008
125844	TC Vehicle 2008 Purchase	14,806.02	-	(14,806.02)	-100.00%	0.01%	14,806.02	-	(14,806.02)			Dec-08	Mar-09		2008
125845	CR Vehicles 2008	11,419.54	-	(11,419.54)	-100.00%	0.01%	11,419.54	-	(11,419.54)			Dec-08	Dec-08		2008
111398-08	LT Misc Capital Expend 2008	205,895.73	-	(205,895.73)	-100.00%	0.12%	205,895.73	-	(205,895.73)			Oct-08	Nov-09		2008
ASBLY419	Regulator Assemblies	0.01	-	(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Feb-06	Dec-09		2008
CABLE341	Blanket cable for joint trench	571,102.10	-	(571,102.10)	-100.00%	0.35%	571,102.10	-	(571,102.10)			Jan-04	Dec-09	This project is for the purchase of cable used on Joint Trench projects. As the cable is used, it is transferred to the project it is used on.	2008
ECAPRR340	CAP, REG, RECLOSERS 340	28,850.93	16,273.00	(12,577.93)	-77.29%	0.02%	28,850.93	16,273.00	(12,577.93)	Jan-06	Dec-09	Jan-04	Oct-09		2008
G94099380	UNDG NEW BUSINESS - COMM/IND -	-	-	-	-100.00%	0.00%	-	-	-			Jun-06			2008
G95021408	PURCHASE AND INSTALLATION OF E	321.04	-	(321.04)	-100.00%	0.00%	321.04	-	(321.04)			Jan-04	Jul-08		2008
GME406	GAS MAIN EXT 406	17,449.56	-	(17,449.56)	-100.00%	0.01%	17,449.56	-	(17,449.56)			Jan-04	Dec-09		2008
L5	T-Lines Relocations	90,792.62	117,996.00	27,203.38	23.05%	0.05%	90,792.62	117,996.00	27,203.38	Jan-04	Dec-08	Jan-04	Jun-09		2008
L6	T-Lines New Facilities	8,983.50	176,004.00	167,020.50	94.90%	0.01%	8,983.50	176,004.00	167,020.50	Jan-07	Dec-08	Jan-04	Jun-09		2008
L7	T-Lines Parameter Upgrades	57,573.18	234,996.00	177,422.82	75.50%	0.03%	57,573.18	234,996.00	177,422.82	Jan-04	Dec-08	Jan-04	Sep-09		2008
L7-2008	L7-2008-T-Lines	13,957.03	-	(13,957.03)	-100.00%	0.01%	13,957.03	-	(13,957.03)			Jul-08	Sep-09		2008
LSMR414	Large Scale Main Replacements	(0.04)	-	0.04	-100.00%	0.00%	(0.04)	-	0.04			Jan-04	Dec-09		2008
LT8	LT8	105,369.48	182,004.00	76,634.52	42.11%	0.06%	105,369.48	182,004.00	76,634.52	Jan-07	Dec-08	Mar-04	Sep-09		2008
LT8-2008	LT8 Blanket in 2008	252,646.66	-	(252,646.66)	-100.00%	0.15%	252,646.66	-	(252,646.66)			Sep-08	Sep-09		2008
LT9	LT9	359,033.85	521,004.00	161,970.15	31.09%	0.22%	359,033.85	521,004.00	161,970.15	Jan-04	Dec-08	Jan-04	Sep-09		2008
LT9-2008	LT-9-2008	606,991.36	-	(606,991.36)	-100.00%	0.37%	606,991.36	-	(606,991.36)			Jul-08	Dec-09	Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2008
MCAPRR340	MAINT CAP, REG, REC 340	243,131.34	31,082.30	(212,049.04)	-682.22%	0.15%	243,131.34	31,082.30	(212,049.04)	Jan-05	Dec-09	Jan-04	Dec-09		2008
NBCD340OH	NEW BUS COMM OH 340	1,191,314.83	1,129,474.44	(61,840.39)	-5.48%	0.72%	1,191,314.83	1,129,474.44	(61,840.39)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBCD340UG	NEW BUS COMM UG 340	2,890,461.47	2,189,851.96	(700,609.51)	-31.99%	1.75%	2,890,461.47	2,189,851.96	(700,609.51)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBCD341UG	NEW BUS COMM 341 UG	26,218.85	-	(26,218.85)	-100.00%	0.02%	26,218.85	-	(26,218.85)			Jun-07	Jul-09		2008
NBCD344UG	NEW BUS COMM 344 UG	(0.51)	-	0.51	-100.00%	0.00%	(0.51)	-	0.51			Jan-04	Aug-08		2008
NBGS341	INSTALL GAS SVC-JOINT TRENCH	18,349.46	-	(18,349.46)	-100.00%	0.01%	18,349.46	-	(18,349.46)			Mar-06	Dec-09		2008

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Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
NBID340OH	NEW BUS INDUS OH 340	(0.02)	-	0.02	-100.00%	0.00%	(0.02)	-	0.02			Jan-04	Aug-08		2008
NBID341UG	NEW BUS INDUST 341 UG	557.29	-	(557.29)	-100.00%	0.00%	557.29	-	(557.29)			Apr-05	Nov-08		2008
NBRD340OH	NEW BUS RES OH 340	692,929.08	919,553.54	226,624.46	24.65%	0.42%	692,929.08	919,553.54	226,624.46	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD340UG	NEW BUS RES UG	3,899.85	-	(3,899.85)	-100.00%	0.00%	3,899.85	-	(3,899.85)			Jan-04	Aug-09		2008
NBRD341UG	NEW BUS RESID UG 341	333,333.55	553,172.40	219,838.85	39.74%	0.20%	333,333.55	553,172.40	219,838.85	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBRD344UG	New Bus. Resid. UG 003440	0.07	-	(0.07)	-100.00%	0.00%	0.07	-	(0.07)			Jan-04	Aug-08		2008
NBSB340OH	NEW BUS SUB OH 340	144,986.12	90,717.86	(54,268.26)	-59.82%	0.09%	144,986.12	90,717.86	(54,268.26)	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB340UG	NEW BUS SUB UG	136.95	-	(136.95)	-100.00%	0.00%	136.95	-	(136.95)			Jan-04	Dec-08		2008
NBSB341UG	NEW BUS SUB 341 UG	1,704,185.32	5,556,759.53	3,852,574.21	69.33%	1.03%	1,704,185.32	5,556,759.53	3,852,574.21	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
NBSV340OH	NEW ELECTRIC SERVICES	702,313.08	864,599.19	162,286.11	18.77%	0.43%	702,313.08	864,599.19	162,286.11	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSV340UG	NEW EL SERV UG	1,029,879.25	971,481.60	(58,397.65)	-6.01%	0.62%	1,029,879.25	971,481.60	(58,397.65)	Jan-05	Dec-09	Jan-04	Dec-09		2008
NBSV341UG	NEW BUS SERVICES 341 UG	101.42	-	(101.42)	-100.00%	0.00%	101.42	-	(101.42)			Mar-05	Aug-09		2008
NBVLT343	New Network Vaults - 003430	330,671.46	422,625.83	91,954.37	21.76%	0.20%	330,671.46	422,625.83	91,954.37	Mar-04	Dec-09	Feb-04	Nov-09		2008
NETVLT343	Network Vaults 003430	525,538.71	414,098.62	(111,440.09)	-26.91%	0.32%	525,538.71	414,098.62	(111,440.09)	Jan-04	Dec-09	Jan-04	Dec-09		2008
PBWK330OH	PUB WORKS RELOC OH 330	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
PBWK340OH	PUB WORKS RELOC OH	232,551.03	974,171.80	741,620.77	76.13%	0.14%	232,551.03	974,171.80	741,620.77	Feb-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules.	2008
PBWK340UG	PUB WORKS RELOC UG 340	1,060.80	65,736.00	64,675.20	98.39%	0.00%	1,060.80	65,736.00	64,675.20	Jan-05	Dec-09	Sep-04	Dec-09		2008
PBWK344UG	PUB WORKS 344 UG	71,657.31	-	(71,657.31)	-100.00%	0.04%	71,657.31	-	(71,657.31)			Sep-04	Dec-09		2008
PBWK406G	PUB WORKS GAS 406	(0.01)	-	0.01	-100.00%	0.00%	(0.01)	-	0.01			Jan-04	Dec-09		2008
PLTRT340	POLE TREAT 340	49,363.97	-	(49,363.97)	-100.00%	0.03%	49,363.97	-	(49,363.97)			Jun-05	May-08		2008
PMR414	Priority Main Replacement	(4,896.71)	-	4,896.71	-100.00%	0.00%	(4,896.71)	-	4,896.71			Jan-04	Dec-09		2008
RCST340	CUST REQ 340	489,424.87	284,472.51	(204,952.36)	-72.05%	0.30%	489,424.87	284,472.51	(204,952.36)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST406G	Customer requested - Gas	26,750.31	-	(26,750.31)	-100.00%	0.02%	26,750.31	-	(26,750.31)			Feb-04	Dec-09		2008
RDCBL340	Replace Defective Cable 003400	527,741.52	436,643.40	(91,098.12)	-20.86%	0.32%	527,741.52	436,643.40	(91,098.12)	Jan-05	Dec-09	Jan-04	Dec-09		2008
RDD003065	Repair Defective Eqpt - 003065	21,084.83	-	(21,084.83)	-100.00%	0.01%	21,084.83	-	(21,084.83)			Apr-05	Dec-09		2008
RDD003190	Repair Defective Eqpt - 003190	16,647.06	100,749.84	84,102.78	83.48%	0.01%	16,647.06	100,749.84	84,102.78	Jan-06	Dec-09	Feb-05	Nov-09		2008
RDDD340OH	REP DEF EQ OH 340	2,316,791.82	1,489,981.89	(826,809.93)	-55.49%	1.40%	2,316,791.82	1,489,981.89	(826,809.93)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment.	2008
RDDD340UG	REP DEF EQ UG 340	647,657.30	304,330.06	(343,327.24)	-112.81%	0.39%	647,657.30	304,330.06	(343,327.24)	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment.	2008
RDDD345OH	POI	1,301,650.71	330,713.13	(970,937.58)	-293.59%	0.79%	1,301,650.71	330,713.13	(970,937.58)	Jan-08	Dec-08	Feb-07	Dec-09	Point of Interest project, budget increased after original budget was established to address horizontal and vertical clearance conflicts with primary.	2008
RDMV332	MERCURY BULB REPL PROJECT	73,839.77	300,000.00	226,160.23	75.39%	0.04%	73,839.77	300,000.00	226,160.23	Jan-08	Dec-09	Aug-08	Dec-09		2008
RDPOLD340	REP DEF POL'S	13.53	-	(13.53)	-100.00%	0.00%	13.53	-	(13.53)			Mar-05	Jul-08		2008
RDPOLE340	Replace Defective Poles 340	1,393,019.15	1,747,970.52	354,951.37	20.31%	0.84%	1,393,019.15	1,747,970.52	354,951.37	Jan-05	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective poles. Annual budgets are based on historical investment rates for repairing and replacing defective poles.	2008
RDSTLT332	REPAIR STREET LIGHTING	1,911,691.65	931,260.00	(980,431.65)	-105.28%	1.16%	1,911,691.65	931,260.00	(980,431.65)	Jan-07	Dec-09	Nov-06	Dec-09	Variance to budget reflects actual versus projected investments associated with repairing and replacing defective street lights. Annual budgets are based on historical investment rates for replacing defective street lights.	2008
RDSTLT340	REP DEF ST LIGHTS 340	4,340.82	-	(4,340.82)	-100.00%	0.00%	4,340.82	-	(4,340.82)			Feb-04	Dec-09		2008
RELD01015	LGE GEN RELIABILITY	153,874.04	-	(153,874.04)	-100.00%	0.09%	153,874.04	-	(153,874.04)			Jan-08	Dec-09		2008
RELD340	CIR HARD RELIABILITY	(48,230.70)	-	48,230.70	-100.00%	-0.03%	(48,230.70)	-	48,230.70			Feb-05	Jan-08		2008
RELD340OH	OH Reliability 003400	267,007.13	245,556.86	(21,450.27)	-8.74%	0.16%	267,007.13	245,556.86	(21,450.27)	Jan-06	Dec-09	Jan-04	Dec-09		2008
RELD340UG	UG Reliability 003400	124,245.03	-	(124,245.03)	-100.00%	0.08%	124,245.03	-	(124,245.03)			Jan-04	Dec-09		2008
RNTPD340	REP THR PARTY DAM 340	664,397.82	125,967.22	(538,430.60)	-427.44%	0.40%	664,397.82	125,967.22	(538,430.60)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments required to address infrastructure damages caused by third parties. Annual budget established based on historical investment rates.	2008
RNTPD419	Repair Third Party Damages-419	(0.02)	-	0.02	-100.00%	0.00%	(0.02)	-	0.02			Jan-04	Dec-09		2008
STLT332	STREET LIGHTING	(97,415.18)	-	97,415.18	-100.00%	-0.06%	(97,415.18)	-	97,415.18			Nov-06	May-08		2008
STLT332OH	STREET LIGHT OVERHEAD	553,259.78	534,105.00	(19,154.78)	-3.59%	0.33%	553,259.78	534,105.00	(19,154.78)	Jan-08	Dec-09	Jun-07	Dec-09		2008
STLT332UG	STREET LIGHT UNDERGROUND	1,012,841.27	1,699,425.00	686,583.73	40.40%	0.61%	1,012,841.27	1,699,425.00	686,583.73	Jan-08	Dec-09	May-07	Dec-09	Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2008
STLT347	Street Lighting 003470	239.99	-	(239.99)	-100.00%	0.00%	239.99	-	(239.99)			Feb-04	Nov-08		2008
STRM323	STORMS 003230	98,105.59	1,000,000.00	901,894.41	90.19%	0.06%	98,105.59	1,000,000.00	901,894.41	Jan-07	Dec-09	Aug-06	Jan-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $6,865K over budget.	2008
SYSEN406G	System enhancements - Gas	(0.02)	-	0.02	-100.00%	0.00%	(0.02)	-	0.02			Jan-04	Dec-09		2008
SYSENH340	SYS ENH EXIST CUST 340	399,483.88	207,434.86	(192,049.02)	-92.58%	0.24%	399,483.88	207,434.86	(192,049.02)	Jan-06	Dec-09	Jan-04	Dec-09		2008
TBRD340OH	Trouble OH 003400	1,569,001.72	790,506.01	(778,495.71)	-98.48%	0.95%	1,569,001.72	790,506.01	(778,495.71)	Jan-05	Dec-09	Feb-04	Dec-09	Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2008
TBRD340UG	Trouble UG 003400	408,669.47	185,136.61	(223,532.86)	-120.74%	0.25%	408,669.47	185,136.61	(223,532.86)	Jan-05	Dec-09	Feb-04	Dec-09		2008
TLEQ340	TOOLS AND EQ 340	212,631.93	67,354.50	(145,277.43)	-215.69%	0.13%	212,631.93	67,354.50	(145,277.43)	Jan-05	Dec-09	Mar-04	Dec-09		2008
WEATH340	WEATHER 003400	14,175.53	-	(14,175.53)	-100.00%	0.01%	14,175.53	-	(14,175.53)			Aug-06	Oct-09		2008
XFRM340	TRANSFORMER LABOR 340	281,454.49	195,253.76	(86,200.73)	-44.15%	0.17%	281,454.49	195,253.76	(86,200.73)	Jan-04	Dec-09	Jan-04	Dec-09		2008
XFRM341	TRANSFORMER LABOR 341	139,954.17	385,127.50	245,173.33	63.66%	0.08%	139,954.17	385,127.50	245,173.33	Jan-04	Dec-09	Jan-04	Dec-09		2008
		163,583,146.55	165,186,217.54	1,603,070.98											**2008 Total**
100650	Reloc Dist Hwy Facilities	8,871.27	-	(8,871.27)	-100.00%	0.01%	(7,579.93)	(16,451.20)	(8,871.27)			Jan-04	Dec-10		2009
111398	LT Misc Capital Expenditures	9,798.76	-	(9,798.76)	-100.00%	0.01%	9,798.76	-	(9,798.76)			Nov-06			2009
112750	FORD - MIDDLETOWN 138 KV LINE	(130,519.00)	-	130,519.00	-100.00%	-0.10%	8,607,247.49	8,737,766.49	130,519.00			Jan-04	May-08		2009
113270	LGE DIST LINE TRANSFORMERS	3,434,778.12	3,996,890.22	562,112.10	14.06%	2.58%	3,434,778.12	3,996,890.22	562,112.10	Oct-01	Nov-25	Jan-04	Dec-15	Project variance due to lower demand in transformer purchases at LGE for New Business.	2009
114128	Bluelick-Beulah 69 KV line	(10,000.00)	-	10,000.00	-100.00%	-0.01%	101,325.11	111,325.11	10,000.00			Jan-04	Apr-08		2009
117130	Middletwn-Trimble 345kV twr.	(831.64)	-	831.64	-100.00%	0.00%	(21,044.90)	(20,213.26)	831.64			Jan-04	Apr-08		2009

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117149	Trimble County 2	26,154,899.73	22,686,199.07	(3,468,700.66)	-15.29%	19.62%	144,626,959.41	130,717,322.94	(13,909,636.47)	Jan-03	Jan-11	Mar-04	Jan-11	EPC Milestones missed in 2008 caught up in 2009.	2009
117207	Canal - Del Park 69kv (6616)	(30,753.00)	-	30,753.00	-100.00%	-0.02%	0.00	30,753.00	30,753.00			May-04	Oct-09		2009
117320	SPCC Mods - LG&E Transmission	420,697.73	135,001.33	(285,696.40)	-211.62%	0.32%	1,397,871.03	1,111,969.91	(285,901.12)	Mar-04	Jun-09	Jan-05			2009
117361	Accrued Labor - LGE	9,632.25	-	(9,632.25)	-100.00%	0.01%	0.04	4,411.26	4,411.23			Mar-07			2009
117846	PC AND PRINTER INFRASTRUCTURE	(5,580.26)	-	5,580.26	-100.00%	0.00%	243,494.93	249,075.19	5,580.26			Jan-05	Jun-08		2009
117882	TRANSFORMER REWIND	422,825.58	-	(422,825.58)	-100.00%	0.32%	3,656,478.53	3,233,652.95	(422,825.58)			Jan-05	Dec-15	Project variance due to budget in new project number 124679. Net positive variance of $393K due to less transformer failures than estimated.	2009
118018	TC MB Conductivity Monitors	(2,649.16)	-	2,649.16	-100.00%	0.00%	18,541.48	21,190.64	2,649.16			Dec-06	May-09		2009
118209	Trimble 2 Transmission lge	15,886,769.02	4,749,998.63	(11,136,770.39)	-234.46%	11.92%	35,294,649.04	22,836,577.47	(12,458,071.57)	Jul-04	Mar-09	Jan-05	Aug-12	Construction began during this year and continued into 2010. Budgeted estimates for the river crossing were low and did not include foundation corrections that were ultimately needed.	2009
118239	LGE SUB SPILL PREVENTION	217,338.57	217,057.63	(280.94)	-0.13%	0.16%	1,590,764.42	1,589,580.48	(1,183.94)	Jan-05	Aug-09	Feb-05	Apr-10		2009
118349	OHIO FALLS REDEVELOPMENT 2004	579,838.11	1,641,000.20	1,061,162.09	64.67%	0.43%	25,584,558.94	61,942,921.74	36,358,362.80	Jan-95	Jan-08	Sep-04	Jan-08	Delays to 3rd unit due to suspension.	2009
119075	T1 DIGITAL MUX REPL LGE	16.32	-	(16.32)	-100.00%	0.00%	555,454.87	555,438.56	(16.32)			Aug-05	May-09		2009
119542	Fuel Supply Management	292.94	75,000.00	74,707.06	99.61%	0.00%	717,185.47	791,892.53	74,707.06	Jan-05	Jan-10	Feb-06	Jan-10		2009
119902	Clear 12/04 A&G	(206,745.85)	-	206,745.85	-100.00%	-0.16%	(812,125.51)	316,002.67	1,128,128.18			Dec-04			2009
120205	WESTPORT RD TO HURSTBOURNE	(14,031.64)	-	14,031.64	-100.00%	-0.01%	0.00	14,031.64	14,031.64			Jan-06	Oct-09		2009
120283	Video Conferencing Equipment	10.50	-	(10.50)	-100.00%	0.00%	73,260.85	73,250.35	(10.50)			Nov-06	Aug-10		2009
120317	Misc Dist Projects	43,796.68	-	(43,796.68)	-100.00%	0.03%	312,202.12	268,405.44	(43,796.68)			Feb-06	Jun-10		2009
120373	6688 P2 2005	17,879.96	-	(17,879.96)	-100.00%	0.01%	130,622.92	112,742.96	(17,879.96)			Sep-05	May-08		2009
120517	GE Aux Switch Project	(64.21)	-	64.21	-100.00%	0.00%	117,347.21	117,411.42	64.21			Sep-06	Jul-12		2009
120723	TC 480V Switchgear Breaker	(8,383.13)	-	8,383.13	-100.00%	-0.01%	216,437.87	224,821.00	8,383.13			Dec-06	May-09		2009
120730	TC Controls Upgrade 2006	3,451,596.85	3,653,077.62	201,480.77	5.52%	2.59%	7,610,219.63	7,665,464.23	55,244.60	Jan-06	May-10	Feb-06	Nov-10		2009
120754	Misc. A/R Uncollect - LGE Cap	(196,771.98)	-	196,771.98	-100.00%	-0.15%	177,491.68	488,862.50	311,370.82			Jun-05			2009
120803	LGE SECURE EMAIL	(21,506.30)	-	21,506.30	-100.00%	-0.02%	18,009.29	39,515.58	21,506.30			Feb-07			2009
120864	HW/SW Dev Tools 026540 LGE	(23.19)	-	23.19	-100.00%	0.00%	0.00	23.19	23.19			Mar-06			2009
120871	Tier C rotation 2006 LGE	(9,624.24)	-	9,624.24	-100.00%	-0.01%	150,442.82	160,067.05	9,624.24			Feb-06	May-09		2009
120876	Lou-Lex Ring Upgr OC-48 LGE	0.01	-	(0.01)	-100.00%	0.00%	190,779.49	190,779.48	(0.01)			May-06	May-08		2009
120939	CR5-A Transformer Cooler Rplc	0.27	-	(0.27)	-100.00%	0.00%	46,863.41	46,863.14	(0.27)			Aug-06	Mar-09		2009
121298	Cntrl Ctr Construction-LGE	(396.95)	-	396.95	-100.00%	0.00%	5,016,176.53	5,016,573.48	396.95			Apr-06	Oct-08		2009
121466	FAIRMOUNT SUB	5,377.58	-	(5,377.58)	-100.00%	0.00%	2,440,595.71	2,435,218.13	(5,377.58)			Mar-07	Jun-09		2009
121467	BLUEGRASS SUB	2,851.69	-	(2,851.69)	-100.00%	0.00%	2,400,078.42	2,397,226.73	(2,851.69)			Mar-07	Mar-09		2009
121608	Soundmasking	(840.25)	-	840.25	-100.00%	0.00%	-	840.25	840.25			Oct-07	Oct-09		2009
121611	2007 Carpet and Tile Replace	(11,812.21)	-	11,812.21	-100.00%	-0.01%	69,460.90	81,273.11	11,812.21			Mar-07	Jan-10		2009
121614	HVAC Replacement EOC	(6,293.00)	-	6,293.00	-100.00%	0.00%	56,637.00	62,930.00	6,293.00			Dec-07	Jan-07		2009
121721	MC Roofing - 2008	414,775.80	374,999.51	(39,776.29)	-10.61%	0.31%	414,775.80	374,999.51	(39,776.29)	Jan-09	Dec-09	Apr-09	Jul-09		2009
121726	MC Limestone Grinding Upgrade	308,485.00	1,500,000.08	1,191,515.08	79.43%	0.23%	(0.01)	8,689,974.03	8,689,974.04	Nov-07	Dec-12	Nov-07		Delayed due to continued work on defining project scope.	2009
121751	DIST WILDLIFE PROTECTION	91.90	-	(91.90)	-100.00%	0.00%	101,128.47	100,928.75	(199.72)			Aug-07	Dec-08		2009
121777	2007 LGE DOIT PC AND PRINTER	219.96	-	(219.96)	-100.00%	0.00%	190,552.81	190,303.87	(248.94)			Jan-07	Dec-07		2009
121964	FAIRMOUNT SUB EXP CIRCUITS	(1,878.75)	-	1,878.75	-100.00%	0.00%	493,426.23	496,170.29	2,744.06			Jul-07	Jun-09		2009
121965	BLUEGRASS PKWY SUB EXP CIR	89,299.98	-	(89,299.98)	-100.00%	0.07%	1,433,490.72	1,354,587.74	(78,902.98)			May-07	Jul-09		2009
121974	LGE Electric Meters & Installs	934,253.59	993,042.61	58,789.02	5.92%	0.70%	934,253.59	993,042.61	58,789.02	Jan-07	Dec-14	Jan-07	Jul-09		2009
122126	TC1 SPCC Compliance Require	600.24	-	(600.24)	-100.00%	0.00%	186,456.89	185,856.65	(600.24)			Sep-07	May-09		2009
122130	TC1 Expansion Joint Replace	(9,020.27)	-	9,020.27	-100.00%	-0.01%	50,393.83	59,414.10	9,020.27			Dec-06	Sep-09		2009
122131	TC1 SCR Bypass Erosion Control	(20,066.26)	-	20,066.26	-100.00%	-0.02%	172,058.82	192,125.08	20,066.26			Oct-07	Jun-09		2009
122132	TC1 Ash Pit Seal Trough Skirt	(2,938.77)	-	2,938.77	-100.00%	0.00%	101,074.94	104,013.71	2,938.77			Dec-06	Sep-09		2009
122133	TC Purchase Acid Day Tanks (2)	(1,840.14)	-	1,840.14	-100.00%	0.00%	23,256.49	25,096.63	1,840.14			Dec-07	Sep-09		2009
122139	TC Misc Plant Engineering Proj	549.35	-	(549.35)	-100.00%	0.00%	159,800.37	159,251.02	(549.35)			Feb-07			2009
122148	CR6 Lower Slope Partial	-	603,000.06	603,000.06	100.00%	0.00%	612,222.62	760,666.22	148,443.60	Jul-07	May-09	Dec-07		Project delayed due to additional engineering review.	2009
122161	CR SPCC	(63,585.55)	-	63,585.55	-100.00%	-0.05%	227,499.61	291,085.16	63,585.55			Dec-07	Jun-09		2009
122163	CR Screenhouse River Level	(2,108.79)	-	2,108.79	-100.00%	0.00%	48,319.03	50,427.82	2,108.79			Dec-06	Dec-08		2009
122188	LGE BRCT Undergrnd Pipe SPCC	145,613.29	-	(145,613.29)	-100.00%	0.11%	249,921.68	104,308.39	(145,613.29)			Dec-07	Jul-09		2009
122229	WATERSIDE ARENA DO ELECTRIC	(5,351.17)	-	5,351.17	-100.00%	0.00%	1,533.71	1,533.71	(0.00)			Sep-06	Dec-08		2009
122231	Waterside Arena-Transmission	(382,426.18)	-	382,426.18	-100.00%	-0.29%	34.43	(0.00)	(34.43)			Oct-06	Dec-08	Reimbursable project - advance was received during 2009 for construction completed during 2010	2009
122248	EKP Cedar Grove GOAB 161	(2,019.00)	-	2,019.00	-100.00%	0.00%	(1,499.60)	519.40	2,019.00			Nov-06	Sep-09		2009
122275	Backup Data Center LGE	(1,635.14)	-	1,635.14	-100.00%	0.00%	3,546,970.59	3,548,605.73	1,635.14			Oct-06	Sep-08		2009
122312	ITSD HW/SW EM 2007 LGE	(333.25)	-	333.25	-100.00%	0.00%	0.00	333.25	333.25			Mar-07	Dec-07		2009
122314	ITSD HW/SW PG 2007 LGE	356.44	-	(356.44)	-100.00%	0.00%	2,640.23	2,283.79	(356.44)			Jan-07	Mar-09		2009
122362	Mobile Radio System Build LGE	984,737.54	1,024,763.10	40,025.55	3.91%	0.74%	3,617,936.03	3,657,898.55	39,962.52	Jan-07	Dec-09	Jun-07	Aug-10		2009
122370	OPGW on MC to Hardin Co. LGE	42,043.95	-	(42,043.95)	-100.00%	0.03%	110,957.78	68,913.83	(42,043.95)			Sep-07	Jun-07		2009
122380	WKE-Lou Ring Upgrade to OC LGE	(1,567.20)	-	1,567.20	-100.00%	0.00%	351,820.32	353,387.52	1,567.20			Jul-07	Jul-07		2009
122457	THOMAS RESERVE	-	1,384,824.30	1,384,824.30	100.00%	0.00%	-	5,446,891.60	5,446,891.60	Jan-07	Dec-25			Project used to capture the distribution transportation fleet increase in Fuel Cost and Lease Payments. Various projects were increased in 2009 to offset this budget. This budget was entered on a high level project due to the timing of the Business Process.	2009
122503	POWER PLANT SOFTWARE (LG&E %)	1,788.57	-	(1,788.57)	-100.00%	0.00%	810,082.29	808,293.72	(1,788.57)			Aug-07	Aug-07		2009
122505	iEXPENSE & FILENET IM (LG&E %)	32,307.95	-	(32,307.95)	-100.00%	0.02%	54,667.84	22,359.89	(32,307.95)			Oct-08	Sep-08		2009
122512	MT 138kV Collins termination	568,006.42	-	(568,006.42)	-100.00%	0.43%	1,300,747.52	328,394.41	(972,353.11)			Apr-07	Mar-11	The 2008 budget assumed that the project would be completed in 2008.	2009
122513	Middletown-Collins 138kV Line	649,332.92	799,999.07	150,666.15	18.83%	0.49%	3,435,988.09	1,143,828.91	(2,292,159.18)	Oct-06	Dec-10	Jan-08	Sep-11		2009
122514	Collins 138/69kV 150MVA Trnsfr	887,020.68	-	(887,020.68)	-100.00%	0.67%	2,754,131.27	573,220.00	(2,180,911.27)			Jun-07	Mar-11	The budget assumed the project would be completed during 2008.	2009
122516	Capacitor Installations-LGE	19,298.84	44,999.78	25,700.94	57.11%	0.01%	381,577.85	497,281.65	115,703.80	Oct-06	Dec-11	Feb-08			2009
122518	Breaker Replacements-LGE	-	331,999.91	331,999.91	100.00%	0.00%	-	1,444,001.50	1,444,001.50	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
122539	Customer Care System LGE	13,261,965.65	3,721,900.00	(9,540,065.65)	-256.32%	9.95%	30,490,644.20	20,801,918.56	(9,688,725.63)	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
122547	New Base Unit - LG&E	-	1,350,002.51	1,350,002.51	100.00%	0.00%	0.00	3,726,216.66	3,726,216.66	Jan-07	May-25	Feb-07		The purchase of the land for this project was postponed and in service date changed 2017.	2009
122602	TC CT 9 Comp Blade Repl	(4,477.73)	-	4,477.73	-100.00%	0.00%	113,540.03	118,017.76	4,477.73			Dec-06	Mar-09		2009
122650	LGE Gas Meters	20,315.33	63,000.00	42,684.67	67.75%	0.02%	20,315.33	63,000.00	42,684.67	Jan-07	Dec-14	Jan-07	Apr-10		2009
122695	UPS-GRADE LANE	94,255.47	-	(94,255.47)	-100.00%	0.07%	3,140,794.21	3,046,538.74	(94,255.47)			Feb-07	Jan-10		2009
122696	GRADE LANE CIRCUIT WORK	14,297.51	-	(14,297.51)	-100.00%	0.01%	1,056,084.27	1,037,238.97	(18,845.30)			Mar-07	Aug-11		2009
122710	CR51 Boiler Feed Pump Repl	(2,000.00)	-	2,000.00	-100.00%	0.00%	176,474.70	178,474.70	2,000.00			Apr-07	Feb-06		2009
122805	Museum Plaza Tower Reloc	1,576,748.66	-	(1,576,748.66)	-100.00%	1.18%	2,064,718.08	639,102.17	(1,425,615.91)			Jun-07	Jun-09	This customer request, the majority of which was reimbursable, started later than anticipated. The timing of contributions from those other than LG&E made this project difficult to budget.	2009

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
122819	CCS - Bus Intelligence	(460,046.14)	-	460,046.14	-100.00%	-0.35%	(0.04)	479,518.51	479,518.55			Jun-07		Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122820	CCS - Change Mgmt	(192,636.46)	-	192,636.46	-100.00%	-0.14%	(0.04)	192,698.02	192,698.06			May-07			2009
122821	CCS - Customer Service	(3,204,345.75)	-	3,204,345.75	-100.00%	-2.40%	0.38	3,301,400.31	3,301,399.93			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
122822	CCS - Development	(897,105.17)	-	897,105.17	-100.00%	-0.67%	(0.13)	911,515.19	911,515.33			May-07		Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122823	CCS - Technology	(4,805,943.07)	-	4,805,943.07	-100.00%	-3.60%	0.24	4,822,528.75	4,822,528.51			May-07	Aug-14	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122842	MC1 Recycle Pump Piping	375.91	-	(375.91)	-100.00%	0.00%	666,278.65	665,902.74	(375.91)			Jul-08	Dec-08		2009
122843	MC2 Recycle Pump Piping	589,638.94	655,000.50	65,361.56	9.98%	0.44%	598,361.31	679,848.24	81,486.93	May-07	Feb-10	Sep-08	Jan-10		2009
122862	SEMINOLE SUBSTATION EXPANS	7,100.19	-	(7,100.19)	-100.00%	0.01%	(0.00)	(7,019.23)	(7,019.23)			Jul-07	Nov-10		2009
122891	MC1 345kv Isol Disconnects	(50,853.60)	-	50,853.60	-100.00%	-0.04%	154,967.90	51,482.91	(103,484.99)			Jun-08	Dec-10		2009
122893	MC4 Main Aux Trans HV Bushing	0.64	-	(0.64)	-100.00%	0.00%	20,413.78	20,413.14	(0.64)			Mar-08	Jun-08		2009
122897	MC Fire Protection Piping	183,753.82	-	(183,753.82)	-100.00%	0.14%	183,753.82	400,001.12	216,247.30			Aug-09	Dec-09		2009
122898	MC Boiler Water Make-Up System	932,882.95	900,000.46	(32,882.49)	-3.65%	0.70%	3,008,398.42	2,945,421.04	(62,977.38)	Jul-07	Sep-09	Jul-08	Jul-09		2009
122899	MC1 Precip Hopper Level Ind	239.48	-	(239.48)	-100.00%	0.00%	64,093.77	63,854.29	(239.48)			Oct-08	Dec-08		2009
122901	MC3 Stack Lighting - 2008	(7,460.36)	-	7,460.36	-100.00%	-0.01%	73,159.52	80,619.88	7,460.36			Dec-07	Mar-09		2009
122904	MC1 Recycle Pumps - 2008	57,551.85	70,000.00	12,448.15	17.78%	0.04%	213,576.59	226,024.74	12,448.15	Jan-09	Dec-09	Nov-08	Oct-09		2009
122906	MC Electrical Equipment - 2008	-	479,996.40	479,996.40	100.00%	0.00%	-	479,996.40	479,996.40	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2009
122934	LGE CALL CENTER TECH UPGRADE	736.70	-	(736.70)	-100.00%	0.00%	13,979.30	13,242.60	(736.70)			Jul-08	Dec-08		2009
122935	LGE INTERACTION/CTI	10,198.39	-	(10,198.39)	-100.00%	0.01%	197,321.58	187,123.19	(10,198.39)			Sep-08	Apr-10		2009
122938	2008 LGE PC PURCHASES	3,121.86	-	(3,121.86)	-100.00%	0.00%	23,646.10	20,524.24	(3,121.86)			Mar-08	Dec-08		2009
122939	LGE I&C RTP	59.12	-	(59.12)	-100.00%	0.00%	0.00	(59.11)	(59.12)			Oct-08	Jan-10		2009
122940	2008 LGE INTERNAL REQUESTS	(705.79)	-	705.79	-100.00%	0.00%	124,741.27	125,447.06	705.79			Jul-08	Dec-08		2009
122941	2008 LGE CARPET & TILE	(5,343.71)	-	5,343.71	-100.00%	0.00%	48,093.41	53,437.12	5,343.71			May-08	Jan-08		2009
122943	LGE FIRE SYSTEM	(415.72)	-	415.72	-100.00%	0.00%	25,341.46	25,757.18	415.72			Dec-08	Jan-08		2009
122944	2008 LGE CHAIR REPLACEMENT	(451.15)	-	451.15	-100.00%	0.00%	82,190.47	82,641.62	451.15			Mar-08	Jan-09		2009
122945	2008 LGE FURNITURE & EQUIP	(5,939.75)	-	5,939.75	-100.00%	0.00%	74,326.83	80,266.58	5,939.75			Feb-08	Jan-08		2009
122947	EMERGENCY POWER	(5,246.75)	-	5,246.75	-100.00%	0.00%	47,220.68	52,467.42	5,246.75			May-08	Jan-08		2009
122948	PSRT Air Handler System	(7,199.09)	-	7,199.09	-100.00%	-0.01%	64,791.83	71,990.93	7,199.09			Oct-08	Jan-08		2009
122949	BOC LL HVAC UPGRADE	(5,020.13)	-	5,020.13	-100.00%	0.00%	70,281.81	75,301.93	5,020.13			Oct-08	Jan-08		2009
122969	PORTABLE XFRM REG. PURCHASE	54,448.99	-	(54,448.99)	-100.00%	0.04%	396,182.07	341,733.08	(54,448.99)			Jul-08	Apr-09		2009
122971	CONESTOGA CIRCUIT WORK	1,041,936.67	1,289,210.46	247,273.79	19.18%	0.78%	1,272,938.90	1,475,963.52	203,024.62	Jan-08	Jun-09	Aug-08	Aug-11		2009
122972	EASTWOOD CIRCUIT WORK	(1,826.52)	921,218.80	923,045.32	100.20%	0.00%	1,768,485.66	1,798,332.18	29,846.52	Dec-07	Dec-11	Apr-08	Jan-12	Project delayed to 2011 due to change in substation location as a result of concerns from community leaders.	2009
122974	CONESTOGA SUBSTATION	1,390,520.24	1,100,923.33	(289,596.91)	-26.30%	1.04%	2,953,081.64	2,663,234.64	(289,847.00)	Dec-07	Aug-10	Jun-08	Nov-10		2009
122975	EASTWOOD SUBSTATION	762,018.96	1,507,683.49	745,664.53	49.46%	0.57%	5,131,574.94	3,390,162.20	(1,741,412.74)	Jan-08	Sep-11	May-08	Dec-11	Project variance due to delays in completing substation until 2010.	2009
122981	GE SFC PROTECTIVE RELAYS	0.25	-	(0.25)	-100.00%	0.00%	62,818.41	62,818.16	(0.25)			Mar-08	Dec-08		2009
123077	2008 DOIT FIELD DATA G-COLLECT	169,277.67	-	(169,277.67)	-100.00%	0.13%	358,197.81	188,920.14	(169,277.67)			Oct-08	Mar-09		2009
123081	2008 DOIT MOBILE COMP INFRA	281.50	-	(281.50)	-100.00%	0.00%	146,218.44	145,936.94	(281.50)			Jul-08	Jul-08		2009
123082	2008 DOIT PC AND PRINTER INFRA	329.30	-	(329.30)	-100.00%	0.00%	115,140.98	114,811.68	(329.30)			Feb-08	Jan-08		2009
123140	MC4 FGD Refurbishment	(6,135.80)	249,999.67	256,135.47	102.45%	0.00%	(0.00)	4,900,618.52	4,900,618.52	Jul-07	Dec-11	Apr-08	Jun-11		2009
123220	LGE BRCT7 A/B Conversion 08	(1,895,016.71)	-	1,895,016.71	-100.00%	-1.42%	2,109,521.65	3,871,475.15	1,761,953.50			Sep-08	Jun-09	Favorable LTSA deferred asset adjustment due to lower than projected generation	2009
123235	Backup CC Comm KU/LGE	23,288.67	-	(23,288.67)	-100.00%	0.02%	23,288.67	-	(23,288.67)			Sep-09	Dec-07		2009
123260	GDS Implementation - LGE	6,706.69	-	(6,706.69)	-100.00%	0.01%	26,828.60	16,981.05	(9,847.55)			Nov-07	Jul-10		2009
123278	HUMANA DATA CENTER CIRC WRK	23,398.40	-	(23,398.40)	-100.00%	0.02%	51,175.92	8,394.59	(42,781.33)			Dec-07	Dec-09		2009
123306	TC Safety & ERT 2008	1,958.15	-	(1,958.15)	-100.00%	0.00%	41,020.05	39,061.90	(1,958.15)			Dec-08			2009
123308	TC 480V SG Breaker 2 (Phase 3)	4,395.03	-	(4,395.03)	-100.00%	0.00%	336,302.56	331,907.53	(4,395.03)			Dec-08	Aug-10		2009
123309	TC SPCC Capital 2008	4,599.30	-	(4,599.30)	-100.00%	0.00%	127,920.83	123,321.53	(4,599.30)			Nov-08	Feb-10		2009
123310	TC CBU Bucket Replacment	(8,120.23)	-	8,120.23	-100.00%	-0.01%	187,911.10	196,031.33	8,120.23			Sep-08	Jun-09		2009
123311	TC CBU Counter Weight Cable	331,081.30	389,063.00	57,981.70	14.90%	0.25%	454,967.65	689,449.44	234,481.79	Jan-08	Dec-08	Oct-08	May-10		2009
123312	TC Traveling Water Screen	2,832.50	-	(2,832.50)	-100.00%	0.00%	57,074.38	54,241.88	(2,832.50)			Jul-08	Apr-09		2009
123315	TC Lab Monitors 2007	43.61	-	(43.61)	-100.00%	0.00%	38,294.67	38,251.06	(43.61)			Jun-08	Jun-09		2009
123325	MC2 Waterwall Weld Overlay	4,215,884.88	2,700,000.35	(1,515,884.53)	-56.14%	3.16%	4,216,359.40	5,500,000.98	1,283,641.58	Aug-07	Jan-10	Nov-09	Jan-10	Labor and material costs beyond original budget due to unit equipment availability.	2009
123340	CR Reactant Controls Upgrade	(11,687.86)	-	11,687.86	-100.00%	-0.01%	273,626.73	285,314.59	11,687.86			Dec-07	Jun-09		2009
123383	Northside-Clifty Upgrade-P1	25,000.31	-	(25,000.31)	-100.00%	0.02%	734,391.39	709,391.08	(25,000.31)			May-08	Jun-09		2009
123407	PS 8.9 Enhance	-	52,069.50	52,069.50	100.00%	0.00%	-	590,123.10	590,123.10	Jan-09	Dec-09				2009
123425	HW/SW Dev Tools026580 2008-LGE	1,199.70	-	(1,199.70)	-100.00%	0.00%	7,633.42	6,433.73	(1,199.70)			Feb-08	Jan-08		2009
123434	Tier C rotation - LGE 2008	3,402.35	-	(3,402.35)	-100.00%	0.00%	243,577.54	240,175.19	(3,402.35)			Mar-08	Feb-08		2009
123443	Bulk Pwr & Enviro Sys 2008-LGE	(3,437.72)	-	3,437.72	-100.00%	0.00%	24,275.31	27,713.04	3,437.72			Jan-08	Nov-08		2009
123456	Outside Cable Plant 2008-LGE	(164.23)	-	164.23	-100.00%	0.00%	63,749.18	63,913.42	164.23			Feb-08	Oct-08		2009
123464	Cabl for Server Connec2008-LGE	2,417.42	-	(2,417.42)	-100.00%	0.00%	16,004.49	13,587.06	(2,417.42)			Feb-08	Feb-08		2009
123485	Ebusiness Firewall Replace-LGE	35.08	-	(35.08)	-100.00%	0.00%	28,431.54	28,396.46	(35.08)			Oct-08	Feb-08		2009
123500	Intrusion Prevention 2008-LGE	760.59	-	(760.59)	-100.00%	0.00%	13,437.07	12,676.48	(760.59)			Dec-08	Aug-08		2009
123502	ITSecurity Infrastruce2008-LGE	1,463.11	-	(1,463.11)	-100.00%	0.00%	26,018.90	24,555.80	(1,463.11)			Mar-08	Feb-08		2009
123506	LogConsol/Cor/AlertExp2008-LGE	191.00	-	(191.00)	-100.00%	0.00%	33,077.84	32,886.84	(190.99)			Dec-08	Oct-08		2009
123508	VulnerabilityScanning2008-LGE	116.47	-	(116.47)	-100.00%	0.00%	2,057.66	1,941.19	(116.47)			Dec-08	Jun-08		2009
123517	SL-LGE-Plant Lab Equipment	540.00	-	(540.00)	-100.00%	0.00%	10,286.13	9,746.13	(540.00)			Nov-08	Mar-09		2009
123519	GE-LGE-PCs	-	3,517.50	3,517.50	100.00%	0.00%	-	3,517.50	3,517.50	Jan-09	Dec-09				2009
123524	GE-LGE-Testing Equip	-	8,705.90	8,705.90	100.00%	0.00%	-	26,117.70	26,117.70	Jan-09	Dec-09				2009
123528	GE-LGE-Digital Microscope	-	12,188.40	12,188.40	100.00%	0.00%	-	12,188.40	12,188.40	Jan-09	Dec-09				2009
123579	JT1120 RECONDUCTOR	125.01	-	(125.01)	-100.00%	0.00%	347,525.28	347,400.27	(125.01)			Oct-07	Sep-08		2009
123614	MUD LANE (HUMANA UPGRADE)	(108,712.13)	-	108,712.13	-100.00%	-0.08%	613.22	109,329.94	108,716.72			Dec-07	May-11		2009
123632	StoreRoom Cameras (LG&E %)	(4,741.91)	-	4,741.91	-100.00%	0.00%	-	4,741.91	4,741.91			Dec-07			2009
123635	iProcurement Punchout (LG&E %)	1,180.45	-	(1,180.45)	-100.00%	0.00%	22,912.83	21,732.38	(1,180.45)			Dec-07	Apr-08		2009
123642	2008 Dist Capacitors - LGE	-	455,999.99	455,999.99	100.00%	0.00%	-	1,422,998.61	1,422,998.61	Jan-09	Dec-09			Budget is developed at a higher level to encompass multiple projects. The funding was used for various projects.	2009
123645	Intrusion Det Servers-LGE	-	52,000.00	52,000.00	100.00%	0.00%	-	52,000.00	52,000.00	Jan-09	Dec-09				2009
123649	Routine EMS - LGE	11,148.50	45,000.00	33,851.50	75.23%	0.01%	22,297.00	378,148.50	355,851.50	Nov-07	Oct-08	Dec-08	Sep-08		2009

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123696	Dist Conestoga 69kV Tap	584,766.57	557,998.65	(26,767.92)	-4.80%	0.44%	645,884.66	611,613.86	(34,270.80)	Jan-08	Mar-09	Feb-08	Jan-11		2009
123708	Wind Storm 12-22-07	(26,223.17)	-	26,223.17	-100.00%	-0.02%	(26,223.17)	-	26,223.17			Dec-07	Jan-09		2009
123709	TC1 Catalyst Layer Install	144,999.79	145,000.00	0.21	0.00%	0.11%	1,481,473.40	2,074,661.22	593,187.82	Jan-08	Nov-11	Apr-08	Dec-11		2009
123789	CR5 52 BFP Motor Rewind	(13,328.57)	-	13,328.57	-100.00%	-0.01%	60,610.30	73,938.87	13,328.57			Mar-08	Jul-09		2009
123793	Storm 02-21-08	(10,798.95)	-	10,798.95	-100.00%	-0.01%	(10,798.95)	-	10,798.95			Feb-08	Jan-10		2009
123795	Dist Eastwood West Tap	51,566.05	213,999.40	162,433.35	75.90%	0.04%	316,762.91	221,163.81	(95,599.10)	May-08	Jan-09	May-08	Jun-12		2009
123800	UNDERFREQUENCY LOAD SHED-LGE	288.68	-	(288.68)	-100.00%	0.00%	56,859.96	56,571.28	(288.68)			May-08	Nov-09		2009
123807	MOBILE S/C EXPANSION (LG&E %)	438.48	-	(438.48)	-100.00%	0.00%	28,918.02	28,479.54	(438.48)			Apr-08	Dec-08		2009
123826	CR GT11 Fire Protection Sys	(13,023.35)	-	13,023.35	-100.00%	-0.01%	59,937.15	72,960.50	13,023.35			Jul-08	Jul-09		2009
123835	*CHAMBERLAIN LANE HWY RELO	78,392.93	-	(78,392.93)	-100.00%	0.06%	210,633.46	27,712.85	(182,920.61)			Sep-08	Jun-09		2009
123837	MC2 FGD Refurbishment	-	500,000.37	500,000.37	100.00%	0.00%	7,565,674.07	11,600,001.58	4,034,327.51	Mar-08	Nov-11			Placeholder was budgeted but work scope was not developed this year.	2009
123857	JEFFERSONTOWN 1120 REC	(1,566.15)	-	1,566.15	-100.00%	0.00%	239,919.01	243,191.58	3,272.57			Jun-08	Dec-10		2009
123879	GS LGE Scanner 2009	-	26,367.00	26,367.00	100.00%	0.00%	-	26,367.00	26,367.00	Jan-09	Dec-09				2009
123882	GS LGE Lrg Format Equip 2009	46,228.72	37,312.00	(8,916.72)	-23.90%	0.03%	46,228.72	37,312.00	(8,916.72)	Jan-09	Dec-09	Jul-09	Feb-10		2009
123926	GS LGE Plant Lab Equip 2009	49,867.56	50,000.00	132.44	0.26%	0.04%	49,867.56	50,000.00	132.44	Jan-09	Dec-09	Apr-09	Mar-10		2009
123931	GS LGE ION Chrmtgrph 2009	18,058.20	22,387.00	4,328.80	19.34%	0.01%	18,058.20	22,387.00	4,328.80	Jan-09	Dec-09	Apr-09	Jul-09		2009
123932	GS LGE Gas Chrmtgrph 2009	40,270.80	22,387.00	(17,883.80)	-79.88%	0.03%	40,270.80	22,387.00	(17,883.80)	Jan-09	Dec-09	Jul-09	Feb-10		2009
123938	GS LGE Oil/Grs Extractor 2009	16,271.00	14,925.00	(1,346.00)	-9.02%	0.01%	16,271.00	14,925.00	(1,346.00)	Jan-09	Dec-09	Apr-09	Jul-09		2009
123939	GS LGE Ruler Tester 2010	14,778.70	20,100.00	5,321.30	26.47%	0.01%	14,778.70	20,100.00	5,321.30	Jan-09	Dec-09	Apr-09	Jul-09		2009
123944	GS LGE CEMS Dilution Probes	77,799.48	120,000.00	42,200.52	35.17%	0.06%	77,799.48	120,000.00	42,200.52	Jan-09	Dec-09	Jul-09	Feb-10		2009
123947	MC3 Waterwall Weld Overlay	272,448.57	271,999.81	(448.76)	-0.16%	0.20%	327,014.05	326,565.29	(448.76)	Jan-09	Dec-09	Oct-08	Jun-09		2009
123965	GS LGE DQIStrat 2009	37,172.37	40,992.00	3,819.63	9.32%	0.03%	37,172.37	40,992.00	3,819.63	Jan-09	Dec-09	Jul-09	Mar-10		2009
123969	GS LGE FieldAlloyAn 2009	-	15,920.00	15,920.00	100.00%	0.00%	15,306.34	31,226.34	15,920.00	Jan-09	Dec-09	Nov-08			2009
123970	GS LGE FieldPortOil 2009	-	7,960.00	7,960.00	100.00%	0.00%	7,967.18	15,927.18	7,960.00	Jan-09	Dec-09	Nov-08			2009
123973	GS LGE SoftwareODS 2009	-	4,975.00	4,975.00	100.00%	0.00%	-	4,975.00	4,975.00	Jan-09	Dec-09				2009
123974	GS LGE AutoLex 2009	-	4,975.00	4,975.00	100.00%	0.00%	-	4,975.00	4,975.00	Jan-09	Dec-09				2009
124016	CR6 Reheat Pendant Repl	812,596.60	2,068,001.17	1,255,404.57	60.71%	0.61%	1,933,797.07	2,539,658.77	605,861.70	May-08	Nov-09	Dec-08	May-10	Project started earlier than anticipated due to material lead time and reallocation of funds from Company .Project was bundled with other contractor work resulting in lower costs.	2009
124028	MC Safety Equipment 2009	-	35,002.05	35,002.05	100.00%	0.00%	-	35,002.05	35,002.05	Jan-09	Dec-09				2009
124039	MC 3C Coal Mill Gearbox	118,300.62	159,999.83	41,699.21	26.06%	0.09%	219,308.50	261,007.71	41,699.21	Jan-09	Dec-09	Dec-08	May-09		2009
124040	MC 4A Coal Mill Gearbox	101,007.88	100,000.28	(1,007.60)	-1.01%	0.08%	288,182.83	265,000.84	(23,181.99)	Apr-08	Apr-10	Jun-09	Mar-10		2009
124041	MC 4E Coal Mill Gearbox	115,786.95	159,999.83	44,212.88	27.63%	0.09%	216,794.83	261,007.71	44,212.88	Jan-09	Dec-09	Dec-08	May-09		2009
124047	MC Roofing - MC4 Boiler Room	441,221.00	374,999.51	(66,221.49)	-17.66%	0.33%	441,221.00	374,999.51	(66,221.49)	Jan-09	Dec-09	May-09	Jul-09		2009
124050	MC4 DCS Hardware	160,453.11	150,002.54	(10,450.57)	-6.97%	0.12%	345,931.99	300,001.95	(45,930.04)	Apr-08	Apr-10	Mar-09	Mar-10		2009
124051	MC Diagnostic Equipment	381.19	-	(381.19)	-100.00%	0.00%	59,450.18	59,068.99	(381.19)			Oct-08	Dec-08		2009
124052	MC4 SCR Catalyst 2010	755,652.06	-	(755,652.06)	-100.00%	0.57%	2,175,558.30	478,000.23	(1,697,558.07)			May-09	May-10	Project was accelerated from 2010 to 2009 due to CAIR vacatur reversal.	2009
124055	MC3 SCR NOX Outlet Probes	92,526.90	124,999.84	32,472.94	25.98%	0.07%	226,092.33	258,565.27	32,472.94	Jan-09	Dec-09	Dec-08	Jul-09		2009
124056	MC4 SCR NOX Outlet Probes	73,601.57	124,999.84	51,398.27	41.12%	0.06%	204,953.55	256,351.82	51,398.27	Jan-09	Dec-09	Dec-08	Jul-09		2009
124058	MC3 Stator Leak Monitoring	159,202.21	159,999.43	797.22	0.50%	0.12%	159,202.21	159,999.43	797.22	Jan-09	Dec-09	Feb-09	May-09		2009
124060	MC3 Air Htr Baskets 2011	591,340.72	-	(591,340.72)	-100.00%	0.44%	723,907.25	624,999.18	(98,908.07)			Sep-09	May-11	Material purchase was accelerated due to inspection findings.	2009
124062	MC4 Air Htr Baskets 2010	743,057.24	-	(743,057.24)	-100.00%	0.56%	894,104.28	624,999.18	(269,105.10)			Sep-09	Mar-10	Material purchase was accelerated due to inspection findings.	2009
124063	MC3 Electromatic Relief Valve	82,371.25	64,999.25	(17,372.00)	-26.73%	0.06%	82,371.25	64,999.25	(17,372.00)	Jan-09	Dec-09	Feb-09	May-09		2009
124072	MC HVAC Air Handlers 2009	242,386.81	244,999.96	2,613.15	1.07%	0.18%	242,386.81	244,999.96	2,613.15	Apr-08	Jun-09	Dec-09	Dec-09		2009
124077	MC3 345kv Isol Disconnects	173,735.34	119,999.10	(53,736.24)	-44.78%	0.13%	173,735.34	119,999.10	(53,736.24)	Jan-09	Dec-09	Feb-09	May-09		2009
124084	MC Conveyor Belts 2010	58,748.09	-	(58,748.09)	-100.00%	0.04%	171,592.46	268,002.32	96,409.86			Dec-09	Nov-10		2009
124086	MC E1 Coal Crusher	-	164,999.53	164,999.53	100.00%	0.00%	443,650.18	164,999.53	(278,650.65)	Jan-09	Dec-14				2009
124091	MC Matl Handling Chutes 2009	-	205,000.26	205,000.26	100.00%	0.00%	211,827.32	250,268.76	38,441.44	Apr-08	Dec-10	Nov-08			2009
124155	TC 08 MISC R1 SUMP PUMP REPL	(866.65)	-	866.65	-100.00%	0.00%	14,266.86	15,133.51	866.65			May-08	Sep-09		2009
124157	TC 08 MISC DC CNTRL BTRY REPL	(1,360.15)	-	1,360.15	-100.00%	0.00%	32,862.86	34,223.01	1,360.15			Nov-08	Sep-09		2009
124295	CR6 FGD Expansion Joint Repl	-	190,000.12	190,000.12	100.00%	0.00%	166,746.83	190,000.12	23,253.29	Jan-09	Jul-10				2009
124296	PR13 Guide Vane Repl	(1,989,919.32)	-	1,989,919.32	-100.00%	-1.49%	1,932,208.56	3,922,127.88	1,989,919.32			May-08	May-09	Credit indicates a re-class of 2008 LGE spend to properly reflect KU ownership of PR13 asset.	2009
124297	REDUNDANT PURIFIER PLC	(97.34)	-	97.34	-100.00%	0.00%	59,410.53	21,415.65	(37,994.88)			Jun-08	Dec-10		2009
124298	MC2 Low Press Htr Drain Pump	7,798.96	-	(7,798.96)	-100.00%	0.01%	71,648.66	63,849.70	(7,798.96)			Dec-08	Feb-09		2009
124310	Storm 05-11-08	(23,225.28)	-	23,225.28	-100.00%	-0.02%	(23,225.28)	-	23,225.28			May-08	Jan-10		2009
124311	MC Conveyor Belts 2009	16,039.58	127,999.23	111,959.65	87.47%	0.01%	151,217.41	263,177.06	111,959.65	Jan-09	Dec-09	Nov-08	Oct-09		2009
124313	MC 4C Oxidation Air Comp GB	(6,470.19)	-	6,470.19	-100.00%	0.00%	99,771.57	106,241.76	6,470.19			Jun-08	May-09		2009
124353	CR5 Furnace Upper Arch Repl	-	31,999.55	31,999.55	100.00%	0.00%	-	792,999.15	792,999.15	Jun-08	May-11				2009
124355	CR6 Burner Corner Repl	950,276.90	1,098,995.74	148,718.84	13.53%	0.71%	1,498,708.46	1,098,995.74	(399,712.72)	Jun-08	Jan-10	Jun-09	May-10		2009
124357	CR6A Air Heater Exp Joint Repl	-	50,000.14	50,000.14	100.00%	0.00%	32,851.56	50,000.14	17,148.58	Jan-09	Jul-10				2009
124361	CR5 4KV Switchgear Upgrade	570,036.82	1,360,000.10	789,963.28	58.09%	0.43%	1,605,745.30	2,420,429.11	814,683.81	Jan-08	Jun-09	Oct-08	Mar-10	Project started earlier due to unanticipated preliminary engineering and a longer than anticipated lead time of material delivery, all required to meet the Cane Run unit 5 outage in spring 2009.	2009
124362	CR 480V Switchgear Upgrade	31,175.24	-	(31,175.24)	-100.00%	0.02%	164,855.11	309,999.21	145,144.10			Nov-09	Jan-11		2009
124363	CR6 4KV Switchgear Arc Flash	-	199,999.53	199,999.53	100.00%	0.00%	333,790.29	199,999.53	(133,790.76)	Jan-09	Aug-10				2009
124364	CR4 4KV Switchgear Arc Flash	-	199,999.53	199,999.53	100.00%	0.00%	87,954.04	199,999.53	112,045.49	Jan-09	Jan-12				2009
124365	CR6 Voltage Regulator Repl	43,251.66	149,999.17	106,747.51	71.17%	0.03%	152,728.81	149,999.17	(2,729.64)	Jun-08	May-10	Nov-09	Sep-10		2009
124367	CR Stack Particulate Monitors	131,016.00	-	(131,016.00)	-100.00%	0.10%	521,017.68	481,000.67	(40,017.01)			Nov-09	Jan-11		2009
124368	CR Hardware Refresh	83,422.79	-	(83,422.79)	-100.00%	0.06%	352,264.07	163,999.38	(188,264.69)			Mar-09	Dec-12		2009
124380	CR Asbestos Abatement 2009	107,051.65	194,001.72	86,950.07	44.82%	0.08%	107,051.65	194,001.72	86,950.07	Jun-08	Dec-09	Mar-09	Jan-10		2009
124395	CR Misc Plant Roof Repl	161,827.67	-	(161,827.67)	-100.00%	0.12%	196,763.21	34,935.54	(161,827.67)			Dec-08	Jan-10		2009
124407	CR4 FGD Mist Eliminator B-Side	33,736.76	-	(33,736.76)	-100.00%	0.03%	31,205.80	-	(31,205.80)			Feb-09	Jan-10		2009
124414	EnerSys Watering System	(1,477.00)	-	1,477.00	-100.00%	0.00%	2,418.40	3,895.40	1,477.00			Jun-08	Oct-08		2009
124442	GS LGE Alarm Mangement	-	161,807.00	161,807.00	100.00%	0.00%	-	161,807.00	161,807.00	Jan-09	Dec-09				2009
124458	MT 6652 & 6654 Brkr Repl	12,660.19	-	(12,660.19)	-100.00%	0.01%	209,002.06	196,350.83	(12,651.23)			Oct-08	Jun-09		2009
124459	LBR09-ReplMT6601&6657Brkrs	49,974.61	-	(49,974.61)	-100.00%	0.04%	230,342.71	180,368.10	(49,974.61)			Nov-08	Feb-10		2009
124463	TC ID FAN VFD REPLACEMENT	1,567,211.10	1,393,612.31	(173,598.79)	-12.46%	1.18%	2,573,035.50	2,387,405.43	(185,630.07)	Dec-08	Dec-09	Dec-08	Jun-10		2009
124464	TC PURCHASE LARGE DOZER #1	45,728.19	-	(45,728.19)	-100.00%	0.03%	1,457,116.59	1,411,388.40	(45,728.19)			Dec-08	Dec-08		2009
124465	TC REPLACE W BOILER SLP TUBE	2,246,393.69	1,927,312.50	(319,081.19)	-16.56%	1.68%	2,244,752.82	1,927,312.50	(317,440.32)	Jan-09	Dec-09	Apr-09	Aug-10	More spending occurred on the Investment side than was anticipated and this was offset on the Removal side where less cost was incurred. Overall in total project was only ($94K) over budget.	2009
124467	TC 2009 TURBINE OUTAGE	-	354,625.50	354,625.50	100.00%	0.00%	-	354,625.50	354,625.50	Jan-09	Dec-09			The budget for this was developed at a higher level to cover multiple projects and reallocated to individual projects "127275- TC1 Turbine Generator TIL 1292, 127276- TC1 Turbine Inlet Snout & 124475- TC1 Turbine Outage Packing"	2009

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
124468	TC 480V SWITCHGEAR BREAK UPGRD	24,497.15	337,151.20	312,654.05	92.73%	0.02%	319,741.58	632,395.63	312,654.05	Nov-08	Dec-09	Dec-08	Jan-10	The needs of the plant to upgrade old breakers was expedited in 2008 with getting the breakers here in advance of the 2009 TC1 outage. $295K was spent in 2008 for the breakers and only $24K spent for install in 2009. Project was originally budgeted in 2009.	2009
124469	TC1 BOILER AUX AIR DAMPER DR	-	215,859.00	215,859.00	100.00%	0.00%	-	215,859.00	215,859.00	Jan-09	Dec-09				2009
124471	TC1 EMERGCY BATTERY & CHARG	114,324.60	154,185.00	39,860.40	25.85%	0.09%	119,663.51	154,185.00	34,521.49	Jan-09	Jan-10	Oct-09	Apr-10		2009
124472	TC ADD CROSSOVER TC1/TC2 REACT	-	193,245.20	193,245.20	100.00%	0.00%	-	193,245.20	193,245.20	Jan-09	Dec-09				2009
124473	TC COAL CONVEYOR BELT REPL	155,798.82	154,185.00	(1,613.82)	-1.05%	0.12%	155,798.82	154,185.00	(1,613.82)	Jan-09	Jan-09	Mar-09	Jan-10		2009
124474	TC MISC PLANT ENGINEERING PROJ	-	142,874.04	142,874.04	100.00%	0.00%	-	142,874.04	142,874.04	Jan-09	Dec-09				2009
124475	TC 2009 TURBINE OUT PACKING	218,475.46	103,817.90	(114,657.56)	-110.44%	0.16%	185,045.00	103,817.90	(81,227.10)	Oct-09	Nov-09	Oct-09	Apr-10		2009
124478	TC1 O2 ANALYZER REPLMNT	98,721.95	87,371.50	(11,350.45)	-12.99%	0.07%	98,721.95	87,371.50	(11,350.45)	Jan-09	Jan-10	Oct-09	Jan-10		2009
124479	TC PARTICULATE MONITOR	65,266.66	85,315.70	20,049.04	23.50%	0.05%	66,334.33	85,315.70	18,981.37	Jun-09	Jan-10	Nov-09	Feb-10		2009
124481	TC SPLIT COMMON REACT FEED A/B	34,598.28	69,897.20	35,298.92	50.50%	0.03%	33,337.92	69,897.20	36,559.28	Jan-09	Jan-10	Sep-09	Jan-10		2009
124482	TC FD FAN INLET VANE UPGRD	-	61,674.00	61,674.00	100.00%	0.00%	-	61,674.00	61,674.00	Jan-09	Dec-09				2009
124484	TC LAB PURCHASE MONITORS	63,512.52	57,562.40	(5,950.12)	-10.34%	0.05%	69,938.94	57,562.40	(12,376.54)	Jan-09	Jan-10	Aug-09	May-10		2009
124485	TC RPL LIMESTONE BALLMILL CHTS	-	55,506.60	55,506.60	100.00%	0.00%	-	55,506.60	55,506.60	Jan-09	Dec-09				2009
124486	TC GENERATOR CORE MONITOR	-	49,339.20	49,339.20	100.00%	0.00%	-	49,339.20	49,339.20	Jan-09	Dec-09				2009
124487	TC SAFETY & ERT EQUIPMENT	24,692.11	39,064.32	14,372.21	36.79%	0.02%	24,692.11	39,064.32	14,372.21	Jun-09	Jan-10	Sep-09	Mar-10		2009
124488	TC PREDICTIVE MAINT DEVICES	-	39,064.32	39,064.32	100.00%	0.00%	-	39,064.32	39,064.32	Jan-09	Dec-09				2009
124490	TC REPL COAL HANDLG PLUG DETCT	-	19,530.10	19,530.10	100.00%	0.00%	-	19,530.10	19,530.10	Jan-09	Dec-09				2009
124491	TC PURCH SPARE FIRE BOOST PMP	-	15,418.50	15,418.50	100.00%	0.00%	-	15,418.50	15,418.50	Jan-09	Dec-09				2009
124492	TC REPL ESP ENGRY MGMNT PLC	15,581.94	12,334.80	(3,247.14)	-26.33%	0.01%	15,581.94	12,334.80	(3,247.14)	Jan-09	Jan-10	Nov-09	Jan-10		2009
124493	TC INSTALL VFD MILL&SCREENHSE	-	15,418.50	15,418.50	100.00%	0.00%	-	15,418.50	15,418.50	Jan-09	Dec-09				2009
124529	TC1 CBU UPGRADE	78,599.78	81,081.00	2,481.22	3.06%	0.06%	300,988.93	303,470.15	2,481.22	Jan-09	Dec-09	Dec-08	Feb-10		2009
124566	TC CT LGE INSTALL GRD FALT PRT	-	32,707.80	32,707.80	100.00%	0.00%	-	32,707.80	32,707.80	Jan-09	Dec-09				2009
124567	TC CT LGE PURCH LUBOIL VARN	-	19,016.16	19,016.16	100.00%	0.00%	39,680.84	58,697.00	19,016.16	Jan-09	Dec-09	Dec-08			2009
124568	TC CT LGE STAT AIR LINE INSTAL	-	11,409.70	11,409.70	100.00%	0.00%	-	11,409.70	11,409.70	Jan-09	Dec-09				2009
124582	CR Misc Projects 2009	-	274,998.71	274,998.71	100.00%	0.00%	-	274,998.71	274,998.71	Jan-09	Dec-09				2009
124588	CR6 Thickener Access Walkway	-	179,999.68	179,999.68	100.00%	0.00%	-	179,999.68	179,999.68	Jan-09	Dec-09				2009
124595	MC FGD Office Conversion	17,442.37	-	(17,442.37)	-100.00%	0.01%	83,286.98	65,844.61	(17,442.37)			Oct-08	Feb-09		2009
124634	Storm 06-19-08	(19,936.23)	-	19,936.23	-100.00%	-0.01%	(19,936.23)	-	19,936.23			Jun-08	Jan-09		2009
124637	GE-LGE-ThermCamera	-	15,075.00	15,075.00	100.00%	0.00%	-	15,075.00	15,075.00	Jan-09	Dec-09				2009
124656	LG&E DETS Breakers	81.40	-	(81.40)	-100.00%	0.00%	21,545.61	21,464.21	(81.40)			Sep-08	Aug-08		2009
124667	'09 WILDLIFE PROTECTION	71,917.28	99,528.12	27,610.84	27.74%	0.05%	71,917.28	99,528.12	27,610.84	Jul-08	Dec-09	Apr-09	Jan-10		2009
124668	'09 MADISON SUB EXPANSION	1,831,631.21	2,500,000.10	668,368.89	26.73%	1.37%	2,461,015.94	2,500,000.10	38,984.16	Jul-08	Dec-10	Mar-09	Oct-10	Project variance due to cost savings on lower material costs for steel and lower bid price for site work.	2009
124669	'09 OLD HENRY SUBSTA	2,134,758.30	3,756,007.34	1,621,249.04	43.16%	1.60%	4,596,848.79	3,756,007.34	(840,841.45)	Jul-08	Dec-10	Apr-09	Jan-12	Project variance due to portion of project delayed until 2010. This was mainly due to site issues with the substation and circuit work.	2009
124670	'09 OLD HENRY LAND PURCHASE	(26,625.00)	-	26,625.00	-100.00%	-0.02%	1,238,932.55	1,265,557.55	26,625.00			Dec-08	Jul-09		2009
124672	'09 DIST MISC PROJECT	137,131.61	161,190.66	24,059.05	14.93%	0.10%	137,162.76	161,190.66	24,027.90	Jul-08	Dec-09	Feb-09	Feb-10		2009
124673	'09 NESC COMPLIANCE	12,942.62	73,169.70	60,227.08	82.31%	0.01%	12,942.62	73,169.70	60,227.08	May-09	Dec-09	May-09	Jan-10		2009
124674	'09 GE AUX SWITCH PROJECT	52,462.14	50,729.90	(1,732.24)	-3.41%	0.04%	51,006.35	50,729.90	(276.45)	Jul-08	Dec-09	Feb-09	Mar-10		2009
124675	'09 FPE TAP CHANGER PROJECT	261,627.68	199,132.50	(62,495.18)	-31.38%	0.20%	261,627.71	199,132.50	(62,495.21)	Jul-08	Dec-09	Sep-09	May-10		2009
124676	'09 DIST SUB BATTERY PROJECT	74,345.58	111,806.62	37,461.04	33.51%	0.06%	74,345.58	111,806.62	37,461.04	Jul-08	Jun-12	May-09	Jul-12		2009
124677	'09 SFC PROTECTIVE RELAY PROJ.	65,728.14	64,953.65	(774.49)	-1.19%	0.05%	65,728.14	64,953.65	(774.49)	Jul-08	May-09	Mar-09			2009
124678	'09 TFR TYPE U BUSHING PROJECT	43,551.80	37,073.96	(6,477.84)	-17.47%	0.03%	43,551.80	37,073.96	(6,477.84)	Jul-08	Dec-09	Apr-09	Jun-10		2009
124679	'09 DIST TFR REWIND PROJECT	-	816,158.77	816,158.77	100.00%	0.00%	-	816,158.77	816,158.77	Jan-09	Dec-09			Project variance due to actuals in old project number 117882. Net positive variance of $393K due to less transformer failures than estimated.	2009
124717	2009 LGE DOIT Smallworld GIS	151,702.38	183,306.82	31,604.44	17.24%	0.11%	151,702.38	408,307.83	256,605.45	Jan-09	Dec-09	Jun-09	Apr-10		2009
124723	2009 LGE DOIT Mobile GIS	32,239.65	38,232.78	5,993.13	15.68%	0.02%	32,239.65	108,234.65	75,995.00	Jan-09	Dec-09	Feb-09	Apr-10		2009
124725	2009 LGE DOIT Electric OMS	52,108.81	58,144.88	6,036.07	10.38%	0.04%	52,108.81	93,145.21	41,036.40	Jan-09	Dec-09	Sep-09	Apr-10		2009
124729	2009 LGE DOIT Elec Fac Insp	-	101,230.92	101,230.92	100.00%	0.00%	-	258,733.57	258,733.57	Jan-09	Dec-09				2009
124731	2009 LGE DOIT Mobile Infra	136,910.56	70,094.64	(66,815.92)	-95.32%	0.10%	136,910.56	315,097.71	178,187.15	Jan-09	Dec-09	Jun-09	Apr-10		2009
124733	2009 LGE DOIT Software Lic	-	19,913.25	19,913.25	100.00%	0.00%	-	107,415.26	107,415.26	Jan-09	Dec-09				2009
124735	2009 LGE DOIT Carry Over Proj	42,464.89	38,231.53	(4,233.36)	-11.07%	0.03%	42,464.89	73,234.23	30,769.34	Jan-09	Dec-09	Jun-09	Apr-10		2009
124742	2009 LGE DOIT Hardware Infra	120,367.02	115,496.85	(4,870.17)	-4.22%	0.09%	120,367.02	325,499.59	205,132.57	Jan-09	Dec-09	Feb-09	Aug-10		2009
124744	Storm 07-08-08	5,709.64	-	(5,709.64)	-100.00%	0.00%	5,709.64	-	(5,709.64)			Jul-08	Aug-08		2009
124778	CR FGD Engineering Assessment	159,650.00	500,001.40	340,351.40	68.07%	0.12%	-	5,000,003.70	5,000,003.70	Aug-09	Jan-13	Sep-09	Sep-10	Project started later than originally anticipated in budget year 2009 so cash flow was lower than budget in 2009 and higher in 2010.	2009
124781	MULD COMP STA ELE OH TO UG	7.84	-	(7.84)	-100.00%	0.00%	929,894.29	64,890.48	(865,003.81)			Jul-08	Aug-09		2009
124865	COLLINS CIRCUIT WORK	69,613.36	-	(69,613.36)	-100.00%	0.05%	258,099.15	204,771.59	(53,327.56)			Oct-08	Dec-10		2009
124866	OLD HENRY CIRCUIT WORK	466,680.36	987,000.00	520,319.64	52.72%	0.35%	2,232,579.23	987,000.00	(1,245,579.23)	Jan-09	Dec-10	May-09	Jan-12	This was a two year project. Some of the work originally planned for 2009 was not performed until 2010. This was caused by an inability to acquire a permit to build over I265 so alternate plans were developed and executed.	2009
124874	AVAYA INTERACTION CTR LGE	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Jan-09	Dec-09				2009
124876	AMI LGE	-	175,000.00	175,000.00	100.00%	0.00%	-	175,000.00	175,000.00	Jan-09	Dec-09				2009
124885	CALL CENTER TECH LGE	-	82,250.00	82,250.00	100.00%	0.00%	-	82,250.00	82,250.00	Jan-09	Dec-09				2009
124886	2009 MV90 UPGRADE	-	35,000.47	35,000.47	100.00%	0.00%	-	35,000.47	35,000.47	Jan-09	Dec-09				2009
124887	2009 ERTS LGE	73,799.50	104,207.52	30,408.01	29.18%	0.06%	73,799.50	104,207.52	30,408.01	Jan-09	Aug-09	Jun-09	Dec-09		2009
124889	2009 RETAIL PC PURCHASES LGE	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-09	Dec-09				2009
124941	Gas Consumption LGE	-	52,500.00	52,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-09	Dec-09				2009
124943	Energy Marketing Portal LGE	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-09	Dec-09				2009
124944	Integrated Database LGE	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-09	Dec-09				2009
124994	FACILITY EQUIPMENT	39,282.91	29,926.26	(9,356.65)	-31.27%	0.03%	19,641.45	58,427.46	38,786.01	Dec-08	Jan-10	Dec-09	Oct-10		2009
124999	OS LGE FAC IMPROVEMENTS	106,510.95	206,633.70	100,122.75	48.45%	0.08%	102,636.49	684,028.80	581,392.31	Nov-08	Nov-09	Aug-09	Oct-10		2009
125001	OFFICE FURNISHINGS AND EQUP	73,254.83	86,928.66	13,673.84	15.73%	0.05%	73,791.29	174,248.50	100,457.21	Dec-08	Nov-09	Jun-09	Aug-10		2009
125002	GREEN INITIATIVES	52,916.50	71,253.00	18,336.50	25.73%	0.04%	52,916.50	855,036.00	802,119.50	Dec-08	Jan-10	Dec-09	Jan-10		2009
125008	ASC LARGE HVAC UNITS	72,205.00	106,879.50	34,674.50	32.44%	0.05%	72,205.00	106,879.50	34,674.50	Jan-09	Dec-09	Aug-09	Jan-10		2009
125009	CONTRACT MGMT EQP	31,226.31	35,000.00	3,773.69	10.78%	0.02%	31,226.31	234,500.00	203,273.69	Jan-09	Dec-09	Apr-09	Apr-10		2009
125010	ASC ROOF REPLACEMENT	-	213,759.00	213,759.00	100.00%	0.00%	1,343,095.28	723,075.44	(620,019.83)	Dec-08	May-11				2009
125011	ASC SECURITY EQUIP	27,505.02	14,963.13	(12,541.89)	-83.82%	0.02%	27,505.02	14,963.13	(12,541.89)	Dec-08	Jul-09	May-09	Mar-10		2009
125012	SECURITY SYSTEMS & EQP	105,180.69	98,000.00	(7,180.69)	-7.33%	0.08%	104,893.73	178,500.00	73,606.27	Dec-08	Jun-09	May-09	May-10		2009
125013	FAILED EQUIPMT REPLACE	27,526.00	46,314.45	18,788.45	40.57%	0.02%	27,446.00	92,628.90	65,182.90	Dec-08	Dec-09	May-09	Mar-10		2009
125036	DIST FAC IMPROVEMENTS	39,933.80	105,000.00	65,066.20	61.97%	0.03%	41,572.85	333,200.00	291,627.15	Dec-08	Jan-10	Sep-09	May-10		2009
125037	Increase Ford- Ford Tap- 212	-	1,599,998.47	1,599,998.47	100.00%	0.00%	-	1,599,998.47	1,599,998.47	Jan-09	Dec-09			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2009

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
125039	Harrods Ck-Lyndon-Ford 69kV	-	960,000.90	960,000.90	100.00%	0.00%	-	960,000.90	960,000.90	Jan-09	Dec-09			Project cancelled due to system condition changes studied in the Transmission Expansion Plan (TEP).	2009
125042	Northside-Jeffersonville Jct	-	79,999.90	79,999.90	100.00%	0.00%	-	79,999.90	79,999.90	Jan-09	Dec-09				2009
125043	138kV brkr Wattrsn 138/69 XFRM	-	270,000.02	270,000.02	100.00%	0.00%	-	270,000.02	270,000.02	Aug-08	May-09				2009
125083	Northside-Jville Jct Terminal	-	179,999.73	179,999.73	100.00%	0.00%	-	179,999.73	179,999.73	Jan-09	Dec-09				2009
125107	Stellent Upgrade-LGE	29,070.98	34,140.40	5,069.42	14.85%	0.02%	29,070.98	34,140.40	5,069.42	Jan-09	Dec-09	Aug-09	Apr-10		2009
125109	HW/SW Dev Tools 026580-LGE	956.47	12,915.00	11,958.53	92.59%	0.00%	1,203.18	12,915.00	11,711.82	Jan-09	Jan-10	Mar-09			2009
125111	HW/SW Dev Tools 026540-LGE	2,816.20	6,825.70	4,009.50	58.74%	0.00%	2,816.20	6,825.70	4,009.50	Jan-09	Dec-09	Feb-09	Mar-10		2009
125113	ITSD HW/SW EM-LGE	-	5,166.00	5,166.00	100.00%	0.00%	-	5,166.00	5,166.00	Jan-09	Dec-09				2009
125115	ITSD HW/SW PG-LGE	12,310.07	9,387.00	(2,923.07)	-31.14%	0.01%	6,663.48	9,387.00	2,723.52	Jan-09	Dec-09	Mar-09	May-10		2009
125118	HW/SW Dev Tools 026560-LGE	1,897.30	9,730.00	7,832.70	80.50%	0.00%	1,897.30	9,730.00	7,832.70	Jan-09	Dec-09	Sep-09	Dec-09		2009
125120	HW/SW Dev Tools 026570-LGE	2,668.90	10,242.40	7,573.50	73.94%	0.00%	2,709.48	10,242.40	7,532.92	Jan-09	Dec-09	Mar-09	May-10		2009
125122	Intrusion Prevention-LGE	35,379.27	94,708.29	59,329.02	62.64%	0.03%	37,502.03	94,708.29	57,206.26	Jan-09	Dec-09	Dec-09	May-10		2009
125124	IT Security Infrastructure-LGE	-	43,909.93	43,909.93	100.00%	0.00%	-	43,909.93	43,909.93	Jan-09	Dec-09				2009
125126	IT Sec Infrastructure-LGE	11,932.38	7,752.84	(4,179.53)	-53.91%	0.01%	11,932.38	7,752.84	(4,179.53)	Jan-09	Dec-09	Dec-09	Apr-10		2009
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	13,143.75	34,440.08	21,296.32	61.84%	0.01%	13,932.39	34,440.08	20,507.69	Sep-09	Dec-09	Oct-09	Jun-10		2009
125130	Vulnerability Scanning-LGE	1,920.49	14,550.57	12,630.09	86.80%	0.00%	1,920.49	14,550.57	12,630.09	Jan-09	Dec-09	Dec-09	Apr-10		2009
125132	Access Switch Replacement-LGE	102,333.77	103,314.80	981.03	0.95%	0.08%	102,333.77	103,314.80	981.03	Jan-09	Dec-09	Mar-09	Jan-10		2009
125134	Core Ntwk Infrastructure-LGE	42,577.46	51,660.25	9,082.79	17.58%	0.03%	42,577.46	51,660.25	9,082.79	Jan-09	Dec-09	Jun-09	Apr-10		2009
125138	Data Networks Test Tools-LGE	14,193.23	8,610.04	(5,583.19)	-64.85%	0.01%	14,193.23	8,610.04	(5,583.19)	Jan-09	Dec-09	Mar-09	Jan-09		2009
125140	Ntwk Access Device/Gateway-LGE	18,171.36	17,217.59	(953.77)	-5.54%	0.01%	18,171.36	17,217.59	(953.77)	Jan-09	Dec-09	May-09	Mar-10		2009
125142	Network Management-LGE	15,950.33	17,218.77	1,268.44	7.37%	0.01%	15,950.33	17,218.77	1,268.44	Jan-09	Dec-09	Apr-09	Mar-10		2009
125145	Pix Firewall Rep/Upg-LGE	67,856.69	103,322.43	35,465.74	34.33%	0.05%	67,856.69	103,322.43	35,465.74	Jan-09	Dec-09	Apr-09	Mar-10		2009
125147	Sec Infrastructure Enhance-LGE	17,249.15	17,222.86	(26.29)	-0.15%	0.01%	17,249.15	17,222.86	(26.29)	Jan-09	Dec-09	May-09	Mar-10		2009
125151	VPN Switch Upgrade-LGE	61,646.94	103,337.30	41,690.37	40.34%	0.05%	61,646.94	103,337.30	41,690.37	Jan-09	Dec-09	Mar-09	Mar-10		2009
125153	Backup Capacity Expansion-LGE	72,439.87	68,879.73	(3,560.14)	-5.17%	0.05%	72,439.87	68,879.73	(3,560.14)	Jan-09	Dec-09	Jul-09	Mar-10		2009
125160	SAN Switch Capacity Exp-LGE	48,843.17	51,660.26	2,817.09	5.45%	0.04%	48,843.17	51,660.26	2,817.09	Jan-09	Dec-09	Oct-09	Apr-10		2009
125162	SAN Switch Refresh-LGE	165,510.97	139,482.04	(26,028.93)	-18.66%	0.12%	165,510.97	139,482.04	(26,028.93)	Jan-09	Dec-09	Aug-09	Apr-10		2009
125166	Mid-Level Storage Refresh-LGE	41,076.84	55,448.44	14,371.60	25.92%	0.03%	41,076.84	55,448.44	14,371.60	Jan-09	Dec-09	Jul-09	Mar-10		2009
125172	HP Openview Monitoring-LGE	-	34,440.00	34,440.00	100.00%	0.00%	-	34,440.00	34,440.00	Jan-09	Dec-09				2009
125176	Cabling-Server Connect-LGE	12,357.50	15,498.00	3,140.50	20.26%	0.01%	12,357.50	15,498.00	3,140.50	Jan-09	Dec-09	Apr-09	Apr-10		2009
125179	Server Hardware Refresh-LGE	146,870.35	153,263.30	6,392.95	4.17%	0.11%	146,870.36	153,263.30	6,392.94	Jan-09	Dec-09	May-09	Jun-10		2009
125181	Storage Capacity-Virtual-LGE	78,893.64	154,977.48	76,083.84	49.09%	0.06%	78,893.64	154,977.48	76,083.84	Jan-09	Dec-09	Aug-09	Jul-09		2009
125183	Bladelogic Upg-Wndws 2008-LGE	-	34,440.40	34,440.40	100.00%	0.00%	-	34,440.40	34,440.40	Jan-09	Dec-09				2009
125185	RISS 2.0 Upgrade-LGE	54,153.83	5,510.40	(48,643.43)	-882.76%	0.04%	79,970.37	5,510.40	(74,459.97)	Nov-09	Dec-09	Dec-09	Oct-10		2009
125187	Exchange 2007 Migration-LGE	-	36,163.02	36,163.02	100.00%	0.00%	-	36,163.02	36,163.02	Jan-09	Dec-09				2009
125189	OPGW-Mill Creek/HardinCo-LGE	-	51,660.00	51,660.00	100.00%	0.00%	-	51,660.00	51,660.00	Jan-09	Dec-09				2009
125195	Outside Cable Plant-LGE	32,105.49	68,280.80	36,175.31	52.98%	0.02%	32,105.49	68,280.80	36,175.31	Jan-09	Dec-09	Jun-09	Jun-10		2009
125197	Bulk Pwr & Env Systems-LGE	35,598.16	34,140.40	(1,457.76)	-4.27%	0.03%	36,200.13	34,140.40	(2,059.73)	Jan-09	Nov-09	Mar-09	Aug-10		2009
125199	Channel Bank Standard-LGE	-	102,418.40	102,418.40	100.00%	0.00%	-	102,418.40	102,418.40	Jan-09	Dec-09				2009
125204	Mobile Radio-LGE	-	17,070.20	17,070.20	100.00%	0.00%	-	17,070.20	17,070.20	Jan-09	Dec-09				2009
125205	Ntwk Access Dev/Site Infrs-LGE	34,073.72	43,050.00	8,976.28	20.85%	0.03%	34,073.72	43,050.00	8,976.28	Jan-09	Dec-09	Feb-09	Apr-10		2009
125207	Network Tools & Test Equip-LGE	16,812.47	17,220.00	407.53	2.37%	0.01%	16,812.47	17,220.00	407.53	Jan-09	Dec-09	Mar-09	Mar-10		2009
125211	Telephone Sys Capacity Exp-LGE	41,831.66	51,660.00	9,828.34	19.03%	0.03%	41,831.66	51,660.00	9,828.34	Jan-09	Dec-09	Mar-09	Apr-10		2009
125213	Sec Fiber Connect-Simpson-LGE	119,920.57	275,521.09	155,600.51	56.47%	0.09%	334,941.50	275,521.09	(59,420.41)	Jul-09	Jun-10	Jul-09	Jan-11		2009
125215	New Conference Bridge-LGE	55,978.87	68,878.87	12,900.01	18.73%	0.04%	55,978.87	68,878.87	12,900.01	Jan-09	Dec-09	Oct-09	Apr-10		2009
125218	Computer HW Capital-LOB's-SVCO	-	140,000.00	140,000.00	100.00%	0.00%	-	140,000.00	140,000.00	Jan-09	Dec-09				2009
125220	Monitor Replacement - LGE	15,910.13	21,000.00	5,089.88	24.24%	0.01%	15,910.13	21,000.00	5,089.88	Jan-09	Dec-09	Apr-09	May-10		2009
125222	Monitor Replacement - SVCO	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-09	Dec-09				2009
125224	Tier C rot-desktop/laptops-LGE	668,612.34	788,632.56	120,020.22	15.22%	0.50%	668,612.34	788,632.56	120,020.22	Jan-09	Dec-09	Mar-09	Apr-10		2009
125226	Tier C rot-desktop/laptops-SVC	-	424,510.32	424,510.32	100.00%	0.00%	-	424,510.32	424,510.32	Jan-09	Dec-09			Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2009
125227	Tech TestLab&Related 2008-LGE	8,418.85	30,996.00	22,577.15	72.84%	0.01%	8,418.85	30,996.00	22,577.15	Jan-09	Dec-09	Apr-09	Jan-09		2009
125233	Data Center Software-LGE	-	10,332.04	10,332.04	100.00%	0.00%	-	10,332.04	10,332.04	Jan-09	Dec-09				2009
125235	Louisville Electrical Upg-LGE	15,473.28	17,220.00	1,746.72	10.14%	0.01%	16,851.00	17,220.00	369.01	Jan-09	Dec-09	Mar-09	May-10		2009
125237	Louisville Racks&Furniture-LGE	7,942.26	8,610.00	667.74	7.76%	0.01%	7,942.26	8,610.00	667.74	Jan-09	Dec-09	Mar-09	Dec-09		2009
125239	Simpsonville Racks&Furn-LGE	6,671.83	8,610.00	1,938.17	22.51%	0.01%	6,671.83	8,610.00	1,938.17	Jan-09	Dec-09	Mar-09	Dec-09		2009
125241	Simpsonville Electric Upg-LGE	27,553.46	34,440.00	6,886.54	20.00%	0.02%	27,590.43	34,440.00	6,849.57	Jan-09	Dec-09	Feb-09	May-10		2009
125243	Data Base Tools and Equip-LGE	16,161.54	17,220.04	1,058.50	6.15%	0.01%	16,161.54	17,220.04	1,058.50	Jan-09	Dec-09	Jul-09	Apr-10		2009
125245	Proj Mirror-Inst UC4-Simp-LGE	-	689.31	689.31	100.00%	0.00%	-	689.31	689.31	Jan-09	Dec-09				2009
125247	Proj Mirror-Database tech-LGE	18,582.98	70,604.90	52,021.91	73.68%	0.01%	18,582.98	70,604.90	52,021.91	Jan-09	Dec-09	Aug-09	Mar-10		2009
125249	Upgrade to SQL 2008-LGE	16,961.78	15,498.00	(1,463.78)	-9.44%	0.01%	16,961.78	15,498.00	(1,463.78)	Jan-09	Dec-09	Jul-09	Apr-10		2009
125253	Convert to UC4-LGE	17,468.23	18,594.07	1,125.84	6.05%	0.01%	17,468.23	18,594.07	1,125.84	Jan-09	Dec-09	Dec-09	May-10		2009
125255	Proj Mirror-Gold Svc Level-LGE	594,764.32	723,243.28	128,478.96	17.76%	0.45%	588,613.97	723,243.28	134,629.31	Jan-09	Jan-10	Mar-09	Oct-10		2009
125256	Repl BOC DCtr CRAC Units-LGE	-	86,100.00	86,100.00	100.00%	0.00%	-	86,100.00	86,100.00	Jan-09	Dec-09				2009
125261	Office Comm Server Ext IM-LGE	-	6,888.00	6,888.00	100.00%	0.00%	-	6,888.00	6,888.00	Jan-09	Dec-09				2009
125307	Enterprise Storage Exp-LGE10	146,464.12	-	(146,464.12)	-100.00%	0.11%	146,584.32	134,315.80	(12,268.52)			Dec-09	Jun-10		2009
125348	Impl Red Elec Sys-BOC DC-LGE10	16,880.61	-	(16,880.61)	-100.00%	0.01%	584,716.56	731,850.00	147,133.44			Dec-09	May-11		2009
125616	09 RTU's - LGE	-	270,000.00	270,000.00	100.00%	0.00%	-	270,000.00	270,000.00	Jan-09	Dec-09				2009
125619	08 EMS Servers & OUG - LGE	22,739.10	-	(22,739.10)	-100.00%	0.02%	22,739.10	-	(22,739.10)			Sep-09	Nov-08		2009
125628	Middletown-Collins Sub	-	1,620,000.23	1,620,000.23	100.00%	0.00%	-	1,620,000.23	1,620,000.23	Aug-08	May-09			Budget funded work in projects 122512 and 122514.	2009
125632	EMS Redundancy LGE	-	120,000.00	120,000.00	100.00%	0.00%	175,955.94	120,000.00	(55,955.94)	Aug-08	Apr-11				2009
125636	PowerPlan Budgeting (LG&E %)	53,302.52	210,000.00	156,697.49	74.62%	0.04%	226,815.81	210,000.00	(16,815.81)	Sep-09	Jun-10	Sep-09	Jun-10		2009
125638	Unix Servers 2009 (LG&E %)	-	174,999.99	174,999.99	100.00%	0.00%	-	174,999.99	174,999.99	Jan-09	Dec-09				2009
125645	Services Management (LG&E %)	-	87,499.92	87,499.92	100.00%	0.00%	-	87,499.92	87,499.92	Jan-09	Dec-14				2009
125678	Storage Area Network LGE	(357.00)	-	357.00	-100.00%	0.00%	352,280.12	352,637.12	357.00			Nov-08	Oct-08		2009
125686	MC4 Pyrite Piping 2008	311.07	-	(311.07)	-100.00%	0.00%	115,292.28	114,981.21	(311.07)			Sep-08	Dec-08		2009
125715	CR6-2 BFP Motor	(31,508.03)	-	31,508.03	-100.00%	-0.02%	312,932.27	344,440.30	31,508.03			Oct-08	Jun-09		2009
125717	TC Telehandler & Skid Steer	-	-	-	-100.00%	0.00%	95,075.36	95,075.36	-			Oct-08			2009
125719	CR5A HSWP	(3,068.54)	-	3,068.54	-100.00%	0.00%	56,514.83	59,583.37	3,068.54			Nov-08	Jul-09		2009
125722	Storm 09-14-08	58,897.21	-	(58,897.21)	-100.00%	0.04%	58,897.21	-	(58,897.21)			Sep-08	Jun-09		2009
125724	Muldraugh Reliability Upgrade	1,206.95	-	(1,206.95)	-100.00%	0.00%	23,518.92	22,311.97	(1,206.95)			Oct-08	Mar-09		2009
125766	CR NERC Cybersecurity	397,004.75	-	(397,004.75)	-100.00%	0.30%	397,004.75	-	(397,004.75)			Feb-09	Mar-10	Reallocation of Company funds to meet the North American Electric Reliability Corporation (NERC) mandatory cybersecurity standards on Critical Infrastructure Protection (CIP) under the direction of the Federal Energy Regulatory Commission (FERC), based upon Cane Run and Paddys Run black start capabilities and routable protocol control systems.	2009

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125768	MC Storage Building 2008	32,400.75	-	(32,400.75)	-100.00%	0.02%	89,159.85	56,759.10	(32,400.75)			Dec-08	Mar-09		2009
125771	PC Power Management-LGE	3,137.29	-	(3,137.29)	-100.00%	0.00%	24,553.90	21,416.61	(3,137.29)			Dec-08	Oct-08		2009
125785	CR GT11 SPCC	37,243.93	-	(37,243.93)	-100.00%	0.03%	233,754.47	196,510.54	(37,243.93)			Nov-08	Feb-09		2009
125801	TC1 Diaphragm Pump - Misc Eng	-	-	-	-100.00%	0.00%	6,700.80	6,700.80	-			Dec-08			2009
125803	TC IDLER SPROCKET for CBU	131.67	-	(131.67)	-100.00%	0.00%	36,439.17	36,307.50	(131.67)			Dec-08	Feb-10		2009
125807	Replace Canal 69kV DB PTs	23,821.62	-	(23,821.62)	-100.00%	0.02%	23,821.62	-	(23,821.62)			Mar-09	Aug-09		2009
125811	eDiscovery - LGE	45,887.51	-	(45,887.51)	-100.00%	0.03%	108,088.50	60,420.83	(47,667.67)			Dec-08	Jul-10		2009
125813	LEGAL DEPT OFFICE REMODEL	(88.70)	-	88.70	-100.00%	0.00%	28,788.94	28,877.64	88.70			Dec-08	Dec-08		2009
125824	Oracle BI Publisher & RightFax	12,979.62	-	(12,979.62)	-100.00%	0.01%	12,979.62	-	(12,979.62)			Apr-09	May-10		2009
125835	TC Ash Water Pump	-	-	-	-100.00%	0.00%	29,059.99	29,059.99	-			Dec-08			2009
125836	Spare PTs- LGE	16,744.08	-	(16,744.08)	-100.00%	0.01%	16,744.08	-	(16,744.08)			May-09	May-09		2009
125844	TC Vehicle 2008 Purchase	1,595.12	-	(1,595.12)	-100.00%	0.00%	16,401.14	14,806.02	(1,595.12)			Dec-08	Mar-10		2009
125850	DFR	393,729.01	-	(393,729.01)	-100.00%	0.30%	675,642.15	-	(675,642.15)			Mar-09	May-11	Budgeted in KU project 125079 but actual charges were split with project 125850 as deemed to benefit both LG&E and KU.	2009
125877	MC 1B HSWP Motor Rewind	20,555.16	-	(20,555.16)	-100.00%	0.02%	20,555.16	-	(20,555.16)			Jan-09	Feb-09		2009
125878	CALL CENTER TECH 2008	44,516.23	-	(44,516.23)	-100.00%	0.03%	44,516.23	-	(44,516.23)			Aug-09	May-10		2009
125881	LGE AVAYA INTERACTION CTR	87,020.61	-	(87,020.61)	-100.00%	0.07%	86,105.75	-	(86,105.75)			Nov-09	Aug-10		2009
125882	2009 PC PURCHASES	48,676.19	-	(48,676.19)	-100.00%	0.04%	49,232.11	-	(49,232.11)			Mar-09	Jun-10		2009
125891	BOC Trans Dept Off Reno	9,998.61	-	(9,998.61)	-100.00%	0.01%	9,998.61	-	(9,998.61)			Mar-09	Aug-10		2009
125895	Sales Tax Adj	(450,818.59)	-	450,818.59	-100.00%	-0.34%	(450,818.59)	-	450,818.59			Jan-09		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2009
125896	SALES TAX ADJ	(340,114.11)	-	340,114.11	-100.00%	-0.26%	(340,114.11)	-	340,114.11			Jan-09		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2009
125897	SALES TAX ADJUST	(619,151.81)	-	619,151.81	-100.00%	-0.46%	(619,151.81)	-	619,151.81			Jan-09		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2009
125901	MC 3A Flyash Exhauster	33,219.25	-	(33,219.25)	-100.00%	0.02%	33,219.25	-	(33,219.25)			Feb-09	Feb-09		2009
125902	CR5 LP FW Heater Drain Pump	21,495.96	-	(21,495.96)	-100.00%	0.02%	20,001.31	-	(20,001.31)			Aug-09	Jan-10		2009
125903	Upgrade Algonquin TR 5 69 kV	42,125.77	-	(42,125.77)	-100.00%	0.03%	-	-	-			Apr-09	Jul-10		2009
125906	Leak Survey Advance Notify	38,228.69	-	(38,228.69)	-100.00%	0.03%	38,228.69	-	(38,228.69)			Mar-09	Jun-09		2009
125910	CR Precip Controls Upgrade	12,269.92	-	(12,269.92)	-100.00%	0.01%	12,269.92	-	(12,269.92)			Mar-09	Nov-09		2009
125913	CR4A Booster Fan Shaft Repl	232,263.39	-	(232,263.39)	-100.00%	0.17%	232,263.39	-	(232,263.39)			Feb-09	Apr-09		2009
125926	BRCT SF6 SFC Med Volt Bkr -LGE	340.99	-	(340.99)	-100.00%	0.00%	18,191.33	-	(18,191.33)			Aug-09	Jun-10		2009
125930	MC 2A Boiler Circ Pump Motor	26,543.96	-	(26,543.96)	-100.00%	0.02%	26,543.96	-	(26,543.96)			Feb-09	Nov-10		2009
125931	MC 4-2 Main Aux Trans Bushing	90,078.14	-	(90,078.14)	-100.00%	0.07%	90,078.14	-	(90,078.14)			Mar-09	Jun-09		2009
125933	MC4 FGD Inlet Duct Exp Joint	27,738.94	-	(27,738.94)	-100.00%	0.02%	27,738.94	-	(27,738.94)			Mar-09	Apr-09		2009
125937	CR4 Booster ID Fan Vibration	38,087.34	-	(38,087.34)	-100.00%	0.03%	38,087.34	-	(38,087.34)			Mar-09	Jan-10		2009
125938	CR4 Condenser Expansion Joint	16,535.71	-	(16,535.71)	-100.00%	0.01%	16,535.71	-	(16,535.71)			Mar-09	Nov-09		2009
125951	LR09-Surge-Arrest-Rep	38,499.41	-	(38,499.41)	-100.00%	0.03%	45,128.23	-	(45,128.23)			Apr-09	Apr-10		2009
125952	LBR09-ReplCanalBrk3861	131,908.55	-	(131,908.55)	-100.00%	0.10%	134,412.43	-	(134,412.43)			Jun-09	Dec-09		2009
125953	LBR09-ReplCliftonBkr6624	60,999.63	-	(60,999.63)	-100.00%	0.05%	60,999.63	-	(60,999.63)			Jun-09	Apr-10		2009
125954	LBR09-SeminoleBkr69Tie1-2	51,215.40	-	(51,215.40)	-100.00%	0.04%	51,215.40	-	(51,215.40)			Jun-09	Apr-10		2009
125964	LBR09-ReplMCBkr138TR7&8	124,751.29	-	(124,751.29)	-100.00%	0.09%	124,751.29	-	(124,751.29)			May-09	Jun-10		2009
125965	LBR09-ReplMCBkr3855	126,946.89	-	(126,946.89)	-100.00%	0.10%	126,946.89	-	(126,946.89)			May-09	Jun-10		2009
125976	MC Portable Air Compressor	15,145.08	-	(15,145.08)	-100.00%	0.01%	15,145.08	-	(15,145.08)			May-09	May-09		2009
125978	MC Mowing Equipment	26,476.65	-	(26,476.65)	-100.00%	0.02%	26,476.65	-	(26,476.65)			May-09	Jun-09		2009
125984	Coal Sample Crusher	10,199.76	-	(10,199.76)	-100.00%	0.01%	10,199.76	-	(10,199.76)			Mar-09	Mar-10		2009
125997	MC Portable Welding Machine	5,846.29	-	(5,846.29)	-100.00%	0.00%	5,846.29	-	(5,846.29)			Apr-09	May-09		2009
126010	LR09-BG-NS-3883-Relays	76,525.08	-	(76,525.08)	-100.00%	0.06%	76,866.55	-	(76,866.55)			Apr-09			2009
126012	LU09-Batteries	41,663.22	-	(41,663.22)	-100.00%	0.03%	39,514.28	-	(39,514.28)			Jul-09			2009
126017	New Compressor for Chiller	17,603.28	-	(17,603.28)	-100.00%	0.01%	17,603.28	-	(17,603.28)			Apr-09	Mar-10		2009
126037	Cntrl Ctr Addit. Office Space	984.84	-	(984.84)	-100.00%	0.00%	984.84	-	(984.84)			Jun-09	Jan-10		2009
126044	FieldSmart View Licenses	35,727.30	-	(35,727.30)	-100.00%	0.03%	35,727.30	-	(35,727.30)			Jul-09	May-09		2009
126050	CR5 B Sump Pump Mtr Rewind	30,715.51	-	(30,715.51)	-100.00%	0.02%	30,715.51	-	(30,715.51)			Jun-09	Jan-10		2009
126051	CR4 Main Aux Oil Pump Repl	9,307.52	-	(9,307.52)	-100.00%	0.01%	9,307.52	-	(9,307.52)			Aug-09	Jan-10		2009
126144	MC4 Blowdown Tank	18,649.18	-	(18,649.18)	-100.00%	0.01%	69,067.73	-	(69,067.73)			Dec-09	Mar-10		2009
126162	Microsoft Licenses - LGE	17,120.43	-	(17,120.43)	-100.00%	0.01%	17,120.43	-	(17,120.43)			Apr-09	Dec-09		2009
126173	CR5 Turbine Rm Sump Pump	51,196.69	-	(51,196.69)	-100.00%	0.04%	51,196.69	-	(51,196.69)			Nov-09	Jan-10		2009
126174	CR5 Stack Elevator Repl	100,855.03	-	(100,855.03)	-100.00%	0.08%	180,875.98	-	(180,875.98)			Dec-09	Sep-10		2009
126176	CR6-1 Boiler Feed Pump Repl	112,378.64	-	(112,378.64)	-100.00%	0.08%	272,108.87	-	(272,108.87)			Nov-09	Oct-10		2009
126178	Booster Fire Pump - MISC ENG	23,193.39	-	(23,193.39)	-100.00%	0.02%	23,193.39	-	(23,193.39)			Sep-09	Mar-10		2009
126179	CR Ice Machine	2,483.42	-	(2,483.42)	-100.00%	0.00%	2,483.42	-	(2,483.42)			Jun-09	Jan-10		2009
126181	Old Henry 138KV Tap	26,509.33	-	(26,509.33)	-100.00%	0.02%	426,398.76	-	(426,398.76)			Sep-09	Sep-11		2009
126186	Oracle Data - 2009 (LG&E %)	3,991.16	-	(3,991.16)	-100.00%	0.00%	3,991.16	-	(3,991.16)			Jul-09	May-09		2009
126188	Museum Plaza UG Distribution	578,380.64	-	(578,380.64)	-100.00%	0.43%	578,380.64	-	(578,380.64)			Jun-09	Mar-10	This project is for an internal transfer of costs from the Transmission project (#122805) to the Distribution project (#126188) for the conduits and manholes for the Museum Plaza project. Therefore, it was not included in the budget.	2009
126191	CR Electrical Eqpt HVAC Repl	36,718.38	-	(36,718.38)	-100.00%	0.03%	36,718.38	-	(36,718.38)			Jul-09	Jan-10		2009
126192	CR Station Switchgear Repl	508,054.72	-	(508,054.72)	-100.00%	0.38%	478,713.31	-	(478,713.31)			Oct-09	Mar-10	Emergent work due to a fire within the Cane Run station 'A' switchgear lineup destroying the associated breaker and damaging others within the connected bus.	2009
126203	Forklift @ EOC Storeroom	12,533.86	-	(12,533.86)	-100.00%	0.01%	12,533.86	-	(12,533.86)			May-09	May-09		2009
126205	OPEN ENROLL LGE	24,701.93	-	(24,701.93)	-100.00%	0.02%	24,701.93	-	(24,701.93)			Jun-09	Aug-10		2009
126215	OUTAGE SUMMARY MAPS LGE	164,644.53	-	(164,644.53)	-100.00%	0.12%	165,228.74	-	(165,228.74)			Sep-09	Jun-10		2009
126217	ERT TOOLKITS LGE	86,878.99	-	(86,878.99)	-100.00%	0.07%	86,878.99	-	(86,878.99)			Jun-09	Apr-10		2009
126221	ALGONQUIN CIRCUIT 1380	204,003.38	-	(204,003.38)	-100.00%	0.15%	233,095.16	-	(233,095.16)			Jul-09	Nov-10		2009
126229	LGE-Maint Training Tools	8,755.60	-	(8,755.60)	-100.00%	0.01%	8,755.60	-	(8,755.60)			Nov-09	Mar-10		2009
126230	Shelby Campus Office Park	165,493.08	-	(165,493.08)	-100.00%	0.12%	165,493.08	-	(165,493.08)			May-09	Jan-10		2009
126233	E PERFORMANCE LGE	107,226.69	-	(107,226.69)	-100.00%	0.08%	135,623.52	-	(135,623.52)			Jul-09	Dec-10		2009
126313	CR4 FGD A Inlet Duct Exp Jt	12,757.00	-	(12,757.00)	-100.00%	0.01%	12,757.00	-	(12,757.00)			Jun-09	Jan-10		2009
126314	CR5 A ID Fan Inlet Exp Jt	4,017.97	-	(4,017.97)	-100.00%	0.00%	4,017.97	-	(4,017.97)			Jun-09	Jan-10		2009
126317	SVFRQ Source	893.67	-	(893.67)	-100.00%	0.00%	893.67	-	(893.67)			Aug-09	Jan-10		2009
126327	CR5A Circ Water Pump Rebuild	66,471.70	-	(66,471.70)	-100.00%	0.05%	66,471.70	-	(66,471.70)			Aug-09	Jan-10		2009
126328	TC GSU Bushing -MISC ENG	38,697.68	-	(38,697.68)	-100.00%	0.03%	38,697.68	-	(38,697.68)			Jul-09	Jan-10		2009
126330	MC Sewage Lift Station #2	24,339.64	-	(24,339.64)	-100.00%	0.02%	24,339.64	-	(24,339.64)			Jun-09	Aug-09		2009
126337	Generator Replacement - LGE	3,226.71	-	(3,226.71)	-100.00%	0.00%	3,226.71	-	(3,226.71)			Aug-09	Mar-10		2009
126358	HV Compartment Retrofit	185,459.80	-	(185,459.80)	-100.00%	0.14%	440,737.64	-	(440,737.64)			Sep-09	Dec-10		2009

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126415	Trend Micro Licenses - LGE	14,827.48	-	(14,827.48)	-100.00%	0.01%	14,827.48	-	(14,827.48)			Jul-09	Dec-09		2009
126468	6617 Underground Cable Repair	492,792.55	-	(492,792.55)	-100.00%	0.37%	497,426.75	-	(497,426.75)			Aug-09	Sep-10	Emergency repair of cable	2009
126505	Develop EONUS Rmte Campus -LGE	16,298.70	-	(16,298.70)	-100.00%	0.01%	16,298.70	-	(16,298.70)			Oct-09	Feb-10		2009
126554	EMS Wkstation & Monitors LGE 2	27,032.72	-	(27,032.72)	-100.00%	0.02%	27,032.72	-	(27,032.72)			Dec-09	Aug-10		2009
126558	CR Air Monitors 2009	9,703.85	-	(9,703.85)	-100.00%	0.01%	9,703.85	-	(9,703.85)			Sep-09	Jan-10		2009
126632	MC2 Boiler Room Sump Piping	63,837.97	-	(63,837.97)	-100.00%	0.05%	63,837.97	-	(63,837.97)			Aug-09	Oct-09		2009
126633	MC GPP Station Air Compressors	22,312.73	-	(22,312.73)	-100.00%	0.02%	22,312.73	-	(22,312.73)			Aug-09	Sep-09		2009
126733	Forklift Prchse - TranServices	38,228.37	-	(38,228.37)	-100.00%	0.03%	38,228.37	-	(38,228.37)			Sep-09	Mar-10		2009
126751	MS Project 2007-LGE	13,093.06	-	(13,093.06)	-100.00%	0.01%	13,093.06	-	(13,093.06)			Aug-09	Apr-10		2009
127034	CR RO System Upgrade	259,770.28	-	(259,770.28)	-100.00%	0.19%	266,346.88	-	(266,346.88)			Nov-09	Jun-10		2009
127044	PR13 Back-up Air Compressor	6,550.80	-	(6,550.80)	-100.00%	0.00%	6,550.80	-	(6,550.80)			Nov-09	Jan-10		2009
127050	OF Dingo Track Skidsteer	28,599.70	-	(28,599.70)	-100.00%	0.02%	28,599.70	-	(28,599.70)			Nov-09	Jan-10		2009
127060	Forklift at ESC	11,326.79	-	(11,326.79)	-100.00%	0.01%	11,938.92	-	(11,938.92)			Dec-09	Aug-10		2009
127075	CR5 A Sump Pump Repl	28,624.20	-	(28,624.20)	-100.00%	0.02%	28,624.20	-	(28,624.20)			Nov-09	Jan-10		2009
127076	CR E-1 Conveyor Coal Belt	50,279.37	-	(50,279.37)	-100.00%	0.04%	50,279.37	-	(50,279.37)			Aug-09	Jan-10		2009
127084	Oracle Servers - 2009 (LG&E %)	75,267.56	-	(75,267.56)	-100.00%	0.06%	83,659.51	-	(83,659.51)			Aug-09	Jun-10		2009
127129	CR Screenhouse Switchgear	652,211.09	-	(652,211.09)	-100.00%	0.49%	648,616.75	-	(648,616.75)			Sep-09	Mar-10	Emergent work due to a fire within the Cane Run Station screen house 1-A switchgear. The fire damaged portions of the switchgear, cabling, and three rooftop transformers.	2009
127138	FITNESS RM AND PSRT RM	196,156.14	-	(196,156.14)	-100.00%	0.15%	197,695.76	-	(197,695.76)			Aug-09	Jan-10		2009
127192	BRCT6 Quench Clr Noz Rpl - LGE	71,205.72	-	(71,205.72)	-100.00%	0.05%	71,205.72	-	(71,205.72)			Sep-09	Dec-09		2009
127198	MC TSI System Upgrade 2009	25,026.43	-	(25,026.43)	-100.00%	0.02%	25,026.43	-	(25,026.43)			Oct-09	Dec-09		2009
127200	MC FGD Welding Machine	3,695.35	-	(3,695.35)	-100.00%	0.00%	3,695.35	-	(3,695.35)			Sep-09	Sep-09		2009
127218	HP D2D Solution - LGE	29,409.65	-	(29,409.65)	-100.00%	0.02%	29,409.65	-	(29,409.65)			Oct-09	Mar-10		2009
127226	MC4 Computer Room HVAC	5,616.35	-	(5,616.35)	-100.00%	0.00%	5,616.35	-	(5,616.35)			Sep-09	Oct-09		2009
127233	PASS MGR - LGE	9,788.59	-	(9,788.59)	-100.00%	0.01%	9,788.59	-	(9,788.59)			Nov-09	Aug-10		2009
127239	BRCT 5-6-7 PI Interface 09 LGE	31,937.98	-	(31,937.98)	-100.00%	0.02%	31,937.98	-	(31,937.98)			Oct-09	Jun-10		2009
127241	CR5B CWP Motor Rewind	67,094.20	-	(67,094.20)	-100.00%	0.05%	67,094.20	-	(67,094.20)			Oct-09	Jan-10		2009
127244	CSS Redesign - LGE	24,602.17	-	(24,602.17)	-100.00%	0.02%	24,602.17	-	(24,602.17)			Sep-09	May-10		2009
127246	TC CCW Rewind - MISC ENG	12,256.58	-	(12,256.58)	-100.00%	0.01%	12,256.58	-	(12,256.58)			Nov-09	Feb-10		2009
127248	MC2 Coal Feeder Bunker Valves	43,730.68	-	(43,730.68)	-100.00%	0.03%	44,283.92	-	(44,283.92)			Nov-09	Dec-10		2009
127249	MC Field Communicator Equip	10,142.82	-	(10,142.82)	-100.00%	0.01%	10,142.82	-	(10,142.82)			Oct-09	Dec-09		2009
127250	MC2 Coal Feeder VFDs	58,428.59	-	(58,428.59)	-100.00%	0.04%	59,372.68	-	(59,372.68)			Nov-09	Jan-10		2009
127251	MC4 Coal Feeder VFDs	49,245.64	-	(49,245.64)	-100.00%	0.04%	75,897.24	-	(75,897.24)			Nov-09	Mar-10		2009
127254	EMS Software Upgrades- LGE	1,558.28	-	(1,558.28)	-100.00%	0.00%	1,558.28	-	(1,558.28)			Dec-09	Aug-10		2009
127256	LGE DCC CALL RECORD SYSTEM	40,708.00	-	(40,708.00)	-100.00%	0.03%	48,101.63	-	(48,101.63)			Dec-09	Jan-10		2009
127258	Third Party PAR	10,306.14	-	(10,306.14)	-100.00%	0.01%	138,955.57	-	(138,955.57)			Oct-09	Jul-12		2009
127265	TC2 CAPITAL SPARES - LGE	1,927,639.41	-	(1,927,639.41)	-100.00%	1.45%	2,271,298.49	-	(2,271,298.49)			Dec-09	Jan-14	Spare parts for unit 2 not budgeted until 2010 but ordered early in 2009 due to long lead times.	2009
127274	TC1 Generator Stator Rewedge	189,655.70	-	(189,655.70)	-100.00%	0.14%	199,425.51	-	(199,425.51)			Oct-09	Dec-10		2009
127275	TC1 Turbine Generatoe TIL 1292	172,823.70	-	(172,823.70)	-100.00%	0.13%	190,639.09	-	(190,639.09)			Oct-09	Dec-10		2009
127276	TC1 Turbine Inlet Snout Rings	83,894.95	-	(83,894.95)	-100.00%	0.06%	95,242.98	-	(95,242.98)			Oct-09	Dec-10		2009
127278	MC Material Handling Office	106,175.80	-	(106,175.80)	-100.00%	0.08%	106,466.58	-	(106,466.58)			Nov-09	Dec-09		2009
127280	MC2 Sootblower Pipe Insulation	32,710.97	-	(32,710.97)	-100.00%	0.02%	32,710.97	-	(32,710.97)			Dec-09	Jan-10		2009
127282	TREE TRIMMING MODEL LGE	47,085.92	-	(47,085.92)	-100.00%	0.04%	47,085.92	-	(47,085.92)			Nov-09	Apr-10		2009
127287	Sharepoint Hardware - LGE	1,088.81	-	(1,088.81)	-100.00%	0.00%	1,088.81	-	(1,088.81)			Dec-09	Apr-10		2009
127289	DOCKING STATIONS & PR (LG&E %)	836.47	-	(836.47)	-100.00%	0.00%	836.47	-	(836.47)			Nov-09	Aug-10		2009
127292	MC Vehicles - 2009	38,610.81	-	(38,610.81)	-100.00%	0.03%	38,610.81	-	(38,610.81)			Nov-09	Mar-10		2009
127293	MC Telehandler - 2009	43,672.00	-	(43,672.00)	-100.00%	0.03%	45,036.75	-	(45,036.75)			Nov-09	Sep-10		2009
127296	MC Dump Truck - 2009	32,157.81	-	(32,157.81)	-100.00%	0.02%	32,157.81	-	(32,157.81)			Nov-09	Mar-10		2009
127309	FieldSmartView Licenses II LGE	9,275.00	-	(9,275.00)	-100.00%	0.01%	9,788.98	-	(9,788.98)			Dec-09	Jun-10		2009
127311	Auburndale Racking	9,275.22	-	(9,275.22)	-100.00%	0.01%	9,264.47	-	(9,264.47)			Dec-09	Aug-10		2009
127320	CR Vehicles 2009	44,985.20	-	(44,985.20)	-100.00%	0.03%	44,985.20	-	(44,985.20)			Nov-09	Jul-10		2009
127321	CR Utility Vehicle 2009	12,803.03	-	(12,803.03)	-100.00%	0.01%	12,803.03	-	(12,803.03)			Nov-09	Jul-10		2009
127323	TC Vehicles 2009 Purchases	97,017.99	-	(97,017.99)	-100.00%	0.07%	97,017.99	-	(97,017.99)			Nov-09	Dec-09		2009
127340	MC 2B Boiler Feed Pump Motor	104,838.70	-	(104,838.70)	-100.00%	0.08%	106,624.21	-	(106,624.21)			Dec-09	Jan-10		2009
127352	TRANSPORTATION HOIST LGE	32,154.93	-	(32,154.93)	-100.00%	0.02%	57,482.87	-	(57,482.87)			Dec-09	Oct-10		2009
127353	MC Annex HVAC 2009	19,684.19	-	(19,684.19)	-100.00%	0.01%	20,075.59	-	(20,075.59)			Dec-09	Dec-09		2009
127359	CR Vehicle 2009a	18,634.76	-	(18,634.76)	-100.00%	0.01%	18,124.91	-	(18,124.91)			Dec-09	Jan-10		2009
127360	CR G Conveyor Coal Belt	7,168.80	-	(7,168.80)	-100.00%	0.01%	7,402.41	-	(7,402.41)			Dec-09	Jan-10		2009
127363	MC Ductwork Expansion Joints	42,077.24	-	(42,077.24)	-100.00%	0.03%	48,381.60	-	(48,381.60)			Dec-09	Jan-10		2009
127369	MC2 HSWP 24" Suction Valves	18,663.02	-	(18,663.02)	-100.00%	0.01%	21,838.53	-	(21,838.53)			Dec-09	Jan-10		2009
111398-08	LT Misc Capital Expend 2008	12,865.37	-	(12,865.37)	-100.00%	0.01%	195,721.68	205,895.73	10,174.05			Oct-08	Feb-11		2009
BTM391	Beyond the Meter - Org 003910	0.00	-	(0.00)	-100.00%	0.00%	0.00	0.00	(0.00)			May-04	Jul-12		2009
CABLE341	Blanket cable for joint trench	173,757.84	-	(173,757.84)	-100.00%	0.13%	173,757.84	-	(173,757.84)			Jan-04	Dec-12		2009
ECAPRR340	CAP, REG, RECLOSERS 340	168,593.11	19,187.53	(149,405.58)	-778.66%	0.13%	168,593.11	19,187.53	(149,405.58)	Mar-01	Dec-25	Jan-04	Dec-12		2009
L5	T-Lines Relocations	(149,969.84)	-	149,969.84	-100.00%	-0.11%	100,786.39	250,756.23	149,969.84			Jan-04			2009
L5-2009	RELOCATIONS T LINES LGE 2009	13,635.48	98,002.33	84,366.85	86.09%	0.01%	-	98,002.33	98,002.33	Aug-08	Dec-09	Jun-09	Nov-10		2009
L6	T-Lines New Facilities	21,317.87	-	(21,317.87)	-100.00%	0.02%	160,117.07	138,799.20	(21,317.87)			Jan-04			2009
L6-2009	NEW FACILITIES T-LINE LGE 2009	43,788.35	146,000.05	102,211.70	70.01%	0.03%	103,525.82	146,000.05	42,474.23	Aug-08	Dec-09	Jun-09			2009
L7	T-Lines Parameter Upgrades	(55,792.17)	-	55,792.17	-100.00%	-0.04%	(55,792.17)	-	55,792.17			Jan-04	Apr-10		2009
L7-2008	L7-2008-T-Lines	(13,957.03)	-	13,957.03	-100.00%	-0.01%	0.00	13,957.03	13,957.03			Jul-08			2009
L7-2009	PARAM UPGRADE T LINE LGE 2009	185,300.92	-	(185,300.92)	-100.00%	0.14%	337,052.62	-	(337,052.62)			Apr-09	Jul-10		2009
L8-2009	STORM DAMAGE T-LINE LGE 2009	486,841.96	150,002.50	(336,839.46)	-224.56%	0.37%	486,841.96	150,002.50	(336,839.46)	Jan-09	Apr-09	Feb-09		Due primarily to February 2009 Ice Storm costs which were higher than budget.	2009
L9-2009	PRIORITY REPL T-LINES LGE 2009	597,970.29	590,002.21	(7,968.08)	-1.35%	0.45%	659,719.78	590,002.21	(69,717.57)	Jan-08	Dec-09	Feb-09	Aug-10		2009
LRSUB-09	Routine Sub Capital09- LGE	53,310.64	541,000.00	487,689.36	90.15%	0.04%	53,310.64	541,000.00	487,689.36	Aug-08	Dec-09	Feb-09	May-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.	2009
LT8	LT8	69,992.24	-	(69,992.24)	-100.00%	0.05%	586,544.62	516,552.38	(69,992.24)			Mar-04			2009
LT8-2008	LT8 Blanket in 2008	13,397.01	-	(13,397.01)	-100.00%	0.01%	266,043.67	252,646.66	(13,397.01)			Sep-08			2009
LT9	LT9	(73,074.39)	-	73,074.39	-100.00%	-0.05%	(73,074.39)	-	73,074.39			Jan-04			2009
LT9-2008	LT-9-2008	159,614.50	-	(159,614.50)	-100.00%	0.12%	159,614.50	-	(159,614.50)			Jul-08			2009
LTSUB-09	Terminal Upgrades09-LGE	30,696.58	248,003.27	217,306.69	87.62%	0.02%	49,153.06	248,003.27	198,850.21	Aug-08	Dec-09	Feb-09	Jul-10		2009
MCAPRR340	MAINT CAP, REG, REC 340	277,592.90	145,095.32	(132,497.58)	-91.32%	0.21%	277,592.90	145,095.32	(132,497.58)	Dec-03	Dec-25	Jan-04	Dec-12		2009

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NBCD340OH	NEW BUS COMM OH 340	1,633,955.04	2,266,125.01	632,169.97	27.90%	1.23%	1,633,955.04	2,266,125.01	632,169.97	Jan-00	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
NBCD340UG	NEW BUS COMM UG 340	2,191,537.41	3,302,945.16	1,111,407.75	33.65%	1.64%	2,191,537.41	3,302,945.16	1,111,407.75	Mar-00	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
NBCD341UG	NEW BUS COMM 341 UG	156.60	-	(156.60)	-100.00%	0.00%	156.60	-	(156.60)			Jun-07	Dec-12		2009
NBID340OH	NEW BUS INDUS OH 340	-	24,001.46	24,001.46	100.00%	0.00%	-	24,001.46	24,001.46	Jan-09	Dec-09	Jan-04			2009
NBRD340OH	NEW BUS RES OH 340	1,123,703.78	1,539,424.52	415,720.74	27.00%	0.84%	1,123,703.78	1,539,424.52	415,720.74	Jan-01	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
NBRD340UG	NEW BUS RES UG	1,859.13	-	(1,859.13)	-100.00%	0.00%	1,859.13	-	(1,859.13)			Jan-04	Dec-12		2009
NBRD341UG	NEW BUS RESID UG 341	784,774.15	924,000.20	139,226.05	15.07%	0.59%	784,774.15	924,000.20	139,226.05	Jan-00	Dec-25	Jan-04	Dec-12		2009
NBSB340OH	NEW BUS SUB OH 340	31,324.28	466,035.21	434,710.93	93.28%	0.02%	31,324.28	466,035.21	434,710.93	Mar-00	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
NBSB341UG	NEW BUS SUB 341 UG	1,421,121.22	3,707,406.20	2,286,284.98	61.67%	1.07%	1,421,121.22	3,707,406.20	2,286,284.98	Dec-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
NBSV340OH	NEW ELECTRIC SERVICES	885,765.33	597,876.91	(287,888.42)	-48.15%	0.66%	885,765.33	597,876.91	(287,888.42)	Mar-00	Dec-25	Jan-04	Dec-12		2009
NBSV340UG	NEW EL SERV UG	765,955.74	928,409.71	162,453.97	17.50%	0.57%	765,955.74	928,409.71	162,453.97	Mar-00	Dec-25	Jan-04	Dec-12		2009
NBSV341UG	NEW BUS SERVICES 341 UG	1,116.80	-	(1,116.80)	-100.00%	0.00%	1,116.80	-	(1,116.80)			Mar-05	Dec-12		2009
NBVLT343	New Network Vaults - 003430	113,131.41	447,999.78	334,868.37	74.75%	0.08%	1,357,141.38	1,636,418.26	279,276.88	Dec-02	Dec-25	Feb-04	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
NETVLT343	Network Vaults 003430	354,066.90	488,092.97	134,026.07	27.46%	0.27%	354,066.90	488,092.97	134,026.07	Jan-00	Dec-25	Jan-04	Dec-12		2009
PBWK340OH	PUB WORKS RELOC OH	786,821.49	1,011,828.98	225,007.49	22.24%	0.59%	786,821.49	1,011,828.98	225,007.49	Mar-01	Dec-25	Jan-04	Dec-12		2009
PBWK340UG	PUB WORKS RELOC UG 340	192,372.03	245,194.37	52,822.34	21.54%	0.14%	192,372.03	245,194.37	52,822.34	Mar-01	Dec-25	Sep-04	Dec-12		2009
PBWK344UG	PUB WORKS 344 UG	50,803.60	-	(50,803.60)	-100.00%	0.04%	50,803.60	-	(50,803.60)			Sep-04	Dec-12		2009
RCST340	CUST REQ 340	183,813.95	526,911.28	343,097.34	65.11%	0.14%	183,813.95	526,911.28	343,097.34	Feb-01	Dec-25	Jan-04	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.	2009
RDCBL340	Replace Defective Cable 003400	502,190.19	435,535.29	(66,654.90)	-15.30%	0.38%	502,190.19	435,535.29	(66,654.90)	Nov-03	Dec-25	Jan-04	Dec-12		2009
RDD003065	Repair Defective Eqpt - 003065	89,652.70	-	(89,652.70)	-100.00%	0.07%	233,836.44	115,311.62	(118,524.82)			Apr-05	Feb-13		2009
RDD003190	Repair Defective Eqpt - 003190	56,431.20	76,222.75	19,791.55	25.97%	0.04%	56,431.20	76,222.75	19,791.55	Jan-05	Dec-25	Feb-05	Dec-12		2009
RDDD340OH	REP DEF EQ OH 340	2,939,816.41	2,581,497.21	(358,319.20)	-13.88%	2.20%	2,939,816.41	2,581,497.21	(358,319.20)	Jan-01	Dec-14	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
RDDD340UG	REP DEF EQ UG 340	1,217,609.66	336,211.03	(881,398.63)	-262.16%	0.91%	1,217,609.66	336,211.03	(881,398.63)	Mar-01	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment.	2009
RDDD345OH	POI	265,536.54	-	(265,536.54)	-100.00%	0.20%	265,536.54	-	(265,536.54)			Feb-07	Dec-12		2009
RDMV332	MERCURY BULB REPL PROJECT	161,238.17	755,000.00	593,761.83	78.64%	0.12%	161,238.17	755,000.00	593,761.83	Jan-08	Dec-25	Aug-08	Dec-12	Variance to budget reflects actual versus projected investments associated with mercury bulb replacement. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
RDPOLE340	Replace Defective Poles 340	3,352,096.58	3,399,741.61	47,645.03	1.40%	2.51%	3,352,096.58	3,399,741.61	47,645.03	Nov-03	Dec-25	Jan-04	Dec-12		2009
RDSTLT332	REPAIR STREET LIGHTING	1,849,889.24	1,743,701.21	(106,188.03)	-6.09%	1.39%	1,849,889.24	1,743,701.21	(106,188.03)	Nov-06	Dec-25	Nov-06	Dec-12		2009
RDSTLT340	REP DEF ST LIGHTS 340	10,184.25	70,152.83	59,968.58	85.48%	0.01%	10,184.25	70,152.83	59,968.58	Mar-01	Dec-25	Feb-04	Dec-12		2009
RELD01015	LGE GEN RELIABILITY	868,931.01	922,322.90	53,391.89	5.79%	0.65%	868,931.01	922,322.90	53,391.89	Jan-00	Dec-25	Jan-08	Dec-12		2009
RELD340OH	OH Reliability 003400	173,657.92	180,865.23	7,207.31	3.98%	0.13%	173,657.92	180,865.23	7,207.31	Dec-03	Dec-25	Jan-04	Dec-12		2009
RELD340UG	UG Reliability 003400	103,084.77	-	(103,084.77)	-100.00%	0.08%	103,084.77	-	(103,084.77)			Jan-04	Dec-12		2009
RNTPD340	REP THR PARTY DAM 340	(360,141.73)	315,069.72	675,211.45	214.31%	-0.27%	(360,141.73)	315,069.72	675,211.45	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
RNTPD419	Repair Third Party Damages-419	835.04	-	(835.04)	-100.00%	0.00%	866,087.62	30,193.06	(835,894.56)			Jan-04	Dec-12		2009
STLT332OH	STREET LIGHT OVERHEAD	382,704.56	1,208,281.41	825,576.85	68.33%	0.29%	382,704.56	1,208,281.41	825,576.85	May-07	Dec-25	Jun-07	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.	2009
STLT332UG	STREET LIGHT UNDERGROUND	924,704.84	1,195,684.57	270,979.73	22.66%	0.69%	924,704.84	1,195,684.57	270,979.73	May-07	Dec-25	May-07	Dec-12		2009
STRM323	STORMS 003230	330.55	1,000,000.00	999,669.45	99.97%	0.00%	330.55	1,000,000.00	999,669.45	Jan-09	Dec-09	Aug-06	Jan-09	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $7,426K.	2009
STRMLGE	LGE Major Storm Event	8,245,084.38	-	(8,245,084.38)	-100.00%	6.18%	5,816,757.34	-	(5,816,757.34)			Jan-09	Dec-12	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 $7,426K.	2009
STRMLOUOC	Minor Storm Event Louisville	107,012.52	-	(107,012.52)	-100.00%	0.08%	107,012.52	-	(107,012.52)			Feb-09	Dec-12		2009
SYSENH340	SYS ENH EXIST CUST 340	29,293.50	184,658.13	155,364.63	84.14%	0.02%	29,293.50	184,658.13	155,364.63	Mar-00	Dec-25	Jan-04	Dec-12		2009
TBRD340OH	Trouble OH 003400	2,012,636.82	725,253.17	(1,287,383.65)	-177.51%	1.51%	2,012,636.82	725,253.17	(1,287,383.65)	Dec-03	Dec-25	Feb-04	Dec-12	Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2009
TBRD340UG	Trouble UG 003400	446,511.73	634,849.54	188,337.81	29.67%	0.33%	446,511.73	634,849.54	188,337.81	Dec-03	Aug-25	Feb-04	Dec-12		2009
TLEQ340	TOOLS AND EQ 340	88,547.18	167,385.09	78,837.91	47.10%	0.07%	88,547.18	167,385.09	78,837.91	Mar-00	Dec-25	Mar-04	Nov-11		2009
WEATH340	WEATHER 003400	20,100.66	-	(20,100.66)	-100.00%	0.02%	20,100.66	-	(20,100.66)			Aug-06	Sep-11		2009
XFRM340	TRANSFORMER LABOR 340	244,890.30	180,070.85	(64,819.45)	-36.00%	0.18%	244,890.30	180,070.85	(64,819.45)	Jan-01	Dec-25	Jan-04	Dec-12		2009
XFRM341	TRANSFORMER LABOR 341	52,830.34	359,999.73	307,169.39	85.32%	0.04%	1,586,998.37	1,797,943.36	210,944.99	Jan-02	Dec-25	Jan-04	Dec-12	Variance to budget reflects actual versus projected investments associated with transformer installation labor. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2009
		134,040,829.76	133,330,178.77	(710,650.99)											**2009 Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
0	Journal Entry	39,367.70	-	(39,367.70)	-100.00%	0.04%	-	-	-				Dec-10		2010
112491	Gas Meters-LGE	2,630.78	-	(2,630.78)	-100.00%	0.00%	2,630.78	-	(2,630.78)			Jan-01	Jun-08		2010
113270	LGE DIST LINE TRANSFORMERS	4,720,756.27	4,458,114.88	(262,641.39)	-5.89%	4.27%	4,720,756.27	4,458,114.88	(262,641.39)	Oct-01	Nov-25	Oct-01	Dec-15		2010
117149	Trimble County 2	3,761,902.72	2,538,382.34	(1,223,520.38)	-48.20%	3.40%	144,626,959.41	139,510,505.70	(5,116,453.71)	Jan-03	Jan-11	Jan-03	Jan-11	Labor Claim not budgeted.	2010
117320	SPCC Mods - LG&E Transmission	1,196.67	-	(1,196.67)	-100.00%	0.00%	1,397,871.03	1,397,666.31	(204.72)			Mar-04			2010
117361	Accrued Labor - LGE	7,173.54	-	(7,173.54)	-100.00%	0.01%	0.04	14,043.51	14,043.47			Mar-04			2010
118008	TC Stator Leak Detection	(13,266.08)	-	13,266.08	-100.00%	-0.01%	26,939.98	40,206.06	13,266.08			Jan-95	Jan-08		2010
118209	Trimble 2 Transmission lge	1,183,064.27	99,999.99	(1,083,064.28)	-1083.06%	1.07%	35,294,649.04	34,073,347.85	(1,221,301.19)	Jul-04	Mar-09	Jul-04	Aug-12	A later start in 2009 and foundation corrections extended construction into 2010.	2010
118239	LGE SUB SPILL PREVENTION	903.00	-	(903.00)	-100.00%	0.00%	1,590,764.42	1,589,861.42	(903.00)			Jan-05	Apr-10		2010
118349	OHIO FALLS REDEVELOPMENT 2004	(4,695,061.97)	-	4,695,061.97	-100.00%	-4.25%	25,584,558.94	30,279,620.01	4,695,061.07			Jan-95	Jan-08	Charges reallocated to project #127092 (Third Unit)	2010
119902	Clear 12/04 A&G	1,211,423.30	-	(1,211,423.30)	-100.00%	1.10%	(812,125.51)	109,256.82	921,382.33			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2010
119924	LGE Dist. 34.5KV Storm	(667.81)	-	667.81	-100.00%	0.00%	0.00	667.81	667.81			Jan-05	Jul-09		2010
119925	LGE Trans. 34.5KV Storms	(667.81)	-	667.81	-100.00%	0.00%	0.00	667.81	667.81			Jan-05	Feb-10		2010
120316	BR-138-69 kV (BR6) Replacement	(6,535.84)	-	6,535.84	-100.00%	-0.01%	137,272.95	143,808.79	6,535.84			Apr-05	Feb-10		2010
120730	TC Controls Upgrade 2006	369,426.61	220,810.37	(148,616.24)	-67.30%	0.33%	7,610,219.63	7,464,369.10	(145,850.53)	Jan-06	May-10	Jan-06	Nov-10		2010
120754	Misc. A/R Uncollect - LGE Cap	(292,090.52)	-	292,090.52	-100.00%	-0.26%	177,491.68	292,090.52	114,598.84			Jun-05			2010
121151	6623 River Park Relo	(840.30)	-	840.30	-100.00%	0.00%	104,634.72	152,279.17	47,644.45			Oct-05	Jan-08		2010
121527	RIVER PARK PLACE GAS RELO	100,249.85	-	(100,249.85)	-100.00%	0.09%	(850.44)	-	850.44			Mar-06	Nov-09		2010
121528	REHL RD PUMP STATION	28,216.70	-	(28,216.70)	-100.00%	0.03%	231,135.99	202,919.29	(28,216.70)			Mar-06	Aug-08		2010
121612	2007 Office Furn. and Equip.	(18.90)	-	18.90	-100.00%	0.00%	126,756.93	126,775.83	18.90			Jan-07	Nov-09		2010
121700	MC3 Final Superheat Tubing	(19,538.45)	-	19,538.45	-100.00%	-0.02%	2,206,871.13	2,226,409.58	19,538.45			Jun-06	Mar-08		2010
121726	MC Limestone Grinding Upgrade	(496,195.03)	3,700,003.64	4,196,198.67	113.41%	-0.45%	(0.01)	16,198,466.22	16,198,466.23	Nov-07	Dec-12	Nov-07		Project cancelled and moved to the Project Engineering Group, project number 130478	2010
121750	MISC DIST "NESC"	8.34	-	(8.34)	-100.00%	0.00%	159,679.33	159,670.99	(8.34)			Jun-06	Dec-10		2010
121751	DIST WILDLIFE PROTECTION	107.82	-	(107.82)	-100.00%	0.00%	101,128.47	101,020.65	(107.82)			Jun-06	Dec-08		2010
121777	2007 LGE DOIT PC AND PRINTER	28.98	-	(28.98)	-100.00%	0.00%	190,552.81	190,523.83	(28.98)			Jan-07	Dec-07		2010
121822	BL-Bullitt Co 161kV Dble Ckt	(47,553.02)	-	47,553.02	-100.00%	-0.04%	-	47,553.02	47,553.02			Jun-06	Apr-10		2010
121964	FAIRMOUNT SUB EXP CIRCUITS	(865.31)	-	865.31	-100.00%	0.00%	493,426.23	494,291.54	865.31			Jan-07	Jun-09		2010
121965	BLUEGRASS PKWY SUB EXP CIR	(10,397.00)	-	10,397.00	-100.00%	-0.01%	1,433,490.72	1,443,887.72	10,397.00			Jan-07	Jul-09		2010
121974	LGE Electric Meters & Installs	735,296.46	743,008.57	7,712.11	1.04%	0.67%	735,296.46	743,008.57	7,712.11	Jan-07	Dec-14	Jan-07	Jul-09		2010
122148	CR6 Lower Slope Partial	454,556.46	603,000.11	148,443.65	24.62%	0.41%	612,222.62	760,666.27	148,443.65	Jul-07	May-09	Jul-07	May-10		2010
122229	WATERSIDE ARENA DO ELECTRIC	5,351.17	-	(5,351.17)	-100.00%	0.00%	1,533.71	(3,817.46)	(5,351.17)			Aug-06	Dec-08		2010
122231	Waterside Arena-Transmission	382,460.61	-	(382,460.61)	-100.00%	0.35%	34.43	(382,426.18)	(382,460.61)			Aug-06	Dec-08	Reimbursable project - advance was received during 2009 for construction completed during 2010	2010
122362	Mobile Radio System Build LGE	63.04	-	(63.04)	-100.00%	0.00%	3,617,936.03	3,617,872.99	(63.04)			Jan-07	Aug-10		2010
122512	MT 138kV Collins termination	363,100.53	49,997.82	(313,102.71)	-626.23%	0.33%	1,300,747.52	946,398.65	(354,348.87)	Oct-06	Jul-08	Oct-06	Mar-11	Scope of work and various other delays pushed majority of spending to 2010 from 2009.	2010
122513	Middletown-Collins 138kV Line	2,447,832.07	1,533,672.70	(914,159.37)	-59.61%	2.22%	3,435,988.09	2,526,835.46	(909,152.63)	Oct-06	Dec-10	Oct-06	Sep-11	A large portion of the construction continued into this year after having been delayed originally due to analysis, right-of-way issues and long lead times for purchased materials.	2010
122514	Collins 138/69kV 150MVA Trnsfr	1,036,487.86	199,996.98	(836,490.88)	-418.25%	0.94%	2,754,131.27	1,660,237.66	(1,093,893.61)	Oct-06	Jul-08	Oct-06	Mar-11	The project was intended to be completed in 200, however the control house work extended into 2010.	2010
122539	Customer Care System LGE	148,659.98	-	(148,659.98)	-100.00%	0.13%	30,490,644.20	30,341,984.22	(148,659.98)			Dec-06	Apr-09		2010
122547	New Base Unit - LG&E	(215.14)	199,999.91	200,215.05	100.11%	0.00%	0.00	43,995,218.51	43,995,218.51	Jan-07	May-25	Jan-07	Dec-13		2010
122650	LGE Gas Meters	31,217.31	-	(31,217.31)	-100.00%	0.03%	31,217.31	-	(31,217.31)			Jan-07	Apr-10		2010
122696	GRADE LANE CIRCUIT WORK	4,641.11	-	(4,641.11)	-100.00%	0.00%	1,056,084.27	1,051,536.48	(4,547.79)			Jan-07	Aug-11		2010
122805	Museum Plaza Tower Reloc	(72,214.65)	-	72,214.65	-100.00%	-0.07%	2,064,718.08	2,215,850.83	151,132.75			Apr-07	Jun-09		2010
122819	CCS - Bus Intelligence	(19,472.41)	-	19,472.41	-100.00%	-0.02%	(0.04)	19,472.37	19,472.41			May-07			2010
122820	CCS - Change Mgmt	(61.60)	-	61.60	-100.00%	0.00%	(0.04)	61.56	61.60			May-07			2010
122821	CCS - Customer Service	(97,054.18)	-	97,054.18	-100.00%	-0.09%	0.38	97,054.56	97,054.18			May-07	Nov-10		2010
122822	CCS - Development	(14,410.16)	-	14,410.16	-100.00%	-0.01%	(0.13)	14,410.03	14,410.16			May-07			2010
122823	CCS - Technology	(16,585.44)	-	16,585.44	-100.00%	-0.02%	0.24	16,585.67	16,585.44			May-07	Aug-14		2010
122843	MC2 Recycle Pump Piping	(16,125.37)	-	16,125.37	-100.00%	-0.01%	598,361.31	614,486.68	16,125.37			May-07	Jan-10		2010
122862	SEMINOLE SUBSTATION EXPANS	(80.96)	-	80.96	-100.00%	0.00%	(0.00)	80.96	80.96			Jun-07	Nov-10		2010
122891	MC1 345kv Isol Disconnects	154,338.33	150,000.51	(4,337.82)	-2.89%	0.14%	154,967.90	150,629.82	(4,338.08)	Jul-07	Dec-10	Jul-07	Dec-10		2010
122896	MC1 Primary Air Duct Insulatio	119,438.50	-	(119,438.50)	-100.00%	0.11%	119,438.50	219,999.76	100,561.26			Jul-07	Dec-10		2010
122898	MC Boiler Water Make-Up System	29,948.80	-	(29,948.80)	-100.00%	0.03%	3,008,398.42	2,978,303.53	(30,094.89)			Jul-07	Jul-09		2010
122908	MC "C" Coal Conv Structure	407,418.61	-	(407,418.61)	-100.00%	0.37%	407,418.61	650,000.04	242,581.43			Jul-10	Oct-10	Project moved to 2010 from 2011 due to structural condition of conveyor structure.	2010
122971	CONESTOGA CIRCUIT WORK	60,437.19	-	(60,437.19)	-100.00%	0.05%	1,272,938.90	1,228,689.73	(44,249.17)			Jan-08	Aug-11		2010
122972	EASTWOOD CIRCUIT WORK	165,573.34	412,247.72	246,674.38	59.84%	0.15%	1,768,485.66	1,287,534.58	(480,951.08)	Dec-07	Dec-11	Dec-07	Jan-12		2010
122974	CONESTOGA SUBSTATION	250.09	-	(250.09)	-100.00%	0.00%	2,953,081.64	2,952,831.55	(250.09)			Dec-07	Nov-10		2010
122975	EASTWOOD SUBSTATION	939,651.11	2,752,050.49	1,812,399.38	65.86%	0.85%	5,131,574.94	5,396,548.16	264,973.22	Jan-08	Sep-11	Jan-08	Dec-11	Revised estimate based on new scope of project.	2010
123137	LG&E POLE INSPECTION	3,916,363.69	2,285,041.75	(1,631,321.94)	-71.39%	3.54%	3,916,363.69	2,285,041.75	(1,631,321.94)	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
123140	MC4 FGD Refurbishment	(149,456.18)	-	149,456.18	-100.00%	-0.14%	(0.00)	14,444,484.68	14,444,484.68			Jul-07	Jun-11		2010
123220	LGE BRCT7 A/B Conversion 08	(46,761.50)	-	46,761.50	-100.00%	-0.04%	2,109,521.65	1,976,458.44	(133,063.21)			Mar-08	Jun-09		2010
123260	GDS Implementation - LGE	3,140.87	-	(3,140.87)	-100.00%	0.00%	26,828.60	23,687.73	(3,140.87)			Aug-07	Jul-10		2010
123311	TC CBU Counter Weight Cable	(623.38)	-	623.38	-100.00%	0.00%	454,967.65	631,467.74	176,500.09			Jan-08	May-10		2010
123325	MC2 Waterwall Weld Overlay	474.52	-	(474.52)	-100.00%	0.00%	4,216,359.40	4,215,884.88	(474.52)			Aug-07	Jan-10		2010
123345	CR Sump Pump Repl	52,545.75	70,999.96	18,454.21	25.99%	0.05%	52,545.75	70,999.96	18,454.21	Sep-10	Dec-10	Sep-10	Oct-10		2010
123407	PS 8.9 Enhance	-	210,000.00	210,000.00	100.00%	0.00%	-	577,500.00	577,500.00	Jan-10	Dec-10				2010
123531	SL-LGE-Moisture Analyzer	27,196.33	-	(27,196.33)	-100.00%	0.02%	27,196.33	34,020.00	6,823.67			Jul-10	Dec-10		2010
123598	LGE-Gen Stator Bar Study	2,613,642.68	-	(2,613,642.68)	-100.00%	2.37%	2,633,608.40	13,299,000.00	10,665,391.60			Jul-10	Aug-11	Reallocation of funds due to Generator Stator Bar Study recommendation to purchase two full sets of stator bars.	2010
123614	MUD LANE (HUMANA UPGRADE)	0.07	-	(0.07)	-100.00%	0.00%	613.22	617.81	4.59			Nov-07	May-11		2010
123649	Routine EMS - LGE	-	30,000.00	30,000.00	100.00%	0.00%	22,297.00	182,297.00	160,000.00	Nov-07	Oct-08				2010
123696	Dist Conestoga 69kV Tap	7,502.88	-	(7,502.88)	-100.00%	0.01%	645,884.66	638,381.78	(7,502.88)			Jan-08	Jan-11		2010
123709	TC1 Catalyst Layer Install	420,437.70	474,179.04	53,741.34	11.33%	0.38%	1,481,473.40	2,074,660.52	593,187.12	Jan-08	Nov-11	Jan-08	Dec-11		2010
123795	Dist Eastwood West Tap	13,022.46	269,499.70	256,477.24	95.17%	0.01%	316,762.91	328,230.16	11,467.25	May-08	Jan-09	May-08	Jun-12		2010
123835	*CHAMBERLAIN LANE HWY RELO	104,527.68	-	(104,527.68)	-100.00%	0.09%	210,633.46	106,105.78	(104,527.68)			Mar-08	Jun-09		2010

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
123837	MC2 FGD Refurbishment	3,348,708.91	500,001.14	(2,848,707.77)	-569.74%	3.03%	7,565,674.07	24,500,004.05	16,934,329.98	Mar-08	Nov-11	Mar-08	Apr-12	Contractual commitments were made to acquire necessary material ahead of outage for following year.	2010
123857	JEFFERSONTOWN 1120 REC	(1,706.42)	-	1,706.42	-100.00%	0.00%	239,919.01	241,625.43	1,706.42			Apr-08	Dec-10		2010
123883	GS LGE Lrg Format Equip 2010	36,968.93	-	(36,968.93)	-100.00%	0.03%	36,968.93	45,780.00	8,811.07			Sep-10	Dec-10		2010
123896	MC2 Ash and Sump Piping	191,111.62	-	(191,111.62)	-100.00%	0.17%	191,111.74	350,000.18	158,888.44			Apr-08	Oct-10		2010
123897	MC3 Ash and Sump Piping	151,460.29	104,999.23	(46,461.06)	-44.25%	0.14%	151,460.29	104,999.23	(46,461.06)	Mar-09	May-10	Mar-09	Aug-10		2010
123927	GS LGE Plant Lab Equip 2010	47,912.99	42,000.00	(5,912.99)	-14.08%	0.04%	47,912.99	42,000.00	(5,912.99)	Jan-10	Jun-10	Jan-10	Jul-10		2010
123946	MC3 Reheater Lower Loops	1,028,826.91	1,000,000.22	(28,826.69)	-2.88%	0.93%	2,146,277.76	1,900,000.84	(246,276.92)	Feb-10	Apr-11	Feb-10	May-11		2010
123966	GS LGE DQIStrat 2010	102,340.03	117,600.00	15,259.97	12.98%	0.09%	216,052.89	117,600.00	(98,452.89)	Jun-10	Sep-11	Jun-10	Dec-11		2010
124016	CR6 Reheat Pendant Repl	649,542.87	968,000.18	318,457.31	32.90%	0.59%	1,933,797.07	2,252,254.38	318,457.31	May-08	Nov-09	May-08	May-10	Project was bundled with other contractor work resulting in lower costs.	2010
124029	MC Safety Equipment 2010	44,993.58	35,000.43	(9,993.15)	-28.55%	0.04%	44,993.58	35,000.43	(9,993.15)	Apr-08	Dec-10	Apr-08	Nov-10		2010
124032	MC Lab TGA 601 for Gypsum	73,678.46	-	(73,678.46)	-100.00%	0.07%	73,678.46	75,000.48	1,322.02			Aug-10	Nov-10		2010
124034	MC3 EHC Upgrade	540,631.19	600,001.29	59,370.10	9.89%	0.49%	1,847,780.09	1,900,001.88	52,221.79	Apr-08	Jun-11	Apr-08	Jun-11		2010
124040	MC 4A Coal Mill Gearbox	187,174.95	155,000.55	(32,174.40)	-20.76%	0.17%	288,182.83	256,008.43	(32,174.40)	Apr-08	Apr-10	Apr-08	Mar-10		2010
124043	MC Roofing - Bunker Rooms	154,584.00	-	(154,584.00)	-100.00%	0.14%	176,966.80	-	(176,966.80)			Oct-10	May-11		2010
124044	MC Roofing - MC2 Turbine Room	193,151.69	-	(193,151.69)	-100.00%	0.17%	194,474.31	-	(194,474.31)			Aug-10	Jul-11		2010
124045	MC Roofing - MC3 Turbine Room	229,013.42	-	(229,013.42)	-100.00%	0.21%	229,013.42	-	(229,013.42)			Aug-10	Dec-10		2010
124049	MC3 DCS Hardware	106,740.54	100,000.64	(6,739.90)	-6.74%	0.10%	190,503.88	275,000.87	84,496.99	Jan-10	Apr-11	Jan-10	Jun-11		2010
124050	MC4 DCS Hardware	201,438.29	175,000.23	(26,438.06)	-15.11%	0.18%	345,931.99	335,453.34	(10,478.65)	Apr-08	Apr-10	Apr-08	Mar-10		2010
124052	MC4 SCR Catalyst 2010	1,911,719.08	1,864,000.38	(47,718.70)	-2.56%	1.73%	2,175,558.30	2,619,652.44	444,094.14	Apr-08	May-10	Apr-08	May-10		2010
124060	MC3 Air Htr Baskets 2011	74,744.19	603,000.11	528,255.92	87.60%	0.07%	723,907.25	1,326,340.48	602,433.23	Aug-09	Apr-11	Aug-09	May-11	Material purchase was accelerated and purchased prior year after budget was approved.	2010
124062	MC4 Air Htr Baskets 2010	151,047.04	870,000.83	718,953.79	82.64%	0.14%	894,104.28	1,613,058.07	718,953.79	Sep-09	Mar-10	Sep-09	Mar-10	Material purchase was accelerated and purchased prior year after budget was approved.	2010
124064	MC4 Electromatic Relief Valve	68,541.92	82,998.95	14,457.03	17.42%	0.06%	68,541.92	82,998.95	14,457.03	Aug-09	Mar-10	Aug-09	Mar-10		2010
124068	MC2 Condenser Tubing	432,456.98	-	(432,456.98)	-100.00%	0.39%	2,587,721.68	1,800,001.22	(787,720.46)			Aug-10	Apr-12	Accelerated material purchase for Fall 2011 outage.	2010
124073	MC HVAC Air Handlers 2010	266,257.44	270,000.08	3,742.64	1.39%	0.24%	266,257.44	270,000.08	3,742.64	Jan-10	May-10	Jan-10	Dec-10		2010
124074	MC HVAC Air Handlers 2012	189,112.89	-	(189,112.89)	-100.00%	0.17%	189,112.89	180,000.74	(9,112.15)			Aug-10	Dec-10		2010
124075	MC Misc Equipment 2010	-	425,003.76	425,003.76	100.00%	0.00%	-	425,003.76	425,003.76	Apr-08	Dec-10			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2010
124081	MC Railroad Track 2010	133,529.53	130,000.42	(3,529.11)	-2.71%	0.12%	133,529.53	130,000.42	(3,529.11)	Aug-10	Dec-10	Aug-10	Dec-10		2010
124082	MC Railroad Track 2011	79,149.04	-	(79,149.04)	-100.00%	0.07%	79,149.04	130,000.42	50,851.38			Oct-10	Oct-10		2010
124084	MC Conveyor Belts 2010	112,844.37	255,000.20	142,155.83	55.75%	0.10%	171,592.46	313,748.29	142,155.83	Oct-09	Dec-10	Oct-09	Nov-10		2010
124091	MC Matl Handling Chutes 2009	166,558.82	205,000.90	38,442.08	18.75%	0.15%	211,827.32	250,269.40	38,442.08	Apr-08	Dec-10	Apr-08	Apr-10		2010
124295	CR6 FGD Expansion Joint Repl	166,746.83	300,000.89	133,254.06	44.42%	0.15%	166,746.83	300,000.89	133,254.06	Feb-10	Jul-10	Feb-10	Jul-10		2010
124297	REDUNDANT PURIFIER PLC	(724.01)	-	724.01	-100.00%	0.00%	59,410.53	21,318.31	(38,092.22)			May-08	Dec-10		2010
124353	CR5 Furnace Upper Arch Repl	-	500,000.11	500,000.11	100.00%	0.00%	-	1,335,000.51	1,335,000.51	Jun-08	May-11			Project delayed due to additional engineering review.	2010
124355	CR6 Burner Corner Repl	548,431.56	400,000.50	(148,431.06)	-37.11%	0.50%	1,498,708.46	1,350,277.40	(148,431.06)	Jun-08	Jan-10	Jun-08	May-10		2010
124357	CR6A Air Heater Exp Joint Repl	32,851.56	44,999.67	12,148.11	27.00%	0.03%	32,851.56	44,999.67	12,148.11	Feb-10	Jul-10	Feb-10	Jul-10		2010
124358	CR Mobile Crane Repl	298,050.97	-	(298,050.97)	-100.00%	0.27%	298,050.97	357,000.06	58,949.09			Aug-10	Oct-10		2010
124361	CR5 4KV Switchgear Upgrade	(610.09)	-	610.09	-100.00%	0.00%	1,605,745.30	1,630,465.83	24,720.53			Jan-08	Mar-10		2010
124362	CR 480V Switchgear Upgrade	133,267.15	154,999.56	21,732.41	14.02%	0.12%	164,855.11	341,174.36	176,319.25	Nov-09	Jul-10	Nov-09	Jan-11		2010
124363	CR6 4KV Switchgear Arc Flash	333,790.00	281,998.65	(51,791.35)	-18.37%	0.30%	333,790.29	281,998.65	(51,791.64)	Feb-10	Aug-10	Feb-10	Jul-10		2010
124364	CR4 4KV Switchgear Arc Flash	69,318.92	281,998.65	212,679.73	75.42%	0.06%	87,954.04	281,998.65	194,044.61	Feb-10	Jan-12	Feb-10	Jan-12		2010
124365	CR6 Voltage Regulator Repl	109,476.22	186,000.73	76,524.51	41.14%	0.10%	152,728.81	229,252.39	76,523.58	Jun-08	May-10	Jun-08	Sep-10		2010
124367	CR Stack Particulate Monitors	377,185.95	361,000.58	(16,185.37)	-4.48%	0.34%	521,017.68	492,016.58	(29,001.10)	Nov-09	Nov-11	Nov-09	Jan-11		2010
124368	CR Hardware Refresh	80,993.00	82,000.36	1,007.36	1.23%	0.07%	352,264.07	329,423.87	(22,840.20)	Jun-08	Dec-09	Jun-08	Dec-12		2010
124381	CR Asbestos Abatement 2010	100,541.74	174,997.00	74,455.26	42.55%	0.09%	100,541.74	174,997.00	74,455.26	Feb-10	Jan-11	Feb-10	Jan-11		2010
124390	CR4 Front Lower WW Slope Repl	-	350,000.08	350,000.08	100.00%	0.00%	-	692,999.97	692,999.97	Jun-08	Nov-11			Project delayed due to additional engineering review.	2010
124398	CR4 LP 1&2 FW Heater Repl	-	274,999.70	274,999.70	100.00%	0.00%	-	460,000.06	460,000.06	Jun-08	Nov-11				2010
124407	CR4 FGD Mist Eliminator B-Side	(2,530.96)	-	2,530.96	-100.00%	0.00%	31,205.80	33,736.76	2,530.96			Jun-08	Jan-10		2010
124410	PR13 GT Control Upgrade	182,884.06	-	(182,884.06)	-100.00%	0.17%	429,269.99	382,660.16	(46,609.83)			Jan-10	Jul-11		2010
124458	MT 6652 & 6654 Brkr Repl	(8.96)	-	8.96	-100.00%	0.00%	209,002.06	209,011.02	8.96			May-08	Jun-09		2010
124463	TC ID FAN VFD REPLACEMENT	12,031.28	-	(12,031.28)	-100.00%	0.01%	2,573,035.50	2,561,004.22	(12,031.28)			Dec-08	Jun-10		2010
124471	TC1 EMERGCY BATTERY & CHARG	5,338.91	-	(5,338.91)	-100.00%	0.00%	119,663.51	114,324.60	(5,338.91)			Jan-09	Apr-10		2010
124475	TC 2009 TURBINE OUT PACKING	(33,430.46)	-	33,430.46	-100.00%	-0.03%	185,045.00	218,475.46	33,430.46			Oct-09	Apr-10		2010
124479	TC PARTICULATE MONITOR	1,067.67	-	(1,067.67)	-100.00%	0.00%	66,334.33	65,266.66	(1,067.67)			Jun-09	Feb-10		2010
124484	TC LAB PURCHASE MONITORS	6,426.42	-	(6,426.42)	-100.00%	0.01%	69,938.94	63,512.52	(6,426.42)			Jan-09	May-10		2010
124496	TC PURCHASE 90 TON LARGE CRANE	281,501.64	657,140.00	375,638.36	57.16%	0.25%	281,501.64	657,140.00	375,638.36	Aug-10	Oct-10	Aug-10	Oct-10	Original budget was for a much larger crane, but a 90 foot crane best suited the needs of the plant and was purchased at a much lower cost.	2010
124500	TC1 ECON HOPPER INSULATION	297,942.44	169,950.00	(127,992.44)	-75.31%	0.27%	298,294.41	169,950.00	(128,344.41)	Jan-10	Dec-10	Jan-10	Dec-10		2010
124501	TC YARD BATT/CHARGER REPL	74,657.58	172,858.72	98,201.14	56.81%	0.07%	74,657.58	172,858.72	98,201.14	Jan-10	Sep-10	Jan-10	Dec-10		2010
124502	TC COAL CONV BELT REPL C,F1,G2	145,014.35	160,441.04	15,426.69	9.62%	0.13%	145,014.35	160,441.04	15,426.69	Jan-10	Feb-10	Jan-10	May-10		2010
124503	TC ELEVATOR CONTROLS UPGRADE	158,222.77	193,244.48	35,021.71	18.12%	0.14%	105,440.78	193,244.48	87,803.70	Jan-10	Dec-10	Jan-10	Oct-11		2010
124504	TC LIMESTONE CONV BELT REPL	42,655.11	77,093.44	34,438.33	44.67%	0.04%	42,655.11	77,093.44	34,438.33	Jan-10	Feb-11	Jan-10	Oct-10		2010
124508	TC MISC PLANT ENGINEER PROJ	-	146,993.36	146,993.36	100.00%	0.00%	-	146,993.36	146,993.36	Jan-10	Jan-11				2010
124509	TC LAB MONITORS PURCHASE	23,658.26	30,837.17	7,178.91	23.28%	0.02%	23,658.26	30,837.17	7,178.91	Jan-10	Mar-10	Jan-10	Oct-10		2010
124510	TC SAFETY/ERT EQUIPMENT	18,176.60	40,087.60	21,911.00	54.66%	0.02%	18,176.60	40,087.60	21,911.00	Jan-10	Dec-10	Jan-10	Dec-10		2010
124511	TC PREDICTIVE MAINT DEVICE '10	9,195.54	20,554.68	11,359.14	55.26%	0.01%	9,195.54	20,554.68	11,359.14	Mar-10	Apr-10	Mar-10	Jun-10		2010
124513	TC ROOF REPLACEMENTS	123,818.42	385,465.14	261,646.72	67.88%	0.11%	123,818.42	385,465.14	261,646.72	Jan-10	Sep-10	Jan-10	Sep-10		2010
124515	TC FIRE HYDRANT UPGRADES	18,846.26	19,529.83	683.57	3.50%	0.02%	18,739.61	19,529.83	790.22	Jan-10	Nov-10	Jan-10	Dec-10		2010
124519	TC1 BOILER LOWER SLOPE	328,274.78	-	(328,274.78)	-100.00%	0.30%	477,684.12	882,965.44	405,281.32			Sep-10	Dec-11	Emergent work due to inspection revealing the need for project. Materials were ordered in advance of 2011 TC1 outage and due to nature of lead time.	2010
124525	TC CONV BELT REPL G,E,D	108,626.83	-	(108,626.83)	-100.00%	0.10%	108,626.83	257,370.22	148,743.39			Sep-10	Jan-11		2010
124528	TC CONTROL BAT/CHARGER REPL	80,000.80	-	(80,000.80)	-100.00%	0.07%	80,323.36	185,278.46	104,955.10			Sep-10	Jan-11		2010
124542	TC PREDICTIVE MAINT DEVICE	32,915.30	-	(32,915.30)	-100.00%	0.03%	32,915.30	22,098.65	(10,816.65)			Aug-10	Nov-10		2010
124570	TC CT LGE 5/6 REPL VLRA BATERY	-	26,056.94	26,056.94	100.00%	0.00%	11,234.08	26,056.94	14,822.86	Jan-10	Dec-10	Jan-10			2010
124572	TC CT LGE INSTAL GRD FALT PRT	31,808.98	34,990.13	3,181.15	9.09%	0.03%	29,314.03	34,990.13	5,676.10	Jan-10	Dec-10	Jan-10	Jan-11		2010
124583	CR Misc Projects 2010	-	275,001.76	275,001.76	100.00%	0.00%	-	275,001.76	275,001.76	Jun-08	Dec-10				2010
124592	CR4 Superheater Repl	-	2,038,000.23	2,038,000.23	100.00%	0.00%	-	4,185,999.31	4,185,999.31	Jun-08	Nov-11			Project delayed due to additional engineering review.	2010
124668	'09 MADISON SUB EXPANSION	629,382.58	1,129,340.10	499,957.52	44.27%	0.57%	2,461,015.94	2,960,971.31	499,955.37	Jul-08	Dec-10	Jul-08	Oct-10	Project cost lower than originally estimated due to favorability on equipment purchases.	2010
124669	'09 OLD HENRY SUBSTA	2,451,008.12	1,493,629.44	(957,378.68)	-64.10%	2.22%	4,596,848.79	3,628,387.74	(968,461.05)	Jul-08	Dec-10	Jul-08	Jan-12	Variance reflects updated cost for project. Project scope was modified for the incorporation of a ring-bus configuration on the transmission side of the substation for reliability.	2010
124672	'09 DIST MISC PROJECT	31.15	-	(31.15)	-100.00%	0.00%	137,162.76	137,131.61	(31.15)			Jul-08	Feb-10		2010

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124674	'09 GE AUX SWITCH PROJECT	(1,455.79)	-	1,455.79	-100.00%	0.00%	51,006.35	52,462.14	1,455.79			Jul-08	Mar-10		2010
124675	'09 FPE TAP CHANGER PROJECT	0.03	-	(0.03)	-100.00%	0.00%	261,627.71	261,627.68	(0.03)			Jul-08	May-10		2010
124778	CR FGD Engineering Assessment	(157,635.00)	500,000.11	657,635.11	131.53%	-0.14%	-	65,259,650.24	65,259,650.24	Aug-09	Jan-13	Aug-09	Sep-10	Project started later than originally anticipated in budget year 2009 so cash flow was lower than budget in 2009 and higher in 2010.	2010
124865	COLLINS CIRCUIT WORK	(16,285.80)	-	16,285.80	-100.00%	-0.01%	258,099.15	274,384.95	16,285.80			Oct-08	Dec-10		2010
124866	OLD HENRY CIRCUIT WORK	1,738,561.94	1,266,243.16	(472,318.78)	-37.30%	1.57%	2,232,579.23	1,732,923.52	(499,655.71)	Jan-09	Dec-10	Jan-09	Jan-12	This was a two year project. Some of the work originally planned for 2009 was not performed until 2010. This was caused by an inability to acquire a permit to build over I265 so alternate plans were developed and executed.	2010
124945	Process Improvement Tools LGE	-	125,000.00	125,000.00	100.00%	0.00%	-	375,000.00	375,000.00	Jan-09	Jan-12				2010
124994	FACILITY EQUIPMENT	(19,641.45)	-	19,641.45	-100.00%	-0.02%	19,641.45	39,282.91	19,641.45			Dec-08	Oct-10		2010
124999	OS LGE FAC IMPROVEMENTS	(3,874.46)	-	3,874.46	-100.00%	0.00%	102,636.49	106,510.95	3,874.46			Nov-08	Oct-10		2010
125001	OFFICE FURNISHINGS AND EQUP	536.47	-	(536.47)	-100.00%	0.00%	73,791.29	73,254.83	(536.47)			Dec-08	Aug-10		2010
125010	ASC ROOF REPLACEMENT	1,344,183.56	210,010.50	(1,134,173.06)	-540.06%	1.22%	1,343,095.28	210,010.50	(1,133,084.78)	Dec-08	May-11	Dec-08	May-11	Project completed earlier than anticipated. The budget included $2,320K in 2010-2015, but work was completed in 2010 and 2011 for $2,145K. Replacement of roofs at this time enabled roofing contractors to reuse existing insulation materials to help contain replacement costs. Prolonging the replacement would have decreased the likelihood of salvaging those materials which would have resulted in increased costs and greater potential for leaks and roofing system failure.	2010
125012	SECURITY SYSTEMS & EQP	(286.97)	-	286.97	-100.00%	0.00%	104,893.73	105,180.69	286.96			Dec-08	May-10		2010
125036	DIST FAC IMPROVEMENTS	1,639.05	-	(1,639.05)	-100.00%	0.00%	41,572.85	39,933.80	(1,639.05)			Dec-08	May-10		2010
125109	HW/SW Dev Tools 026580-LGE	246.72	-	(246.72)	-100.00%	0.00%	1,203.18	956.47	(246.72)			Jan-09			2010
125115	ITSD HW/SW PG-LGE	(5,646.59)	-	5,646.59	-100.00%	-0.01%	6,663.48	12,310.07	5,646.59			Jan-09	May-10		2010
125120	HW/SW Dev Tools 026570-LGE	40.58	-	(40.58)	-100.00%	0.00%	2,709.48	2,668.90	(40.58)			Jan-09	May-10		2010
125122	Intrusion Prevention-LGE	2,122.76	-	(2,122.76)	-100.00%	0.00%	37,502.03	35,379.27	(2,122.76)			Jan-09	May-10		2010
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	788.63	-	(788.63)	-100.00%	0.00%	13,932.39	13,143.75	(788.63)			Sep-09	Jun-10		2010
125179	Server Hardware Refresh-LGE	0.01	-	(0.01)	-100.00%	0.00%	146,870.36	146,870.35	(0.01)			Jan-09	Jun-10		2010
125185	RISS 2.0 Upgrade-LGE	25,816.54	-	(25,816.54)	-100.00%	0.02%	79,970.37	54,153.83	(25,816.54)			Nov-09	Oct-10		2010
125197	Bulk Pwr & Env Systems-LGE	601.97	-	(601.97)	-100.00%	0.00%	36,200.13	35,598.16	(601.96)			Jan-09	Aug-10		2010
125213	Sec Fiber Connect-Simpson-LGE	323,061.82	48,479.90	(274,581.92)	-566.38%	0.29%	334,941.50	168,400.47	(166,541.02)	Jul-09	Jun-10	Jul-09	Jan-11		2010
125235	Louisville Electrical Upg-LGE	1,377.72	-	(1,377.72)	-100.00%	0.00%	16,851.00	15,473.28	(1,377.72)			Jan-09	May-10		2010
125241	Simpsonville Electric Upg-LGE	36.97	-	(36.97)	-100.00%	0.00%	27,590.43	27,553.46	(36.97)			Jan-09	May-10		2010
125255	Proj Mirror-Gold Svc Level-LGE	(6,150.35)	-	6,150.35	-100.00%	-0.01%	588,613.97	594,764.32	6,150.35			Jan-09	Oct-10		2010
125264	HW/SW Dev Tools 026510-LGE10	2,633.89	12,168.10	9,534.21	78.35%	0.00%	2,633.89	12,168.10	9,534.21	Jan-10	Dec-10	Jan-10	Mar-11		2010
125266	Upg-Imaging Jukebox sys-LGE10	-	26,565.00	26,565.00	100.00%	0.00%	-	26,565.00	26,565.00	Jan-10	Dec-09				2010
125267	HW/SW Dev Tools 026580-LGE10	16,372.40	13,282.50	(3,089.90)	-23.26%	0.01%	16,393.09	13,282.50	(3,110.59)	Jan-10	Dec-10	Jan-10	May-11		2010
125268	HW/SW Dev Tools 026540-LGE10	2,923.78	6,951.70	4,027.92	57.94%	0.00%	2,939.29	6,951.70	4,012.41	Jan-10	Dec-10	Jan-10	May-11		2010
125269	Upgrade-Magic System-LGE10	34,645.39	36,538.60	1,893.21	5.18%	0.03%	34,645.39	36,538.60	1,893.21	Jan-10	Mar-10	Jan-10	Oct-10		2010
125270	HW/SW Dev Tools 026530-LGE10	5,253.46	8,855.00	3,601.54	40.67%	0.00%	5,253.46	8,855.00	3,601.54	Jan-10	Dec-10	Jan-10	Jan-11		2010
125273	PR13 Blade and Vane Repl	4,110,693.62	529,999.89	(3,580,693.73)	-675.60%	3.72%	4,145,001.80	4,504,999.87	359,998.07	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 project. This Major inspection project performed the remaining vane and blade replacements recommended in 2008 by the OEM. The Major inspection and overhaul were performed in conjunction with the component replacements.	2010
125274	PR Compressor Upgrade	-	254,930.16	254,930.16	100.00%	0.00%	-	1,844,929.91	1,844,929.91	Jan-10	Dec-10				2010
125276	Rate Case-LGE10	101,727.05	554,371.45	452,644.40	81.65%	0.09%	101,727.05	554,371.45	452,644.40	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
125277	CRM Upgrade-LGE10	-	173,810.00	173,810.00	100.00%	0.00%	-	173,810.00	173,810.00	Jan-10	Dec-10				2010
125278	Patches & CCS Rel Upg-LGE10	-	714,999.51	714,999.51	100.00%	0.00%	-	714,999.51	714,999.51	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
125279	CCS Archiving-LGE10	-	347,620.00	347,620.00	100.00%	0.00%	-	347,620.00	347,620.00	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
125282	HW/SW Dev Tools 026560-LGE10	-	12,168.10	12,168.10	100.00%	0.00%	-	12,168.10	12,168.10	Jan-10	Dec-10				2010
125283	HW/SW Dev Tools 026570-LGE10	1,437.39	10,428.60	8,991.21	86.22%	0.00%	1,437.39	10,428.60	8,991.21	Jan-10	Dec-10	Jan-10	Oct-10		2010
125284	NetAdvan&V Studio LGE-10	27,037.54	29,398.60	2,361.07	8.03%	0.02%	27,037.54	29,398.60	2,361.07	Jan-10	Dec-10	Jan-10	May-11		2010
125285	.NET WPF CLIENT FRAMEWORK-LGE	8,998.45	18,605.30	9,606.85	51.64%	0.01%	9,667.69	18,605.30	8,937.61	Jan-10	Dec-10	Jan-10	Sep-11		2010
125286	Intrusion Prevention-LGE10	94,135.65	106,428.60	12,292.95	11.55%	0.09%	94,135.65	106,428.60	12,292.95	Jul-10	Dec-10	Jul-10	Jan-11		2010
125287	IT Security Infrastruc-LGE10	21,218.23	17,819.61	(3,398.62)	-19.07%	0.02%	20,938.46	17,819.61	(3,118.85)	Jun-10	Nov-10	Jun-10	Jan-11		2010
125289	Data Protection-LGE10	53,022.38	40,844.08	(12,178.30)	-29.82%	0.05%	53,022.38	40,844.08	(12,178.30)	Mar-10	Jul-10	Mar-10	Jan-11		2010
125290	ITSec Mon/Aud/Mgmt Tools-LGE10	-	26,855.65	26,855.65	100.00%	0.00%	-	26,855.65	26,855.65	Jan-10	Dec-10				2010
125291	Gen Compl Infras-LGE10	55,964.39	88,550.00	32,585.61	36.80%	0.05%	56,256.08	88,550.00	32,293.92	Jan-10	Dec-10	Jan-10	Jan-11		2010
125292	Vulnerability Scanning-LGE10	-	23,134.69	23,134.69	100.00%	0.00%	-	23,134.69	23,134.69	Jan-10	Oct-10				2010
125294	IT Security Lab Enh-LGE10	6,181.86	8,910.46	2,728.60	30.62%	0.01%	6,181.86	8,910.46	2,728.60	Jan-10	Jan-11	Jan-10	Jan-11		2010
125295	Access Switch Repl-LGE10	136,120.01	142,800.48	6,680.48	4.68%	0.12%	136,120.01	142,800.48	6,680.48	Jan-10	Dec-10	Jan-10	Jan-11		2010
125296	Core Network Infrastruc-LGE10	53,888.74	53,797.70	(91.04)	-0.17%	0.05%	53,888.74	53,797.70	(91.04)	Jan-10	Oct-10	Jan-10	Nov-10		2010
125297	Data Networks Test Tools-LGE10	14,497.93	17,822.36	3,324.43	18.65%	0.01%	14,497.93	17,822.36	3,324.43	Jan-10	Dec-10	Jan-10	Jan-11		2010
125298	Ntwk Access Dev/Gateway-LGE10	17,762.29	17,821.02	58.73	0.33%	0.02%	17,762.29	17,821.02	58.73	Jan-10	Dec-10	Jan-10	Jan-11		2010
125299	Ntwk Admission Control-LGE10	-	161,629.14	161,629.14	100.00%	0.00%	-	161,629.14	161,629.14	Jan-10	Dec-10				2010
125300	Network Management-LGE10	18,516.31	17,822.36	(693.95)	-3.89%	0.02%	18,516.31	17,822.36	(693.95)	Jan-10	Oct-10	Jan-10	Jan-11		2010
125301	Router Upgrade Project-LGE10	101,012.03	107,939.11	6,927.08	6.42%	0.09%	101,012.03	107,939.11	6,927.08	Jan-10	Dec-10	Jan-10	Jan-11		2010
125302	Sec Infrastructure Enh-LGE10	18,340.38	17,824.40	(515.98)	-2.89%	0.02%	18,340.38	17,824.40	(515.98)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125303	Wireless Buildout-LGE10	2,950.91	17,822.36	14,871.45	83.44%	0.00%	-	17,822.36	17,822.36	Jan-10	Dec-10	Jan-10	Jan-11		2010
125305	Backup Capacity Exp-LGE10	61,914.78	71,063.44	9,148.66	12.87%	0.06%	70,540.91	71,063.44	522.53	Jun-10	Oct-10	Jun-10	Oct-11		2010
125306	SAN Capacity Exp-LGE10	-	163,044.37	163,044.37	100.00%	0.00%	-	163,044.37	163,044.37	Jan-10	Dec-10				2010
125307	Enterprise Storage Exp-LGE10	120.20	141,792.37	141,672.17	99.92%	0.00%	146,584.32	288,256.49	141,672.17	Nov-09	Dec-09	Nov-09	Jun-10		2010
125308	Cable-Server Connect-LGE10	15,958.72	15,939.00	(19.72)	-0.12%	0.01%	16,135.23	15,939.00	(196.23)	Jan-10	Dec-10	Jan-10	May-11		2010
125309	HP Openview Monitoring-LGE10	-	14,620.20	14,620.20	100.00%	0.00%	-	14,620.20	14,620.20	Jan-10	Dec-10				2010
125310	Server Hardware Refresh-LGE10	122,780.39	107,604.60	(15,175.80)	-14.10%	0.11%	131,938.15	107,604.60	(24,333.55)	Jan-10	Dec-10	Jan-10	May-11		2010
125311	Virtual Infrastruc Upg-LGE10	-	46,161.12	46,161.12	100.00%	0.00%	-	46,161.12	46,161.12	Jan-10	Dec-10				2010
125314	Site Security Improve-LGE10	14,394.86	17,601.96	3,207.10	18.22%	0.01%	14,394.86	17,601.96	3,207.10	Mar-10	Nov-10	Mar-10	Jan-11		2010
125316	Outside Cable Plant-LGE10	36,134.08	70,179.65	34,045.57	48.51%	0.03%	36,134.08	70,179.65	34,045.57	Jan-10	Dec-10	Jan-10	Jan-11		2010
125317	Bulk Pwr & Env Systems-LGE10	35,154.32	34,980.24	(174.08)	-0.50%	0.03%	35,241.32	34,980.24	(261.08)	Jan-10	Dec-10	Jan-10	Jan-11		2010

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
125318	Channel Bank Standard-LGE10	-	177,104.67	177,104.67	100.00%	0.00%	-	177,104.67	177,104.67	Jan-10	Nov-10				2010
125319	Microwave Shelter Renov-LGE10	56,259.04	17,433.61	(38,825.43)	-222.70%	0.05%	56,259.04	17,433.61	(38,825.43)	Apr-10	Nov-10	Apr-10	Jan-11		2010
125320	Mobile Radio-LGE10	11,767.39	17,433.64	5,666.26	32.50%	0.01%	17,381.68	17,433.64	51.96	Jan-10	Dec-10	Jan-10	Jan-11		2010
125321	Ntwk Acc Dev/Site Infr-LGE10	60,359.92	44,497.92	(15,862.01)	-35.65%	0.05%	60,635.79	44,497.92	(16,137.87)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125322	Ntwk Tools/Test Equip-LGE10	35,274.89	35,530.40	255.51	0.72%	0.03%	35,497.68	35,530.40	32.72	Jan-10	Dec-10	Jan-10	Jan-11		2010
125323	Phone Sys Capacity Exp-LGE10	29,507.47	53,352.23	23,844.76	44.69%	0.03%	30,073.76	53,352.23	23,278.47	Jan-10	Dec-10	Jan-10	Jan-11		2010
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	19,462.25	53,385.17	33,922.92	63.54%	0.02%	63,300.38	53,385.17	(9,915.21)	Jun-10	May-11	Jun-10	Dec-11		2010
125326	LG&E SCADA Radios-LGE10	39,927.42	42,218.77	2,291.35	5.43%	0.04%	39,927.42	42,218.77	2,291.35	Jul-10	Dec-10	Jul-10	Jan-11		2010
125327	Comp HW Cap-LOB's-LGE10	-	175,000.00	175,000.00	100.00%	0.00%	-	175,000.00	175,000.00	Jan-10	Dec-10				2010
125328	Eval Tools & Util-LGE10	44,595.15	53,130.00	8,534.85	16.06%	0.04%	51,743.80	53,130.00	1,386.20	Jan-10	Dec-10	Jan-10	May-11		2010
125329	Monitor Replacement - LGE 10	20,626.78	21,000.00	373.22	1.78%	0.02%	20,626.78	21,000.00	373.22	Jan-10	Dec-10	Jan-10	Mar-11		2010
125330	Monitor Replacement - SVCO 10	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-10	Dec-10				2010
125331	Tier C rot-desk/lap-LGE10	433,005.52	427,584.18	(5,421.34)	-1.27%	0.39%	430,672.37	427,584.18	(3,088.19)	Jan-10	Dec-10	Jan-10	May-11		2010
125332	Tier C rot-desk/lap-SVCO10	-	555,436.99	555,436.99	100.00%	0.00%	-	555,436.99	555,436.99	Jan-10	Dec-10			Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2010
125334	New Tech Implement-LGE10	8,799.10	35,420.00	26,620.90	75.16%	0.01%	8,799.10	35,420.00	26,620.90	Jan-10	Dec-10	Jan-10	Jan-11		2010
125336	Data Center Software-LGE10	764.16	10,626.00	9,861.85	92.81%	0.00%	764.16	10,626.00	9,861.85	Jan-10	Dec-10	Jan-10	Mar-11		2010
125338	Louisville Electric Upg-LGE10	7,819.45	17,710.00	9,890.55	55.85%	0.01%	7,819.45	17,710.00	9,890.55	Jan-10	Dec-10	Jan-10	Mar-11		2010
125339	Lou Racks & Furniture-LGE10	7,477.18	8,855.00	1,377.82	15.56%	0.01%	7,477.18	8,855.00	1,377.82	Jan-10	Dec-10	Jan-10	Mar-11		2010
125340	Simpson Electric Upg-LGE10	14,411.67	35,420.00	21,008.33	59.31%	0.01%	14,411.67	35,420.00	21,008.33	Jan-10	Dec-10	Jan-10	Mar-11		2010
125341	Simpson Racks/Furniture-LGE10	7,594.14	8,855.00	1,260.86	14.24%	0.01%	7,594.14	8,855.00	1,260.86	Jan-10	Dec-10	Jan-10	May-11		2010
125342	Data Base Tools & Equip-LGE10	24,376.74	28,336.00	3,959.26	13.97%	0.02%	24,376.74	28,336.00	3,959.26	Jan-10	Dec-10	Jan-10	Jan-11		2010
125343	Purchase UC4 Executors-LGE10	-	1,506.44	1,506.44	100.00%	0.00%	-	1,506.44	1,506.44	Jan-10	Dec-10				2010
125345	Proj Mirror-DB tech-LGE10	30,158.19	72,611.00	42,452.81	58.47%	0.03%	30,158.19	72,611.00	42,452.81	Feb-10	Dec-10	Feb-10	Jan-11		2010
125347	Proj Mirror-Sil Svc Lev-LGE10	475,599.68	501,469.69	25,870.01	5.16%	0.43%	475,599.68	501,469.69	25,870.01	Jan-10	Dec-10	Jan-10	May-11		2010
125348	Impl Red Elec Sys-BOC DC-LGE10	556,283.87	753,345.96	197,062.10	26.16%	0.50%	584,716.56	770,226.57	185,510.01	Nov-09	Dec-10	Nov-09	May-11		2010
125357	Rep BOC Data Center UPS-LGE10	-	131,277.44	131,277.44	100.00%	0.00%	-	131,277.44	131,277.44	Jan-10	Dec-10				2010
125359	Rep BOC Data Ctr EPO Sys-LGE10	-	14,168.00	14,168.00	100.00%	0.00%	-	14,168.00	14,168.00	Jan-10	Dec-10				2010
125361	PMO Platform Project - LGE10	-	35,420.00	35,420.00	100.00%	0.00%	-	35,420.00	35,420.00	Jan-10	Dec-10				2010
125366	Data Protection-LGE11	26,315.52	-	(26,315.52)	-100.00%	0.02%	35,935.17	71,064.13	35,128.96			Jun-10	Mar-12		2010
125415	MidLevel Strge Refresh-LGE11	157,455.00	-	(157,455.00)	-100.00%	0.14%	145,151.64	159,613.39	14,461.76			Nov-10	May-11		2010
125427	Server Hardware Refresh-LGE11	26,635.32	-	(26,635.32)	-100.00%	0.02%	177,088.17	170,237.90	(6,850.27)			Jun-10	Jan-12		2010
125437	SAN Cap Ex incl virtual-LGE11	7,449.37	-	(7,449.37)	-100.00%	0.01%	34,970.15	35,532.37	562.23			Nov-10	May-11		2010
125571	Simpsonville Rks and Fur-LGE11	8,914.96	-	(8,914.96)	-100.00%	0.01%	8,914.96	8,855.00	(59.95)			Jun-10	May-11		2010
125620	10 EMS Servers & OUG - LGE	80,899.82	75,000.00	(5,899.82)	-7.87%	0.07%	126,873.76	75,000.00	(51,873.76)	Jul-10	Apr-11	Jul-10	Jul-11		2010
125621	10 High Spd Hist Arch - LGE	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Aug-08	Jul-10				2010
125632	EMS Redundancy LGE	175,050.98	-	(175,050.98)	-100.00%	0.16%	175,955.94	-	(175,955.94)			Aug-08	Sep-11		2010
125636	PowerPlan Budgeting (LG&E %)	161,502.29	171,850.00	10,347.72	6.02%	0.15%	226,815.81	225,152.52	(1,663.29)	Sep-09	Jun-10	Sep-09	Jun-10		2010
125641	CFO MTP CapEx (LG&E %)	-	18,900.00	18,900.00	100.00%	0.00%	-	18,900.00	18,900.00	Jan-10	Dec-13				2010
125643	Oracle IPM (LG&E %)	125,885.14	94,500.00	(31,385.14)	-33.21%	0.11%	132,276.61	94,500.00	(37,776.61)	Jul-10	Dec-11	Jul-10	Jan-12		2010
125651	Stores Capital - 2010 (LG&E %)	-	3,500.00	3,500.00	100.00%	0.00%	-	3,500.00	3,500.00	Jan-09	Oct-10				2010
125659	Misc SC - 2010 (LG&E %)	-	28,350.00	28,350.00	100.00%	0.00%	-	28,350.00	28,350.00	Jan-10	Jan-11				2010
125663	CFO Computers - 2010 (LG&E %)	-	6,860.00	6,860.00	100.00%	0.00%	-	6,860.00	6,860.00	Jan-10	Jan-11				2010
125665	PowerPlant Upgrade (LG&E %)	102,465.61	120,050.00	17,584.39	14.65%	0.09%	146,393.69	120,050.00	(26,343.69)	Jul-10	Nov-10	Jul-10	May-11		2010
125811	eDiscovery - LGE	1,780.16	-	(1,780.16)	-100.00%	0.00%	108,088.50	106,308.34	(1,780.16)			Nov-08	Jul-10		2010
125850	DFR	261,522.43	549,993.24	288,470.81	52.45%	0.24%	675,642.15	943,722.25	268,080.10	Aug-08	May-11	Aug-08	May-11		2010
125881	LGE AVAYA INTERACTION CTR	(914.85)	-	914.85	-100.00%	0.00%	86,105.75	87,020.61	914.85			Jan-09	Aug-10		2010
125882	2009 PC PURCHASES	555.92	-	(555.92)	-100.00%	0.00%	49,232.11	48,676.19	(555.92)			Jan-09	Jun-10		2010
125890	MADISON CIRCUIT WORK	164,016.82	62,938.81	(101,078.01)	-160.60%	0.15%	164,016.82	62,938.81	(101,078.01)	Jan-10	Dec-10	Jan-10	Oct-10		2010
125902	CR5 LP FW Heater Drain Pump	(1,494.65)	-	1,494.65	-100.00%	0.00%	20,001.31	21,495.96	1,494.65			Jan-09	Jan-10		2010
125903	Upgrade Algonquin TR 5 69 kV	(42,125.77)	49,999.75	92,125.52	184.25%	-0.04%	-	92,125.52	92,125.52	Feb-09	May-09	Feb-09	Jul-10		2010
125926	BRCT SF6 SFC Med Volt Bkr -LGE	17,850.34	-	(17,850.34)	-100.00%	0.02%	18,191.33	340.99	(17,850.34)			Nov-08	Jun-10		2010
125951	LR09-Surge-Arrest-Rep	6,628.82	-	(6,628.82)	-100.00%	0.01%	45,128.23	38,499.41	(6,628.82)			Mar-09	Apr-10		2010
125952	LBR09-ReplCanalBrk3861	2,503.88	-	(2,503.88)	-100.00%	0.00%	134,412.43	131,908.55	(2,503.88)			Mar-09	Dec-09		2010
126010	LR09-BG-NS-3883-Relays	341.47	-	(341.47)	-100.00%	0.00%	76,866.55	76,525.08	(341.47)			Mar-09			2010
126012	LU09-Batteries	(2,148.94)	-	2,148.94	-100.00%	0.00%	39,514.28	41,663.22	2,148.94			Jul-09			2010
126083	BRCT GT24 Purge Vlv 10-11 LGE	107,740.30	-	(107,740.30)	-100.00%	0.10%	86,394.00	-	(86,394.00)			Jan-10	Dec-10		2010
126117	MC3 Pyrite Piping	98,917.56	-	(98,917.56)	-100.00%	0.09%	98,917.56	133,999.91	35,082.35			Apr-09	Oct-10		2010
126118	MC1 Boiler Lower Sidewall	1,164,293.31	1,100,000.89	(64,292.42)	-5.84%	1.05%	1,164,294.49	1,100,000.89	(64,293.60)	Dec-09	Dec-10	Dec-09	Dec-10		2010
126119	MC1 Final Superheater	775,321.82	-	(775,321.82)	-100.00%	0.70%	775,321.82	1,400,011.58	624,689.76			Sep-10	Dec-10	Project was cancelled after routine outage inspection indicated component was in serviceable condition.	2010
126125	MC Horiz Serv Water Pump Hoist	34,378.02	-	(34,378.02)	-100.00%	0.03%	34,378.02	175,001.12	140,623.10			Sep-10	Dec-10		2010
126126	MC Roofing - MC4 Turbine Room	226,079.10	-	(226,079.10)	-100.00%	0.20%	226,079.10	-	(226,079.10)			Aug-10	Dec-10		2010
126127	MC Roofing - Tripper Room	35,595.00	-	(35,595.00)	-100.00%	0.03%	46,064.60	-	(46,064.60)			Aug-10	Jul-11		2010
126129	MC4 345kV Isol Disconnects	119,532.86	150,000.51	30,467.65	20.31%	0.11%	119,533.36	150,000.51	30,467.15	Jan-10	Mar-10	Jan-10	Mar-10		2010
126130	MC Freight Elevator Controls	124,872.72	-	(124,872.72)	-100.00%	0.11%	124,872.72	69,999.83	(54,872.89)			Jul-10	Nov-10		2010
126131	MC2 Pass Elevator Controls	121,206.86	-	(121,206.86)	-100.00%	0.11%	121,206.86	124,999.77	3,792.91			Aug-10	Dec-10		2010
126132	MC1 Hydrosteps	79,548.48	-	(79,548.48)	-100.00%	0.07%	79,955.17	50,000.61	(29,954.56)			Aug-10	Dec-10		2010
126133	MC2 Hydrosteps - 2012	95,762.66	-	(95,762.66)	-100.00%	0.09%	97,802.97	50,000.61	(47,802.36)			Aug-10	Dec-10		2010
126136	MC3 SCR Catalyst - 2011	-	655,999.80	655,999.80	100.00%	0.00%	699,058.15	2,464,001.32	1,764,943.17	Apr-09	Dec-11	Apr-09		Project was delayed from 2010 to 2011 due to Catalyst Management Plan changes.	2010
126139	MC3 Cooling Tower Fan VFDs	260,400.62	275,000.87	14,600.25	5.31%	0.24%	260,400.62	275,000.87	14,600.25	Jan-10	May-10	Jan-10	Jul-10		2010
126144	MC4 Blowdown Tank	50,418.55	81,999.34	31,580.79	38.51%	0.05%	69,067.73	100,648.52	31,580.79	Oct-09	Mar-10	Oct-09	Mar-10		2010
126145	MC Yard Buildings Restoration	106,819.41	-	(106,819.41)	-100.00%	0.10%	106,819.41	94,999.99	(11,819.42)			Sep-10	Nov-10		2010
126149	MC Coal Hndlg Bldg Locker Room	273,725.31	-	(273,725.31)	-100.00%	0.25%	273,725.31	140,000.70	(133,724.61)			Sep-10	Dec-10		2010
126153	MC Mtl Handling Chutes 2012	241,595.26	-	(241,595.26)	-100.00%	0.22%	241,595.26	450,000.82	208,405.56			Apr-09	Oct-10		2010
126154	MC4 Ash and Sump Piping	237,346.46	-	(237,346.46)	-100.00%	0.21%	237,346.52	350,000.19	112,653.67			Apr-09	Dec-10		2010
126161	MC1 Bottom Ash Piping	-	49,999.29	49,999.29	100.00%	0.00%	-	49,999.29	49,999.29	Apr-09	Nov-10				2010
126168	CR Switchgear Room A/C	206,118.45	109,999.88	(96,118.57)	-87.38%	0.19%	158,830.28	109,999.88	(48,830.40)	Aug-10	Jan-11	Aug-10	Jan-11		2010
126169	CR Remote Site Cameras	74,577.98	74,999.45	421.47	0.56%	0.07%	53,359.29	74,999.45	21,640.16	Nov-10	Dec-10	Nov-10	Dec-10		2010
126171	CR 4kV Mech Relay Repl	-	29,999.78	29,999.78	100.00%	0.00%	-	99,999.61	99,999.61	Nov-10	Jan-11				2010
126173	CR5 Turbine Rm Sump Pump	-	71,000.22	71,000.22	100.00%	0.00%	51,196.69	122,196.91	71,000.22	Oct-09	Jul-10				2010
126174	CR5 Stack Elevator Repl	80,020.95	203,000.64	122,979.69	60.58%	0.07%	180,875.98	765,855.99	584,980.01	Nov-09	Jan-10	Nov-09	Sep-10		2010
126176	CR6-1 Boiler Feed Pump Repl	177,098.34	314,998.99	137,900.65	43.78%	0.16%	272,108.87	427,377.63	155,268.76	Nov-09	May-10	Nov-09	Oct-10		2010
126181	Old Henry 138KV Tap	399,756.39	639,999.22	240,242.83	37.54%	0.36%	426,398.76	666,508.55	240,109.79	May-09	May-10	May-09	Sep-11		2010
126192	CR Station Switchgear Repl	1,867.59	-	(1,867.59)	-100.00%	0.00%	478,713.31	508,054.72	29,341.41			Sep-09	Mar-10		2010
126215	OUTAGE SUMMARY MAPS LGE	584.21	-	(584.21)	-100.00%	0.00%	165,228.74	164,644.53	(584.21)			Aug-09	Jun-10		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
126221	ALGONQUIN CIRCUIT 1380	29,091.78	-	(29,091.78)	-100.00%	0.03%	233,095.16	204,003.38	(29,091.78)			Jul-09	Nov-10		2010
126233	E PERFORMANCE LGE	28,396.83	-	(28,396.83)	-100.00%	0.03%	135,623.52	107,226.69	(28,396.83)			May-09	Dec-10		2010
126237	Bently Nevada 1 Server Upgrade	-	19,559.70	19,559.70	100.00%	0.00%	12,901.55	19,559.70	6,658.15	Aug-10	Nov-10	Aug-10			2010
126239	TC Limestone Bull Gear Monit	40,201.93	61,800.00	21,598.07	34.95%	0.04%	40,399.74	61,800.00	21,400.26	Apr-10	Jun-10	Apr-10	Oct-11		2010
126241	TC Limestone Mill Chute	-	56,650.02	56,650.02	100.00%	0.00%	-	56,650.02	56,650.02	May-09	May-10				2010
126242	TC Limestone Conveyors	81,104.88	79,299.72	(1,805.16)	-2.28%	0.07%	55,580.64	79,299.72	23,719.08	Apr-10	Dec-10	Apr-10	Jan-11		2010
126243	TC Upgrade Seals A Mill	35,393.62	48,446.06	13,052.44	26.94%	0.03%	35,393.62	48,446.06	13,052.44	Apr-10	Dec-10	Apr-10	Nov-10		2010
126244	TC Replace Inlet Chutes	-	56,650.00	56,650.00	100.00%	0.00%	-	56,650.00	56,650.00	May-09	May-10				2010
126245	TC Upgrade Generator SLMS	-	88,837.50	88,837.50	100.00%	0.00%	-	88,837.50	88,837.50	May-09	Jan-12				2010
126246	TC Generator Core Monitor	48,506.74	-	(48,506.74)	-100.00%	0.04%	48,506.74	61,800.00	13,293.26			Aug-10	Dec-10		2010
126248	TC Limestone Conveyor Belt	42,042.78	-	(42,042.78)	-100.00%	0.04%	39,676.78	115,875.00	76,198.22			Sep-10	Dec-10		2010
126261	TC CT Station Air Line	9,008.59	11,433.00	2,424.41	21.21%	0.01%	3,353.01	11,433.00	8,079.99	May-09	Dec-10	May-09	Jan-11		2010
126358	HV Compartment Retrofit	255,277.72	385,294.93	130,017.21	33.74%	0.23%	440,737.64	570,754.73	130,017.09	Jun-09	Dec-10	Jun-09	Dec-10		2010
126385	DOIT GAS FAC INSPEC & SURVEYS	148,182.20	175,098.00	26,915.80	15.37%	0.13%	148,182.20	175,098.00	26,915.80	Jan-10	Dec-10	Jan-10	Dec-10		2010
126386	DOIT GAS EMER MGMT SYSTEM	572,229.57	-	(572,229.57)	-100.00%	0.52%	1,125,500.72	-	(1,125,500.72)			Jun-10	Jan-12	Full project cost was originally budgeted as Gas only and subsequently it was determined that actuals should be split between Electric and Gas.	2010
126388	DOIT CARRY OVER PROJECTS	17,319.25	35,019.60	17,700.35	50.54%	0.02%	17,319.25	35,019.60	17,700.35	Jan-10	Dec-10	Jan-10	Dec-10		2010
126389	DOIT ELEC FAC INSPEC & SURVEYS	83,773.89	87,549.00	3,775.11	4.31%	0.08%	83,773.89	87,549.00	3,775.11	Mar-10	Dec-10	Mar-10	Dec-10		2010
126390	DOIT HARDWARE INFRASTRUCTURE	114,428.48	105,058.80	(9,369.68)	-8.92%	0.10%	115,690.82	105,058.80	(10,632.02)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126391	DOIT IF - ONLINE OUTAGE MAPS	74,732.00	26,264.70	(48,467.30)	-184.53%	0.07%	74,732.00	26,264.70	(48,467.30)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126392	DOIT MOBILE GIS ENHANCEMENTS	66,442.34	35,019.60	(31,422.74)	-89.73%	0.06%	66,442.34	35,019.60	(31,422.74)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126393	DOIT MOBILE GIS ENT LICENSE	60,607.59	87,549.00	26,941.41	30.77%	0.05%	60,607.59	87,549.00	26,941.41	Jan-09	Dec-10	Jan-09	Aug-10		2010
126394	DOIT MOBILE GIS ROUTING	73,382.25	87,549.00	14,166.75	16.18%	0.07%	71,527.25	87,549.00	16,021.75	Jan-10	Dec-10	Jan-10	Dec-10		2010
126395	DOIT RELIABILITY RPTG DATABASE	22,924.38	70,039.20	47,114.82	67.27%	0.02%	22,924.38	70,039.20	47,114.82	Jan-10	Dec-10	Jan-10	Dec-10		2010
126396	DOIT RESOURCE MGMT SYSTEM	-	87,549.00	87,549.00	100.00%	0.00%	-	87,549.00	87,549.00	Jan-10	Dec-10				2010
126397	DOIT SMLWRLD GIS UPGRD ENHNC	14,074.45	17,509.80	3,435.35	19.62%	0.01%	14,074.45	17,509.80	3,435.35	Jan-10	Dec-10	Jan-10	Dec-10		2010
126398	DOIT SOFTWARE LICENSES	-	35,019.60	35,019.60	100.00%	0.00%	-	35,019.60	35,019.60	Jan-10	Dec-10				2010
126399	DOIT MOBILE INFRASTRUCTURE	160,934.70	350,196.00	189,261.30	54.04%	0.15%	163,606.14	350,196.00	186,589.87	Feb-10	Dec-10	Feb-10	Dec-10		2010
126448	2010 Dist. Wildlife Protection	82,486.22	99,713.32	17,227.10	17.28%	0.07%	89,838.58	99,713.32	9,874.74	Jan-10	Dec-10	Jan-10	Aug-11		2010
126449	2010 Misc. Dist. Project	199,016.11	111,686.68	(87,329.43)	-78.19%	0.18%	199,166.09	111,686.68	(87,479.41)	Jan-10	Jul-12	Jan-10	Jul-12		2010
126450	2010 TC OIL FILTERS	47,173.83	47,881.31	707.48	1.48%	0.04%	48,450.20	47,881.31	(568.89)	Jan-10	Nov-10	Jan-10	Jan-11		2010
126451	2010 M/E BKR REPLACEMENT	125,111.82	124,934.67	(177.15)	-0.14%	0.11%	129,899.82	124,934.67	(4,965.15)	Jan-10	Nov-10	Jan-10	Dec-10		2010
126452	2010 GE AUX SWITCHES	16,551.78	54,774.56	38,222.78	69.78%	0.01%	16,551.78	54,774.56	38,222.78	Jan-10	Nov-10	Jan-10	Dec-10		2010
126454	2010 FPE TAP CHGR REPLACEMENT	335,796.74	258,368.02	(77,428.72)	-29.97%	0.30%	335,799.93	258,368.02	(77,431.91)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126455	2010 BUILDINGS & GROUNDS	70,621.17	60,125.67	(10,495.50)	-17.46%	0.06%	55,575.97	60,125.67	4,549.70	Jan-10	Dec-10	Jan-10	Nov-10		2010
126456	2010 TRANSFORMER REWIND/REPAIR	-	1,031,480.93	1,031,480.93	100.00%	0.00%	-	1,031,480.93	1,031,480.93	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
126458	2010 PORTABLE DGA DEVICE	50,763.87	42,069.00	(8,694.87)	-20.67%	0.05%	50,763.87	42,069.00	(8,694.87)	Jan-10	Dec-10	Jan-10	Nov-10		2010
126459	2010 TOOLS & EQUIPMENT	10,554.90	25,014.00	14,459.10	57.80%	0.01%	10,554.90	25,014.00	14,459.10	Jan-10	Dec-10	Jan-10	Dec-10		2010
126460	2010 DIST. SUB. BATTERIES	104,827.56	114,132.62	9,305.06	8.15%	0.09%	105,584.17	114,132.62	8,548.45	Jan-10	Nov-10	Jan-10	Dec-10		2010
126461	BDD RELAY REPLACEMENT PROJECT	46,697.88	54,639.25	7,941.37	14.53%	0.04%	45,285.57	54,639.25	9,353.68	Jan-10	Dec-10	Jan-10	Nov-10		2010
126463	2010 MISC NESC COMPLIANCE	67,117.13	73,804.81	6,687.68	9.06%	0.06%	67,117.13	73,804.81	6,687.68	Jan-10	Dec-10	Jan-10	Sep-10		2010
126464	2010 TR MULSYFIRE SYSTEMS	18,170.14	18,859.78	689.64	3.66%	0.02%	18,170.14	18,859.78	689.64	Jan-10	Nov-10	Jan-10	Nov-10		2010
126465	2010 SFC RELAY REPLACEMENT	66,561.74	68,987.08	2,425.34	3.52%	0.06%	65,907.37	68,987.08	3,079.71	Jan-10	Nov-10	Jan-10	Dec-10		2010
126466	JEFFERSONTOWN SUB EXPANSION	1,672,876.75	2,504,995.48	832,118.73	33.22%	1.51%	2,046,652.59	3,192,691.48	1,146,038.89	Jan-10	Dec-11	Jan-10	Jan-12	Project variance due to portion of budget $120K was circuit work and was transferred to the circuit project. Remaining variance was due to lower equipment and construction cost.	2010
126467	FEGENBUSH AREA SUB PROPERTY	-	699,823.50	699,823.50	100.00%	0.00%	519,009.11	699,823.50	180,814.39	Jan-10	Dec-11	Jan-10		Project delayed until 2011 and reallocated to Tucker Station Substation property in 2010.	2010
126468	6617 Underground Cable Repair	4,634.20	-	(4,634.20)	-100.00%	0.00%	497,426.75	492,792.55	(4,634.20)			Jul-09	Sep-10		2010
126585	TC Upgrade A Limestone Mill	123,807.08	-	(123,807.08)	-100.00%	0.11%	119,858.50	-	(119,858.50)			Mar-10	Jan-11		2010
126586	TC Upgrade B Limestone Mill	85,470.75	-	(85,470.75)	-100.00%	0.08%	85,184.55	-	(85,184.55)			Mar-10	Jan-11		2010
126587	TC CT HGPI LGE#1	2,691,680.61	2,972,210.24	280,529.63	9.44%	2.44%	2,604,134.76	4,516,210.24	1,912,075.48	Jan-10	Dec-10	Jan-10	Dec-10		2010
126611	LGE FACILITY EQUIPMENT-2011	5,110.00	31,472.39	26,362.39	83.76%	0.00%	9,450.00	31,472.39	22,022.39	Dec-09	Jan-11	Dec-09	Mar-11		2010
126615	FAC IMPROVEMENTS-LGE 2011	251,032.97	349,690.98	98,658.01	28.21%	0.23%	251,032.97	5,988,890.98	5,737,858.01	Dec-09	Jan-11	Dec-09	Jan-11		2010
126616	FURNITURE/OFFICE EQP-LGE 2011	107,964.58	151,765.69	43,801.11	28.86%	0.10%	113,038.00	151,765.69	38,727.69	Dec-09	Oct-13	Dec-09	Jul-12		2010
126617	GREEN INITIATIVES-LGE 2011	196,545.47	272,758.79	76,213.32	27.94%	0.18%	209,505.98	272,758.79	63,252.81	Dec-09	Jan-11	Dec-09	Dec-10		2010
126618	CONTRACT MGMT EQUIP-LGE 2011	49,176.67	70,001.13	20,824.45	29.75%	0.04%	49,176.67	70,001.13	20,824.45	Oct-10	Jan-11	Oct-10	Feb-11		2010
126619	SECURITY SYSTEM EQUIP-LGE 2011	73,527.69	79,084.60	5,556.91	7.03%	0.07%	73,527.69	79,084.60	5,556.91	Dec-09	Jan-11	Dec-09	Mar-11		2010
126620	FACILITY EQUIP-ESC & SSC GEN	309,855.99	34,969.24	(274,886.75)	-786.08%	0.28%	347,343.32	34,969.24	(312,374.08)	Sep-10	Dec-10	Sep-10	Sep-11		2010
126634	DOIT POLE LOADING DESIGN	57,566.25	70,039.20	12,472.95	17.81%	0.05%	57,566.25	70,039.20	12,472.95	Jan-10	Dec-10	Jan-10	Dec-10		2010
126647	GS-LGE-CEMS Shltr Rplt	17,852.19	84,000.00	66,147.81	78.75%	0.02%	-	4,731,384.00	4,731,384.00	Jul-10	Nov-15	Jul-10	Jun-12		2010
126651	GS-LGE-Gen Dist Monit Equip	-	231,000.00	231,000.00	100.00%	0.00%	726,208.55	630,000.00	(96,208.55)	Jan-10	Jan-13	Jan-10			2010
126652	GS-LGE-Cyber Security	378,848.09	840,000.00	461,151.91	54.90%	0.34%	545,267.37	840,000.00	294,732.63	Dec-09	Dec-13	Dec-09	Dec-13	Reduction of scope due to new interpretations from NERC regarding CIP requirements.	2010
126653	GS-LGE-Satellite Phone	45,627.01	21,420.00	(24,207.01)	-113.01%	0.04%	39,861.71	21,420.00	(18,441.71)	May-10	Jun-11	May-10	Jun-11		2010
126655	Jeffersontown Circuit Work	2,095,388.58	1,458,858.49	(636,530.09)	-43.63%	1.90%	2,420,117.19	2,917,854.49	497,737.30	Jan-10	Dec-11	Jan-10	Jan-12	Project started earlier than anticipated to meet the projected load growth on the Taylorsville Rd corridor that was expected to exceed capacity in 2011.	2010
126656	NTWK TRAN PRTCT AUTO PILOT	108,468.57	36,736.90	(71,731.67)	-195.26%	0.10%	4,922,910.49	36,736.90	(4,886,173.59)	Jan-10	Dec-14	Jan-10	Dec-14		2010
126657	URD MV Cable Rejuvenation	-	37,634.70	37,634.70	100.00%	0.00%	378,128.94	37,634.70	(340,494.24)	Jan-10	Dec-13	Jan-10			2010
126659	VEHICLE ACQUISITIONS	-	600,000.00	600,000.00	100.00%	0.00%	-	600,000.00	600,000.00	Jan-10	Dec-13			Project delayed until 2011 to help cover more urgent projects in operations in 2010.	2010
126673	HW/SW Dev Tools 026520-LGE10	-	10,428.60	10,428.60	100.00%	0.00%	-	10,428.60	10,428.60	Jul-09	Dec-10				2010
126680	Config Mgr Infra Req-LGE10	42,460.11	23,023.00	(19,437.11)	-84.42%	0.04%	42,460.11	23,023.00	(19,437.11)	Jan-10	Dec-10	Jan-10	May-11		2010
126682	New OS Compatibility -LGE10	19,228.30	17,710.00	(1,518.30)	-8.57%	0.02%	19,228.30	17,710.00	(1,518.30)	Jan-10	Dec-10	Jan-10	May-11		2010
126684	Prod Software Upgrd-LGE10	170,769.80	126,449.40	(44,320.40)	-35.05%	0.15%	170,769.80	126,449.40	(44,320.40)	Jan-10	Dec-10	Jan-10	May-11		2010
126686	Microsoft License-LGE10	57,930.34	26,565.00	(31,365.34)	-118.07%	0.05%	57,930.34	26,565.00	(31,365.34)	Apr-10	Nov-10	Apr-10	Mar-11		2010
126688	UC4 Upgrade-LGE10	-	376.93	376.93	100.00%	0.00%	-	376.93	376.93	Jan-10	Dec-10				2010
126690	Server Cap Expan & Rel-LGE10	38,607.86	35,983.25	(2,624.61)	-7.29%	0.03%	38,607.86	35,983.25	(2,624.61)	Jan-10	Jan-11	Jan-10	May-11		2010
126692	CRAC Unit Repl - LGE10	-	88,546.50	88,546.50	100.00%	0.00%	-	88,546.50	88,546.50	Jan-10	Dec-10				2010
126694	SAN DR/Test Envrmt- LGE10	-	163,044.37	163,044.37	100.00%	0.00%	-	163,044.37	163,044.37	Jan-10	Dec-10				2010
126696	Std logon wActive Dir-LGE10	-	5,425.37	5,425.37	100.00%	0.00%	-	5,425.37	5,425.37	Jan-10	Dec-10				2010
126698	Migration to OV Ops-LGE10	-	14,620.20	14,620.20	100.00%	0.00%	-	14,620.20	14,620.20	Jan-10	Dec-10				2010
126700	Exp to cvr & mntr srvr-LGE10	-	8,855.00	8,855.00	100.00%	0.00%	-	8,855.00	8,855.00	Jan-10	Dec-10				2010
126702	Intgrt wBladelogic&NetIQ-LGE10	-	14,620.20	14,620.20	100.00%	0.00%	-	14,620.20	14,620.20	Jan-10	Dec-10				2010
126704	Storage for HP RISS-LGE10	-	33,224.10	33,224.10	100.00%	0.00%	-	33,224.10	33,224.10	Jan-10	Dec-10				2010

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
126706	Upgrd BlackBerry Ver-LGE10	-	1,742.24	1,742.24	100.00%	0.00%	-	1,742.24	1,742.24	Jan-10	Dec-10				2010
126708	EnterpriseStorage Exp-LGE10	-	53,130.00	53,130.00	100.00%	0.00%	-	141,792.37	141,792.37	Jan-10	Dec-10				2010
126710	CIP Compliance-LGE10	52,609.04	177,100.00	124,490.96	70.29%	0.05%	52,609.04	177,100.00	124,490.96	Jan-10	Dec-10	Jan-10	Jan-11		2010
126714	IT LGE IVR	476,962.66	350,077.54	(126,885.12)	-36.24%	0.43%	472,399.30	350,077.54	(122,321.76)	Mar-10	Nov-10	Mar-10	Dec-10		2010
126715	IT LGE CALL CENTER TECHNOLOGY	16,433.24	82,224.45	65,791.22	80.01%	0.01%	16,433.24	82,224.45	65,791.22	Jan-10	Dec-10	Jan-10	Dec-10		2010
126716	IT LGE ADDRESS VERIFICATION	-	17,505.62	17,505.62	100.00%	0.00%	-	17,505.62	17,505.62	Jan-10	Dec-10				2010
126717	IT LGE DSM TECH (DB/TLKIT)	-	87,492.51	87,492.51	100.00%	0.00%	-	87,492.51	87,492.51	Jan-10	Dec-10				2010
126718	IT LGE RETAIL HARDWARE INFRA	43,518.17	69,997.57	26,479.40	37.83%	0.04%	43,518.17	69,997.57	26,479.40	Jan-10	Dec-10	Jan-10	Dec-10		2010
126719	IT LGE TEXTING & CUST COMM	136,144.41	87,563.70	(48,580.71)	-55.48%	0.12%	157,213.46	87,563.70	(69,649.76)	Jan-10	Aug-11	Jan-10	Jun-12		2010
126720	IT LGE BASE BHVR/CRDT SCORING	-	17,502.07	17,502.07	100.00%	0.00%	-	17,502.07	17,502.07	Jan-10	Dec-10				2010
126721	IT LGE XEROX REPLACE/CONTRACT	-	26,233.52	26,233.52	100.00%	0.00%	-	26,233.52	26,233.52	Jan-10	Dec-10				2010
126734	Worthington Sub Expansion	885,270.11	-	(885,270.11)	-100.00%	0.80%	1,650,917.12	3,235,248.00	1,584,330.88			Jun-10	Jun-12	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.	2010
126761	LGE METER EQUIPMENT	5,347.94	40,952.05	35,604.11	86.94%	0.00%	5,347.94	40,952.05	35,604.11	Jan-10	Dec-10	Jan-10	Mar-11		2010
126762	LGE METER PROJECT	-	30,095.58	30,095.58	100.00%	0.00%	-	30,095.58	30,095.58	Jan-10	Dec-10				2010
126763	LGE ERTS 2010	78,685.22	87,510.31	8,825.09	10.08%	0.07%	78,685.22	87,510.31	8,825.09	Jan-10	Dec-10	Jan-10	Jan-11		2010
126764	LGE METER READ GPS	-	3,500.41	3,500.41	100.00%	0.00%	-	3,500.41	3,500.41	Jan-10	Dec-10				2010
126765	WEST CALL CTR KU	-	792,750.00	792,750.00	100.00%	0.00%	-	792,750.00	792,750.00	Jan-09	Dec-10			Project delayed due to further analysis on the site and timing of the project. The Morganfield call center project began in late 2010 and was completed in 2012.	2010
126766	34.5 kv FORT KNOX	-	67,000.73	67,000.73	100.00%	0.00%	-	67,000.73	67,000.73	Jan-10	Dec-11				2010
126767	UPS CIRCUIT	-	138,000.47	138,000.47	100.00%	0.00%	-	138,000.47	138,000.47	Jan-10	Dec-11				2010
126805	Trimble Co. Bkr Replacement	-	749,990.84	749,990.84	100.00%	0.00%	-	1,574,982.90	1,574,982.90	Jan-10	Dec-11			Project cancelled due to lack of need.	2010
126806	Surge Arrestors - LGE-2010	29,246.32	49,991.88	20,745.56	41.50%	0.03%	32,443.87	149,975.64	117,531.77	Jan-10	Dec-10	Jan-10	Mar-11		2010
126807	Batteries - LGE-2010	52,908.94	49,991.88	(2,917.06)	-5.84%	0.05%	48,491.57	150,058.64	101,567.07	Jan-10	Jun-10	Jan-10	Mar-11		2010
126808	Grounding Repairs - LGE-2011	-	49,991.88	49,991.88	100.00%	0.00%	-	149,975.64	149,975.64	Jan-10	Dec-11				2010
126809	Station Service Transfrmrs LGE	-	19,997.94	19,997.94	100.00%	0.00%	-	59,993.82	59,993.82	Sep-10	Dec-12				2010
126810	Instrument Trsfrmr Rplcmnt-LGE	34,746.03	20,004.00	(14,742.03)	-73.70%	0.03%	34,746.03	60,012.00	25,265.97	Jan-10	Mar-11	Jan-10	Mar-11		2010
126811	TC2 - Trimble Co. Sub	-	(3,004.60)	(3,004.60)	100.00%	0.00%	-	(3,004.60)	(3,004.60)	Jan-10	Dec-10				2010
126812	CIP-physical security IT- LGE	-	50,003.88	50,003.88	100.00%	0.00%	-	249,995.16	249,995.16	Dec-10	Jun-11				2010
126813	Old Henry	-	(3.02)	(3.02)	100.00%	0.00%	-	(3.02)	(3.02)	Jan-10	Jun-10				2010
126825	Repl Prologix Platform-LGE10	-	107,380.53	107,380.53	100.00%	0.00%	-	107,380.53	107,380.53	Jan-10	Dec-10				2010
126828	Retire Bluelick Structure-LGE	-	31,720.12	31,720.12	100.00%	0.00%	-	31,720.12	31,720.12	Jul-10	Dec-10	Jul-10			2010
126829	MuldraughToHlsclw MW Radio Lnk	130,753.62	177,209.19	46,455.56	26.22%	0.12%	132,356.63	177,209.19	44,852.56	Mar-10	Nov-10	Mar-10	Jan-11		2010
126830	Replace MW Radio Northside	215,946.11	245,888.55	29,942.44	12.18%	0.20%	215,946.11	245,888.55	29,942.44	Mar-10	Dec-10	Mar-10	Jan-11		2010
126833	Tech Test Lab & Related-LGE10	3,797.33	31,878.00	28,080.67	88.09%	0.00%	3,797.33	31,878.00	28,080.67	Jan-10	Dec-10	Jan-10	Mar-11		2010
126911	Replace DC Roof - LGE12	115,050.09	-	(115,050.09)	-100.00%	0.10%	115,050.09	134,596.00	19,545.91			Jun-10	Mar-11		2010
127033	CR6 Turbine Pack & Seal Repl	255,166.99	239,999.29	(15,167.70)	-6.32%	0.23%	255,166.99	239,999.29	(15,167.70)	Feb-10	Jul-10	Feb-10	Jul-10		2010
127034	CR RO System Upgrade	8,008.66	107,998.99	99,990.33	92.58%	0.01%	266,346.88	367,769.27	101,422.39	Jun-09	Mar-10	Jun-09	Jun-10		2010
127044	PR13 Back-up Air Compressor	-	7,949.54	7,949.54	100.00%	0.00%	6,550.80	14,500.34	7,949.54	Nov-09	Dec-09	Nov-09			2010
127046	RELIABILITY REPORTING SW	-	94,000.34	94,000.34	100.00%	0.00%	-	94,000.34	94,000.34	Jan-10	Dec-10				2010
127049	OF House Crane Gearcase	129,346.32	156,999.81	27,653.49	17.61%	0.12%	175,000.01	156,999.81	(18,000.20)	Oct-09	Apr-11	Oct-09	Jan-11		2010
127050	OF Dingo Track Skidsteer	-	27,000.42	27,000.42	100.00%	0.00%	28,599.70	55,600.12	27,000.42	Nov-09	Dec-09	Nov-09			2010
127051	OF Main Breaker Lifting	7,991.79	-	(7,991.79)	-100.00%	0.01%	7,991.79	11,999.50	4,007.71			Sep-09	Dec-10		2010
127055	OF Trash Racks	388,893.77	-	(388,893.77)	-100.00%	0.35%	388,893.77	385,999.71	(2,894.06)			Oct-10	Dec-10	Emergent work due to an annual diving inspection which revealed that the Ohio Falls trash racks, (intake screens that prevent river debris from damaging the generating units) had severely worn prematurely. To ensure longevity of the hydroelectric generating units, this project was approved for the purchase and replacement of 33 trash racks.	2010
127060	Forklift at ESC	612.13	-	(612.13)	-100.00%	0.00%	11,938.92	11,326.79	(612.13)			Jul-09	Aug-10		2010
127084	Oracle Servers - 2009 (LG&E %)	8,391.94	-	(8,391.94)	-100.00%	0.01%	83,659.51	75,267.56	(8,391.94)			Aug-09	Jun-10		2010
127090	Ohio Falls Redev. #3	1,966,634.70	-	(1,966,634.70)	-100.00%	1.78%	18,394,409.53	10,939,573.21	(7,454,836.32)			Aug-09	Jun-14	Timing difference from suspension of work in 2008/2009	2010
127091	Ohio Falls Redev. #4	1,966,634.70	-	(1,966,634.70)	-100.00%	1.78%	5,205,055.69	10,939,573.21	5,734,517.52			Aug-09		Timing difference from suspension of work in 2008/2009	2010
127092	Ohio Falls Redev. #5	5,406,724.90	-	(5,406,724.90)	-100.00%	4.89%	18,896,563.74	10,414,848.13	(8,481,715.61)			Aug-09	Jun-12	Timing difference from suspension of work in 2008/2009. Also $4.7M reclass of charges from project 118349	2010
127095	Ohio Falls Redev. #8	1,975,796.21	-	(1,975,796.21)	-100.00%	1.79%	4,161,396.26	10,414,848.13	6,253,451.87			Aug-09		Timing difference from suspension of work in 2008/2009	2010
127099	Canal to Del Park 69kv (6616)	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127100	Lyndon-Freys Hill 69kv (6691)	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127101	Hrmny Lnding-Skylght 69k(6690)	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127102	Olin - Tip Top 69kv (6620)	-	99,999.91	99,999.91	100.00%	0.00%	-	99,999.91	99,999.91	Aug-10	Oct-10				2010
127129	CR Screenhouse Switchgear	(3,594.97)	-	3,594.97	-100.00%	0.00%	648,616.75	652,211.09	3,594.34			Aug-09	Mar-10		2010
127138	FITNESS RM AND PSRT RM	109.82	-	(109.82)	-100.00%	0.00%	197,695.76	196,156.14	(1,539.62)			Aug-09	Jan-10		2010
127152	Openview.NET- LGE	-	30,000.00	30,000.00	100.00%	0.00%	85,897.96	30,000.00	(55,897.96)	Jan-10	Aug-11	Apr-11			2010
127153	OATI Tools- LGE	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-10	Dec-10				2010
127154	Tools Transaction Anlyst- LGE	-	3,000.00	3,000.00	100.00%	0.00%	-	3,000.00	3,000.00	Jan-10	Dec-10				2010
127155	Tools for Opertrs- outage schd	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-10	Nov-11				2010
127158	CIP- LGE 2011	-	22,000.00	22,000.00	100.00%	0.00%	20,947.56	82,000.00	61,052.44	Jan-10	Dec-11	Mar-11			2010
127169	SMART METER LUTL	-	175,000.00	175,000.00	100.00%	0.00%	-	7,525,000.00	7,525,000.00	Jan-10	Dec-10				2010
127175	'Work Mgmt/FRP software - LG&E	824,778.53	-	(824,778.53)	-100.00%	0.75%	1,447,994.31	-	(1,447,994.31)			Jan-10	Oct-11	The budget was included in project 127175.	2010
127183	LNITS-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
127201	Ohio Falls Redev. #1	1,966,634.70	-	(1,966,634.70)	-100.00%	1.78%	15,810,658.11	-	(15,810,658.11)			Aug-09	Jun-14	Timing difference from suspension of work in 2008/2009	2010
127202	Ohio Falls Redev. #2	1,975,796.21	-	(1,975,796.21)	-100.00%	1.79%	16,393,693.83	-	(16,393,693.83)			Aug-09	Nov-15	Timing difference from suspension of work in 2008/2009	2010
127205	Ohio Falls Redev. Common	352,649.83	2,798,683.75	2,446,033.92	87.40%	0.32%	0.00	2,798,683.75	2,798,683.75	Aug-09	Nov-14	Aug-09	Apr-12	Timing difference from suspension of work in 2008/2009	2010
127207	Automate Sourcing (LG&E %)	-	75,600.00	75,600.00	100.00%	0.00%	-	75,600.00	75,600.00	Jan-10	Aug-11				2010
127210	FIELDNET LUTL	72,511.69	70,001.13	(2,510.56)	-3.59%	0.07%	72,511.69	70,001.13	(2,510.56)	Jan-10	Dec-10	Jan-10	Dec-10		2010
127211	AUTO DISPATCH LUTL	-	105,001.69	105,001.69	100.00%	0.00%	-	105,001.69	105,001.69	Jan-10	Dec-10				2010
127221	Adj Pension to Mercer budget	-	(135,458.40)	(135,458.40)	100.00%	0.00%	-	(2,096,530.80)	(2,096,530.80)	Jan-10	Dec-10				2010
127248	MC2 Coal Feeder Bunker Valves	553.24	-	(553.24)	-100.00%	0.00%	44,283.92	43,730.68	(553.24)			Sep-09	Dec-10		2010
127250	MC2 Coal Feeder VFDs	944.09	-	(944.09)	-100.00%	0.00%	59,372.68	58,428.59	(944.09)			Oct-09	Jan-10		2010
127251	MC4 Coal Feeder VFDs	26,651.60	-	(26,651.60)	-100.00%	0.02%	75,897.24	49,245.64	(26,651.60)			Sep-09	Mar-10		2010
127253	NS.Reactor-Install	310,712.96	-	(310,712.96)	-100.00%	0.28%	310,712.96	-	(310,712.96)			Jan-10	Jun-10	Emergency work due to Transmission Planning identifying it as needing to be completed as soon as possible.	2010
127256	LGE DCC CALL RECORD SYSTEM	7,393.64	-	(7,393.64)	-100.00%	0.01%	48,101.63	40,708.00	(7,393.64)			Nov-09	Jan-10		2010
127258	Third Party PAR	166,272.39	-	(166,272.39)	-100.00%	0.15%	138,955.57	10,306.14	(128,649.43)			Oct-09	Jul-12		2010
127265	TC2 CAPITAL SPARES - LGE	499,920.18	-	(499,920.18)	-100.00%	0.45%	2,271,298.49	1,927,639.41	(343,659.08)			Oct-08	Jan-14	Carry over from 2009.	2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
127268	HWY 933	(7,318.80)	-	7,318.80	-100.00%	-0.01%	185.68	-	(185.68)			Oct-09	Jun-11		2010
127274	TC1 Generator Stator Rewedge	9,769.81	-	(9,769.81)	-100.00%	0.01%	199,425.51	189,655.70	(9,769.81)			Oct-09	Dec-10		2010
127275	TC1 Turbine Generatoe TIL 1292	17,815.39	-	(17,815.39)	-100.00%	0.02%	190,639.09	172,823.70	(17,815.39)			Oct-09	Dec-10		2010
127276	TC1 Turbine Inlet Snout Rings	11,348.03	-	(11,348.03)	-100.00%	0.01%	95,242.98	83,894.95	(11,348.03)			Oct-09	Dec-10		2010
127278	MC Material Handling Office	290.78	-	(290.78)	-100.00%	0.00%	106,466.58	106,175.80	(290.78)			Oct-09	Dec-09		2010
127279	MC Reactant Feed Piping	376,666.31	-	(376,666.31)	-100.00%	0.34%	378,571.33	-	(378,571.33)			Jan-10	Mar-10	Emergent work due to piping deterioration found during inspection	2010
127291	345kV-BKR RET-TC	965.68	-	(965.68)	-100.00%	0.00%	-	-	-			Nov-09	Mar-11		2010
127293	MC Telehandler - 2009	1,364.75	-	(1,364.75)	-100.00%	0.00%	45,036.75	43,672.00	(1,364.75)			Nov-09	Sep-10		2010
127295	EW-6658 BKR UPGRADE	9,997.22	-	(9,997.22)	-100.00%	0.01%	9,997.57	-	(9,997.57)			Mar-10	Apr-11		2010
127308	TEE SOFTWARE LGE	17,557.04	-	(17,557.04)	-100.00%	0.02%	17,557.04	-	(17,557.04)			Mar-10	Apr-11		2010
127309	FieldSmartView Licenses II LGE	513.98	-	(513.98)	-100.00%	0.00%	9,788.98	9,275.00	(513.97)			Nov-09	Jun-10		2010
127311	Auburndale Racking	(10.75)	-	10.75	-100.00%	0.00%	9,264.47	9,275.22	10.75			Nov-09	Aug-10		2010
127319	CR6 Circulating Water Pump	229,450.12	-	(229,450.12)	-100.00%	0.21%	257,037.37	-	(257,037.37)			May-10	Mar-11		2010
127340	MC 2B Boiler Feed Pump Motor	1,785.51	-	(1,785.51)	-100.00%	0.00%	106,624.21	104,838.70	(1,785.51)			Jan-09	Jan-10		2010
127343	Ops Engineering Wrkstation-LGE	2,388.09	-	(2,388.09)	-100.00%	0.00%	2,388.09	-	(2,388.09)			Dec-09	Mar-10		2010
127349	Open Composite Upgrade LGE	3,101.64	-	(3,101.64)	-100.00%	0.00%	3,101.64	-	(3,101.64)			Mar-10	Jul-10		2010
127352	TRANSPORTATION HOIST LGE	25,327.94	-	(25,327.94)	-100.00%	0.02%	57,482.87	32,154.93	(25,327.94)			Dec-09	Oct-10		2010
127353	MC Annex HVAC 2009	391.40	-	(391.40)	-100.00%	0.00%	20,075.59	19,684.19	(391.40)			Dec-09	Dec-09		2010
127359	CR Vehicle 2009a	(509.85)	-	509.85	-100.00%	0.00%	18,124.91	18,634.76	509.85			Dec-09	Jan-10		2010
127360	CR G Conveyor Coal Belt	233.61	-	(233.61)	-100.00%	0.00%	7,402.41	7,168.80	(233.61)			Dec-09	Jan-10		2010
127363	MC Ductwork Expansion Joints	6,304.36	-	(6,304.36)	-100.00%	0.01%	48,381.60	42,077.24	(6,304.36)			Dec-09	Jan-10		2010
127369	MC2 HSWP 24" Suction Valves	3,175.51	-	(3,175.51)	-100.00%	0.00%	21,838.53	18,663.02	(3,175.51)			Nov-09	Jan-10		2010
127373	MillCrkFenceWk	240,623.79	-	(240,623.79)	-100.00%	0.22%	240,623.79	-	(240,623.79)			Jan-10	Aug-10		2010
127376	ETARIFF LGE 2010	84,066.55	-	(84,066.55)	-100.00%	0.08%	84,066.55	-	(84,066.55)			Jan-10	Dec-10		2010
127381	PaddRun-XFMR-Rep	1,669,798.96	-	(1,669,798.96)	-100.00%	1.51%	1,759,868.22	-	(1,759,868.22)			Jan-10	Mar-11	Emergency work due to the transformer failure.	2010
127382	TC MISC ENG- B-BCP OH & Rewind	59,122.00	-	(59,122.00)	-100.00%	0.05%	59,122.00	-	(59,122.00)			Jan-10	Apr-10		2010
127389	MC1-MC2 Reactant Feed Piping	409,645.64	-	(409,645.64)	-100.00%	0.37%	409,645.64	-	(409,645.64)			Mar-10	Sep-10	Emergent work due to piping deterioration found during inspection	2010
127390	MC Maintenance Forklift 2010	28,464.63	-	(28,464.63)	-100.00%	0.03%	28,464.63	-	(28,464.63)			Feb-10	Sep-10		2010
127391	MC4 Boiler O2 Control System	35,623.25	-	(35,623.25)	-100.00%	0.03%	35,623.25	-	(35,623.25)			Jan-10	Mar-10		2010
127392	Purchase Bearing Heater	2,637.70	-	(2,637.70)	-100.00%	0.00%	2,637.70	-	(2,637.70)			May-10	Jun-10		2010
127393	Symrna Cap Bank	268,519.43	-	(268,519.43)	-100.00%	0.24%	298,716.96	-	(298,716.96)			Jan-10	Jun-11		2010
127397	LBR10-MC-Brkrs	373,826.00	-	(373,826.00)	-100.00%	0.34%	374,835.78	-	(374,835.78)			Mar-10	Mar-11	This work was originally budgeted in project LBR-10.	2010
127398	LBR10-FH69kVBusT	12,347.20	-	(12,347.20)	-100.00%	0.01%	12,347.20	-	(12,347.20)			Mar-10	May-11		2010
127399	LBR10-PRun-6636A	91,839.13	-	(91,839.13)	-100.00%	0.08%	91,841.11	-	(91,841.11)			Mar-10	Mar-11		2010
127401	MC4 FGD Expansion Joints 2010	53,662.44	-	(53,662.44)	-100.00%	0.05%	53,662.44	-	(53,662.44)			Feb-10	Apr-10		2010
127402	MC1 FGD Expansion Joints 2010	32,949.04	-	(32,949.04)	-100.00%	0.03%	32,949.04	-	(32,949.04)			Oct-10	Dec-10		2010
127409	TC MISC ENG- Control Stations	7,299.15	-	(7,299.15)	-100.00%	0.01%	6,229.36	-	(6,229.36)			Jan-10	Jul-10		2010
127411	LBR10-Aiken6650	82,547.60	-	(82,547.60)	-100.00%	0.07%	82,558.21	-	(82,558.21)			Jan-10	Mar-11		2010
127414	CR6 Exciter Cooler Repl	44,699.32	-	(44,699.32)	-100.00%	0.04%	44,699.32	-	(44,699.32)			Feb-10	Sep-10		2010
127415	CustSelfServ LowIncome Enh LGE	8,410.78	-	(8,410.78)	-100.00%	0.01%	8,410.78	-	(8,410.78)			Feb-10	Oct-10		2010
127422	BI Infrastructure - LGE	8,210.09	-	(8,210.09)	-100.00%	0.01%	8,210.09	-	(8,210.09)			Feb-10	Sep-10		2010
127428	CustSelfServ-First Release LGE	193,610.17	-	(193,610.17)	-100.00%	0.18%	193,321.56	-	(193,321.56)			Apr-10	Jan-11		2010
127430	SAP-ParallelTest&QAEnvironLGE	102,518.73	-	(102,518.73)	-100.00%	0.09%	82,699.80	-	(82,699.80)			Feb-10	Jan-11		2010
127436	MC 4B Primary Air Fan Motor	30,565.17	-	(30,565.17)	-100.00%	0.03%	30,565.17	-	(30,565.17)			Feb-10	Mar-10		2010
127440	CR Ash Pond Instr	12,800.00	-	(12,800.00)	-100.00%	0.01%	12,800.00	-	(12,800.00)			Jan-10	Sep-10		2010
127442	EnergyEff CommAuditProj LGE	121,081.67	-	(121,081.67)	-100.00%	0.11%	121,081.60	-	(121,081.60)			Feb-10	Jan-11		2010
127445	TC Purchase Forklift	77,986.54	-	(77,986.54)	-100.00%	0.07%	77,986.54	-	(77,986.54)			Feb-10	Oct-10		2010
127464	SV Conf. Table- LGE	2,059.69	-	(2,059.69)	-100.00%	0.00%	2,059.69	-	(2,059.69)			Mar-10	Dec-10		2010
127467	LDISCAP10	258,394.02	-	(258,394.02)	-100.00%	0.23%	270,771.02	-	(270,771.02)			Mar-10	Jan-11		2010
127469	MC 4C Lower Bunker Valve	12,776.15	-	(12,776.15)	-100.00%	0.01%	12,776.15	-	(12,776.15)			Mar-10	Mar-10		2010
127470	LR10-TC-4542-Relays	98,808.75	-	(98,808.75)	-100.00%	0.09%	99,325.34	-	(99,325.34)			Mar-10	Mar-11		2010
127472	CR6 Exciter Rewind	742,939.00	-	(742,939.00)	-100.00%	0.67%	742,939.00	-	(742,939.00)			Mar-10	May-10	Emergent work due to the detection of a field ground and failure of the Cane Run unit 6 generator exciter.	2010
127475	CR Lab Coal Crusher	12,374.06	-	(12,374.06)	-100.00%	0.01%	12,374.06	-	(12,374.06)			Mar-10	Jul-10		2010
127476	CR RO Silica Analyzer	12,677.59	-	(12,677.59)	-100.00%	0.01%	12,677.59	-	(12,677.59)			Feb-10	Sep-10		2010
127481	LGE WEB MAPS CONNECTOR	5,262.51	-	(5,262.51)	-100.00%	0.00%	5,262.51	-	(5,262.51)			Apr-10	Dec-10		2010
127483	LGE DETS ENHANCEMENTS	51,069.21	-	(51,069.21)	-100.00%	0.05%	51,069.21	-	(51,069.21)			May-10	Dec-10		2010
127490	2010 LGE Transformer Rewind #1	163,535.74	-	(163,535.74)	-100.00%	0.15%	163,535.74	-	(163,535.74)			Mar-10	Dec-10		2010
127494	PowerSimm - LGE	155,469.89	-	(155,469.89)	-100.00%	0.14%	135,852.39	-	(135,852.39)			Mar-10	Oct-11		2010
127502	MC 1B1 Recycle Pump Motor	40,598.43	-	(40,598.43)	-100.00%	0.04%	40,598.43	-	(40,598.43)			Apr-10	May-10		2010
127507	PDS/TEST LAN LGE	5,239.00	-	(5,239.00)	-100.00%	0.00%	5,239.00	-	(5,239.00)			Apr-10	Dec-10		2010
127517	CR Emergency Air System	20,063.37	-	(20,063.37)	-100.00%	0.02%	20,063.37	-	(20,063.37)			May-10	Jul-10		2010
127518	CR A Coal Conveyor Belt	23,563.31	-	(23,563.31)	-100.00%	0.02%	23,563.31	-	(23,563.31)			May-10	Jul-10		2010
127523	CR Air Monitors 2010	12,329.27	-	(12,329.27)	-100.00%	0.01%	12,329.27	-	(12,329.27)			May-10	Aug-10		2010
127526	CR Station Battery Repl	48,769.45	-	(48,769.45)	-100.00%	0.04%	48,769.45	-	(48,769.45)			May-10	Aug-10		2010
127540	Ener Eff -Operations Auto LGE	40,929.79	-	(40,929.79)	-100.00%	0.04%	735,405.64	-	(735,405.64)			Jan-10	Oct-12		2010
127542	Service Order Recon-LGE	20,449.75	-	(20,449.75)	-100.00%	0.02%	20,449.75	-	(20,449.75)			May-10	Dec-10		2010
127543	TC2 LGE Whse. Racks & Storage	22,613.80	-	(22,613.80)	-100.00%	0.02%	22,613.80	-	(22,613.80)			Apr-10	Oct-10		2010
127559	CANE RUN 7 - LGE	132,675.41	-	(132,675.41)	-100.00%	0.12%	115,214,942.94	-	(115,214,942.94)			Jan-10	Jun-15		2010
127561	Drafting PCs/Printer-LGE	23,931.73	-	(23,931.73)	-100.00%	0.02%	23,931.73	-	(23,931.73)			May-10	Dec-10		2010
127563	Simpsonville Office Furniture	1,035.69	-	(1,035.69)	-100.00%	0.00%	1,035.69	-	(1,035.69)			May-10	Jul-10		2010
127565	CR Ammonia Analyzers	17,415.90	-	(17,415.90)	-100.00%	0.02%	17,415.90	-	(17,415.90)			Jun-10	Feb-11		2010
127566	CR Hydrazine Analyzers	23,247.85	-	(23,247.85)	-100.00%	0.02%	23,247.85	-	(23,247.85)			Jun-10	Feb-11		2010
127567	Domain Controller - LG&E	1,551.30	-	(1,551.30)	-100.00%	0.00%	1,551.30	-	(1,551.30)			Aug-10	Mar-10		2010
127569	DMZ Servers - LG&E	11,791.70	-	(11,791.70)	-100.00%	0.01%	11,791.70	-	(11,791.70)			Jul-10	May-11		2010
127573	MC Gas Main	42,568.20	-	(42,568.20)	-100.00%	0.04%	42,568.26	-	(42,568.26)			Jun-10	Oct-10		2010
127584	MC 1D Coal Mill Gearbox	448,785.30	-	(448,785.30)	-100.00%	0.41%	451,674.19	-	(451,674.19)			Aug-10	Nov-10	Project accelerated due to excessive bull gear wear.	2010
127594	MC1 Emergency Batteries	106,969.97	-	(106,969.97)	-100.00%	0.10%	106,970.39	-	(106,970.39)			Jul-10	Nov-10		2010
127607	MC Vacuum truck	277,616.40	-	(277,616.40)	-100.00%	0.25%	277,616.40	-	(277,616.40)			Aug-10	Nov-10		2010
127609	MC2 FGD Expansion Joints 2011	31,593.90	-	(31,593.90)	-100.00%	0.03%	76,091.08	-	(76,091.08)			Aug-10	Nov-11		2010
127641	MC3 Burners	1,306,599.41	-	(1,306,599.41)	-100.00%	1.18%	2,542,273.07	-	(2,542,273.07)			Aug-10	Jun-11	Project was accelerated due to change in fuel chemistry.	2010
127646	FUEL WORKS LICENSE FEE LGE	15,006.95	-	(15,006.95)	-100.00%	0.01%	5,702.64	-	(5,702.64)			May-10	Apr-11		2010
130000	REPLACE BOC CRAC UNIT-LGE	104,469.23	-	(104,469.23)	-100.00%	0.09%	204,395.37	-	(204,395.37)			Aug-10	May-11		2010
130012	CCS/TOE ENHANCE LGE10	13,639.93	-	(13,639.93)	-100.00%	0.01%	13,639.93	-	(13,639.93)			May-10	Jan-11		2010
130014	AVG HANDLE TIME LGE 10	100,718.97	-	(100,718.97)	-100.00%	0.09%	100,718.97	-	(100,718.97)			May-10	Dec-12		2010
130031	CERUS III - LGE 10	101,340.11	-	(101,340.11)	-100.00%	0.09%	101,340.11	-	(101,340.11)			Jun-10	Jan-11		2010
130034	LGE Channel Bank Standard	82,914.15	-	(82,914.15)	-100.00%	0.08%	169,654.59	-	(169,654.59)			Jun-10	May-12		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
130055	SV Bookcases LG&E	1,400.09	-	(1,400.09)	-100.00%	0.00%	1,400.09	-	(1,400.09)			Aug-10	Oct-10		2010
130076	FIM Export to Excel (BCP)	11,550.00	-	(11,550.00)	-100.00%	0.01%	11,550.00	-	(11,550.00)			Jun-10	Dec-10		2010
130156	Ckt BR1181 Breckinridge Sub	150,851.44	-	(150,851.44)	-100.00%	0.14%	263,708.40	-	(263,708.40)			Jun-10	Dec-11		2010
130158	Ckt SM1233 Seminole Sub	94,014.00	-	(94,014.00)	-100.00%	0.09%	93,981.98	-	(93,981.98)			Jun-10	Dec-10		2010
130159	CktSP1116 South Park Sub	143,248.46	-	(143,248.46)	-100.00%	0.13%	148,540.98	-	(148,540.98)			Jun-10	Dec-10		2010
130160	Ckt SP1115 South Park Sub	51,959.59	-	(51,959.59)	-100.00%	0.05%	60,594.77	-	(60,594.77)			Jun-10	Apr-11		2010
130161	Ckt WP1104 West Point Sub	128,783.73	-	(128,783.73)	-100.00%	0.12%	155,116.54	-	(155,116.54)			Jun-10	Dec-10		2010
130162	Ckt HB1147 Hurstbourne Sub	48,281.50	-	(48,281.50)	-100.00%	0.04%	48,281.50	-	(48,281.50)			Jul-10	Aug-10		2010
130163	Ckt SV1122 Shepherdsville Sub	92,209.74	-	(92,209.74)	-100.00%	0.08%	188,426.00	-	(188,426.00)			Jun-10	Sep-11		2010
130164	CEMI LGE	55,927.04	-	(55,927.04)	-100.00%	0.05%	83,677.69	-	(83,677.69)			Jun-10	Oct-11		2010
130167	RISS Storage Upgrade-LGE	14,050.50	-	(14,050.50)	-100.00%	0.01%	14,050.50	-	(14,050.50)			Jul-10	May-11		2010
130170	TANDBERG MGMT SUITE-LGE	4,536.45	-	(4,536.45)	-100.00%	0.00%	4,536.45	-	(4,536.45)			Jun-10	Mar-11		2010
130176	RATECASE-STIPULATION AGREE-LGE	99,561.27	-	(99,561.27)	-100.00%	0.09%	99,561.27	-	(99,561.27)			Jun-10	Dec-10		2010
130190	CONSTRUCTION-SVCDESK - LGE	5,060.64	-	(5,060.64)	-100.00%	0.00%	5,043.58	-	(5,043.58)			Jun-10	May-11		2010
130223	SYS MONITOR-BLADELOGIC-LGE11	18,739.18	-	(18,739.18)	-100.00%	0.02%	18,739.18	-	(18,739.18)			Sep-10	Mar-11		2010
130478	Mill Creek LS Grinding Upgrade	3,358,469.21	-	(3,358,469.21)	-100.00%	3.04%	10,352,105.64	-	(10,352,105.64)			Jun-06	Jun-12	Budget was held by MC Plant (project 121726), not Project Engineering in 2010.	2010
130484	FINANCE DUNNING ENH-LGE10	103,116.01	-	(103,116.01)	-100.00%	0.09%	103,116.01	-	(103,116.01)			Jun-10	Nov-10		2010
130486	SRVC ORDR ENH-LGE13	101,953.88	-	(101,953.88)	-100.00%	0.09%	101,953.88	-	(101,953.88)			Jun-10	Nov-10		2010
130488	BILLING ENHANCEMENTS - LGE10	13,428.40	-	(13,428.40)	-100.00%	0.01%	103,382.98	-	(103,382.98)			Sep-10	Jun-11		2010
130490	VENTYX MOBILE UPGRD-LGE10	74,876.17	-	(74,876.17)	-100.00%	0.07%	74,862.74	-	(74,862.74)			Aug-10	Jan-11		2010
130506	ecoAsset Software - LGE	58,781.27	-	(58,781.27)	-100.00%	0.05%	59,247.67	-	(59,247.67)			Jun-10	Dec-10		2010
130547	Purchase Sub HD Truck F-550	83,196.51	-	(83,196.51)	-100.00%	0.08%	80,346.51	-	(80,346.51)			Jun-10	Mar-11		2010
130548	Purchase Sub HD Truck F-650	120,495.85	-	(120,495.85)	-100.00%	0.11%	118,725.14	-	(118,725.14)			Jun-10	Dec-11		2010
130551	Purchase Sub Aerial Lift Truck	109,676.61	-	(109,676.61)	-100.00%	0.10%	102,266.61	-	(102,266.61)			Jun-10	Mar-11		2010
130552	Purchase Crane Truck AC 15-70B	138,428.61	-	(138,428.61)	-100.00%	0.13%	132,728.61	-	(132,728.61)			Jun-10	Mar-11		2010
130553	Primary Current Inj Test Set	35,929.64	-	(35,929.64)	-100.00%	0.03%	35,929.64	-	(35,929.64)			Jun-10	Dec-10		2010
130554	Purchase Forklift SCM LGE	31,324.36	-	(31,324.36)	-100.00%	0.03%	31,393.64	-	(31,393.64)			Jun-10	Mar-11		2010
130558	WinDot Application for GC&S	34,868.06	-	(34,868.06)	-100.00%	0.03%	34,868.06	-	(34,868.06)			Jun-10	Dec-10		2010
130570	BUSINESS OBJECTS IMPL-LGE10	63,370.03	-	(63,370.03)	-100.00%	0.06%	63,370.03	-	(63,370.03)			Jul-10	Jan-11		2010
130601	METER READING ENH - LGE13	92,830.05	-	(92,830.05)	-100.00%	0.08%	92,830.05	-	(92,830.05)			Jul-10	Nov-10		2010
130622	TIP TOP (Ft. Knox) RECONDCTR	2,078,122.82	-	(2,078,122.82)	-100.00%	1.88%	2,161,090.63	-	(2,161,090.63)			Jul-10	Jan-12	Project started earlier than anticipated due to higher demand at Fort Knox in 2010.	2010
130630	MC Ash Pond Piezometers	39,459.61	-	(39,459.61)	-100.00%	0.04%	39,459.61	-	(39,459.61)			Jun-10	Aug-10		2010
130638	Tip Top Breaker Replacement	229,962.02	-	(229,962.02)	-100.00%	0.21%	550,955.19	-	(550,955.19)			Aug-10	Nov-11		2010
130646	CR6 Bottle Pitch Insulation	29,961.02	-	(29,961.02)	-100.00%	0.03%	29,961.02	-	(29,961.02)			Jul-10	Sep-10		2010
130671	Tucker Stat Sub Property	747,399.91	-	(747,399.91)	-100.00%	0.68%	745,730.74	-	(745,730.74)			Nov-10	Dec-10	Project started earlier than anticipated due to the property availability at Tucker Station. Budget transferred from Fegenbush property purchase which would now be in 2011.	2010
130720	MC1 Economizer Line Insulation	62,247.49	-	(62,247.49)	-100.00%	0.06%	62,247.74	-	(62,247.74)			Oct-10	Dec-10		2010
130888	RATE COMPARE - LGE10	34,761.78	-	(34,761.78)	-100.00%	0.03%	74,660.51	-	(74,660.51)			Aug-10	Mar-12		2010
130889	Drafting Equip - LGE	34,205.73	-	(34,205.73)	-100.00%	0.03%	25,654.30	-	(25,654.30)			Oct-10	Dec-10		2010
130898	Lou Upgd-Middletown 345kV Brkr	1,175.77	-	(1,175.77)	-100.00%	0.00%	2,718,342.37	-	(2,718,342.37)			Sep-10	Apr-12		2010
130920	Spare GSU Trans	357,633.96	-	(357,633.96)	-100.00%	0.32%	357,633.96	-	(357,633.96)			Jul-10	Dec-10	Reallocation of funds to refurbish a LILCO transformer to provide a spare GSU.	2010
130929	Pwr Factor Tester LGE	16,549.99	-	(16,549.99)	-100.00%	0.01%	16,549.99	-	(16,549.99)			Jul-10	Sep-10		2010
131218	OF Station Battery	53,418.51	-	(53,418.51)	-100.00%	0.05%	52,165.15	-	(52,165.15)			Sep-10	Dec-10		2010
131220	OF UPS System	58,968.60	-	(58,968.60)	-100.00%	0.05%	58,968.60	-	(58,968.60)			Sep-10	Oct-10		2010
131222	PR12 GT Control Upgrade	796,390.94	-	(796,390.94)	-100.00%	0.72%	798,671.63	-	(798,671.63)			Aug-10	Jan-11	Reallocation of funds from Company. Initial plans to replace the obsolete and unreliable 1960's vintage hydraulic and pneumatic controls system with a modern Digital Controls System (DCS) were budgeted within the 2011 MTP. Management chose to replace the Automatic Voltage Regulator during this same outage, thus increasing investment total to an estimated $800k.	2010
131225	LGE Substation Equipment Prch	1,336,270.97	-	(1,336,270.97)	-100.00%	1.21%	0.00	-	(0.00)			Jul-10	Dec-11	Project started earlier than anticipated to purchase LGE equipment for 2011 major substation projects due to long lead times for equipment. Transfers were made to individual projects in 2011.	2010
131256	34KV regs on TT3311	208,899.12	-	(208,899.12)	-100.00%	0.19%	294,894.56	-	(294,894.56)			Nov-10	Dec-11		2010
131284	Waterside West Improvements	139,900.85	-	(139,900.85)	-100.00%	0.13%	141,970.52	-	(141,970.52)			Jul-10	Feb-11		2010
131285	Tip Top Substation project	378,136.80	-	(378,136.80)	-100.00%	0.34%	944,196.71	-	(944,196.71)			Jul-10	Jan-12	Project started earlier than anticipated in order the purchase equipment prior to the construction portion of the project. Budget approved through the reforecast process.	2010
131287	Network Protector Relays	878,592.53	-	(878,592.53)	-100.00%	0.80%	956,753.57	-	(956,753.57)			Jul-10	Dec-11	Emergent work to purchase 300 microprocessor relays to be replaced as part of the integration into the secondary network SCADA system in 2011.	2010
131296	Voltage Regulating Relay Upg	29,786.87	-	(29,786.87)	-100.00%	0.03%	29,787.09	-	(29,787.09)			Jul-10	Nov-10		2010
131300	Purchase Thumper Tool	78,989.27	-	(78,989.27)	-100.00%	0.07%	78,989.27	-	(78,989.27)			Jul-10	Feb-11		2010
131309	LGE Sub Bldg & Grounds	3,810.28	-	(3,810.28)	-100.00%	0.00%	0.00	-	(0.00)			Jul-10	Aug-11		2010
131312	LGE Relay Test Set	67,851.64	-	(67,851.64)	-100.00%	0.06%	67,851.64	-	(67,851.64)			Jul-10	Dec-10		2010
131320	LGE Rplc Fire Det Thermos	7,806.84	-	(7,806.84)	-100.00%	0.01%	14,076.29	-	(14,076.29)			Jul-10	Dec-10		2010
131324	LGE Breaker Condition Monitors	21,640.68	-	(21,640.68)	-100.00%	0.02%	21,640.68	-	(21,640.68)			Jul-10	Dec-10		2010
131326	LGE Portable Mnt-GF Lctr	7,861.98	-	(7,861.98)	-100.00%	0.01%	7,861.98	-	(7,861.98)			Jul-10	Dec-10		2010
131330	LGE Power Quality Meter	8,898.88	-	(8,898.88)	-100.00%	0.01%	8,898.88	-	(8,898.88)			Jul-10	Dec-10		2010
131377	CALVARY LINE REPL B'TOWN CG	323.24	-	(323.24)	-100.00%	0.00%	666,235.17	-	(666,235.17)			Jul-10	May-11		2010
131475	CR4 Stack Elevator Repl	233,892.71	-	(233,892.71)	-100.00%	0.21%	239,710.36	-	(239,710.36)			Aug-10	Dec-10		2010
131531	TC1 BOILER SH PENDANT	612,364.02	-	(612,364.02)	-100.00%	0.55%	1,814,500.81	-	(1,814,500.81)			Sep-10	Dec-11	Project started earlier than anticipated for the 2011 TC1 outage and nature of lead time. This was progress payment for engineering and design work for tubes to be delivered for 2011 TC1 outage.	2010
131532	TC1 BOILER REPL FIN SH PENDANT	95,189.86	-	(95,189.86)	-100.00%	0.09%	560,125.90	-	(560,125.90)			Sep-10	Dec-11		2010
131533	TC1 BOILER REAR REHEAT REPL	572,944.13	-	(572,944.13)	-100.00%	0.52%	1,470,290.24	-	(1,470,290.24)			Sep-10	Dec-11	Project started earlier than anticipated for the 2011 TC1 outage and nature of lead time. This was progress payment for engineering and design work for tubes to be delivered for 2011 TC1 outage.	2010
131534	TC1 BOILER FRONT RH REPLACE	188,545.05	-	(188,545.05)	-100.00%	0.17%	734,676.95	-	(734,676.95)			Sep-10	Dec-11		2010
131642	Homeland Security Vault	400,703.87	-	(400,703.87)	-100.00%	0.36%	540,798.23	-	(540,798.23)			Aug-10	Aug-11	Reallocated funding from the New Network Vaults blanket project #NBVLT343 to the Homeland Security Vault project #131642. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2010

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
131661	CR6 Stack Elevator Repl	202,261.98	-	(202,261.98)	-100.00%	0.18%	207,334.22	-	(207,334.22)			Aug-10	Nov-10		2010
131662	CR Portable AC Unit	12,126.75	-	(12,126.75)	-100.00%	0.01%	12,126.75	-	(12,126.75)			Aug-10	Oct-10		2010
131663	CR Rough Terrain Forklift	56,057.04	-	(56,057.04)	-100.00%	0.05%	56,057.04	-	(56,057.04)			Aug-10	Oct-10		2010
131693	Envir Compliance Study-Air-LGE	277,214.30	-	(277,214.30)	-100.00%	0.25%	0.00	-	(0.00)			Jan-10	Jan-13		2010
131725	2010 LGE Transformer Rewind #2	300,674.02	-	(300,674.02)	-100.00%	0.27%	306,566.24	-	(306,566.24)			Aug-10	Jan-12	This is an individual rewind project for LGE . Money is reallocated from budget funding project 126456 - high level rewind project.	2010
131739	2010 LGE Transformer rewind #3	850,626.22	-	(850,626.22)	-100.00%	0.77%	958,672.36	-	(958,672.36)			Aug-10	Jan-12	This is an individual rewind project for LGE. Money is reallocated from budget funding project 126456 - high level rewind project.	2010
131740	CR Backflow Preventer	74,603.59	-	(74,603.59)	-100.00%	0.07%	74,603.59	-	(74,603.59)			Aug-10	Dec-10		2010
131741	CR North Bin Vent Baghouse	59,183.30	-	(59,183.30)	-100.00%	0.05%	69,281.35	-	(69,281.35)			Aug-10	Jul-11		2010
131742	CR Deionization Bottle Repl	14,156.64	-	(14,156.64)	-100.00%	0.01%	15,006.04	-	(15,006.04)			Aug-10	Dec-10		2010
131837	Forklift @ AOC (2010)	12,828.44	-	(12,828.44)	-100.00%	0.01%	12,828.44	-	(12,828.44)			Aug-10	Aug-10		2010
131867	MC Coal Handling Lift Station	37,138.71	-	(37,138.71)	-100.00%	0.03%	37,138.71	-	(37,138.71)			Aug-10	Oct-10		2010
131960	WinIGS Software - LGE	7,212.24	-	(7,212.24)	-100.00%	0.01%	7,212.24	-	(7,212.24)			Aug-10	Nov-10		2010
132017	MC GPP "E" Vacuum Tank	31,751.55	-	(31,751.55)	-100.00%	0.03%	31,751.55	-	(31,751.55)			Aug-10	Dec-10		2010
132041	MULTIFUNCTIONAL DEVICES LGE	506,625.99	-	(506,625.99)	-100.00%	0.46%	824,627.96	-	(824,627.96)			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
132077	MC Coal Conv Belts "A" & "B"	67,715.04	-	(67,715.04)	-100.00%	0.06%	67,715.04	-	(67,715.04)			Aug-10	Oct-10		2010
132079	CR Thermal Imaging Camera	8,742.27	-	(8,742.27)	-100.00%	0.01%	8,742.27	-	(8,742.27)			Sep-10	Nov-10		2010
132080	CR PHD Backup Server	25,031.21	-	(25,031.21)	-100.00%	0.02%	25,031.21	-	(25,031.21)			Sep-10	Oct-10		2010
132089	ET-Brkr-Replc	47,672.37	-	(47,672.37)	-100.00%	0.04%	59,623.06	-	(59,623.06)			Sep-10	Apr-11		2010
132097	Simpsonville Switch Gear LGE	32,224.77	-	(32,224.77)	-100.00%	0.03%	32,224.77	-	(32,224.77)			Aug-10	Jan-11		2010
132117	Thermography cameras	29,285.15	-	(29,285.15)	-100.00%	0.03%	32,334.46	-	(32,334.46)			Aug-10	Dec-10		2010
132125	FTP Product - LGE	16,411.19	-	(16,411.19)	-100.00%	0.01%	16,411.19	-	(16,411.19)			Aug-10	Jun-11		2010
132128	MC Boom Mower Tractor	105,439.25	-	(105,439.25)	-100.00%	0.10%	105,439.25	-	(105,439.25)			Aug-10	Oct-10		2010
132142	MC Coal Handling Skid Loader	13,542.64	-	(13,542.64)	-100.00%	0.01%	13,542.64	-	(13,542.64)			Aug-10	Sep-10		2010
132146	2010 SC&M Crew Trucks	112,868.01	-	(112,868.01)	-100.00%	0.10%	112,868.01	-	(112,868.01)			Aug-10	Dec-10		2010
132167	CMS Upgrade - LGE	24,721.74	-	(24,721.74)	-100.00%	0.02%	24,721.74	-	(24,721.74)			Sep-10	Dec-10		2010
132174	STORAGE VIRTUALIZATION-LGE10	354,446.56	-	(354,446.56)	-100.00%	0.32%	381,740.96	-	(381,740.96)			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
132177	DNS/DHCP MANAGEMENT-LGE10	30,210.03	-	(30,210.03)	-100.00%	0.03%	30,210.03	-	(30,210.03)			Sep-10	May-11		2010
132180	IPS REPLACEMENT - LGE	31,720.75	-	(31,720.75)	-100.00%	0.03%	31,720.75	-	(31,720.75)			Sep-10	Jan-11		2010
132186	UNIX/LINUX PATCH,MGT,AUDIT-LGE	53,107.96	-	(53,107.96)	-100.00%	0.05%	53,107.96	-	(53,107.96)			Sep-10	May-11		2010
132189	LG&E PSRT Radios 2010	70,888.72	-	(70,888.72)	-100.00%	0.06%	70,888.72	-	(70,888.72)			Sep-10	Dec-10		2010
132190	2010 DCC Cyber Control Area	34,864.94	-	(34,864.94)	-100.00%	0.03%	34,864.94	-	(34,864.94)			Sep-10	Feb-11		2010
132194	South Park 1116 Addition	162,828.45	-	(162,828.45)	-100.00%	0.15%	316,566.40	-	(316,566.40)			Sep-10	Dec-11		2010
132195	SERVICE SUITE ENHANCEMENTS-LGE	25,047.88	-	(25,047.88)	-100.00%	0.02%	25,047.88	-	(25,047.88)			Sep-10	Jan-11		2010
132198	PERFORMANCE SUITE RPTING-LGE	56,399.51	-	(56,399.51)	-100.00%	0.05%	76,279.92	-	(76,279.92)			Sep-10	Sep-11		2010
132205	CSS LGE Vehicles	85,954.71	-	(85,954.71)	-100.00%	0.08%	85,954.71	-	(85,954.71)			Sep-10	Oct-10		2010
132206	CSS LGE Major Equip	151,436.91	-	(151,436.91)	-100.00%	0.14%	151,436.90	-	(151,436.90)			Sep-10	Nov-10		2010
132209	EMS Digital Comm Channels LGE	45,797.44	-	(45,797.44)	-100.00%	0.04%	45,797.44	-	(45,797.44)			Oct-10	Apr-11		2010
132223	MC3 Online DGA Monitor	69,342.57	-	(69,342.57)	-100.00%	0.06%	84,503.54	-	(84,503.54)			Sep-10	May-11		2010
132224	MC2 Clg Tower Pit Fire Prot	57,422.60	-	(57,422.60)	-100.00%	0.05%	57,422.60	-	(57,422.60)			Sep-10	Oct-10		2010
132228	CR Forklift 2010	19,237.28	-	(19,237.28)	-100.00%	0.02%	19,237.28	-	(19,237.28)			Sep-10	Oct-10		2010
132229	Meter Shop Tablets - LGE	72,203.82	-	(72,203.82)	-100.00%	0.07%	72,203.82	-	(72,203.82)			Sep-10	Dec-10		2010
132246	ORACLE LICENSES - LGE10	546,599.01	-	(546,599.01)	-100.00%	0.49%	546,599.01	-	(546,599.01)			Sep-10	Mar-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132270	CR H Coal Conveyor Belt	21,361.92	-	(21,361.92)	-100.00%	0.02%	21,361.92	-	(21,361.92)			Oct-10	Dec-10		2010
132283	SCALES TRANSPORT LGE	32,587.67	-	(32,587.67)	-100.00%	0.03%	32,587.67	-	(32,587.67)			Oct-10	Mar-11		2010
132287	VCS GATEWAY&CONTROLLER LGE	20,391.91	-	(20,391.91)	-100.00%	0.02%	20,391.91	-	(20,391.91)			Oct-10	May-11		2010
132291	MC2 Cooling Tower VFDs	266,557.65	-	(266,557.65)	-100.00%	0.24%	266,698.44	-	(266,698.44)			Oct-10	Dec-10		2010
132298	MC 1&2 Bunker Room Roof	96,615.00	-	(96,615.00)	-100.00%	0.09%	118,997.80	-	(118,997.80)			Oct-10	Jul-11		2010
132300	EMS Firewalls LGE	13,088.60	-	(13,088.60)	-100.00%	0.01%	13,088.60	-	(13,088.60)			Oct-10	Nov-10		2010
132312	Waterside West Parking	7,457.08	-	(7,457.08)	-100.00%	0.01%	7,457.08	-	(7,457.08)			Oct-10	Feb-11		2010
132316	CR C2 Coal Conveyor Belt	23,226.08	-	(23,226.08)	-100.00%	0.02%	23,226.08	-	(23,226.08)			Oct-10	Nov-10		2010
132317	2010 URD MV Cable Reju Eval	48,410.62	-	(48,410.62)	-100.00%	0.04%	48,410.62	-	(48,410.62)			Jan-10	Dec-10		2010
132323	Performance Mgmt Project-LGE	268,536.38	-	(268,536.38)	-100.00%	0.24%	289,372.51	-	(289,372.51)			Oct-10	Apr-11		2010
132340	MC 1C Feeder Bunker Valve	11,986.69	-	(11,986.69)	-100.00%	0.01%	11,986.69	-	(11,986.69)			Oct-10	Nov-10		2010
132349	Defibrillators	17,206.03	-	(17,206.03)	-100.00%	0.02%	17,206.03	-	(17,206.03)			Oct-10	Jun-11		2010
132351	SAP License Software - LGE 11	1,330,110.31	-	(1,330,110.31)	-100.00%	1.20%	1,330,110.31	-	(1,330,110.31)			Oct-10	May-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132361	MC Lab Vehicle 2010	11,938.57	-	(11,938.57)	-100.00%	0.01%	11,938.57	-	(11,938.57)			Oct-10	Nov-10		2010
132362	MC Engineering Vehicle 2010	12,024.81	-	(12,024.81)	-100.00%	0.01%	12,024.81	-	(12,024.81)			Oct-10	Nov-10		2010
132384	Breckenridge TR5 Rewind	78,905.19	-	(78,905.19)	-100.00%	0.07%	424,692.55	-	(424,692.55)			Oct-10	Jan-12		2010
132404	TC MISC ENG HWELL PUMP RW	37,989.45	-	(37,989.45)	-100.00%	0.03%	37,989.45	-	(37,989.45)			Jan-09	Nov-10		2010
132427	MC Test Equipment	4,022.62	-	(4,022.62)	-100.00%	0.00%	4,022.62	-	(4,022.62)			Nov-10	Dec-10		2010
132429	MC EDG Analyzer	27,249.48	-	(27,249.48)	-100.00%	0.02%	27,249.48	-	(27,249.48)			Nov-10	Nov-10		2010
132430	MC Diesel Fuel Metering	13,696.95	-	(13,696.95)	-100.00%	0.01%	21,350.85	-	(21,350.85)			Nov-10	Feb-11		2010
132431	MC Utility Truck 2010	14,773.76	-	(14,773.76)	-100.00%	0.01%	14,773.76	-	(14,773.76)			Nov-10	Dec-10		2010
132439	CR DCS Alarm Mgmt Servers	21,239.17	-	(21,239.17)	-100.00%	0.02%	21,239.17	-	(21,239.17)			Nov-10	Dec-10		2010
132442	SYS CNTR OPS MGR-LGE	93,785.78	-	(93,785.78)	-100.00%	0.08%	87,145.09	-	(87,145.09)			Nov-10	May-11		2010
132451	MC Office Vehicle 2010	26,384.04	-	(26,384.04)	-100.00%	0.02%	26,384.04	-	(26,384.04)			Nov-10	Nov-10		2010
132479	Polaris Ranger 800 ATV - LGE	13,817.78	-	(13,817.78)	-100.00%	0.01%	13,817.78	-	(13,817.78)			Nov-10	May-11		2010
132485	CR Vehicles 2010	40,262.02	-	(40,262.02)	-100.00%	0.04%	40,262.02	-	(40,262.02)			Nov-10	Dec-10		2010
132522	MC 4A Flyash Blower 2010	19,889.87	-	(19,889.87)	-100.00%	0.02%	21,732.41	-	(21,732.41)			Dec-10	Jan-11		2010
132523	OUTAGE WEATHER LGE	8,400.00	-	(8,400.00)	-100.00%	0.01%	8,400.00	-	(8,400.00)			Dec-10	Dec-10		2010
132525	ORACLE IPROCUREMENT LICENSE-L	51,535.24	-	(51,535.24)	-100.00%	0.05%	51,535.24	-	(51,535.24)			Dec-10	Jun-11		2010
132530	Purchase 5 Heavy Duty Trucks	375,472.34	-	(375,472.34)	-100.00%	0.34%	396,360.70	-	(396,360.70)			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
132533	CR C-1 Coal Conveyor Belt	19,017.02	-	(19,017.02)	-100.00%	0.02%	25,373.27	-	(25,373.27)			Dec-10	Jun-11		2010
132534	CR Dozer D9H	93,248.00	-	(93,248.00)	-100.00%	0.08%	93,248.00	-	(93,248.00)			Dec-10	Dec-10		2010
132536	STRAT ASSET INVEST SFTWR LGE	35,307.30	-	(35,307.30)	-100.00%	0.03%	135,687.33	-	(135,687.33)			Dec-10	Apr-12		2010
111398-08	LT Misc Capital Expend 2008	(23,039.42)	-	23,039.42	-100.00%	-0.02%	195,721.68	218,761.10	23,039.42			Jan-08	Feb-11		2010
126157LGE	PC Base Data Aquistion	9,396.08	-	(9,396.08)	-100.00%	0.01%	9,899.93	-	(9,899.93)			Jan-10	Dec-10		2010
126641LGE	GS Dam Model Software	2,904.40	-	(2,904.40)	-100.00%	0.00%	2,904.40	-	(2,904.40)			Jan-10	Jan-11		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
130097LGE	BOC Office Equipment-LGE	3,260.56	-	(3,260.56)	-100.00%	0.00%	3,260.56	-	(3,260.56)			Sep-10	Dec-10		2010
131444LGE	TC E-CONVEYOR VFD	83,474.96	-	(83,474.96)	-100.00%	0.08%	95,647.77	-	(95,647.77)			Aug-10	Dec-10		2010
131466LGE	TC BOILER CAMERA	30,468.40	-	(30,468.40)	-100.00%	0.03%	30,468.40	-	(30,468.40)			Jan-09	Dec-10		2010
131477LGE	TC LGE WATER TRUCK	100,882.64	-	(100,882.64)	-100.00%	0.09%	95,016.68	-	(95,016.68)			Jan-09	Dec-10		2010
131480LGE	TC CATHODIC PROTECTION	10,567.81	-	(10,567.81)	-100.00%	0.01%	16,379.64	-	(16,379.64)			Jan-09	Jan-11		2010
131482LGE	TC INSTALL CH AIR COMP	14,272.25	-	(14,272.25)	-100.00%	0.01%	22,293.33	-	(22,293.33)			Jan-09	Jan-11		2010
131485LGE	TC LGE BACKHOE	27,353.04	-	(27,353.04)	-100.00%	0.02%	27,353.04	-	(27,353.04)			Jan-09	Oct-10		2010
131487LGE	TC REPLACE 12KV CP SWITCHGEARS	66,738.16	-	(66,738.16)	-100.00%	0.06%	34,379.96	-	(34,379.96)			Sep-10	Nov-10		2010
131490LGE	TC LIMESTONE BM INCHING DRIVE	108,246.16	-	(108,246.16)	-100.00%	0.10%	107,635.52	-	(107,635.52)			Aug-10	Dec-10		2010
131493LGE	TC CT LGE HMI UPGRADE	187,888.07	-	(187,888.07)	-100.00%	0.17%	153,622.66	-	(153,622.66)			Jan-09	Oct-11		2010
132018LGE	BRCT5 Inlet Coil Repl LGE 10	81,521.33	-	(81,521.33)	-100.00%	0.07%	76,581.01	-	(76,581.01)			Aug-10	Nov-10		2010
132103LGE	TC D9T DOZER - 1	314,900.42	-	(314,900.42)	-100.00%	0.28%	314,900.42	-	(314,900.42)			Jan-09	Dec-10	Emergent need due to the expected 2.6 million ton increase in coal handling associated with new TC2 unit as well as changes in stockpile management associated with Powder River Basin type of coal being supplied to new TC2 unit. Failure to adequately compact coal pile (need track dozer for this) can increased the risk of coal pile fires due to coal oxidation, especially with PRB coal.	2010
132104LGE	TC D9T DOZER- 2	314,900.42	-	(314,900.42)	-100.00%	0.28%	314,900.42	-	(314,900.42)			Jan-09	Dec-10	Emergent need due to the expected 2.6 million ton increase in coal handling associated with new TC2 unit as well as changes in stockpile management associated with Powder River Basin type of coal being supplied to new TC2 unit. Failure to adequately compact coal pile (need track dozer for this) can increased the risk of coal pile fires due to coal oxidation, especially with PRB coal.	2010
132105LGE	TC D6T DOZER	107,535.76	-	(107,535.76)	-100.00%	0.10%	107,535.76	-	(107,535.76)			Jan-09	Dec-10		2010
132106LGE	TC LR EXCAVATOR	104,200.65	-	(104,200.65)	-100.00%	0.09%	104,200.65	-	(104,200.65)			Jan-09	Nov-10		2010
132129LGE	BCT5 LCI-HGC Repl 10 LGE	1,685,686.88	-	(1,685,686.88)	-100.00%	1.53%	1,686,101.02	-	(1,686,101.02)			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
132265LGE	BRCT6 Rear Wall Repl LGE	518,624.22	-	(518,624.22)	-100.00%	0.47%	120,374.57	-	(120,374.57)			Sep-10	Dec-10	Emergent work due to the unit not being able to run because of exhaust temperature deviations.	2010
132335LGE	TC C DECK CRANE LGE	49,618.88	-	(49,618.88)	-100.00%	0.04%	49,618.88	-	(49,618.88)			Jan-09	Nov-10		2010
132379LGE	TC DUMP TRUCK LGE	45,332.84	-	(45,332.84)	-100.00%	0.04%	45,332.84	-	(45,332.84)			Jan-09	Nov-10		2010
132502LGE	TC-VEHICLES LIC 2010	64,724.07	-	(64,724.07)	-100.00%	0.06%	64,724.07	-	(64,724.07)			Jan-09	Dec-10		2010
132504LGE	TC N LIC VEHICLES 2010	4,023.54	-	(4,023.54)	-100.00%	0.00%	4,023.54	-	(4,023.54)			Jan-09	Dec-10		2010
132539LGE	TC FIRETRUCK LGE	162,976.14	-	(162,976.14)	-100.00%	0.15%	162,976.14	-	(162,976.14)			Jan-09	Dec-10		2010
CABLE341	Blanket cable for joint trench	(1,780,849.11)	-	1,780,849.11	-100.00%	-1.61%	(1,780,849.11)	-	1,780,849.11			Feb-03	Dec-12	This project is for the purchase of cable used on Joint Trench projects. As the cable is used, it is transferred to the project it is used on. There was a backlog of cable that was caught up in 2010.	2010
ECAPRR340	CAP, REG, RECLOSERS 340	30,482.04	20,324.40	(10,157.64)	-49.98%	0.03%	30,482.04	20,324.40	(10,157.64)	Mar-01	Dec-25	Mar-01	Dec-12		2010
L5-2009	RELOCATIONS T LINES LGE 2009	(13,635.48)	-	13,635.48	-100.00%	-0.01%	-	13,635.48	13,635.48			Aug-08	Nov-10		2010
L5-2010	RELOCATIONS T LINES LGE 2010	4,641.43	30,299.97	25,658.54	84.68%	0.00%	-	30,299.97	30,299.97	Aug-08	Dec-10	Aug-08			2010
L6-2009	NEW FACILITIES T-LINE LGE 2009	59,737.47	-	(59,737.47)	-100.00%	0.05%	103,525.82	43,788.35	(59,737.47)			Aug-08			2010
L6-2010	NEW FACILITIES T-LINE LGE 2010	12,132.36	101,000.01	88,867.65	87.99%	0.01%	17,005.51	101,000.01	83,994.50	Aug-08	Dec-10	Aug-08			2010
L7	T-Lines Parameter Upgrades	(15,735.00)	-	15,735.00	-100.00%	-0.01%	(15,735.00)	-	15,735.00			Feb-02	Apr-10		2010
L7-2009	PARAM UPGRADE T LINE LGE 2009	151,729.17	-	(151,729.17)	-100.00%	0.14%	337,052.62	185,300.92	(151,751.70)			Aug-08	Jul-10		2010
L8-2009	STORM DAMAGE T-LINE LGE 2009	14,435.89	-	(14,435.89)	-100.00%	0.01%	14,435.89	-	(14,435.89)			Jan-09			2010
L8-2010	STORM DAMAGE T-LINE LGE 2010	63,245.27	101,000.05	37,754.78	37.38%	0.06%	63,245.27	101,000.05	37,754.78	Jan-10	Apr-10	Jan-10			2010
L9-2009	PRIORITY REPL T-LINES LGE 2009	59,176.25	-	(59,176.25)	-100.00%	0.05%	659,719.78	597,970.29	(61,749.49)			Jan-08	Aug-10		2010
L9-2010	PRIORITY REPL T-LINES LGE 2010	1,781,706.60	734,999.28	(1,046,707.32)	-142.41%	1.61%	1,781,706.60	734,999.28	(1,046,707.32)	Jan-10	Dec-10	Jan-10		Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2010
LBR-10	LGE Breakers	570,028.74	526,993.24	(43,035.50)	-8.17%	0.52%	570,028.74	526,993.24	(43,035.50)	Jun-09	Dec-10	Jun-09	Jan-11		2010
LCI-10	LBE Capacitor Installations10	108.76	44,655.64	44,546.88	99.76%	0.00%	-	44,655.64	44,655.64	Jun-09	Jan-11	Jun-09	May-12		2010
LRSUB-09	Routine Sub Capital09- LGE	8,782.73	-	(8,782.73)	-100.00%	0.01%	8,782.73	-	(8,782.73)			Aug-08	May-12		2010
LRSUB-10	LG&E Routine - Subs-10	561,487.75	599,996.76	38,509.01	6.42%	0.51%	561,487.75	599,996.76	38,509.01	Jan-10	Dec-10	Jan-10	Dec-10		2010
LRTU-10	LGE RTU10	4,240.00	293,002.44	288,762.44	98.55%	0.00%	4,240.00	293,002.44	288,762.44	Jun-09	Dec-10	Jun-09	Aug-12		2010
LT9-2008	LT-9-2008	18,792.63	-	(18,792.63)	-100.00%	0.02%	18,792.63	-	(18,792.63)			Jan-08			2010
LTRMUP-10	LGE Terminal Upgrade10	-	206,002.80	206,002.80	100.00%	0.00%	-	206,002.80	206,002.80	Jun-09	Jan-11				2010
LTSUB-09	Terminal Upgrades09-LGE	18,456.48	-	(18,456.48)	-100.00%	0.02%	49,153.06	30,696.58	(18,456.48)			Aug-08	Jul-10		2010
MCAPRR340	MAINT CAP, REG, REC 340	98,612.66	202,066.06	103,453.40	51.20%	0.09%	98,612.66	202,066.06	103,453.40	Dec-03	Dec-25	Dec-03	Dec-12		2010
NBCD340OH	NEW BUS COMM OH 340	975,023.32	1,826,503.20	851,479.88	46.62%	0.88%	975,023.32	1,826,503.20	851,479.88	Jan-00	Dec-25	Jan-00	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. New Business volume trending downward.	2010
NBCD340UG	NEW BUS COMM UG 340	2,971,851.84	3,562,915.53	591,063.69	16.59%	2.69%	2,971,851.84	3,562,915.53	591,063.69	Mar-00	Dec-25	Mar-00	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. New Business volume trending downward.	2010
NBCD341UG	NEW BUS COMM 341 UG	28,954.88	-	(28,954.88)	-100.00%	0.03%	28,954.88	-	(28,954.88)			Jan-02	Dec-12		2010
NBRD340OH	NEW BUS RES OH 340	850,289.06	969,108.60	118,819.54	12.26%	0.77%	850,289.06	969,108.60	118,819.54	Jan-01	Dec-25	Jan-01	Dec-12		2010
NBRD340UG	NEW BUS RES UG	39,915.68	(67,828.50)	(107,744.18)	158.85%	0.04%	39,915.68	(67,828.50)	(107,744.18)	Jan-01	Dec-25	Jan-01	Dec-12		2010
NBRD341UG	NEW BUS RESID UG 341	657,515.26	508,292.84	(149,222.42)	-29.36%	0.60%	657,515.26	508,292.84	(149,222.42)	Jan-00	Dec-25	Jan-00	Dec-12		2010
NBRD344UG	New Bus. Resid. UG 003440	0.01	-	(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Feb-02	Dec-09		2010
NBSB340OH	NEW BUS SUB OH 340	46,087.30	257,288.50	211,201.20	82.09%	0.04%	46,087.30	257,288.50	211,201.20	Mar-00	Dec-25	Mar-00	Dec-12		2010
NBSB341UG	NEW BUS SUB 341 UG	2,822,870.33	2,075,816.35	(747,053.98)	-35.99%	2.55%	2,822,870.33	2,075,816.35	(747,053.98)	Dec-01	Dec-25	Dec-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
NBSV340OH	NEW ELECTRIC SERVICES	721,524.04	798,493.44	76,969.40	9.64%	0.65%	721,524.04	798,493.44	76,969.40	Mar-00	Dec-25	Mar-00	Dec-12		2010
NBSV340UG	NEW EL SERV UG	637,162.09	827,168.98	190,006.89	22.97%	0.58%	637,162.09	827,168.98	190,006.89	Mar-00	Dec-25	Mar-00	Dec-12		2010
NBSV341UG	NEW BUS SERVICES 341 UG	2,370.47	-	(2,370.47)	-100.00%	0.00%	2,370.47	-	(2,370.47)			Jan-02	Dec-12		2010
NBVLT343	New Network Vaults - 003430	8,537.35	461,094.14	452,556.79	98.15%	0.01%	1,357,141.38	1,762,644.03	405,502.65	Dec-02	Dec-25	Dec-02	Dec-12	Reallocated funding from the New Network Vaults blanket project #NBVLT343 to the Homeland Security Vault project #131642. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2010
NETVLT343	Network Vaults 003430	531,809.56	503,044.55	(28,765.01)	-5.72%	0.48%	531,809.56	503,044.55	(28,765.01)	Jan-00	Dec-25	Jan-00	Dec-12		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
PBWK340OH	PUB WORKS RELOC OH	305,533.96	1,104,243.23	798,709.27	72.33%	0.28%	305,533.96	1,104,243.23	798,709.27	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.	2010
PBWK340UG	PUB WORKS RELOC UG 340	30,883.87	261,069.40	230,185.53	88.17%	0.03%	30,883.87	261,069.40	230,185.53	Mar-01	Dec-25	Mar-01	Dec-12		2010
PBWK344UG	PUB WORKS 344 UG	70,715.88	-	(70,715.88)	-100.00%	0.06%	70,715.88	-	(70,715.88)			Dec-01	Dec-12		2010
RCST340	CUST REQ 340	22,467.91	518,127.60	495,659.69	95.66%	0.02%	22,467.91	518,127.60	495,659.69	Feb-01	Dec-25	Feb-01	Dec-12	Variance due to customer payments received for prior years work.	2010
RCST406G	Customer requested - Gas	10,223.89	-	(10,223.89)	-100.00%	0.01%	10,223.89	-	(10,223.89)			Dec-01	Dec-12		2010
RDCBL340	Replace Defective Cable 003400	907,401.10	383,074.17	(524,326.93)	-136.87%	0.82%	907,401.10	383,074.17	(524,326.93)	Nov-03	Dec-25	Nov-03	Dec-12	Variance to budget reflects actual versus projected investments associated with replacing defective cable. Annual budgets are based on historical investment rates for replacing defective cable.	2010
RDD003065	Repair Defective Eqpt - 003065	27,395.84	-	(27,395.84)	-100.00%	0.02%	233,836.44	204,964.32	(28,872.12)			Jan-05	Feb-13		2010
RDD003190	Repair Defective Eqpt - 003190	24,961.32	99,000.37	74,039.05	74.79%	0.02%	24,961.32	99,000.37	74,039.05	Jan-05	Dec-25	Jan-05	Dec-12		2010
RDDD340OH	REP DEF EQ OH 340	2,884,017.46	2,664,266.86	(219,750.60)	-8.25%	2.61%	2,884,017.46	2,664,266.86	(219,750.60)	Jan-01	Dec-14	Jan-01	Dec-12		2010
RDDD340UG	REP DEF EQ UG 340	1,097,789.41	273,030.99	(824,758.42)	-302.08%	0.99%	1,097,789.41	273,030.99	(824,758.42)	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment.	2010
RDDD345OH	POI	16,784.43	-	(16,784.43)	-100.00%	0.02%	16,784.43	-	(16,784.43)			Jan-07	Dec-12		2010
RDMV332	MERCURY BULB REPL PROJECT	182,827.32	1,399,927.92	1,217,100.60	86.94%	0.17%	182,827.32	1,399,927.92	1,217,100.60	Jan-08	Dec-25	Jan-08	Dec-12	Variance to budget reflects actual versus projected investments associated with mercury bulb replacement. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2010
RDPOLE340	Replace Defective Poles 340	1,064,166.30	908,398.48	(155,767.82)	-17.15%	0.96%	1,064,166.30	908,398.48	(155,767.82)	Nov-03	Dec-25	Nov-03	Dec-12		2010
RDSTLT332	REPAIR STREET LIGHTING	1,852,011.28	2,313,946.59	461,935.31	19.96%	1.68%	1,852,011.28	2,313,946.59	461,935.31	Nov-06	Dec-25	Nov-06	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
RDSTLT340	REP DEF ST LIGHTS 340	29,488.69	18,896.01	(10,592.68)	-56.06%	0.03%	29,488.69	18,896.01	(10,592.68)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RELD01015	LGE GEN RELIABILITY	979,661.74	917,017.85	(62,643.89)	-6.83%	0.89%	979,661.74	917,017.85	(62,643.89)	Jan-00	Dec-25	Jan-00	Dec-12		2010
RELD340OH	OH Reliability 003400	478,032.50	355,979.56	(122,052.94)	-34.29%	0.43%	478,032.50	355,979.56	(122,052.94)	Dec-03	Dec-25	Dec-03	Dec-12		2010
RELD340UG	UG Reliability 003400	18,063.69	86,527.20	68,463.51	79.12%	0.02%	18,063.69	86,527.20	68,463.51	Dec-03	Dec-25	Dec-03	Dec-12		2010
RNTPD340	REP THR PARTY DAM 340	253,968.75	43,074.73	(210,894.02)	-489.60%	0.23%	253,968.75	43,074.73	(210,894.02)	Mar-01	Dec-25	Mar-01	Dec-12		2010
RNTPD419	Repair Third Party Damages-419	57,994.48	200,691.45	142,696.97	71.10%	0.05%	866,087.62	231,719.55	(634,368.07)	Jul-01	Dec-25	Jul-01	Dec-12		2010
STLT332OH	STREET LIGHT OVERHEAD	456,066.00	749,677.44	293,611.44	39.17%	0.41%	456,066.00	749,677.44	293,611.44	May-07	Dec-25	May-07	Dec-12		2010
STLT332UG	STREET LIGHT UNDERGROUND	819,367.74	772,732.56	(46,635.18)	-6.04%	0.74%	819,367.74	772,732.56	(46,635.18)	May-07	Dec-25	May-07	Dec-12		2010
STLT347	Street Lighting 003470	255.84	-	(255.84)	-100.00%	0.00%	9,235,877.35	9,235,621.51	(255.84)			Dec-03	Feb-10		2010
STRM03230	LGE Minor Storm Events	571,017.90	-	(571,017.90)	-100.00%	0.52%	571,017.90	-	(571,017.90)			Jan-10	Dec-12	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $454K under budget.	2010
STRMLGE	LGE Major Storm Event	(25,522.59)	1,000,000.00	1,025,522.59	102.55%	-0.02%	5,816,757.34	9,245,084.38	3,428,327.04	Jan-08	Dec-25	Jan-08	Dec-12	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $454K under budget.	2010
SYSEN406G	System enhancements - Gas	165,175.50	-	(165,175.50)	-100.00%	0.15%	165,175.50	-	(165,175.50)			Dec-02	Dec-12		2010
SYSENH340	SYS ENH EXIST CUST 340	199,459.03	182,466.56	(16,992.47)	-9.31%	0.18%	199,459.03	182,466.56	(16,992.47)	Mar-00	Dec-25	Mar-00	Dec-12		2010
TBRD340OH	Trouble OH 003400	2,162,381.62	1,560,632.20	(601,749.42)	-38.56%	1.96%	2,162,381.62	1,560,632.20	(601,749.42)	Dec-03	Dec-25	Dec-03	Dec-12	Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2010
TBRD340UG	Trouble UG 003400	524,213.53	874,762.41	350,548.88	40.07%	0.47%	524,213.53	874,762.41	350,548.88	Dec-03	Aug-25	Dec-03	Dec-12	Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system.	2010
TLEQ340	TOOLS AND EQ 340	172,285.93	294,753.30	122,467.37	41.55%	0.16%	172,285.93	294,753.30	122,467.37	Mar-00	Dec-25	Mar-00	Nov-11		2010
WEATH340	WEATHER 003400	(87,271.72)	-	87,271.72	-100.00%	-0.08%	(87,271.72)	-	87,271.72			Aug-06	Sep-11		2010
XFRM340	TRANSFORMER LABOR 340	174,250.27	292,324.78	118,074.51	40.39%	0.16%	174,250.27	292,324.78	118,074.51	Jan-01	Dec-25	Jan-01	Dec-12		2010
XFRM341	TRANSFORMER LABOR 341	37,969.87	118,714.00	80,744.13	68.02%	0.03%	1,586,998.37	1,609,487.97	22,489.60	Jan-02	Dec-25	Jan-02	Dec-12		2010
		151,263,050.41	110,500,096.87	(40,762,953.55)											**2010 Total**
112491	Gas Meters-LGE	(2,630.78)	-	2,630.78	-100.00%	0.00%	(2,630.78)	-	2,630.78			Jan-01	Jun-08		2011
113270	LGE DIST LINE TRANSFORMERS	5,455,743.98	5,085,701.50	(370,042.48)	-7.28%	3.32%	5,455,743.98	5,085,701.50	(370,042.48)	Oct-01	Nov-25	Oct-01	Dec-15	Variance due to more New Business transformers needed in LGE compared to original budget.	2011
117149	Trimble County 2	549,574.17	146,247.23	(403,326.94)	-275.78%	0.33%	144,626,959.41	140,880,273.31	(3,746,686.10)	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
117320	SPCC Mods - LG&E Transmission	(991.95)	-	991.95	-100.00%	0.00%	1,397,871.03	1,398,862.98	991.95			Mar-04			2011
117361	Accrued Labor - LGE	517.11	-	(517.11)	-100.00%	0.00%	0.04	21,217.04	21,217.01			Mar-04			2011
118209	Trimble 2 Transmission lge	154,465.33	-	(154,465.33)	-100.00%	0.09%	35,294,649.04	35,156,412.13	(138,236.91)			Jul-04	Aug-12		2011
118349	OHIO FALLS REDEVELOPMENT 2004	0.90	-	(0.90)	-100.00%	0.00%	25,584,558.94	25,584,558.04	(0.90)			Jan-95	Jan-08		2011
119902	Clear 12/04 A&G	(1,642,943.55)	-	1,642,943.55	-100.00%	-1.00%	(812,125.51)	1,320,680.12	2,132,805.63			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2011
120730	TC Controls Upgrade 2006	(2,765.71)	-	2,765.71	-100.00%	0.00%	7,610,219.63	7,612,985.34	2,765.71			Jan-06	Nov-10		2011
120754	Misc. A/R Uncollect - LGE Cap	(11,609.23)	-	11,609.23	-100.00%	-0.01%	177,491.68	-	(177,491.68)			Jun-05			2011
121151	6623 River Park Relo	(2,801.00)	-	2,801.00	-100.00%	0.00%	104,634.72	151,438.87	46,804.15			Oct-05	Jan-08		2011
121726	MC Limestone Grinding Upgrade	(2,263.90)	-	2,263.90	-100.00%	0.00%	(0.01)	2,263.89	2,263.90			Nov-07			2011
121974	LGE Electric Meters & Installs	665,348.03	764,923.50	99,575.47	13.02%	0.41%	665,348.03	764,923.50	99,575.47	Jan-07	Dec-14	Jan-07	Jul-09		2011
122074	Capital Tax	84.23	-	(84.23)	-100.00%	0.00%	0.00	2,271.81	2,271.81			Jun-06			2011
122512	MT 138kV Collins termination	41,246.11	-	(41,246.11)	-100.00%	0.03%	1,300,747.52	1,259,501.36	(41,246.16)			Oct-06	Mar-11		2011
122513	Middletown-Collins 138kV Line	8,340.10	-	(8,340.10)	-100.00%	0.01%	3,435,988.09	3,440,994.83	5,006.74			Oct-06	Sep-11		2011
122514	Collins 138/69kV 150MVA Trnsfr	257,402.10	-	(257,402.10)	-100.00%	0.16%	2,754,131.27	2,496,728.54	(257,402.73)			Oct-06	Mar-11		2011
122650	LGE Gas Meters	32,544.37	-	(32,544.37)	-100.00%	0.02%	32,544.37	-	(32,544.37)			Jan-07	Apr-10		2011
122696	GRADE LANE CIRCUIT WORK	(93.32)	-	93.32	-100.00%	0.00%	1,056,084.27	1,056,177.59	93.32			Jan-07	Aug-11		2011
122805	Museum Plaza Tower Reloc	(78,800.83)	-	78,800.83	-100.00%	-0.05%	2,064,718.08	2,143,636.18	78,918.10			Apr-07	Jun-09		2011
122891	MC1 345kv Isol Disconnects	0.26	-	(0.26)	-100.00%	0.00%	154,967.90	154,967.64	(0.26)			Jul-07	Dec-10		2011
122898	MC Boiler Water Make-Up System	146.09	-	(146.09)	-100.00%	0.00%	3,008,398.42	3,008,252.33	(146.09)			Jul-07	Jul-09		2011
122971	CONESTOGA CIRCUIT WORK	(16,174.21)	-	16,174.21	-100.00%	-0.01%	1,272,938.90	1,289,126.92	16,188.02			Jan-08	Aug-11		2011
122972	EASTWOOD CIRCUIT WORK	725,311.90	604,356.97	(120,954.93)	-20.01%	0.44%	1,768,485.66	1,645,217.16	(123,268.50)	Dec-07	Dec-11	Dec-07	Jan-12		2011
122975	EASTWOOD SUBSTATION	1,632,897.98	1,780,284.11	147,386.13	8.28%	0.99%	5,131,574.94	5,364,432.89	232,857.95	Jan-08	Sep-11	Jan-08	Dec-11		2011
123137	LG&E POLE INSPECTION	1,573,901.33	1,651,267.21	77,365.88	4.69%	0.96%	1,573,901.33	1,651,267.21	77,365.88	Jan-05	Dec-10	Jan-05	Jul-12		2011
123220	LGE BRCT7 A/B Conversion 08	(2,973.40)	-	2,973.40	-100.00%	0.00%	2,109,521.65	1,929,696.94	(179,824.71)			Mar-08	Jun-09		2011
123278	HUMANA DATA CENTER CIRC WRK	19,382.93	-	(19,382.93)	-100.00%	0.01%	51,175.92	31,792.99	(19,382.93)			Aug-07	Dec-09		2011
123311	TC CBU Counter Weight Cable	(175,876.71)	-	175,876.71	-100.00%	-0.11%	454,967.65	630,844.36	175,876.71			Jan-08	May-10		2011

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123407	PS 8.9 Enhance	-	210,000.00	210,000.00	100.00%	0.00%	-	761,250.00	761,250.00	Jan-11	Dec-11				2011
123598	LGE-Gen Stator Bar Study	1,148,513.61	1,162,000.00	13,486.39	1.16%	0.70%	2,633,608.40	7,876,442.68	5,242,834.28	Jul-10	Aug-11	Jul-10	Aug-11		2011
123614	MUD LANE (HUMANA UPGRADE)	(4.66)	-	4.66	-100.00%	0.00%	613.22	617.88	4.66			Nov-07	May-11		2011
123709	TC1 Catalyst Layer Install	180,823.13	647,438.54	466,615.41	72.07%	0.11%	1,481,473.40	2,016,669.51	535,196.11	Jan-08	Nov-11	Jan-08	Dec-11	Re-generation and Installation costs associated with this layer was much lower than anticipated in original budget.	2011
123795	Dist Eastwood West Tap	224,825.96	400,164.40	175,338.44	43.82%	0.14%	316,762.91	471,917.32	155,154.41	May-08	Jan-09	May-08	Jun-12		2011
123837	MC2 FGD Refurbishment	2,652,232.10	6,250,000.09	3,597,767.99	57.56%	1.62%	7,565,674.07	9,598,709.00	2,033,034.93	Mar-08	Nov-11	Mar-08	Apr-12	Contractual commitments were made late in the previous year to acquire necessary material ahead of outage for this year.	2011
123896	MC2 Ash and Sump Piping	0.12	-	(0.12)	-100.00%	0.00%	191,111.74	191,111.62	(0.12)			Apr-08	Oct-10		2011
123929	GS SL Micro Digestor	-	18,900.00	18,900.00	100.00%	0.00%	10,628.88	18,900.00	8,271.12	Jan-11	Nov-14				2011
123945	MC2 Front Lower Waterwall	94,740.67	-	(94,740.67)	-100.00%	0.06%	397,579.60	-	(397,579.60)			Dec-11	Apr-12		2011
123946	MC3 Reheater Lower Loops	1,117,450.85	1,599,999.62	482,548.77	30.16%	0.68%	2,146,277.76	2,628,826.53	482,548.77	Feb-10	Apr-11	Feb-10	May-11	After budget was approved in previous year it was determined that project could be completed for less cost.	2011
123966	GS LGE DQIStrat 2010	117,940.01	108,627.00	(9,313.01)	-8.57%	0.07%	216,052.89	210,967.03	(5,085.86)	Jun-10	Sep-11	Jun-10	Dec-11		2011
124020	MC2 Generator Stator Rewedge	-	299,999.86	299,999.86	100.00%	0.00%	237,279.93	299,999.86	62,719.93	Nov-11	Apr-12	Nov-11			2011
124021	MC2 Turbine TIL1292	-	510,000.28	510,000.28	100.00%	0.00%	245,486.96	510,000.28	264,513.32	Jan-11	Apr-12	Jan-12		The MC2 Outage was moved from 2011 to 2012.	2011
124022	MC2 Turbine HP/IP Seals	255,395.52	299,999.87	44,604.35	14.87%	0.16%	328,877.51	299,999.87	(28,877.64)	Aug-10	Apr-12	Aug-10	Apr-12		2011
124023	MC2 Turbine Diaphragms	-	320,000.53	320,000.53	100.00%	0.00%	242,752.28	320,000.53	77,248.25	Jan-11	Apr-12	Jan-12		The MC2 Outage was moved from 2011 to 2012.	2011
124024	MC3 Turbine TIL 1292	318,536.82	350,000.02	31,463.20	8.99%	0.19%	318,536.82	350,000.02	31,463.20	Aug-10	Jun-11	Aug-10	Jun-11		2011
124025	MC3 Turbine HP/IP Seals	462,874.34	600,000.76	137,126.42	22.85%	0.28%	431,821.25	600,000.76	168,179.51	Aug-10	May-11	Aug-10	Jun-11		2011
124026	MC3 Turbine IP Buckets	310,679.79	400,000.16	89,320.37	22.33%	0.19%	310,679.79	400,000.16	89,320.37	Aug-10	May-11	Aug-10	Jun-11		2011
124030	MC Safety Equipment 2011	30,131.90	34,999.90	4,868.00	13.91%	0.02%	30,131.90	34,999.90	4,868.00	Aug-10	Dec-11	Aug-10	Dec-11		2011
124033	MC Lab Equipment	-	50,000.15	50,000.15	100.00%	0.00%	-	50,000.15	50,000.15	Aug-10	Dec-11				2011
124034	MC3 EHC Upgrade	1,307,167.74	1,300,001.59	(7,166.15)	-0.55%	0.80%	1,847,780.09	1,840,632.78	(7,147.31)	Apr-08	Jun-11	Apr-08	Jun-11		2011
124038	MC3 Field Instrumentation	-	474,999.14	474,999.14	100.00%	0.00%	-	474,999.14	474,999.14	Aug-10	May-11			Project delayed to 2015/2016 due to funding needed for a project for emergent work that could not be delayed.	2011
124043	MC Roofing - Bunker Rooms	22,382.80	-	(22,382.80)	-100.00%	0.01%	176,966.80	424,583.37	247,616.57			Oct-10	May-11		2011
124044	MC Roofing - MC2 Turbine Room	1,322.62	-	(1,322.62)	-100.00%	0.00%	194,474.31	193,151.69	(1,322.62)			Aug-10	Jul-11		2011
124048	MC2 DCS Hardware	574,604.12	294,999.86	(279,604.26)	-94.78%	0.35%	786,438.03	294,999.86	(491,438.17)	Aug-10	Apr-12	Aug-10	Apr-12		2011
124049	MC3 DCS Hardware	83,763.34	174,999.37	91,236.03	52.14%	0.05%	190,503.88	281,739.91	91,236.03	Jan-10	Apr-11	Jan-10	Jun-11		2011
124050	MC4 DCS Hardware	(15,959.41)	-	15,959.41	-100.00%	-0.01%	345,931.99	361,891.40	15,959.41			Apr-08	Mar-10		2011
124052	MC4 SCR Catalyst 2010	(491,812.84)	-	491,812.84	-100.00%	-0.30%	2,175,558.30	2,667,371.14	491,812.84			Apr-08	May-10	Actual amount reflects reversal to move mechanical cleaning charges to the project from which catalyst was removed.	2011
124057	MC3 FD Fan Vane Drives	76,517.04	89,999.38	13,482.34	14.98%	0.05%	76,517.04	89,999.38	13,482.34	Aug-10	May-11	Aug-10	May-11		2011
124059	MC Wet Ash Loading System "A"	148,668.64	-	(148,668.64)	-100.00%	0.09%	150,889.51	145,000.02	(5,889.49)			Sep-11	Dec-11		2011
124060	MC3 Air Htr Baskets 2011	57,822.34	131,999.74	74,177.40	56.20%	0.04%	723,907.25	798,084.65	74,177.40	Aug-09	Apr-11	Aug-09	May-11		2011
124068	MC2 Condenser Tubing	1,456,314.84	999,999.72	(456,315.12)	-45.63%	0.89%	2,587,721.68	1,432,456.70	(1,155,264.98)	Aug-10	Apr-12	Aug-10	Apr-12	Outage delayed to Spring 2012 resulting in no scrap material to balance cost.	2011
124070	MC2 Cooling Tower Headers	466,718.13	-	(466,718.13)	-100.00%	0.28%	557,433.12	799,999.30	242,566.18			Jan-11	Apr-12	Specialty-made material had to be purchased in 2011 ahead of 2012 Outage.	2011
124076	MC Misc Equipment 2011	-	449,998.26	449,998.26	100.00%	0.00%	-	449,998.26	449,998.26	Aug-10	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2011
124083	MC Coal Pile Retention	346,605.95	265,000.99	(81,604.96)	-30.79%	0.21%	346,605.95	265,000.99	(81,604.96)	Apr-08	Oct-11	Apr-08	Nov-11		2011
124085	MC Conveyor Belts 2011	-	255,001.16	255,001.16	100.00%	0.00%	-	255,001.16	255,001.16	Aug-10	Dec-11				2011
124089	MC Limestone Excavator	1,590,143.51	2,300,000.68	709,857.17	30.86%	0.97%	1,699,742.49	2,300,000.68	600,258.19	Aug-10	Dec-12	Aug-10	Dec-11	The project work scope was better defined after the budget was submitted and approved.	2011
124351	CR Service Water Pump Repl	44,035.75	-	(44,035.75)	-100.00%	0.03%	47,176.22	140,000.00	92,823.78			Jun-08	Dec-11		2011
124361	CR5 4KV Switchgear Upgrade	(24,110.44)	-	24,110.44	-100.00%	-0.01%	1,605,745.30	1,629,855.74	24,110.44			Jan-08	Mar-10		2011
124362	CR 480V Switchgear Upgrade	412.72	163,000.00	162,587.28	99.75%	0.00%	164,855.11	500,442.39	335,587.28	Nov-09	Jul-10	Nov-09	Jan-11		2011
124363	CR6 4KV Switchgear Arc Flash	0.29	-	(0.29)	-100.00%	0.00%	333,790.29	333,790.00	(0.29)			Feb-10	Jul-10		2011
124364	CR4 4KV Switchgear Arc Flash	16,265.78	299,772.05	283,506.27	94.57%	0.01%	87,954.04	369,090.97	281,136.93	Feb-10	Jan-12	Feb-10	Jan-12		2011
124365	CR6 Voltage Regulator Repl	0.93	-	(0.93)	-100.00%	0.00%	152,728.81	152,727.88	(0.93)			Jun-08	Sep-10		2011
124367	CR Stack Particulate Monitors	12,815.73	-	(12,815.73)	-100.00%	0.01%	521,017.68	508,201.95	(12,815.73)			Nov-09	Jan-11		2011
124368	CR Hardware Refresh	81,843.43	82,000.36	156.93	0.19%	0.05%	352,264.07	414,416.55	62,152.48	Jun-08	Dec-09	Jun-08	Dec-12		2011
124378	PR11 GT Control Upgrade	501,335.19	599,715.06	98,379.87	16.40%	0.31%	509,883.19	599,715.06	89,831.87	Jun-08	Dec-11	Jun-08	Dec-11		2011
124382	CR Asbestos Abatement 2011	42,383.97	75,000.00	32,616.03	43.49%	0.03%	42,383.97	75,000.00	32,616.03	Jun-08	Dec-11	Jun-08	Dec-11		2011
124385	CR4 Turbine Packing and Seal	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jun-08	Apr-12				2011
124410	PR13 GT Control Upgrade	246,385.93	435,694.13	189,308.20	43.45%	0.15%	429,269.99	618,578.19	189,308.20	Jan-10	Oct-11	Jan-10	Jul-11		2011
124481	TC SPLIT COMMON REACT FEED A/B	(1,260.36)	-	1,260.36	-100.00%	0.00%	33,337.92	34,598.28	1,260.36			Jan-09	Jan-10		2011
124489	TC SCREEN HSE RIVER FL BERM	-	199,078.45	199,078.45	100.00%	0.00%	-	199,078.45	199,078.45	Jan-09	Dec-12	Jan-09			2011
124500	TC1 ECON HOPPER INSULATION	351.97	-	(351.97)	-100.00%	0.00%	298,294.41	297,942.44	(351.97)			Jan-10	Dec-10		2011
124503	TC ELEVATOR CONTROLS UPGRADE	(52,781.99)	-	52,781.99	-100.00%	-0.03%	105,440.78	158,222.77	52,781.99			Jan-10	Oct-11		2011
124515	TC FIRE HYDRANT UPGRADES	(106.65)	-	106.65	-100.00%	0.00%	18,739.61	18,846.26	106.65			Jan-10	Dec-10		2011
124516	TC PRECIP REBUILD 5TH FLD	197,431.13	1,012,770.00	815,338.87	80.51%	0.12%	197,431.13	1,012,770.00	815,338.87	Jan-11	Jan-12	Jan-11	Dec-11	Project did not need the extent of rebuild work that was anticipated in original budget. Inspection findings revealed a much lower scope of work needed.	2011
124519	TC1 BOILER LOWER SLOPE	149,409.34	-	(149,409.34)	-100.00%	0.09%	477,684.12	328,274.78	(149,409.34)			Sep-10	Dec-11		2011
124520	TC1 Ductwork/Mod Reline	319,684.46	753,866.09	434,181.63	57.59%	0.19%	278,133.82	753,866.09	475,732.27	Jan-11	Jan-12	Jan-11	Jan-12	The original budget assumed higher prices and worst case scenario, but much better pricing was negotiated for the alloy lining.	2011
124522	TC REPL PLANT INVERTERS	181,303.36	203,474.70	22,171.34	10.90%	0.11%	161,473.48	203,474.70	42,001.22	Jan-11	Jan-12	Jan-11	Dec-11		2011
124528	TC CONTROL BAT/CHARGER REPL	322.56	-	(322.56)	-100.00%	0.00%	80,323.36	80,000.80	(322.56)			Sep-10	Jan-11		2011
124530	TC1 UPGD GENERATOR RECTIFIERS	184,085.56	178,658.00	(5,427.56)	-3.04%	0.11%	168,658.17	178,658.00	9,999.83	Jan-11	Jan-12	Jan-11	Dec-11		2011
124536	TC1 INSTALL CO MONITORS-BOILER	41,397.60	47,953.13	6,555.53	13.67%	0.03%	41,397.60	47,953.13	6,555.53	Jan-11	Jan-12	Jan-11	Jul-11		2011
124539	TC MISC PLANT ENG PROJTS	-	78,567.56	78,567.56	100.00%	0.00%	-	78,567.56	78,567.56	Jan-11	Jan-12				2011
124540	TC LAB MONITORS PURCH	18,624.45	17,253.66	(1,370.79)	-7.94%	0.01%	18,624.45	17,253.66	(1,370.79)	Jan-11	Dec-11	Jan-11	Dec-11		2011
124541	TC SAFETY AND ERT EQUIPMENT	21,936.96	21,232.78	(704.18)	-3.32%	0.01%	21,936.96	21,232.78	(704.18)	Jan-11	Jan-12	Jan-11	Dec-11		2011
124545	TC AIR HEATER BASKET REPL	1,469,953.09	650,628.00	(819,325.09)	-125.93%	0.90%	1,408,174.54	650,628.00	(757,546.54)	Jan-11	Jan-12	Jan-11	Dec-11	The TC1 A & B air heater baskets were originally budgeted to separate projects 124545 and 131928. These were combined for bidding purposes into one project (124545) and charged there as well.	2011
124546	TC1 SCR STRUCT REPL /EXP JOINT	439,168.95	184,515.19	(254,653.76)	-138.01%	0.27%	345,047.49	184,515.19	(160,532.30)	Jan-11	Jan-12	Jan-11	Jan-11		2011
124547	TC1 DUCTWORK EXP JOINT REPL	69,170.89	107,415.00	38,244.11	35.60%	0.04%	96,212.17	107,415.00	11,202.83	Jan-11	Jan-12	Jan-11	Dec-11		2011
124570	TC CT LGE 5/6 REPL VLRA BATERY	11,234.08	-	(11,234.08)	-100.00%	0.01%	11,234.08	-	(11,234.08)			Jan-10	Jan-11		2011
124572	TC CT LGE INSTAL GRD FALT PRT	(2,494.95)	-	2,494.95	-100.00%	0.00%	29,314.03	31,808.98	2,494.95			Jan-10	Jan-11		2011
124575	TC CT LGE INSTAL GRD FALT PRO	17,830.12	37,396.03	19,565.91	52.32%	0.01%	17,830.12	37,396.03	19,565.91	Jan-11	Jan-12	Jan-11	Jun-11		2011

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124584	CR Misc Projects 2011	-	425,000.00	425,000.00	100.00%	0.00%	-	425,000.00	425,000.00	Jun-08	Dec-11			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects, to include CR C2 Coal Crusher Replacement, CR Coal Handling Transformer, CR4 Thickener Flocculent Building, CR4 Sump Pump Motor Rewind, CR Sewer Treatment Shelter, and CR Instrumentation and Electrical Test Equipment.	2011
124668	'09 MADISON SUB EXPANSION	2.15	-	(2.15)	-100.00%	0.00%	2,461,015.94	2,461,013.79	(2.15)			Jul-08	Oct-10		2011
124669	'09 OLD HENRY SUBSTA	4,001.32	-	(4,001.32)	-100.00%	0.00%	4,596,848.79	4,585,766.42	(11,082.37)			Jul-08	Jan-12		2011
124778	CR FGD Engineering Assessment	(2,015.00)	-	2,015.00	-100.00%	0.00%	-	2,015.00	2,015.00			Aug-09	Sep-10		2011
124866	OLD HENRY CIRCUIT WORK	40,502.88	-	(40,502.88)	-100.00%	0.02%	2,232,579.23	2,205,242.30	(27,336.93)			Jan-09	Jan-12		2011
124945	Process Improvement Tools LGE	-	125,000.00	125,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-09	Jan-12				2011
125010	ASC ROOF REPLACEMENT	(1,088.28)	-	1,088.28	-100.00%	0.00%	1,343,095.28	1,344,183.56	1,088.28			Dec-08	May-11		2011
125213	Sec Fiber Connect-Simpson-LGE	199.56	-	(199.56)	-100.00%	0.00%	334,941.50	442,982.39	108,040.89			Jul-09	Jan-11		2011
125267	HW/SW Dev Tools 026580-LGE10	20.69	-	(20.69)	-100.00%	0.00%	16,393.09	16,372.40	(20.69)			Jan-10	May-11		2011
125268	HW/SW Dev Tools 026540-LGE10	15.51	-	(15.51)	-100.00%	0.00%	2,939.29	2,923.78	(15.50)			Jan-10	May-11		2011
125273	PR13 Blade and Vane Repl	34,308.18	847,903.32	813,595.14	95.95%	0.02%	4,145,001.80	4,958,596.94	813,595.14	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 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
125285	.NET WPF CLIENT FRAMEWORK-LGE	669.24	-	(669.24)	-100.00%	0.00%	9,667.69	8,998.45	(669.24)			Jan-10	Sep-11		2011
125287	IT Security Infrastruc-LGE10	(279.77)	-	279.77	-100.00%	0.00%	20,938.46	21,218.23	279.77			Jun-10	Jan-11		2011
125291	Gen Compl Infras-LGE10	291.69	-	(291.69)	-100.00%	0.00%	56,256.08	55,964.39	(291.69)			Jan-10	Jan-11		2011
125293	Identity Mgmt - LGE11	5,739.97	19,360.60	13,620.63	70.35%	0.00%	6,448.77	19,360.60	12,911.83	Dec-11	Jan-12	Dec-11	May-12		2011
125303	Wireless Buildout-LGE10	(2,950.91)	-	2,950.91	-100.00%	0.00%	-	2,950.91	2,950.91			Jan-10	Jan-11		2011
125305	Backup Capacity Exp-LGE10	8,626.14	-	(8,626.14)	-100.00%	0.01%	70,540.91	61,914.78	(8,626.14)			Jun-10	Oct-11		2011
125308	Cable-Server Connect-LGE10	176.51	-	(176.51)	-100.00%	0.00%	16,135.23	15,958.72	(176.51)			Jan-10	May-11		2011
125310	Server Hardware Refresh-LGE10	9,157.76	-	(9,157.76)	-100.00%	0.01%	131,938.15	122,780.39	(9,157.76)			Jan-10	May-11		2011
125317	Bulk Pwr & Env Systems-LGE10	87.00	-	(87.00)	-100.00%	0.00%	35,241.32	35,154.32	(87.00)			Jan-10	Jan-11		2011
125320	Mobile Radio-LGE10	5,614.29	-	(5,614.29)	-100.00%	0.00%	17,381.68	11,767.39	(5,614.29)			Jan-10	Jan-11		2011
125321	Ntwk Acc Dev/Site Infr-LGE10	275.86	-	(275.86)	-100.00%	0.00%	60,635.79	60,359.92	(275.86)			Jan-10	Jan-11		2011
125322	Ntwk Tools/Test Equip-LGE10	222.79	-	(222.79)	-100.00%	0.00%	35,497.68	35,274.89	(222.79)			Jan-10	Jan-11		2011
125323	Phone Sys Capacity Exp-LGE10	566.29	-	(566.29)	-100.00%	0.00%	30,073.76	29,507.47	(566.29)			Jan-10	Jan-11		2011
125324	Conv-Leased T1 Circ-Wls-LGE11	-	27,950.20	27,950.20	100.00%	0.00%	-	27,950.20	27,950.20	Jan-10	Nov-11				2011
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	43,838.13	-	(43,838.13)	-100.00%	0.03%	63,300.38	19,462.25	(43,838.13)			Jun-10	Dec-11		2011
125328	Eval Tools & Util-LGE10	7,148.65	-	(7,148.65)	-100.00%	0.00%	51,743.80	44,595.15	(7,148.65)			Jan-10	May-11		2011
125331	Tier C rot-desk/lap-LGE10	(2,333.15)	-	2,333.15	-100.00%	0.00%	430,672.37	433,005.52	2,333.15			Jan-10	May-11		2011
125348	Impl Red Elec Sys-BOC DC-LGE10	11,552.09	-	(11,552.09)	-100.00%	0.01%	584,716.56	573,164.47	(11,552.09)			Nov-09	May-11		2011
125351	HW/SW Dev Tools 026510-LGE11	3,747.89	15,598.80	11,850.91	75.97%	0.00%	3,747.89	15,598.80	11,850.91	Jan-11	Dec-11	Jan-11	Dec-11		2011
125352	HW/SW Dev Tools 026580-LGE11	5,066.19	13,125.00	8,058.81	61.40%	0.00%	5,085.74	13,125.00	8,039.26	Jan-11	Dec-11	Jan-11	May-12		2011
125353	HW/SW Dev Tools 026540-LGE11	6,435.87	6,932.80	496.93	7.17%	0.00%	6,435.87	6,932.80	496.93	Jan-11	Dec-11	Jan-11	Mar-12		2011
125355	HW/SW Dev Tools 026530-LGE11	3,286.97	8,750.00	5,463.03	62.43%	0.00%	3,286.97	8,750.00	5,463.03	Jan-11	Dec-11	Jan-11	Mar-12		2011
125360	CRM Upgrade-LGE11	-	242,645.72	242,645.72	100.00%	0.00%	-	242,645.72	242,645.72	Jan-11	Dec-11				2011
125362	HW/SW Dev Tools 026560-LGE11	1,887.56	17,332.00	15,444.44	89.11%	0.00%	1,887.56	17,332.00	15,444.44	Jan-11	Dec-11	Jan-11	Dec-11		2011
125366	Data Protection-LGE11	9,619.65	47,471.26	37,851.61	79.74%	0.01%	35,935.17	73,786.78	37,851.61	Jun-10	Dec-11	Jun-10	Mar-12		2011
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	251,523.22	87,942.40	(163,580.82)	-186.01%	0.15%	253,051.97	87,942.40	(165,109.57)	Jan-11	Dec-11	Jan-11	Jan-12		2011
125374	Msging Sec Infrastr -LGE11	-	17,499.97	17,499.97	100.00%	0.00%	-	17,499.97	17,499.97	Jan-11	Nov-11				2011
125376	Vulnerability Scanning-LGE11	-	16,232.59	16,232.59	100.00%	0.00%	-	16,232.59	16,232.59	Jan-11	Oct-11				2011
125377	Intrusion Prevention-LGE11	-	114,302.64	114,302.64	100.00%	0.00%	-	114,302.64	114,302.64	Jun-10	Oct-11				2011
125380	IT Sec Lab Enh-LGE11	3,317.46	8,805.30	5,487.84	62.32%	0.00%	3,317.46	8,805.30	5,487.84	Jan-11	Dec-11	Jan-11	May-12		2011
125384	Access Switch Rotation-LGE11	143,915.45	141,104.90	(2,810.55)	-1.99%	0.09%	138,211.85	141,104.90	2,893.05	Apr-11	Dec-11	Apr-11	Jan-12		2011
125388	Core Network Infra-LGE11	51,126.52	53,052.48	1,925.95	3.63%	0.03%	51,126.52	53,052.48	1,925.95	Jan-11	Dec-11	Jan-11	Dec-11		2011
125393	Data Networks Test Tools-LGE11	16,182.49	17,610.54	1,428.05	8.11%	0.01%	16,182.49	17,610.52	1,428.04	Mar-11	Aug-11	Mar-11	Dec-11		2011
125397	Network Acc Dev and Gate-LGE11	15,086.74	17,610.54	2,523.80	14.33%	0.01%	15,086.74	17,610.54	2,523.80	Feb-11	Oct-11	Feb-11	Dec-11		2011
125400	Network Adm Control-LGE11	-	71,105.31	71,105.31	100.00%	0.00%	-	71,105.31	71,105.31	Jan-11	Dec-11				2011
125403	Network Management-LGE11	15,450.17	17,610.59	2,160.42	12.27%	0.01%	15,450.17	17,610.59	2,160.42	Mar-11	Aug-11	Mar-11	Dec-11		2011
125406	Security Infra Enh-LGE11	34,700.44	35,221.13	520.69	1.48%	0.02%	34,700.44	35,221.13	520.69	Mar-11	Oct-11	Mar-11	Dec-11		2011
125408	Wireless Buildout-LGE11	97,326.13	17,610.59	(79,715.54)	-452.66%	0.06%	88,804.08	17,610.59	(71,193.49)	Feb-11	Dec-11	Feb-11	Dec-11		2011
125415	MidLevel Strge Refresh-LGE11	(12,303.36)	141,749.95	154,053.31	108.68%	-0.01%	145,151.64	299,204.95	154,053.31	Nov-10	Dec-11	Nov-10	May-11		2011
125419	Cabling for Server Conn-LGE11	14,304.93	15,750.00	1,445.07	9.18%	0.01%	14,304.93	15,750.00	1,445.07	Jan-11	Dec-11	Jan-11	Dec-11		2011
125427	Server Hardware Refresh-LGE11	149,912.91	157,499.65	7,586.74	4.82%	0.09%	177,088.17	184,134.97	7,046.80	Jun-10	Dec-11	Jun-10	Jan-12		2011
125432	Backup Cap Expansion-LGE11	-	78,749.94	78,749.94	100.00%	0.00%	-	78,749.94	78,749.94	Jan-11	Nov-11				2011
125437	SAN Cap Ex incl virtual-LGE11	27,520.77	34,999.97	7,479.20	21.37%	0.02%	34,970.15	42,449.34	7,479.20	Nov-10	Dec-11	Nov-10	May-11		2011
125445	Bulk Power & Envir Sys-LGE11	19,610.02	34,883.02	15,273.00	43.78%	0.01%	19,596.17	34,883.03	15,286.86	Jan-11	Dec-11	Jan-11	Dec-11		2011
125545	Mobile Radio-LGE11	6,544.84	34,718.73	28,173.89	81.15%	0.00%	6,544.84	34,718.72	28,173.88	Jan-11	Dec-11	Jan-11	Dec-11		2011
125546	Netwk Acc Dev & St Infra-LGE11	39,804.77	44,296.53	4,491.77	10.14%	0.02%	39,804.77	44,296.53	4,491.76	Jan-11	Dec-11	Jan-11	Dec-11		2011
125547	Netwk Tools & Test Equi-LGE11	30,781.24	35,370.37	4,589.13	12.97%	0.02%	30,781.24	35,370.38	4,589.14	Jan-11	Dec-11	Jan-11	Dec-11		2011
125549	Outside Cable Plant -LGE11	20,387.37	69,984.68	49,597.30	70.87%	0.01%	24,668.25	69,984.68	45,316.43	Jan-11	Dec-11	Jan-11	Dec-11		2011
125552	Site Security Impmts-LGE11	15,688.90	17,441.52	1,752.62	10.05%	0.01%	15,688.90	17,441.52	1,752.62	Jan-11	Dec-11	Jan-11	Dec-11		2011
125556	Telephone Syst Cap Exp-LGE11	45,142.55	53,111.30	7,968.75	15.00%	0.03%	41,586.86	53,111.30	11,524.44	Jan-11	Dec-11	Jan-11	Dec-11		2011
125558	VOIP Campus Upgrades-LGE11	-	176,962.99	176,962.99	100.00%	0.00%	-	176,962.99	176,962.99	Jun-08	Dec-11				2011
125559	Com HW Cptl for LOB's-SVCO11	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Jan-11	Dec-11				2011
125561	Monitor Replmt - LGE-LGE11	4,741.69	21,000.00	16,258.31	77.42%	0.00%	4,741.69	21,000.00	16,258.31	Jan-11	Dec-11	Jan-11	Dec-11		2011
125562	Monitor Replmt - Servco-LGE11	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-11	Dec-11				2011
125564	TC rot of dkt & ltp-SER-LGe11	-	653,747.50	653,747.50	100.00%	0.00%	-	653,747.50	653,747.50	Jan-11	Dec-11			Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2011
125566	TC rot of dskt & lt-LGE-LGE11	210,702.25	953,309.00	742,606.75	77.90%	0.13%	210,702.25	953,309.00	742,606.75	Jan-11	Dec-11	Jan-11	May-12	Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2011
125567	Tech Tst Lab & Rel -LGE11	-	31,500.00	31,500.00	100.00%	0.00%	-	31,500.00	31,500.00	Jan-11	Dec-11				2011
125569	New Tech Implmt-LGE11	10,855.15	35,000.00	24,144.85	68.99%	0.01%	10,855.15	35,000.00	24,144.85	Jan-11	Dec-11	Jan-11	Mar-12		2011
125572	Smpsnville Elect Upgrds-LGE11	29,569.83	33,250.00	3,680.17	11.07%	0.02%	29,569.83	33,250.00	3,680.17	Aug-10	Dec-11	Aug-10	Mar-12		2011
125573	Louisville Racks & Fur-LGE11	8,116.29	8,750.00	633.71	7.24%	0.00%	8,116.29	8,750.00	633.71	Aug-10	Dec-11	Aug-10	Mar-12		2011
125574	Louisville Elect Upgds-LGE11	8,784.82	17,500.00	8,715.18	49.80%	0.01%	8,784.82	17,500.00	8,715.18	Aug-10	Dec-11	Aug-10	May-12		2011
125575	DB Tools & Eqiptmnt-LGE11	25,666.68	26,250.00	583.32	2.22%	0.02%	25,666.68	26,250.00	583.32	Jan-11	Dec-11	Jan-11	Dec-11		2011
125576	Data Center Software-LGE11	15,936.12	15,750.00	(186.12)	-1.18%	0.01%	15,936.12	15,750.00	(186.12)	Aug-10	Dec-11	Aug-10	May-12		2011
125582	Project Mirror - LGE11	213,651.01	209,997.75	(3,653.26)	-1.74%	0.13%	213,651.01	209,997.75	(3,653.26)	Jan-11	Dec-11	Jan-11	May-12		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
125584	Patches & CCS Rel Upg-LGE11	-	769,818.07	769,818.07	100.00%	0.00%	-	1,913,723.25	1,913,723.25	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
125614	11 High Speed Telemetry - LGE	-	59,999.40	59,999.40	100.00%	0.00%	-	59,999.40	59,999.40	Aug-08	Dec-11				2011
125620	10 EMS Servers & OUG - LGE	45,973.94	-	(45,973.94)	-100.00%	0.03%	126,873.76	80,899.82	(45,973.94)			Jul-10	Jul-11		2011
125632	EMS Redundancy LGE	904.96	-	(904.96)	-100.00%	0.00%	175,955.94	175,050.98	(904.96)			Aug-08	Sep-11		2011
125636	PowerPlan Budgeting (LG&E %)	12,011.01	-	(12,011.01)	-100.00%	0.01%	226,815.81	214,804.80	(12,011.01)			Sep-09	Jun-10		2011
125643	Oracle IPM (LG&E %)	55,705.92	6,759.69	(48,946.23)	-724.09%	0.03%	132,276.61	132,644.83	368.21	Jul-10	Dec-11	Jul-10	Jan-12		2011
125661	Stores Capital - 2011 (LG&E %)	-	3,850.00	3,850.00	100.00%	0.00%	-	3,850.00	3,850.00	Feb-11	Nov-11				2011
125665	PowerPlant Upgrade (LG&E %)	44,120.58	-	(44,120.58)	-100.00%	0.03%	146,393.69	102,465.61	(43,928.08)			Jul-10	May-11		2011
125850	DFR	20,390.62	49,899.36	29,508.74	59.14%	0.01%	675,642.15	705,150.80	29,508.65	Aug-08	May-11	Aug-08	May-11		2011
126083	BRCT GT24 Purge Vlv 10-11 LGE	(21,346.30)	-	21,346.30	-100.00%	-0.01%	86,394.00	107,740.30	21,346.30			Jan-10	Dec-10		2011
126118	MC1 Boiler Lower Sidewall	1.18	-	(1.18)	-100.00%	0.00%	1,164,294.49	1,164,293.31	(1.18)			Dec-09	Dec-10		2011
126121	MC2 Boiler Lower Sidewall	602,366.30	1,100,000.19	497,633.89	45.24%	0.37%	938,428.54	1,100,000.19	161,571.65	Apr-09	Apr-12	Apr-09	Apr-12	After budget was approved in previous year it was determined that project could be completed for less cost.	2011
126127	MC Roofing - Tripper Room	10,469.60	-	(10,469.60)	-100.00%	0.01%	46,064.60	35,595.00	(10,469.60)			Aug-10	Jul-11		2011
126128	MC2 345kV Isol Disconnects	623.42	149,999.29	149,375.87	99.58%	0.00%	133,285.21	149,999.29	16,714.08	Apr-09	Dec-12	Apr-09	Apr-12		2011
126129	MC4 345kV Isol Disconnects	0.50	-	(0.50)	-100.00%	0.00%	119,533.36	119,532.86	(0.50)			Jan-10	Mar-10		2011
126132	MC1 Hydrosteps	406.69	-	(406.69)	-100.00%	0.00%	79,955.17	79,548.48	(406.69)			Aug-10	Dec-10		2011
126133	MC2 Hydrosteps - 2012	2,040.26	-	(2,040.26)	-100.00%	0.00%	97,802.97	95,762.66	(2,040.31)			Aug-10	Dec-10		2011
126136	MC3 SCR Catalyst - 2011	699,058.15	700,000.03	941.88	0.13%	0.43%	699,058.15	2,510,000.07	1,810,941.92	Apr-09	Dec-11	Apr-09	Sep-11		2011
126137	MC4 SCR Catalyst Layer 2	350,666.38	199,999.57	(150,666.81)	-75.33%	0.21%	733,072.25	1,199,990.10	466,917.85	Aug-10	Nov-12	Aug-10	Jun-12		2011
126143	MC3 Blowdown Tank	49,458.40	82,000.61	32,542.21	39.69%	0.03%	49,458.40	82,000.61	32,542.21	Apr-09	May-11	Apr-09	Apr-11		2011
126151	MC Coal Handling Tunnel Sump	-	99,999.27	99,999.27	100.00%	0.00%	-	99,999.27	99,999.27	Aug-10	Dec-11				2011
126154	MC4 Ash and Sump Piping	0.06	-	(0.06)	-100.00%	0.00%	237,346.52	237,346.46	(0.06)			Apr-09	Dec-10		2011
126168	CR Switchgear Room A/C	(47,288.17)	-	47,288.17	-100.00%	-0.03%	158,830.28	206,118.45	47,288.17			Aug-10	Jan-11		2011
126169	CR Remote Site Cameras	(21,218.69)	-	21,218.69	-100.00%	-0.01%	53,359.29	74,577.98	21,218.69			Nov-10	Dec-10		2011
126176	CR6-1 Boiler Feed Pump Repl	(17,368.11)	-	17,368.11	-100.00%	-0.01%	272,108.87	289,476.98	17,368.11			Nov-09	Oct-10		2011
126181	Old Henry 138KV Tap	133.04	-	(133.04)	-100.00%	0.00%	426,398.76	426,265.72	(133.04)			May-09	Sep-11		2011
126192	CR Station Switchgear Repl	(31,209.00)	-	31,209.00	-100.00%	-0.02%	478,713.31	509,922.31	31,209.00			Sep-09	Mar-10		2011
126222	MC3 Turbine HP Snout Rings	277,476.87	280,000.21	2,523.34	0.90%	0.17%	277,476.87	280,000.21	2,523.34	Aug-10	May-11	Aug-10	Jun-11		2011
126224	MC2 Turbine HP Snout Rings	102,209.09	240,000.91	137,791.82	57.41%	0.06%	219,573.61	240,000.91	20,427.30	Nov-11	Apr-12	Nov-11	Apr-12		2011
126237	Bently Nevada 1 Server Upgrade	12,901.55	-	(12,901.55)	-100.00%	0.01%	12,901.55	-	(12,901.55)			Aug-10	Dec-10		2011
126239	TC Limestone Bull Gear Monit	197.81	-	(197.81)	-100.00%	0.00%	40,399.74	40,201.93	(197.81)			Apr-10	Oct-11		2011
126242	TC Limestone Conveyors	(25,524.24)	-	25,524.24	-100.00%	-0.02%	55,580.64	81,104.88	25,524.24			Apr-10	Jan-11		2011
126248	TC Limestone Conveyor Belt	(2,366.00)	-	2,366.00	-100.00%	0.00%	39,676.78	42,042.78	2,366.00			Sep-10	Dec-10		2011
126249	TC1 Boiler Auxiliary	-	345,774.25	345,774.25	100.00%	0.00%	-	345,774.25	345,774.25	Jan-11	Jan-18			Project cancelled do to inspection findings revealing Air damper drives not needed at this time.	2011
126261	TC CT Station Air Line	(5,655.58)	-	5,655.58	-100.00%	0.00%	3,353.01	9,008.59	5,655.58			May-09	Jan-11		2011
126333	TC1 Start-up Steam Supply	-	38,362.50	38,362.50	100.00%	0.00%	-	38,362.50	38,362.50	Jun-09	Jan-12				2011
126358	HV Compartment Retrofit	0.12	-	(0.12)	-100.00%	0.00%	440,737.64	440,737.52	(0.12)			Jun-09	Dec-10		2011
126386	DOIT GAS EMER MGMT SYSTEM	563,255.13	-	(563,255.13)	-100.00%	0.34%	1,125,500.72	572,229.57	(553,271.15)			Jun-10	Jan-12	Full project cost was originally budgeted as Gas only and subsequently it was determined that actuals should be split between Electric and Gas.	2011
126390	DOIT HARDWARE INFRASTRUCTURE	1,262.34	-	(1,262.34)	-100.00%	0.00%	115,690.82	114,428.48	(1,262.34)			Jan-10	Dec-10		2011
126394	DOIT MOBILE GIS ROUTING	(1,855.00)	-	1,855.00	-100.00%	0.00%	71,527.25	73,382.25	1,855.00			Jan-10	Dec-10		2011
126399	DOIT MOBILE INFRASTRUCTURE	2,671.44	-	(2,671.44)	-100.00%	0.00%	163,606.14	160,934.70	(2,671.44)			Feb-10	Dec-10		2011
126448	2010 Dist. Wildlife Protection	7,352.33	-	(7,352.33)	-100.00%	0.00%	89,838.58	82,486.22	(7,352.36)			Jan-10	Aug-11		2011
126449	2010 Misc. Dist. Project	149.98	-	(149.98)	-100.00%	0.00%	199,166.09	199,016.11	(149.98)			Jan-10	Jul-12		2011
126450	2010 TC OIL FILTERS	1,276.37	-	(1,276.37)	-100.00%	0.00%	48,450.20	47,173.83	(1,276.37)			Jan-10	Jan-11		2011
126451	2010 M/E BKR REPLACEMENT	4,788.00	-	(4,788.00)	-100.00%	0.00%	129,899.82	125,111.82	(4,788.00)			Jan-10	Dec-10		2011
126454	2010 FPE TAP CHGR REPLACEMENT	3.19	-	(3.19)	-100.00%	0.00%	335,799.93	335,796.74	(3.19)			Jan-10	Nov-10		2011
126455	2010 BUILDINGS & GROUNDS	(15,045.20)	-	15,045.20	-100.00%	-0.01%	55,575.97	70,621.17	15,045.20			Jan-10	Nov-10		2011
126460	2010 DIST. SUB. BATTERIES	756.61	-	(756.61)	-100.00%	0.00%	105,584.17	104,827.56	(756.61)			Jan-10	Dec-10		2011
126461	BDD RELAY REPLACEMENT PROJECT	(1,412.31)	-	1,412.31	-100.00%	0.00%	45,285.57	46,697.88	1,412.31			Jan-10	Nov-10		2011
126465	2010 SFC RELAY REPLACEMENT	(654.37)	-	654.37	-100.00%	0.00%	65,907.37	66,561.74	654.37			Jan-10	Dec-10		2011
126466	JEFFERSONTOWN SUB EXPANSION	374,529.76	369,960.69	(4,569.07)	-1.24%	0.23%	2,046,652.59	2,042,837.45	(3,815.14)	Jan-10	Dec-11	Jan-10	Jan-12		2011
126467	FEGENBUSH AREA SUB PROPERTY	519,009.11	-	(519,009.11)	-100.00%	0.32%	519,009.11	-	(519,009.11)			Jan-10	Jan-12	Project delayed from 2010 due to property availability. Budget covered through reforecast process.	2011
126585	TC Upgrade A Limestone Mill	(3,948.58)	-	3,948.58	-100.00%	0.00%	119,858.50	123,807.08	3,948.58			Mar-10	Jan-11		2011
126586	TC Upgrade B Limestone Mill	(286.20)	-	286.20	-100.00%	0.00%	85,184.55	85,470.75	286.20			Mar-10	Jan-11		2011
126587	TC CT HGPI LGE#1	(87,545.85)	-	87,545.85	-100.00%	-0.05%	2,604,134.76	2,691,680.61	87,545.85			Jan-10	Dec-10		2011
126588	TC CT HGPI LGE#2 & CI PARTS	3,496,324.74	2,514,377.58	(981,947.16)	-39.05%	2.13%	3,496,324.96	2,514,377.58	(981,947.38)	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
126589	TC CT HGPI LGE #3	1,470,812.83	2,514,377.58	1,043,564.75	41.50%	0.90%	1,418,708.79	2,514,377.58	1,095,668.79	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
126611	LGE FACILITY EQUIPMENT-2011	4,340.00	-	(4,340.00)	-100.00%	0.00%	9,450.00	5,110.00	(4,340.00)			Dec-09	Mar-11		2011
126616	FURNITURE/OFFICE EQP-LGE 2011	7,970.02	-	(7,970.02)	-100.00%	0.00%	113,038.00	107,964.58	(5,073.42)			Dec-09	Jul-12		2011
126617	GREEN INITIATIVES-LGE 2011	12,960.51	-	(12,960.51)	-100.00%	0.01%	209,505.98	196,545.47	(12,960.51)			Dec-09	Dec-10		2011
126620	FACILITY EQUIP-ESC & SSC GEN	37,487.32	-	(37,487.32)	-100.00%	0.02%	347,343.32	309,855.99	(37,487.32)			Sep-10	Sep-11		2011
126644	GS-LGE-BTU Calorimtr Rplt	22,858.02	-	(22,858.02)	-100.00%	0.01%	22,858.02	37,800.00	14,941.98			May-11	Sep-11		2011
126647	GS-LGE-CEMS Shltr Rplt	-	414,000.00	414,000.00	100.00%	0.00%	-	8,201,852.19	8,201,852.19	Jul-10	Nov-15	Jul-10		Project delayed and later cancelled due to change in regulations.	2011
126648	GS-LGE-Vhcl 5002 Rplt	-	10,000.00	10,000.00	100.00%	0.00%	-	10,000.00	10,000.00	Jan-11	Nov-11				2011
126649	GS-LGE-Vhcl 2653 Rplt	-	12,000.00	12,000.00	100.00%	0.00%	-	12,000.00	12,000.00	Jan-11	Nov-11				2011
126651	GS-LGE-Gen Dist Monit Equip	544,496.47	70,000.00	(474,496.47)	-677.85%	0.33%	726,208.55	750,000.00	23,791.45	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
126652	GS-LGE-Cyber Security	94,081.38	444,400.00	350,318.62	78.83%	0.06%	545,267.37	1,626,048.09	1,080,780.72	Dec-09	Dec-13	Dec-09	Dec-13	Reduction of scope due to new interpretations from NERC regarding CIP requirements.	2011
126653	GS-LGE-Satellite Phone	(5,765.30)	-	5,765.30	-100.00%	0.00%	39,861.71	45,627.01	5,765.30			May-10	Jun-11		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
126655	Jeffersontown Circuit Work	1,360,864.14	2,222,538.53	861,674.39	38.77%	0.83%	2,420,117.19	4,317,927.13	1,897,809.94	Jan-10	Dec-11	Jan-10	Jan-12	Project started earlier than anticipated to meet the projected load growth on the Taylorsville Rd corridor that was expected to exceed capacity in 2011.	2011
126656	NTWK TRAN PRTCT AUTO PILOT	-	1,693,076.80	1,693,076.80	100.00%	0.00%	4,922,910.49	4,206,365.04	(716,545.45)	Jan-10	Dec-14	Jan-10		Project delayed to 2012 due to additional analysis being conducted.	2011
126657	URD MV Cable Rejuvenation	272,526.55	169,176.00	(103,350.55)	-61.09%	0.17%	378,128.94	558,828.00	180,699.06	Jan-10	Dec-13	Jan-10	Jun-12		2011
126659	VEHICLE ACQUISITIONS	-	600,443.16	600,443.16	100.00%	0.00%	-	8,600,507.28	8,600,507.28	Jan-10	Dec-13			Budget was cancelled to partially cover the Retail - Morganfield Service Center.	2011
126714	IT LGE IVR	116.74	-	(116.74)	-100.00%	0.00%	472,399.30	476,962.66	4,563.36			Mar-10	Dec-10		2011
126719	IT LGE TEXTING & CUST COMM	21,069.06	-	(21,069.06)	-100.00%	0.01%	157,213.46	136,144.41	(21,069.06)			Jan-10	Jun-12		2011
126734	Worthington Sub Expansion	1,230,184.61	1,090,196.04	(139,988.57)	-12.84%	0.75%	1,650,917.12	2,580,598.91	929,681.79	Jun-10	Dec-12	Jun-10	Jun-12		2011
126735	Worthington Circuit Work	775,207.52	718,350.85	(56,856.67)	-7.91%	0.47%	1,472,361.68	1,437,611.31	(34,750.37)	Jan-11	Jan-13	Jan-11	Oct-12		2011
126806	Surge Arrestors - LGE-2010	3,197.55	51,684.36	48,486.81	93.81%	0.00%	32,443.87	80,930.68	48,486.81	Jan-10	Dec-10	Jan-10	Mar-11		2011
126807	Batteries - LGE-2010	(4,417.37)	51,684.36	56,101.73	108.55%	0.00%	48,491.57	104,593.30	56,101.73	Jan-10	Jun-10	Jan-10	Mar-11		2011
126808	Grounding Repairs - LGE-2011	-	51,684.36	51,684.36	100.00%	0.00%	-	51,684.36	51,684.36	Jan-10	Dec-11				2011
126809	Station Service Transfrmrs LGE	-	17,490.24	17,490.24	100.00%	0.00%	-	17,490.24	17,490.24	Sep-10	Dec-12				2011
126810	Instrument Trsfrmr Rplcmnt-LGE	-	51,684.36	51,684.36	100.00%	0.00%	34,746.03	188,295.87	153,549.84	Jan-10	Mar-11	Jan-10			2011
126829	MuldraughToHlsclw MW Radio Lnk	1,603.01	-	(1,603.01)	-100.00%	0.00%	132,356.63	130,753.62	(1,603.01)			Mar-10	Jan-11		2011
126837	HW/SW Dev Tools 026520-LGE11	1,552.88	13,865.60	12,312.72	88.80%	0.00%	1,552.88	13,865.60	12,312.72	Jan-11	Dec-11	Jan-11	May-12		2011
126839	CCS Archiving-LGE11	-	173,318.29	173,318.29	100.00%	0.00%	-	173,318.29	173,318.29	Jan-11	Dec-10				2011
126841	Actuate Reimplement - LGE11	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-11	Dec-11				2011
126843	Microsoft License-LGE11	39,346.73	8,750.00	(30,596.73)	-349.68%	0.02%	39,346.73	8,750.00	(30,596.73)	Jan-11	Dec-10	Jan-11	Sep-11		2011
126845	Srvr Cap Expan & Rel-LGE11	34,350.62	29,749.81	(4,600.81)	-15.46%	0.02%	34,350.62	29,749.81	(4,600.81)	Aug-10	Dec-11	Aug-10	May-12		2011
126849	Upgrd Vmware Infrast-LGE11	28,060.19	28,110.47	50.28	0.18%	0.02%	28,060.19	28,110.47	50.28	Jan-11	Dec-11	Jan-11	May-12		2011
126851	Pur/Rebuild Radio Sites-LGE11	-	104,539.15	104,539.15	100.00%	0.00%	-	104,539.15	104,539.15	Jan-11	Dec-11				2011
126852	Wiring Upgrd VoIP & Data-LGE11	13,110.81	52,324.52	39,213.71	74.94%	0.01%	13,110.81	52,324.53	39,213.72	Jan-11	Dec-11	Jan-11	Dec-11		2011
127034	CR RO System Upgrade	(1,535.36)	-	1,535.36	-100.00%	0.00%	266,346.88	267,778.94	1,432.06			Jun-09	Jun-10		2011
127035	CR4 HP Turbine Rows 1&2 Repl	-	380,000.00	380,000.00	100.00%	0.00%	-	380,000.00	380,000.00	Jun-09	Apr-12			Project delayed due to Cane Run unit 4 outage being rescheduled for 2012.	2011
127036	CR5 Expansion Joint Repl	167,118.60	410,000.01	242,881.41	59.24%	0.10%	167,118.60	410,000.01	242,881.41	May-11	May-11	May-11	Jun-11		2011
127049	OF House Crane Gearcase	45,653.69	-	(45,653.69)	-100.00%	0.03%	175,000.01	129,346.32	(45,653.69)			Oct-09	Jan-11		2011
127090	Ohio Falls Redev. #3	1,640,688.34	2,575,865.84	935,177.50	36.31%	1.00%	18,394,409.53	15,842,685.48	(2,551,724.05)	Aug-09	Dec-12	Aug-09	Jun-14	Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127091	Ohio Falls Redev. #4	1,500,666.90	2,686,363.78	1,185,696.88	44.14%	0.91%	5,205,055.69	18,020,713.77	12,815,658.08	Aug-09	Feb-17	Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127092	Ohio Falls Redev. #5	9,080,051.49	7,831,665.19	(1,248,386.30)	-15.94%	5.53%	18,896,563.74	14,342,380.33	(4,554,183.41)	Aug-09	Jun-12	Aug-09	Jun-12	Additional scope for stator core issues.	2011
127095	Ohio Falls Redev. #8	1,355,283.75	2,686,363.78	1,331,080.03	49.55%	0.83%	4,161,396.26	17,352,314.28	13,190,918.02	Aug-09	May-16	Aug-09		Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127129	CR Screenhouse Switchgear	0.63	-	(0.63)	-100.00%	0.00%	648,616.75	648,616.12	(0.63)			Aug-09	Mar-10		2011
127138	FITNESS RM AND PSRT RM	1,429.81	-	(1,429.81)	-100.00%	0.00%	197,695.76	196,265.96	(1,429.81)			Aug-09	Jan-10		2011
127149	High Spd Historic Arch-LGE	-	45,002.94	45,002.94	100.00%	0.00%	-	45,002.94	45,002.94	Jan-11	Dec-13				2011
127152	Openview.NET- LGE	100,851.46	106,000.62	5,149.16	4.86%	0.06%	85,897.96	106,000.62	20,102.66	Apr-11	Aug-11	Apr-11	Mar-12		2011
127155	Tools for Opertrs- outage schd	-	15,000.72	15,000.72	100.00%	0.00%	-	15,000.72	15,000.72	Mar-11	Nov-11				2011
127158	CIP- LGE 2011	20,947.56	29,998.84	9,051.28	30.17%	0.01%	20,947.56	29,998.84	9,051.28	Mar-11	Dec-11	Mar-11	Sep-12		2011
127165	Automate Failover of OSI- LGE	-	21,002.40	21,002.40	100.00%	0.00%	-	21,002.40	21,002.40	Mar-11	May-11				2011
127175	'Work Mgmt/FRP software - LG&E	624,654.73	114,704.69	(509,950.04)	-444.58%	0.38%	1,447,994.31	939,483.22	(508,511.09)	Jan-10	Oct-11	Jan-10	Oct-11	Work to convert data, create forms and train users was more than assumed in the budget.	2011
127201	Ohio Falls Redev. #1	1,492,200.65	2,575,865.84	1,083,665.19	42.07%	0.91%	15,810,658.11	15,295,298.20	(515,359.91)	Aug-09	Apr-14	Aug-09	Jun-14	Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127202	Ohio Falls Redev. #2	1,482,308.73	2,575,865.84	1,093,557.11	42.45%	0.90%	16,393,693.83	18,188,807.25	1,795,113.42	Aug-09	Aug-15	Aug-09	Nov-15	Reforecasted milestones into previous year and Unit 5 stator core issues.	2011
127205	Ohio Falls Redev. Common	(352,649.83)	-	352,649.83	-100.00%	-0.21%	0.00	352,649.83	352,649.83			Aug-09	Apr-12	Charges reallocated to specific units.	2011
127207	Automate Sourcing (LG&E %)	-	41,300.00	41,300.00	100.00%	0.00%	-	41,300.00	41,300.00	May-11	Aug-11				2011
127258	Third Party PAR	182,555.05	-	(182,555.05)	-100.00%	0.11%	138,955.57	176,578.53	37,622.96			Oct-09	Jul-12		2011
127265	TC2 CAPITAL SPARES - LGE	(190,134.84)	(221,666.66)	(31,531.82)	14.22%	-0.12%	2,271,298.49	2,205,892.93	(65,405.56)	Oct-08	Jan-13	Oct-08	Jan-14		2011
127268	HWY 933	7,504.48	-	(7,504.48)	-100.00%	0.00%	185.68	(7,318.80)	(7,504.48)			Oct-09	Jun-11		2011
127279	MC Reactant Feed Piping	1,905.02	-	(1,905.02)	-100.00%	0.00%	378,571.33	376,666.31	(1,905.02)			Jan-10	Mar-10		2011
127291	345kV-BKR RET-TC	(965.68)	-	965.68	-100.00%	0.00%	-	965.68	965.68			Nov-09	Mar-11		2011
127295	EW-6658 BKR UPGRADE	0.35	-	(0.35)	-100.00%	0.00%	9,997.57	9,997.22	(0.35)			Mar-10	Apr-11		2011
127319	CR6 Circulating Water Pump	27,587.25	-	(27,587.25)	-100.00%	0.02%	257,037.37	229,450.12	(27,587.25)			May-10	Mar-11		2011
127381	PaddRun-XFMR-Rep	90,065.60	-	(90,065.60)	-100.00%	0.05%	1,759,868.22	1,669,798.96	(90,069.26)			Jan-10	Mar-11		2011
127393	Symrna Cap Bank	30,197.48	-	(30,197.48)	-100.00%	0.02%	298,716.96	268,519.43	(30,197.53)			Jan-10	Jun-11		2011
127397	LBR10-MC-Brkrs	1,009.78	-	(1,009.78)	-100.00%	0.00%	374,835.78	373,826.00	(1,009.78)			Mar-10	Mar-11		2011
127399	LBR10-PRun-6636A	1.98	-	(1.98)	-100.00%	0.00%	91,841.11	91,839.13	(1.98)			Mar-10	Mar-11		2011
127409	TC MISC ENG- Control Stations	(1,069.79)	-	1,069.79	-100.00%	0.00%	6,229.36	7,299.15	1,069.79			Jan-10	Jul-10		2011
127411	LBR10-Aiken6650	10.61	-	(10.61)	-100.00%	0.00%	82,558.21	82,547.60	(10.61)			Jan-10	Mar-11		2011
127428	CustSelfServ-First Release LGE	(288.61)	-	288.61	-100.00%	0.00%	193,321.56	193,610.17	288.61			Apr-10	Jan-11		2011
127430	SAP-ParallelTest&QAEnvironLGE	(19,818.93)	-	19,818.93	-100.00%	-0.01%	82,699.80	102,518.73	19,818.93			Feb-10	Jan-11		2011
127442	EnergyEff CommAuditProj LGE	(0.07)	-	0.07	-100.00%	0.00%	121,081.60	121,081.67	0.07			Feb-10	Jan-11		2011
127467	LDISCAP10	12,377.00	-	(12,377.00)	-100.00%	0.01%	270,771.02	258,394.02	(12,377.00)			Mar-10	Jan-11		2011
127470	LR10-TC-4542-Relays	516.59	-	(516.59)	-100.00%	0.00%	99,325.34	98,808.75	(516.59)			Mar-10	Mar-11		2011
127494	PowerSimm - LGE	(19,617.50)	-	19,617.50	-100.00%	-0.01%	135,852.39	155,469.89	19,617.50			Mar-10	Oct-11		2011
127540	Ener Eff -Operations Auto LGE	427,582.02	395,856.45	(31,725.57)	-8.01%	0.26%	735,405.64	436,786.24	(298,619.41)	Jan-10	Dec-12	Jan-10	Oct-12		2011
127559	CANE RUN 7 - LGE	949,159.13	1,589,995.89	640,836.76	40.30%	0.58%	115,214,942.94	279,972,665.01	164,757,722.07	Jan-10	May-15	Jan-10	Jun-15	Delay in EPC contract award.	2011
127573	MC Gas Main	0.06	-	(0.06)	-100.00%	0.00%	42,568.26	42,568.20	(0.06)			Jun-10	Oct-10		2011
127574	MC2 CT Distribution Mods	453,473.97	-	(453,473.97)	-100.00%	0.28%	783,104.66	3,799,999.19	3,016,894.53			Jan-11	Apr-12	Specialty-made material had to be purchased in 2011 ahead of 2012 Outage.	2011
127576	MC2 Partial Radiant Reheater	371,889.55	-	(371,889.55)	-100.00%	0.23%	754,583.02	1,199,999.46	445,416.44			Aug-10	Apr-12	Material purchase was accelerated due to inspection findings.	2011
127583	MC 1C Coal Mill Gearbox	439,301.34	-	(439,301.34)	-100.00%	0.27%	439,736.14	509,999.25	70,263.11			Aug-10	Nov-11	Project accelerated due to excessive bull gear wear.	2011
127584	MC 1D Coal Mill Gearbox	2,888.89	-	(2,888.89)	-100.00%	0.00%	451,674.19	448,785.30	(2,888.89)			Aug-10	Nov-10		2011
127586	MC 2D Coal Mill Gearbox	384,286.12	504,999.85	120,713.73	23.90%	0.23%	430,636.93	504,999.85	74,362.92	Aug-10	Apr-12	Aug-10	Apr-12		2011
127587	MC 2C Coal Mill Gearbox	407,499.67	504,999.85	97,500.18	19.31%	0.25%	457,393.91	504,999.85	47,605.94	Aug-10	Apr-12	Aug-10	Apr-12		2011
127588	MC1 Boiler Room Roofing	172,403.49	-	(172,403.49)	-100.00%	0.11%	171,128.54	479,999.79	308,871.25			May-11	Dec-11		2011
127589	MC2 Boiler Room Roofing	156,707.94	-	(156,707.94)	-100.00%	0.10%	156,207.63	479,999.79	323,792.16			May-11	Dec-11		2011
127594	MC1 Emergency Batteries	0.42	-	(0.42)	-100.00%	0.00%	106,970.39	106,969.97	(0.42)			Jul-10	Nov-10		2011
127597	MC3 Coal Feeder VFDs	62,101.64	69,999.80	7,898.16	11.28%	0.04%	62,101.64	69,999.80	7,898.16	Aug-10	May-11	Aug-10	May-11		2011
127600	MC4 Alterex Rewind	391,973.38	199,999.57	(191,973.81)	-95.99%	0.24%	835,703.01	500,000.46	(335,702.55)	Aug-10	Nov-12	Aug-10	Jul-12		2011
127602	MC RO Decarbonator	-	100,000.30	100,000.30	100.00%	0.00%	-	100,000.30	100,000.30	Aug-10	Nov-11				2011
127609	MC2 FGD Expansion Joints 2011	44,497.18	80,000.65	35,503.47	44.38%	0.03%	76,091.08	111,594.55	35,503.47	Aug-10	Nov-11	Aug-10	Nov-11		2011
127610	MC3 FGD Expansion Joints 2011	58,208.96	80,000.65	21,791.69	27.24%	0.04%	58,208.96	80,000.65	21,791.69	Aug-10	May-11	Aug-10	Jun-11		2011
127641	MC3 Burners	1,235,343.42	1,400,000.06	164,656.64	11.76%	0.75%	2,542,273.07	9,006,599.76	6,464,326.69	Aug-10	Oct-11	Aug-10	Jun-11		2011
127646	FUEL WORKS LICENSE FEE LGE	(9,304.31)	-	9,304.31	-100.00%	-0.01%	5,702.64	15,006.95	9,304.31			May-10	Apr-11		2011
130000	REPLACE BOC CRAC UNIT-LGE	99,926.14	-	(99,926.14)	-100.00%	0.06%	204,395.37	104,469.23	(99,926.14)			Aug-10	May-11		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
130003	IMPLEMENT SOA-LGE	323,432.19	525,000.00	201,567.81	38.39%	0.20%	332,243.30	525,000.00	192,756.70	May-11	Jan-12	May-11	Mar-12		2011
130034	LGE Channel Bank Standard	86,749.87	87,500.07	750.20	0.86%	0.05%	169,654.59	170,414.23	759.64	Jun-10	Nov-11	Jun-10	May-12		2011
130156	Ckt BR1181 Breckinridge Sub	112,856.96	-	(112,856.96)	-100.00%	0.07%	263,708.40	150,851.44	(112,856.96)			Jun-10	Dec-11		2011
130158	Ckt SM1233 Seminole Sub	(32.02)	-	32.02	-100.00%	0.00%	93,981.98	94,014.00	32.02			Jun-10	Dec-10		2011
130159	CktSP1116 South Park Sub	5,292.52	-	(5,292.52)	-100.00%	0.00%	148,540.98	143,248.46	(5,292.52)			Jun-10	Dec-10		2011
130160	Ckt SP1115 South Park Sub	8,635.18	-	(8,635.18)	-100.00%	0.01%	60,594.77	51,959.59	(8,635.18)			Jun-10	Apr-11		2011
130161	Ckt WP1104 West Point Sub	26,332.81	-	(26,332.81)	-100.00%	0.02%	155,116.54	128,783.73	(26,332.81)			Jun-10	Dec-10		2011
130163	Ckt SV1122 Shepherdsville Sub	96,216.26	-	(96,216.26)	-100.00%	0.06%	188,426.00	92,209.74	(96,216.26)			Jun-10	Sep-11		2011
130164	CEMI LGE	27,750.65	-	(27,750.65)	-100.00%	0.02%	83,677.69	55,927.04	(27,750.65)			Jun-10	Oct-11		2011
130173	CIP COMPLIANCE INFRASTR-LGE11	93,179.06	421,508.89	328,329.83	77.89%	0.06%	94,796.69	421,508.89	326,712.20	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
130184	CIP COMPLIANCE TOOLS-LGE11	59,368.04	87,499.73	28,131.69	32.15%	0.04%	61,876.60	87,499.73	25,623.13	Sep-11	Dec-11	Sep-11	May-12		2011
130190	CONSTRUCTION-SVCDESK - LGE	(17.06)	-	17.06	-100.00%	0.00%	5,043.58	5,060.64	17.06			Jun-10	May-11		2011
130210	SP ADMIN TOOL - LGE11	9,794.55	1,680.00	(8,114.55)	-483.01%	0.01%	2,079.56	1,680.00	(399.56)	Jan-11	Dec-11	Jan-11			2011
130219	SYS MONITOR-HP OPENVIEW-LGE11	-	22,749.63	22,749.63	100.00%	0.00%	-	22,749.63	22,749.63	Jan-11	Dec-11				2011
130226	SP XP STORAGE COST-LGE11	-	1,330.00	1,330.00	100.00%	0.00%	-	1,330.00	1,330.00	Jan-11	Dec-11				2011
130236	ENTERPRISE STORAGE EXPAN-LGE11	83,720.91	87,499.97	3,779.06	4.32%	0.05%	83,721.25	87,499.97	3,778.73	Jan-11	Dec-11	Jan-11	Mar-12		2011
130241	UPGRADE TO SP2011-LGE11	47,932.82	15,470.62	(32,462.20)	-209.83%	0.03%	36,715.32	15,470.62	(21,244.70)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130271	RISS REPLACEMENT-LGE11	118,287.72	-	(118,287.72)	-100.00%	0.07%	172,607.51	174,999.27	2,391.75			Oct-11			2011
130315	KSTN Strategic Arch Dsgn-LGE	-	176,294.82	176,294.82	100.00%	0.00%	-	352,590.15	352,590.15	Jan-11	Dec-12				2011
130362	PROJMIRROR DB TECH-LGE11	32,974.77	35,350.00	2,375.23	6.72%	0.02%	32,974.77	35,350.00	2,375.23	Jan-11	Dec-11	Jan-11	Jan-12		2011
130401	EVALUATE TOOLS&UTILITIES-LGE11	43,314.37	26,250.00	(17,064.37)	-65.01%	0.03%	43,314.37	26,250.00	(17,064.37)	Jan-11	Dec-11	Jan-11	May-12		2011
130438	WPF CLIENT FRAMEWORK DEV-LGE11	-	21,000.00	21,000.00	100.00%	0.00%	-	21,000.00	21,000.00	Jan-11	Dec-11				2011
130464	Collaborative Tools	1,196.07	5,250.00	4,053.93	77.22%	0.00%	1,196.07	5,250.00	4,053.93	Jan-11	Dec-11	Jan-11	Jan-12		2011
130478	Mill Creek LS Grinding Upgrade	4,963,949.66	7,499,999.75	2,536,050.09	33.81%	3.02%	10,352,105.64	15,358,468.96	5,006,363.32	Jun-06	Jun-12	Jun-06	Jun-12	Delay in contract award.	2011
130488	BILLING ENHANCEMENTS - LGE10	89,954.58	82,221.65	(7,732.93)	-9.40%	0.05%	103,382.98	95,650.05	(7,732.93)	Sep-10	Dec-11	Sep-10	Jun-11		2011
130490	VENTYX MOBILE UPGRD-LGE10	(13.43)	-	13.43	-100.00%	0.00%	74,862.74	74,876.17	13.43			Aug-10	Jan-11		2011
130503	GAS REG CAPACITY PROG	-	329,322.84	329,322.84	100.00%	0.00%	496,788.85	329,322.84	(167,466.01)	May-11	Dec-11	May-11		The project was budgeted to a 122 Electric Distribution product code but the actuals hit a 131 Gas Common product code. The net variance is $89K.	2011
130506	ecoAsset Software - LGE	466.40	-	(466.40)	-100.00%	0.00%	59,247.67	58,781.27	(466.40)			Jun-10	Dec-10		2011
130547	Purchase Sub HD Truck F-550	(2,850.00)	-	2,850.00	-100.00%	0.00%	80,346.51	83,196.51	2,850.00			Jun-10	Mar-11		2011
130548	Purchase Sub HD Truck F-650	(1,770.71)	-	1,770.71	-100.00%	0.00%	118,725.14	120,495.85	1,770.71			Jun-10	Dec-11		2011
130551	Purchase Sub Aerial Lift Truck	(7,410.00)	-	7,410.00	-100.00%	0.00%	102,266.61	109,676.61	7,410.00			Jun-10	Mar-11		2011
130552	Purchase Crane Truck AC 15-70B	(5,700.00)	-	5,700.00	-100.00%	0.00%	132,728.61	138,428.61	5,700.00			Jun-10	Mar-11		2011
130554	Purchase Forklift SCM LGE	69.28	-	(69.28)	-100.00%	0.00%	31,393.64	31,324.36	(69.28)			Jun-10	Mar-11		2011
130606	Contrl Cntr ImprvmentsLGE 2011	-	8,004.26	8,004.26	100.00%	0.00%	-	8,004.26	8,004.26	Jul-11	Nov-11				2011
130611	Digital EMS Comm Chanls LGE	-	60,000.28	60,000.28	100.00%	0.00%	-	60,000.28	60,000.28	Jan-11	Nov-13				2011
130613	Routine EMS- LG&E 2011	-	59,996.86	59,996.86	100.00%	0.00%	-	59,996.86	59,996.86	Jul-11	Nov-11				2011
130622	TIP TOP (Ft. Knox) RECONDCTR	56,517.00	800,000.00	743,483.00	92.94%	0.03%	2,161,090.63	2,878,122.82	717,032.19	Jul-10	Sep-11	Jul-10	Jan-12	Project started earlier than anticipated due to higher demand at Fort Knox in 2010.	2011
130638	Tip Top Breaker Replacement	320,992.68	199,597.20	(121,395.48)	-60.82%	0.20%	550,955.19	429,559.22	(121,395.97)	Aug-10	Dec-11	Aug-10	Nov-11		2011
130649	LGE Wildlife Protection	12,440.47	109,672.18	97,231.71	88.66%	0.01%	6,404.57	109,672.16	103,267.59	Jan-11	Jun-12	Jan-11	Jun-12		2011
130660	Harrods Creek Substation	1,670,603.30	793,969.82	(876,633.48)	-110.41%	1.02%	2,091,566.20	1,337,250.47	(754,315.73)	Jan-11	Dec-12	Jan-11	Jul-12	Project scope expanded in 2011 to include completion of the project. Original budget included equipment and engineering cost only.	2011
130661	Harrods Creek Sub Exp CW	527,903.69	747,192.85	219,289.16	29.35%	0.32%	1,534,690.33	1,468,581.67	(66,108.66)	Jan-11	Dec-12	Jan-11	Jan-13		2011
130671	Tucker Stat Sub Property	-	750,120.00	750,120.00	100.00%	0.00%	745,730.74	1,497,519.91	751,789.17	Nov-10	Jan-11	Nov-10		Project completed earlier than anticipated as property was purchased in 2010.	2011
130672	SCADA Upgrades 2011 Louis	-	165,905.42	165,905.42	100.00%	0.00%	-	497,808.19	497,808.19	Jan-11	Dec-13				2011
130674	2011 Dist Regulator Upgrades	27,835.09	-	(27,835.09)	-100.00%	0.02%	54,831.85	-	(54,831.85)			Jan-11	Jul-12		2011
130700	SCM 2011 Rplc FPE Xfmr LTCs	299,890.87	189,986.64	(109,904.23)	-57.85%	0.18%	299,890.90	189,986.62	(109,904.28)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130705	SCM 2011 LGE Rpl Sub Batteries	70,659.49	111,906.64	41,247.15	36.86%	0.04%	70,988.77	111,906.64	40,917.87	Jan-11	Jul-12	Jan-11	Jun-12		2011
130712	SCM 2011 LGE Misc Dist Proj	106,663.86	93,086.71	(13,577.15)	-14.59%	0.06%	105,737.90	93,086.71	(12,651.19)	Jan-11	Jan-12	Jan-11	Jun-12		2011
130718	NB Creekview Subdivision	-	550,096.77	550,096.77	100.00%	0.00%	573,048.99	550,096.77	(22,952.22)	Jan-11	Dec-14	Jun-13		This project was delayed due to the developer's slow progress to build new homes in the subdivision. The project did not begin until 2013 and continued into 2014.	2011
130720	MC1 Economizer Line Insulation	0.25	-	(0.25)	-100.00%	0.00%	62,247.74	62,247.49	(0.25)			Oct-10	Dec-10		2011
130722	SCM 2011 LTC Oil Filter Un	52,026.17	49,393.32	(2,632.85)	-5.33%	0.03%	57,763.50	49,393.31	(8,370.19)	Jan-11	Dec-12	Jan-11	Jun-12		2011
130728	SCM 11 PSD WSA Breaker Rplc	133,136.39	122,736.66	(10,399.73)	-8.47%	0.08%	133,136.39	122,736.67	(10,399.72)	Jan-11	Dec-11	Jan-11	Jun-12		2011
130736	SCM LGE NESC Comp Proj	50,901.65	56,485.54	5,583.89	9.89%	0.03%	50,901.65	56,485.56	5,583.91	Jan-11	Dec-11	Jan-11	Jun-12		2011
130740	SCM LGE Tools & Equip - TLEQ	51,206.34	50,412.22	(794.12)	-1.58%	0.03%	45,639.70	50,412.22	4,772.52	Jan-11	Dec-11	Jan-11	Jun-12		2011
130752	Manslick Substation Exp	922,724.20	-	(922,724.20)	-100.00%	0.56%	951,431.02	4,712,980.59	3,761,549.57			Oct-11	Dec-12	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. Manslick substation was originally anticipated for construction in 2012/2013 but later delayed due to slowing load growth. It is now scheduled for 2016/2017.	2011
130876	Environmental Compliance MC2	-	12,716,589.60	12,716,589.60	100.00%	0.00%	-	307,136,625.45	307,136,625.45	Jan-10	Nov-15			Decided to construct a combined unit 1 & 2 FGD rather than separate FGDs. Budget was rolled into ECR project 130875	2011
130888	RATE COMPARE - LGE10	39,898.73	-	(39,898.73)	-100.00%	0.02%	74,660.51	34,761.78	(39,898.73)			Aug-10	Mar-12		2011
130889	Drafting Equip - LGE	(8,551.43)	-	8,551.43	-100.00%	-0.01%	25,654.30	34,205.73	8,551.43			Oct-10	Dec-10		2011
130898	Lou Upgd-Middletown 345kV Brkr	2,130,385.41	1,998,936.65	(131,448.76)	-6.58%	1.30%	2,718,342.37	2,000,112.42	(718,229.95)	Sep-10	Mar-12	Sep-10	Apr-12		2011
131014	Internet Functionality-LGE	15,400.00	26,599.99	11,199.99	42.11%	0.01%	15,400.00	79,799.98	64,399.98	Jan-11	Sep-11	Jan-11	Feb-12		2011
131016	Mobile Storm Ament Tool - LGE	-	174,702.47	174,702.47	100.00%	0.00%	-	192,202.47	192,202.47	Jan-11	Dec-13				2011
131019	Mobile Auto Dispatch - LGE	927,473.34	350,000.01	(577,473.33)	-164.99%	0.56%	2,473,036.29	735,000.01	(1,738,036.29)	Sep-11	Jun-14	Sep-11	Aug-14	Partially budgeted under #131022; variance less than $300k	2011
131022	Mobile Infrastructure LGE	-	523,601.44	523,601.44	100.00%	0.00%	-	768,601.43	768,601.43	Jan-11	Dec-13			Actual amount was consolidated with Mobile Auto Dispatch under Project #131019; variance less than $300k	2011
131025	Mobile GIS Enhancements LGE	19,975.57	34,674.78	14,699.21	42.39%	0.01%	26,221.80	104,674.77	78,452.97	Jan-11	Dec-13	Jan-11	Sep-12		2011
131027	GPS Tracking - LGE	-	866.57	866.57	100.00%	0.00%	-	175,866.56	175,866.56	Jan-11	Dec-13				2011
131028	Elec Fac Inspec Surveys - LGE	-	87,499.99	87,499.99	100.00%	0.00%	-	262,499.99	262,499.99	Jan-11	Dec-13				2011
131031	Work Mgmt System Prj	-	346,386.47	346,386.47	100.00%	0.00%	1,870,105.10	1,485,052.39	(385,052.71)	Jan-11	Dec-14	Sep-12		Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2011
131033	Rptg Business Intelligence LGE	21,689.15	52,500.00	30,810.85	58.69%	0.01%	22,372.04	157,499.99	135,127.95	Jan-11	Dec-11	Jan-11	Feb-12		2011
131034	Smallworld_GIS Upgrade LGE	134,106.61	190,071.66	55,965.05	29.44%	0.08%	135,360.50	307,671.65	172,311.15	Jan-11	Dec-11	Jan-11	Jan-12		2011
131036	Schematics - LGE	-	52,499.99	52,499.99	100.00%	0.00%	-	52,499.99	52,499.99	Jan-11	Dec-11				2011
131038	SynerGee System Modeling LGE	-	1,733.48	1,733.48	100.00%	0.00%	-	19,233.48	19,233.48	Jan-11	Dec-13				2011
131039	Hardware Infrastructure - LGE	107,871.46	95,900.00	(11,971.46)	-12.48%	0.07%	109,293.01	292,903.09	183,610.08	Jan-11	Dec-11	Jan-11	Feb-12		2011
131040	Carry Over Projects - LGE	111.01	17,500.00	17,388.99	99.37%	0.00%	9,439.34	52,500.00	43,060.66	Jan-11	Dec-11	Jan-11	Dec-11		2011

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
131045	Joint Trench Replacement - LGE	-	66,500.00	66,500.00	100.00%	0.00%	-	66,500.00	66,500.00	Jan-11	Dec-11				2011
131046	Damage Tracking System - LGE	-	63,000.00	63,000.00	100.00%	0.00%	-	63,000.01	63,000.01	Jan-11	Dec-11				2011
131075	METER LGE EQUIP	19,347.55	41,872.08	22,524.53	53.79%	0.01%	38,421.35	128,797.73	90,376.38	Jan-10	Jul-12	Jan-10	Jan-12		2011
131080	METER LGE PROJECTS	-	30,895.90	30,895.90	100.00%	0.00%	-	94,950.10	94,950.10	Jan-10	Dec-11				2011
131082	ERTS LGE	72,997.41	43,742.09	(29,255.32)	-66.88%	0.04%	72,929.63	131,226.27	58,296.64	Jan-11	Dec-11	Jan-11	Dec-11		2011
131083	RATE CASE KVA METER	-	9,799.02	9,799.02	100.00%	0.00%	-	9,799.02	9,799.02	Jan-11	Dec-11				2011
131086	GAS Facility Inspections	578,242.78	349,399.39	(228,843.38)	-65.50%	0.35%	578,242.78	874,399.39	296,156.62	Jan-11	Dec-11	Jan-11	Jan-12		2011
131107	2011 LGE Transformer Rwd/Rpr	-	1,030,803.55	1,030,803.55	100.00%	0.00%	-	1,030,803.56	1,030,803.56	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
131124	Customer Comm. - LGE	-	87,491.25	87,491.25	100.00%	0.00%	-	297,470.25	297,470.25	Jan-11	Dec-11				2011
131126	Rptg_BI_Data Analysis LGE	-	52,494.75	52,494.75	100.00%	0.00%	-	122,487.75	122,487.75	Jan-11	Dec-12				2011
131128	Ventyx Perf Suite - LGE	-	87,491.25	87,491.25	100.00%	0.00%	-	87,491.25	87,491.25	Jan-11	Dec-11				2011
131129	Radio Infrastructure - LGE	-	34,996.50	34,996.50	100.00%	0.00%	-	34,996.50	34,996.50	Jan-11	Dec-11				2011
131131	Call Center Tech - LGE	-	34,996.50	34,996.50	100.00%	0.00%	-	110,588.94	110,588.94	Jan-11	Dec-13				2011
131135	FieldNet Upgrades - LGE	28,792.00	24,999.52	(3,792.48)	-15.17%	0.02%	28,792.00	100,002.12	71,210.12	Jan-11	Dec-11	Jan-11	Feb-12		2011
131140	Retail Hardware IFS - LGE	62,651.43	69,993.00	7,341.57	10.49%	0.04%	64,830.24	97,990.20	33,159.96	Jan-11	Dec-11	Jan-11	Feb-12		2011
131218	OF Station Battery	(1,253.36)	-	1,253.36	-100.00%	0.00%	52,165.15	53,418.51	1,253.36			Sep-10	Dec-10		2011
131222	PR12 GT Control Upgrade	2,280.47	-	(2,280.47)	-100.00%	0.00%	798,671.63	796,390.94	(2,280.69)			Aug-10	Jan-11		2011
131225	LGE Substation Equipment Prch	(1,268,197.04)	188,276.00	1,456,473.04	773.58%	-0.77%	0.00	1,524,546.97	1,524,546.97	Jul-10	Dec-11	Jul-10	Dec-11	Variance due to purchases from 2010 and dollars were transferred to individual projects in 2011.	2011
131256	34KV regs on TT3311	124,944.22	-	(124,944.22)	-100.00%	0.08%	294,894.56	208,899.12	(85,995.44)			Nov-10	Dec-11		2011
131267	BRCT 5, 6 & 7 HMI Upgr 12 LGE	151,979.83	-	(151,979.83)	-100.00%	0.09%	154,140.03	139,749.99	(14,390.04)			Jul-10	Jan-12		2011
131284	Waterside West Improvements	2,069.67	-	(2,069.67)	-100.00%	0.00%	141,970.52	139,900.85	(2,069.67)			Jul-10	Feb-11		2011
131285	Tip Top Substation project	566,053.11	501,178.65	(64,874.46)	-12.94%	0.34%	944,196.71	879,315.45	(64,881.26)	Jul-10	Dec-11	Jul-10	Jan-12		2011
131286	BOC MAILROOM / REPRO EQP	-	45,500.00	45,500.00	100.00%	0.00%	-	80,500.00	80,500.00	Jan-11	Dec-11				2011
131287	Network Protector Relays	78,161.04	-	(78,161.04)	-100.00%	0.05%	956,753.57	878,592.53	(78,161.04)			Jul-10	Dec-11		2011
131291	LGE VIDEO CONFERENCE EQP	-	42,000.00	42,000.00	100.00%	0.00%	-	126,000.00	126,000.00	Jan-11	Dec-11				2011
131293	BOC BATTERIES	14,533.03	17,500.37	2,967.34	16.96%	0.01%	14,533.03	17,500.37	2,967.34	Jan-11	Dec-11	Jan-11	May-11		2011
131296	Voltage Regulating Relay Upg	0.22	-	(0.22)	-100.00%	0.00%	29,787.09	29,786.87	(0.22)			Jul-10	Nov-10		2011
131309	LGE Sub Bldg & Grounds	(3,810.28)	-	3,810.28	-100.00%	0.00%	0.00	3,810.28	3,810.28			Jul-10	Aug-11		2011
131314	Lou Upgr-New Albany-Subs	-	498,993.12	498,993.12	100.00%	0.00%	14,200,397.18	2,996,363.64	(11,204,033.54)	Jan-11	Jun-15	Feb-12		The start of this project was delayed and the scope was changed after LiDAR data revealed blow-out conditions with a parallel line in the original project proposed line forced a change to the next least cost alternative.	2011
131320	LGE Rplc Fire Det Thermos	6,269.45	-	(6,269.45)	-100.00%	0.00%	14,076.29	7,806.84	(6,269.45)			Jul-10	Dec-10		2011
131357	CR Station Battery 2011	114,443.39	25,000.00	(89,443.39)	-357.77%	0.07%	121,579.57	25,000.00	(96,579.57)	Jul-10	Aug-11	Jul-10	Aug-11		2011
131362	CR6 Mist Eliminators Repl	51,684.43	-	(51,684.43)	-100.00%	0.03%	65,773.55	150,000.00	84,226.45			Jul-10	May-12		2011
131368	PR12 Diesel Engine	80,522.09	-	(80,522.09)	-100.00%	0.05%	84,843.82	115,000.00	30,156.18			Sep-11	Dec-11		2011
131432	Retail System Enhncmnts - LGE	50,523.31	104,989.50	54,466.19	51.88%	0.03%	54,460.57	279,972.00	225,511.43	Jan-11	Dec-11	Jan-11	Feb-12		2011
131443	KENZIG ROAD	-	1,000,152.00	1,000,152.00	100.00%	0.00%	11,146,703.03	4,799,227.50	(6,347,475.53)	Jan-11	Jan-15	Jan-12		Project delayed into 2012 due to further Transmission Planning analyses.	2011
131475	CR4 Stack Elevator Repl	5,817.65	-	(5,817.65)	-100.00%	0.00%	239,710.36	233,892.71	(5,817.65)			Aug-10	Dec-10		2011
131515	DO-FAC IMPROVEMENTS LGE	14,968.60	25,452.00	10,483.40	41.19%	0.01%	14,968.60	216,549.86	201,581.26	Jan-11	Dec-11	Jan-11	Jun-12		2011
131531	TC1 BOILER SH PENDANT	1,241,543.96	2,173,620.00	932,076.04	42.88%	0.76%	1,814,500.81	2,785,984.02	971,483.21	Sep-10	Dec-11	Sep-10	Dec-11	Portion of project was paid for in 2010 as progress payment to vendor $612K, the remaining difference was due to favorable pricing on materials from what was originally anticipated in the budget.	2011
131532	TC1 BOILER REPL FIN SH PENDANT	448,459.22	795,638.25	347,179.03	43.64%	0.27%	560,125.90	890,828.11	330,702.21	Sep-10	Dec-11	Sep-10	Dec-11	Project was negotiated for better pricing on materials from what was originally anticipated in the budget.	2011
131533	TC1 BOILER REAR REHEAT REPL	1,023,688.40	2,209,680.00	1,185,991.60	53.67%	0.62%	1,470,290.24	2,782,624.13	1,312,333.89	Sep-10	Dec-11	Sep-10	Dec-11	Portion of project was paid for in 2010 as progress payment to vendor $573K, the remaining difference was due to favorable pricing on materials from what was originally anticipated in the budget.	2011
131534	TC1 BOILER FRONT RH REPLACE	543,577.54	837,837.00	294,259.46	35.12%	0.33%	734,676.95	1,026,382.05	291,705.10	Sep-10	Dec-11	Sep-10	Dec-11		2011
131538	TC1 BOILER PLATFORM	984,692.04	839,941.56	(144,750.48)	-17.23%	0.60%	984,692.04	839,941.56	(144,750.48)	May-11	Jan-12	May-11	Dec-11		2011
131539	TC1 FIRE PROTECTION TD BFP	97,083.97	36,287.86	(60,796.11)	-167.54%	0.06%	97,083.97	36,287.86	(60,796.11)	Jan-09	Jan-12	Jan-09	Dec-11		2011
131540	TC1 TURBINE/GEN SPRINKLER SYS	65,022.45	52,130.80	(12,891.65)	-24.73%	0.04%	67,521.00	52,130.80	(15,390.20)	Jan-09	Jan-12	Jan-09	Dec-11		2011
131541	TC1 A-BCWP OVERHAUL	73,072.88	73,656.00	583.12	0.79%	0.04%	60,835.47	73,656.00	12,820.53	Jan-09	Jan-12	Jan-09	Jan-12		2011
131566	DO-GAS STORAGE FAC IMPRVMTS	56,077.70	64,399.22	8,321.52	12.92%	0.03%	56,077.70	206,499.15	150,421.45	Jan-11	Dec-11	Jan-11	Jun-12		2011
131573	DO-MULDRAUGH HVAC	4,130.00	32,200.32	28,070.32	87.17%	0.00%	4,130.00	32,200.32	28,070.32	Jan-11	Dec-11	Jan-11	Jun-12		2011
131577	EON BLDG CARPET	-	34,964.69	34,964.69	100.00%	0.00%	-	34,964.69	34,964.69	Jan-11	Dec-11				2011
131580	EOC-PARKING LOT	-	94,395.11	94,395.11	100.00%	0.00%	-	94,395.11	94,395.11	Jan-11	Dec-11				2011
131582	CARPET - LGE FACILITIES	117,580.02	30,050.33	(87,529.69)	-291.28%	0.07%	78,414.89	81,666.98	3,252.09	Jan-11	Dec-11	Jan-11	Jun-12		2011
131583	REMODEL LGE OFFICES	150,670.91	62,923.00	(87,747.91)	-139.45%	0.09%	153,336.45	195,626.90	42,290.45	Jan-11	Dec-11	Jan-11	Jun-12		2011
131586	LGE FIRE PROTECT. EQUIP	-	47,600.00	47,600.00	100.00%	0.00%	-	103,600.00	103,600.00	Jan-11	Dec-11				2011
131589	OFFICE FURNITURE - LGE	114,843.53	106,050.00	(8,793.53)	-8.29%	0.07%	118,920.34	335,966.40	217,046.06	Jan-11	Dec-11	Jan-11	Sep-13		2011
131606	SSC - HVAC REPLACEMENT	35,496.30	53,025.00	17,528.70	33.06%	0.02%	35,496.30	53,025.00	17,528.70	Jan-11	Dec-11	Jan-11	Jun-12		2011
131614	LGE CYBER SECURITY EQP	88,888.88	70,000.00	(18,888.88)	-26.98%	0.05%	88,709.38	70,000.00	(18,709.38)	Jan-11	Dec-11	Jan-11	Jan-12		2011
131618	LGE SECURITY EQUIP	22,969.02	17,500.00	(5,469.02)	-31.25%	0.01%	22,969.02	87,500.00	64,530.98	Jan-11	Dec-11	Jan-11	Jun-12		2011
131623	FAILED EQUIPMENT - LGE	7,315.00	20,149.50	12,834.50	63.70%	0.00%	7,315.00	90,248.55	82,933.55	Jan-11	Dec-11	Jan-11	Jun-12		2011
131642	Homeland Security Vault	140,094.36	-	(140,094.36)	-100.00%	0.09%	540,798.23	400,703.87	(140,094.36)			Aug-10	Aug-11		2011
131661	CR6 Stack Elevator Repl	5,072.24	-	(5,072.24)	-100.00%	0.00%	207,334.22	202,261.98	(5,072.24)			Aug-10	Nov-10		2011
131693	Envir Compliance Study-Air-LGE	1,074,324.59	270,000.00	(804,324.59)	-297.90%	0.65%	0.00	547,214.30	547,214.30	Jan-10	Jan-14	Jan-10	Jan-13	Fleetwide Air Project engineering more than budgeted	2011
131710	Service Pilot UG	37,130.73	500,459.93	463,329.20	92.58%	0.02%	811,652.11	1,250,579.86	438,927.75	Nov-10	Feb-13	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
131725	2010 LGE Transformer Rewind #2	5,892.22	-	(5,892.22)	-100.00%	0.00%	306,566.24	300,674.02	(5,892.22)			Aug-10	Jan-12		2011
131739	2010 LGE Transformer rewind #3	107,787.64	-	(107,787.64)	-100.00%	0.07%	958,672.36	850,626.22	(108,046.14)			Aug-10	Jan-12		2011
131741	CR North Bin Vent Baghouse	10,098.02	-	(10,098.02)	-100.00%	0.01%	69,281.35	59,183.30	(10,098.05)			Aug-10	Jul-11		2011
131742	CR Deionization Bottle Repl	849.40	-	(849.40)	-100.00%	0.00%	15,006.04	14,156.64	(849.40)			Aug-10	Dec-10		2011
131825	Financial Planning Software	127,750.32	140,000.00	12,249.69	8.75%	0.08%	125,400.56	140,000.00	14,599.45	Feb-11	Apr-12	Feb-11	Nov-12		2011
131913	NERC Volt Reg	72,017.13	96,000.00	23,982.87	24.98%	0.04%	64,848.36	144,000.00	79,151.64	Feb-11	Dec-11	Feb-11	Dec-11		2011
131918	Impoundment Cap-LGE	26,364.43	48,000.00	21,635.57	45.07%	0.02%	34,109.32	144,000.00	109,890.68	Aug-10	Feb-12	Aug-10	Apr-12		2011
131920	GSU Light Arrst	41,369.04	14,080.00	(27,289.04)	-193.81%	0.03%	70,313.96	33,360.00	(36,953.96)	Aug-10	Nov-13	Aug-10	Dec-13		2011
131922	Metallurgy Lab	42,811.81	-	(42,811.81)	-100.00%	0.03%	42,852.67	50,000.00	7,147.33			Nov-11	Jul-12		2011
131928	TC1Air Heater B Basket	-	650,628.00	650,628.00	100.00%	0.00%	-	650,628.00	650,628.00	Jan-09	Jul-11			The TC1 A & B air heater baskets were originally budgeted to separate projects 124545 and 131928. These were combined for bidding purposes into one project (124545) and charged there as well.	2011
131946	GS GE Plt Lab '11 LGE	42,949.60	40,000.00	(2,949.60)	-7.37%	0.03%	42,949.60	120,000.00	77,050.40	Aug-10	Nov-11	Aug-10	Nov-11		2011
131948	XRay Spectograph	-	40,000.00	40,000.00	100.00%	0.00%	33,241.28	40,000.00	6,758.72	Jan-11	Nov-15				2011

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132041	MULTIFUNCTIONAL DEVICES LGE	318,001.96	354,000.36	35,998.40	10.17%	0.19%	824,627.96	860,626.35	35,998.40	Aug-10	Jun-11	Aug-10	Sep-11		2011
132062	Clarity Software (LG&E %)	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Feb-11	Nov-11				2011
132069	EDI Direct Connect (LG&E %)	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-11	Sep-11				2011
132072	PowerPlant Memory (LG&E %)	11,646.22	14,000.00	2,353.79	16.81%	0.01%	11,646.22	14,000.00	2,353.79	Jan-11	Dec-11	Jan-11	Dec-11		2011
132074	Other CFO CapEx (LTP) - LG&E %	-	1,750.00	1,750.00	100.00%	0.00%	-	1,076,250.00	1,076,250.00	Jan-11	Dec-21				2011
132089	ET-Brkr-Replc	11,950.69	-	(11,950.69)	-100.00%	0.01%	59,623.06	47,672.37	(11,950.69)			Sep-10	Apr-11		2011
132090	ET-Xfrmr-Replc	172,879.98	-	(172,879.98)	-100.00%	0.11%	178,847.23	-	(178,847.23)			Sep-10	Apr-11		2011
132091	TC1 SCR Catalyst Re-gen	-	48,000.00	48,000.00	100.00%	0.00%	404,734.49	172,000.00	(232,734.49)	Jan-11	Jan-14	Jan-11			2011
132117	Thermography cameras	3,049.31	-	(3,049.31)	-100.00%	0.00%	32,334.46	29,285.15	(3,049.31)			Aug-10	Dec-10		2011
132174	STORAGE VIRTUALIZATION-LGE10	27,294.40	-	(27,294.40)	-100.00%	0.02%	381,740.96	354,446.56	(27,294.40)			Jan-10	Dec-11		2011
132194	South Park 1116 Addition	153,737.95	-	(153,737.95)	-100.00%	0.09%	316,566.40	162,828.45	(153,737.95)			Sep-10	Dec-11		2011
132198	PERFORMANCE SUITE RPTING-LGE	19,880.41	-	(19,880.41)	-100.00%	0.01%	76,279.92	56,399.51	(19,880.41)			Sep-10	Sep-11		2011
132206	CSS LGE Major Equip	(0.01)	-	0.01	-100.00%	0.00%	151,436.90	151,436.91	0.01			Sep-10	Nov-10		2011
132223	MC3 Online DGA Monitor	15,160.97	-	(15,160.97)	-100.00%	0.01%	84,503.54	69,342.57	(15,160.97)			Sep-10	May-11		2011
132291	MC2 Cooling Tower VFDs	140.79	-	(140.79)	-100.00%	0.00%	266,698.44	266,557.65	(140.79)			Oct-10	Dec-10		2011
132298	MC 1&2 Bunker Room Roof	22,382.80	-	(22,382.80)	-100.00%	0.01%	118,997.80	96,615.00	(22,382.80)			Oct-10	Jul-11		2011
132323	Performance Mgmt Project-LGE	20,836.13	-	(20,836.13)	-100.00%	0.01%	289,372.51	268,536.38	(20,836.13)			Oct-10	Apr-11		2011
132384	Breckenridge TR5 Rewind	351,515.64	-	(351,515.64)	-100.00%	0.21%	424,692.55	78,905.19	(345,787.36)			Oct-10	Jan-12	This is an individual rewind project for LGE. The budget project is 131107 - high level rewind project.	2011
132430	MC Diesel Fuel Metering	7,653.90	-	(7,653.90)	-100.00%	0.00%	21,350.85	13,696.95	(7,653.90)			Nov-10	Feb-11		2011
132442	SYS CNTR OPS MGR-LGE	(6,640.70)	-	6,640.70	-100.00%	0.00%	87,145.09	93,785.78	6,640.70			Nov-10	May-11		2011
132475	MC-Brkrs-Rplc	1,039,929.54	-	(1,039,929.54)	-100.00%	0.63%	1,042,864.64	-	(1,042,864.64)			Jan-11	Nov-11	The costs were originally charged to the LBR-10 and LRSUB-10 projects during 2010 and are being moved to this project since they exceed the threshold for unitization on the blankets.	2011
132522	MC 4A Flyash Blower 2010	1,842.54	-	(1,842.54)	-100.00%	0.00%	21,732.41	19,889.87	(1,842.54)			Dec-10	Jan-11		2011
132530	Purchase 5 Heavy Duty Trucks	20,888.36	-	(20,888.36)	-100.00%	0.01%	396,360.70	375,472.34	(20,888.36)			Dec-10	Feb-11		2011
132533	CR C-1 Coal Conveyor Belt	6,356.25	-	(6,356.25)	-100.00%	0.00%	25,373.27	19,017.02	(6,356.25)			Dec-10	Jun-11		2011
132536	STRAT ASSET INVEST SFTWR LGE	89,700.94	-	(89,700.94)	-100.00%	0.05%	135,687.33	35,307.30	(100,380.03)			Dec-10	Apr-12		2011
132544	CR6 4KV Switchgear HVAC	101,258.57	-	(101,258.57)	-100.00%	0.06%	101,258.57	-	(101,258.57)			Dec-10	Apr-11		2011
132548	BPEM ENHANCEMENTS-LGE	96,566.53	-	(96,566.53)	-100.00%	0.06%	96,566.53	-	(96,566.53)			Dec-10	Jul-11		2011
132581	MC 1A HSWP 2011	20,198.03	-	(20,198.03)	-100.00%	0.01%	20,198.03	-	(20,198.03)			Jan-11	Feb-11		2011
132587	MORGANFIELD OFFICE BLDG LGE	107,804.11	-	(107,804.11)	-100.00%	0.07%	110,954.25	-	(110,954.25)			Jan-11	Oct-11		2011
132588	INTERIM MORGANFLD CALL CTR LGE	101,362.09	-	(101,362.09)	-100.00%	0.06%	67,014.43	-	(67,014.43)			Jan-11	Oct-11		2011
132590	MC4 Reheat Lower Loops	427,699.86	-	(427,699.86)	-100.00%	0.26%	427,699.86	-	(427,699.86)			Jan-11	Feb-11	Emergent work due to inspection during routine outage.	2011
132605	GUTHRIE COKE NETWORK VAULT	70,215.41	-	(70,215.41)	-100.00%	0.04%	672,409.19	-	(672,409.19)			Jan-11	Jul-13		2011
132611	PowerBase - LGE	231,924.52	-	(231,924.52)	-100.00%	0.14%	231,925.10	-	(231,925.10)			Apr-11	Dec-11		2011
132628	MC1B Circulating Water Pump	253,039.84	-	(253,039.84)	-100.00%	0.15%	248,301.91	-	(248,301.91)			Jan-11	Mar-12		2011
132637	MC3 Upper Bunker Valves	52,244.79	-	(52,244.79)	-100.00%	0.03%	52,244.79	-	(52,244.79)			Feb-11	Jun-11		2011
132642	DIST-NA-MDLTWN-T.C	4,097.86	-	(4,097.86)	-100.00%	0.00%	88,810.01	-	(88,810.01)			Nov-11	Dec-12		2011
132645	MC3 Heater Radars	29,629.93	-	(29,629.93)	-100.00%	0.02%	29,629.96	-	(29,629.96)			Feb-11	May-11		2011
132651	MC 4C Transformer Bushings	70,784.91	-	(70,784.91)	-100.00%	0.04%	70,789.13	-	(70,789.13)			Feb-11	Nov-11		2011
132653	MC3 Boiler Temperature Probe	37,981.61	-	(37,981.61)	-100.00%	0.02%	37,981.61	-	(37,981.61)			Feb-11	Aug-11		2011
132654	MC 4E Lower Bunker Valve	13,368.03	-	(13,368.03)	-100.00%	0.01%	13,368.03	-	(13,368.03)			Feb-11	Feb-11		2011
132663	CR6 Circ Water Pump (Spare)	227,875.21	-	(227,875.21)	-100.00%	0.14%	227,875.21	-	(227,875.21)			Feb-11	Apr-11		2011
132666	MY ACCOUNT 2011 FIRST RELEASE	107,888.18	-	(107,888.18)	-100.00%	0.07%	209,042.30	-	(209,042.30)			Feb-11	Dec-12		2011
132685	MC Gypsum Loadout Conv Belt	10,605.88	-	(10,605.88)	-100.00%	0.01%	10,605.88	-	(10,605.88)			Feb-11	Mar-11		2011
132688	Dix Ctrl Console Expansion LGE	6,154.93	-	(6,154.93)	-100.00%	0.00%	6,154.93	-	(6,154.93)			Mar-11	Dec-11		2011
132698	Dix Dam Boiler-LG&E	1,716.50	-	(1,716.50)	-100.00%	0.00%	-	-	-			Mar-11	Sep-11		2011
132707	CR C2 Coal Crusher	104,952.17	-	(104,952.17)	-100.00%	0.06%	104,952.17	-	(104,952.17)			Mar-11	Jul-11		2011
132708	OF Sump Pump Repl Spare	23,675.14	-	(23,675.14)	-100.00%	0.01%	23,675.14	-	(23,675.14)			Mar-11	Nov-11		2011
132711	MC3 Turb 8th Stage Partitions	94,250.49	-	(94,250.49)	-100.00%	0.06%	94,250.49	-	(94,250.49)			Mar-11	Jun-11		2011
132712	MC3 Turbine HP Casing Studs	81,486.50	-	(81,486.50)	-100.00%	0.05%	81,486.50	-	(81,486.50)			Mar-11	Jun-11		2011
132717	MC3 Turb 10th Stage Partitions	93,147.88	-	(93,147.88)	-100.00%	0.06%	93,147.88	-	(93,147.88)			Mar-11	Jun-11		2011
132718	MC-E1 Coal Conveyor Belt	28,893.40	-	(28,893.40)	-100.00%	0.02%	28,893.40	-	(28,893.40)			Mar-11	Sep-11		2011
132719	MC-E2 Coal Conveyor Belt	28,927.68	-	(28,927.68)	-100.00%	0.02%	28,927.68	-	(28,927.68)			Mar-11	Sep-11		2011
132720	MC G1 Coal Conveyor	31,213.24	-	(31,213.24)	-100.00%	0.02%	31,213.24	-	(31,213.24)			Mar-11	Oct-11		2011
132721	MC G3 Coal Conv Belt	39,853.77	-	(39,853.77)	-100.00%	0.02%	39,853.77	-	(39,853.77)			Mar-11	Sep-11		2011
132723	TOAD LICENSES-LGE11	23,705.19	-	(23,705.19)	-100.00%	0.01%	23,705.19	-	(23,705.19)			Mar-11	Dec-11		2011
132725	CR Fuel Handling Skid Steer	26,273.82	-	(26,273.82)	-100.00%	0.02%	26,273.82	-	(26,273.82)			Mar-11	May-11		2011
132730	QAS for EMS LGE	185,682.21	-	(185,682.21)	-100.00%	0.11%	177,607.46	-	(177,607.46)			Jun-11	Feb-12		2011
132736	MC Reverse Osmosis Pump	12,833.48	-	(12,833.48)	-100.00%	0.01%	12,833.48	-	(12,833.48)			Mar-11	Jun-11		2011
132742	MR/SO/DIST CCS ENH BUND-LGE	100,408.33	-	(100,408.33)	-100.00%	0.06%	100,408.33	-	(100,408.33)			Mar-11	Sep-11		2011
132747	SCM 230KW 3PHASE GENERATOR	121,590.00	-	(121,590.00)	-100.00%	0.07%	121,590.00	-	(121,590.00)			Mar-11	Aug-11		2011
132750	MC Conference Projector System	19,021.11	-	(19,021.11)	-100.00%	0.01%	19,021.11	-	(19,021.11)			Mar-11	Aug-11		2011
132761	MC3 Turb Outer Casing Studs	206,455.47	-	(206,455.47)	-100.00%	0.13%	86,455.47	-	(86,455.47)			Mar-11	Jun-11		2011
132763	EDI IMPLEMENTATION-LGE 11	60,768.71	-	(60,768.71)	-100.00%	0.04%	61,614.38	-	(61,614.38)			Mar-11	May-12		2011
132800	MC3 LP Turbine Discs	2,013,852.84	-	(2,013,852.84)	-100.00%	1.23%	2,013,852.84	-	(2,013,852.84)			Apr-11	Jun-11	Emergent work found during turbine overhaul inspection.	2011
132803	MC4 Cooling Tower Pump	251,285.50	-	(251,285.50)	-100.00%	0.15%	293,477.70	-	(293,477.70)			Apr-11	May-12		2011
132809	4535 NRTHSD SBSTN PARA	155,761.45	-	(155,761.45)	-100.00%	0.09%	190,970.58	-	(190,970.58)			Mar-11	Dec-12		2011
132812	4560 MILCRK SBSTN PARA	149,838.86	-	(149,838.86)	-100.00%	0.09%	154,838.62	-	(154,838.62)			Apr-11	Jul-12		2011
132881	4533 MILL CREEK 345 PARA	1,292.62	-	(1,292.62)	-100.00%	0.00%	393,636.46	-	(393,636.46)			Feb-11	Mar-13		2011
132883	4531 MILL CREEK 345 PARA	1,219.62	-	(1,219.62)	-100.00%	0.00%	229,506.15	-	(229,506.15)			Feb-11	Dec-12		2011
132884	4532 MILL CREEK 345 PARA	1,146.64	-	(1,146.64)	-100.00%	0.00%	209,802.37	-	(209,802.37)			Apr-11	Dec-12		2011
132888	EMS CC Switchover - LG&E	839,794.61	-	(839,794.61)	-100.00%	0.51%	1,307,779.69	-	(1,307,779.69)			Jun-11	Mar-13	The project began after the 2011 budget was prepared and continued into 2012.	2011
132890	MC2 Clg Tower Fan Stacks	250,435.88	-	(250,435.88)	-100.00%	0.15%	321,889.55	-	(321,889.55)			Apr-11	Apr-12		2011
132905	AP-Relays-2011	1,611.67	-	(1,611.67)	-100.00%	0.00%	-	-	-			May-11	Jan-12		2011
132907	MT-Relays-2011	106,491.29	-	(106,491.29)	-100.00%	0.06%	107,081.26	-	(107,081.26)			May-11	Dec-11		2011
132908	MC-Relays-2011	27,370.11	-	(27,370.11)	-100.00%	0.02%	30,238.55	-	(30,238.55)			May-11	Dec-11		2011
132909	NS-Relays-2011	17,524.16	-	(17,524.16)	-100.00%	0.01%	18,012.93	-	(18,012.93)			May-11	Nov-11		2011
132910	P-Relays-2011	19,367.20	-	(19,367.20)	-100.00%	0.01%	19,367.20	-	(19,367.20)			May-11	Nov-11		2011
132911	PW-Relays-2011	89,300.19	-	(89,300.19)	-100.00%	0.05%	91,449.09	-	(91,449.09)			May-11	Nov-11		2011
132912	TC-Relays-2011	33,711.15	-	(33,711.15)	-100.00%	0.02%	33,711.15	-	(33,711.15)			May-11	Nov-11		2011
132934	GS SL Dielctr Test LGE	5,026.92	-	(5,026.92)	-100.00%	0.00%	5,026.92	-	(5,026.92)			Apr-11	Jun-11		2011
132990	CR Coal Handling Transformer	50,432.01	-	(50,432.01)	-100.00%	0.03%	50,432.01	-	(50,432.01)			Apr-11	Sep-11		2011
132992	CR4 Sump Pump Motor Rewind	40,633.82	-	(40,633.82)	-100.00%	0.02%	40,633.82	-	(40,633.82)			Apr-11	Apr-11		2011
132994	MC2 Warm-Up Gas System	113,629.67	-	(113,629.67)	-100.00%	0.07%	207,589.33	-	(207,589.33)			Apr-11	Apr-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133003	MC3 WW Tube Overlay Spray	374,628.43	-	(374,628.43)	-100.00%	0.23%	374,628.43	-	(374,628.43)			Apr-11	Jun-11	Emergent work due to inspection during routine outage.	2011
133024	CCS LOW INCOME COMMITMENT-LGE	103,466.32	-	(103,466.32)	-100.00%	0.06%	104,023.41	-	(104,023.41)			Apr-11	Dec-11		2011
133029	4533 LRC RE-SAG	74,474.99	-	(74,474.99)	-100.00%	0.05%	71,395.02	-	(71,395.02)			Jul-11	Dec-12		2011
133083	Auburndale Forklift	21,316.18	-	(21,316.18)	-100.00%	0.01%	21,316.18	-	(21,316.18)			May-11	Jul-11		2011
133095	GS GE PMI Alloy Anlzr LGE	23,343.89	-	(23,343.89)	-100.00%	0.01%	23,343.89	-	(23,343.89)			Jan-11	Dec-11		2011
133099	GS GE IOTech 650U LGE	2,578.21	-	(2,578.21)	-100.00%	0.00%	2,578.21	-	(2,578.21)			Oct-11	Jan-12		2011
133160	CCS ARCHIVE/PURGE TECH-LGE	16,837.91	-	(16,837.91)	-100.00%	0.01%	20,903.49	-	(20,903.49)			May-11	May-12		2011
133211	OF Station Roll Up Door Repl	16,456.36	-	(16,456.36)	-100.00%	0.01%	16,456.36	-	(16,456.36)			May-11	May-11		2011
133212	CR51 BFP Motor Rewind	70,560.79	-	(70,560.79)	-100.00%	0.04%	70,560.79	-	(70,560.79)			Mar-11	Jun-11		2011
133213	CR Warehouse 16 Metal Roof	10,566.37	-	(10,566.37)	-100.00%	0.01%	10,566.37	-	(10,566.37)			Aug-11	Sep-11		2011
133214	CR4 Expansion Joint (Revised)	31,118.98	-	(31,118.98)	-100.00%	0.02%	64,198.67	-	(64,198.67)			Jul-11	Mar-12		2011
133220	MC Stacker Reclaimer Boom Belt	15,714.44	-	(15,714.44)	-100.00%	0.01%	15,714.44	-	(15,714.44)			May-11	May-11		2011
133225	GS GE Hardness Test LGE	5,504.24	-	(5,504.24)	-100.00%	0.00%	5,504.24	-	(5,504.24)			Oct-11	Jun-12		2011
133455	DIST-NA-WTRSN-MDLTN	11,056.25	-	(11,056.25)	-100.00%	0.01%	172,440.78	-	(172,440.78)			Oct-11	Dec-12		2011
133510	Sville Remodel - LG&E	25,482.69	-	(25,482.69)	-100.00%	0.02%	26,644.11	-	(26,644.11)			May-11	Dec-12		2011
133893	MINOR CONSTRUCTION BOC2-LGE	21,752.56	-	(21,752.56)	-100.00%	0.01%	21,752.56	-	(21,752.56)			Jun-11	May-12		2011
134033	OF Station Admin Bldg	334,487.72	-	(334,487.72)	-100.00%	0.20%	898,861.75	-	(898,861.75)			Jun-11	Sep-12	As a result of obtaining a 40 year operating license from FERC in 2005, it was determined that a permanent Ohio Falls Admin structure was needed to replace a 30 year old office trailer that was in poor condition. Safety was another driving factor due to the close proximity of the office trailer to the incoming/outgoing commercial truck traffic. In addition, the new admin building incorporates much needed square footage for offices, a locker room, functional filing system, and a conference room to facilitate internal and external meetings.	2011
134077	CR5A Ash Water Pump	37,613.97	-	(37,613.97)	-100.00%	0.02%	37,613.97	-	(37,613.97)			Jun-11	Sep-11		2011
134078	CR4 Mist Eliminators Repl	55,946.84	-	(55,946.84)	-100.00%	0.03%	80,954.01	-	(80,954.01)			Jun-11	Mar-12		2011
134079	CR Sewer Trmt Shelter	38,370.06	-	(38,370.06)	-100.00%	0.02%	38,370.06	-	(38,370.06)			Jun-11	Oct-11		2011
134081	CR4 Thickener Floculent Bldg	56,237.16	-	(56,237.16)	-100.00%	0.03%	61,072.87	-	(61,072.87)			Jun-11	Dec-11		2011
134082	CR I/E Test Equipment	36,669.41	-	(36,669.41)	-100.00%	0.02%	36,698.79	-	(36,698.79)			Jun-11	Dec-11		2011
134085	CR Ash Pond Road Surfacing	20,599.31	-	(20,599.31)	-100.00%	0.01%	20,599.31	-	(20,599.31)			Jun-11	Jul-11		2011
134089	MC Service Shop Roofing	89,320.97	-	(89,320.97)	-100.00%	0.05%	89,320.97	-	(89,320.97)			Jun-11	Nov-11		2011
134246	MC4 Long Shaft Serv Water Pmp	34,962.87	-	(34,962.87)	-100.00%	0.02%	34,962.87	-	(34,962.87)			Jun-11	Aug-11		2011
134270	VIRTUAL DESKTOP - LGE	595,669.11	-	(595,669.11)	-100.00%	0.36%	870,496.56	-	(870,496.56)			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
134308	BOC TELLER AREA RENOVATION	22,360.33	-	(22,360.33)	-100.00%	0.01%	22,360.33	-	(22,360.33)			Jun-11	Jun-12		2011
134341	CR RO Pump and Motor Upgrade	122,686.58	-	(122,686.58)	-100.00%	0.07%	122,686.59	-	(122,686.59)			Jun-11	Jul-11		2011
134342	LGE 5th Floor VP Suite	39,543.71	-	(39,543.71)	-100.00%	0.02%	39,543.71	-	(39,543.71)			Jun-11	Mar-12		2011
134355	MC4 Boiler Room Sump Piping	65,155.87	-	(65,155.87)	-100.00%	0.04%	65,293.61	-	(65,293.61)			Jun-11	Dec-11		2011
134363	69KV Lighting Arresters	4,688.66	-	(4,688.66)	-100.00%	0.00%	4,688.66	-	(4,688.66)			Jun-11	Dec-11		2011
134377	Transfer Units from LGE to KU	12,678.93	-	(12,678.93)	-100.00%	0.01%	12,678.93	-	(12,678.93)			Jun-11			2011
134386	DIST-NA-CNRN-CNRNS1	142,516.51	-	(142,516.51)	-100.00%	0.09%	172,794.37	-	(172,794.37)			Oct-11	Jul-12		2011
134523	Resource Mgmt Tool-LGE	57,371.30	-	(57,371.30)	-100.00%	0.03%	98,019.20	-	(98,019.20)			Oct-11	Feb-13		2011
134560	PADDYSRUN TR4A REPL	751,913.07	-	(751,913.07)	-100.00%	0.46%	830,992.96	-	(830,992.96)			Jul-11	Apr-12	Emergent work to secure funding to replace the failed Paddy's Run Substation Transformer. This project was funded through the high level LGE rewind project - 131107.	2011
134599	CR4B Trav Water Screen Repl	179,264.04	-	(179,264.04)	-100.00%	0.11%	179,264.04	-	(179,264.04)			Jul-11	Aug-11		2011
134615	TIP TOP PHASE 3	111,313.32	-	(111,313.32)	-100.00%	0.07%	749,716.10	-	(749,716.10)			Oct-11	Aug-13		2011
134661	CR61 BFP Motor Rewind	17,339.32	-	(17,339.32)	-100.00%	0.01%	17,339.32	-	(17,339.32)			Jul-11	Sep-11		2011
134663	PR Station Battery 2011	28,330.61	-	(28,330.61)	-100.00%	0.02%	28,330.61	-	(28,330.61)			Jul-11	Dec-11		2011
134750	8 New EMS Workstations LGE	24,451.14	-	(24,451.14)	-100.00%	0.01%	21,097.58	-	(21,097.58)			Nov-11	Dec-12		2011
134808	MC 2D Mill Motor 2011	30,841.40	-	(30,841.40)	-100.00%	0.02%	30,841.40	-	(30,841.40)			Jul-11	Sep-11		2011
134828	Aiken 1290	337,538.32	-	(337,538.32)	-100.00%	0.21%	494,363.76	-	(494,363.76)			Jul-11	Dec-12	Emergent work due to improving reliability and load issues on Aiken 1290 circuit. Funding for this project came from the Reliability blanket project and approved by the Corporate RAC in July 2011.	2011
134886	SV Drainage Issue	51,205.93	-	(51,205.93)	-100.00%	0.03%	49,021.01	-	(49,021.01)			Jul-11	Jun-12		2011
134890	QUALITY OF SERVICE-LGE 2011	34,663.63	-	(34,663.63)	-100.00%	0.02%	83,543.94	-	(83,543.94)			Aug-11	Dec-12		2011
134911	SCM2012 FPE TAPCHGR-NORMANDY	331.71	-	(331.71)	-100.00%	0.00%	206,108.83	-	(206,108.83)			Dec-11	Oct-12		2011
134915	SCM2012 RPL GE SFC PRTCT RELAY	221.13	-	(221.13)	-100.00%	0.00%	60,681.24	-	(60,681.24)			Dec-11	Sep-13		2011
135118	Check Sealer A/P	1,861.68	-	(1,861.68)	-100.00%	0.00%	1,861.68	-	(1,861.68)			Jul-11	Sep-11		2011
135133	CR4A Trav Water Screen Repl	85,961.15	-	(85,961.15)	-100.00%	0.05%	85,916.12	-	(85,916.12)			Aug-11	Dec-11		2011
135219	MC 3B Hotwell Pump Motor	41,100.15	-	(41,100.15)	-100.00%	0.03%	41,100.15	-	(41,100.15)			Aug-11	Sep-11		2011
135226	MC Portable Air Conditioner	6,743.06	-	(6,743.06)	-100.00%	0.00%	6,743.06	-	(6,743.06)			Aug-11	Sep-11		2011
135285	EMS Laptops LGE	1,877.25	-	(1,877.25)	-100.00%	0.00%	3,789.10	-	(3,789.10)			Aug-11	Sep-12		2011
135287	EMS Satellite Servers LGE	17,815.56	-	(17,815.56)	-100.00%	0.01%	19,319.00	-	(19,319.00)			Oct-11	Sep-12		2011
135290	OF Station Protective Relays	36,470.37	-	(36,470.37)	-100.00%	0.02%	36,470.37	-	(36,470.37)			Aug-11	Dec-11		2011
135296	COOPER CHAPEL RD ELECOVHD RELO	550,853.32	-	(550,853.32)	-100.00%	0.34%	725,386.30	-	(725,386.30)			Sep-11	May-12	Emergent work for Kentucky Highway Department to move overhead lines for road construction project. Funds reallocated from the Public works blanket. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2011
135300	PEOPLESOFT 9.1 LGE	106,007.74	-	(106,007.74)	-100.00%	0.06%	438,923.01	-	(438,923.01)			Sep-11	Oct-12		2011
135318	MC4 Front Reheat Tubing	329,504.60	-	(329,504.60)	-100.00%	0.20%	530,623.41	-	(530,623.41)			Aug-11	Jun-12	Emergent work due to inspection during routine outage.	2011
135337	CR B House Air Comp Mtr Rwd	19,633.07	-	(19,633.07)	-100.00%	0.01%	19,633.07	-	(19,633.07)			Aug-11	Dec-11		2011
135339	NUCLEUS PROJECT VAULT	444,430.57	-	(444,430.57)	-100.00%	0.27%	1,654,563.38	-	(1,654,563.38)			Sep-11	Aug-13	Emergent project for the construction of a new network vault to meet the needs of the new Nucleus facility. The funding for this project came from New Business blanket projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2011
135355	BLUESTRIPE - LGE 2011	17,251.15	-	(17,251.15)	-100.00%	0.01%	17,251.15	-	(17,251.15)			Aug-11	Jan-12		2011
135374	LIGHTNING ARRESTERS	13,748.42	-	(13,748.42)	-100.00%	0.01%	13,748.42	-	(13,748.42)			Aug-11	Dec-11		2011
135376	CR Operations Vehicles	23,787.16	-	(23,787.16)	-100.00%	0.01%	23,787.16	-	(23,787.16)			Aug-11	Sep-11		2011
135406	TERRY SUB DRIVEWAY CONSTRUCT	20,365.79	-	(20,365.79)	-100.00%	0.01%	21,829.21	-	(21,829.21)			Aug-11	Dec-11		2011
135407	MC 1B Ash Water Pump Mtr	71,964.30	-	(71,964.30)	-100.00%	0.04%	105,586.67	-	(105,586.67)			Aug-11	Aug-12		2011
135435	IRISE SOFTWARE - LGE 2011	125,847.18	-	(125,847.18)	-100.00%	0.08%	241,790.16	-	(241,790.16)			Aug-11	Feb-13		2011
135529	CSXT RELO 6649	147,018.62	-	(147,018.62)	-100.00%	0.09%	6,532.29	-	(6,532.29)			Sep-11	Jan-13		2011

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Non-Mechanism Electric 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
135558	6TH FLOOR CONSTRUCTION-LGE11	14,059.21	-	(14,059.21)	-100.00%	0.01%	16,376.95	-	(16,376.95)			Sep-11	May-12		2011
135566	Swing Reach	63,441.92	-	(63,441.92)	-100.00%	0.04%	63,441.92	-	(63,441.92)			Apr-11	Dec-11		2011
135571	MC Gate 3 Paving	18,659.27	-	(18,659.27)	-100.00%	0.01%	18,659.27	-	(18,659.27)			Sep-11	Dec-11		2011
135578	SAP BWA Licenses-LGE11	44,056.99	-	(44,056.99)	-100.00%	0.03%	44,056.99	-	(44,056.99)			Sep-11	Mar-12		2011
135584	REGULATORS FOR MU1101 & BB1103	140,018.56	-	(140,018.56)	-100.00%	0.09%	139,858.65	-	(139,858.65)			Sep-11	Jul-12		2011
135588	LGE Sftwr EGOR/DSL	19,992.72	-	(19,992.72)	-100.00%	0.01%	22,362.18	-	(22,362.18)			Sep-11	Sep-12		2011
135591	Netscout-LGE11	82,334.95	-	(82,334.95)	-100.00%	0.05%	82,334.95	-	(82,334.95)			Sep-11	Mar-12		2011
135595	CR 4/5 SPP Conveyor Enclosure	21,742.37	-	(21,742.37)	-100.00%	0.01%	21,742.37	-	(21,742.37)			Sep-11	Oct-11		2011
135596	ZN Elec Trip Assm Upgrade	41,019.14	-	(41,019.14)	-100.00%	0.02%	41,019.14	-	(41,019.14)			Sep-11	Dec-11		2011
135603	MC 2B Mill Motor 2011	45,010.62	-	(45,010.62)	-100.00%	0.03%	45,010.62	-	(45,010.62)			Sep-11	Nov-11		2011
135608	Contact Center - CTI - LGE11	421,097.53	-	(421,097.53)	-100.00%	0.26%	618,055.12	-	(618,055.12)			Oct-11	Jan-13	After the introduction of the CCS application, CTI improvement opportunities were identified and pursued to enhance usability of the system	2011
135617	Worthington Trans 1 Bush Repl.	2,577.74	-	(2,577.74)	-100.00%	0.00%	2,577.74	-	(2,577.74)			Oct-11	Jun-12		2011
135642	MicroSCADA Generation LGE	13,919.03	-	(13,919.03)	-100.00%	0.01%	9,476.72	-	(9,476.72)			Oct-11	Jun-12		2011
135657	Madison TR 2 69kV Bushings	10,801.20	-	(10,801.20)	-100.00%	0.01%	10,801.20	-	(10,801.20)			Oct-11	Jun-12		2011
135658	CR Sump Pump Rewind	53,809.24	-	(53,809.24)	-100.00%	0.03%	53,809.24	-	(53,809.24)			Oct-11	Nov-11		2011
135659	CR PALL Module Partial Repl	51,103.24	-	(51,103.24)	-100.00%	0.03%	51,103.24	-	(51,103.24)			Oct-11	Nov-11		2011
135660	CR HEPA Filtration System	27,766.93	-	(27,766.93)	-100.00%	0.02%	29,868.57	-	(29,868.57)			Oct-11	Nov-11		2011
135661	CR C1 Coal Crusher Repl	87,272.19	-	(87,272.19)	-100.00%	0.05%	114,377.62	-	(114,377.62)			Oct-11	Jul-12		2011
135663	SolMan Process Blueprint-LGE11	36,795.60	-	(36,795.60)	-100.00%	0.02%	36,795.60	-	(36,795.60)			Oct-11	Mar-12		2011
135685	MC LD1-LD2 LS Conv Belts	44,473.09	-	(44,473.09)	-100.00%	0.03%	44,473.09	-	(44,473.09)			Oct-11	Oct-11		2011
135686	Taylor 1106 Add	98,547.20	-	(98,547.20)	-100.00%	0.06%	104,142.32	-	(104,142.32)			Oct-11	Jul-12		2011
135687	WT 1210	71,083.21	-	(71,083.21)	-100.00%	0.04%	190,859.10	-	(190,859.10)			Oct-11	Dec-12		2011
135702	HP QUALITY CENTER UPGR-LGE	11,039.50	-	(11,039.50)	-100.00%	0.01%	11,039.50	-	(11,039.50)			Oct-11	May-12		2011
135705	CR Safety Tagging Sys Upgrade	9,600.00	-	(9,600.00)	-100.00%	0.01%	11,340.86	-	(11,340.86)			Oct-11	Jan-12		2011
135752	MC Gypsum Shuttle Conv Belt	7,731.77	-	(7,731.77)	-100.00%	0.00%	7,731.77	-	(7,731.77)			Oct-11	Dec-11		2011
135753	TC1 BURNER COMPONENTS	480,828.34	-	(480,828.34)	-100.00%	0.29%	495,240.68	-	(495,240.68)			Jan-09	Dec-12	Emergent need to upgrade new burner elbow design to extend life of coal nozzles and fuel flow components and cut down on burner fires.	2011
135765	GS GE Perf Equip LGE	7,764.80	-	(7,764.80)	-100.00%	0.00%	7,764.80	-	(7,764.80)			Nov-11	Jun-12		2011
135770	Madison TR2 Rewind	83,937.33	-	(83,937.33)	-100.00%	0.05%	643,727.16	-	(643,727.16)			Nov-11	May-12		2011
135771	SSC BUILDING	95,448.15	-	(95,448.15)	-100.00%	0.06%	131,340.65	-	(131,340.65)			Nov-11	Mar-12		2011
135787	GS GE Test Equip LGE	2,362.63	-	(2,362.63)	-100.00%	0.00%	10,782.08	-	(10,782.08)			Nov-11	Jul-12		2011
135791	MC Spare Sump Pump 2012	28,707.80	-	(28,707.80)	-100.00%	0.02%	31,012.33	-	(31,012.33)			Nov-11	Apr-12		2011
135793	LG&E Spare 138-13kV 44.8 MVA	939,333.24	-	(939,333.24)	-100.00%	0.57%	984,659.32	-	(984,659.32)			Nov-11	Jul-12	Emergent work to purchase a spare transformer of a size that was currently not available for use.	2011
135794	LG&E Spare 69-13kV 44.8 MVA	902,453.71	-	(902,453.71)	-100.00%	0.55%	946,258.26	-	(946,258.26)			Nov-11	Jul-12	Emergent work to purchase a spare transformer of a size that was currently not available for use.	2011
135801	CR Fuel Mgmt System	11,840.72	-	(11,840.72)	-100.00%	0.01%	12,821.43	-	(12,821.43)			Nov-11	Mar-12		2011
135809	Trans Operator Log Sys-LG&E	58,407.07	-	(58,407.07)	-100.00%	0.04%	58,407.07	-	(58,407.07)			Nov-11	Jun-12		2011
135823	Auburndale Pole Racks	77,824.35	-	(77,824.35)	-100.00%	0.05%	76,355.97	-	(76,355.97)			Nov-11	Dec-11		2011
135829	MC "R" Coal Conv Belt	25,205.37	-	(25,205.37)	-100.00%	0.02%	25,205.37	-	(25,205.37)			Nov-11	Dec-11		2011
135837	Purchase 5 Radios for Transp	17,240.90	-	(17,240.90)	-100.00%	0.01%	17,240.90	-	(17,240.90)			Nov-11	Jun-12		2011
135839	Satellite Phones	23,877.56	-	(23,877.56)	-100.00%	0.01%	25,145.19	-	(25,145.19)			Dec-11	Nov-12		2011
135843	MC Coal Yard Truck	15,108.67	-	(15,108.67)	-100.00%	0.01%	15,108.67	-	(15,108.67)			Dec-11	Dec-11		2011
135844	MC Maint Truck 2011	17,811.57	-	(17,811.57)	-100.00%	0.01%	17,811.57	-	(17,811.57)			Dec-11	Dec-11		2011
135845	MC Planning Truck 2011	17,270.99	-	(17,270.99)	-100.00%	0.01%	17,270.99	-	(17,270.99)			Dec-11	Dec-11		2011
135846	MC Warehouse Truck 2011	16,730.41	-	(16,730.41)	-100.00%	0.01%	16,730.41	-	(16,730.41)			Dec-11	Dec-11		2011
135847	MC Yard Ops Truck 2011	16,730.41	-	(16,730.41)	-100.00%	0.01%	16,730.41	-	(16,730.41)			Dec-11	Dec-11		2011
135848	MC Trash Pump	25,213.41	-	(25,213.41)	-100.00%	0.02%	25,213.41	-	(25,213.41)			Dec-11	Dec-11		2011
135852	MC Man Lift 2011	62,599.02	-	(62,599.02)	-100.00%	0.04%	62,599.02	-	(62,599.02)			Dec-11	Dec-11		2011
135853	MC Fusion Machine	16,006.57	-	(16,006.57)	-100.00%	0.01%	16,006.57	-	(16,006.57)			Dec-11	Dec-11		2011
135854	EMS Backup Hware/Sware-LGE	13,531.84	-	(13,531.84)	-100.00%	0.01%	62,279.79	-	(62,279.79)			Dec-11	Jun-13		2011
135859	MC JB Coal Conv Belt 2011	114,235.52	-	(114,235.52)	-100.00%	0.07%	120,014.20	-	(120,014.20)			Dec-11	Apr-12		2011
135864	CR4 Turbine Valve Fast Repl	48,264.51	-	(48,264.51)	-100.00%	0.03%	61,401.02	-	(61,401.02)			Dec-11	Mar-12		2011
135865	CR Vehicle 2011	13,703.17	-	(13,703.17)	-100.00%	0.01%	13,703.17	-	(13,703.17)			Dec-11	Dec-11		2011
135873	Repl fail Pot Trans, Tip Top.	9,615.68	-	(9,615.68)	-100.00%	0.01%	18,273.78	-	(18,273.78)			Dec-11	Jul-12		2011
126157LGE	PC Base Data Aquistion	503.85	-	(503.85)	-100.00%	0.00%	9,899.93	9,396.08	(503.85)			Jan-10	Dec-10		2011
131444LGE	TC E-CONVEYOR VFD	12,172.81	-	(12,172.81)	-100.00%	0.01%	95,647.77	83,474.96	(12,172.81)			Aug-10	Dec-10		2011
131477LGE	TC LGE WATER TRUCK	(5,865.96)	-	5,865.96	-100.00%	0.00%	95,016.68	100,882.64	5,865.96			Jan-09	Dec-10		2011
131480LGE	TC CATHODIC PROTECTION	5,811.83	-	(5,811.83)	-100.00%	0.00%	16,379.64	10,567.81	(5,811.83)			Jan-09	Jan-11		2011
131482LGE	TC INSTALL CH AIR COMP	8,021.08	-	(8,021.08)	-100.00%	0.00%	22,293.33	14,272.25	(8,021.08)			Jan-09	Jan-11		2011
131487LGE	TC REPLACE 12KV CP SWITCHGEARS	(43,144.27)	-	43,144.27	-100.00%	-0.03%	34,379.96	66,738.16	32,358.20			Sep-10	Nov-10		2011
131490LGE	TC LIMESTONE BM INCHING DRIVE	(610.64)	-	610.64	-100.00%	0.00%	107,635.52	108,246.16	610.64			Aug-10	Dec-10		2011
131493LGE	TC CT LGE HMI UPGRADE	(28,481.39)	-	28,481.39	-100.00%	-0.02%	153,622.66	187,888.07	34,265.41			Jan-09	Oct-11		2011
131535LGE	TC CHANGE HVAC UNITS	48,743.50	39,897.00	(8,846.50)	-22.17%	0.03%	27,430.11	39,897.00	12,466.89	Jan-09	Jul-12	Jan-09	Jan-12		2011
131537LGE	TC2 COAL SILO LOAD CELL	-	56,853.23	56,853.23	100.00%	0.00%	51,123.40	56,853.23	5,729.83	Jan-09	Dec-12	Jan-09			2011
131543LGE	TC LAPE LIMESTONE TRIPPER	24,413.60	19,948.50	(4,465.10)	-22.38%	0.01%	9,180.63	19,948.50	10,767.87	Jan-09	Dec-11	Jan-09	Jan-12		2011
132018LGE	BRCT5 Inlet Coil Repl LGE 10	(4,940.32)	-	4,940.32	-100.00%	0.00%	76,581.01	81,521.33	4,940.32			Aug-10	Nov-10		2011
132129LGE	BCT5 LCI-HGC Repl 10 LGE	414.14	-	(414.14)	-100.00%	0.00%	1,686,101.02	1,685,686.88	(414.14)			Aug-10	Nov-10		2011
132265LGE	BRCT6 Rear Wall Repl LGE	(387,719.10)	-	387,719.10	-100.00%	-0.24%	120,374.57	518,624.22	398,249.65			Sep-10	Dec-10	Insurance recovery adjustment to project above	2011
132872LGE	TC2 SPARES ECR LGE	489,110.45	-	(489,110.45)	-100.00%	0.30%	547,784.22	-	(547,784.22)			Apr-11	Mar-12	Transferred previous charges from 127265.	2011
133534LGE	TC2 Boiler MTCE WP	37,644.17	-	(37,644.17)	-100.00%	0.02%	162,053.68	-	(162,053.68)			Aug-11	Oct-13		2011
133586LGE	TC1 FD FAN ROOF REPL	30,598.80	-	(30,598.80)	-100.00%	0.02%	33,353.80	-	(33,353.80)			Oct-11	Dec-11		2011
133588LGE	TC RCT PREP BLDG ROOF REPL	70,378.80	-	(70,378.80)	-100.00%	0.04%	69,521.69	-	(69,521.69)			Oct-11	Dec-11		2011
135269LGE	BRCT GT24 Ignition Torch LGE	21,804.88	-	(21,804.88)	-100.00%	0.01%	21,804.88	-	(21,804.88)			Aug-11	Nov-11		2011
135353LGE	TC THERMAL IMAGE DEVICE	6,828.55	-	(6,828.55)	-100.00%	0.00%	5,240.15	-	(5,240.15)			Jan-09	Dec-11		2011
135675LGE	PPL Alternate Data Ctr-LGE11	83,386.34	-	(83,386.34)	-100.00%	0.05%	41,024.89	-	(41,024.89)			Oct-11	May-12		2011
135677LGE	Disk Backup & NAS Rfresh-LGE11	233,011.63	-	(233,011.63)	-100.00%	0.14%	233,011.63	-	(233,011.63)			Oct-11	May-12		2011
135689LGE	Bill Redesign-LGE11	31,998.50	-	(31,998.50)	-100.00%	0.02%	94,492.14	-	(94,492.14)			Oct-11	Oct-12		2011
135695LGE	SAP Testing Automation-LGE11	125,690.08	-	(125,690.08)	-100.00%	0.08%	181,450.26	-	(181,450.26)			Oct-11	Dec-13		2011
135697LGE	Revenue Collect Enh-LGE11	3,772.15	-	(3,772.15)	-100.00%	0.00%	96,223.48	-	(96,223.48)			Oct-11	Dec-13		2011
135719LGE	TDMS Implementation-LGE11	59,184.68	-	(59,184.68)	-100.00%	0.04%	59,893.57	-	(59,893.57)			Oct-11	Jan-12		2011
135754LGE	SQL Server Compression-LGE11	12,324.60	-	(12,324.60)	-100.00%	0.01%	12,324.60	-	(12,324.60)			Nov-11	Jan-12		2011
135814LGE	TC2 Mercury Monitors	46,568.32	-	(46,568.32)	-100.00%	0.03%	55,004.95	-	(55,004.95)			Jan-09	Oct-12		2011
135905LGE	TC Misc Plt Equip LGE	18,298.08	-	(18,298.08)	-100.00%	0.01%	17,067.33	-	(17,067.33)			Dec-11	Jan-12		2011
CABLE341	Blanket cable for joint trench	226,943.32	-	(226,943.32)	-100.00%	0.14%	226,943.32	-	(226,943.32)			Feb-03	Dec-12		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
ECAPRR340	CAP, REG, RECLOSERS 340	27,566.76	20,304.00	(7,262.76)	-35.77%	0.02%	27,566.76	20,304.00	(7,262.76)	Mar-01	Dec-25	Mar-01	Dec-12		2011
L5-2010	RELOCATIONS T LINES LGE 2010	(298.89)	-	298.89	-100.00%	0.00%	-	4,641.43	4,641.43			Aug-08			2011
L5-2011	RELOCATIONS T LINES LGE 2011	2,993.66	90,750.60	87,756.94	96.70%	0.00%	(0.01)	90,750.60	90,750.61	Jan-11	Dec-11	Jan-11			2011
L6-2010	NEW FACILITIES T-LINE LGE 2010	4,873.15	-	(4,873.15)	-100.00%	0.00%	17,005.51	12,132.36	(4,873.15)			Aug-08			2011
L6-2011	NEW FACILITIES T-LINE LGE 2011	441.39	86,961.24	86,519.85	99.49%	0.00%	54,848.42	86,961.24	32,112.82	Jan-11	Oct-12	Jan-11			2011
L7-2011	PARAM UPGRADE T LINE LGE 2011	84,186.65	200,009.64	115,822.99	57.91%	0.05%	82,790.28	200,009.64	117,219.36	Jan-11	Dec-11	Jan-11			2011
L8-2009	STORM DAMAGE T-LINE LGE 2009	139.25	-	(139.25)	-100.00%	0.00%	139.25	-	(139.25)			Jan-09			2011
L8-2011	STORM DAMAGE T-LINE LGE 2011	253,486.55	157,379.70	(96,106.85)	-61.07%	0.15%	253,404.47	157,379.70	(96,024.77)	Jan-11	Apr-12	Jan-11			2011
L9-2009	PRIORITY REPL T-LINES LGE 2009	2,567.60	-	(2,567.60)	-100.00%	0.00%	659,719.78	657,146.54	(2,573.24)			Jan-08	Aug-10		2011
L9-2010	PRIORITY REPL T-LINES LGE 2010	58,040.65	-	(58,040.65)	-100.00%	0.04%	58,040.65	-	(58,040.65)			Jan-10			2011
L9-2011	PRIORITY REPL T-LINES LGE 2011	1,277,610.44	839,752.03	(437,858.41)	-52.14%	0.78%	1,277,610.44	1,679,504.06	401,893.62	Jan-11	Jun-12	Jan-11		Actuals recorded with a 121 product code but budget used a 141 (common) product code. Variances essentially offset.	2011
LBATTRY11	BATTERIES BLANKET LGE 2011	57,458.14	-	(57,458.14)	-100.00%	0.04%	57,458.14	-	(57,458.14)			Jan-11	Dec-14		2011
LBR-10	LGE Breakers	(569,482.91)	-	569,482.91	-100.00%	-0.35%	(569,482.91)	-	569,482.91			Jun-09	Jan-11	Credits for materials were not budgeted.	2011
LBR-11	LGE Breakers11	1,689,017.51	656,044.08	(1,032,973.43)	-157.45%	1.03%	1,689,017.51	656,044.08	(1,032,973.43)	Jan-11	Dec-11	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
LCI-11	LGE Capacitor Installations11	-	43,938.24	43,938.24	100.00%	0.00%	-	43,938.24	43,938.24	Jan-11	Dec-11				2011
LDISCAP11	LGE DISTRIBUTION CAPACITOR11	235,524.31	259,633.68	24,109.37	9.29%	0.14%	243,850.24	259,633.68	15,783.44	Jan-11	Dec-11	Jan-11	Jan-12		2011
LGRNDRP11	GROUNDING REPAIRS LG&E 2011	127.53	-	(127.53)	-100.00%	0.00%	-	-	-			Jan-11	Jan-12		2011
LINSTRF11	INSTRUMENT TRANSFMR LGE 2011	64,382.60	-	(64,382.60)	-100.00%	0.04%	65,092.96	-	(65,092.96)			Jan-11	May-12		2011
LMS040911	LGE MAJOR STORM 040911	56,003.82	-	(56,003.82)	-100.00%	0.03%	56,003.82	-	(56,003.82)			Apr-11	Jan-12		2011
LMS042011	LGE MAJOR STORM 042011	135,516.74	-	(135,516.74)	-100.00%	0.08%	135,516.74	-	(135,516.74)			Apr-11	May-12		2011
LMS042211	LGE MAJOR STORM 042211	277,115.03	-	(277,115.03)	-100.00%	0.17%	277,115.03	-	(277,115.03)			Apr-11	Jan-12		2011
LMS052311	LGE MAJOR STORM 052311	538,328.14	-	(538,328.14)	-100.00%	0.33%	538,328.14	-	(538,328.14)			May-11	May-12	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,016K over budget.	2011
LMS061911	LGE MAJOR STORM 061911	134,207.13	-	(134,207.13)	-100.00%	0.08%	134,207.13	-	(134,207.13)			Jun-11	Jan-12		2011
LMS071911	LGE MAJOR STORM 071911	204,450.68	-	(204,450.68)	-100.00%	0.12%	204,450.68	-	(204,450.68)			Jul-11	Jan-12		2011
LMS081311	LG&E MAJOR STORM 081311	1,153,436.29	-	(1,153,436.29)	-100.00%	0.70%	1,153,436.29	-	(1,153,436.29)			Aug-11	May-12	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,016K over budget.	2011
LRSUB-10	LG&E Routine - Subs-10	(324,473.44)	-	324,473.44	-100.00%	-0.20%	(324,473.44)	-	324,473.44			Jan-10	Dec-10	Material charges from prior year were moved to correct asset location.	2011
LRSUB-11	LG&E Routine - Subs-11	732,340.70	693,085.58	(39,255.12)	-5.66%	0.45%	732,340.70	693,085.58	(39,255.12)	Jan-11	Dec-11	Jan-11	Dec-12		2011
LRTU-11	LGE RTU11	15,099.00	315,494.04	300,395.04	95.21%	0.01%	15,099.00	315,494.04	300,395.04	Jan-11	Dec-11	Jan-11	May-13	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2011
LSURGE-11	Surge Arrestors LGE-11	95,762.16	-	(95,762.16)	-100.00%	0.06%	95,762.52	-	(95,762.52)			Jan-11	Dec-12		2011
LTRMUP-11	LGE Terminal Upgrade11	-	266,593.68	266,593.68	100.00%	0.00%	-	266,593.68	266,593.68	Jan-11	Dec-11				2011
MCAPRR340	MAINT CAP, REG, REC 340	190,943.93	196,337.57	5,393.64	2.75%	0.12%	190,943.93	196,337.57	5,393.64	Dec-03	Dec-25	Dec-03	Dec-12		2011
NBCD340OH	NEW BUS COMM OH 340	1,486,465.42	1,795,340.66	308,875.24	17.20%	0.91%	1,486,465.42	1,795,340.66	308,875.24	Jan-00	Dec-25	Jan-00	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. New Business volume continues to be less than prior years.	2011
NBCD340UG	NEW BUS COMM UG 340	1,862,317.00	2,936,204.33	1,073,887.33	36.57%	1.13%	1,862,317.00	2,936,204.33	1,073,887.33	Mar-00	Dec-25	Mar-00	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. New Business volume continues to be less than prior years.	2011
NBCD341UG	NEW BUS COMM 341 UG	1,092.35	-	(1,092.35)	-100.00%	0.00%	1,092.35	-	(1,092.35)			Jan-02	Dec-12		2011
NBCD344UG	NEW BUS COMM 344 UG	877.96	-	(877.96)	-100.00%	0.00%	877.96	-	(877.96)			Jan-02	Dec-09		2011
NBID341UG	NEW BUS INDUST 341 UG	(29,843.07)	-	29,843.07	-100.00%	-0.02%	(29,843.07)	-	29,843.07			Jan-02	Dec-09		2011
NBRD340OH	NEW BUS RES OH 340	915,879.76	1,016,748.05	100,868.29	9.92%	0.56%	915,879.76	1,016,748.05	100,868.29	Jan-01	Dec-25	Jan-01	Dec-12		2011
NBRD340UG	NEW BUS RES UG	(1,202.44)	-	1,202.44	-100.00%	0.00%	(1,202.44)	-	1,202.44			Jan-01	Dec-12		2011
NBRD341UG	NEW BUS RESID UG 341	356,714.40	747,246.03	390,531.63	52.26%	0.22%	356,714.40	747,246.03	390,531.63	Jan-00	Dec-25	Jan-00	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. New Business volume continues to be less than prior years.	2011
NBSB340OH	NEW BUS SUB OH 340	41,610.79	217,880.54	176,269.75	80.90%	0.03%	41,610.79	217,880.54	176,269.75	Mar-00	Dec-25	Mar-00	Dec-12		2011
NBSB341UG	NEW BUS SUB 341 UG	1,353,694.34	1,882,741.80	529,047.46	28.10%	0.82%	1,353,694.34	1,882,741.80	529,047.46	Dec-01	Dec-25	Dec-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. New Business volume continues to be less than prior years.	2011
NBSV340OH	NEW ELECTRIC SERVICES	668,410.35	779,422.99	111,012.64	14.24%	0.41%	668,410.35	779,422.99	111,012.64	Mar-00	Dec-25	Mar-00	Dec-12		2011
NBSV340UG	NEW EL SERV UG	607,057.06	899,270.98	292,213.92	32.49%	0.37%	607,057.06	899,270.98	292,213.92	Mar-00	Dec-25	Mar-00	Dec-12		2011
NBSV341UG	NEW BUS SERVICES 341 UG	503.60	-	(503.60)	-100.00%	0.00%	503.60	-	(503.60)			Jan-02	Dec-12		2011
NBVLT343	New Network Vaults - 003430	25,871.72	385,550.02	359,678.30	93.29%	0.02%	1,357,141.38	2,522,531.01	1,165,389.63	Dec-02	Dec-25	Dec-02	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. No new vaults where added in 2011; however, there was a transformer and protector added to an existing vault.	2011
NETVLT343	Network Vaults 003430	831,929.87	433,807.62	(398,122.25)	-91.77%	0.51%	831,929.87	433,807.62	(398,122.25)	Jan-00	Dec-25	Jan-00	Dec-12	Variance to budget reflects actual versus projected investments associated with network vault enhancements and repairs. Annual budgets are based on historical investment rates. Work on vaults increased due to vaults tops deteriorated. Replace 3 vault tops and additional items in them.	2011
PBWK330OH	PUB WORKS RELOC OH 330	(150,383.29)	-	150,383.29	-100.00%	-0.09%	(150,383.29)	-	150,383.29			Mar-01	Dec-12		2011
PBWK340OH	PUB WORKS RELOC OH	290,427.83	1,150,148.51	859,720.68	74.75%	0.18%	290,427.83	1,150,148.51	859,720.68	Mar-01	Dec-25	Mar-01	Dec-12	This is a blanket project for Public Works projects. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. For 2011, a reallocation was done to the Cooper Chapel Road Electric Overhead Relocation. Additionally, KYTC and Metro did not have Road Way projects ready to start and were moved to 2012 and 2013	2011
PBWK340UG	PUB WORKS RELOC UG 340	20,998.59	42,026.68	21,028.09	50.04%	0.01%	20,998.59	42,026.68	21,028.09	Mar-01	Dec-25	Mar-01	Dec-12		2011
PMINSP340	PM Inspections 003400	(14,334.28)	-	14,334.28	-100.00%	-0.01%	-	14,334.28	14,334.28			Dec-03	Dec-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
RCST340	CUST REQ 340	244,949.67	398,240.33	153,290.66	38.49%	0.15%	244,949.67	398,240.33	153,290.66	Feb-01	Dec-25	Feb-01	Dec-12		2011
RCST406G	Customer requested - Gas	8,894.99	-	(8,894.99)	-100.00%	0.01%	8,894.99	-	(8,894.99)			Dec-01	Dec-12		2011
RDCBL340	Replace Defective Cable 003400	863,859.69	750,174.00	(113,685.69)	-15.15%	0.53%	863,859.69	750,174.00	(113,685.69)	Nov-03	Dec-25	Nov-03	Dec-12		2011
RDD003065	Repair Defective Eqpt - 003065	1,476.28	-	(1,476.28)	-100.00%	0.00%	233,836.44	232,360.16	(1,476.28)			Jan-05	Feb-13		2011
RDD003190	Repair Defective Eqpt - 003190	34,944.75	178,999.70	144,054.95	80.48%	0.02%	34,944.75	178,999.70	144,054.95	Jan-05	Dec-25	Jan-05	Dec-12		2011
RDDD340OH	REP DEF EQ OH 340	2,935,933.27	3,031,579.72	95,646.45	3.16%	1.79%	2,935,933.27	3,031,579.72	95,646.45	Jan-01	Dec-14	Jan-01	Dec-12		2011
RDDD340UG	REP DEF EQ UG 340	1,250,804.48	1,101,244.33	(149,560.15)	-13.58%	0.76%	1,250,804.48	1,101,244.33	(149,560.15)	Mar-01	Dec-25	Mar-01	Dec-12		2011
RDDD345OH	POI	(2,506.80)	-	2,506.80	-100.00%	0.00%	(2,506.80)	-	2,506.80			Jan-07	Dec-12		2011
RDMV332	MERCURY BULB REPL PROJECT	175,658.56	400,742.76	225,084.20	56.17%	0.11%	175,658.56	400,742.76	225,084.20	Jan-08	Dec-25	Jan-08	Dec-12		2011
RDPOLD320	REP DEF POL'S 320	549.22	-	(549.22)	-100.00%	0.00%	549.22	-	(549.22)			Mar-01	Apr-08		2011
RDPOLD340	REP DEF POL'S	(13.91)	-	13.91	-100.00%	0.00%	(13.91)	-	13.91			Mar-01	Apr-08		2011
RDPOLE340	Replace Defective Poles 340	1,484,358.36	1,115,421.10	(368,937.26)	-33.08%	0.90%	1,484,358.36	1,115,421.10	(368,937.26)	Nov-03	Dec-25	Nov-03	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. The overrun was caused by additional work to reduce the danger pole backlog.	2011
RDSTLT332	REPAIR STREET LIGHTING	2,014,587.77	1,672,856.89	(341,730.88)	-20.43%	1.23%	2,014,587.77	1,672,856.89	(341,730.88)	Nov-06	Dec-25	Nov-06	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. There was an increase in the number of street lights to repair.	2011
RDSTLT340	REP DEF ST LIGHTS 340	562.79	-	(562.79)	-100.00%	0.00%	562.79	-	(562.79)			Mar-01	Dec-12		2011
RELD01015	LGE GEN RELIABILITY	2,653,063.34	2,342,150.12	(310,913.22)	-13.27%	1.62%	2,653,063.34	2,342,150.12	(310,913.22)	Jan-00	Dec-25	Jan-00	Dec-12	This is the blanket reliability project for LGE. Original approved budget for 2011 was $2.8M. Funds were reallocated from this project to cover the Aiken 1290 reconductor for $500K. This project continued to receive LGE general reliability charges through 2011. Variance to budget reflects actual versus projected investments associated with addressing reliability improvement opportunities on the electric system. Annual budgets are based on historical investment rates for reliability improvements.	2011
RELD340OH	OH Reliability 003400	947,911.74	504,410.44	(443,501.30)	-87.92%	0.58%	947,911.74	504,410.44	(443,501.30)	Dec-03	Dec-25	Dec-03	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. Additional improvements on 3 circuits to reduce outages was cause of increase.	2011
RELD340UG	UG Reliability 003400	(4,856.80)	-	4,856.80	-100.00%	0.00%	(4,856.80)	-	4,856.80			Dec-03	Dec-12		2011
RNTPD340	REP THR PARTY DAM 340	452,076.04	-	(452,076.04)	-100.00%	0.28%	452,076.04	-	(452,076.04)			Mar-01	Dec-12	Item not budgeted in error. Variance to budget reflects investments required to address infrastructure damages caused by third parties.	2011
RNTPD419	Repair Third Party Damages-419	3,252.94	-	(3,252.94)	-100.00%	0.00%	866,087.62	89,022.58	(777,065.04)			Jul-01	Dec-12		2011
STLT332OH	STREET LIGHT OVERHEAD	505,026.63	745,320.22	240,293.59	32.24%	0.31%	505,026.63	745,320.22	240,293.59	May-07	Dec-25	May-07	Dec-12		2011
STLT332UG	STREET LIGHT UNDERGROUND	1,040,998.51	830,552.10	(210,446.41)	-25.34%	0.63%	1,040,998.51	830,552.10	(210,446.41)	May-07	Dec-25	May-07	Dec-12		2011
STRM03230	LGE Minor Storm Events	417,963.40	-	(417,963.40)	-100.00%	0.25%	417,963.40	-	(417,963.40)			Jan-10	Dec-12	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,016K over budget.	2011
STRMLGE	LGE Major Storm Event	-	900,739.99	900,739.99	100.00%	0.00%	5,816,757.34	10,919,879.22	5,103,121.88	Jan-08	Dec-25	Jan-08		Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms this year is $2,016K over budget.	2011
SYSENH340	SYS ENH EXIST CUST 340	71,326.96	109,682.68	38,355.72	34.97%	0.04%	71,326.96	109,682.68	38,355.72	Mar-00	Dec-25	Mar-00	Dec-12		2011
TBRD340OH	Trouble OH 003400	2,185,612.59	1,829,037.75	(356,574.84)	-19.50%	1.33%	2,185,612.59	1,829,037.75	(356,574.84)	Dec-03	Dec-25	Dec-03	Dec-12	Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2011
TBRD340UG	Trouble UG 003400	479,112.24	758,557.86	279,445.62	36.84%	0.29%	479,112.24	758,557.86	279,445.62	Dec-03	Aug-25	Dec-03	Dec-12		2011
TLEQ340	TOOLS AND EQ 340	156,547.74	141,018.00	(15,529.74)	-11.01%	0.10%	156,547.74	141,018.00	(15,529.74)	Mar-00	Dec-25	Mar-00	Nov-11		2011
XFRM340	TRANSFORMER LABOR 340	209,995.63	250,191.21	40,195.58	16.07%	0.13%	209,995.63	250,191.21	40,195.58	Jan-01	Dec-25	Jan-01	Dec-12		2011
XFRM341	TRANSFORMER LABOR 341	20,642.73	143,380.00	122,737.27	85.60%	0.01%	1,586,998.37	1,980,283.84	393,285.47	Jan-02	Dec-25	Jan-02	Dec-12		2011
		139,207,808.46	164,159,894.35	24,952,085.89											**2011 Total**
0	Journal Entry	(4,704.97)	-	4,704.97	-100.00%	0.00%	-	39,367.70	39,367.70				Dec-12		2012
113270	LGE DIST LINE TRANSFORMERS	2,639,797.77	4,183,158.64	1,543,360.87	36.89%	1.13%	2,639,797.77	4,183,158.64	1,543,360.87	Oct-01	Nov-25	Oct-01	Dec-15	Variance due to additional transformer purchases in 2011.	2012
117149	Trimble County 2	2,006,722.01	1,395,549.22	(611,172.79)	-43.79%	0.86%	144,626,959.41	142,679,149.47	(1,947,809.94)	Jan-03	Jan-11	Jan-03	Jan-11	Additional charges associated with Boiler Tube warranty issue.	2012
117361	Accrued Labor - LGE	(19,164.70)	-	19,164.70	-100.00%	-0.01%	0.04	21,734.15	21,734.12			Mar-04			2012
118209	Trimble 2 Transmission lge	(16,228.42)	-	16,228.42	-100.00%	-0.01%	35,294,649.04	35,310,877.46	16,228.42			Jul-04	Aug-12		2012
119902	Clear 12/04 A&G	(1,493,333.21)	-	1,493,333.21	-100.00%	-0.64%	(812,125.51)	(322,263.44)	489,862.07			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2012
120754	Misc. A/R Uncollect - LGE Cap	140,841.98	-	(140,841.98)	-100.00%	0.06%	177,491.68	(11,609.23)	(189,100.91)			Jun-05			2012
121974	LGE Electric Meters & Installs	702,948.61	625,083.60	(77,865.01)	-12.46%	0.30%	702,948.61	625,083.60	(77,865.01)	Jan-07	Dec-14	Jan-07	Jul-09		2012
122512	MT 138kV Collins termination	0.05	-	(0.05)	-100.00%	0.00%	1,300,747.52	1,300,747.47	(0.05)			Oct-06	Mar-11		2012
122513	Middletown-Collins 138kV Line	(13,346.84)	-	13,346.84	-100.00%	-0.01%	3,435,988.09	3,449,334.93	13,346.84			Oct-06	Sep-11		2012
122514	Collins 138/69kV 150MVA Trnsfr	0.63	-	(0.63)	-100.00%	0.00%	2,754,131.27	2,754,130.64	(0.63)			Oct-06	Mar-11		2012
122650	LGE Gas Meters	34,255.21	-	(34,255.21)	-100.00%	0.01%	34,255.21	-	(34,255.21)			Jan-07	Apr-10		2012
122805	Museum Plaza Tower Reloc	(117.27)	-	117.27	-100.00%	0.00%	2,064,718.08	2,064,835.35	117.27			Apr-07	Jun-09		2012
122971	CONESTOGA CIRCUIT WORK	(13.81)	-	13.81	-100.00%	0.00%	1,272,938.90	1,272,952.71	13.81			Jan-08	Aug-11		2012
122972	EASTWOOD CIRCUIT WORK	5,077.08	-	(5,077.08)	-100.00%	0.00%	1,768,485.66	1,766,172.10	(2,313.56)			Dec-07	Jan-12		2012
122975	EASTWOOD SUBSTATION	(85,471.82)	-	85,471.82	-100.00%	-0.04%	5,131,574.94	5,217,046.76	85,471.82			Jan-08	Dec-11		2012
123137	LG&E POLE INSPECTION	773,842.83	3,700,156.77	2,926,313.94	79.09%	0.33%	773,842.83	3,700,156.77	2,926,313.94	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 reallocation was to the LGE Pole Inspection project 136367, for a net variance of $88K.	2012
123140	MC4 FGD Refurbishment	(295,028.50)	-	295,028.50	-100.00%	-0.13%	(0.00)	295,028.50	295,028.50			Jul-07	Jun-11		2012
123220	LGE BRCT7 A/B Conversion 08	427,451.23	-	(427,451.23)	-100.00%	0.18%	2,109,521.65	1,926,723.54	(182,798.11)			Mar-08	Jun-09	Favorable LTSA deferred asset adjustment due to lower than projected generation.	2012
123709	TC1 Catalyst Layer Install	(68,580.70)	-	68,580.70	-100.00%	-0.03%	1,481,473.40	1,550,054.10	68,580.70			Jan-08	Dec-11		2012
123795	Dist Eastwood West Tap	20,184.03	-	(20,184.03)	-100.00%	0.01%	316,762.91	296,578.88	(20,184.03)			May-08	Jun-12		2012
123837	MC2 FGD Refurbishment	1,564,733.06	2,846,000.00	1,281,266.94	45.02%	0.67%	7,565,674.07	8,846,941.01	1,281,266.94	Mar-08	Nov-11	Mar-08	Apr-12	Work scope was revised to include just enough refurbishment to last until the major AQCS project scheduled for online date of 2015.	2012
123945	MC2 Front Lower Waterwall	302,838.93	565,000.00	262,161.07	46.40%	0.13%	397,579.60	659,740.67	262,161.07	Dec-11	Apr-12	Dec-11	Apr-12		2012
123966	GS LGE DQIStrat 2010	(4,227.15)	-	4,227.15	-100.00%	0.00%	216,052.89	220,280.04	4,227.15			Jun-10	Dec-11		2012
124020	MC2 Generator Stator Rewedge	237,279.93	250,000.00	12,720.07	5.09%	0.10%	237,279.93	250,000.00	12,720.07	Nov-11	Apr-12	Nov-11	Apr-12		2012

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124021	MC2 Turbine TIL1292	245,486.96	250,000.00	4,513.04	1.81%	0.11%	245,486.96	250,000.00	4,513.04	Jan-12	Apr-12	Jan-12	Apr-12		2012
124022	MC2 Turbine HP/IP Seals	73,481.99	40,000.00	(33,481.99)	-83.70%	0.03%	328,877.51	295,395.52	(33,481.99)	Aug-10	Apr-12	Aug-10	Apr-12		2012
124023	MC2 Turbine Diaphragms	242,752.28	270,000.00	27,247.72	10.09%	0.10%	242,752.28	270,000.00	27,247.72	Jan-12	Apr-12	Jan-12	Apr-12		2012
124025	MC3 Turbine HP/IP Seals	(31,053.09)	-	31,053.09	-100.00%	-0.01%	431,821.25	462,874.34	31,053.09			Aug-10	Jun-11		2012
124034	MC3 EHC Upgrade	(18.87)	-	18.87	-100.00%	0.00%	1,847,780.09	1,847,798.93	18.84			Apr-08	Jun-11		2012
124048	MC2 DCS Hardware	231,833.88	175,000.01	(56,833.87)	-32.48%	0.10%	786,438.03	749,604.13	(36,833.90)	Aug-10	Apr-12	Aug-10	Apr-12		2012
124059	MC Wet Ash Loading System "A"	2,220.87	-	(2,220.87)	-100.00%	0.00%	150,889.51	148,668.64	(2,220.87)			Sep-11	Dec-11		2012
124068	MC2 Condenser Tubing	707,526.34	200,000.00	(507,526.34)	-253.76%	0.30%	2,587,721.68	2,088,771.82	(498,949.86)	Aug-10	Apr-12	Aug-10	Apr-12	Excess labor costs due to terminating contract with original contractor and procuring new contactor.	2012
124070	MC2 Cooling Tower Headers	90,714.99	145,000.00	54,285.01	37.44%	0.04%	557,433.12	611,718.13	54,285.01	Jan-11	Apr-12	Jan-11	Apr-12		2012
124089	MC Limestone Excavator	109,598.98	-	(109,598.98)	-100.00%	0.05%	1,699,742.49	1,590,143.51	(109,598.98)			Aug-10	Dec-11		2012
124351	CR Service Water Pump Repl	3,140.47	-	(3,140.47)	-100.00%	0.00%	47,176.22	185,414.26	138,238.04			Jun-08	Dec-11		2012
124364	CR4 4KV Switchgear Arc Flash	2,369.34	195,000.00	192,630.66	98.78%	0.00%	87,954.04	280,584.70	192,630.66	Feb-10	Jan-12	Feb-10	Jan-12		2012
124368	CR Hardware Refresh	106,004.85	82,401.96	(23,602.89)	-28.64%	0.05%	352,264.07	414,507.34	62,243.27	Jun-08	Dec-09	Jun-08	Dec-12		2012
124378	PR11 GT Control Upgrade	8,548.00	-	(8,548.00)	-100.00%	0.00%	509,883.19	501,335.19	(8,548.00)			Jun-08	Dec-11		2012
124385	CR4 Turbine Packing and Seal	-	241,175.37	241,175.37	100.00%	0.00%	-	241,175.37	241,175.37	Jun-08	Apr-12				2012
124465	TC REPLACE W BOILER SLP TUBE	(1,640.87)	-	1,640.87	-100.00%	0.00%	2,244,752.82	2,246,393.69	1,640.87			Jan-09	Aug-10		2012
124489	TC SCREEN HSE RIVER FL BERM	64,973.86	173,926.96	108,953.10	62.64%	0.03%	-	173,926.96	173,926.96	Jan-09	Dec-12	Jan-09	Dec-12		2012
124520	TC1 Ductwork/Mod Reline	(29,829.83)	-	29,829.83	-100.00%	-0.01%	278,133.82	319,684.46	41,550.64			Jan-11	Jan-12		2012
124521	TC1 SDRS STRUCT/SIDING INSUL	662,359.92	358,775.24	(303,584.68)	-84.62%	0.28%	705,791.36	358,775.24	(347,016.12)	Jan-11	Jan-13	Jan-11	Dec-13	More panels needed to be replaced than originally anticipated in original budget along with insulation and other siding. This offers protection for the equipment in the Scrubber.	2012
124522	TC REPL PLANT INVERTERS	(10,702.74)	-	10,702.74	-100.00%	0.00%	161,473.48	181,303.36	19,829.88			Jan-11	Dec-11		2012
124530	TC1 UPGD GENERATOR RECTIFIERS	(15,427.39)	-	15,427.39	-100.00%	-0.01%	168,658.17	184,085.56	15,427.39			Jan-11	Dec-11		2012
124545	TC AIR HEATER BASKET REPL	(61,778.55)	-	61,778.55	-100.00%	-0.03%	1,408,174.54	1,469,953.09	61,778.55			Jan-11	Dec-11		2012
124546	TC1 SCR STRUCT REPL /EXP JOINT	(94,121.46)	-	94,121.46	-100.00%	-0.04%	345,047.49	439,168.95	94,121.46			Jan-11	Jan-11		2012
124547	TC1 DUCTWORK EXP JOINT REPL	27,041.28	-	(27,041.28)	-100.00%	0.01%	96,212.17	69,170.89	(27,041.28)			Jan-11	Dec-11		2012
124866	OLD HENRY CIRCUIT WORK	(13,165.95)	-	13,165.95	-100.00%	-0.01%	2,232,579.23	2,245,745.18	13,165.95			Jan-09	Jan-12		2012
124945	Process Improvement Tools LGE	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-09	Jan-12				2012
125013	FAILED EQUIPMT REPLACE	(80.00)	-	80.00	-100.00%	0.00%	27,446.00	27,526.00	80.00			Dec-08	Mar-10		2012
125265	Skylight-Penal Farm 69kV	1,159,072.37	1,679,840.43	520,768.06	31.00%	0.50%	1,168,262.13	1,679,840.44	511,578.31	Dec-11	Dec-12	Dec-11	Jun-13	Project was under budget due to easier site conditions than anticipated, as well as to favorable weather throughout construction.	2012
125293	Identity Mgmt - LGE11	708.80	-	(708.80)	-100.00%	0.00%	6,448.77	5,739.97	(708.80)			Dec-11	May-12		2012
125352	HW/SW Dev Tools 026580-LGE11	19.54	-	(19.54)	-100.00%	0.00%	5,085.74	5,066.19	(19.54)			Jan-11	May-12		2012
125358	Rate Case-LGE11	-	103,908.00	103,908.00	100.00%	0.00%	-	103,908.00	103,908.00	Jan-12	Dec-12				2012
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	1,528.75	-	(1,528.75)	-100.00%	0.00%	253,051.97	251,523.22	(1,528.75)			Jan-11	Jan-12		2012
125384	Access Switch Rotation-LGE11	(5,703.60)	-	5,703.60	-100.00%	0.00%	138,211.85	143,915.45	5,703.60			Apr-11	Jan-12		2012
125408	Wireless Buildout-LGE11	(8,522.05)	-	8,522.05	-100.00%	0.00%	88,804.08	97,326.13	8,522.05			Feb-11	Dec-11		2012
125427	Server Hardware Refresh-LGE11	539.95	-	(539.95)	-100.00%	0.00%	177,088.17	176,548.23	(539.95)			Jun-10	Jan-12		2012
125445	Bulk Power & Envir Sys-LGE11	(13.85)	-	13.85	-100.00%	0.00%	19,596.17	19,610.02	13.85			Jan-11	Dec-11		2012
125549	Outside Cable Plant -LGE11	4,280.88	-	(4,280.88)	-100.00%	0.00%	24,668.25	20,387.37	(4,280.88)			Jan-11	Dec-11		2012
125556	Telephone Syst Cap Exp-LGE11	(3,555.69)	-	3,555.69	-100.00%	0.00%	41,586.86	45,142.55	3,555.69			Jan-11	Dec-11		2012
125584	Patches & CCS Rel Upg-LGE11	-	173,180.00	173,180.00	100.00%	0.00%	-	173,180.00	173,180.00	Aug-12	Dec-12				2012
125643	Oracle IPM (LG&E %)	(49,314.45)	-	49,314.45	-100.00%	-0.02%	132,276.61	181,591.06	49,314.45			Jul-10	Jan-12		2012
125665	PowerPlant Upgrade (LG&E %)	(192.50)	-	192.50	-100.00%	0.00%	146,393.69	146,586.19	192.50			Jul-10	May-11		2012
125667	PowerPlant - Version (LG&E %)	48,687.93	107,690.24	59,002.31	54.79%	0.02%	48,687.93	280,000.00	231,312.07	Mar-12	May-12	Mar-12	Sep-12		2012
125669	Stores Capital - 2012 (LG&E %)	-	3,850.00	3,850.00	100.00%	0.00%	-	3,850.00	3,850.00	Feb-12	Nov-12				2012
125850	DFR	0.09	-	(0.09)	-100.00%	0.00%	675,642.15	675,642.06	(0.09)			Aug-08	May-11		2012
126120	MC1 Partial Radiant Reheater	278,047.97	-	(278,047.97)	-100.00%	0.12%	845,734.52	1,200,000.00	354,265.48			Sep-12	Jun-13		2012
126121	MC2 Boiler Lower Sidewall	336,062.24	500,000.00	163,937.76	32.79%	0.14%	938,428.54	1,102,366.30	163,937.76	Apr-09	Apr-12	Apr-09	Apr-12		2012
126124	MC Safety Equipment 2012	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-12	Dec-12				2012
126128	MC2 345kV Isol Disconnects	132,661.78	150,000.01	17,338.23	11.56%	0.06%	133,285.21	150,623.43	17,338.22	Apr-09	Dec-12	Apr-09	Apr-12		2012
126134	MC4 Hydrosteps	52,729.33	48,000.00	(4,729.33)	-9.85%	0.02%	52,729.33	48,000.00	(4,729.33)	Jan-12	May-12	Jan-12	Jun-12		2012
126135	MC Misc Equipment 2012	-	450,000.00	450,000.00	100.00%	0.00%	-	450,000.00	450,000.00	Jan-12	Dec-12			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2012
126137	MC4 SCR Catalyst Layer 2	382,405.87	450,000.00	67,594.13	15.02%	0.16%	733,072.25	800,666.38	67,594.13	Aug-10	Nov-12	Aug-10	Jun-12		2012
126138	MC3 Boiler O2 System	23,139.71	30,000.00	6,860.29	22.87%	0.01%	23,139.71	30,000.00	6,860.29	Jan-12	Oct-12	Jan-12	Oct-12		2012
126152	MC Conveyor Belts - 2012	-	255,000.00	255,000.00	100.00%	0.00%	-	255,000.00	255,000.00	Jan-12	Dec-12				2012
126166	MC1 DCS Hardware	483,633.22	175,000.01	(308,633.21)	-176.36%	0.21%	849,896.55	475,000.00	(374,896.55)	Jan-12	May-13	Jan-12	Jun-13	Material costs were higher than expected causing the project to overrun.	2012
126224	MC2 Turbine HP Snout Rings	117,364.52	240,000.00	122,635.48	51.10%	0.05%	219,573.61	342,209.09	122,635.48	Nov-11	Apr-12	Nov-11	Apr-12		2012
126251	TC Lab Equip 2012	16,050.96	20,313.61	4,262.65	20.98%	0.01%	16,906.87	20,313.61	3,406.74	May-09	Dec-12	May-09	Jan-13		2012
126252	TC Safety & ERT Equip 2012	24,904.51	21,917.30	(2,987.21)	-13.63%	0.01%	24,841.23	21,917.30	(2,923.93)	May-09	Jan-13	May-09	Jan-13		2012
126254	TC Lab Purchase Monitors	16,221.43	18,175.29	1,953.86	10.75%	0.01%	16,802.99	18,175.29	1,372.30	May-09	Dec-12	May-09	Dec-12		2012
126255	TC Conveyor Belt	83,360.80	63,145.51	(20,215.29)	-32.01%	0.04%	83,360.80	63,145.51	(20,215.29)	May-09	Dec-12	May-09	Jan-13		2012
126256	TC Misc Engineering	-	100,498.39	100,498.39	100.00%	0.00%	-	100,498.39	100,498.39	May-09	Oct-12				2012
126257	TC Belt Replace	87,399.20	95,152.47	7,753.27	8.15%	0.04%	87,399.20	95,152.47	7,753.27	May-09	Dec-12	May-09	Jan-13		2012
126262	TC CT VLRA Batteries	45,632.62	45,111.14	(521.48)	-1.16%	0.02%	27,899.12	45,111.14	17,212.02	May-09	Jan-13	May-09	Jan-13		2012
126264	TC CT (5of6) GFP 480V	41,503.94	38,706.57	(2,797.37)	-7.23%	0.02%	28,895.20	38,706.57	9,811.37	May-09	Jan-13	May-09	Oct-13		2012
126332	TC2 SCR 3rd Layer Catalyst	-	482,672.25	482,672.25	100.00%	0.00%	-	482,672.25	482,672.25	Jun-09	Dec-12			TC2 Catalyst replacement was picked up under warranty with Bechtel. Project was not needed.	2012
126386	DOIT GAS EMER MGMT SYSTEM	(9,983.99)	-	9,983.99	-100.00%	0.00%	1,125,500.72	1,135,484.71	9,983.99			Jun-10	Jan-12		2012
126448	2010 Dist. Wildlife Protection	0.03	-	(0.03)	-100.00%	0.00%	89,838.58	89,838.55	(0.03)			Jan-10	Aug-11		2012
126466	JEFFERSONTOWN SUB EXPANSION	(753.92)	-	753.92	-100.00%	0.00%	2,046,652.59	2,047,406.51	753.92			Jan-10	Jan-12		2012
126589	TC CT HGPI LGE #3	(52,104.22)	-	52,104.22	-100.00%	-0.02%	1,418,708.79	1,470,812.83	52,104.04			Jul-09	Dec-11		2012
126590	TC CT HGPI LGE#4	1,578,042.29	1,490,024.97	(88,017.32)	-5.91%	0.68%	1,447,115.08	1,490,024.97	42,909.89	Jul-09	Sep-12	Jul-09	Sep-12		2012
126647	GS-LGE-CEMS Shltr Rplt	(17,852.19)	-	17,852.19	-100.00%	-0.01%	-	6,340,352.19	6,340,352.19			Jul-10	Jun-12		2012
126650	GS-LGE-Sys Lab Exp	4,238.46	84,000.00	79,761.54	94.95%	0.00%	-	84,000.00	84,000.00	Jan-12	Jan-13	Jan-12	Nov-12		2012
126651	GS-LGE-Gen Dist Monit Equip	284,020.19	219,300.00	(64,720.19)	-29.51%	0.12%	726,208.55	763,796.47	37,587.92	Aug-11	Jan-13	Jan-10	Nov-12		2012
126652	GS-LGE-Cyber Security	(83,557.05)	747,200.00	830,757.05	111.18%	-0.04%	545,267.37	1,220,129.47	674,862.10	Dec-09	Dec-13	Dec-09	Dec-13	Work for CIP Version 4 was cancelled as CIP Version 4 was nullified by NERC in preparation for Version 5.	2012
126655	Jeffersontown Circuit Work	1,057.55	-	(1,057.55)	-100.00%	0.00%	2,420,117.19	3,456,252.72	1,036,135.53			Jan-10	Jan-12		2012
126656	NTWK TRAN PRTCT AUTO PILOT	1,958,870.80	2,028,198.95	69,328.15	3.42%	0.84%	4,922,910.49	4,665,188.49	(257,722.00)	Jan-10	Dec-14	Jan-10	Dec-14		2012
126657	URD MV Cable Rejuvenation	105,602.39	186,256.75	80,654.36	43.30%	0.05%	378,128.94	958,398.53	580,269.59	Jan-10	Dec-13	Jan-10	Jun-12		2012
126734	Worthington Sub Expansion	289,258.68	605,257.50	315,998.82	52.21%	0.12%	1,650,917.12	2,720,712.22	1,069,795.10	Jun-10	Dec-12	Jun-10	Jun-12	Project underrun due to $140K of project estimate spent in 2011. The remaining underrun was due to project estimated contingency that was not needed/used.	2012
126735	Worthington Circuit Work	681,505.56	719,240.87	37,735.31	5.25%	0.29%	1,472,361.68	1,494,448.39	22,086.71	Jan-11	Jan-13	Jan-11	Oct-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
126865	HW/SW Dev Tools 026540-LGE12	9,485.44	17,318.00	7,832.56	45.23%	0.00%	9,485.44	17,318.00	7,832.56	Jan-12	Dec-12	Jan-12	Nov-12		2012
126871	HW/SW Dev Tools 026580-LGE12	-	13,182.75	13,182.75	100.00%	0.00%	-	13,182.75	13,182.75	Dec-11	Dec-12				2012
126881	New Tech Implement-LGE12	-	70,308.00	70,308.00	100.00%	0.00%	-	70,308.00	70,308.00	Jan-12	Dec-12				2012
126890	Comp HW Cap for LOB's-LGE12	26,069.15	105,000.00	78,930.85	75.17%	0.01%	26,069.15	105,000.00	78,930.85	Feb-12	Dec-12	Feb-12	Feb-13		2012
126892	Monitor Replacement-LGE12	15,290.35	21,000.00	5,709.66	27.19%	0.01%	15,290.35	21,000.00	5,709.66	Feb-12	Dec-12	Feb-12	Dec-12		2012
126894	Monitor Replacement-SVCO12	28,810.75	35,000.00	6,189.25	17.68%	0.01%	-	35,000.00	35,000.00	Jan-12	Dec-12	Jan-12	Dec-12		2012
126898	Tech Refresh - LGE12	620,282.52	637,196.00	16,913.48	2.65%	0.27%	619,924.82	637,196.00	17,271.18	Feb-12	Dec-12	Feb-12	Sep-13		2012
126900	Tech Refresh - SVCO12	-	772,794.71	772,794.71	100.00%	0.00%	-	772,794.71	772,794.71	Jan-12	Dec-12			Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2012
126901	Lou Electrical Upg-LGE12	16,858.44	17,577.00	718.56	4.09%	0.01%	16,858.44	17,577.00	718.56	Jan-12	Dec-12	Jan-12	Dec-12		2012
126903	Lou Racks & Furniture-LGE12	8,129.90	8,788.50	658.60	7.49%	0.00%	8,129.90	8,788.50	658.60	Jan-12	Dec-12	Jan-12	Dec-12		2012
126907	Replace Air Handler Unit-LGE12	13,652.19	31,638.60	17,986.41	56.85%	0.01%	19,243.44	31,638.60	12,395.16	Aug-10	Dec-12	Aug-10	Dec-12		2012
126909	ReplChillers&Pumps-BOC-LGE12	96,060.15	10,546.20	(85,513.95)	-810.85%	0.04%	96,060.15	10,546.20	(85,513.95)	Oct-12	Dec-12	Oct-12	Dec-12		2012
126913	Srvr Cap Expan & Rel-LGE12	28,407.48	29,880.90	1,473.42	4.93%	0.01%	28,407.48	29,880.90	1,473.42	Jan-12	Dec-12	Jan-12	Oct-12		2012
126915	Server Hardware Refresh-LGE12	303,215.17	390,148.15	86,932.98	22.28%	0.13%	305,747.43	390,148.15	84,400.72	Jan-12	Dec-12	Jan-12	Feb-13		2012
126917	Simpsonville Elect Upg-LGE12	27,331.78	33,396.30	6,064.52	18.16%	0.01%	27,298.11	33,396.30	6,098.19	Jan-12	Dec-12	Jan-12	Feb-13		2012
126919	Simpsonville Racks&Furn-LGE12	6,763.20	8,788.50	2,025.30	23.04%	0.00%	6,763.20	8,788.50	2,025.30	Jan-12	Dec-12	Jan-12	Dec-12		2012
126921	Cabling for Server Conn-LGE12	12,159.48	15,819.30	3,659.82	23.14%	0.01%	12,159.48	15,819.30	3,659.82	Jan-12	Dec-12	Jan-12	Oct-12		2012
126924	Data Center Software-LGE12	16,348.91	15,819.30	(529.61)	-3.35%	0.01%	16,348.91	15,819.30	(529.61)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126928	VESDA Interlock CRAC-LGE12	26,512.92	26,365.50	(147.42)	-0.56%	0.01%	26,512.92	26,365.50	(147.42)	Mar-12	Dec-12	Mar-12	Nov-12		2012
126930	Bulk Pwr & Env Systems-LGE12	13,229.35	17,799.11	4,569.76	25.67%	0.01%	13,824.10	17,799.11	3,975.01	Jan-12	Jan-13	Jan-12	Jan-13		2012
126935	Mobile Radio-LGE12	37,720.74	35,208.81	(2,511.93)	-7.13%	0.02%	37,720.74	35,208.81	(2,511.93)	Jan-12	Dec-12	Jan-12	Dec-12		2012
126937	NtwkAccessDev/Site Infrs-LGE12	53,914.54	44,164.54	(9,750.00)	-22.08%	0.02%	42,187.24	44,164.54	1,977.30	Jan-12	Dec-12	Jan-12	Feb-13		2012
126939	Ntwk Tools/Test Equip-LGE12	33,261.87	35,285.39	2,023.52	5.73%	0.01%	33,261.87	35,285.39	2,023.52	Jan-12	Dec-12	Jan-12	Dec-12		2012
126941	Outside Cable Plant -LGE12	40,110.50	70,974.05	30,863.55	43.49%	0.02%	41,299.50	70,974.05	29,674.55	Jan-12	Dec-12	Jan-12	Jan-13		2012
126944	Pur/Rebuild Radio Sites-LGE12	-	52,730.93	52,730.93	100.00%	0.00%	-	52,730.93	52,730.93	Jan-12	Dec-12				2012
126946	Site Sec Improvements-LGE12	11,705.71	17,688.02	5,982.31	33.82%	0.01%	11,705.71	17,688.02	5,982.31	Sep-12	Dec-12	Sep-12	Dec-12		2012
126948	Phone Sys Capacity Exp-LGE12	52,848.24	52,953.04	104.80	0.20%	0.02%	52,848.24	52,953.04	104.80	Jan-12	Dec-12	Jan-12	Dec-12		2012
126950	Cisco UC&C-LGE12	488,165.01	703,080.07	214,915.06	30.57%	0.21%	613,980.93	703,080.07	89,099.14	Jan-12	Dec-12	Jan-12	Sep-13		2012
126956	Conv-Leased T1 Circ-Wls-LGE12	35,898.07	28,345.24	(7,552.83)	-26.65%	0.02%	35,898.07	28,345.24	(7,552.83)	Jan-12	Dec-12	Jan-12	Sep-12		2012
126963	Backup Capacity Exp-LGE12	-	70,306.60	70,306.60	100.00%	0.00%	-	70,306.60	70,306.60	Jan-12	Dec-12				2012
126965	MidLevel Storage Refresh-LGE12	677,141.96	142,373.63	(534,768.33)	-375.61%	0.29%	769,696.43	142,373.63	(627,322.80)	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
126971	SAN Capacity Exp-LGE12	84,873.79	70,308.00	(14,565.79)	-20.72%	0.04%	84,873.79	70,308.00	(14,565.79)	Jul-12	Dec-12	Jul-12	Oct-12		2012
126975	Upgrd Vmware Infrast-LGE12	30,900.40	33,508.58	2,608.18	7.78%	0.01%	30,228.88	33,508.58	3,279.70	Feb-12	Dec-12	Feb-12	Dec-12		2012
126987	Upgrade to SQL 2011-LGE12	-	15,538.04	15,538.04	100.00%	0.00%	-	15,538.04	15,538.04	Jan-12	Dec-12				2012
126989	Access Switch Rotate-LGE12	174,463.95	175,769.44	1,305.49	0.74%	0.07%	174,463.95	175,769.44	1,305.49	Feb-12	Dec-12	Feb-12	Dec-12		2012
126991	CERUS III-LGE12	161,205.07	159,302.01	(1,903.06)	-1.19%	0.07%	143,886.25	159,302.01	15,415.76	Jan-12	Dec-12	Jan-12	Dec-12		2012
126993	Core Network Infra-LGE12	50,820.28	52,730.93	1,910.65	3.62%	0.02%	50,820.28	52,730.93	1,910.65	Jan-12	Dec-12	Jan-12	Dec-12		2012
126995	Data Networks Test Tools-LGE12	15,600.07	17,688.02	2,087.95	11.80%	0.01%	15,770.41	17,688.02	1,917.62	Jan-12	Dec-12	Jan-12	Jan-13		2012
126997	Net Access Dev & Gateway-LGE12	16,372.03	17,688.02	1,315.99	7.44%	0.01%	16,372.03	17,688.02	1,315.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
126999	Network Management-LGE12	120,274.04	129,422.37	9,148.33	7.07%	0.05%	120,274.04	129,422.37	9,148.33	May-12	Oct-12	May-12	Dec-12		2012
127001	Sec Infrastructure Enh-LGE12	33,989.59	35,376.04	1,386.45	3.92%	0.01%	34,407.67	35,376.04	968.37	Jan-12	Dec-12	Jan-12	Jan-13		2012
127003	Wireless Upgrade-LGE12	91,065.86	105,518.00	14,452.14	13.70%	0.04%	85,348.69	105,518.00	20,169.31	Jan-12	Dec-12	Jan-12	Dec-12		2012
127005	DB Tools and Equip-LGE12	23,539.12	26,365.50	2,826.38	10.72%	0.01%	23,539.12	26,365.50	2,826.38	May-12	Dec-12	May-12	Dec-12		2012
127009	Data Protection-LGE12	22,718.62	17,688.09	(5,030.53)	-28.44%	0.01%	22,718.62	17,688.09	(5,030.53)	Jan-12	Dec-12	Jan-12	Oct-12		2012
127011	Identity Mgmt - LGE12	-	8,788.50	8,788.50	100.00%	0.00%	-	8,788.50	8,788.50	Jan-12	Dec-12				2012
127015	IT Sec Infrastructure-LGE12	5,568.40	44,053.59	38,485.19	87.36%	0.00%	5,568.40	44,053.59	38,485.19	Jan-12	Dec-12	Jan-12	Dec-12		2012
127019	Msging Sec Infrastr -LGE12	4,613.57	88,106.20	83,492.63	94.76%	0.00%	4,613.57	88,106.20	83,492.63	Aug-12	Dec-12	Aug-12	Nov-12		2012
127021	Vulnerability Scanning-LGE12	34,935.18	17,688.09	(17,247.09)	-97.51%	0.01%	34,935.18	17,688.09	(17,247.09)	Mar-12	Dec-12	Mar-12	Oct-12		2012
127025	Microsoft License-LGE12	44,161.17	26,365.50	(17,795.67)	-67.50%	0.02%	44,161.17	26,365.50	(17,795.67)	Jan-12	Apr-12	Jan-12	Sep-12		2012
127034	CR RO System Upgrade	103.30	-	(103.30)	-100.00%	0.00%	266,346.88	266,243.58	(103.30)			Jun-09	Jun-10		2012
127035	CR4 HP Turbine Rows 1&2 Repl	-	381,861.00	381,861.00	100.00%	0.00%	-	381,861.00	381,861.00	Jun-09	Apr-12			Project canceled after inspection revealed the turbine buckets were repairable and suitable for normal operation until unit retirement in 2015.	2012
127038	CR Misc Projects 2012	-	427,081.40	427,081.40	100.00%	0.00%	-	427,081.40	427,081.40	Jun-09	Jan-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects, to include CR 4/5 Sludge Processing Plant (SPP) Cameral System, CR 4/5 SPP Wind Screen, CR6-2 Boiler Feed Pump Motor Rewind, and CR5-A Horizontal Service Water Pump Motor Rewind.	2012
127040	CR Asbestos Abatement 2012	5,441.78	75,367.30	69,925.52	92.78%	0.00%	5,934.41	75,367.30	69,432.89	Jun-09	Jan-13	Jun-09	Mar-13		2012
127090	Ohio Falls Redev. #3	9,900,822.92	106,000.00	(9,794,822.92)	-9240.40%	4.24%	18,394,409.53	17,209,354.85	(1,185,054.68)	Aug-09	Dec-12	Aug-09	Jun-14	Revised EPC milestone schedule and additional scope.	2012
127091	Ohio Falls Redev. #4	335,064.86	-	(335,064.86)	-100.00%	0.14%	5,205,055.69	13,756,768.93	8,551,713.24			Aug-09		Shifted work out due to additional scope on other units.	2012
127092	Ohio Falls Redev. #5	4,113,660.17	992,000.00	(3,121,660.17)	-314.68%	1.76%	18,896,563.74	15,782,529.67	(3,114,034.07)	Aug-09	Jun-12	Aug-09	Jun-12	Revised EPC milestone schedule and additional scope.	2012
127095	Ohio Falls Redev. #8	460,627.74	7,486,661.00	7,026,033.26	93.85%	0.20%	4,161,396.26	13,663,248.96	9,501,852.70	Aug-09	May-16	Aug-09		Shifted work out due to additional scope on other units.	2012
127149	High Spd Historic Arch-LGE	-	104,535.45	104,535.45	100.00%	0.00%	-	104,535.45	104,535.45	Jan-12	Dec-13				2012
127150	12 High Speed Telemetry- LGE	-	92,116.74	92,116.74	100.00%	0.00%	-	197,106.04	197,106.04	Jul-12	Oct-15				2012
127152	Openview.NET- LGE	(14,953.50)	-	14,953.50	-100.00%	-0.01%	85,897.96	100,851.46	14,953.50			Apr-11	Mar-12		2012
127175	'Work Mgmt/FRP software - LG&E	(3,130.17)	-	3,130.17	-100.00%	0.00%	1,447,994.31	1,449,433.26	1,438.95			Jan-10	Oct-11		2012
127181	PeopleSoft Time (LG&E %)	150,777.39	140,000.00	(10,777.39)	-7.70%	0.06%	982,183.79	175,000.00	(807,183.79)	Jul-11	Oct-14	Jul-11			2012
127201	Ohio Falls Redev. #1	1,381,795.35	1,536,920.00	155,124.65	10.09%	0.59%	15,810,658.11	17,863,259.29	2,052,601.18	Aug-09	Apr-14	Aug-09	Jun-14		2012
127202	Ohio Falls Redev. #2	454,183.85	12,270,420.44	11,816,236.59	96.30%	0.19%	16,393,693.83	16,032,278.66	(361,415.17)	Aug-09	Aug-15	Aug-09	Nov-15	Order of Unit rehabilitation changed from original.	2012
127258	Third Party PAR	(283,200.80)	-	283,200.80	-100.00%	-0.12%	138,955.57	359,133.58	220,178.01			Oct-09	Jul-12		2012
127265	TC2 CAPITAL SPARES - LGE	4,119.87	-	(4,119.87)	-100.00%	0.00%	2,271,298.49	2,237,424.75	(33,873.74)			Oct-08	Jan-14		2012
127381	PaddRun-XFMR-Rep	3.66	-	(3.66)	-100.00%	0.00%	1,759,868.22	1,759,864.56	(3.66)			Jan-10	Mar-11		2012
127393	Symrna Cap Bank	0.05	-	(0.05)	-100.00%	0.00%	298,716.96	298,716.91	(0.05)			Jan-10	Jun-11		2012
127540	Ener Eff -Operations Auto LGE	266,893.84	-	(266,893.84)	-100.00%	0.11%	735,405.64	468,511.81	(266,893.84)			Jan-10	Oct-12		2012
127559	CANE RUN 7 - LGE	14,587,358.36	8,067,399.15	(6,519,959.21)	-80.82%	6.25%	115,214,942.94	127,751,246.30	12,536,303.36	Jan-10	May-15	Jan-10	Jun-15	Reforecasted after signing of EPC contract.	2012
127574	MC2 CT Distribution Mods	329,630.69	235,000.00	(94,630.69)	-40.27%	0.14%	783,104.66	688,473.97	(94,630.69)	Jan-11	Apr-12	Jan-11	Apr-12		2012
127576	MC2 Partial Radiant Reheater	382,693.47	741,000.00	358,306.53	48.35%	0.16%	754,583.02	1,112,889.55	358,306.53	Aug-10	May-12	Aug-10	Apr-12	Material purchase was accelerated and purchased prior year after budget was approved.	2012
127583	MC 1C Coal Mill Gearbox	434.80	-	(434.80)	-100.00%	0.00%	439,736.14	439,301.34	(434.80)			Aug-10	Nov-11		2012
127586	MC 2D Coal Mill Gearbox	46,350.81	80,000.00	33,649.19	42.06%	0.02%	430,636.93	464,286.12	33,649.19	Aug-10	Apr-12	Aug-10	Apr-12		2012
127587	MC 2C Coal Mill Gearbox	49,894.24	80,000.00	30,105.76	37.63%	0.02%	457,393.91	487,499.67	30,105.76	Aug-10	Apr-12	Aug-10	Apr-12		2012
127588	MC1 Boiler Room Roofing	(1,274.95)	-	1,274.95	-100.00%	0.00%	171,128.54	172,403.49	1,274.95			May-11	Dec-11		2012
127589	MC2 Boiler Room Roofing	(500.31)	-	500.31	-100.00%	0.00%	156,207.63	156,707.94	500.31			May-11	Dec-11		2012
127600	MC4 Alterex Rewind	443,729.63	460,000.00	16,270.37	3.54%	0.19%	835,703.01	851,973.38	16,270.37	Aug-10	Nov-12	Aug-10	Jul-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
127612	MC4 FGD Expansion Joints 2012	-	80,000.00	80,000.00	100.00%	0.00%	-	80,000.00	80,000.00	Jan-12	May-12				2012
127641	MC3 Burners	330.24	-	(330.24)	-100.00%	0.00%	2,542,273.07	2,541,942.83	(330.24)			Aug-10	Jun-11		2012
130003	IMPLEMENT SOA-LGE	8,811.10	-	(8,811.10)	-100.00%	0.00%	332,243.30	323,432.19	(8,811.10)			May-11	Mar-12		2012
130034	LGE Channel Bank Standard	(9.43)	-	9.43	-100.00%	0.00%	169,654.59	169,664.02	9.43			Jun-10	May-12		2012
130103	IT ASSET MGMT - LGE12	59,195.63	105,461.58	46,265.95	43.87%	0.03%	59,195.63	105,461.58	46,265.95	Oct-12	Dec-12	Oct-12	Dec-12		2012
130173	CIP COMPLIANCE INFRASTR-LGE11	1,617.63	-	(1,617.63)	-100.00%	0.00%	94,796.69	93,179.06	(1,617.63)			Jan-11	May-12		2012
130184	CIP COMPLIANCE TOOLS-LGE11	2,508.56	-	(2,508.56)	-100.00%	0.00%	61,876.60	59,368.04	(2,508.56)			Sep-11	May-12		2012
130194	CIP COMPLI INFRA-LGE12	41,618.12	341,520.20	299,902.09	87.81%	0.02%	42,384.19	341,520.20	299,136.01	Jan-12	Dec-13	Jan-12	Mar-14		2012
130198	CIP COMPLIANCE TOOLS-LGE12	109,234.20	87,885.91	(21,348.29)	-24.29%	0.05%	96,148.05	87,885.91	(8,262.14)	Jan-12	Dec-12	Jan-12	Feb-13		2012
130210	SP ADMIN TOOL - LGE11	(7,714.99)	-	7,714.99	-100.00%	0.00%	2,079.56	9,794.55	7,714.99			Jan-11			2012
130213	SP EXTRANET IMPLEMENT - LGE11	-	17,576.58	17,576.58	100.00%	0.00%	-	17,576.58	17,576.58	Jan-12	Dec-12				2012
130236	ENTERPRISE STORAGE EXPAN-LGE11	0.34	-	(0.34)	-100.00%	0.00%	83,721.25	83,720.91	(0.34)			Jan-11	Mar-12		2012
130241	UPGRADE TO SP2011-LGE11	(11,217.50)	-	11,217.50	-100.00%	0.00%	36,715.32	47,932.82	11,217.50			Jan-11	Jan-12		2012
130254	BAMBOO WEB PART UPGRD-LGE12	-	210.91	210.91	100.00%	0.00%	-	210.91	210.91	Jan-12	Dec-12				2012
130258	SUN SOLARIS PLATFORM-LGE12	10,929.70	52,730.79	41,801.09	79.27%	0.00%	10,929.70	52,730.79	41,801.09	Jun-12	Dec-12	Jun-12	Dec-12		2012
130262	SYS MONITOR-HP OPENVIEW-LGE12	-	17,577.00	17,577.00	100.00%	0.00%	-	17,577.00	17,577.00	Jan-12	Dec-12				2012
130265	SYS MONITOR-NETIQ-LGE12	11,736.67	22,849.61	11,112.94	48.64%	0.01%	11,769.79	22,849.61	11,079.82	May-12	Dec-12	May-12	Jan-13		2012
130268	SP ADMIN TOOL RENEWAL-LGE12	418.72	20,389.04	19,970.32	97.95%	0.00%	-	20,389.04	20,389.04	Jan-12	Nov-12	Jan-12	Oct-12		2012
130271	RISS REPLACEMENT-LGE11	54,319.79	-	(54,319.79)	-100.00%	0.02%	172,607.51	118,287.72	(54,319.79)			Oct-11			2012
130277	CITRIX - LGE13	-	15,467.13	15,467.13	100.00%	0.00%	-	15,467.13	15,467.13	Feb-12	Sep-13				2012
130308	NETAPP NAS REFRESH-LGE13	53,637.86	84,369.36	30,731.50	36.42%	0.02%	53,637.86	84,369.36	30,731.50	Feb-12	Dec-13	Feb-12	Dec-12		2012
130315	KSTN Strategic Arch Dsgn-LGE	-	105,461.65	105,461.65	100.00%	0.00%	-	105,461.65	105,461.65	Jan-11	Dec-12				2012
130404	EVALUATE TOOLS&UTILITIES-LGE12	18,450.00	43,942.50	25,492.50	58.01%	0.01%	18,450.00	43,942.50	25,492.50	Jan-12	Dec-12	Jan-12	Dec-12		2012
130435	IT SEC INFRASTRUCTURE-LGE13	29,183.38	26,365.50	(2,817.88)	-10.69%	0.01%	29,183.38	26,365.50	(2,817.88)	Feb-12	Nov-12	Feb-12	Dec-12		2012
130447	SERENA RENEWAL-LGE13	-	14,764.68	14,764.68	100.00%	0.00%	-	14,764.68	14,764.68	Feb-12	Dec-13				2012
130478	Mill Creek LS Grinding Upgrade	2,026,224.63	4,799,999.45	2,773,774.82	57.79%	0.87%	10,352,105.64	13,122,418.32	2,770,312.68	Jun-06	Jun-12	Jun-06	Jun-12	Project completed under budget - permanent savings on project	2012
130582	Phones for Contr Center- LG&E	-	8,192.40	8,192.40	100.00%	0.00%	-	8,192.40	8,192.40	Jan-12	Dec-13				2012
130609	EMS Database Expansion- LGE	-	77,825.32	77,825.32	100.00%	0.00%	-	77,825.32	77,825.32	Jan-12	Nov-13				2012
130611	Digital EMS Comm Chanls LGE	-	22,424.10	22,424.10	100.00%	0.00%	-	22,424.10	22,424.10	Jan-12	Nov-13				2012
130615	Routine EMS- LGE 2012	-	71,674.20	71,674.20	100.00%	0.00%	-	71,674.20	71,674.20	Jul-10	Nov-12				2012
130622	TIP TOP (Ft. Knox) RECONDCTR	26,450.81	-	(26,450.81)	-100.00%	0.01%	2,161,090.63	2,134,639.82	(26,450.81)			Jul-10	Jan-12		2012
130638	Tip Top Breaker Replacement	0.49	-	(0.49)	-100.00%	0.00%	550,955.19	550,954.70	(0.49)			Aug-10	Nov-11		2012
130649	LGE Wildlife Protection	(6,035.90)	-	6,035.90	-100.00%	0.00%	6,404.57	12,440.47	6,035.90			Jan-11	Jun-12		2012
130660	Harrods Creek Substation	377,944.19	544,586.70	166,642.51	30.60%	0.16%	2,091,566.20	2,215,190.00	123,623.80	Jan-11	Dec-12	Jan-11	Jul-12		2012
130661	Harrods Creek Sub Exp CW	1,016,180.33	722,251.67	(293,928.66)	-40.70%	0.44%	1,534,690.33	1,250,155.36	(284,534.97)	Jan-11	Dec-12	Jan-11	Jan-13		2012
130671	Tucker Stat Sub Property	(1,669.17)	-	1,669.17	-100.00%	0.00%	745,730.74	747,399.91	1,669.17			Nov-10	Dec-10		2012
130674	2011 Dist Regulator Upgrades	26,499.51	-	(26,499.51)	-100.00%	0.01%	54,831.85	27,835.09	(26,996.76)			Jan-11	Jul-12		2012
130700	SCM 2011 Rplc FPE Xfmr LTCs	0.03	-	(0.03)	-100.00%	0.00%	299,890.90	299,890.87	(0.03)			Jan-11	Jan-12		2012
130705	SCM 2011 LGE Rpl Sub Batteries	329.28	-	(329.28)	-100.00%	0.00%	70,988.77	70,659.49	(329.28)			Jan-11	Jun-12		2012
130712	SCM 2011 LGE Misc Dist Proj	(925.96)	-	925.96	-100.00%	0.00%	105,737.90	106,663.86	925.96			Jan-11	Jun-12		2012
130718	NB Creekview Subdivision	-	(20,149.20)	(20,149.20)	100.00%	0.00%	573,048.99	541,077.93	(31,971.06)	Jan-12	Dec-14	Jun-13			2012
130722	SCM 2011 LTC Oil Filter Un	5,737.33	-	(5,737.33)	-100.00%	0.00%	57,763.50	52,026.17	(5,737.33)			Jan-11	Jun-12		2012
130740	SCM LGE Tools & Equip - TLEQ	(5,566.64)	-	5,566.64	-100.00%	0.00%	45,639.70	51,206.34	5,566.64			Jan-11	Jun-12		2012
130750	DSP Russell Springs Sub	-	523,682.13	523,682.13	100.00%	0.00%	-	2,824,053.98	2,824,053.98	Jan-12	Dec-14			The actual project is 130754 (Russell Corner) and the budget dollars were transferred to that project in the reforecast. Project 130754 was then cancelled in 2012, but is in the 2015 BP in 2016-2017.	2012
130751	Russell Corner CW Project	-	(13,085.40)	(13,085.40)	100.00%	0.00%	-	576,155.48	576,155.48	Jan-12	Dec-13				2012
130752	Manslick Substation Exp	28,706.82	2,774,028.19	2,745,321.37	98.97%	0.01%	951,431.02	4,719,921.82	3,768,490.80	Oct-11	Dec-16	Oct-11	Dec-12	Variance due to transformer purchased in 2011 and additional work delayed until 2015. Manslick substation was originally anticipated for construction in 2012/2013 but later delayed due to slowing load growth. It is now scheduled for 2016/2017.	2012
130753	Manslick Sub CW project	-	708,239.87	708,239.87	100.00%	0.00%	-	1,416,411.33	1,416,411.33	Jan-12	Dec-16			Project delayed due to lower than anticipated load growth.	2012
130768	2012 LGE LTC Oil Filtration	41,186.66	51,198.00	10,011.34	19.55%	0.02%	41,186.66	51,198.00	10,011.34	Dec-11	Dec-12	Dec-11	Dec-12		2012
130770	2012 LGE Misc Dist Projects	68,538.25	99,670.00	31,131.75	31.23%	0.03%	76,348.67	205,041.40	128,692.73	Dec-11	Dec-12	Dec-11	Sep-13		2012
130771	2012 LGE Misc NESC Compl	71,293.53	73,200.00	1,906.47	2.60%	0.03%	71,293.53	73,200.00	1,906.47	Dec-11	Dec-12	Dec-11	Dec-12		2012
130775	2012 LGE Rplc Fire Dectn Syst	31,560.39	21,774.00	(9,786.39)	-44.95%	0.01%	31,560.39	21,774.00	(9,786.39)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130776	2012 Rplc 15KV Circuit Brkr-CD	56,707.18	49,876.00	(6,831.18)	-13.70%	0.02%	56,707.52	49,876.00	(6,831.52)	Dec-11	Dec-12	Dec-11	Dec-12		2012
130778	2012 LGE Rplc Sub Batteries	77,677.08	85,127.40	7,450.32	8.75%	0.03%	77,677.08	85,127.40	7,450.32	Dec-11	Dec-12	Dec-11	Jun-13		2012
130795	SCM 2012 LGE Sub Bldg & Grds	16,631.21	64,702.00	48,070.79	74.30%	0.01%	26,598.59	64,702.00	38,103.41	Dec-11	Dec-12	Dec-11	Dec-12		2012
130797	SCM 2012 LGE Tools & Equip	33,525.75	25,248.00	(8,277.75)	-32.79%	0.01%	33,032.64	25,248.00	(7,784.64)	Dec-11	Dec-12	Dec-11	Apr-14		2012
130898	Lou Upgd-Middletown 345kV Brkr	586,415.73	-	(586,415.73)	-100.00%	0.25%	2,718,342.37	2,131,561.18	(586,781.19)			Sep-10	Apr-12	The budget assumed that the project would be completed in 2011 however outage constraints extended the work into 2012.	2012
131019	Mobile Auto Dispatch - LGE	852,693.80	752,994.12	(99,699.68)	-13.24%	0.37%	2,473,036.29	2,374,196.97	(98,839.33)	Sep-11	Jun-14	Sep-11	Aug-14		2012
131025	Mobile GIS Enhancements LGE	6,246.23	-	(6,246.23)	-100.00%	0.00%	26,221.80	19,975.57	(6,246.23)			Jan-11	Sep-12		2012
131031	Work Mgmt System Prj	291,277.71	1,050,000.31	758,722.59	72.26%	0.12%	1,870,105.10	2,100,000.48	229,895.39	Sep-12	Dec-14	Sep-12	Feb-15	Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2012
131033	Rptg Business Intelligence LGE	682.89	-	(682.89)	-100.00%	0.00%	22,372.04	21,689.15	(682.89)			Jan-11	Feb-12		2012
131034	Smallworld_GIS Upgrade LGE	1,253.89	-	(1,253.89)	-100.00%	0.00%	135,360.50	134,106.61	(1,253.89)			Jan-11	Jan-12		2012
131039	Hardware Infrastructure - LGE	1,421.55	-	(1,421.55)	-100.00%	0.00%	109,293.01	107,871.46	(1,421.55)			Jan-11	Feb-12		2012
131040	Carry Over Projects - LGE	9,328.33	-	(9,328.33)	-100.00%	0.00%	9,439.34	111.01	(9,328.33)			Jan-11	Dec-11		2012
131075	METER LGE EQUIP	19,073.80	-	(19,073.80)	-100.00%	0.01%	38,421.35	19,347.55	(19,073.80)			Jan-10	Jan-12		2012
131082	ERTS LGE	(67.79)	-	67.79	-100.00%	0.00%	72,929.63	72,997.41	67.79			Jan-11	Dec-11		2012
131108	2012 LGE Transformer Rwd/Rpr	-	915,931.55	915,931.55	100.00%	0.00%	-	915,931.55	915,931.55	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
131140	Retail Hardware IFS - LGE	2,178.81	-	(2,178.81)	-100.00%	0.00%	64,830.24	62,651.43	(2,178.81)			Jan-11	Feb-12		2012
131225	LGE Substation Equipment Prch	(68,073.93)	-	68,073.93	-100.00%	-0.03%	0.00	68,073.93	68,073.93			Jul-10	Dec-11		2012
131256	34KV regs on TT3311	(38,948.78)	-	38,948.78	-100.00%	-0.02%	294,894.56	333,843.34	38,948.78			Nov-10	Dec-11		2012
131267	BRCT 5, 6 & 7 HMI Upgr 12 LGE	2,160.20	-	(2,160.20)	-100.00%	0.00%	154,140.03	151,979.83	(2,160.20)			Jul-10	Jan-12		2012
131285	Tip Top Substation project	6.80	-	(6.80)	-100.00%	0.00%	944,196.71	944,189.91	(6.80)			Jul-10	Jan-12		2012
131314	Lou Upgr-New Albany-Subs	63,025.76	3,505,238.18	3,442,212.42	98.20%	0.03%	14,200,397.18	3,505,238.18	(10,695,159.00)	Feb-12	Jun-15	Feb-12	May-15	Scope change to this project after the budget was developed required the construction of a new breaker station.	2012
131342	Middletown Control House	1,439,199.82	1,006,150.44	(433,049.38)	-43.04%	0.62%	2,661,684.18	2,328,328.48	(333,355.70)	Oct-11	Dec-13	Oct-11	Mar-14	The budget assumed more work would be completed during 2013.	2012
131353	TC Stand-Alone CTs	-	284,663.04	284,663.04	100.00%	0.00%	-	599,793.72	599,793.72	Jan-12	Dec-15				2012
131357	CR Station Battery 2011	7,136.18	-	(7,136.18)	-100.00%	0.00%	121,579.57	114,443.39	(7,136.18)			Jul-10	Aug-11		2012
131362	CR6 Mist Eliminators Repl	14,089.12	30,146.92	16,057.80	53.27%	0.01%	65,773.55	81,831.35	16,057.80	Jul-10	May-12	Jul-10	May-12		2012
131368	PR12 Diesel Engine	4,321.73	-	(4,321.73)	-100.00%	0.00%	84,843.82	80,522.09	(4,321.73)			Sep-11	Dec-11		2012
131432	Retail System Enhncmnts - LGE	3,937.26	-	(3,937.26)	-100.00%	0.00%	54,460.57	50,523.31	(3,937.26)			Jan-11	Feb-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
131443	KENZIG ROAD	43,643.14	-	(43,643.14)	-100.00%	0.02%	11,146,703.03	11,172,004.68	25,301.65			Jan-12	Apr-15		2012
131510	SHAREPOINT ENTRPRSE LIC-LGE12	232,692.57	70,517.30	(162,175.27)	-229.98%	0.10%	232,692.57	70,517.30	(162,175.27)	Jan-12	Apr-12	Jan-12	Oct-12		2012
131531	TC1 BOILER SH PENDANT	(39,407.17)	-	39,407.17	-100.00%	-0.02%	1,814,500.81	1,853,907.98	39,407.17			Sep-10	Dec-11		2012
131532	TC1 BOILER REPL FIN SH PENDANT	16,476.82	-	(16,476.82)	-100.00%	0.01%	560,125.90	543,649.08	(16,476.82)			Sep-10	Dec-11		2012
131533	TC1 BOILER REAR REHEAT REPL	(126,342.29)	-	126,342.29	-100.00%	-0.05%	1,470,290.24	1,596,632.53	126,342.29			Sep-10	Dec-11		2012
131534	TC1 BOILER FRONT RH REPLACE	2,554.36	-	(2,554.36)	-100.00%	0.00%	734,676.95	732,122.59	(2,554.36)			Sep-10	Dec-11		2012
131540	TC1 TURBINE/GEN SPRINKLER SYS	2,498.55	-	(2,498.55)	-100.00%	0.00%	67,521.00	65,022.45	(2,498.55)			Jan-09	Dec-11		2012
131541	TC1 A-BCWP OVERHAUL	(12,237.41)	-	12,237.41	-100.00%	-0.01%	60,835.47	73,072.88	12,237.41			Jan-09	Jan-12		2012
131545	TC1 REACTION TANK UPGRADE	274,974.11	286,432.37	11,458.26	4.00%	0.12%	274,471.97	286,432.37	11,960.40	Jun-12	Dec-12	Jun-12	Dec-12		2012
131582	CARPET - LGE FACILITIES	(39,165.13)	-	39,165.13	-100.00%	-0.02%	78,414.89	117,580.02	39,165.13			Jan-11	Jun-12		2012
131583	REMODEL LGE OFFICES	2,665.54	-	(2,665.54)	-100.00%	0.00%	153,336.45	150,670.91	(2,665.54)			Jan-11	Jun-12		2012
131589	OFFICE FURNITURE - LGE	4,575.21	-	(4,575.21)	-100.00%	0.00%	118,920.34	114,843.53	(4,076.81)			Jan-11	Sep-13		2012
131614	LGE CYBER SECURITY EQP	(179.50)	-	179.50	-100.00%	0.00%	88,709.38	88,888.88	179.50			Jan-11	Jan-12		2012
131693	Envir Compliance Study-Air-LGE	(1,352,658.82)	-	1,352,658.82	-100.00%	-0.58%	0.00	1,351,538.89	1,351,538.89			Jan-10	Jan-13	Once individual Air Compliance projects were approved, engineering dollars were allocated to the projects.	2012
131701	Lou Upgrades-Midtown 4th Xfrmr	3,861,517.67	5,013,890.78	1,152,373.11	22.98%	1.65%	12,114,914.13	12,500,227.08	385,312.95	Jan-12	Nov-14	Jan-12	Dec-14	The project was delayed due to complications with awarding the construction contract.	2012
131702	Lou Upgrd-Jtown 138kV CTs	-	500,265.10	500,265.10	100.00%	0.00%	-	500,265.10	500,265.10	Jan-12	Dec-13			Project cancelled due to lack of need.	2012
131710	Service Pilot UG	765,521.56	761,964.04	(3,557.52)	-0.47%	0.33%	811,652.11	799,094.77	(12,557.34)	Nov-10	Feb-13	Nov-10	Dec-12		2012
131739	2010 LGE Transformer rewind #3	258.50	-	(258.50)	-100.00%	0.00%	958,672.36	958,413.86	(258.50)			Aug-10	Jan-12		2012
131775	Contrl Cntr ImprvmentsLGE 2012	-	8,191.58	8,191.58	100.00%	0.00%	-	8,191.58	8,191.58	Aug-10	Dec-12				2012
131803	CIP- LGE 2012	-	32,823.96	32,823.96	100.00%	0.00%	-	32,823.96	32,823.96	Jan-12	Dec-12				2012
131825	Financial Planning Software	4,122.75	-	(4,122.75)	-100.00%	0.00%	125,400.56	127,750.32	2,349.76			Feb-11	Nov-12		2012
131828	Oracle Upgrade 2012 (LG&E%)	833,574.53	525,000.00	(308,574.53)	-58.78%	0.36%	2,438,272.28	3,150,000.00	711,727.72	Jan-12	Aug-13	Jan-12	Aug-13	Expanded project scope for software and labor associated with testing implementation.	2012
131913	NERC Volt Reg	(7,168.77)	-	7,168.77	-100.00%	0.00%	64,848.36	72,017.13	7,168.77			Feb-11	Dec-11		2012
131918	Impoundment Cap-LGE	7,744.89	-	(7,744.89)	-100.00%	0.00%	34,109.32	26,364.43	(7,744.89)			Aug-10	Apr-12		2012
131920	GSU Light Arrst	0.34	-	(0.34)	-100.00%	0.00%	70,313.96	69,378.18	(935.78)			Aug-10	Dec-13		2012
131922	Metallurgy Lab	40.86	-	(40.86)	-100.00%	0.00%	42,852.67	92,811.81	49,959.14			Nov-11	Jul-12		2012
131947	RATA Test Equip	36,565.31	36,000.00	(565.31)	-1.57%	0.02%	36,565.31	36,000.00	(565.31)	Aug-10	Nov-12	Aug-10	Dec-12		2012
132074	Other CFO CapEx (LTP) - LG&E %	-	3,500.00	3,500.00	100.00%	0.00%	-	917,000.00	917,000.00	Jan-11	Dec-21				2012
132091	TC1 SCR Catalyst Re-gen	142,088.93	267,303.16	125,214.23	46.84%	0.06%	404,734.49	1,226,584.13	821,849.64	Jan-11	Jan-14	Jan-11	Dec-13		2012
132384	Breckenridge TR5 Rewind	(5,728.28)	-	5,728.28	-100.00%	0.00%	424,692.55	430,420.83	5,728.28			Oct-10	Jan-12		2012
132536	STRAT ASSET INVEST SFTWR LGE	10,044.71	-	(10,044.71)	-100.00%	0.00%	135,687.33	125,008.24	(10,679.09)			Dec-10	Apr-12		2012
132587	MORGANFIELD OFFICE BLDG LGE	3,150.14	-	(3,150.14)	-100.00%	0.00%	110,954.25	107,804.11	(3,150.14)			Jan-11	Oct-11		2012
132588	INTERIM MORGANFLD CALL CTR LGE	(34,347.66)	-	34,347.66	-100.00%	-0.01%	67,014.43	101,362.09	34,347.66			Jan-11	Oct-11		2012
132605	GUTHRIE COKE NETWORK VAULT	546,696.77	-	(546,696.77)	-100.00%	0.23%	672,409.19	70,215.41	(602,193.78)			Jan-11	Jul-13	Emergent work to meet the increased demand at the Guthrie Coke building due to the conversion of the building to condominiums/restaurants.	2012
132611	PowerBase - LGE	0.58	-	(0.58)	-100.00%	0.00%	231,925.10	231,924.52	(0.58)			Apr-11	Dec-11		2012
132628	MC1B Circulating Water Pump	(4,737.93)	-	4,737.93	-100.00%	0.00%	248,301.91	253,039.84	4,737.93			Jan-11	Mar-12		2012
132642	DIST-NA-MDLTWN-T.C	84,712.15	-	(84,712.15)	-100.00%	0.04%	88,810.01	4,097.86	(84,712.15)			Nov-11	Dec-12		2012
132651	MC 4C Transformer Bushings	4.22	-	(4.22)	-100.00%	0.00%	70,789.13	70,784.91	(4.22)			Feb-11	Nov-11		2012
132666	MY ACCOUNT 2011 FIRST RELEASE	101,154.12	-	(101,154.12)	-100.00%	0.04%	209,042.30	107,888.18	(101,154.12)			Feb-11	Dec-12		2012
132698	Dix Dam Boiler-LG&E	(1,716.50)	-	1,716.50	-100.00%	0.00%	-	1,716.50	1,716.50			Mar-11	Sep-11		2012
132730	QAS for EMS LGE	(8,074.75)	-	8,074.75	-100.00%	0.00%	177,607.46	185,682.21	8,074.75			Jun-11	Feb-12		2012
132753	GS GE Plt Lab '12 LGE	55,236.95	50,000.00	(5,236.95)	-10.47%	0.02%	55,236.95	50,000.00	(5,236.95)	Oct-11	Nov-12	Oct-11	Aug-12		2012
132761	MC3 Turb Outer Casing Studs	(120,000.00)	-	120,000.00	-100.00%	-0.05%	86,455.47	206,455.47	120,000.00			Mar-11	Jun-11		2012
132763	EDI IMPLEMENTATION-LGE 11	845.67	-	(845.67)	-100.00%	0.00%	61,614.38	60,768.71	(845.67)			Mar-11	May-12		2012
132784	GS GE Dam Impnd '12	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-12	Nov-12				2012
132803	MC4 Cooling Tower Pump	42,192.17	6,000.00	(36,192.17)	-603.20%	0.02%	293,477.70	257,285.50	(36,192.20)	Apr-11	May-12	Apr-11	May-12		2012
132804	MC3 BURNERS 2013	1,221,895.22	1,000,000.00	(221,895.22)	-22.19%	0.52%	4,846,532.01	5,100,000.00	253,467.99	Apr-11	Oct-14	Apr-11	Nov-13		2012
132809	4535 NRTHSD SBSTN PARA	42,020.71	-	(42,020.71)	-100.00%	0.02%	190,970.58	155,761.45	(35,209.13)			Mar-11	Dec-12		2012
132812	4560 MILCRK SBSTN PARA	4,999.76	-	(4,999.76)	-100.00%	0.00%	154,838.62	149,838.86	(4,999.76)			Apr-11	Jul-12		2012
132870	CIP Physical Security Upgs-LGE	114,411.54	136,803.29	22,391.75	16.37%	0.05%	199,565.03	136,803.29	(62,761.74)	Jun-12	Oct-12	Jun-12	Nov-12		2012
132881	4533 MILL CREEK 345 PARA	328,985.20	464,293.16	135,307.96	29.14%	0.14%	393,636.46	465,585.78	71,949.32	Feb-11	Aug-13	Feb-11	Mar-13		2012
132883	4531 MILL CREEK 345 PARA	163,285.53	320,103.45	156,817.92	48.99%	0.07%	229,506.15	321,323.07	91,816.92	Feb-11	Aug-13	Feb-11	Dec-12		2012
132884	4532 MILL CREEK 345 PARA	163,314.18	320,103.45	156,789.27	48.98%	0.07%	209,802.37	321,250.09	111,447.72	Apr-11	Aug-13	Apr-11	Dec-12		2012
132888	EMS CC Switchover - LG&E	462,575.82	819,208.41	356,632.59	43.53%	0.20%	1,307,779.69	1,682,986.99	375,207.30	Jun-11	Mar-13	Jun-11	Mar-13	The project continued from 2011 and completed sooner than anticipated in the budget.	2012
132890	MC2 Clg Tower Fan Stacks	71,453.67	60,000.00	(11,453.67)	-19.09%	0.03%	321,889.55	310,435.88	(11,453.67)	Apr-11	Apr-12	Apr-11	Apr-12		2012
132892	MC1 EHC Upgrade	400,229.68	400,000.01	(229.67)	-0.06%	0.17%	1,236,789.29	1,400,000.05	163,210.76	Apr-11	Jul-13	Apr-11	Jun-13		2012
132900	MC1 Feeder Bunker Valves	40,925.22	50,000.01	9,074.79	18.15%	0.02%	46,180.83	50,000.01	3,819.18	Jan-12	May-13	Jan-12	May-13		2012
132905	AP-Relays-2011	(1,611.67)	-	1,611.67	-100.00%	0.00%	-	1,611.67	1,611.67			May-11	Jan-12		2012
132907	MT-Relays-2011	589.97	-	(589.97)	-100.00%	0.00%	107,081.26	106,491.29	(589.97)			May-11	Dec-11		2012
132908	MC-Relays-2011	2,868.44	-	(2,868.44)	-100.00%	0.00%	30,238.55	27,370.11	(2,868.44)			May-11	Dec-11		2012
132909	NS-Relays-2011	488.77	-	(488.77)	-100.00%	0.00%	18,012.93	17,524.16	(488.77)			May-11	Nov-11		2012
132911	PW-Relays-2011	2,148.90	-	(2,148.90)	-100.00%	0.00%	91,449.09	89,300.19	(2,148.90)			May-11	Nov-11		2012
132917	MC1 WW Weld Overlay	203,600.00	-	(203,600.00)	-100.00%	0.09%	2,849,944.26	2,500,000.00	(349,944.26)			Nov-12	Apr-13		2012
132921	MC3 Reheater	1,485,623.34	1,000,000.00	(485,623.34)	-48.56%	0.64%	4,650,679.01	4,500,000.00	(150,679.01)	Jan-12	Oct-13	Jan-12	Nov-13	Material purchase was accelerated due to inspection findings.	2012
132926	MC2 Service Water Piping	454,158.19	425,000.00	(29,158.19)	-6.86%	0.19%	454,158.22	425,000.00	(29,158.22)	Dec-11	May-12	Dec-11	Apr-12		2012
132928	GS CDM Aurora Mit LGE	-	113,300.00	113,300.00	100.00%	0.00%	148,180.91	702,034.00	553,853.09	Jan-12	Nov-16	Apr-13			2012
132994	MC2 Warm-Up Gas System	93,959.66	80,000.00	(13,959.66)	-17.45%	0.04%	207,589.33	193,629.67	(13,959.66)	Apr-11	Apr-12	Apr-11	Apr-12		2012
133024	CCS LOW INCOME COMMITMENT-LGE	557.09	-	(557.09)	-100.00%	0.00%	104,023.41	103,466.32	(557.09)			Apr-11	Dec-11		2012
133029	4533 LRC RE-SAG	(3,079.97)	-	3,079.97	-100.00%	0.00%	71,395.02	74,474.99	3,079.97			Jul-11	Dec-12		2012
133099	GS GE IOTech 650U LGE	-	2,800.00	2,800.00	100.00%	0.00%	2,578.21	5,378.21	2,800.00	Oct-11	Nov-12	Oct-11			2012
133160	CCS ARCHIVE/PURGE TECH-LGE	4,065.59	-	(4,065.59)	-100.00%	0.00%	20,903.49	16,837.91	(4,065.59)			May-11	May-12		2012
133214	CR4 Expansion Joint (Revised)	33,079.69	-	(33,079.69)	-100.00%	0.01%	64,198.67	31,118.98	(33,079.69)			Jul-11	Mar-12		2012
133222	PERSONL PROD GROWTH REFRES	82,807.20	17,577.00	(65,230.20)	-371.11%	0.04%	35,778.14	17,577.00	(18,201.14)	Jan-12	Dec-12	Jan-12			2012
133224	MC2 Turbine Bolting	63,623.98	225,000.00	161,376.02	71.72%	0.03%	63,623.98	225,000.00	161,376.02	Nov-11	Apr-12	Nov-11	Apr-12		2012
133225	GS GE Hardness Test LGE	-	5,590.00	5,590.00	100.00%	0.00%	5,504.24	11,094.24	5,590.00	Oct-11	Dec-11	Oct-11			2012
133234	PERSONAL PROD GR REF LGE13	111,042.25	-	(111,042.25)	-100.00%	0.05%	198,880.82	140,616.00	(58,264.82)			Dec-12	Dec-13		2012
133337	NERCALRT-PLSRRDG TAP	20,720.14	-	(20,720.14)	-100.00%	0.01%	26,424.55	608,368.33	581,943.78			Aug-12	Sep-13		2012
133338	NERCALRT-CNRNST-ASB2	15,670.45	-	(15,670.45)	-100.00%	0.01%	48,873.71	43,284.70	(5,589.01)			Dec-12	Dec-13		2012
133339	NERCALRT-CLVRPT-TPTP	399,413.92	-	(399,413.92)	-100.00%	0.17%	455,848.65	2,604,143.36	2,148,294.71			Aug-12	Jul-13	This line was originally not identified as needing upgrades and was therefore not budgeted.	2012
133357	NERCALRT-CPGD-CNRNSW	-	264,470.40	264,470.40	100.00%	0.00%	-	264,470.40	264,470.40	Jan-12	Mar-12				2012

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133387	NERCALRT-CANAL TAP	1,772,066.03	105,282.56	(1,666,783.47)	-1583.15%	0.76%	1,862,646.23	105,282.56	(1,757,363.67)	Jan-12	Oct-12	Jan-12	Sep-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the canal crossing. Also, since the line segment was shorter, it was more expensive than the average cost used in the formula.	2012
133439	DIST-NA-PDYRN-CMPGD	-	52,910.22	52,910.22	100.00%	0.00%	-	52,910.22	52,910.22	Jan-12	Mar-12				2012
133443	DIST-NA-PDYRN-CNRNS	-	290,111.08	290,111.08	100.00%	0.00%	-	290,111.08	290,111.08	Aug-12	Nov-12				2012
133445	NERCALRT-MGZN-WTRSD	104,787.88	541,433.21	436,645.33	80.65%	0.04%	101,863.42	541,433.21	439,569.79	Jan-12	Oct-12	Jan-12	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
133452	NERCALRT-PDYW-PDYRN	-	53,819.51	53,819.51	100.00%	0.00%	-	53,819.51	53,819.51	Aug-12	Nov-12				2012
133455	DIST-NA-WTRSN-MDLTN	153,401.36	221,685.53	68,284.17	30.80%	0.07%	172,440.78	232,741.78	60,301.00	Oct-11	May-12	Oct-11	Dec-12		2012
133459	DIST-NA-APPRK-MDLTN	204,694.94	686,908.69	482,213.75	70.20%	0.09%	176,515.40	686,908.69	510,393.29	Jan-12	Nov-12	Jan-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
133460	NERCALRT-CNTRFD-MDTN	85,639.81	583,206.69	497,566.88	85.32%	0.04%	93,407.97	583,206.69	489,798.72	Jan-12	Jun-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
133464	NERCALRT-PND CRK TAP	-	53,218.07	53,218.07	100.00%	0.00%	-	53,218.07	53,218.07	Aug-12	Nov-12				2012
133465	NERCALRT-MLCK-KNBCK	-	686,434.24	686,434.24	100.00%	0.00%	-	686,434.24	686,434.24	Mar-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
133467	NERCALRT-HNCK-MGZN	79,969.32	304,301.78	224,332.46	73.72%	0.03%	84,486.52	304,301.78	219,815.26	Jan-12	Apr-12	Jan-12	Dec-12		2012
133469	NERCALRT-CNL-WTRSD	110,130.25	776,528.69	666,398.44	85.82%	0.05%	110,130.25	776,528.69	666,398.44	Jan-12	Oct-12	Jan-12	Sep-12	The budget was prepared before a detailed structural analysis was completed and assumed replacement of more tower pieces than ultimately needed.	2012
133477	IT SAN SWITCH EXPAN LGE12	-	70,308.00	70,308.00	100.00%	0.00%	-	70,308.00	70,308.00	Jan-12	Dec-12				2012
133478	DIST-NA-BRKRDG-ETHL	12,272.56	146,304.05	134,031.49	91.61%	0.01%	19,529.62	146,304.05	126,774.43	Feb-12	Feb-12	Feb-12	Sep-12		2012
133481	NERCALRT-APPRK-ETHL	4,038.80	111,049.51	107,010.71	96.36%	0.00%	7,635.56	111,049.51	103,413.95	Feb-12	Nov-12	Feb-12	Sep-12		2012
133510	Sville Remodel - LG&E	1,161.42	-	(1,161.42)	-100.00%	0.00%	26,644.11	25,482.69	(1,161.42)			May-11	Dec-12		2012
133544	BLD-ENHANCE SP DEV,TEST LGE12	19,664.76	21,092.33	1,427.57	6.77%	0.01%	19,664.76	21,092.33	1,427.57	Jan-12	Dec-12	Jan-12	Dec-12		2012
133548	SHAREPOINT SP TEST ENVR LGE12	-	12,303.90	12,303.90	100.00%	0.00%	-	12,303.90	12,303.90	Jan-12	Dec-12				2012
133558	SHAREPOINT RAD EDITOR LGE12	-	1,054.62	1,054.62	100.00%	0.00%	-	1,054.62	1,054.62	Jan-12	Dec-12				2012
133569	SHAREPOINT RE-CODE SP LGE12	6,959.41	15,819.23	8,859.82	56.01%	0.00%	6,959.41	15,819.23	8,859.82	Jan-12	Dec-12	Jan-12	Dec-12		2012
133604	MC CCR-LF EXPANSION	-	200,000.00	200,000.00	100.00%	0.00%	-	13,100,000.00	13,100,000.00	Sep-12	Mar-21				2012
133620	EFFLUENT WATER STUDY - LGE	-	250,000.00	250,000.00	100.00%	0.00%	-	1,250,000.00	1,250,000.00	Feb-12	Dec-18				2012
133623	CONF TOOL VIDEO CONF LGE 12	17,812.94	19,334.70	1,521.77	7.87%	0.01%	17,812.94	19,334.70	1,521.77	May-12	Dec-12	May-12	Dec-12		2012
133696	UPGRADE TO LYNC SERV-LGE12	9,928.91	42,184.80	32,255.89	76.46%	0.00%	9,928.91	42,184.80	32,255.89	Feb-12	Dec-12	Feb-12	Dec-12		2012
133768	IT DOCUMENT MGR UPG - LGE12	-	105,462.00	105,462.00	100.00%	0.00%	0.00	105,462.00	105,462.00	Jan-12	Nov-12	Jan-12			2012
133846	316b Study - LGE	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Oct-11	Dec-16				2012
133856	NE DATA COM NETSCOUT - LGE12	90,766.74	87,884.65	(2,882.09)	-3.28%	0.04%	90,766.74	87,884.65	(2,882.09)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133876	GS Maximo Upgrd	73,640.79	225,750.00	152,109.21	67.38%	0.03%	263,270.27	387,000.00	123,729.73	Jan-12	Nov-13	Jan-12	Oct-13		2012
133908	NEW WIDE AREA NTWK FIB - LGE12	-	70,254.10	70,254.10	100.00%	0.00%	-	70,254.10	70,254.10	Jan-12	Dec-12				2012
133948	NE WD ARA NWK RFAS & RT- LGE12	19,264.52	36,515.01	17,250.49	47.24%	0.01%	18,121.52	36,515.01	18,393.49	Jan-12	Dec-12	Jan-12	Dec-12		2012
133965	IT INTAL APPLI TLS FOR - LGE12	1,005.56	3,515.40	2,509.84	71.40%	0.00%	1,005.56	3,515.40	2,509.84	Apr-12	Dec-12	Apr-12	Sep-12		2012
133978	NERCALRT-TVA-PDYS RN	1,370.30	-	(1,370.30)	-100.00%	0.00%	812,809.57	2,908,225.72	2,095,416.15			Dec-12	Apr-14		2012
133985	BI IMPLEMNTATN DA WSE - LGE12	139,634.26	52,731.00	(86,903.26)	-164.80%	0.06%	139,634.26	52,731.00	(86,903.26)	Feb-12	Dec-12	Feb-12			2012
133992	SharePoint Dev Framework-LGE12	128,159.08	17,577.00	(110,582.08)	-629.13%	0.05%	128,159.08	17,577.00	(110,582.08)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133995	HTML5 Framework - LGE12	60,247.48	17,577.00	(42,670.48)	-242.76%	0.03%	60,247.48	17,577.00	(42,670.48)	May-12	Dec-12	May-12	Nov-12		2012
134003	COLLECTIVE BILLING ENH - LGE12	3,725.29	173,066.73	169,341.45	97.85%	0.00%	71,444.13	173,066.73	101,622.61	Jun-12	Dec-14	Jun-12	Jan-15		2012
134005	CRM/ECC ENHANC PACKS - LGE12	-	269,196.14	269,196.14	100.00%	0.00%	-	269,196.14	269,196.14	Jan-12	Dec-12				2012
134007	CCS ENHANCEMENTS - LGE12	-	173,028.63	173,028.63	100.00%	0.00%	-	173,028.63	173,028.63	Jan-12	Dec-12				2012
134013	ENERGY EFFICENCY - LGE12	-	175,880.25	175,880.25	100.00%	0.00%	-	175,880.25	175,880.25	Jan-12	Dec-12				2012
134030	CR4 GSU Trans Cooling System	253,154.33	266,067.49	12,913.16	4.85%	0.11%	253,156.19	266,067.49	12,911.30	Jun-11	Feb-12	Jun-11	Mar-12		2012
134033	OF Station Admin Bldg	564,374.03	803,918.22	239,544.19	29.80%	0.24%	898,861.75	1,138,405.94	239,544.19	Jun-11	Aug-12	Jun-11	Sep-12		2012
134078	CR4 Mist Eliminators Repl	25,007.17	-	(25,007.17)	-100.00%	0.01%	80,954.01	55,946.84	(25,007.17)			Jun-11	Mar-12		2012
134081	CR4 Thickener Floculent Bldg	4,835.71	-	(4,835.71)	-100.00%	0.00%	61,072.87	56,237.16	(4,835.71)			Jun-11	Dec-11		2012
134082	CR I/E Test Equipment	29.38	-	(29.38)	-100.00%	0.00%	36,698.79	36,669.41	(29.38)			Jun-11	Dec-11		2012
134202	CRSTWD HWY RELO	-	952,098.91	952,098.91	100.00%	0.00%	-	952,098.91	952,098.91	Jan-12	Apr-17			Project was delayed by the Highway Department and ultimately cancelled during 2014.	2012
134206	MTWN#4-TRSFMR-LINES	533,699.83	-	(533,699.83)	-100.00%	0.23%	491,127.57	2,483,790.47	1,992,662.90			Oct-11	Sep-13	Accelerated Lines work into 2012 which was funded by Substation and delayed Substation work into 2013 which was funded by Lines.	2012
134241	CIP-LGE-2012	-	329,877.52	329,877.52	100.00%	0.00%	-	329,877.52	329,877.52	Feb-12	Nov-12			Budget represented a placeholder for potential cyber security projects needed during 2011 that did not materialize due to uncertainty of the requirements and other priorities.	2012
134270	VIRTUAL DESKTOP - LGE	263,163.35	369,116.80	105,953.46	28.70%	0.11%	870,496.56	964,785.91	94,289.36	Sep-11	Dec-12	Sep-11	Sep-13		2012
134288	MC Cyber Security Controls	-	500,000.00	500,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Jan-12	Nov-18			Project cancelled due to changes in regulatory requirements.	2012
134296	LOUISVILLE EAST END BRIDGE	18,274.14	-	(18,274.14)	-100.00%	0.01%	9,969.59	523,230.41	513,260.82			Aug-12	Jul-14		2012
134355	MC4 Boiler Room Sump Piping	137.74	-	(137.74)	-100.00%	0.00%	65,293.61	65,155.87	(137.74)			Jun-11	Dec-11		2012
134356	MFDS GROWTH/REFRESH-2012L	-	21,000.00	21,000.00	100.00%	0.00%	-	21,000.00	21,000.00	Jan-12	Dec-12				2012
134372	GS PE PR BS - LGE	-	300,000.00	300,000.00	100.00%	0.00%	-	37,100,000.00	37,100,000.00	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
134374	GS PE TC BS - LGE	-	400,000.00	400,000.00	100.00%	0.00%	-	400,000.00	400,000.00	Jan-12	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - LGE, GS PE BR BS - KU 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
134386	DIST-NA-CNRN-CNRNS1	30,277.86	1,051,293.80	1,021,015.94	97.12%	0.01%	172,794.37	1,193,810.31	1,021,015.94	Oct-11	Nov-12	Oct-11	Jul-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
134387	DIST-NA-CNRN-CNRNS2	-	26,348.19	26,348.19	100.00%	0.00%	-	26,348.19	26,348.19	Aug-12	Nov-12				2012
134389	DIST-NA-CNRN-CNRNS3	-	29,151.75	29,151.75	100.00%	0.00%	-	29,151.75	29,151.75	Aug-12	Nov-12				2012
134390	DIST-NA-CNRN-CNRNS4	-	78,603.94	78,603.94	100.00%	0.00%	-	78,603.94	78,603.94	Aug-12	Nov-12				2012
134391	DIST-NA-CNRN-CNRN5	-	81,474.44	81,474.44	100.00%	0.00%	-	81,474.44	81,474.44	Nov-11	Nov-12				2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
134411	UPGRADE EMS SOFTWARE LGE	25,159.37	-	(25,159.37)	-100.00%	0.01%	64,850.80	69,996.03	5,145.23			Oct-12	Apr-13		2012
134447	VISTA SWITCH_ELEC LINE FEEDS	44,787.79	-	(44,787.79)	-100.00%	0.02%	137,482.05	-	(137,482.05)			Oct-11	Jan-13		2012
134468	ERTS LGE 2012	65,908.23	35,000.06	(30,908.17)	-88.31%	0.03%	65,908.23	105,000.19	39,091.96	Jan-12	Dec-12	Jan-12	Oct-12		2012
134472	METER EQUIP LGE 2012	-	41,883.07	41,883.07	100.00%	0.00%	-	125,649.20	125,649.20	Jan-12	Dec-14				2012
134474	AOC Metering Renov 2012	28,298.97	31,500.48	3,201.51	10.16%	0.01%	35,833.43	94,501.45	58,668.02	Oct-12	Oct-12	Oct-12	Jun-13		2012
134497	Electric OMS Replace/Upg-LGE	447,378.19	-	(447,378.19)	-100.00%	0.19%	493,223.90	-	(493,223.90)			Jan-12	Jul-13	Upgrade required due to vendor compatibility with mobile dispatch solution	2012
134506	Gas Facility Inspec/Surveys	-	175,089.60	175,089.60	100.00%	0.00%	205,840.01	175,089.60	(30,750.41)	Jan-12	Dec-12	Jan-12			2012
134507	Elec Facility Inspec/Surv-LGE	-	87,544.80	87,544.80	100.00%	0.00%	-	87,544.80	87,544.80	Jan-12	Jan-12				2012
134509	Reporting/Bus Intel-LGE	33,684.50	52,689.00	19,004.50	36.07%	0.01%	33,684.50	52,689.00	19,004.50	Jan-12	Dec-12	Jan-12	Feb-13		2012
134523	Resource Mgmt Tool-LGE	40,647.90	122,499.54	81,851.64	66.82%	0.02%	98,019.20	179,870.84	81,851.64	Oct-11	Dec-12	Oct-11	Feb-13		2012
134533	2012 Hardware Infra-LGE	71,096.34	70,700.00	(396.34)	-0.56%	0.03%	71,096.34	70,700.00	(396.34)	Jan-12	Jan-12	Jan-12	Jul-12		2012
134534	2012 Carry Over Proj-LGE	-	7,700.00	7,700.00	100.00%	0.00%	-	7,700.00	7,700.00	Jan-12	Jan-12				2012
134536	Customer Communc-LGE	41,650.00	87,500.00	45,850.00	52.40%	0.02%	41,650.00	87,500.00	45,850.00	Jan-12	Dec-12	Jan-12	Jan-13		2012
134538	Retail Sys Enhance-LGE	41,967.09	87,500.00	45,532.91	52.04%	0.02%	41,967.09	87,500.00	45,532.91	Jan-12	Dec-12	Jan-12	Feb-13		2012
134541	Call Center Tech-LGE	-	36,750.00	36,750.00	100.00%	0.00%	-	36,750.00	36,750.00	Jan-12	Jan-12				2012
134543	Reporting/BI/DataAna-LGE	41,162.10	52,500.00	11,337.90	21.60%	0.02%	57,761.46	52,500.00	(5,261.46)	Jan-12	Dec-12	Jan-12	Jun-13		2012
134546	Call Analyzer Tool-LGE	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Jan-12	Jan-12				2012
134548	FieldNet Enhance/Up-LGE	10,429.55	35,000.00	24,570.45	70.20%	0.00%	7,543.45	35,000.00	27,456.56	Jan-12	Jan-12	Jan-12	Jun-13		2012
134550	2012 Retail HW Infra-LGE	69,975.44	70,000.00	24.56	0.04%	0.03%	76,264.69	70,000.00	(6,264.69)	Jan-12	Jan-12	Jan-12	Jul-12		2012
134560	PADDYSRUN TR4A REPL	79,079.15	-	(79,079.15)	-100.00%	0.03%	830,992.96	751,913.07	(79,079.89)			Jul-11	Apr-12		2012
134609	INDIGO HOTEL VAULT 2012	-	600,423.00	600,423.00	100.00%	0.00%	-	600,423.00	600,423.00	Jan-12	Dec-12			The property owner changed timing to construct hotel. This project was deferred until 2013.	2012
134615	TIP TOP PHASE 3	670,606.06	722,421.49	51,815.43	7.17%	0.29%	749,716.10	833,734.81	84,018.71	Oct-11	Dec-12	Oct-11	Aug-13		2012
134664	Back-up Trans Control Ctr LGE	39,775.51	355,959.45	316,183.94	88.83%	0.02%	(0.00)	1,698,272.60	1,698,272.60	Jul-12	Dec-21	Jul-12		Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2012
134748	Windows 7 Upgrade LG&E	-	6,582.04	6,582.04	100.00%	0.00%	-	6,582.04	6,582.04	Oct-12	Nov-13				2012
134750	8 New EMS Workstations LGE	(3,353.55)	-	3,353.55	-100.00%	0.00%	21,097.58	24,451.14	3,353.56			Nov-11	Dec-12		2012
134827	Watterson 1154	9,640.06	-	(9,640.06)	-100.00%	0.00%	9,640.06	-	(9,640.06)			Nov-11	Jun-12		2012
134828	Aiken 1290	156,825.44	-	(156,825.44)	-100.00%	0.07%	494,363.76	337,538.32	(156,825.44)			Jul-11	Dec-12		2012
134886	SV Drainage Issue	(2,184.92)	-	2,184.92	-100.00%	0.00%	49,021.01	51,205.93	2,184.92			Jul-11	Jun-12		2012
134890	QUALITY OF SERVICE-LGE 2011	48,880.31	-	(48,880.31)	-100.00%	0.02%	83,543.94	34,663.63	(48,880.31)			Aug-11	Dec-12		2012
134898	PE Vehicle Purchases	-	100,000.00	100,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jul-11	Dec-15				2012
134911	SCM2012 FPE TAPCHGR-NORMANDY	205,776.85	251,030.00	45,253.15	18.03%	0.09%	206,108.83	251,361.71	45,252.88	Dec-11	Dec-12	Dec-11	Oct-12		2012
134913	SCM2012 FPE TAPCHGR-REINHAUSEN	599,359.93	471,858.40	(127,501.53)	-27.02%	0.26%	599,360.48	471,858.40	(127,502.08)	Jan-12	Dec-12	Jan-12	Nov-12		2012
134914	SCM2012 RPL SEMINOLE TR4 BRKR	65,813.34	80,066.00	14,252.66	17.80%	0.03%	65,813.42	80,066.00	14,252.58	Dec-11	Dec-12	Dec-11	Dec-12		2012
134915	SCM2012 RPL GE SFC PRTCT RELAY	65,352.51	68,589.00	3,236.49	4.72%	0.03%	60,681.24	68,810.13	8,128.89	Dec-11	Dec-12	Dec-11	Sep-13		2012
135013	HK1235 CIRCUIT WORK	529,574.29	420,083.84	(109,490.45)	-26.06%	0.23%	632,506.98	420,083.84	(212,423.14)	Jun-12	Dec-13	Jun-12	Apr-14		2012
135014	HL 1157 RECONDUCTOR	-	175,028.72	175,028.72	100.00%	0.00%	-	175,028.72	175,028.72	Jan-12	Dec-12				2012
135018	SSC CANOPY ROOF	123,354.00	126,000.00	2,646.00	2.10%	0.05%	123,354.00	126,000.00	2,646.00	Jan-12	Dec-12	Jan-12	Jun-13		2012
135019	ESC-OFFICE RENOVATION	132,780.56	104,999.41	(27,781.15)	-26.46%	0.06%	132,780.56	104,999.41	(27,781.15)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135020	LGE FAILED EQP-2011	55,322.12	59,500.00	4,177.88	7.02%	0.02%	55,322.12	59,500.00	4,177.88	Jan-12	Dec-12	Jan-12	Jun-13		2012
135027	LGE OFFICE SERVICES EQPMT-2012	2,862.93	70,000.00	67,137.07	95.91%	0.00%	2,862.93	70,000.00	67,137.07	Jan-12	Dec-12	Jan-12	Oct-12		2012
135028	ESC FURNITURE	195,235.35	170,667.70	(24,567.65)	-14.40%	0.08%	195,235.35	170,667.70	(24,567.65)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135029	BOC ANNEX ROOF REPLACEMT	106,270.04	119,000.00	12,729.96	10.70%	0.05%	106,270.04	119,000.00	12,729.96	Jan-12	Dec-12	Jan-12	Jul-12		2012
135030	LGE-REPLACE SECURITY EQP 2012	59,048.75	94,500.00	35,451.25	37.51%	0.03%	90,258.04	94,500.00	4,241.96	Jan-12	Dec-12	Jan-12	Jun-13		2012
135034	AUB-UTILITY VEHICLE-2011	10,436.23	10,689.00	252.77	2.36%	0.00%	10,436.23	10,689.00	252.77	Jan-12	Dec-12	Jan-12	Sep-12		2012
135039	LGE-OFFICE RENOVATIONS-2012	99,548.37	35,000.00	(64,548.37)	-184.42%	0.04%	99,548.37	35,000.00	(64,548.37)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135043	LGE-FURNITURE AND EQPMT 2012	119,926.67	34,988.66	(84,938.01)	-242.76%	0.05%	72,097.35	34,988.66	(37,108.69)	Jan-12	Dec-12	Jan-12	Mar-13		2012
135045	LGE-FIRE PROTECTION EQUIP-2012	42,490.00	28,000.00	(14,490.00)	-51.75%	0.02%	42,065.10	28,000.00	(14,065.10)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135131	LG&E PURCHASE FORKLIFT	45,161.31	45,162.00	0.69	0.00%	0.02%	45,161.31	45,162.00	0.69	Dec-11	Dec-12	Dec-11	Dec-12		2012
135133	CR4A Trav Water Screen Repl	(45.03)	-	45.03	-100.00%	0.00%	85,916.12	85,961.15	45.03			Aug-11	Dec-11		2012
135142	UI Planner Upgrade 2012	-	31,500.00	31,500.00	100.00%	0.00%	-	31,500.00	31,500.00	Jan-12	Dec-12				2012
135185	CEMI >5 ckts LGE	244,194.02	364,000.32	119,806.30	32.91%	0.10%	250,324.52	1,124,999.68	874,675.16	Jan-12	Mar-13	Jan-12	Dec-13		2012
135191	WPC LGE Level 1	-	1,170,000.76	1,170,000.76	100.00%	0.00%	-	3,616,000.84	3,616,000.84	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Worst Performing Circuit projects.	2012
135192	WPC LGE Level 2	-	2,210,000.55	2,210,000.55	100.00%	0.00%	-	6,831,000.41	6,831,000.41	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Worst Performing Circuit projects.	2012
135193	WPC LGE Level 3	-	2,770,001.01	2,770,001.01	100.00%	0.00%	-	9,294,000.62	9,294,000.62	Jan-12	Dec-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Worst Performing Circuit projects.	2012
135207	PSRT Tools	18,624.05	24,941.00	6,316.95	25.33%	0.01%	18,624.05	74,823.00	56,198.95	Jan-12	Dec-14	Jan-12	Mar-14		2012
135208	2 pole top mannequins	9,531.44	10,994.40	1,462.96	13.31%	0.00%	21,631.68	35,019.20	13,387.52	Jan-12	Dec-15	Jan-12	Feb-14		2012
135211	345kV Breaker Repl-LGE-2012	492,951.13	300,095.64	(192,855.49)	-64.26%	0.21%	511,746.02	300,095.64	(211,650.38)	Apr-12	Oct-12	Apr-12	Oct-12		2012
135216	Purchase EPRI PHEV Trucks	-	750,000.00	750,000.00	100.00%	0.00%	-	750,000.00	750,000.00	Jan-12	Dec-13			This budget represented LGEs portion of the purchase price of EPRI low emission trucks. EPRI was to fund the remaining cost. This project was cancelled due to a decision not to proceed with this program at this time.	2012
135260	Wallstreet Suite	-	52,338.46	52,338.46	100.00%	0.00%	188,768.41	170,100.00	(18,668.41)	Jan-12	Jun-14	Jun-13			2012
135285	EMS Laptops LGE	1,911.85	-	(1,911.85)	-100.00%	0.00%	3,789.10	1,877.25	(1,911.85)			Aug-11	Sep-12		2012
135287	EMS Satellite Servers LGE	1,503.44	-	(1,503.44)	-100.00%	0.00%	19,319.00	17,815.56	(1,503.44)			Oct-11	Sep-12		2012
135296	COOPER CHAPEL RD ELECOVHD RELO	186,969.97	-	(186,969.97)	-100.00%	0.08%	725,386.30	550,853.32	(174,532.98)			Sep-11	May-12		2012
135300	PEOPLESOFT 9.1 LGE	332,915.27	337,272.63	4,357.36	1.29%	0.14%	438,923.01	443,280.37	4,357.36	Sep-11	Aug-12	Sep-11	Oct-12		2012
135318	MC4 Front Reheat Tubing	201,118.81	-	(201,118.81)	-100.00%	0.09%	530,623.41	329,504.60	(201,118.81)			Aug-11	Jun-12		2012
135339	NUCLEUS PROJECT VAULT	1,208,083.10	300,000.00	(908,083.10)	-302.69%	0.52%	1,654,563.38	744,430.57	(910,132.81)	Sep-11	Dec-12	Sep-11	Aug-13	This project was submitted for approval with work to begin in 2011 and completed in 2012 with the majority of the work to be completed in 2011. The work shifted to 2012. Also, there was an increase in scope requested by the customer that increased spend by $355K. The funding for this project came from New Business blanket projects.	2012
135406	TERRY SUB DRIVEWAY CONSTRUCT	1,463.42	-	(1,463.42)	-100.00%	0.00%	21,829.21	20,365.79	(1,463.42)			Aug-11	Dec-11		2012
135407	MC 1B Ash Water Pump Mtr	33,622.37	-	(33,622.37)	-100.00%	0.01%	105,586.67	71,964.30	(33,622.37)			Aug-11	Aug-12		2012
135435	IRISE SOFTWARE - LGE 2011	115,942.98	-	(115,942.98)	-100.00%	0.05%	241,790.16	125,847.18	(115,942.98)			Aug-11	Feb-13		2012
135529	CSXT RELO 6649	(140,486.33)	-	140,486.33	-100.00%	-0.06%	6,532.29	147,018.62	140,486.33			Sep-11	Jan-13		2012
135558	6TH FLOOR CONSTRUCTION-LGE11	2,317.74	-	(2,317.74)	-100.00%	0.00%	16,376.95	14,059.21	(2,317.74)			Sep-11	May-12		2012
135584	REGULATORS FOR MU1101 & BB1103	(159.91)	-	159.91	-100.00%	0.00%	139,858.65	140,018.56	159.91			Sep-11	Jul-12		2012
135588	LGE Sftwr EGOR/DSL	2,369.46	-	(2,369.46)	-100.00%	0.00%	22,362.18	19,992.72	(2,369.46)			Sep-11	Sep-12		2012
135608	Contact Center - CTI - LGE11	196,318.72	199,638.78	3,320.06	1.66%	0.08%	618,055.12	620,736.31	2,681.19	Oct-11	Jun-12	Oct-11	Jan-13		2012
135642	MicroSCADA Generation LGE	(4,442.31)	-	4,442.31	-100.00%	0.00%	9,476.72	13,919.03	4,442.31			Oct-11	Jun-12		2012
135660	CR HEPA Filtration System	2,101.64	-	(2,101.64)	-100.00%	0.00%	29,868.57	27,766.93	(2,101.64)			Oct-11	Nov-11		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
135661	CR C1 Coal Crusher Repl	27,105.43	-	(27,105.43)	-100.00%	0.01%	114,377.62	87,272.19	(27,105.43)			Oct-11	Jul-12		2012
135686	Taylor 1106 Add	5,595.12	-	(5,595.12)	-100.00%	0.00%	104,142.32	98,547.20	(5,595.12)			Oct-11	Jul-12		2012
135687	WT 1210	119,775.89	-	(119,775.89)	-100.00%	0.05%	190,859.10	71,083.21	(119,775.89)			Oct-11	Dec-12		2012
135705	CR Safety Tagging Sys Upgrade	1,740.86	-	(1,740.86)	-100.00%	0.00%	11,340.86	9,600.00	(1,740.86)			Oct-11	Jan-12		2012
135739	PE Vehicle Purchase LGE	54,893.52	-	(54,893.52)	-100.00%	0.02%	54,893.52	-	(54,893.52)			Oct-11	Mar-12		2012
135753	TC1 BURNER COMPONENTS	40,911.76	-	(40,911.76)	-100.00%	0.02%	495,240.68	480,828.34	(14,412.34)			Jan-09	Dec-12		2012
135770	Madison TR2 Rewind	559,788.51	-	(559,788.51)	-100.00%	0.24%	643,727.16	83,937.33	(559,789.83)			Nov-11	May-12	This is an individual rewind project for LGE. The budget project is 131108 - high level rewind project.	2012
135771	SSC BUILDING	35,892.50	-	(35,892.50)	-100.00%	0.02%	131,340.65	95,448.15	(35,892.50)			Nov-11	Mar-12		2012
135787	GS GE Test Equip LGE	8,419.45	-	(8,419.45)	-100.00%	0.00%	10,782.08	2,362.63	(8,419.45)			Nov-11	Jul-12		2012
135791	MC Spare Sump Pump 2012	2,304.53	-	(2,304.53)	-100.00%	0.00%	31,012.33	28,707.80	(2,304.53)			Nov-11	Apr-12		2012
135793	LG&E Spare 138-13kV 44.8 MVA	45,326.08	-	(45,326.08)	-100.00%	0.02%	984,659.32	939,333.24	(45,326.08)			Nov-11	Jul-12		2012
135794	LG&E Spare 69-13kV 44.8 MVA	43,804.55	-	(43,804.55)	-100.00%	0.02%	946,258.26	902,453.71	(43,804.55)			Nov-11	Jul-12		2012
135801	CR Fuel Mgmt System	980.71	-	(980.71)	-100.00%	0.00%	12,821.43	11,840.72	(980.71)			Nov-11	Mar-12		2012
135823	Auburndale Pole Racks	(1,468.38)	-	1,468.38	-100.00%	0.00%	76,355.97	77,824.35	1,468.38			Nov-11	Dec-11		2012
135825	LGE Test Equipment - 2012	30,388.81	-	(30,388.81)	-100.00%	0.01%	28,679.77	-	(28,679.77)			Jan-12	Dec-12		2012
135839	Satellite Phones	1,267.63	-	(1,267.63)	-100.00%	0.00%	25,145.19	23,877.56	(1,267.63)			Dec-11	Nov-12		2012
135854	EMS Backup Hware/Sware-LGE	48,747.95	-	(48,747.95)	-100.00%	0.02%	62,279.79	13,531.84	(48,747.95)			Dec-11	Jun-13		2012
135859	MC JB Coal Conv Belt 2011	5,778.68	-	(5,778.68)	-100.00%	0.00%	120,014.20	114,235.52	(5,778.68)			Dec-11	Apr-12		2012
135864	CR4 Turbine Valve Fast Repl	13,136.51	-	(13,136.51)	-100.00%	0.01%	61,401.02	48,264.51	(13,136.51)			Dec-11	Mar-12		2012
135872	DIST-NA-HNCK-MGZN	60,857.09	-	(60,857.09)	-100.00%	0.03%	60,857.09	-	(60,857.09)			Jan-12	Dec-12		2012
135873	Repl fail Pot Trans, Tip Top.	8,657.67	-	(8,657.67)	-100.00%	0.00%	18,273.78	9,615.68	(8,658.10)			Dec-11	Jul-12		2012
135888	Harmony Landing Ckt 1157	178,175.93	-	(178,175.93)	-100.00%	0.08%	179,832.80	-	(179,832.80)			Jan-12	Sep-13		2012
135902	DIST-NA-MGZN-WTRSD	78,309.36	-	(78,309.36)	-100.00%	0.03%	78,309.36	-	(78,309.36)			Jan-12	Dec-12		2012
135917	NERCALRT-APPRK-MDLTN	145,814.97	-	(145,814.97)	-100.00%	0.06%	65,340.93	-	(65,340.93)			Jan-12	Jun-13		2012
135921	Ckt IN-1291	168,199.99	-	(168,199.99)	-100.00%	0.07%	168,199.99	-	(168,199.99)			Jan-12	Jun-12		2012
135923	Ckt HI-1102	83,304.90	-	(83,304.90)	-100.00%	0.04%	171,931.40	-	(171,931.40)			Jan-12	Dec-13		2012
135924	Ckt KE-1158	182,896.75	-	(182,896.75)	-100.00%	0.08%	182,896.75	-	(182,896.75)			Jan-12	Jul-12		2012
135926	Ckt MC-1261	142,683.89	-	(142,683.89)	-100.00%	0.06%	142,683.89	-	(142,683.89)			Jan-12	Aug-12		2012
135927	Ckt HC-1293	194,024.38	-	(194,024.38)	-100.00%	0.08%	194,024.38	-	(194,024.38)			Jan-12	Jun-12		2012
135929	TLEQ340 - 2012	58,074.02	-	(58,074.02)	-100.00%	0.02%	56,614.64	-	(56,614.64)			Jan-12	Dec-12		2012
135947	Draw DT/Enhance AutoCAD-LGE	91,091.68	-	(91,091.68)	-100.00%	0.04%	91,092.29	-	(91,092.29)			Jan-12	Mar-13		2012
135953	SECURITY OFFICE REMODEL	31,053.13	-	(31,053.13)	-100.00%	0.01%	31,053.13	-	(31,053.13)			Jan-12	Sep-12		2012
135962	MC 4B Flyash Blower 2012	32,502.77	-	(32,502.77)	-100.00%	0.01%	32,502.77	-	(32,502.77)			Jan-12	Apr-12		2012
135963	MC Screenwell Air Hoist	17,602.50	-	(17,602.50)	-100.00%	0.01%	17,602.50	-	(17,602.50)			Jan-12	Mar-12		2012
135965	MC Yard Fire Protection	26,472.95	-	(26,472.95)	-100.00%	0.01%	26,472.95	-	(26,472.95)			Jan-12	Mar-12		2012
135971	Cane Run Land Purchase	136,023.09	-	(136,023.09)	-100.00%	0.06%	137,320.59	-	(137,320.59)			Jan-12	Dec-12		2012
135985	LGE OPERATIONS TRAILERS	63,825.04	-	(63,825.04)	-100.00%	0.03%	63,825.04	-	(63,825.04)			Dec-11	Jan-12		2012
136014	Electronic Reclosers	1,047.95	-	(1,047.95)	-100.00%	0.00%	-	-	-			Jan-12	Jun-13		2012
136018	J GALT FC X (LGE)	1,602.72	-	(1,602.72)	-100.00%	0.00%	1,602.72	-	(1,602.72)			Jan-12	Apr-12		2012
136027	MC LA Conveyor Belt 2012	7,667.87	-	(7,667.87)	-100.00%	0.00%	7,667.87	-	(7,667.87)			Feb-12	Mar-12		2012
136028	HK-1235 Circuit	154,478.88	-	(154,478.88)	-100.00%	0.07%	154,478.88	-	(154,478.88)			Feb-12	Dec-12		2012
136029	TA-1130	204,591.43	-	(204,591.43)	-100.00%	0.09%	203,544.31	-	(203,544.31)			Feb-12	May-13		2012
136031	WT-1152	102,910.49	-	(102,910.49)	-100.00%	0.04%	102,910.49	-	(102,910.49)			Feb-12	Dec-12		2012
136050	DIST-NA-CNTRFD-MDTN	2,910.38	-	(2,910.38)	-100.00%	0.00%	-	-	-			Feb-12	Sep-12		2012
136062	MC 2A Condenser Vacuum Pump	21,084.41	-	(21,084.41)	-100.00%	0.01%	21,084.41	-	(21,084.41)			Feb-12	Mar-12		2012
136091	CR4/5 SPP Wind Screen	129,113.76	-	(129,113.76)	-100.00%	0.06%	129,113.76	-	(129,113.76)			Feb-12	Apr-12		2012
136113	Ckt DA1242	13,170.20	-	(13,170.20)	-100.00%	0.01%	13,170.20	-	(13,170.20)			Feb-12	Jul-12		2012
136114	CKT DA1243	19,713.85	-	(19,713.85)	-100.00%	0.01%	19,713.85	-	(19,713.85)			Feb-12	Dec-12		2012
136117	Computer-Reliability/Perf-LGE	4,232.94	-	(4,232.94)	-100.00%	0.00%	4,232.94	-	(4,232.94)			Feb-12	Sep-12		2012
136129	ESC Entrance - 2012	536,557.99	-	(536,557.99)	-100.00%	0.23%	536,557.99	-	(536,557.99)			Feb-12	Dec-12	Emergent work due to safety concerns related to new traffic patterns near the East Service Center. The Kentucky State Highway Department developed a plan to extend Chamberlain to Hwy 22 with the installation of a traffic light at the intersection. The project was on the Kentucky State Highway Department's project list for a number of years. However, they did not receive approval for funding until October 2011. Based on this timing, the project could not be included in the 2012 budget.	2012
136135	MC Scissors Lift 2012	21,357.15	-	(21,357.15)	-100.00%	0.01%	21,357.15	-	(21,357.15)			Feb-12	Mar-12		2012
136142	BASS-TRIGON UPGR SOFTWARE-LGE	12,467.23	-	(12,467.23)	-100.00%	0.01%	12,467.23	-	(12,467.23)			Feb-12	Nov-12		2012
136153	DIST-NA-APPRK-ETHEL	13,196.62	-	(13,196.62)	-100.00%	0.01%	13,196.62	-	(13,196.62)			Feb-12	Dec-12		2012
136169	CR62 BFP Motor Rewind	99,004.04	-	(99,004.04)	-100.00%	0.04%	99,004.04	-	(99,004.04)			Mar-12	Mar-12		2012
136170	AP-SADE-LGE	55,635.48	-	(55,635.48)	-100.00%	0.02%	57,258.34	-	(57,258.34)			Mar-12	Sep-13		2012
136192	EMS Workstations 2012 LGE	19,251.65	-	(19,251.65)	-100.00%	0.01%	19,251.66	-	(19,251.66)			Mar-12	Jun-13		2012
136195	MC2 Drip Pot Level Transmitter	33,862.98	-	(33,862.98)	-100.00%	0.01%	33,862.98	-	(33,862.98)			Mar-12	Apr-12		2012
136197	MC Yard Aux Trans Bushings	39,305.21	-	(39,305.21)	-100.00%	0.02%	39,492.92	-	(39,492.92)			Mar-12	Oct-12		2012
136229	NERCALRT-CLFTY-CGE	670,887.38	-	(670,887.38)	-100.00%	0.29%	812,578.92	-	(812,578.92)			Jun-12	Dec-13	This line was originally not identified as needing upgrades and was therefore not budgeted.	2012
136250	Ethel TR 6 LTC Rebuild	20,388.63	-	(20,388.63)	-100.00%	0.01%	20,388.65	-	(20,388.65)			Mar-12	Jul-12		2012
136307	System Operations Room 154 LGE	4,277.96	-	(4,277.96)	-100.00%	0.00%	4,176.21	-	(4,176.21)			Mar-12	Sep-13		2012
136313	PADDYS RUN 138KV DISCNCT RP	93,356.57	-	(93,356.57)	-100.00%	0.04%	93,356.79	-	(93,356.79)			Mar-12	Sep-13		2012
136330	TC Gas Meter Interface - LGE	2,405.48	-	(2,405.48)	-100.00%	0.00%	2,405.48	-	(2,405.48)			Mar-12	Nov-12		2012
136367	LGE PITP Capital	2,837,734.51	-	(2,837,734.51)	-100.00%	1.22%	2,837,734.51	-	(2,837,734.51)			Mar-12	Jan-13	The funding for this project was budgeted on a multi-year year project (#123137) and transferred to this project for 2012.	2012
136379	MC2 Clg Twr Bleach Tank 2012	16,169.59	-	(16,169.59)	-100.00%	0.01%	16,169.59	-	(16,169.59)			Mar-12	Apr-12		2012
136394	LGE Ckt 1142	12,248.70	-	(12,248.70)	-100.00%	0.01%	48,925.83	-	(48,925.83)			Mar-12	Mar-14		2012
136395	LGE Ckt WT1151	90,045.88	-	(90,045.88)	-100.00%	0.04%	90,047.87	-	(90,047.87)			Mar-12	Jun-13		2012
136419	MC Batwing Mower	14,243.86	-	(14,243.86)	-100.00%	0.01%	14,243.86	-	(14,243.86)			Mar-12	Apr-12		2012
136421	Cane Run Landfill MSE Wall	1,830,552.20	-	(1,830,552.20)	-100.00%	0.78%	3,782,635.99	-	(3,782,635.99)			Mar-12	Dec-14	Changed scope from landfill to MSE Wall; originally not budgeted.	2012
136498	CHAINAGE ALIGNMENT TOOL-LGE	21,521.47	-	(21,521.47)	-100.00%	0.01%	21,521.47	-	(21,521.47)			Apr-12	Feb-13		2012
136515	LGE SCM TRAILER	18,893.56	-	(18,893.56)	-100.00%	0.01%	19,386.67	-	(19,386.67)			Apr-12	Jul-12		2012
136516	EEI SOFTWARE ED - LGE	3,549.00	-	(3,549.00)	-100.00%	0.00%	3,549.00	-	(3,549.00)			Apr-12	Feb-13		2012
136521	CR5A HSWP Motor Repl	24,743.71	-	(24,743.71)	-100.00%	0.01%	24,743.71	-	(24,743.71)			Apr-12	May-12		2012
136522	OF Station Entry Gate	38,066.65	-	(38,066.65)	-100.00%	0.02%	38,066.65	-	(38,066.65)			Apr-12	May-12		2012
136524	MC4 Heater Level Controls	51,921.98	-	(51,921.98)	-100.00%	0.02%	51,921.98	-	(51,921.98)			Apr-12	Jun-12		2012
136527	PADDYS RUN WILDLIFE	125,461.10	-	(125,461.10)	-100.00%	0.05%	125,462.96	-	(125,462.96)			Apr-12	Dec-12		2012
136534	SKYLIGHT-PENAL DO UNDRBLD	335,135.53	-	(335,135.53)	-100.00%	0.14%	335,944.46	-	(335,944.46)			Apr-12	Aug-13	Emergent work to transfer distribution circuits from transmission poles that were being replaced.	2012

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
136540	MC2 Turb Lube Oil Filtration	86,468.62	-	(86,468.62)	-100.00%	0.04%	86,468.62	-	(86,468.62)			Apr-12	May-12		2012
136543	METER REPL FOR FLOOD AREAS	138,853.61	-	(138,853.61)	-100.00%	0.06%	136,948.31	-	(136,948.31)			Apr-12	Dec-12		2012
136581	Ckt ML-1282 LGE	75,674.18	-	(75,674.18)	-100.00%	0.03%	93,949.59	-	(93,949.59)			May-12	Sep-13		2012
136584	URD MV CABLE REJUVEN 2012	71,448.46	-	(71,448.46)	-100.00%	0.03%	71,448.46	-	(71,448.46)			Apr-12	Dec-12		2012
136603	TransOpLog II-LGE	33,969.61	-	(33,969.61)	-100.00%	0.01%	49,358.49	-	(49,358.49)			May-12	May-13		2012
136604	Sville Videoconferencing LG&E	11,515.66	-	(11,515.66)	-100.00%	0.00%	11,515.66	-	(11,515.66)			May-12	Jun-13		2012
136605	CR4/5 SPP Camera System	151,544.50	-	(151,544.50)	-100.00%	0.06%	133,003.43	-	(133,003.43)			May-12	Sep-12		2012
136614	THEMATIC MAPPING - LGE 2012	9,016.69	-	(9,016.69)	-100.00%	0.00%	9,016.69	-	(9,016.69)			May-12	Feb-13		2012
136629	MC1 Turb Lube Oil Filtration	78,387.48	-	(78,387.48)	-100.00%	0.03%	81,877.79	-	(81,877.79)			May-12	Feb-13		2012
136630	MC3 Turb Lube Oil Filtration	78,148.45	-	(78,148.45)	-100.00%	0.03%	78,135.09	-	(78,135.09)			May-12	Jan-13		2012
136631	MC4 Turb Lube Oil Filtration	71,545.50	-	(71,545.50)	-100.00%	0.03%	69,430.38	-	(69,430.38)			May-12	Jan-13		2012
136632	MC Railroad Track 2012	87,039.00	-	(87,039.00)	-100.00%	0.04%	87,039.00	-	(87,039.00)			May-12	Dec-12		2012
136633	MC Fencing 2012	81,150.04	-	(81,150.04)	-100.00%	0.03%	81,150.04	-	(81,150.04)			May-12	Sep-12		2012
136634	MC Screenhouse - Lighting	57,720.07	-	(57,720.07)	-100.00%	0.02%	57,720.07	-	(57,720.07)			May-12	Nov-12		2012
136635	TA1106 Louisville	411,098.43	-	(411,098.43)	-100.00%	0.18%	409,147.55	-	(409,147.55)			May-12	Jun-13	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from WPC LGE Level2.	2012
136790	MC Gypsum Dock Safety Equip	21,850.29	-	(21,850.29)	-100.00%	0.01%	21,850.29	-	(21,850.29)			May-12	Oct-12		2012
136817	MC3 Flyash Blower 2012	50,476.19	-	(50,476.19)	-100.00%	0.02%	50,476.19	-	(50,476.19)			Apr-12	Jun-12		2012
136974	MC Land Swap 2012	12,800.00	-	(12,800.00)	-100.00%	0.01%	12,800.00	-	(12,800.00)			May-12	Sep-12		2012
136978	Cane Run 345kV Xfrmr - LGE	256,606.75	-	(256,606.75)	-100.00%	0.11%	3,284,646.30	-	(3,284,646.30)			Jul-12	Jan-14		2012
136985	SIMPSONVILLE DATA CTR IMPROV	26,743.79	-	(26,743.79)	-100.00%	0.01%	26,743.79	-	(26,743.79)			May-12			2012
136990	MC #1 LSSWP Motor Rewind	36,946.67	-	(36,946.67)	-100.00%	0.02%	36,946.67	-	(36,946.67)			May-12	Jun-12		2012
137038	DIST-NA-DXE-PDYS RN	11,077.67	-	(11,077.67)	-100.00%	0.00%	36,482.47	-	(36,482.47)			May-12	Mar-14		2012
137472	MC1 FGD Mist Eliminators	196,745.95	-	(196,745.95)	-100.00%	0.08%	196,745.95	-	(196,745.95)			May-12	Jun-12		2012
137501	TE-1245	55,658.37	-	(55,658.37)	-100.00%	0.02%	317,419.06	-	(317,419.06)			Jun-12	Nov-13		2012
137526	GS GE MC Ash Pond	47,485.51	-	(47,485.51)	-100.00%	0.02%	47,945.51	-	(47,945.51)			May-12	Dec-12		2012
137527	GS GE TC Ash Pond LGE	19,883.28	-	(19,883.28)	-100.00%	0.01%	23,038.08	-	(23,038.08)			May-12	Aug-13		2012
137530	MC 4C Hotwell Pump Motor 2012	35,995.31	-	(35,995.31)	-100.00%	0.02%	35,995.31	-	(35,995.31)			May-12	Jun-12		2012
137546	MC4 SH Outlet Dutchmen	507,339.64	-	(507,339.64)	-100.00%	0.22%	507,339.64	-	(507,339.64)			May-12	Jun-12	Emergent work due to inspection during routine outage.	2012
137550	Cascade Phase II - LGE	61,161.41	-	(61,161.41)	-100.00%	0.03%	205,945.14	-	(205,945.14)			Jun-12	Jul-14		2012
137607	SY-1250	55,993.04	-	(55,993.04)	-100.00%	0.02%	64,505.32	-	(64,505.32)			Jun-12	Jun-13		2012
137680	MC #2 LSSWP Motor Rewind 2012	37,581.82	-	(37,581.82)	-100.00%	0.02%	37,581.82	-	(37,581.82)			Jun-12	Jul-12		2012
137681	MC E2 Crusher Motor 2012	57,346.38	-	(57,346.38)	-100.00%	0.02%	57,346.38	-	(57,346.38)			Jun-12	Oct-12		2012
137686	SIMPSONVILLE TRANS-LGE	54,478.38	-	(54,478.38)	-100.00%	0.02%	23,877.78	-	(23,877.78)			Jun-12	Sep-13		2012
137707	Ckt DA1238	32,426.73	-	(32,426.73)	-100.00%	0.01%	32,426.73	-	(32,426.73)			Mar-12	Jun-13		2012
137708	Ckt TA1133	52,112.71	-	(52,112.71)	-100.00%	0.02%	69,351.58	-	(69,351.58)			Mar-12	Sep-13		2012
137710	Ckt MD1452	24,239.43	-	(24,239.43)	-100.00%	0.01%	32,461.36	-	(32,461.36)			Mar-12	Jun-13		2012
137715	Ckt PL-1270	29,578.56	-	(29,578.56)	-100.00%	0.01%	37,266.03	-	(37,266.03)			Mar-12	Sep-13		2012
137764	Paddys Run Metering Project	107,658.18	-	(107,658.18)	-100.00%	0.05%	107,658.38	-	(107,658.38)			Jun-12	Sep-13		2012
137768	MC1 Turbine L0 Blades	175,969.64	-	(175,969.64)	-100.00%	0.08%	1,747,088.97	-	(1,747,088.97)			Sep-12	Jun-13		2012
137770	MC 4B Pri Air Fan Motor 2012	31,768.67	-	(31,768.67)	-100.00%	0.01%	31,768.67	-	(31,768.67)			Jun-12	Oct-12		2012
137771	MC Hydrogen Purity Monitor	10,729.29	-	(10,729.29)	-100.00%	0.00%	10,729.29	-	(10,729.29)			Jun-12	Sep-12		2012
137777	MC 4A Transformer Bushings	60,681.36	-	(60,681.36)	-100.00%	0.03%	36,130.80	-	(36,130.80)			Jun-12	Mar-13		2012
137782	HC-1435 BREAKER REPLACE	35,188.75	-	(35,188.75)	-100.00%	0.02%	31,924.75	-	(31,924.75)			Jun-12	Dec-12		2012
137785	BISHOP SUB TR1 REPLACE	54,645.36	-	(54,645.36)	-100.00%	0.02%	55,018.25	-	(55,018.25)			Jun-12	Dec-12		2012
137787	SP1115	45,878.23	-	(45,878.23)	-100.00%	0.02%	45,878.23	-	(45,878.23)			Jun-12	Dec-12		2012
137788	PL 1270	7,095.83	-	(7,095.83)	-100.00%	0.00%	37,036.56	-	(37,036.56)			Jun-12	Jun-13		2012
137789	AB1205	31,541.22	-	(31,541.22)	-100.00%	0.01%	43,219.38	-	(43,219.38)			Jun-12	Jun-13		2012
137802	PLEASURE RIDGE TR1 REPL	(12.26)	-	12.26	-100.00%	0.00%	(0.00)	-	0.00			Jun-12	Dec-12		2012
137812	GS GE TC Signage LGE	16,183.14	-	(16,183.14)	-100.00%	0.01%	16,182.93	-	(16,182.93)			Jun-12	Dec-12		2012
138380	Purchase of RV	71,716.02	-	(71,716.02)	-100.00%	0.03%	71,716.02	-	(71,716.02)			Jul-12	Dec-12		2012
138384	GAS MAOP DOC MGMT	6,503.88	-	(6,503.88)	-100.00%	0.00%	6,503.88	-	(6,503.88)			Jul-12	Feb-13		2012
138389	FV-1142	32,890.17	-	(32,890.17)	-100.00%	0.01%	91,629.97	-	(91,629.97)			Jan-12	Apr-14		2012
138390	ET-1172	188,331.88	-	(188,331.88)	-100.00%	0.08%	339,444.03	-	(339,444.03)			Jan-12	Aug-13		2012
138432	BRCT Advant Test Bed - LGE	68,271.22	-	(68,271.22)	-100.00%	0.03%	68,271.22	-	(68,271.22)			Jul-12	Dec-12		2012
138614	PowerPlant Prop Tax	73,551.13	-	(73,551.13)	-100.00%	0.03%	134,961.76	-	(134,961.76)			Oct-12	Aug-13		2012
138659	BISHOP SUBSTATION TR1 REWIND	177,139.84	-	(177,139.84)	-100.00%	0.08%	582,650.17	-	(582,650.17)			Sep-12	Dec-13		2012
138664	LOU ELEC OPS TRAILERS	10,668.50	-	(10,668.50)	-100.00%	0.00%	11,635.46	-	(11,635.46)			Aug-12	Jun-13		2012
138666	MC 2B Oxidation Air Comp Motor	56,839.87	-	(56,839.87)	-100.00%	0.02%	56,839.87	-	(56,839.87)			Aug-12	Sep-12		2012
138674	EAST END OHIO RVR BRIDGES ELEC	3,737.16	-	(3,737.16)	-100.00%	0.00%	0.00	-	(0.00)			Aug-12	Jun-14		2012
138676	LOU ELEC OPS TRAILER - 3PHASE	27,430.34	-	(27,430.34)	-100.00%	0.01%	27,430.34	-	(27,430.34)			Aug-12	Jun-13		2012
138677	MC2 Turbine Lube Filtration	74,805.30	-	(74,805.30)	-100.00%	0.03%	75,226.48	-	(75,226.48)			Aug-12	Jan-13		2012
138679	CR61 BFP Motor Rewind 2012	105,441.48	-	(105,441.48)	-100.00%	0.05%	105,441.48	-	(105,441.48)			Aug-12	Sep-12		2012
138680	CR4 Ash Water Pump Repl	39,854.70	-	(39,854.70)	-100.00%	0.02%	54,036.93	-	(54,036.93)			Aug-12	Apr-13		2012
138681	Trimble Co 5 Xfrmr Repl	322,268.43	-	(322,268.43)	-100.00%	0.14%	3,773,307.32	-	(3,773,307.32)			Oct-12	Oct-13	Emergency work due to the failure of the transformer.	2012
138685	Ohio Falls Upgrade #6	12,411.30	-	(12,411.30)	-100.00%	0.01%	99,892.25	-	(99,892.25)			Aug-12			2012
138686	Ohio Falls Upgrade #7	12,411.30	-	(12,411.30)	-100.00%	0.01%	96,602.71	-	(96,602.71)			Aug-12			2012
138690	CR4/5 SPP Controls Upgrade	199,653.91	-	(199,653.91)	-100.00%	0.09%	199,772.07	-	(199,772.07)			Aug-12	Oct-12		2012
138713	MC4 Gen High Voltage Bushings	1,504,295.71	-	(1,504,295.71)	-100.00%	0.64%	1,095,776.31	-	(1,095,776.31)			Aug-12	Sep-12	Emergent Work due to in service failure of MC4 Generator.	2012
138715	MC4 Generator Field Rewind	1,032,788.05	-	(1,032,788.05)	-100.00%	0.44%	1,032,788.05	-	(1,032,788.05)			Aug-12	Sep-12	Emergent Work due to in service failure of MC4 Generator.	2012
138719	CTS 3.0 and AFB 3.0 - LGE	9,161.42	-	(9,161.42)	-100.00%	0.00%	188,407.91	-	(188,407.91)			Sep-12	May-14		2012
138728	Fuelworx to Aligne Fuels-LGE	9,525.71	-	(9,525.71)	-100.00%	0.00%	13,937.80	-	(13,937.80)			Aug-12	Apr-14		2012
138733	TA-1106 Recloser	38,129.66	-	(38,129.66)	-100.00%	0.02%	38,129.66	-	(38,129.66)			Aug-12	Dec-12		2012
138734	FM1256	25,425.43	-	(25,425.43)	-100.00%	0.01%	25,425.43	-	(25,425.43)			Aug-12	Dec-12		2012
138735	SW1186	28,165.52	-	(28,165.52)	-100.00%	0.01%	28,165.52	-	(28,165.52)			Aug-12	Dec-12		2012
138736	FV1142	28,753.62	-	(28,753.62)	-100.00%	0.01%	28,753.62	-	(28,753.62)			Aug-12	Dec-12		2012
138737	HB1148	27,098.04	-	(27,098.04)	-100.00%	0.01%	27,098.04	-	(27,098.04)			Aug-12	Dec-12		2012
138738	LS1248	29,833.01	-	(29,833.01)	-100.00%	0.01%	29,833.01	-	(29,833.01)			Aug-12	Dec-12		2012
138739	SY1252	32,998.35	-	(32,998.35)	-100.00%	0.01%	32,998.35	-	(32,998.35)			Aug-12	Dec-12		2012
138740	CL1230	29,479.25	-	(29,479.25)	-100.00%	0.01%	29,479.25	-	(29,479.25)			Aug-12	Dec-12		2012
138741	SW1190	25,380.16	-	(25,380.16)	-100.00%	0.01%	25,380.16	-	(25,380.16)			Aug-12	Jun-13		2012
138742	SY1250	34,195.67	-	(34,195.67)	-100.00%	0.01%	34,195.67	-	(34,195.67)			Aug-12	Dec-12		2012
138766	HB 1147	28,734.86	-	(28,734.86)	-100.00%	0.01%	28,734.86	-	(28,734.86)			Sep-12	Dec-12		2012
138776	MC Control Battery Bank #1	55,320.93	-	(55,320.93)	-100.00%	0.02%	55,320.93	-	(55,320.93)			Sep-12	Nov-12		2012
138784	BOC Remodel - LG&E	2,649.97	-	(2,649.97)	-100.00%	0.00%	2,649.97	-	(2,649.97)			Sep-12	Jun-13		2012
138786	LS-1245 Recloser	27,842.37	-	(27,842.37)	-100.00%	0.01%	27,842.37	-	(27,842.37)			Sep-12	Dec-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
138791	TC1 FLOW MONITOR	32,744.07	-	(32,744.07)	-100.00%	0.01%	32,744.07	-	(32,744.07)			Jan-09	Dec-12		2012
138805	AK 1295 Recloser	31,449.17	-	(31,449.17)	-100.00%	0.01%	31,449.17	-	(31,449.17)			Sep-12	Dec-12		2012
138806	Burden Test Sets & Probe Kit	7,777.22	-	(7,777.22)	-100.00%	0.00%	7,777.22	-	(7,777.22)			Sep-12	Nov-12		2012
138822	MC Communications Radios	79,133.87	-	(79,133.87)	-100.00%	0.03%	87,124.24	-	(87,124.24)			Oct-12	Jan-13		2012
138843	MC Gypsum Overland Belt	37,220.17	-	(37,220.17)	-100.00%	0.02%	41,878.74	-	(41,878.74)			Oct-12	Jun-13		2012
138844	MC 3D Primary Air Fan Motor	41,738.00	-	(41,738.00)	-100.00%	0.02%	39,384.20	-	(39,384.20)			Oct-12	Mar-13		2012
138845	MC Forklift 2012	28,324.77	-	(28,324.77)	-100.00%	0.01%	28,324.77	-	(28,324.77)			Oct-12	Dec-12		2012
138851	Control Center Chairs - LG&E	5,968.52	-	(5,968.52)	-100.00%	0.00%	5,968.52	-	(5,968.52)			Oct-12	Jun-13		2012
138857	RUSSELL CORNER LAND	10,608.51	-	(10,608.51)	-100.00%	0.00%	161,321.99	-	(161,321.99)			Oct-12	Mar-14		2012
138858	CR CT11 Battery 2012	30,841.94	-	(30,841.94)	-100.00%	0.01%	30,841.94	-	(30,841.94)			Oct-12	Jan-13		2012
138864	SYNERGEE CM LICENSE- LGE	3,049.61	-	(3,049.61)	-100.00%	0.00%	3,049.61	-	(3,049.61)			Oct-12	Feb-13		2012
138867	PROJECT WISE UPGR-LGE	6,412.83	-	(6,412.83)	-100.00%	0.00%	6,412.83	-	(6,412.83)			Oct-12	Feb-13		2012
138879	Purchase AMR Meters	73,836.46	-	(73,836.46)	-100.00%	0.03%	73,836.46	-	(73,836.46)			Oct-12	Jun-13		2012
138880	CR6 GSU Trans Cooling Pumps	20,448.57	-	(20,448.57)	-100.00%	0.01%	28,659.41	-	(28,659.41)			Oct-12	Feb-13		2012
138883	PADDYS RUN VOLTAGE CONTROLS	13,814.72	-	(13,814.72)	-100.00%	0.01%	15,836.08	-	(15,836.08)			Oct-12	Sep-13		2012
138886	LS1245	5,342.42	-	(5,342.42)	-100.00%	0.00%	43,888.42	-	(43,888.42)			Oct-12	Mar-14		2012
138896	PE FILING SYSTEM	200.00	-	(200.00)	-100.00%	0.00%	21,535.50	-	(21,535.50)			Oct-12	Feb-13		2012
138917	OF Sump Pump Repl 2012	20,594.78	-	(20,594.78)	-100.00%	0.01%	20,594.78	-	(20,594.78)			Nov-12	Nov-12		2012
138921	REBUILD DEGASIFICATION UNIT	24,283.03	-	(24,283.03)	-100.00%	0.01%	56,540.25	-	(56,540.25)			Nov-12	Mar-14		2012
138929	MC Gyp Pelletizing Sewage	26,943.59	-	(26,943.59)	-100.00%	0.01%	26,821.51	-	(26,821.51)			Nov-12	Dec-12		2012
138931	Auburdale Pole Racks 2012	95,390.67	-	(95,390.67)	-100.00%	0.04%	95,390.67	-	(95,390.67)			Nov-12	Dec-12		2012
138958	Cane Run Vehicle	16,303.36	-	(16,303.36)	-100.00%	0.01%	16,303.36	-	(16,303.36)			Nov-12	Jan-13		2012
138959	MC EDG Truck 2012	14,106.31	-	(14,106.31)	-100.00%	0.01%	14,106.31	-	(14,106.31)			Nov-12	Nov-12		2012
138960	MC Trucks 2012	46,394.63	-	(46,394.63)	-100.00%	0.02%	46,394.63	-	(46,394.63)			Nov-12	Nov-12		2012
138976	MC4 TDBFP Coupling	50,900.00	-	(50,900.00)	-100.00%	0.02%	50,596.71	-	(50,596.71)			Nov-12	Dec-14		2012
138980	MC Stacker Boom Belt 2012	16,971.76	-	(16,971.76)	-100.00%	0.01%	16,971.76	-	(16,971.76)			Dec-12	Dec-12		2012
138983	SSC FENCE PROJECT	10,049.29	-	(10,049.29)	-100.00%	0.00%	10,049.29	-	(10,049.29)			Dec-12	Jun-13		2012
138999	Linux Identity Manager - LGE	2,380.56	-	(2,380.56)	-100.00%	0.00%	3,682.08	-	(3,682.08)			Dec-12	Mar-14		2012
139020	OF Generator Cooling Pumps	46,689.55	-	(46,689.55)	-100.00%	0.02%	59,982.12	-	(59,982.12)			Dec-12	May-13		2012
139021	EMS Operator Monitor-LGE-2012	7,567.12	-	(7,567.12)	-100.00%	0.00%	10,746.70	-	(10,746.70)			Dec-12	Feb-13		2012
139041	CR Utility Vehicle 2012	21,403.45	-	(21,403.45)	-100.00%	0.01%	22,534.02	-	(22,534.02)			Dec-12	Feb-13		2012
139044	RIVERPORT FACILITY ACCESS	50,608.00	-	(50,608.00)	-100.00%	0.02%	26,081.03	-	(26,081.03)			Dec-12	Feb-14		2012
123909LGE	BRCT 11N2 Controls Upgr LGE	71,614.23	-	(71,614.23)	-100.00%	0.03%	71,306.68	-	(71,306.68)			Apr-12	Dec-12		2012
126592LGE	TC CT HGPI #5	1,500,962.39	-	(1,500,962.39)	-100.00%	0.64%	1,370,227.07	-	(1,370,227.07)			Jan-09	Dec-12	Project started earlier than anticipated due to Unit 9 being very close to 900 factored start limit (HGPI is required at 900 to maintain reliable operation and insurability of machine). This project was originally budgeted for 2013.	2012
126932LGE	Connect to LGE RemoteOff-LGE12	75,227.09	-	(75,227.09)	-100.00%	0.03%	75,227.09	-	(75,227.09)			Jul-12	Dec-12		2012
131487LGE	TC REPLACE 12KV CP SWITCHGEARS	10,786.07	-	(10,786.07)	-100.00%	0.00%	34,379.96	23,593.89	(10,786.07)			Sep-10	Nov-10		2012
131535LGE	TC CHANGE HVAC UNITS	(21,313.39)	-	21,313.39	-100.00%	-0.01%	27,430.11	48,743.50	21,313.39			Jan-09	Jan-12		2012
131537LGE	TC2 COAL SILO LOAD CELL	82,958.59	57,131.66	(25,826.93)	-45.21%	0.04%	51,123.40	57,131.66	6,008.26	Jan-09	Dec-12	Jan-09	Dec-12		2012
131543LGE	TC LAPE LIMESTONE TRIPPER	(15,232.97)	-	15,232.97	-100.00%	-0.01%	9,180.63	24,413.60	15,232.97			Jan-09	Jan-12		2012
131547LGE	TC POTABLE WATER SYS UPGRADE	78,984.10	80,184.78	1,200.68	1.50%	0.03%	73,920.73	80,184.78	6,264.05	Jan-09	Dec-12	Jan-09	Aug-13		2012
131549LGE	TC REPLACE HVAC UNITS 2012	34,527.54	40,092.39	5,564.85	13.88%	0.01%	34,527.54	40,092.39	5,564.85	Jan-09	Dec-12	Jan-09	Dec-12		2012
132265LGE	BRCT6 Rear Wall Repl LGE	(10,530.55)	-	10,530.55	-100.00%	0.00%	120,374.57	130,905.12	10,530.55			Sep-10	Dec-10		2012
132872LGE	TC2 SPARES ECR LGE	11,682.93	-	(11,682.93)	-100.00%	0.01%	547,784.22	489,110.45	(58,673.77)			Apr-11	Mar-12		2012
133534LGE	TC2 Boiler MTCE WP	139,349.44	163,658.52	24,309.08	14.85%	0.06%	162,053.68	201,302.69	39,249.01	Aug-11	Dec-12	Aug-11	Oct-13		2012
133536LGE	TC LSTNE CONV REDUN	262,663.79	531,224.17	268,560.38	50.56%	0.11%	221,469.85	531,224.17	309,754.32	Jan-12	Dec-12	Jan-12	May-14		2012
133547LGE	TC LSTN BALL MILL UPGRDS	115,529.51	107,848.53	(7,680.98)	-7.12%	0.05%	66,221.34	107,848.53	41,627.19	Jan-12	Dec-12	Jan-12	Jul-13		2012
133555LGE	TC2 DCS COMP & NTWRK UPGRD	451,827.70	601,385.85	149,558.15	24.87%	0.19%	363,089.17	601,385.85	238,296.68	Jan-12	Dec-12	Jan-12	Apr-14		2012
133576LGE	TC SYNC SAT CLOCKS	-	20,734.96	20,734.96	100.00%	0.00%	-	20,734.96	20,734.96	Jan-12	Dec-12				2012
133586LGE	TC1 FD FAN ROOF REPL	2,755.00	22,278.01	19,523.01	87.63%	0.00%	33,353.80	52,876.81	19,523.01	Oct-11	Dec-11	Oct-11	Dec-11		2012
133588LGE	TC RCT PREP BLDG ROOF REPL	(857.11)	86,413.49	87,270.60	100.99%	0.00%	69,521.69	156,792.29	87,270.60	Oct-11	Dec-11	Oct-11	Dec-11		2012
135353LGE	TC THERMAL IMAGE DEVICE	(1,588.40)	-	1,588.40	-100.00%	0.00%	5,240.15	6,828.55	1,588.40			Jan-09	Dec-11		2012
135368LGE	BG Ongoing Cap LGE	-	1,151,610.00	1,151,610.00	100.00%	0.00%	-	8,814,668.00	8,814,668.00	Jul-12	Dec-21			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135369LGE	BG Purchase LGE	-	75,900,000.00	75,900,000.00	100.00%	0.00%	-	75,900,000.00	75,900,000.00	Jun-12	Jun-12			Purchase of Bluegrass Combustion Turbines cancelled as a result of the conditional authorization from FERC	2012
135675LGE	PPL Alternate Data Ctr-LGE11	(42,361.45)	-	42,361.45	-100.00%	-0.02%	41,024.89	83,386.34	42,361.45			Oct-11	May-12		2012
135689LGE	Bill Redesign-LGE11	62,493.64	-	(62,493.64)	-100.00%	0.03%	94,492.14	31,998.50	(62,493.64)			Oct-11	Oct-12		2012
135695LGE	SAP Testing Automation-LGE11	37,147.41	-	(37,147.41)	-100.00%	0.02%	181,450.26	125,690.08	(55,760.18)			Oct-11	Dec-13		2012
135697LGE	Revenue Collect Enh-LGE11	38,968.62	-	(38,968.62)	-100.00%	0.02%	96,223.48	3,772.15	(92,451.34)			Oct-11	Dec-13		2012
135719LGE	TDMS Implementation-LGE11	708.89	-	(708.89)	-100.00%	0.00%	59,893.57	59,184.68	(708.89)			Oct-11	Jan-12		2012
135810LGE	Billing Enhancement-LGE12	28,578.52	-	(28,578.52)	-100.00%	0.01%	95,154.54	-	(95,154.54)			Nov-11	Dec-14		2012
135814LGE	TC2 Mercury Monitors	8,436.63	-	(8,436.63)	-100.00%	0.00%	55,004.95	46,568.32	(8,436.63)			Jan-09	Oct-12		2012
135905LGE	TC Misc Plt Equip LGE	(1,230.75)	-	1,230.75	-100.00%	0.00%	17,067.33	18,298.08	1,230.75			Dec-11	Jan-12		2012
135937LGE	SP EXTRANET IMPLEMENT - LGE12	2,152.77	-	(2,152.77)	-100.00%	0.00%	2,152.77	-	(2,152.77)			Jan-12	Dec-12		2012
135944LGE	Solution Mngr Automate - LGE12	20,425.17	-	(20,425.17)	-100.00%	0.01%	20,425.17	-	(20,425.17)			Apr-12	Dec-12		2012
136126LGE	CIP - PACS isolation-LGE12	15,120.93	-	(15,120.93)	-100.00%	0.01%	15,120.93	-	(15,120.93)			Feb-12	Dec-12		2012
136147LGE	Auto Reconnects Enh-LGE12	31,840.53	-	(31,840.53)	-100.00%	0.01%	31,840.53	-	(31,840.53)			Feb-12	Jul-12		2012
136179LGE	TC DIGITAL FUEL SYSTEM	32,145.15	-	(32,145.15)	-100.00%	0.01%	31,672.81	-	(31,672.81)			Jan-12	Dec-12		2012
136181LGE	Ferch Cubicle Purchase-LGE12	13,448.37	-	(13,448.37)	-100.00%	0.01%	6,566.83	-	(6,566.83)			Mar-12	Jan-13		2012
136538LGE	TC DOZER FUEL STATION LGE	30,014.52	-	(30,014.52)	-100.00%	0.01%	30,293.18	-	(30,293.18)			Jan-09	Sep-12		2012
136587LGE	CIP Process Automation-LGE12	44,231.92	-	(44,231.92)	-100.00%	0.02%	44,231.92	-	(44,231.92)			Apr-12	Dec-12		2012
136671LGE	CSS 1st Floor Mods-LGE12	3,218.04	-	(3,218.04)	-100.00%	0.00%	3,218.04	-	(3,218.04)			May-12	Dec-12		2012
137578LGE	TC REFURB PROD WELL A	35,300.46	-	(35,300.46)	-100.00%	0.02%	37,899.40	-	(37,899.40)			Jan-09	Aug-13		2012
137721LGE	LGECenter 6SW Furniture-LGE12	1,929.19	-	(1,929.19)	-100.00%	0.00%	1,929.19	-	(1,929.19)			Jun-12	Sep-12		2012
138122LGE	TDMS - LGE12	69,830.94	-	(69,830.94)	-100.00%	0.03%	61,127.35	-	(61,127.35)			Jul-12	Nov-12		2012
138175LGE	eTariff Upgrade - LGE13	11,440.00	-	(11,440.00)	-100.00%	0.00%	11,440.00	-	(11,440.00)			Jul-12	Dec-12		2012
138281LGE	Ener Eff Enhancements-LGE12	46,486.63	-	(46,486.63)	-100.00%	0.02%	99,454.84	-	(99,454.84)			Jul-12	Jul-13		2012
138283LGE	Rate Case 2012 - LGE12	79,554.15	-	(79,554.15)	-100.00%	0.03%	97,004.07	-	(97,004.07)			Jul-12	Jan-13		2012
138443LGE	MyAccount Enhance - LGE12	31,893.09	-	(31,893.09)	-100.00%	0.01%	83,821.75	-	(83,821.75)			Jul-12	Mar-14		2012
138687LGE	Low Income Enhance-LGE12	16,354.09	-	(16,354.09)	-100.00%	0.01%	56,543.48	-	(56,543.48)			Aug-12	Dec-13		2012
138707LGE	Globalscape FTP to Tier1-LGE12	19,433.09	-	(19,433.09)	-100.00%	0.01%	19,433.09	-	(19,433.09)			Aug-12	Nov-12		2012
138767LGE	BRCT6 Quench Nozzles LGE	34,165.49	-	(34,165.49)	-100.00%	0.01%	35,292.85	-	(35,292.85)			Sep-12	Oct-13		2012
138770LGE	BRCT7 Quenh Nozzles LGE	33,859.50	-	(33,859.50)	-100.00%	0.01%	44,060.19	-	(44,060.19)			Sep-12	Dec-12		2012
138807LGE	McAfee License True Up-LGE12	4,469.14	-	(4,469.14)	-100.00%	0.00%	4,469.14	-	(4,469.14)			Sep-12	Nov-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
138823LGE	BW/BWA Upgrade - LGE12	132,638.28	-	(132,638.28)	-100.00%	0.06%	183,736.49	-	(183,736.49)			Oct-12	Sep-13		2012
138830LGE	DMZ Redesign-Firewalls-LGE12	91,495.56	-	(91,495.56)	-100.00%	0.04%	91,495.56	-	(91,495.56)			Oct-12	Nov-12		2012
138835LGE	Jabber - LGE12	45,840.70	-	(45,840.70)	-100.00%	0.02%	65,395.03	-	(65,395.03)			Aug-12	Dec-13		2012
138854LGE	Access Policy Manager - LGE12	22,735.04	-	(22,735.04)	-100.00%	0.01%	23,586.24	-	(23,586.24)			Oct-12	Dec-12		2012
138861LGE	Memory Upgrade VDI-LGE12	34,597.26	-	(34,597.26)	-100.00%	0.01%	34,597.26	-	(34,597.26)			Nov-12	Dec-12		2012
138862LGE	Pckt Flw Switch Inf Exp-LGE12	104,733.63	-	(104,733.63)	-100.00%	0.04%	104,733.63	-	(104,733.63)			Nov-12	Dec-12		2012
138887LGE	TC REMOTE CONTROL MOWERS	65,331.23	-	(65,331.23)	-100.00%	0.03%	69,251.10	-	(69,251.10)			Jan-09	Dec-12		2012
138892LGE	Licensing Citrix 4.5 upg-LGE12	70,155.13	-	(70,155.13)	-100.00%	0.03%	70,155.13	-	(70,155.13)			Oct-12	Dec-12		2012
138898LGE	Enterprise Info Mgmt-LGE12	318,066.67	-	(318,066.67)	-100.00%	0.14%	1,377,969.65	-	(1,377,969.65)			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
138904LGE	Vulnerability Scan-DMZ-LGE12	2,198.91	-	(2,198.91)	-100.00%	0.00%	2,198.91	-	(2,198.91)			Nov-12	Dec-12		2012
138925LGE	Nexus Lab-LGE12	123,026.63	-	(123,026.63)	-100.00%	0.05%	123,026.63	-	(123,026.63)			Nov-12	Dec-12		2012
138961LGE	OpenText Email Mgmt-LGE12	57,745.41	-	(57,745.41)	-100.00%	0.02%	57,745.41	-	(57,745.41)			Nov-12	Dec-12		2012
138970LGE	Exchange 2010 Inf Upg-LGE12	18,884.03	-	(18,884.03)	-100.00%	0.01%	19,068.85	-	(19,068.85)			Nov-12	Jan-13		2012
139025LGE	BlueStripe-LGE12	36,090.88	-	(36,090.88)	-100.00%	0.02%	36,090.88	-	(36,090.88)			Dec-12	Dec-12		2012
139029LGE	Carbide Optic Fiber Ins-LGE12	312.52	-	(312.52)	-100.00%	0.00%	4,373.33	-	(4,373.33)			Dec-12	Oct-13		2012
CABLE341	Blanket cable for joint trench	(62,887.04)	-	62,887.04	-100.00%	-0.03%	(62,887.04)	-	62,887.04			Feb-03	Dec-12		2012
ECAPRR340	CAP, REG, RECLOSERS 340	46,770.55	24,067.80	(22,702.75)	-94.33%	0.02%	46,770.55	24,067.80	(22,702.75)	Mar-01	Dec-25	Mar-01	Dec-12		2012
L5-2010	RELOCATIONS T LINES LGE 2010	(4,342.54)	-	4,342.54	-100.00%	0.00%	-	4,342.54	4,342.54			Aug-08			2012
L5-2011	RELOCATIONS T LINES LGE 2011	(2,993.67)	-	2,993.67	-100.00%	0.00%	(0.01)	2,993.66	2,993.67			Jan-11			2012
L5-2012	RELOCATIONS T-LINES LGE 2012	-	103,148.94	103,148.94	100.00%	0.00%	0.00	103,148.94	103,148.94	Jan-11	Jan-13	Jan-11			2012
L6-2011	NEW FACILITIES T-LINE LGE 2011	54,407.03	-	(54,407.03)	-100.00%	0.02%	54,848.42	441.39	(54,407.03)			Jan-11			2012
L6-2012	NEW FACILITIES T-LINE LGE 2012	196.59	179,938.05	179,741.46	99.89%	0.00%	-	179,938.05	179,938.05	Jan-12	Dec-12	Jan-12			2012
L7-2011	PARAM UPGRADE T LINE LGE 2011	(1,396.37)	-	1,396.37	-100.00%	0.00%	82,790.28	84,186.65	1,396.37			Jan-11			2012
L8-2011	STORM DAMAGE T-LINE LGE 2011	(82.08)	-	82.08	-100.00%	0.00%	253,404.47	253,486.55	82.08			Jan-11			2012
L8-2012	STORM DAMAGE T-LINE LGE 2012	266,940.67	183,648.71	(83,291.96)	-45.35%	0.11%	252,935.22	183,648.71	(69,286.51)	Jan-12	Jan-13	Jan-12			2012
L9-2010	PRIORITY REPL T-LINES LGE 2010	6,466.10	-	(6,466.10)	-100.00%	0.00%	6,466.10	-	(6,466.10)			Jan-10			2012
L9-2011	PRIORITY REPL T-LINES LGE 2011	149,396.69	-	(149,396.69)	-100.00%	0.06%	149,396.69	-	(149,396.69)			Jan-11			2012
L9-2012	3PRIORITY REPL T-LINE LGE 2012	3,107,889.67	664,123.56	(2,443,766.11)	-367.97%	1.33%	3,107,889.67	664,123.56	(2,443,766.11)	Jan-12	Dec-12	Jan-12		Replaced more poles than originally planned. Overhead line crews are utilized on pole replacement blankets when outages are not available to complete larger scale line work.	2012
LBATTRY12	Batteries LGE 2012	6,666.99	54,068.10	47,401.11	87.67%	0.00%	6,666.99	54,068.10	47,401.11	Jan-12	Dec-12	Jan-12	Dec-12		2012
LBR-11	LGE Breakers11	(510,880.69)	-	510,880.69	-100.00%	-0.22%	(510,880.69)	-	510,880.69			Jan-11	Dec-12	Spare breaker costs were moved to specific projects.	2012
LBR-12	LGE Breakers Replacements-2012	524,910.92	320,016.00	(204,894.92)	-64.03%	0.22%	617,440.89	320,016.00	(297,424.89)	May-09	Dec-12	May-09	Oct-13		2012
LCI-10	LBE Capacitor Installations10	(108.76)	-	108.76	-100.00%	0.00%	-	108.76	108.76			Jun-09	May-12		2012
LCI-12	LGE Capacitor Installations-12	-	44,994.60	44,994.60	100.00%	0.00%	-	44,994.60	44,994.60	Jan-12	Dec-13				2012
LDISCAP11	LGE DISTRIBUTION CAPACITOR11	8,325.93	-	(8,325.93)	-100.00%	0.00%	243,850.24	235,524.31	(8,325.93)			Jan-11	Jan-12		2012
LDISCAP12	LGE DISTRIBUTION CAPACITOR12	139,399.95	270,196.30	130,796.35	48.41%	0.06%	244,639.67	270,196.30	25,556.63	Jan-12	Dec-12	Jan-12	Dec-12		2012
LFENCE-12	LFENCE-12	124,472.01	149,995.30	25,523.29	17.02%	0.05%	195,309.51	149,995.30	(45,314.21)	Jan-12	Dec-12	Jan-12	Dec-12		2012
LGRNDRP11	GROUNDING REPAIRS LG&E 2011	(127.53)	-	127.53	-100.00%	0.00%	-	127.53	127.53			Jan-11	Jan-12		2012
LGRNDRP12	Grounding RepairsLGE-2012	72,539.96	49,946.82	(22,593.14)	-45.23%	0.03%	-	49,946.82	49,946.82	Jan-12	Dec-12	Jan-12	Dec-12		2012
LINSTRF11	INSTRUMENT TRANSFMR LGE 2011	710.36	-	(710.36)	-100.00%	0.00%	65,092.96	64,382.60	(710.36)			Jan-11	May-12		2012
LMS011712	LGE MAJOR STORM 011712	233,567.38	-	(233,567.38)	-100.00%	0.10%	233,567.38	-	(233,567.38)			Jan-12	May-12		2012
LMS030212	LG&E MAJOR STORM 030212	50,838.60	-	(50,838.60)	-100.00%	0.02%	50,838.60	-	(50,838.60)			Mar-12	May-12		2012
LMS042011	LGE MAJOR STORM 042011	2,066.13	-	(2,066.13)	-100.00%	0.00%	2,066.13	-	(2,066.13)			Apr-11	May-12		2012
LMS052311	LGE MAJOR STORM 052311	613.74	-	(613.74)	-100.00%	0.00%	613.74	-	(613.74)			May-11	May-12		2012
LMS070112	LGE MAJOR STORM 070112	76,278.36	-	(76,278.36)	-100.00%	0.03%	76,278.36	-	(76,278.36)			Jul-12	Jan-13		2012
LMS071912	LGE MAJOR STORM 071912	70,820.36	-	(70,820.36)	-100.00%	0.03%	70,820.36	-	(70,820.36)			Jul-12	Jan-13		2012
LMS072712	LGE MAJOR STORM 072712	84,346.25	-	(84,346.25)	-100.00%	0.04%	84,346.25	-	(84,346.25)			Jul-12	Jan-13		2012
LMS081311	LG&E MAJOR STORM 081311	1,216.57	-	(1,216.57)	-100.00%	0.00%	1,216.57	-	(1,216.57)			Aug-11	May-12		2012
LMS122012	LGE MAJOR STORM 122012	42,377.51	-	(42,377.51)	-100.00%	0.02%	42,377.51	-	(42,377.51)			Dec-12	Jun-13		2012
LRELAY-12	LG&E RELAY-12	84,770.36	149,688.00	64,917.64	43.37%	0.04%	88,750.68	149,688.00	60,937.32	Jan-12	Dec-12	Jan-12	Dec-12		2012
LRSUB-10	LG&E Routine - Subs-10	(19,173.45)	-	19,173.45	-100.00%	-0.01%	(19,173.45)	-	19,173.45			Jan-10	Dec-10		2012
LRSUB-11	LG&E Routine - Subs-11	1,276,704.99	-	(1,276,704.99)	-100.00%	0.55%	1,276,704.99	-	(1,276,704.99)			Jan-11	Dec-12	Work that began in 2011 on the LRSUB-11 project carried over into 2012 on this project. These amounts were not known when the 2012 budget was prepared.	2012
LRSUB-12	LG&E Routine - Subs-12	109,649.76	576,179.96	466,530.20	80.97%	0.05%	109,649.76	576,179.96	466,530.20	Jan-12	Dec-12	Jan-11	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
LRTU-12	LGE RTU Replacements-12	6,290.08	330,198.36	323,908.28	98.10%	0.00%	6,290.08	330,198.36	323,908.28	Jan-12	Dec-12	Jan-12	May-13	Budget is developed at a higher level to encompass multiple projects. Fewer replacements were needed on this project and the remaining funding was used for other projects.	2012
LSTSVC12	Station Svc Trnsfrmrs-LG&E-12	72,232.06	19,809.42	(52,422.64)	-264.63%	0.03%	100,971.13	19,809.45	(81,161.68)	Jan-12	Dec-12	Jan-12	Dec-12		2012
LSURGE-11	Surge Arrestors LGE-11	0.36	-	(0.36)	-100.00%	0.00%	95,762.52	95,762.16	(0.36)			Jan-11	Dec-12		2012
LSURGE-12	Surge Arrestors LGE-12	45,760.33	53,874.92	8,114.59	15.06%	0.02%	45,233.72	53,874.92	8,641.20	Jan-12	Dec-12	Jan-12	Dec-12		2012
LTRMUP-12	LGE Terminal Upgrades-12	-	249,790.08	249,790.08	100.00%	0.00%	-	249,790.08	249,790.08	Jan-12	Dec-12				2012
MCAPRR340	MAINT CAP, REG, REC 340	273,277.30	203,103.69	(70,173.61)	-34.55%	0.12%	273,277.30	203,103.69	(70,173.61)	Dec-03	Dec-25	Dec-03	Dec-12		2012
NBCD340OH	NEW BUS COMM OH 340	1,727,916.19	1,182,555.92	(545,360.27)	-46.12%	0.74%	1,727,916.19	1,182,555.92	(545,360.27)	Jan-00	Dec-25	Jan-00	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.	2012
NBCD340UG	NEW BUS COMM UG 340	2,627,296.95	2,660,290.55	32,993.60	1.24%	1.13%	2,627,296.95	2,660,290.55	32,993.60	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBCD341UG	NEW BUS COMM 341 UG	6,863.05	-	(6,863.05)	-100.00%	0.00%	6,863.05	-	(6,863.05)			Jan-02	Dec-12		2012
NBRD340OH	NEW BUS RES OH 340	1,235,224.03	958,057.44	(277,166.59)	-28.93%	0.53%	1,235,224.03	958,057.44	(277,166.59)	Jan-01	Dec-25	Jan-01	Dec-12		2012
NBRD340UG	NEW BUS RES UG	10,762.90	-	(10,762.90)	-100.00%	0.00%	10,762.90	-	(10,762.90)			Jan-01	Dec-12		2012
NBRD341UG	NEW BUS RESID UG 341	627,801.69	499,519.09	(128,282.60)	-25.68%	0.27%	627,801.69	499,519.09	(128,282.60)	Jan-00	Dec-25	Jan-00	Dec-12		2012
NBSB340OH	NEW BUS SUB OH 340	29,240.25	58,933.46	29,693.21	50.38%	0.01%	29,240.25	58,933.46	29,693.21	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBSB341UG	NEW BUS SUB 341 UG	1,267,742.68	1,471,228.32	203,485.64	13.83%	0.54%	1,267,742.68	1,471,228.32	203,485.64	Dec-01	Dec-25	Dec-01	Dec-12		2012
NBSV340OH	NEW ELECTRIC SERVICES	692,442.47	812,212.77	119,770.30	14.75%	0.30%	692,442.47	812,212.77	119,770.30	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBSV340UG	NEW EL SERV UG	765,052.16	680,818.86	(84,233.30)	-12.37%	0.33%	765,052.16	680,818.86	(84,233.30)	Mar-00	Dec-25	Mar-00	Dec-12		2012
NBVLT343	New Network Vaults - 003430	21,182.42	449,774.85	428,592.43	95.29%	0.01%	1,357,141.38	2,754,032.63	1,396,891.25	Dec-02	Dec-25	Dec-02	Dec-12	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2012
NETVLT343	Network Vaults 003430	351,337.40	614,918.69	263,581.29	42.86%	0.15%	351,337.40	614,918.69	263,581.29	Jan-00	Dec-25	Jan-00	Dec-12		2012

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
PBWK340OH	PUB WORKS RELOC OH	156,431.94	1,173,236.03	1,016,804.09	86.67%	0.07%	156,431.94	1,173,236.03	1,016,804.09	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
PBWK340UG	PUB WORKS RELOC UG 340	28,691.81	43,005.12	14,313.31	33.28%	0.01%	28,691.81	43,005.12	14,313.31	Mar-01	Dec-25	Mar-01	Dec-12		2012
PBWK344UG	PUB WORKS 344 UG	18,380.19	-	(18,380.19)	-100.00%	0.01%	18,380.19	-	(18,380.19)			Dec-01	Dec-12		2012
PMINSP340	PM Inspections 003400	344.88	-	(344.88)	-100.00%	0.00%	-	0.00	0.00			Dec-03	Dec-12		2012
RCST340	CUST REQ 340	164,921.45	367,394.32	202,472.87	55.11%	0.07%	164,921.45	367,394.32	202,472.87	Feb-01	Dec-25	Feb-01	Dec-12		2012
RCST406G	Customer requested - Gas	(4,554.59)	-	4,554.59	-100.00%	0.00%	(4,554.59)	-	4,554.59			Dec-01	Dec-12		2012
RDCBL340	Replace Defective Cable 003400	886,794.84	801,062.40	(85,732.44)	-10.70%	0.38%	886,794.84	801,062.40	(85,732.44)	Nov-03	Dec-25	Nov-03	Dec-12		2012
RDD003190	Repair Defective Eqpt - 003190	4,785.23	212,000.15	207,214.92	97.74%	0.00%	4,785.23	212,000.15	207,214.92	Jan-05	Dec-25	Jan-05	Dec-12		2012
RDDD340OH	REP DEF EQ OH 340	3,752,012.59	3,129,245.04	(622,767.55)	-19.90%	1.61%	3,752,012.59	3,129,245.04	(622,767.55)	Jan-01	Dec-14	Jan-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. There was a spike in trouble orders due to heat related outages.	2012
RDDD340UG	REP DEF EQ UG 340	757,858.85	1,228,665.30	470,806.45	38.32%	0.32%	757,858.85	1,228,665.30	470,806.45	Mar-01	Dec-25	Mar-01	Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. There was a reallocation of funds from this blanket project to a unique project to replace a large section in Husrtboure Subdivision.	2012
RDDD345OH	POI	677.68	-	(677.68)	-100.00%	0.00%	677.68	-	(677.68)			Jan-07	Dec-12		2012
RDMV332	MERCURY BULB REPL PROJECT	167,700.63	200,243.91	32,543.28	16.25%	0.07%	167,700.63	200,243.91	32,543.28	Jan-08	Dec-25	Jan-08	Dec-12		2012
RDPOLD340	REP DEF POL'S	1,606.78	-	(1,606.78)	-100.00%	0.00%	1,606.78	-	(1,606.78)			Mar-01	Apr-08		2012
RDPOLE340	Replace Defective Poles 340	2,080,022.02	1,607,841.45	(472,180.57)	-29.37%	0.89%	2,080,022.02	1,607,841.45	(472,180.57)	Nov-03	Dec-25	Nov-03	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. The overrun was caused by additional work to reduce the danger pole backlog.	2012
RDSTLT332	REPAIR STREET LIGHTING	2,278,709.05	2,118,271.87	(160,437.18)	-7.57%	0.98%	2,278,709.05	2,118,271.87	(160,437.18)	Nov-06	Dec-25	Nov-06	Dec-12		2012
RDSTLT340	REP DEF ST LIGHTS 340	2,373.70	-	(2,373.70)	-100.00%	0.00%	2,373.70	-	(2,373.70)			Mar-01	Dec-12		2012
RELD01015	LGE GEN RELIABILITY	217,284.35	-	(217,284.35)	-100.00%	0.09%	217,284.35	-	(217,284.35)			Jan-00	Dec-12		2012
RELD340OH	OH Reliability 003400	413,078.75	513,592.84	100,514.09	19.57%	0.18%	413,078.75	513,592.84	100,514.09	Dec-03	Dec-25	Dec-03	Dec-12		2012
RELD340UG	UG Reliability 003400	47,736.03	-	(47,736.03)	-100.00%	0.02%	47,736.03	-	(47,736.03)			Dec-03	Dec-12		2012
RNTPD340	REP THR PARTY DAM 340	571,292.81	212,525.91	(358,766.90)	-168.81%	0.24%	571,292.81	212,525.91	(358,766.90)	Mar-01	Dec-25	Mar-01	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.	2012
RNTPD419	Repair Third Party Damages-419	(48,917.53)	209,313.39	258,230.92	123.37%	-0.02%	866,087.62	739,998.56	(126,089.06)	Jul-01	Dec-25	Jul-01	Dec-12		2012
STLT332OH	STREET LIGHT OVERHEAD	748,013.73	480,447.27	(267,566.46)	-55.69%	0.32%	748,013.73	480,447.27	(267,566.46)	May-07	Dec-25	May-07	Dec-12		2012
STLT332UG	STREET LIGHT UNDERGROUND	1,210,709.80	1,170,825.49	(39,884.31)	-3.41%	0.52%	1,210,709.80	1,170,825.49	(39,884.31)	May-07	Dec-25	May-07	Dec-12		2012
STRM03230	LGE Minor Storm Events	403,888.74	-	(403,888.74)	-100.00%	0.17%	403,888.74	-	(403,888.74)			Jan-10	Dec-12	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 $114K under budget.	2012
STRMLGE	LGE Major Storm Event	-	1,080,019.86	1,080,019.86	100.00%	0.00%	5,816,757.34	11,459,514.99	5,642,757.65	Jan-08	Dec-25	Jan-08		Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $114K under budget.	2012
SYSENH340	SYS ENH EXIST CUST 340	97,015.28	113,369.52	16,354.24	14.43%	0.04%	97,015.28	113,369.52	16,354.24	Mar-00	Dec-25	Mar-00	Dec-12		2012
TBRD340OH	Trouble OH 003400	2,407,474.01	2,524,408.09	116,934.08	4.63%	1.03%	2,407,474.01	2,524,408.09	116,934.08	Dec-03	Dec-25	Dec-03	Dec-12		2012
TBRD340UG	Trouble UG 003400	1,104,581.12	600,589.87	(503,991.25)	-83.92%	0.47%	1,104,581.12	600,589.87	(503,991.25)	Dec-03	Aug-25	Dec-03	Dec-12	Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system. Additional crews were added due to heat related underground cable failures.	2012
TLEQ340	TOOLS AND EQ 340	(77,860.13)	196,049.40	273,909.53	139.71%	-0.03%	(77,860.13)	196,049.40	273,909.53	Mar-00	Dec-25	Mar-00	Nov-11		2012
XFRM340	TRANSFORMER LABOR 340	262,018.45	145,914.90	(116,103.55)	-79.57%	0.11%	262,018.45	145,914.90	(116,103.55)	Jan-01	Dec-25	Jan-01	Dec-12		2012
XFRM341	TRANSFORMER LABOR 341	37,141.18	125,064.00	87,922.82	70.30%	0.02%	1,586,998.37	1,943,106.49	356,108.12	Jan-02	Dec-25	Jan-02	Dec-12		2012
		141,808,440.57	233,529,528.11	91,721,087.54											**2012 Total**
112767	MC Landfill Expansion	-	230,000.00	230,000.00	100.00%	0.00%	6,800,568.94	3,485,330.19	(3,315,238.75)	Sep-01	Nov-24	Sep-01			2013
113270	LGE DIST LINE TRANSFORMERS	491,473.57	-	(491,473.57)	-100.00%	0.19%	491,473.57	-	(491,473.57)			Oct-01	Dec-15	This blanket project number was replaced by a new project number CXFRM311 where the budget resides.	2013
117136	CR Landfill Vertical Expansion	(0.04)	-	0.04	-100.00%	0.00%	5,147,925.55	571,702.16	(4,576,223.39)			Nov-03	Dec-09		2013
117149	Trimble County 2	24,004.89	1,263,499.78	1,239,494.89	98.10%	0.01%	144,626,959.41	144,553,822.04	(73,137.37)	Jan-03	Jan-11	Jan-03	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
117361	Accrued Labor - LGE	10,023.79	1,707,628.30	1,697,604.51	99.41%	0.00%	0.04	8,540,710.96	8,540,710.92	Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2013
118209	Trimble 2 Transmission lge	38,528.04	-	(38,528.04)	-100.00%	0.01%	35,294,649.04	35,294,649.04	-			Jul-04	Aug-12		2013
119902	Clear 12/04 A&G	820,198.24	-	(820,198.24)	-100.00%	0.31%	(812,125.51)	(1,815,596.64)	(1,003,471.13)			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2013
120754	Misc. A/R Uncollect - LGE Cap	(10,847.34)	-	10,847.34	-100.00%	0.00%	177,491.68	129,232.75	(48,258.93)			Jun-05			2013
121684	TC2 AQCS - LGE	(358,111.89)	-	358,111.89	-100.00%	-0.14%	44,029,146.00	-	(44,029,146.00)			May-06	Jan-11	Accrual for Warranty/Punchlist claims receivable.	2013
121974	LGE Electric Meters & Installs	212,201.74	-	(212,201.74)	-100.00%	0.08%	212,201.74	-	(212,201.74)			Jan-07	Jul-09		2013
122457	THOMAS RESERVE	-	1,000.00	1,000.00	100.00%	0.00%	-	1,000.00	1,000.00	Jan-07	Dec-25				2013
122650	LGE Gas Meters	8,113.60	-	(8,113.60)	-100.00%	0.00%	8,113.60	-	(8,113.60)			Jan-07	Apr-10		2013
122823	CCS - Technology	3,407.04	-	(3,407.04)	-100.00%	0.00%	0.24	0.24	0.00			May-07	Aug-14		2013
123137	LG&E POLE INSPECTION	1,436.19	3,239,098.00	3,237,661.81	99.96%	0.00%	1,436.19	3,239,098.00	3,237,661.81	Jan-05	Dec-10	Jan-05	Jul-12	Budget is developed at a higher level to encompass the LGE project and reallocated to the individual pole inspection project 138946. The net variance is ($279K).	2013
123220	LGE BRCT7 A/B Conversion 08	(140,740.78)	-	140,740.78	-100.00%	-0.05%	2,109,521.65	2,354,174.77	244,653.12			Mar-08	Jun-09		2013
123407	PS 8.9 Enhance	-	78,750.00	78,750.00	100.00%	0.00%	-	393,750.00	393,750.00	Jan-13	Dec-13				2013
123930	GS LGE ICP Spectro 2013	142,547.00	81,700.00	(60,847.00)	-74.48%	0.05%	55,593.33	81,700.00	26,106.67	Dec-09	Nov-13	Dec-09	Apr-14		2013
124017	MC1 Turbine/Generator TIL 1292	363,843.72	350,000.00	(13,843.72)	-3.96%	0.14%	363,843.72	350,000.00	(13,843.72)	Jan-13	May-13	Jan-13	Jun-13		2013
124018	MC1 Turbine HP/IP Seals	370,518.66	300,000.00	(70,518.66)	-23.51%	0.14%	370,518.66	300,000.00	(70,518.66)	Jan-13	May-13	Jan-13	Jun-13		2013
124019	MC1 Turbine IP Buckets	225,154.05	300,000.00	74,845.95	24.95%	0.09%	225,154.05	300,000.00	74,845.95	Jan-13	May-13	Jan-13	Jun-13		2013
124034	MC3 EHC Upgrade	0.03	-	(0.03)	-100.00%	0.00%	1,847,780.09	1,847,780.06	(0.03)			Apr-08	Jun-11		2013
124035	MC4 EHC Upgrade	806,874.71	600,000.00	(206,874.71)	-34.48%	0.31%	1,869,302.72	2,000,000.04	130,697.32	Apr-08	Nov-14	Apr-08	Nov-14		2013
124048	MC2 DCS Hardware	(19,999.97)	-	19,999.97	-100.00%	-0.01%	786,438.03	806,438.00	19,999.97			Aug-10	Apr-12		2013
124067	MC1 Heat Exchanger Tubes	-	110,000.00	110,000.00	100.00%	0.00%	-	110,000.00	110,000.00	Jan-12	May-13				2013
124068	MC2 Condenser Tubing	(926.22)	-	926.22	-100.00%	0.00%	2,587,721.68	2,596,298.16	8,576.48			Aug-10	Apr-12		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
124069	MC3 Condenser Tube Inserts	-	350,000.00	350,000.00	100.00%	0.00%	-	350,000.00	350,000.00	Jan-13	Dec-13			Project canceled due to non destructive testing results showing acceptable wall thickness of tubes.	2013
124071	MC3 Cooling Tower Fan Stacks	465,160.56	450,000.00	(15,160.56)	-3.37%	0.18%	465,160.56	450,000.00	(15,160.56)	Apr-08	Nov-13	Apr-08	Nov-13		2013
124079	MC Material Handling Air Comp	31,066.30	150,000.00	118,933.70	79.29%	0.01%	31,066.30	150,000.00	118,933.70	May-13	Aug-13	May-13	Jun-13		2013
124489	TC SCREEN HSE RIVER FL BERM	(18,324.00)	-	18,324.00	-100.00%	-0.01%	-	64,973.86	64,973.86			Jan-09	Dec-12		2013
124505	TC B TO C CHUTE UPGRADE	-	35,887.88	35,887.88	100.00%	0.00%	-	35,887.88	35,887.88	Jan-10	Dec-13				2013
124520	TC1 Ductwork/Mod Reline	(11,720.81)	-	11,720.81	-100.00%	0.00%	278,133.82	289,854.63	11,720.81			Jan-11	Jan-12		2013
124521	TC1 SDRS STRUCT/SIDING INSUL	43,431.44	-	(43,431.44)	-100.00%	0.02%	705,791.36	662,359.92	(43,431.44)			Jan-11	Dec-13		2013
124522	TC REPL PLANT INVERTERS	(9,127.14)	-	9,127.14	-100.00%	0.00%	161,473.48	170,600.62	9,127.14			Jan-11	Dec-11		2013
124669	'09 OLD HENRY SUBSTA	7,081.05	-	(7,081.05)	-100.00%	0.00%	4,596,848.79	4,589,767.74	(7,081.05)			Jul-08	Jan-12		2013
125265	Skylight-Penal Farm 69kV	9,189.76	-	(9,189.76)	-100.00%	0.00%	1,168,262.13	1,159,072.37	(9,189.76)			Dec-11	Jun-13		2013
126120	MC1 Partial Radiant Reheater	567,686.55	583,000.00	15,313.45	2.63%	0.22%	845,734.52	861,047.97	15,313.45	Sep-12	May-13	Sep-12	Jun-13		2013
126128	MC2 345kV Isol Disconnects	0.01	-	(0.01)	-100.00%	0.00%	133,285.21	133,285.20	(0.01)			Apr-09	Apr-12		2013
126133	MC2 Hydrosteps - 2012	0.05	-	(0.05)	-100.00%	0.00%	97,802.97	97,802.92	(0.05)			Aug-10	Dec-10		2013
126148	MC Coal Barge Unloading Bucket	147,267.41	175,000.00	27,732.59	15.85%	0.06%	147,267.41	175,000.00	27,732.59	Jan-13	Apr-13	Jan-13	May-13		2013
126166	MC1 DCS Hardware	366,263.33	299,999.99	(66,263.34)	-22.09%	0.14%	849,896.55	783,633.21	(66,263.34)	Jan-12	May-13	Jan-12	Jun-13		2013
126223	MC1 Turbine HP Snout Rings	195,960.28	250,000.00	54,039.72	21.62%	0.07%	195,960.28	250,000.00	54,039.72	May-09	May-13	May-09	Jun-13		2013
126251	TC Lab Equip 2012	855.91	-	(855.91)	-100.00%	0.00%	16,906.87	16,050.96	(855.91)			May-09	Jan-13		2013
126252	TC Safety & ERT Equip 2012	(63.28)	-	63.28	-100.00%	0.00%	24,841.23	24,904.51	63.28			May-09	Jan-13		2013
126254	TC Lab Purchase Monitors	581.56	-	(581.56)	-100.00%	0.00%	16,802.99	16,221.43	(581.56)			May-09	Dec-12		2013
126262	TC CT VLRA Batteries	(17,733.50)	-	17,733.50	-100.00%	-0.01%	27,899.12	45,632.62	17,733.50			May-09	Jan-13		2013
126264	TC CT (5of6) GFP 480V	(12,608.74)	-	12,608.74	-100.00%	0.00%	28,895.20	41,503.94	12,608.74			May-09	Oct-13		2013
126356	TC CT Spare Parts for HGP	694,664.21	-	(694,664.21)	-100.00%	0.26%	694,664.21	681,321.47	(13,342.74)			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
126588	TC CT HGPI LGE#2 & CI PARTS	0.22	-	(0.22)	-100.00%	0.00%	3,496,324.96	3,496,324.74	(0.22)			Jan-11	Aug-11		2013
126589	TC CT HGPI LGE #3	0.18	-	(0.18)	-100.00%	0.00%	1,418,708.79	1,418,708.61	(0.18)			Jul-09	Dec-11		2013
126590	TC CT HGPI LGE#4	(130,927.21)	-	130,927.21	-100.00%	-0.05%	1,447,115.08	1,578,042.29	130,927.21			Jul-09	Sep-12		2013
126616	FURNITURE/OFFICE EQP-LGE 2011	(2,896.60)	-	2,896.60	-100.00%	0.00%	113,038.00	115,934.60	2,896.60			Dec-09	Jul-12		2013
126646	GS-LGE-Merc Anlzr	147,700.36	80,000.00	(67,700.36)	-84.63%	0.06%	147,700.36	80,000.00	(67,700.36)	Jan-13	Nov-13	Jan-13	Feb-14		2013
126650	GS-LGE-Sys Lab Exp	(4,238.46)	-	4,238.46	-100.00%	0.00%	-	4,238.46	4,238.46			Jan-12	Nov-12		2013
126651	GS-LGE-Gen Dist Monit Equip	27,669.83	-	(27,669.83)	-100.00%	0.01%	726,208.55	828,516.66	102,308.11			Jan-10	Nov-12		2013
126652	GS-LGE-Cyber Security	164,782.43	509,000.00	344,217.57	67.63%	0.06%	545,267.37	898,372.42	353,105.05	Dec-09	Dec-13	Dec-09	Dec-13	Reduction in scope due to changes required by CIP standards .	2013
126656	NTWK TRAN PRTCT AUTO PILOT	2,454,940.81	2,592,000.00	137,059.19	5.29%	0.94%	4,922,910.49	4,659,339.37	(263,571.12)	Jan-10	Dec-14	Jan-10	Dec-14		2013
126714	IT LGE IVR	(4,680.10)	-	4,680.10	-100.00%	0.00%	472,399.30	477,079.40	4,680.10			Mar-10	Dec-10		2013
126734	Worthington Sub Expansion	(46,474.60)	-	46,474.60	-100.00%	-0.02%	1,650,917.12	2,404,713.40	753,796.28			Jun-10	Jun-12		2013
126735	Worthington Circuit Work	18,823.93	-	(18,823.93)	-100.00%	0.01%	1,472,361.68	1,456,713.08	(15,648.60)			Jan-11	Oct-12		2013
126894	Monitor Replacement-SVCO12	(28,810.75)	-	28,810.75	-100.00%	-0.01%	-	28,810.75	28,810.75			Jan-12	Dec-12		2013
126898	Tech Refresh - LGE12	(357.70)	-	357.70	-100.00%	0.00%	619,924.82	620,282.52	357.70			Feb-12	Sep-13		2013
126907	Replace Air Handler Unit-LGE12	5,591.25	-	(5,591.25)	-100.00%	0.00%	19,243.44	13,652.19	(5,591.25)			Aug-10	Dec-12		2013
126915	Server Hardware Refresh-LGE12	2,532.26	-	(2,532.26)	-100.00%	0.00%	305,747.43	303,215.17	(2,532.26)			Jan-12	Feb-13		2013
126917	Simpsonville Elect Upg-LGE12	(33.67)	-	33.67	-100.00%	0.00%	27,298.11	27,331.78	33.67			Jan-12	Feb-13		2013
126930	Bulk Pwr & Env Systems-LGE12	594.76	-	(594.76)	-100.00%	0.00%	13,824.10	13,229.35	(594.76)			Jan-12	Jan-13		2013
126937	NtwkAccessDev/Site Infrs-LGE12	(11,727.30)	-	11,727.30	-100.00%	0.00%	42,187.24	53,914.54	11,727.30			Jan-12	Feb-13		2013
126941	Outside Cable Plant -LGE12	1,189.00	-	(1,189.00)	-100.00%	0.00%	41,299.50	40,110.50	(1,189.00)			Jan-12	Jan-13		2013
126950	Cisco UC&C-LGE12	125,815.93	-	(125,815.93)	-100.00%	0.05%	613,980.93	488,165.01	(125,815.93)			Jan-12	Sep-13		2013
126965	MidLevel Storage Refresh-LGE12	92,554.47	94,850.00	2,295.53	2.42%	0.04%	769,696.43	771,991.96	2,295.53	Jan-12	Aug-13	Jan-12	Mar-14		2013
126975	Upgrd Vmware Infrast-LGE12	(671.52)	-	671.52	-100.00%	0.00%	30,228.88	30,900.40	671.52			Feb-12	Dec-12		2013
126991	CERUS III-LGE12	(17,318.81)	-	17,318.81	-100.00%	-0.01%	143,886.25	161,205.07	17,318.81			Jan-12	Dec-12		2013
126995	Data Networks Test Tools-LGE12	170.33	-	(170.33)	-100.00%	0.00%	15,770.41	15,600.07	(170.33)			Jan-12	Jan-13		2013
127001	Sec Infrastructure Enh-LGE12	418.08	-	(418.08)	-100.00%	0.00%	34,407.67	33,989.59	(418.07)			Jan-12	Jan-13		2013
127003	Wireless Upgrade-LGE12	(5,717.17)	-	5,717.17	-100.00%	0.00%	85,348.69	91,065.86	5,717.17			Jan-12	Dec-12		2013
127040	CR Asbestos Abatement 2012	492.63	-	(492.63)	-100.00%	0.00%	5,934.41	5,441.78	(492.63)			Jun-09	Mar-13		2013
127090	Ohio Falls Redev. #3	4,503,451.78	1,431,368.25	(3,072,083.53)	-214.63%	1.72%	18,394,409.53	14,939,514.21	(3,454,895.32)	Aug-09	Dec-12	Aug-09	Jun-14	Order of Unit rehabilitation changed from Unit 1 to Unit 3.	2013
127091	Ohio Falls Redev. #4	171,830.06	-	(171,830.06)	-100.00%	0.07%	5,205,055.69	16,264,914.86	11,059,859.17			Aug-09			2013
127092	Ohio Falls Redev. #5	62,351.00	-	(62,351.00)	-100.00%	0.02%	18,896,563.74	18,600,436.56	(296,127.18)			Aug-09	Jun-12		2013
127095	Ohio Falls Redev. #8	169,468.38	-	(169,468.38)	-100.00%	0.06%	4,161,396.26	15,608,512.30	11,447,116.04			Aug-09			2013
127149	High Spd Historic Arch-LGE	-	97,129.55	97,129.55	100.00%	0.00%	-	97,129.55	97,129.55	Jan-13	Dec-13				2013
127175	'Work Mgmt/FRP software - LG&E	1,691.22	-	(1,691.22)	-100.00%	0.00%	1,447,994.31	1,446,303.09	(1,691.22)			Jan-10	Oct-11		2013
127181	PeopleSoft Time (LG&E %)	395,682.22	274,400.00	(121,282.22)	-44.20%	0.15%	982,183.79	425,177.39	(557,006.40)	Jul-11	Oct-14	Jul-11			2013
127201	Ohio Falls Redev. #1	7,416,448.18	11,343,603.92	3,927,155.74	34.62%	2.83%	15,810,658.11	16,184,234.62	373,576.51	Aug-09	Apr-14	Aug-09	Jun-14	Order of Unit rehabilitation changed from Unit 1 to Unit 3.	2013
127202	Ohio Falls Redev. #2	61,268.11	5,459,514.94	5,398,246.83	98.88%	0.02%	16,393,693.83	16,605,847.73	212,153.90	Aug-09	Aug-15	Aug-09	Nov-15	Order of Unit rehabilitation changed from original.	2013
127258	Third Party PAR	63,022.79	-	(63,022.79)	-100.00%	0.02%	138,955.57	75,932.78	(63,022.79)			Oct-09	Jul-12		2013
127265	TC2 CAPITAL SPARES - LGE	29,753.87	-	(29,753.87)	-100.00%	0.01%	2,271,298.49	2,241,544.62	(29,753.87)			Oct-08	Jan-14		2013
127559	CANE RUN 7 - LGE	74,846,410.32	67,923,047.76	(6,923,362.56)	-10.19%	28.53%	115,214,942.94	119,907,591.23	4,692,648.29	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
127577	MC3 Boiler Sidewall Spray	850,922.23	-	(850,922.23)	-100.00%	0.32%	872,179.33	2,000,000.00	1,127,820.67			May-10	Nov-13	Emergent work due to inspection during routine outage.	2013
127581	MC1 Service Water Pipe	138,574.11	425,000.01	286,425.90	67.39%	0.05%	138,574.11	425,000.01	286,425.90	Jan-13	Nov-13	Jan-13	May-13		2013
127582	MC Safety Equipment 2013	32,419.92	35,000.00	2,580.08	7.37%	0.01%	32,419.92	35,000.00	2,580.08	Jan-13	Nov-13	Jan-13	Dec-13		2013
127585	MC 2A Coal Mill Gearbox	423,277.78	420,000.00	(3,277.78)	-0.78%	0.16%	557,411.65	530,000.01	(27,411.64)	Jan-13	Jul-14	Jan-13	May-14		2013
127591	MC DCS Hardware Upgrade	222,708.34	230,000.01	7,291.67	3.17%	0.08%	222,805.17	230,000.01	7,194.84	May-10	Nov-13	May-10	Dec-13		2013
127593	MC2 EHC Upgrade	-	400,000.00	400,000.00	100.00%	0.00%	1,495,040.50	1,400,000.00	(95,040.50)	Jan-13	May-15			Project delayed to 2014/2015 in order to have a longer outage to get all of the work scope done.	2013
127595	MC Misc Equipment 2013	-	550,000.00	550,000.00	100.00%	0.00%	-	550,000.00	550,000.00	Jan-13	Nov-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects.	2013
127596	MC1 Coal Feeder VFDs	71,814.81	75,000.02	3,185.21	4.25%	0.03%	71,814.81	75,000.02	3,185.21	Oct-12	May-13	Oct-12	Jun-13		2013
127603	MC Railroad Track 2013	55,430.79	130,000.00	74,569.21	57.36%	0.02%	55,430.79	130,000.00	74,569.21	Aug-13	Oct-13	Aug-13	Nov-13		2013
127604	MC Conveyor Belts 2013	-	255,000.00	255,000.00	100.00%	0.00%	-	255,000.00	255,000.00	Jan-13	Nov-13				2013
127605	MC Chutes & Supports 2013	156,304.25	225,000.00	68,695.75	30.53%	0.06%	156,630.41	225,000.00	68,369.59	Aug-13	Nov-13	Aug-13	Nov-13		2013
127611	MC1 FGD Expanison Joints 2013	-	85,000.00	85,000.00	100.00%	0.00%	-	85,000.00	85,000.00	Jan-13	May-13				2013
127614	MC3 A&B Air Htr Outlet Duct	139,524.83	85,000.00	(54,524.83)	-64.15%	0.05%	139,524.83	85,000.00	(54,524.83)	Jan-13	Apr-13	Jan-13	Nov-13		2013
127642	MC4 Burners	4,253,890.64	1,700,000.01	(2,553,890.63)	-150.23%	1.62%	6,963,779.47	7,100,000.01	136,220.54	Dec-12	Dec-14	Dec-12	Nov-14	Accelerated payment for material for new burners.	2013
130083	Hdwe Capital for LOBs - LGE13	70,209.33	39,666.68	(30,542.65)	-77.00%	0.03%	71,434.85	39,666.68	(31,768.17)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130085	MONITOR REPLACEMENT-LGE13	22,792.41	22,400.00	(392.41)	-1.75%	0.01%	22,792.41	22,400.00	(392.41)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130089	TECHNOLOGY REFRESH - LGE13	413,915.58	412,753.96	(1,161.62)	-0.28%	0.16%	415,473.74	412,753.96	(2,719.79)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130107	LOU ELEC UPGRADES-LGE13	18,057.82	17,500.00	(557.82)	-3.19%	0.01%	18,057.82	17,500.00	(557.82)	Aug-10	Dec-13	Aug-10	Dec-13		2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
130110	LOU RACKS & FURN-LGE13	8,422.10	8,750.00	327.90	3.75%	0.00%	8,422.10	8,750.00	327.90	Jan-13	Dec-13	Jan-13	Mar-14		2013
130113	SIMPSONVL RACK&FURN LGE13	8,369.21	8,750.00	380.79	4.35%	0.00%	8,369.21	8,750.00	380.79	Jan-13	Dec-13	Jan-13	Dec-13		2013
130116	SIMPSONVL ELEC UPGRADE-LGE13	16,741.73	17,500.00	758.27	4.33%	0.01%	16,858.18	17,500.00	641.82	Jan-13	Dec-13	Jan-13	Dec-13		2013
130125	SERVER HW REFRESH - LGE13	253,321.43	178,500.08	(74,821.36)	-41.92%	0.10%	265,289.86	178,500.08	(86,789.78)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130128	CABLING SERVER CONNECT-LGE13	14,984.19	15,750.00	765.81	4.86%	0.01%	14,984.19	15,750.00	765.81	Jan-13	Dec-13	Jan-13	Jan-14		2013
130131	DATA CENTER SW - LGE13	14,164.70	26,250.00	12,085.30	46.04%	0.01%	14,335.15	26,250.00	11,914.85	Aug-10	Dec-13	Aug-10	Mar-14		2013
130135	SERVER CAP EXP&REL - LGE13	27,846.83	29,749.99	1,903.16	6.40%	0.01%	26,850.63	29,749.99	2,899.36	Aug-10	Dec-13	Aug-10	Jul-14		2013
130194	CIP COMPLI INFRA-LGE12	766.07	-	(766.07)	-100.00%	0.00%	42,384.19	41,618.12	(766.07)			Jan-12	Mar-14		2013
130198	CIP COMPLIANCE TOOLS-LGE12	(13,086.14)	-	13,086.14	-100.00%	0.00%	96,148.05	109,234.20	13,086.14			Jan-12	Feb-13		2013
130201	CIP COMPLIANCE INFRASTR-LGE13	-	290,500.06	290,500.06	100.00%	0.00%	-	290,500.06	290,500.06	Jan-13	Dec-13				2013
130205	CIP COMPLIANCE TOOLS-LGE13	74,682.24	87,500.00	12,817.76	14.65%	0.03%	75,497.68	87,500.00	12,002.32	Jan-13	Dec-13	Jan-13	Feb-15		2013
130265	SYS MONITOR-NETIQ-LGE12	33.12	-	(33.12)	-100.00%	0.00%	11,769.79	11,736.67	(33.12)			May-12	Jan-13		2013
130268	SP ADMIN TOOL RENEWAL-LGE12	(418.72)	-	418.72	-100.00%	0.00%	-	418.72	418.72			Jan-12	Oct-12		2013
130274	VMWARE INFRA UPGRD-LGE13	39,627.49	38,499.99	(1,127.50)	-2.93%	0.02%	39,627.49	38,499.99	(1,127.50)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130285	BACKUP CAPACITY EXP-LGE13	77,441.03	78,750.01	1,308.99	1.66%	0.03%	77,441.03	78,750.01	1,308.99	Mar-13	Dec-13	Mar-13	Mar-14		2013
130288	SYS MONITOR-HP OPENVIEW-LGE13	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-13	Dec-13				2013
130296	SP XP STORAGE-LGE13	-	175.00	175.00	100.00%	0.00%	-	175.00	175.00	Jan-13	Mar-13				2013
130312	BES RENEWAL-LGE13	-	4,375.00	4,375.00	100.00%	0.00%	-	4,375.00	4,375.00	Jan-13	Dec-13				2013
130321	REPLACE FIBER REACH NODES-LGE	174,516.82	945,922.61	771,405.79	81.55%	0.07%	284,317.85	945,922.61	661,604.76	Jan-13	Dec-15	Jan-13	Dec-14	Offset by project 130321. Change in project naming convention.	2013
130322	BULK PWR&ENVIRO SYSTEMS-LGE13	39,976.51	34,999.99	(4,976.52)	-14.22%	0.02%	41,308.88	34,999.99	(6,308.88)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130324	CONFERENCE BRIDGE - LGE13	25,749.98	69,999.99	44,250.01	63.21%	0.01%	25,749.98	69,999.99	44,250.01	Apr-13	Dec-13	Apr-13	Dec-13		2013
130328	MW SHELTER RENOVATION-LGE13	-	26,250.02	26,250.02	100.00%	0.00%	-	26,250.02	26,250.02	Jan-13	Dec-13				2013
130330	MOBILE RADIO - LGE13	67,425.48	70,000.00	2,574.52	3.68%	0.03%	67,425.48	70,000.00	2,574.52	Jan-13	Dec-13	Jan-13	Jan-14		2013
130332	NTWK ACCESS DEV&SITE IN-LGE13	25,074.81	43,750.01	18,675.20	42.69%	0.01%	56,117.78	43,750.01	(12,367.77)	Jan-13	Dec-13	Jan-13	Jul-14		2013
130341	OUTSIDE CABLE PLANT-LGE13	51,017.11	69,999.97	18,982.86	27.12%	0.02%	51,017.11	69,999.97	18,982.86	Jan-13	Dec-13	Jan-13	Jan-14		2013
130345	SCADA&UHF CHAN REPLACE-LGE13	-	80,500.02	80,500.02	100.00%	0.00%	-	80,500.02	80,500.02	Jan-13	Dec-13				2013
130348	SITE SECURITY IMPROVE-LGE13	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-13	Dec-13				2013
130355	UC&C-LGE13	1,321,438.56	1,188,061.86	(133,376.70)	-11.23%	0.50%	1,328,187.49	1,188,061.86	(140,125.63)	Jul-13	Dec-13	Jul-13	Oct-14		2013
130368	ACCESS SWITCH ROTATION-LGE13	175,826.37	175,000.04	(826.33)	-0.47%	0.07%	179,049.15	175,000.04	(4,049.11)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130371	CORE NTWK INFRASTRUCT-LGE13	51,975.67	52,500.00	524.33	1.00%	0.02%	51,975.67	52,500.00	524.33	Jan-13	Dec-13	Jan-13	Dec-13		2013
130377	EBUSINESS FIREWALL REPL-LGE13	90,993.71	70,000.00	(20,993.71)	-29.99%	0.03%	94,835.42	70,000.00	(24,835.42)	May-13	Dec-13	May-13	Jun-14		2013
130383	NTWK ACCESS DEVICE&GTWY-LGE13	15,434.79	17,500.00	2,065.21	11.80%	0.01%	15,434.79	17,500.00	2,065.21	Jan-13	Dec-13	Jan-13	Mar-14		2013
130389	SEC INFRASTRUCTURE ENH-LGE13	32,918.52	35,000.00	2,081.49	5.95%	0.01%	32,918.52	35,000.00	2,081.49	Jun-13	Dec-13	Jun-13	Mar-14		2013
130392	WIRELESS BUILDOUT - LGE13	10,742.25	1,750.00	(8,992.25)	-513.84%	0.00%	11,028.35	1,750.00	(9,278.35)	Dec-12	Dec-13	Dec-12	Aug-14		2013
130410	MICROSOFT LICENSE TRUEUP-LGE13	80,418.03	26,250.00	(54,168.03)	-206.35%	0.03%	80,418.03	26,250.00	(54,168.03)	Jan-13	Dec-13	Jan-13	Sep-13		2013
130420	DATA PROTECTION - LGE13	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-13	Dec-13				2013
130429	SEC EVENT MANAGEMENT-LGE13	-	35,000.03	35,000.03	100.00%	0.00%	-	35,000.03	35,000.03	Jan-13	Dec-13				2013
130456	SAP ECC/CCS UPGRADE-LGE13	-	2,165,694.57	2,165,694.57	100.00%	0.00%	-	2,165,694.57	2,165,694.57	Jan-13	Dec-13			Upgrade of CCS deferred to 2016-17 to allow the original implementation to mature and better prepare for upgrade impact	2013
130478	Mill Creek LS Grinding Upgrade	3,462.14	-	(3,462.14)	-100.00%	0.00%	10,352,105.64	10,348,643.50	(3,462.14)			Jun-06	Jun-12		2013
130582	Phones for Contr Center- LG&E	-	7,569.65	7,569.65	100.00%	0.00%	-	7,569.65	7,569.65	Aug-13	Dec-13				2013
130609	EMS Database Expansion- LGE	-	71,643.00	71,643.00	100.00%	0.00%	-	71,643.00	71,643.00	Sep-13	Nov-13				2013
130611	Digital EMS Comm Chanls LGE	-	21,111.87	21,111.87	100.00%	0.00%	-	21,111.87	21,111.87	Jun-13	Nov-13				2013
130643	Routine EMS- LGE 2013	-	67,223.88	67,223.88	100.00%	0.00%	-	67,223.88	67,223.88	Jul-10	Dec-13				2013
130660	Harrods Creek Substation	43,018.71	-	(43,018.71)	-100.00%	0.02%	2,091,566.20	2,048,547.49	(43,018.71)			Jan-11	Jul-12		2013
130661	Harrods Creek Sub Exp CW	(5,460.57)	-	5,460.57	-100.00%	0.00%	1,534,690.33	1,544,084.02	9,393.69			Jan-11	Jan-13		2013
130674	2011 Dist Regulator Upgrades	497.25	-	(497.25)	-100.00%	0.00%	54,831.85	54,334.60	(497.25)			Jan-11	Jul-12		2013
130718	NB Creekview Subdivision	380,138.53	575,006.50	194,867.97	33.89%	0.14%	573,048.99	575,006.50	1,957.51	Jun-13	Dec-14	Jun-13	Dec-14		2013
130770	2012 LGE Misc Dist Projects	1,534.85	-	(1,534.85)	-100.00%	0.00%	76,348.67	68,538.25	(7,810.42)			Dec-11	Sep-13		2013
130775	2012 LGE Rplc Fire Detctn Syst	-	-	-	-100.00%	0.00%	31,560.39	31,560.39	-			Dec-11			2013
130776	2012 Rplc 15KV Circuit Brkr-CD	0.34	-	(0.34)	-100.00%	0.00%	56,707.52	56,707.18	(0.34)			Dec-11	Dec-12		2013
130795	SCM 2012 LGE Sub Bldg & Grds	9,967.38	-	(9,967.38)	-100.00%	0.00%	26,598.59	16,631.21	(9,967.38)			Dec-11	Dec-12		2013
130797	SCM 2012 LGE Tools & Equip	(493.11)	-	493.11	-100.00%	0.00%	33,032.64	33,525.75	493.11			Dec-11	Apr-14		2013
130814	SCM 2013 Misc NESC Comp Proj	39,794.14	75,147.37	35,353.23	47.05%	0.02%	39,794.14	75,147.37	35,353.23	Jan-13	Dec-13	Jan-13	Dec-13		2013
130898	Lou Upgd-Middletown 345kV Brkr	365.46	-	(365.46)	-100.00%	0.00%	2,718,342.37	2,717,976.91	(365.46)			Sep-10	Apr-12		2013
131019	Mobile Auto Dispatch - LGE	667,518.29	-	(667,518.29)	-100.00%	0.25%	2,473,036.29	1,780,167.14	(692,869.16)			Sep-11	Aug-14	Project was budgeted under #134562; variance is less than $300k	2013
131031	Work Mgmt System Prj	1,149,905.46	1,272,733.18	122,827.72	9.65%	0.44%	1,870,105.10	1,866,410.18	(3,694.92)	Sep-12	Dec-14	Sep-12	Feb-15		2013
131109	2013 LGE Transformer Rwd/Rpr	-	831,500.00	831,500.00	100.00%	0.00%	-	831,500.00	831,500.00	Jan-13	Dec-13			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2013
131222	PR12 GT Control Upgrade	0.22	-	(0.22)	-100.00%	0.00%	798,671.63	798,671.41	(0.22)			Aug-10	Jan-11		2013
131314	Lou Upgr-New Albany-Subs	3,064,973.58	5,953,030.68	2,888,057.10	48.51%	1.17%	14,200,397.18	11,035,614.22	(3,164,782.96)	Feb-12	Jun-15	Feb-12	May-15	Actual costs were lower than budget due to permitting delays that caused a later start to the project than originally planned.	2013
131342	Middletown Control House	765,043.36	1,323,904.93	558,861.57	42.21%	0.29%	2,661,684.18	2,763,104.75	101,420.57	Oct-11	Dec-13	Oct-11	Mar-14	More work was completed during 2012 than assumed in the budget.	2013
131360	CR Misc Project 2013	-	422,507.40	422,507.40	100.00%	0.00%	-	422,507.40	422,507.40	Jul-10	Jan-14			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects, to include CR6-2 Boiler Feed Pump Motor Rewind 2013, CR4-C Coal Mill Motor Rewind, CR Laser Alignment System, CR6 Sump Pump Motor Rewind, and CR Computer Room A/C System.	2013
131361	CR Asbestos Abatement 2013	962.80	74,560.10	73,597.30	98.71%	0.00%	-	74,560.10	74,560.10	Apr-13	Dec-13	Apr-13	Dec-13		2013
131443	KENZIG ROAD	2,320,506.75	2,260,000.00	(60,506.75)	-2.68%	0.88%	11,146,703.03	10,194,735.95	(951,967.08)	Jan-12	Jan-15	Jan-12	Apr-15		2013
131545	TC1 REACTION TANK UPGRADE	(502.14)	-	502.14	-100.00%	0.00%	274,471.97	274,974.11	502.14			Jun-12	Dec-12		2013
131589	OFFICE FURNITURE - LGE	(498.40)	-	498.40	-100.00%	0.00%	118,920.34	119,418.74	498.40			Jan-11	Sep-13		2013
131591	TC1 TURBINE CRANE CONTROL UPG	0.01	188,427.73	188,427.72	100.00%	0.00%	195,870.01	188,427.73	(7,442.28)	Jan-09	Dec-13	Jan-09	Sep-14		2013
131594	TC1 VLRA BATTERIES AT MDCT	21,539.50	75,207.15	53,667.65	71.36%	0.01%	21,539.51	75,207.15	53,667.64	Jan-09	Dec-13	Jan-09	Dec-13		2013
131612	TC1 SCR STRUCT STEEL	-	228,825.00	228,825.00	100.00%	0.00%	264,637.44	228,825.00	(35,812.44)	Jan-09	Dec-13	Jan-09			2013
131619	TC1 DUCTWORK EXPANSION JOINT	80,409.93	113,650.51	33,240.58	29.25%	0.03%	80,401.91	113,650.51	33,248.60	Jan-09	Dec-13	Jan-09	Dec-13		2013
131693	Envir Compliance Study-Air-LGE	1,119.93	-	(1,119.93)	-100.00%	0.00%	0.00	(1,119.93)	(1,119.93)			Jan-10	Jan-13		2013
131701	Lou Upgrades-Midtown 4th Xfrmr	4,376,053.96	5,072,355.57	696,301.61	13.73%	1.67%	12,114,914.13	12,262,381.91	147,467.78	Jan-12	Nov-14	Jan-12	Dec-14	The budget assumed more work would be completed during 2013.	2013
131710	Service Pilot UG	15,025.80	-	(15,025.80)	-100.00%	0.01%	811,652.11	802,652.29	(8,999.82)			Nov-10	Dec-12		2013
131741	CR North Bin Vent Baghouse	0.03	-	(0.03)	-100.00%	0.00%	69,281.35	69,281.32	(0.03)			Aug-10	Jul-11		2013
131777	Contrl Cntr ImprvmentsLGE 2013	-	7,415.62	7,415.62	100.00%	0.00%	-	7,415.62	7,415.62	Aug-10	Dec-13				2013
131805	CIP- LGE 2013	-	52,509.24	52,509.24	100.00%	0.00%	-	52,509.24	52,509.24	Aug-10	Dec-13				2013
131819	Cascade CHR LGE 2013	-	175,046.44	175,046.44	100.00%	0.00%	-	175,046.44	175,046.44	Jan-13	Dec-15				2013
131825	Financial Planning Software	(6,472.51)	-	6,472.51	-100.00%	0.00%	125,400.56	131,873.06	6,472.51			Feb-11	Nov-12		2013
131828	Oracle Upgrade 2012 (LG&E%)	1,603,533.82	1,581,512.95	(22,020.87)	-1.39%	0.61%	2,438,272.28	2,415,087.48	(23,184.80)	Jan-12	Aug-13	Jan-12	Aug-13		2013
131884	Process Improvement 2013	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-13	Dec-13				2013
131920	GSU Light Arrst	28,944.58	27,737.60	(1,206.98)	-4.35%	0.01%	70,313.96	69,106.98	(1,206.98)	Aug-10	Nov-13	Aug-10	Dec-13		2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
131932	CEMS Flow Monitors	-	134,400.00	134,400.00	100.00%	0.00%	-	134,400.00	134,400.00	Jan-13	Nov-13				2013
131934	CEMS CO Monitors	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	Aug-10	Nov-13				2013
131936	H2O Merc Analyzer	35,658.40	30,000.00	(5,658.40)	-18.86%	0.01%	13,906.78	30,000.00	16,093.22	Jan-13	Nov-13	Jan-13	Apr-14		2013
131939	PM Monitor Repl/Upgr	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	May-13	Nov-13				2013
131943	SO3 Monitors	-	320,000.00	320,000.00	100.00%	0.00%	-	320,000.00	320,000.00	Aug-13	Nov-13			Project was delayed due change in scope from regulation changes.	2013
132058	Stores Capital (2013) - LG&E %	-	8,050.00	8,050.00	100.00%	0.00%	-	227,010.00	227,010.00	Jan-13	Dec-19				2013
132074	Other CFO CapEx (LTP) - LG&E %	-	3,500.00	3,500.00	100.00%	0.00%	-	703,500.00	703,500.00	Jan-11	Dec-21				2013
132090	ET-Xfrmr-Replc	5,967.25	-	(5,967.25)	-100.00%	0.00%	178,847.23	172,879.98	(5,967.25)			Sep-10	Apr-11		2013
132091	TC1 SCR Catalyst Re-gen	262,645.56	716,354.40	453,708.84	63.34%	0.10%	404,734.49	858,443.33	453,708.84	Jan-11	Jan-14	Jan-11	Dec-13	Re-generation and Installation costs associated with this layer was much lower than anticipated in original budget.	2013
132475	MC-Brkrs-Rplc	2,935.10	-	(2,935.10)	-100.00%	0.00%	1,042,864.64	1,039,929.54	(2,935.10)			Jan-11	Nov-11		2013
132536	STRAT ASSET INVEST SFTWR LGE	634.38	-	(634.38)	-100.00%	0.00%	135,687.33	135,052.95	(634.38)			Dec-10	Apr-12		2013
132605	GUTHRIE COKE NETWORK VAULT	55,497.01	-	(55,497.01)	-100.00%	0.02%	672,409.19	616,912.18	(55,497.01)			Jan-11	Jul-13		2013
132607	INDIGO HOTEL NETWORK VAULT	-	600,085.54	600,085.54	100.00%	0.00%	-	600,085.54	600,085.54	Jan-13	Dec-13			This project was cancelled because the property owner sold to Hilton Garden Inn - projections are that a new vault will be needed when Hilton starts construction in 2014.	2013
132645	MC3 Heater Radars	0.03	-	(0.03)	-100.00%	0.00%	29,629.96	29,629.93	(0.03)			Feb-11	May-11		2013
132787	GS GE Dam Impnd '13	-	46,371.00	46,371.00	100.00%	0.00%	-	46,371.00	46,371.00	Jan-13	Nov-13				2013
132803	MC4 Cooling Tower Pump	0.03	-	(0.03)	-100.00%	0.00%	293,477.70	293,477.67	(0.03)			Apr-11	May-12		2013
132804	MC3 BURNERS 2013	3,423,114.23	3,540,000.01	116,885.78	3.30%	1.30%	4,846,532.01	4,761,895.23	(84,636.78)	Apr-11	Oct-14	Apr-11	Nov-13		2013
132809	4535 NRTHSD SBSTN PARA	(6,811.58)	-	6,811.58	-100.00%	0.00%	190,970.58	197,782.16	6,811.58			Mar-11	Dec-12		2013
132870	CIP Physical Security Upgs-LGE	85,153.49	-	(85,153.49)	-100.00%	0.03%	199,565.03	114,411.54	(85,153.49)			Jun-12	Nov-12		2013
132881	4533 MILL CREEK 345 PARA	63,358.64	-	(63,358.64)	-100.00%	0.02%	393,636.46	330,277.82	(63,358.64)			Feb-11	Mar-13		2013
132883	4531 MILL CREEK 345 PARA	65,001.00	-	(65,001.00)	-100.00%	0.02%	229,506.15	164,505.15	(65,001.00)			Feb-11	Dec-12		2013
132884	4532 MILL CREEK 345 PARA	45,341.55	-	(45,341.55)	-100.00%	0.02%	209,802.37	164,460.82	(45,341.55)			Apr-11	Dec-12		2013
132888	EMS CC Switchover - LG&E	12,951.67	22,932.01	9,980.34	43.52%	0.00%	1,307,779.69	1,325,302.44	17,522.75	Jun-11	Mar-13	Jun-11	Mar-13		2013
132892	MC1 EHC Upgrade	836,559.61	999,999.99	163,440.38	16.34%	0.32%	1,236,789.29	1,400,229.67	163,440.38	Apr-11	Jul-13	Apr-11	Jun-13		2013
132898	MC 1B Coal Mill Gearbox	460,660.21	-	(460,660.21)	-100.00%	0.18%	460,660.21	555,000.01	94,339.80			Nov-12	May-13	Project accelerated due to excessive vibration of worm gear bearing.	2013
132900	MC1 Feeder Bunker Valves	5,255.61	-	(5,255.61)	-100.00%	0.00%	46,180.83	40,925.22	(5,255.61)			Jan-12	May-13		2013
132917	MC1 WW Weld Overlay	2,646,344.26	2,500,000.00	(146,344.26)	-5.85%	1.01%	2,849,944.26	2,703,600.00	(146,344.26)	Nov-12	May-13	Nov-12	Apr-13		2013
132921	MC3 Reheater	3,174,065.73	4,127,000.01	952,934.28	23.09%	1.21%	4,650,679.01	5,612,623.35	961,944.34	Jan-12	Oct-13	Jan-12	Nov-13	After budget was approved in previous year it was determined that project could be completed for less cost.	2013
132924	MC4 Reheater	2,245,633.42	1,600,000.00	(645,633.42)	-40.35%	0.86%	6,038,758.64	8,000,000.00	1,961,241.36	Jan-13	Nov-14	Jan-13	Dec-14	Material purchase was accelerated due to inspection findings.	2013
132926	MC2 Service Water Piping	0.03	-	(0.03)	-100.00%	0.00%	454,158.22	454,158.19	(0.03)			Dec-11	Apr-12		2013
132928	GS CDM Aurora Mit LGE	70,618.00	93,359.00	22,741.00	24.36%	0.03%	148,180.91	588,734.00	440,553.09	Apr-13	Nov-16	Apr-13			2013
132929	GS RD Renew Eng Prj LGE	-	200,000.00	200,000.00	100.00%	0.00%	-	848,000.00	848,000.00	Jan-13	Nov-16				2013
132948	MC3 Air Heater Pin & Rack	-	165,000.01	165,000.01	100.00%	0.00%	-	165,000.01	165,000.01	Jan-13	Oct-13				2013
132956	MC3 SCR Catalyst Layer 2	639,795.71	900,000.00	260,204.29	28.91%	0.24%	660,642.77	900,000.00	239,357.23	Dec-12	Nov-13	Dec-12	Nov-13		2013
132966	MC4 DCS Hardware 2014	70,217.99	-	(70,217.99)	-100.00%	0.03%	70,217.99	85,000.00	14,782.01			Jul-13	Oct-13		2013
132988	MC1 Warm-Up Gas System	171,686.98	175,000.01	3,313.03	1.89%	0.07%	171,686.98	175,000.01	3,313.03	Oct-12	May-13	Oct-12	Jun-13		2013
133222	PERSONL PROD GROWTH REFRES	(47,029.06)	-	47,029.06	-100.00%	-0.02%	35,778.14	82,807.20	47,029.06			Jan-12			2013
133227	MC GSU Transformer Spare	2,587,123.95	765,000.00	(1,822,123.95)	-238.19%	0.99%	2,913,999.33	2,550,000.00	(363,999.33)	Jan-13	Nov-14	Jan-13	Feb-15	Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2014.	2013
133234	PERSONAL PROD GR REF LGE13	180,582.05	140,000.00	(40,582.05)	-28.99%	0.07%	198,880.82	251,042.25	52,161.44	Dec-12	Dec-13	Dec-12	Dec-13		2013
133307	MC1 Final Superheater DMWs	371,707.73	549,999.99	178,292.26	32.42%	0.14%	371,707.73	549,999.99	178,292.26	Jan-13	May-13	Jan-13	Jun-13		2013
133322	NERCALRT-OH FLS-PDYW	469,095.88	492,345.76	23,249.88	4.72%	0.18%	460,880.47	492,345.76	31,465.29	Apr-13	Oct-13	Apr-13	Mar-14		2013
133323	NERCALRT-DXE-PDYS RN	-	623,696.90	623,696.90	100.00%	0.00%	-	623,696.90	623,696.90	Jan-13	Mar-13			The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. Analysis of LiDAR later revealed that the upgrades were not necessary.	2013
133324	NERCALRT-ASHBM-MNSLK	109,747.38	391,585.93	281,838.55	71.97%	0.04%	109,747.38	391,585.93	281,838.55	Jan-13	Mar-13	Jan-13	Sep-13		2013
133327	NERCALRT-CNRNST-ASBM	-	585,595.27	585,595.27	100.00%	0.00%	-	585,595.27	585,595.27	Aug-13	Nov-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 the upgrades were not necessary.	2013
133337	NERCALRT-PLSRRDG TAP	5,704.41	-	(5,704.41)	-100.00%	0.00%	26,424.55	20,720.14	(5,704.41)			Aug-12	Sep-13		2013
133338	NERCALRT-CNRNST-ASB2	33,203.26	41,609.24	8,405.98	20.20%	0.01%	48,873.71	57,279.69	8,405.98	Dec-12	Nov-13	Dec-12	Dec-13		2013
133339	NERCALRT-CLVRPT-TPTP	56,434.73	-	(56,434.73)	-100.00%	0.02%	455,848.65	399,413.92	(56,434.73)			Aug-12	Jul-13		2013
133340	NERCALRT-BRGRS-WTRSD	702,472.67	99,857.71	(602,614.96)	-603.47%	0.27%	780,007.11	99,857.71	(680,149.40)	Feb-13	Nov-13	Feb-13	Apr-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the river crossing.	2013
133342	NERCALRT-BRGRS-WRSD2	-	30,022.02	30,022.02	100.00%	0.00%	-	30,022.02	30,022.02	Aug-13	Nov-13				2013
133344	NERCALRT-MD LN-OKLNA	264,637.46	288,299.05	23,661.59	8.21%	0.10%	264,637.46	288,299.05	23,661.59	Jan-13	Aug-13	Jan-13	Oct-13		2013
133345	NERCALRT-BLU LK-MD LN	-	314,801.54	314,801.54	100.00%	0.00%	-	314,801.54	314,801.54	Aug-13	Nov-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 the upgrades were not necessary.	2013
133346	NERCALRT-NRTHSD-BRGS	1,259,165.13	247,132.76	(1,012,032.37)	-409.51%	0.48%	1,840,236.05	247,132.76	(1,593,103.29)	Jan-13	Nov-13	Jan-13	Dec-13	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced but did not factor in the extra costs associated with redoing the river crossing.	2013
133347	NERCALRT-NRTHSD-BGS2	-	37,769.71	37,769.71	100.00%	0.00%	-	37,769.71	37,769.71	Aug-13	Nov-13				2013
133387	NERCALRT-CANAL TAP	90,580.20	-	(90,580.20)	-100.00%	0.03%	1,862,646.23	1,772,066.03	(90,580.20)			Jan-12	Sep-13		2013
133445	NERCALRT-MGZN-WTRSD	(2,924.46)	-	2,924.46	-100.00%	0.00%	101,863.42	104,787.88	2,924.46			Jan-12	Sep-12		2013
133455	DIST-NA-WTRSN-MDLTN	7,983.17	-	(7,983.17)	-100.00%	0.00%	172,440.78	164,457.61	(7,983.17)			Oct-11	Dec-12		2013
133459	DIST-NA-APPRK-MDLTN	(28,179.54)	-	28,179.54	-100.00%	-0.01%	176,515.40	204,694.94	28,179.54			Jan-12	Jun-13		2013
133460	NERCALRT-CNTRFD-MDTN	7,768.16	-	(7,768.16)	-100.00%	0.00%	93,407.97	85,639.81	(7,768.16)			Jan-12	Dec-12		2013
133467	NERCALRT-HNCK-MGZN	4,517.20	-	(4,517.20)	-100.00%	0.00%	84,486.52	79,969.32	(4,517.20)			Jan-12	Dec-12		2013
133478	DIST-NA-BRKRDG-ETHL	7,257.06	-	(7,257.06)	-100.00%	0.00%	19,529.62	12,272.56	(7,257.06)			Feb-12	Sep-12		2013
133481	NERCALRT-APPRK-ETHL	3,596.76	-	(3,596.76)	-100.00%	0.00%	7,635.56	4,038.80	(3,596.76)			Feb-12	Sep-12		2013
133486	SAN SWTCH REFRSH LGE14	315,451.35	-	(315,451.35)	-100.00%	0.12%	324,880.53	428,750.00	103,869.47			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
133497	IT SYSTEMS MANAGE - BMC LGE13	-	22,750.00	22,750.00	100.00%	0.00%	-	22,750.00	22,750.00	Jan-13	Dec-13				2013
133553	SHARET BUILD SP TEST LGE13	-	12,250.00	12,250.00	100.00%	0.00%	-	12,250.00	12,250.00	Jan-13	Dec-13				2013
133604	MC CCR-LF EXPANSION	-	400,000.00	400,000.00	100.00%	0.00%	-	13,694,799.99	13,694,799.99	Sep-12	Mar-21			Permitting and engineering dollars not spent on potential landfill expansion	2013
133620	EFFLUENT WATER STUDY - LGE	-	500,000.00	500,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Feb-12	Dec-18			Study delayed pending future EPA ruling	2013
133632	REPLACE MXP VIDEO UNITS LGE	32,444.04	19,250.00	(13,194.04)	-68.54%	0.01%	32,444.04	19,250.00	(13,194.04)	Jan-13	Dec-13	Jan-13	Mar-14		2013
133676	UPGRADE TO SQL -LGE 13	-	15,470.00	15,470.00	100.00%	0.00%	-	15,470.00	15,470.00	Jan-13	Dec-13				2013
133716	Encase Forensics Tool-LGE13	22,225.49	17,500.00	(4,725.49)	-27.00%	0.01%	22,225.49	17,500.00	(4,725.49)	Jan-13	Dec-13	Jan-13	Dec-13		2013
133732	NETWORK SEC LAB ENH-LGE 13	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-13	Dec-13				2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133815	WORKST UTILITIES FUT - LGE13	-	350,595.06	350,595.06	100.00%	0.00%	-	350,595.06	350,595.06	Jan-13	Dec-13			Project was planned, however, new more cost efficient alternatives became available.	2013
133876	GS Maximo Upgrd	189,629.48	192,855.00	3,225.53	1.67%	0.07%	263,270.27	266,495.79	3,225.52	Jan-12	Nov-13	Jan-12	Oct-13		2013
133948	NE WD ARA NWK RFAS & RT- LGE12	(1,143.00)	-	1,143.00	-100.00%	0.00%	18,121.52	19,264.52	1,143.00			Jan-12	Dec-12		2013
133958	Tele Rm to Data Ctr Move-LGE13	-	87,499.93	87,499.93	100.00%	0.00%	-	87,499.93	87,499.93	Jan-13	Dec-13				2013
133978	NERCALRT-TVA-PDYS RN	597,676.75	2,796,328.09	2,198,651.34	78.63%	0.23%	812,809.57	2,797,698.39	1,984,888.82	Dec-12	Oct-13	Dec-12	Apr-14	The budget was prepared using a formulaic estimate for the number of miles and expected structures to be replaced. This line spanned 60 miles and ended up with only one span (which was fewer than budgeted) needing replacement.	2013
134003	COLLECTIVE BILLING ENH - LGE12	35,599.19	-	(35,599.19)	-100.00%	0.01%	71,444.13	3,725.29	(67,718.84)			Jun-12	Jan-15		2013
134009	IT CSS ENHNCEMNTS - LGE13	-	153,999.99	153,999.99	100.00%	0.00%	-	153,999.99	153,999.99	Jan-13	Dec-13				2013
134015	IT ENRGY EFFIC - LGE13	-	110,320.00	110,320.00	100.00%	0.00%	-	110,320.00	110,320.00	Jan-13	Dec-13				2013
134027	NERCALRT-TVA-BLU LCK	-	141,188.20	141,188.20	100.00%	0.00%	-	141,188.20	141,188.20	Jan-13	Mar-13				2013
134030	CR4 GSU Trans Cooling System	1.86	-	(1.86)	-100.00%	0.00%	253,156.19	253,154.33	(1.86)			Jun-11	Mar-12		2013
134195	RUSSELL CRNR SUB	-	2,975,607.69	2,975,607.69	100.00%	0.00%	-	2,975,607.69	2,975,607.69	Jan-13	Jun-17			Project delayed to 2016-2017 due to the Distribution Substation project delay.	2013
134202	CRSTWD HWY RELO	-	871,928.74	871,928.74	100.00%	0.00%	-	871,928.74	871,928.74	Jan-13	Apr-17			Project was delayed by the Highway Department and ultimately cancelled during 2014.	2013
134206	MTWN#4-TRSFMR-LINES	(67,750.26)	1,656,807.74	1,724,558.00	104.09%	-0.03%	491,127.57	2,190,507.57	1,699,380.00	Oct-11	Dec-13	Oct-11	Sep-13	Accelerated Lines work into 2012 which was funded by Substation and delayed Substation work into 2013 which was funded by Lines.	2013
134231	TC1 DCS Upgrade	475,389.59	572,062.50	96,672.91	16.90%	0.18%	480,924.84	572,062.50	91,137.66	Jan-09	Dec-13	Jan-09	Dec-13		2013
134234	MC4 Generator Stator Bar	162,112.25	-	(162,112.25)	-100.00%	0.06%	2,517,922.49	7,500,000.01	4,982,077.52			Aug-13	Nov-14		2013
134242	CIP Test Lab-LGE-2013	249,738.82	175,009.94	(74,728.88)	-42.70%	0.10%	486,012.15	175,009.94	(311,002.21)	Jun-13	Dec-14	Jun-13	Jun-14		2013
134270	VIRTUAL DESKTOP - LGE	11,664.10	-	(11,664.10)	-100.00%	0.00%	870,496.56	858,832.46	(11,664.10)			Sep-11	Sep-13		2013
134288	MC Cyber Security Controls	-	500,000.00	500,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Apr-13	Nov-18			Project cancelled due to changes in regulatory requirements.	2013
134295	PRESTON HWY RELOCATION	-	(35,265.44)	(35,265.44)	100.00%	0.00%	11,529.40	(35,265.44)	(46,794.84)	Jan-13	Dec-14				2013
134296	LOUISVILLE EAST END BRIDGE	(18,274.14)	3,416.27	21,690.41	634.91%	-0.01%	9,969.59	21,690.41	11,720.82	Aug-12	Nov-13	Aug-12	Jul-14		2013
134341	CR RO Pump and Motor Upgrade	0.01	-	(0.01)	-100.00%	0.00%	122,686.59	122,686.58	(0.01)			Jun-11	Jul-11		2013
134359	MFDS GROWTH/REFRESH-2013L	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-13	Dec-13				2013
134372	GS PE PR BS - LGE	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	17,100,000.00	17,100,000.00	Jan-13	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. GS PE PR BS - LGE, GS PE TC BS - 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
134411	UPGRADE EMS SOFTWARE LGE	39,691.43	83,939.95	44,248.52	52.71%	0.02%	64,850.80	109,099.32	44,248.52	Oct-12	Apr-13	Oct-12	Apr-13		2013
134474	AOC Metering Renov 2012	7,534.46	-	(7,534.46)	-100.00%	0.00%	35,833.43	28,298.97	(7,534.46)			Oct-12	Jun-13		2013
134497	Electric OMS Replace/Upg-LGE	45,845.71	-	(45,845.71)	-100.00%	0.02%	493,223.90	447,378.19	(45,845.71)			Jan-12	Jul-13		2013
134543	Reporting/BI/DataAna-LGE	16,599.36	-	(16,599.36)	-100.00%	0.01%	57,761.46	41,162.10	(16,599.36)			Jan-12	Jun-13		2013
134548	FieldNet Enhance/Up-LGE	346.80	-	(346.80)	-100.00%	0.00%	7,543.45	10,429.55	2,886.11			Jan-12	Jun-13		2013
134550	2012 Retail HW Infra-LGE	6,289.25	-	(6,289.25)	-100.00%	0.00%	76,264.69	69,975.44	(6,289.25)			Jan-12	Jul-12		2013
134560	PADDYSRUN TR4A REPL	0.74	-	(0.74)	-100.00%	0.00%	830,992.96	830,992.22	(0.74)			Jul-11	Apr-12		2013
134562	2013 Mobile Auto Dspch-LGE	-	755,854.72	755,854.72	100.00%	0.00%	-	793,854.23	793,854.23	Jan-13	Dec-14			Project number changed to #131019; variance is less than $300k	2013
134570	2013 Elec OMS Upgrade-LGE	26,213.17	37,815.56	11,602.40	30.68%	0.01%	26,213.17	37,815.56	11,602.40	Jan-13	Dec-13	Jan-13	Dec-13		2013
134577	2013 Ventyx Upgrades-LGE	-	28,371.22	28,371.22	100.00%	0.00%	-	1,004,819.45	1,004,819.45	Jan-13	Dec-15				2013
134591	2013 Report/BI-LGE	-	52,500.00	52,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-13	Dec-13				2013
134595	2013 SynerGee-LGE	17,023.82	18,966.19	1,942.37	10.24%	0.01%	17,023.82	18,966.19	1,942.37	Jan-13	Dec-13	Jan-13	Mar-14		2013
134597	2013 Hardware Infra-LGE	40,310.38	75,708.48	35,398.10	46.76%	0.02%	40,310.38	75,708.48	35,398.10	Jan-13	Dec-13	Jan-13	Dec-13		2013
134615	TIP TOP PHASE 3	(32,203.28)	-	32,203.28	-100.00%	-0.01%	749,716.10	781,919.38	32,203.28			Oct-11	Aug-13		2013
134624	New 138kV CR7 SW Yard-Network	6,119,605.80	1,191,307.00	(4,928,298.80)	-413.69%	2.33%	8,717,966.83	2,383,667.03	(6,334,299.80)	Mar-13	Dec-14	Mar-13	May-15	Project started earlier than anticipated due to necessity of completing work on-time for Cane Run 7 to be in-service.	2013
134664	Back-up Trans Control Ctr LGE	12,807.71	2,691,587.54	2,678,779.83	99.52%	0.00%	(0.00)	4,001,722.35	4,001,722.35	Jul-12	Dec-21	Jul-12		Project has been delayed to 2020 due to continued evaluation of location, space requirements, etc.	2013
134671	2013 Cust Commication-LGE	-	94,496.50	94,496.50	100.00%	0.00%	-	94,496.50	94,496.50	Jan-13	Dec-13				2013
134675	2013 Ret Sys Enhance-LGE	33,907.90	113,680.00	79,772.11	70.17%	0.01%	42,596.41	113,680.00	71,083.59	Jan-13	Dec-13	Jan-13	Mar-14		2013
134677	2013 Call Center Tech-LGE	-	567,122.46	567,122.46	100.00%	0.00%	-	567,122.46	567,122.46	Jan-13	Dec-13			Reallocated to several other projects due to reprioritization	2013
134687	Call Recording Replace-LGE	-	472,626.01	472,626.01	100.00%	0.00%	-	472,626.01	472,626.01	Jan-13	Dec-14			Project delayed due to delay in vendor selection.	2013
134689	2013 FieldNet Enhance-LGE	9,557.65	19,183.50	9,625.85	50.18%	0.00%	5,642.38	19,183.50	13,541.12	Jan-13	Dec-13	Jan-13	Sep-14		2013
134691	2013 Retail HW Infra-LGE	48,108.28	75,668.29	27,560.01	36.42%	0.02%	31,820.23	75,668.29	43,848.06	Jan-13	Dec-13	Jan-13	Mar-14		2013
134750	8 New EMS Workstations LGE	(0.01)	-	0.01	-100.00%	0.00%	21,097.58	21,097.59	0.01			Nov-11	Dec-12		2013
134752	REPLACE ALL WKSTATIONS LGE	-	84,047.09	84,047.09	100.00%	0.00%	-	84,047.09	84,047.09	Jan-13	Dec-13				2013
134898	PE Vehicle Purchases	-	100,000.00	100,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jul-11	Dec-15				2013
134911	SCM2012 FPE TAPCHGR-NORMANDY	0.27	-	(0.27)	-100.00%	0.00%	206,108.83	206,108.56	(0.27)			Dec-11	Oct-12		2013
134913	SCM2012 FPE TAPCHGR-REINHAUSEN	0.55	-	(0.55)	-100.00%	0.00%	599,360.48	599,359.93	(0.55)			Jan-12	Nov-12		2013
134914	SCM2012 RPL SEMINOLE TR4 BRKR	0.08	-	(0.08)	-100.00%	0.00%	65,813.42	65,813.34	(0.08)			Dec-11	Dec-12		2013
134915	SCM2012 RPL GE SFC PRTCT RELAY	(4,892.40)	-	4,892.40	-100.00%	0.00%	60,681.24	65,573.64	4,892.40			Dec-11	Sep-13		2013
135002	SCM2013 LGE TOOLS AND EQUIP	87,327.32	29,179.59	(58,147.73)	-199.28%	0.03%	87,327.32	29,179.59	(58,147.73)	Jan-13	Dec-13	Jan-13	Mar-14		2013
135013	HK1235 CIRCUIT WORK	106,609.49	-	(106,609.49)	-100.00%	0.04%	632,506.98	529,574.29	(102,932.69)			Jun-12	Apr-14		2013
135030	LGE-REPLACE SECURITY EQP 2012	31,209.29	-	(31,209.29)	-100.00%	0.01%	90,258.04	59,048.75	(31,209.29)			Jan-12	Jun-13		2013
135043	LGE-FURNITURE AND EQPMT 2012	(47,829.32)	-	47,829.32	-100.00%	-0.02%	72,097.35	119,926.67	47,829.32			Jan-12	Mar-13		2013
135045	LGE-FIRE PROTECTION EQUIP-2012	(424.90)	-	424.90	-100.00%	0.00%	42,065.10	42,490.00	424.90			Jan-12	Jun-13		2013
135185	CEMI >5 ckts LGE	6,130.50	-	(6,130.50)	-100.00%	0.00%	250,324.52	244,194.02	(6,130.50)			Jan-12	Dec-13		2013
135207	PSRT Tools	-	24,867.55	24,867.55	100.00%	0.00%	18,624.05	68,359.15	49,735.10	Jan-12	Dec-14	Jan-12			2013
135208	2 pole top mannequins	12,100.24	11,977.00	(123.24)	-1.03%	0.00%	21,631.68	33,485.44	11,853.76	Jan-12	Dec-15	Jan-12	Feb-14		2013
135211	345kV Breaker Repl-LGE-2012	12,484.94	-	(12,484.94)	-100.00%	0.00%	511,746.02	492,951.13	(18,794.89)			Apr-12	Oct-12		2013
135246	Relocate 138kV CR7 Lines	863,473.96	2,313,721.23	1,450,247.27	62.68%	0.33%	1,786,453.12	4,627,873.18	2,841,420.06	Mar-13	Dec-15	Mar-13	Apr-15	Higher contingency included in the budget due to lack of detailed engineering available when the budget was finalized.	2013
135260	Wallstreet Suite	104,471.69	117,761.54	13,289.85	11.29%	0.04%	188,768.41	117,761.54	(71,006.87)	Jun-13	Jun-14	Jun-13	Jul-14		2013
135266	New 345kV CR7 Line	888,377.75	4,121,450.00	3,233,072.25	78.45%	0.34%	2,594,655.47	8,243,840.00	5,649,184.53	Jan-13	Dec-15	Jan-13	May-15	The project was delayed and will continue into 2015. Also, higher contingency included in the budget due to lack of detailed engineering available when the budget was finalized.	2013
135339	NUCLEUS PROJECT VAULT	2,049.71	-	(2,049.71)	-100.00%	0.00%	1,654,563.38	1,652,513.67	(2,049.71)			Sep-11	Aug-13		2013
135608	Contact Center - CTI - LGE11	638.87	-	(638.87)	-100.00%	0.00%	618,055.12	617,416.25	(638.87)			Oct-11	Jan-13		2013
135638	MC3 Gen Stator Bar Purchase	2,839,580.12	-	(2,839,580.12)	-100.00%	1.08%	2,864,498.97	-	(2,864,498.97)			Aug-13	Feb-15	Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2019.	2013
135640	MC1 Generator Stator Bar	2,969,802.67	-	(2,969,802.67)	-100.00%	1.13%	5,700,315.24	-	(5,700,315.24)			Oct-13	May-15	Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2021.	2013
135753	TC1 BURNER COMPONENTS	(26,499.42)	-	26,499.42	-100.00%	-0.01%	495,240.68	521,740.10	26,499.42			Jan-09	Dec-12		2013

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Non-Mechanism Electric 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
135770	Madison TR2 Rewind	1.32	-	(1.32)	-100.00%	0.00%	643,727.16	643,725.84	(1.32)			Nov-11	May-12		2013
135825	LGE Test Equipment - 2012	(1,709.04)	-	1,709.04	-100.00%	0.00%	28,679.77	30,388.81	1,709.04			Jan-12	Dec-12		2013
135873	Repl fail Pot Trans, Tip Top.	0.43	-	(0.43)	-100.00%	0.00%	18,273.78	18,273.35	(0.43)			Dec-11	Jul-12		2013
135888	Harmony Landing Ckt 1157	1,656.87	-	(1,656.87)	-100.00%	0.00%	179,832.80	178,175.93	(1,656.87)			Jan-12	Sep-13		2013
135917	NERCALRT-APPRK-MDLTN	(80,474.04)	-	80,474.04	-100.00%	-0.03%	65,340.93	145,814.97	80,474.04			Jan-12	Jun-13		2013
135918	New 345kV CR Brkrs at Paddys W	318,734.32	-	(318,734.32)	-100.00%	0.12%	1,228,832.61	-	(1,228,832.61)			Mar-13	May-14	Project started earlier than anticipated due to necessity of completing work on-time for Cane Run 7 to be in-service.	2013
135923	Ckt HI-1102	88,626.50	-	(88,626.50)	-100.00%	0.03%	171,931.40	83,304.90	(88,626.50)			Jan-12	Dec-13		2013
135929	TLEQ340 - 2012	(1,459.38)	-	1,459.38	-100.00%	0.00%	56,614.64	58,074.02	1,459.38			Jan-12	Dec-12		2013
135947	Draw DT/Enhance AutoCAD-LGE	0.61	-	(0.61)	-100.00%	0.00%	91,092.29	91,091.68	(0.61)			Jan-12	Mar-13		2013
135971	Cane Run Land Purchase	1,297.50	-	(1,297.50)	-100.00%	0.00%	137,320.59	136,023.09	(1,297.50)			Jan-12	Dec-12		2013
136014	Electronic Reclosers	(1,047.95)	-	1,047.95	-100.00%	0.00%	-	1,047.95	1,047.95			Jan-12	Jun-13		2013
136029	TA-1130	(1,047.12)	-	1,047.12	-100.00%	0.00%	203,544.31	204,591.43	1,047.12			Feb-12	May-13		2013
136050	DIST-NA-CNTRFD-MDTN	(2,910.38)	-	2,910.38	-100.00%	0.00%	-	2,910.38	2,910.38			Feb-12	Sep-12		2013
136170	AP-SADE-LGE	418.93	-	(418.93)	-100.00%	0.00%	57,258.34	55,635.48	(1,622.86)			Mar-12	Sep-13		2013
136192	EMS Workstations 2012 LGE	0.01	-	(0.01)	-100.00%	0.00%	19,251.66	19,251.65	(0.01)			Mar-12	Jun-13		2013
136197	MC Yard Aux Trans Bushings	187.71	-	(187.71)	-100.00%	0.00%	39,492.92	39,305.21	(187.71)			Mar-12	Oct-12		2013
136229	NERCALRT-CLFTY-CGE	141,691.54	-	(141,691.54)	-100.00%	0.05%	812,578.92	670,887.38	(141,691.54)			Jun-12	Dec-13		2013
136250	Ethel TR 6 LTC Rebuild	0.02	-	(0.02)	-100.00%	0.00%	20,388.65	20,388.63	(0.02)			Mar-12	Jul-12		2013
136307	System Operations Room 154 LGE	(101.75)	-	101.75	-100.00%	0.00%	4,176.21	4,277.96	101.75			Mar-12	Sep-13		2013
136313	PADDYS RUN 138KV DISCNCT RP	0.22	-	(0.22)	-100.00%	0.00%	93,356.79	93,356.57	(0.22)			Mar-12	Sep-13		2013
136367	LGE PITP Capital	(11,388.97)	-	11,388.97	-100.00%	0.00%	(11,388.97)	-	11,388.97			Mar-12	Jan-13		2013
136394	LGE Ckt 1142	36,796.16	-	(36,796.16)	-100.00%	0.01%	48,925.83	12,248.70	(36,677.13)			Mar-12	Mar-14		2013
136395	LGE Ckt WT1151	1.99	-	(1.99)	-100.00%	0.00%	90,047.87	90,045.88	(1.99)			Mar-12	Jun-13		2013
136396	LGE Ckt HC 1291	157,887.79	-	(157,887.79)	-100.00%	0.06%	157,887.79	-	(157,887.79)			Apr-12	Sep-14		2013
136421	Cane Run Landfill MSE Wall	959,713.05	1,227,963.06	268,250.01	21.85%	0.37%	3,782,635.99	3,058,515.26	(724,120.73)	Mar-12	Oct-13	Mar-12	Dec-14		2013
136475	GS GE Lab Equip LGE	26,907.69	46,371.00	19,463.31	41.97%	0.01%	26,907.69	46,371.00	19,463.31	Jan-13	Nov-13	Jan-13	Oct-13		2013
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	390,000.00	390,000.00	Jan-13	Nov-22				2013
136515	LGE SCM TRAILER	493.11	-	(493.11)	-100.00%	0.00%	19,386.67	18,893.56	(493.11)			Apr-12	Jul-12		2013
136527	PADDYS RUN WILDLIFE	1.86	-	(1.86)	-100.00%	0.00%	125,462.96	125,461.10	(1.86)			Apr-12	Dec-12		2013
136534	SKYLIGHT-PENAL DO UNDRBLD	808.93	-	(808.93)	-100.00%	0.00%	335,944.46	335,135.53	(808.93)			Apr-12	Aug-13		2013
136543	METER REPL FOR FLOOD AREAS	(1,905.30)	-	1,905.30	-100.00%	0.00%	136,948.31	138,853.61	1,905.30			Apr-12	Dec-12		2013
136569	GS CDM Cyber Lab LGE	31,626.81	30,000.00	(1,626.81)	-5.42%	0.01%	16,121.33	30,000.00	13,878.67	Jan-13	Nov-13	Jan-13	Apr-14		2013
136570	GS CDM Equip Prot LGE	5,140.71	15,000.00	9,859.29	65.73%	0.00%	7,614.48	15,000.00	7,385.52	Jan-13	Apr-14	Jan-13	Apr-14		2013
136581	Ckt ML-1282 LGE	18,275.41	-	(18,275.41)	-100.00%	0.01%	93,949.59	75,674.18	(18,275.41)			May-12	Sep-13		2013
136603	TransOpLog II-LGE	15,388.88	5,811.16	(9,577.72)	-164.82%	0.01%	49,358.49	39,780.77	(9,577.72)	May-12	Feb-13	May-12	May-13		2013
136605	CR4/5 SPP Camera System	(13,310.35)	-	13,310.35	-100.00%	-0.01%	133,003.43	151,544.50	18,541.07			May-12	Sep-12		2013
136629	MC1 Turb Lube Oil Filtration	3,490.31	-	(3,490.31)	-100.00%	0.00%	81,877.79	78,387.48	(3,490.31)			May-12	Feb-13		2013
136630	MC3 Turb Lube Oil Filtration	(13.36)	-	13.36	-100.00%	0.00%	78,135.09	78,148.45	13.36			May-12	Jan-13		2013
136631	MC4 Turb Lube Oil Filtration	(2,115.12)	-	2,115.12	-100.00%	0.00%	69,430.38	71,545.50	2,115.12			May-12	Jan-13		2013
136635	TA1106 Louisville	(1,950.88)	-	1,950.88	-100.00%	0.00%	409,147.55	411,098.43	1,950.88			May-12	Jun-13		2013
136643	MC1 Turbine Bolting	82,899.20	150,000.01	67,100.81	44.73%	0.03%	82,899.20	150,000.01	67,100.81	Jan-13	May-13	Jan-13	Jun-13		2013
136644	MC1 Turbine Diaphragm Part	157,623.93	200,000.00	42,376.07	21.19%	0.06%	157,623.93	200,000.00	42,376.07	Jan-13	May-13	Jan-13	Jun-13		2013
136648	MC3 Final SH Pendants	960,462.08	-	(960,462.08)	-100.00%	0.37%	1,937,678.45	3,000,000.00	1,062,321.55			Apr-13	Jun-16	Emergent work due to inspection during routine outage.	2013
136649	MC4 Final SH Pendants	1,156,079.02	1,400,000.01	243,920.99	17.42%	0.44%	3,626,425.51	3,800,000.02	173,574.51	Jan-13	Nov-14	Jan-13	Dec-14		2013
136976	CR Contingency-Funding Proj	-	9,279,361.55	9,279,361.55	100.00%	0.00%	-	9,279,361.55	9,279,361.55	Jan-13	Dec-15			Project budgeted for potential work identified by the Independent Transmission Operator (ITO). All required upgrades for Cane Run are being completed under other projects.	2013
136977	Rpl 138kV Brkrs at CRS & PW	1,470,281.68	400,210.34	(1,070,071.34)	-267.38%	0.56%	3,110,902.69	400,210.34	(2,710,692.35)	Mar-13	Dec-14	Mar-13	Nov-14	The scope of this project changed to add many more breaker replacements that were originally budgeted.	2013
136978	Cane Run 345kV Xfrmr - LGE	3,053,705.91	-	(3,053,705.91)	-100.00%	1.16%	3,284,646.30	256,606.75	(3,028,039.55)			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. The budget for 2013 was entirely removal.	2013
137038	DIST-NA-DXE-PDYS RN	25,404.80	-	(25,404.80)	-100.00%	0.01%	36,482.47	11,077.67	(25,404.80)			May-12	Mar-14		2013
137204	BRCT GT24 Spr Qnch Wtr Pm LGE	63,940.18	57,127.92	(6,812.26)	-11.92%	0.02%	63,940.18	57,127.92	(6,812.26)	Oct-12	Dec-13	Oct-12	Dec-13		2013
137354	CIP V4 EMS LG&E	-	134,333.91	134,333.91	100.00%	0.00%	-	134,333.91	134,333.91	Jan-13	Dec-13				2013
137363	Tip Top Xfrmr TR2 Rpl	1,357,754.51	2,399,848.91	1,042,094.40	43.42%	0.52%	1,356,821.24	2,399,848.91	1,043,027.67	Jan-13	Oct-13	Jan-13	Oct-13	The scope of this project changed from purchasing a larger transformer to one of the same size and utilizing a spare.	2013
137496	HK-1234	123,763.43	-	(123,763.43)	-100.00%	0.05%	123,763.43	-	(123,763.43)			Jun-12	Jun-14		2013
137497	HK-1233	178,939.77	-	(178,939.77)	-100.00%	0.07%	182,763.98	-	(182,763.98)			Jun-12	Apr-14		2013
137499	JT-1120	349,906.10	-	(349,906.10)	-100.00%	0.13%	371,172.63	-	(371,172.63)			Jun-12	Dec-13	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI Level 3.	2013
137501	TE-1245	261,760.69	-	(261,760.69)	-100.00%	0.10%	317,419.06	55,658.37	(261,760.69)			Jun-12	Nov-13		2013
137526	GS GE MC Ash Pond	460.00	-	(460.00)	-100.00%	0.00%	47,945.51	47,485.51	(460.00)			May-12	Dec-12		2013
137527	GS GE TC Ash Pond LGE	3,154.80	-	(3,154.80)	-100.00%	0.00%	23,038.08	19,883.28	(3,154.80)			May-12	Aug-13		2013
137547	Database Migration - LGE	-	93,350.03	93,350.03	100.00%	0.00%	-	93,350.03	93,350.03	Jul-13	Nov-13				2013
137550	Cascade Phase II - LGE	123,854.19	16,130.66	(107,723.53)	-667.82%	0.05%	205,945.14	77,292.07	(128,653.07)	Jun-12	Aug-14	Jun-12	Jul-14		2013
137554	DIST-NA-MD LN-OKLNA	27,012.56	-	(27,012.56)	-100.00%	0.01%	27,012.56	-	(27,012.56)			May-12	Dec-13		2013
137577	DIST-NA-BLU LK-MD LN	13,750.19	-	(13,750.19)	-100.00%	0.01%	15,436.75	-	(15,436.75)			Jan-12	Dec-13		2013
137583	EMS App Enhancements-LGE(2013)	-	61,003.09	61,003.09	100.00%	0.00%	-	61,003.09	61,003.09	Aug-13	Nov-13				2013
137607	SY-1250	8,512.28	-	(8,512.28)	-100.00%	0.00%	64,505.32	55,993.04	(8,512.28)			Jun-12	Jun-13		2013
137644	TC1 AIR HEAT EXCHANGE	-	19,068.75	19,068.75	100.00%	0.00%	-	19,068.75	19,068.75	Jan-09	Dec-15				2013
137645	TC1 BOILER FRONT LSPP Repl	351,711.46	483,075.00	131,363.54	27.19%	0.13%	307,711.21	483,075.00	175,363.79	Jan-09	Dec-13	Jan-09	Dec-13		2013
137646	TC1 BOILER Reheat FPOL Assem	1,176,749.08	813,600.00	(363,149.08)	-44.63%	0.45%	749,030.11	813,600.00	64,569.89	Jan-09	Dec-13	Jan-09	Dec-13	More corrosion and damage was found in assembly causing scope to increase from original budget established.	2013
137647	TC1 BOILER Final SH Assemb	450,666.58	305,100.00	(145,566.58)	-47.71%	0.17%	343,570.28	305,100.00	(38,470.28)	Jan-09	Dec-13	Jan-09	Dec-13		2013
137648	TC1 BOILER UP ARCH PANELS	-	241,537.50	241,537.50	100.00%	0.00%	-	241,537.50	241,537.50	Jan-09	Dec-15				2013
137649	TC1 BOILER UP REAR ARCH	-	203,400.00	203,400.00	100.00%	0.00%	-	203,400.00	203,400.00	Jan-09	Dec-13				2013
137650	TC1 BOILER UP REAR ARCH PNLS	725,957.01	444,937.50	(281,019.51)	-63.16%	0.28%	616,592.02	444,937.50	(171,654.52)	Jan-09	Dec-15	Jan-09	Dec-13		2013
137659	OF Station Roof Exhauster	79,829.03	-	(79,829.03)	-100.00%	0.03%	79,829.03	65,000.00	(14,829.03)			Jul-12	Oct-13		2013
137661	OF Station Sewer Trmt Upgrade	21,865.58	-	(21,865.58)	-100.00%	0.01%	21,865.58	50,000.00	28,134.42			Jul-12	Oct-13		2013
137686	SIMPSONVILLE TRANS-LGE	(30,600.60)	-	30,600.60	-100.00%	-0.01%	23,877.78	54,478.38	30,600.60			Jun-12	Sep-13		2013
137702	Ckt CF1201	180,315.28	-	(180,315.28)	-100.00%	0.07%	180,315.28	-	(180,315.28)			Mar-12	Apr-14		2013
137703	Ckt FH1210	40,638.20	-	(40,638.20)	-100.00%	0.02%	40,638.20	-	(40,638.20)			Mar-12	Jun-14		2013
137704	Ckt PV1251	69,043.13	-	(69,043.13)	-100.00%	0.03%	69,043.13	-	(69,043.13)			Jan-13	Mar-14		2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
137708	Ckt TA1133	17,238.87	-	(17,238.87)	-100.00%	0.01%	69,351.58	52,112.71	(17,238.87)			Mar-12	Sep-13		2013
137709	Ckt FA1123	38,415.40	-	(38,415.40)	-100.00%	0.01%	406,592.56	-	(406,592.56)			Mar-12	Dec-14		2013
137710	Ckt MD1452	8,218.59	-	(8,218.59)	-100.00%	0.00%	32,461.36	24,239.43	(8,221.93)			Mar-12	Jun-13		2013
137711	Ckt TA1106	84,576.33	-	(84,576.33)	-100.00%	0.03%	84,576.33	-	(84,576.33)			Mar-12	Mar-14		2013
137712	Ckt AK1291	259,969.39	-	(259,969.39)	-100.00%	0.10%	259,969.39	-	(259,969.39)			Aug-13	Sep-14		2013
137713	Ckt AK1295	339,254.73	-	(339,254.73)	-100.00%	0.13%	333,743.82	-	(333,743.82)			Sep-13	Aug-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI Level 3.	2013
137714	Ckt LS1245	464,419.34	-	(464,419.34)	-100.00%	0.18%	446,393.07	-	(446,393.07)			Mar-12	Dec-13	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI Level 3.	2013
137715	Ckt PL-1270	7,687.47	-	(7,687.47)	-100.00%	0.00%	37,266.03	29,578.56	(7,687.47)			Mar-12	Sep-13		2013
137762	LGE-69KV MOT UPGRADES	-	1,000,035.92	1,000,035.92	100.00%	0.00%	-	7,500,080.34	7,500,080.34	Jan-13	Dec-23			Placeholder for ground clearance issues identified by Transmission Planning. These projects were delayed pending further analysis.	2013
137763	RIVER RD HWY RELO	-	1,300,000.80	1,300,000.80	100.00%	0.00%	-	1,300,000.80	1,300,000.80	Jan-13	Dec-15			Project delayed by the Highway Department until 2015.	2013
137764	Paddys Run Metering Project	0.20	-	(0.20)	-100.00%	0.00%	107,658.38	107,658.18	(0.20)			Jun-12	Sep-13		2013
137768	MC1 Turbine L0 Blades	1,571,119.33	1,700,000.01	128,880.68	7.58%	0.60%	1,747,088.97	1,875,969.65	128,880.68	Sep-12	May-13	Sep-12	Jun-13		2013
137772	TRODS - LG&E	12,122.09	23,451.88	11,329.79	48.31%	0.00%	14,323.58	47,196.70	32,873.13	Jun-12	Dec-14	Jun-12	Sep-14		2013
137777	MC 4A Transformer Bushings	(24,550.56)	-	24,550.56	-100.00%	-0.01%	36,130.80	60,681.36	24,550.56			Jun-12	Mar-13		2013
137782	HC-1435 BREAKER REPLACE	(3,264.00)	-	3,264.00	-100.00%	0.00%	31,924.75	35,188.75	3,264.00			Jun-12	Dec-12		2013
137785	BISHOP SUB TR1 REPLACE	372.89	-	(372.89)	-100.00%	0.00%	55,018.25	54,645.36	(372.89)			Jun-12	Dec-12		2013
137788	PL 1270	29,940.73	-	(29,940.73)	-100.00%	0.01%	37,036.56	7,095.83	(29,940.73)			Jun-12	Jun-13		2013
137789	AB1205	11,678.16	-	(11,678.16)	-100.00%	0.00%	43,219.38	31,541.22	(11,678.16)			Jun-12	Jun-13		2013
137802	PLEASURE RIDGE TR1 REPL	12.26	-	(12.26)	-100.00%	0.00%	(0.00)	(12.26)	(12.26)			Jun-12	Dec-12		2013
137812	GS GE TC Signage LGE	(0.21)	-	0.21	-100.00%	0.00%	16,182.93	16,183.14	0.21			Jun-12	Dec-12		2013
138087	HK - 1235	-	746,008.75	746,008.75	100.00%	0.00%	-	746,008.75	746,008.75	Jan-13	Dec-14			The work for this project was performed under a different project number (#135013) with the majority of the work performed in 2012 with some residual work in 2013. Therefore, the funding on this project (#138087) was not needed.	2013
138089	DSP HAN HGLND CIR WORK	191,940.61	286,050.66	94,110.05	32.90%	0.07%	191,940.61	286,050.66	94,110.05	Jan-13	Dec-13	Jan-13	Apr-14		2013
138090	DSP RUS COR CIRC WORK	-	487,051.75	487,051.75	100.00%	0.00%	-	724,201.65	724,201.65	Jan-13	Dec-17			Substation project delayed due to lack of load growth. This also necessitated the delay of the distribution circuit work.	2013
138092	FAULT CIR INDI UG PROJ	19,826.89	-	(19,826.89)	-100.00%	0.01%	19,826.89	-	(19,826.89)			Aug-13	Mar-14		2013
138093	LEO URD CABLE REJUV/REP	360,066.47	-	(360,066.47)	-100.00%	0.14%	378,551.48	-	(378,551.48)			Mar-13	Dec-13	The funding for this project was budgeted on a multi-year year project (#138440) and transferred to this project for 2013.	2013
138094	MANHOLE COV REPL PRO - 2013	450,256.92	500,635.00	50,378.08	10.06%	0.17%	473,451.55	1,000,712.50	527,260.95	May-13	Dec-13	May-13	Apr-14		2013
138113	SCM BDD DIFF RELAY REPL	58,177.19	49,565.54	(8,611.65)	-17.37%	0.02%	58,177.30	49,565.54	(8,611.76)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138115	SCM FPE TAPCHANGER REPL	321,626.79	281,949.99	(39,676.80)	-14.07%	0.12%	321,772.64	281,949.99	(39,822.65)	Jan-13	Dec-13	Jan-13	Dec-13		2013
138127	SCM 2013 LGE REPL SUB BATT	90,180.07	83,940.99	(6,239.08)	-7.43%	0.03%	90,180.07	83,940.99	(6,239.08)	Jan-13	Dec-13	Jan-13	Apr-14		2013
138140	DSP RUSSELL COR SUBST PROJ	-	2,000,000.00	2,000,000.00	100.00%	0.00%	-	3,900,000.00	3,900,000.00	Jan-13	Dec-17			Project delayed due to lack of load growth. Project currently is in 2016 and 2017 in the 2015 BP.	2013
138169	BELKNAP VAULT	237,670.09	602,386.36	364,716.27	60.55%	0.09%	237,670.09	602,386.36	364,716.27	Jan-13	Dec-14	Jan-13	Dec-13	The original budget amount included the purchase of a transformer. An existing transformer was utilized.	2013
138183	BOC CSCC - LGE	42,056.93	26,250.00	(15,806.93)	-60.22%	0.02%	40,857.39	26,250.00	(14,607.39)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138189	CAMERAS - LGE 2013	33,724.33	17,500.00	(16,224.33)	-92.71%	0.01%	33,724.33	17,500.00	(16,224.33)	Jan-13	Dec-14	Jan-13	Feb-14		2013
138191	FIRE SYSTEMS - LGE 2013	23,562.29	21,000.00	(2,562.29)	-12.20%	0.01%	23,562.29	21,000.00	(2,562.29)	Jan-13	Dec-13	Jan-13	Feb-14		2013
138193	SECURITY EQUIPMENT LGE 2013	20,341.88	35,000.00	14,658.12	41.88%	0.01%	62,158.22	35,000.00	(27,158.22)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138206	HK1243 CIRCUIT WORK	88,798.89	441,080.85	352,281.96	79.87%	0.03%	89,630.87	441,080.85	351,449.98	Jan-13	Dec-13	Jan-13	Dec-13	The scope of the project was reduced.	2013
138230	LGE REPL TRANS FIRE DET SYS	172.17	22,489.59	22,317.42	99.23%	0.00%	5,019.64	22,489.59	17,469.95	Jan-13	Dec-13	Jan-13	Mar-14		2013
138244	SCM 2013 LGE MISC DIST PROJ	164,960.70	105,189.20	(59,771.50)	-56.82%	0.06%	166,486.55	213,344.20	46,857.65	Jan-13	Dec-13	Jan-13	Apr-14		2013
138255	TLEQ340 - 2013	198,172.42	177,285.00	(20,887.42)	-11.78%	0.08%	198,274.12	177,285.00	(20,989.12)	Jan-13	Dec-13	Jan-13	Aug-14		2013
138260	ERTs 2014 LG&E	-	35,000.65	35,000.65	100.00%	0.00%	29,802.48	78,750.41	48,947.93	Jan-13	Dec-18				2013
138265	2013 LGE METER PROJECTS	-	31,500.04	31,500.04	100.00%	0.00%	-	63,000.07	63,000.07	Jan-13	Dec-18				2013
138279	2013 LGE PERFORM MNGMT	-	94,499.34	94,499.34	100.00%	0.00%	-	94,499.34	94,499.34	Jan-13	Dec-13				2013
138292	2013 IRAS ENHANCEMENTS	-	210,004.70	210,004.70	100.00%	0.00%	-	210,004.70	210,004.70	Jan-13	Dec-13				2013
138294	TRMS REPL/UPGR LGE	103,376.74	188,998.12	85,621.38	45.30%	0.04%	235,699.05	188,998.12	(46,700.93)	Jan-13	Dec-14	Jan-13	Jan-15		2013
138301	2013 LGE MV90 REPL	-	56,556.50	56,556.50	100.00%	0.00%	-	56,556.50	56,556.50	Jan-13	Dec-13				2013
138315	Green River 5 - LGE	1,443,648.25	500,000.00	(943,648.25)	-188.73%	0.55%	-	324,050,984.00	324,050,984.00	Jul-12	May-18	Jul-12		Actuals were moved from Preliminary Survey (A/C 183302).	2013
138334	AUB GAS REG OFFICE RENOVATION	-	9,100.00	9,100.00	100.00%	0.00%	-	9,100.00	9,100.00	Jan-13	Dec-13				2013
138335	ADMIN CONTRACT SVC EQUIP	47,915.39	35,000.00	(12,915.39)	-36.90%	0.02%	21,068.40	35,000.00	13,931.60	Jan-13	Dec-13	Jan-13	Aug-13		2013
138337	BOC REPLACE WINDOWS	184,239.07	143,500.00	(40,739.07)	-28.39%	0.07%	185,554.75	143,500.00	(42,054.75)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138371	LGE NEW BUSINESS-REMODEL	-	21,000.00	21,000.00	100.00%	0.00%	-	21,000.00	21,000.00	Jan-13	Dec-13				2013
138373	LGE - REPLACE FAILED EQUIPMENT	27,774.08	35,000.00	7,225.93	20.65%	0.01%	7,684.60	35,000.00	27,315.40	Jan-13	Dec-13	Jan-13	Feb-13		2013
138374	LGE FURNITURE & OFFICE EQP	74,047.08	21,000.00	(53,047.08)	-252.61%	0.03%	25,780.99	21,000.00	(4,780.99)	Jan-13	Dec-13	Jan-13	Jun-14		2013
138389	FV-1142	57,012.67	-	(57,012.67)	-100.00%	0.02%	91,629.97	32,890.17	(58,739.80)			Jan-12	Apr-14		2013
138390	ET-1172	160,118.45	-	(160,118.45)	-100.00%	0.06%	339,444.03	188,331.88	(151,112.15)			Jan-12	Aug-13		2013
138391	DIST-NA-TVA-PDYS RN	83,566.40	-	(83,566.40)	-100.00%	0.03%	83,566.40	-	(83,566.40)			Jul-12	Mar-14		2013
138426	CEMI > 5 ckts LGE 2013/2014	-	914,000.53	914,000.53	100.00%	0.00%	-	5,331,002.53	5,331,002.53	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
138427	CIFI Level 1 LGE 2013 and 2014	-	130,053.10	130,053.10	100.00%	0.00%	-	684,060.85	684,060.85	Jan-13	Dec-13				2013
138430	CIFI Level 3 LGE 2013 and 2014	-	2,762,000.00	2,762,000.00	100.00%	0.00%	-	10,674,043.15	10,674,043.15	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
138437	UGNW PILC Cable Rep 2013	-	850,031.00	850,031.00	100.00%	0.00%	-	5,511,076.79	5,511,076.79	Jan-13	Dec-13			Budget is developed at a higher level and later reallocated to an individual project in the operation center.	2013
138438	UGNW sec cable 2013	-	850,031.00	850,031.00	100.00%	0.00%	-	5,486,067.90	5,486,067.90	Jan-13	Dec-13			Budget is developed at a higher level and later reallocated to an individual project in the operation center.	2013
138440	URD Cable Rep/Rej 2013	-	425,009.75	425,009.75	100.00%	0.00%	-	3,163,009.75	3,163,009.75	Jan-13	Dec-13			Budget is developed at a higher level and later reallocated to an individual project in the operation center.	2013
138472	CIFI Level 2 LGE 2013 & 2014	-	130,053.10	130,053.10	100.00%	0.00%	-	684,060.85	684,060.85	Jan-13	Dec-13				2013
138593	MISC EQUIPMENT - SAFETY LGE	4,140.93	14,000.00	9,859.07	70.42%	0.00%	4,140.93	14,000.00	9,859.07	Jul-12	Dec-13	Jul-12	Dec-13		2013
138597	PowerPlant Lease	-	23,184.00	23,184.00	100.00%	0.00%	-	23,184.00	23,184.00	Jan-13	Jun-13				2013
138610	Auburndale Pole Racks 13-14	112,959.60	70,000.00	(42,959.60)	-61.37%	0.04%	79,700.92	140,000.00	60,299.08	Sep-13	Dec-14	Sep-13	Dec-13		2013
138614	PowerPlant Prop Tax	61,121.88	67,760.00	6,638.12	9.80%	0.02%	134,961.76	141,311.13	6,349.37	Oct-12	Mar-13	Oct-12	Aug-13		2013
138617	PowerPlant Memory	-	12,320.00	12,320.00	100.00%	0.00%	-	12,320.00	12,320.00	Jan-13	Dec-13				2013
138629	SFTY TAGGING SYS-LGE14	-	280,000.00	280,000.00	100.00%	0.00%	-	455,000.00	455,000.00	Jan-13	Dec-14				2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
138659	BISHOP SUBSTATION TR1 REWIND	405,510.33	-	(405,510.33)	-100.00%	0.15%	582,650.17	177,139.84	(405,510.33)			Sep-12	Dec-13	This is an individual rewind project for LGE. The budget project is 131109 - high level rewind project.	2013
138664	LOU ELEC OPS TRAILERS	966.96	-	(966.96)	-100.00%	0.00%	11,635.46	10,668.50	(966.96)			Aug-12	Jun-13		2013
138674	EAST END OHIO RVR BRIDGES ELEC	305.12	-	(305.12)	-100.00%	0.00%	0.00	3,737.16	3,737.16			Aug-12	Jun-14		2013
138677	MC2 Turbine Lube Filtration	421.18	-	(421.18)	-100.00%	0.00%	75,226.48	74,805.30	(421.18)			Aug-12	Jan-13		2013
138680	CR4 Ash Water Pump Repl	14,182.23	-	(14,182.23)	-100.00%	0.01%	54,036.93	39,854.70	(14,182.23)			Aug-12	Apr-13		2013
138681	Trimble Co 5 Xfrmr Repl	3,463,270.49	2,651,771.08	(811,499.41)	-30.60%	1.32%	3,773,307.32	2,974,039.51	(799,267.81)	Oct-12	Oct-13	Oct-12	Oct-13	Purchase of the replacement began in 2012 and carried into 2013.	2013
138685	Ohio Falls Upgrade #6	7,724.04	-	(7,724.04)	-100.00%	0.00%	99,892.25	12,411.30	(87,480.95)			Aug-12			2013
138686	Ohio Falls Upgrade #7	7,724.03	-	(7,724.03)	-100.00%	0.00%	96,602.71	12,411.30	(84,191.41)			Aug-12			2013
138690	CR4/5 SPP Controls Upgrade	118.16	-	(118.16)	-100.00%	0.00%	199,772.07	199,653.91	(118.16)			Aug-12	Oct-12		2013
138691	TWR LGHTNG-LGE	453,552.70	557,549.28	103,996.58	18.65%	0.17%	482,511.07	557,549.28	75,038.21	Jan-13	Nov-13	Jan-13	Mar-14		2013
138710	Corporate Web Site & App LGE	63,892.01	325,500.00	261,607.99	80.37%	0.02%	195,298.24	325,500.00	130,201.76	Jan-13	Dec-14	Jan-13	Dec-14		2013
138713	MC4 Gen High Voltage Bushings	(408,519.40)	-	408,519.40	-100.00%	-0.16%	1,095,776.31	1,504,295.71	408,519.40			Aug-12	Sep-12	Insurance Repayment from 2012 claim of MC4 Generator Failure.	2013
138719	CTS 3.0 and AFB 3.0 - LGE	164,966.60	119,099.40	(45,867.20)	-38.51%	0.06%	188,407.91	128,260.82	(60,147.09)	Sep-12	Jun-14	Sep-12	May-14		2013
138721	AFB - LGE	-	75,190.00	75,190.00	100.00%	0.00%	-	75,190.00	75,190.00	Sep-12	Aug-13				2013
138728	Fuelworx to Aligne Fuels-LGE	4,412.09	-	(4,412.09)	-100.00%	0.00%	13,937.80	9,525.71	(4,412.09)			Aug-12	Apr-14		2013
138772	CT Land - LGE	7,175.10	-	(7,175.10)	-100.00%	0.00%	7,972.13	-	(7,972.13)			Sep-12	Feb-14		2013
138808	DIST-NA-CNRNST-ASB2	174,272.50	-	(174,272.50)	-100.00%	0.07%	174,272.50	-	(174,272.50)			Feb-13	Mar-14		2013
138822	MC Communications Radios	7,990.37	-	(7,990.37)	-100.00%	0.00%	87,124.24	79,133.87	(7,990.37)			Oct-12	Jan-13		2013
138825	OX 1277	416,889.72	-	(416,889.72)	-100.00%	0.16%	520,355.68	-	(520,355.68)			Aug-13	Apr-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from LGE CEMI 2013.	2013
138828	Cane Run Control House-LGE	1,486,024.03	-	(1,486,024.03)	-100.00%	0.57%	1,763,406.71	-	(1,763,406.71)			Jan-13	Feb-14	This project was not specifically budgeted in 2013, however the costs were covered in the other Cane Run 7 Transmission projects that were budgeted.	2013
138843	MC Gypsum Overland Belt	4,658.57	-	(4,658.57)	-100.00%	0.00%	41,878.74	37,220.17	(4,658.57)			Oct-12	Jun-13		2013
138844	MC 3D Primary Air Fan Motor	(2,353.80)	-	2,353.80	-100.00%	0.00%	39,384.20	41,738.00	2,353.80			Oct-12	Mar-13		2013
138857	RUSSELL CORNER LAND	150,713.48	-	(150,713.48)	-100.00%	0.06%	161,321.99	10,608.51	(150,713.48)			Oct-12	Mar-14		2013
138880	CR6 GSU Trans Cooling Pumps	8,210.84	-	(8,210.84)	-100.00%	0.00%	28,659.41	20,448.57	(8,210.84)			Oct-12	Feb-13		2013
138881	TranServ License Fees-LG&E	39,557.83	-	(39,557.83)	-100.00%	0.02%	39,557.83	-	(39,557.83)			Oct-12	Jun-13		2013
138883	PADDYS RUN VOLTAGE CONTROLS	2,021.36	-	(2,021.36)	-100.00%	0.00%	15,836.08	13,814.72	(2,021.36)			Oct-12	Sep-13		2013
138886	LS1245	38,546.00	-	(38,546.00)	-100.00%	0.01%	43,888.42	5,342.42	(38,546.00)			Oct-12	Mar-14		2013
138896	PE FILING SYSTEM	21,335.50	-	(21,335.50)	-100.00%	0.01%	21,535.50	200.00	(21,335.50)			Oct-12	Feb-13		2013
138921	REBUILD DEGASIFICATION UNIT	32,257.22	-	(32,257.22)	-100.00%	0.01%	56,540.25	24,283.03	(32,257.22)			Nov-12	Mar-14		2013
138929	MC Gyp Pelletizing Sewage	(122.08)	-	122.08	-100.00%	0.00%	26,821.51	26,943.59	122.08			Nov-12	Dec-12		2013
138946	LGE Pole Inspection 2013	3,516,351.48	-	(3,516,351.48)	-100.00%	1.34%	3,516,351.48	-	(3,516,351.48)			Jan-13	Dec-13	The funding for this project was budgeted on a multi-year year project (#123137) and transferred to this project for 2013.	2013
138976	MC4 TDBFP Coupling	(1,000.07)	-	1,000.07	-100.00%	0.00%	50,596.71	50,900.00	303.29			Nov-12	Dec-14		2013
138999	Linux Identity Manager - LGE	1,301.52	-	(1,301.52)	-100.00%	0.00%	3,682.08	2,380.56	(1,301.52)			Dec-12	Mar-14		2013
139020	OF Generator Cooling Pumps	13,294.96	-	(13,294.96)	-100.00%	0.01%	59,982.12	46,689.55	(13,292.57)			Dec-12	May-13		2013
139021	EMS Operator Monitor-LGE-2012	3,179.58	-	(3,179.58)	-100.00%	0.00%	10,746.70	7,567.12	(3,179.58)			Dec-12	Feb-13		2013
139041	CR Utility Vehicle 2012	1,130.57	-	(1,130.57)	-100.00%	0.00%	22,534.02	21,403.45	(1,130.57)			Dec-12	Feb-13		2013
139044	RIVERPORT FACILITY ACCESS	(24,526.97)	-	24,526.97	-100.00%	-0.01%	26,081.03	50,608.00	24,526.97			Dec-12	Feb-14		2013
139045	TC2 DSI System - LGE	431,935.28	-	(431,935.28)	-100.00%	0.16%	1,091,097.44	-	(1,091,097.44)			Dec-12	Jun-16	Reforecasted to align with Milestone schedule.	2013
139056	34.5KV LGE 2013	10,971.54	-	(10,971.54)	-100.00%	0.00%	10,971.54	-	(10,971.54)			Jan-13	Sep-14		2013
139091	MC Gypsum Pelletizing Electric	7,305.53	-	(7,305.53)	-100.00%	0.00%	7,305.53	-	(7,305.53)			Jan-13	May-13		2013
139092	CR4C Coal Mill Mtr Rewind	44,245.98	-	(44,245.98)	-100.00%	0.02%	44,245.98	-	(44,245.98)			Jan-13	Jan-13		2013
139094	MC Domestic Water Piping	271,034.15	-	(271,034.15)	-100.00%	0.10%	271,034.15	-	(271,034.15)			Jan-13	Nov-13		2013
139096	Back-up Cntrl Ctr- Dist-LG&E	18,313.30	-	(18,313.30)	-100.00%	0.01%	-	-	-			Jan-13	Jun-14		2013
139100	MC Turbine Tool Connex	4,160.07	-	(4,160.07)	-100.00%	0.00%	4,160.07	-	(4,160.07)			Jan-13	Mar-13		2013
139107	CKT BR-1176	545,622.40	-	(545,622.40)	-100.00%	0.21%	628,112.36	-	(628,112.36)			Sep-13	Dec-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI budgets.	2013
139108	Ckt. BR-1179	421,087.16	-	(421,087.16)	-100.00%	0.16%	552,541.21	-	(552,541.21)			Mar-13	Nov-14	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects - This project was reallocated from CIFI.	2013
139116	CKT TA-1138	34,539.77	-	(34,539.77)	-100.00%	0.01%	34,539.77	-	(34,539.77)			Jan-13	Sep-13		2013
139119	THIRD PARTY POLE ATTACH 2013	(29,358.07)	-	29,358.07	-100.00%	-0.01%	(62,183.95)	-	62,183.95			Jan-13	Dec-13		2013
139120	CASCADE WORK MGMT FAC-LGE	29,831.05	-	(29,831.05)	-100.00%	0.01%	66,563.66	-	(66,563.66)			Jan-13	Dec-14		2013
139134	SCM 2013 LGE LTC OIL FILTERS	16,784.04	-	(16,784.04)	-100.00%	0.01%	16,764.98	-	(16,764.98)			Jan-13	Apr-14		2013
139142	MC Gypsum Pelletizing Water	11,661.01	-	(11,661.01)	-100.00%	0.00%	11,661.01	-	(11,661.01)			Jan-13	Jun-13		2013
139153	Imcorp - Hurstbourne	278,299.87	-	(278,299.87)	-100.00%	0.11%	278,299.87	-	(278,299.87)			Jan-13	Mar-14		2013
139154	Imcorp - Bluegrass Fields	96,070.08	-	(96,070.08)	-100.00%	0.04%	96,070.08	-	(96,070.08)			Jan-13	Dec-13		2013
139157	2013 DIX Battery Replace-LGE	3,091.44	-	(3,091.44)	-100.00%	0.00%	3,091.44	-	(3,091.44)			Jan-13	Mar-13		2013
139161	LGE CEMI 2013	46,693.21	-	(46,693.21)	-100.00%	0.02%	46,693.21	-	(46,693.21)			Jan-13	Dec-13		2013
139162	GS GE AutoCAD LGE	2,222.03	-	(2,222.03)	-100.00%	0.00%	2,222.03	-	(2,222.03)			Jan-13	Dec-13		2013
139164	GS GE CompInsite LGE	1,027.11	-	(1,027.11)	-100.00%	0.00%	1,027.11	-	(1,027.11)			Jan-13	Aug-13		2013
139170	Pole Rack Stops Auburndale	8,284.65	-	(8,284.65)	-100.00%	0.00%	8,284.65	-	(8,284.65)			Feb-13	Sep-13		2013
139183	GS GE Lab Furn LGE	10,029.98	-	(10,029.98)	-100.00%	0.00%	10,029.98	-	(10,029.98)			Jan-13	Aug-13		2013
139185	MC1 Burners 2013	945,513.03	-	(945,513.03)	-100.00%	0.36%	945,513.03	-	(945,513.03)			Feb-13	Aug-13	Emergent work due to discovery of unanticipated damage.	2013
139188	RIVERPORT FACILITY REMODEL	439,287.69	-	(439,287.69)	-100.00%	0.17%	439,287.69	-	(439,287.69)			Feb-13	Jul-13	Emergent work due to the purchase of the Riverport Facility and subsequent construction required to occupy the building exclusive of the Maintenance work shop. Approximately 95k of this work was funded from an existing project within Generation Services the remainder was reallocated through the RAC process.	2013
139189	MC D1 Coal Conveyor Belt	23,962.06	-	(23,962.06)	-100.00%	0.01%	23,962.06	-	(23,962.06)			Feb-13	Feb-13		2013
139191	GS GE Rotor Probe LGE	6,035.64	-	(6,035.64)	-100.00%	0.00%	6,035.64	-	(6,035.64)			Jan-13	Aug-13		2013
139218	New 138kV CR7 SW Yard-Intrcn	1,707,125.48	-	(1,707,125.48)	-100.00%	0.65%	1,845.82	-	(1,845.82)			Mar-13	May-15	Project started earlier than anticipated due to necessity of completing work on-time for Cane Run 7 to be in-service.	2013
139261	MC S/R Travel Motors/Drives	110,044.32	-	(110,044.32)	-100.00%	0.04%	110,176.09	-	(110,176.09)			Feb-13	Oct-13		2013
139266	TC1 1C HOTWELL PUMP RWD	44,331.57	-	(44,331.57)	-100.00%	0.02%	44,331.57	-	(44,331.57)			Jan-09	Mar-13		2013
139268	TC1 1B HOTWELL PUMP RWD	53,013.09	-	(53,013.09)	-100.00%	0.02%	53,013.09	-	(53,013.09)			Jan-09	Mar-13		2013
139271	PILC Cable Repl Prog 2013	1,982,403.63	-	(1,982,403.63)	-100.00%	0.76%	1,990,596.76	-	(1,990,596.76)			Jan-13	Dec-13	The funding for this project was budgeted on two multi-year year projects (#138437 & #138438) and transferred to this project for 2013.	2013

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
139387	GS GE PR Reliability LGE	644,179.52	-	(644,179.52)	-100.00%	0.25%	666,926.39	-	(666,926.39)			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
139432	SCM LGE 2013 BLDG & GROUNDS	10,265.11	-	(10,265.11)	-100.00%	0.00%	10,265.11	-	(10,265.11)			Feb-13	Mar-14		2013
139435	GS EC RATA Equip LGE	40,426.12	-	(40,426.12)	-100.00%	0.02%	40,426.12	-	(40,426.12)			Mar-13	Oct-13		2013
139439	Comp-related equip-LGE 2013	13,422.94	-	(13,422.94)	-100.00%	0.01%	37,182.09	-	(37,182.09)			Mar-13	Aug-14		2013
139466	GS GE Vib Equip LGE	18,225.62	-	(18,225.62)	-100.00%	0.01%	18,225.62	-	(18,225.62)			Mar-13	Dec-13		2013
139472	GS CDM CR Bat Test LGE	4,226.25	-	(4,226.25)	-100.00%	0.00%	4,226.25	-	(4,226.25)			Mar-13	Oct-13		2013
139480	Mill Creek 4531 Brkr	444,570.45	-	(444,570.45)	-100.00%	0.17%	446,072.95	-	(446,072.95)			May-13	Dec-13	The need for this project was identified after the 2013 budget was prepared.	2013
139481	MC3 P.A. Fan Motor Spare	43,161.71	-	(43,161.71)	-100.00%	0.02%	43,161.71	-	(43,161.71)			Mar-13	Sep-13		2013
139484	Oce Plotwave Printer-LG&E	1,485.88	-	(1,485.88)	-100.00%	0.00%	1,861.73	-	(1,861.73)			Mar-13	Sep-14		2013
139497	BR-1176	36,206.49	-	(36,206.49)	-100.00%	0.01%	36,206.49	-	(36,206.49)			Apr-13	Jun-13		2013
139499	Ckt BR-1179	38,572.80	-	(38,572.80)	-100.00%	0.01%	38,572.80	-	(38,572.80)			Apr-13	Jun-13		2013
139521	MC1 Turbine Rotor & Buckets	2,044,755.88	-	(2,044,755.88)	-100.00%	0.78%	2,044,755.88	-	(2,044,755.88)			Apr-13	Jun-13	Emergent work found during turbine overhaul inspection.	2013
139538	CR4 Thickener Rake Gearbox Spr	146,696.84	-	(146,696.84)	-100.00%	0.06%	146,696.84	-	(146,696.84)			Apr-13	Jul-13		2013
139539	CR5 Thickener Rake Gearbox Rpl	375,504.18	-	(375,504.18)	-100.00%	0.14%	375,504.18	-	(375,504.18)			Apr-13	Jul-13	Emergent work due to unexpected mechanical failure of the gearbox. Funds were reallocated from Company.	2013
139555	MC 1B Boiler Feed Pump Motor	115,850.01	-	(115,850.01)	-100.00%	0.04%	115,850.01	-	(115,850.01)			Apr-13	Jun-13		2013
139556	MC3 CTP Discharge Valves	129,948.97	-	(129,948.97)	-100.00%	0.05%	129,948.97	-	(129,948.97)			Apr-13	Nov-13		2013
139558	CR4B CWP Motor Rewind	127.11	-	(127.11)	-100.00%	0.00%	127.11	-	(127.11)			Apr-13	Apr-13		2013
139582	UFLS RELAY ADDITION PROJECT	66,241.78	-	(66,241.78)	-100.00%	0.03%	60,946.58	-	(60,946.58)			Apr-13	Mar-14		2013
139593	CR Computer Room A/C Unit Repl	18,648.77	-	(18,648.77)	-100.00%	0.01%	18,648.77	-	(18,648.77)			May-13	Jul-13		2013
139594	MC 3A Ash Water Pump Motor	28,550.84	-	(28,550.84)	-100.00%	0.01%	28,550.84	-	(28,550.84)			Apr-13	Sep-13		2013
139602	RETAIL EDI - LGE 2013	38,971.55	-	(38,971.55)	-100.00%	0.01%	76,150.98	-	(76,150.98)			Apr-13	May-14		2013
139612	GS GE Hard Test LGE	20,074.65	-	(20,074.65)	-100.00%	0.01%	20,074.65	-	(20,074.65)			Oct-13	Jan-14		2013
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	143.62	-	(143.62)	-100.00%	0.00%	1,123.34	-	(1,123.34)			Apr-13	Oct-15		2013
139656	Mapboard Upgrade-LGE-2013	33,886.34	-	(33,886.34)	-100.00%	0.01%	35,108.97	-	(35,108.97)			May-13	Oct-13		2013
139663	MC Grounds Mower 2013	10,973.51	-	(10,973.51)	-100.00%	0.00%	10,973.51	-	(10,973.51)			Apr-13	May-13		2013
139668	PLN-KWD-ASHBTM-69MOT	899,624.83	-	(899,624.83)	-100.00%	0.34%	1,892,752.39	-	(1,892,752.39)			Jan-12	Jul-14	Emergency work identified by Transmission Planning to alleviate system constraints.	2013
139675	TC PE BLDG RENO - LGE	38,092.99	-	(38,092.99)	-100.00%	0.01%	44,245.24	-	(44,245.24)			May-13	Apr-14		2013
139682	GS GE MC DI	81,094.85	-	(81,094.85)	-100.00%	0.03%	86,467.79	-	(86,467.79)			May-13	Dec-13		2013
139686	CR6 Sump Pump Motor Rewind	34,194.96	-	(34,194.96)	-100.00%	0.01%	34,194.96	-	(34,194.96)			May-13	Apr-13		2013
139722	MC2 Gen Stator Bar Purchase	2,916,464.51	-	(2,916,464.51)	-100.00%	1.11%	5,733,667.26	-	(5,733,667.26)			Aug-13	May-15	Due to reliability issues the material for this project was purchased ahead of schedule in 2013 instead of 2020.	2013
139723	2-TON JIB CRANE TRANSF SHOP	21,096.37	-	(21,096.37)	-100.00%	0.01%	21,096.37	-	(21,096.37)			May-13	Mar-14		2013
139788	ASHBTM-KWD DIST 69KV CLEARANCE	2,672.38	-	(2,672.38)	-100.00%	0.00%	349,170.79	-	(349,170.79)			May-13	Jun-15		2013
139939	DAHLIA SUB TR1 REPLACE	57,578.70	-	(57,578.70)	-100.00%	0.02%	57,581.39	-	(57,581.39)			May-13	Apr-14		2013
139960	ERTs 2013 LG&E Electric	44,778.27	-	(44,778.27)	-100.00%	0.02%	44,778.27	-	(44,778.27)			May-13	Jul-13		2013
139964	GS GE DAAS LGE	7,854.60	-	(7,854.60)	-100.00%	0.00%	7,854.60	-	(7,854.60)			May-13	Oct-13		2013
140057	MC Warehouse Truck	25,778.74	-	(25,778.74)	-100.00%	0.01%	25,778.74	-	(25,778.74)			May-13	Jul-13		2013
140105	CR7 CCGT INVENTORY	166,820.39	-	(166,820.39)	-100.00%	0.06%	0.00	-	(0.00)			May-13	Apr-14		2013
140240	RECRUITING SYSTEM IMPL LGE	21,217.55	-	(21,217.55)	-100.00%	0.01%	85,857.12	-	(85,857.12)			Jul-13	Dec-14		2013
140273	CR4 Generator Rotor Rewind	1,042,453.29	-	(1,042,453.29)	-100.00%	0.40%	1,018,582.60	-	(1,018,582.60)			Jun-13	Aug-13	Emergent work due to unexpected electrical failure of the generator. Funds were reallocated from Company. The generator rotor required a rewind and the exciter commutator reconditioned. Without this repair work, CR4 would not have been available for further production.	2013
140348	DAHLIA SUB TR1 REWIND	371,370.55	-	(371,370.55)	-100.00%	0.14%	438,853.00	-	(438,853.00)			Jun-13	Jul-14	This is an individual rewind project for LGE. The budget project is 131109 - high level rewind project.	2013
140352	7TH AND JEFFERSON NETWORK REP	401,357.06	-	(401,357.06)	-100.00%	0.15%	401,357.06	-	(401,357.06)			Jun-13	Aug-13	Emergent work due to electrical cable fault on 3/23/2013.	2013
140360	EOC DOCKING STATION ROOM	72,426.72	-	(72,426.72)	-100.00%	0.03%	72,739.84	-	(72,739.84)			Jun-13	Apr-14		2013
140361	SECURITY CAMERAS-LOU ELEC OPS	140,871.99	-	(140,871.99)	-100.00%	0.05%	96,751.74	-	(96,751.74)			Jun-13	Apr-14		2013
140370	MC3 Lab Analyzers 2013	30,816.13	-	(30,816.13)	-100.00%	0.01%	30,822.45	-	(30,822.45)			Jun-13	Nov-13		2013
140387	BOC-1 ROOM 114	16,964.74	-	(16,964.74)	-100.00%	0.01%	17,016.38	-	(17,016.38)			Jun-13	Apr-14		2013
140388	LGE Test Equipment - 2013	25,796.80	-	(25,796.80)	-100.00%	0.01%	51,695.69	-	(51,695.69)			Jan-13	Oct-13		2013
140400	MC AQCS Vehicle 2013	15,582.68	-	(15,582.68)	-100.00%	0.01%	15,582.68	-	(15,582.68)			Jun-13	Aug-13		2013
140408	AOC - OFFICE RENOVATION	109,219.54	-	(109,219.54)	-100.00%	0.04%	111,656.51	-	(111,656.51)			Jun-13	Apr-14		2013
140429	HARMONY LANDING TR1 REPLACE	(371.76)	-	371.76	-100.00%	0.00%	(0.00)	-	0.00			Jun-13	Aug-14		2013
140434	GS CDM Autodesk LGE	8,663.20	-	(8,663.20)	-100.00%	0.00%	8,663.20	-	(8,663.20)			Jul-13	Oct-13		2013
140449	CR62 BFP Motor Rewind 2013	96,462.53	-	(96,462.53)	-100.00%	0.04%	96,462.53	-	(96,462.53)			Jul-13	Oct-13		2013
140450	CR Operations Vehicle 2013	15,582.68	-	(15,582.68)	-100.00%	0.01%	15,582.68	-	(15,582.68)			Jul-13	Jul-13		2013
140484	BLUEGRASS FIELDS URD REPL	221,450.08	-	(221,450.08)	-100.00%	0.08%	275,099.61	-	(275,099.61)			Aug-13	Jun-14		2013
140486	HURSTBOURNE URD REPLACEMENT	79,981.50	-	(79,981.50)	-100.00%	0.03%	79,981.50	-	(79,981.50)			Oct-13	Jun-14		2013
140571	SCM2014 LGE PORTABLE SUB	2,009,914.66	-	(2,009,914.66)	-100.00%	0.77%	1,982,362.09	-	(1,982,362.09)			Sep-13	Jun-14	Emergent project to purchase one Portable Transformer, integrated with a high voltage circuit switcher, medium voltage circuit breaker, associated isolating switches and integrated relay and control package mounted on a mobile trailer. This purchase was needed to minimize outage duration caused by substation transformer failures where quick restoration cannot be accomplished in a timely manner by a direct replacement with a spare transformer.	2013
140655	GS GE TCCT Hrdng LGE	220,806.00	-	(220,806.00)	-100.00%	0.08%	462,287.23	-	(462,287.23)			Sep-13	Dec-14		2013
140773	MC 3A HSWP Motor Rewind	22,710.41	-	(22,710.41)	-100.00%	0.01%	22,710.41	-	(22,710.41)			Jul-13	Aug-13		2013
140915	MC Security Cameras 2013	35,440.83	-	(35,440.83)	-100.00%	0.01%	35,439.75	-	(35,439.75)			Jul-13	Dec-13		2013
140923	LOU ELEC OPS SWITCH GEARS	38,103.57	-	(38,103.57)	-100.00%	0.01%	43,666.36	-	(43,666.36)			Jul-13	Jun-14		2013
140957	High Speed Hist Arch LG&E	52,559.28	-	(52,559.28)	-100.00%	0.02%	52,559.28	-	(52,559.28)			Jan-13	Jun-14		2013
140965	TC1 MDCT MAKE-UP VLAVE	52,600.67	-	(52,600.67)	-100.00%	0.02%	52,600.67	-	(52,600.67)			Jan-09	Nov-13		2013
141195	PILC 2014 LGE UG Cable Replace	1,466,350.05	-	(1,466,350.05)	-100.00%	0.56%	5,782,587.10	-	(5,782,587.10)			Sep-13	Dec-14	Project started earlier than anticipated driven by an increasing trend of cable failures.	2013
141220	EMS AIRGAP SVRS-2013-LGE	28,852.15	-	(28,852.15)	-100.00%	0.01%	29,780.29	-	(29,780.29)			Jul-13	Jan-14		2013
141385	MC Hydrogen Manifold	70,509.15	-	(70,509.15)	-100.00%	0.03%	70,509.15	-	(70,509.15)			Jul-13	Dec-13		2013
141392	LGE FURNITURE PROJ	171,230.51	-	(171,230.51)	-100.00%	0.07%	673,171.11	-	(673,171.11)			Jul-13			2013
141995	MC2 Inverter 2013	65,446.21	-	(65,446.21)	-100.00%	0.02%	65,446.21	-	(65,446.21)			Jul-13	Oct-13		2013
142379	MC E2 Coal Conv Belt 2013	30,829.91	-	(30,829.91)	-100.00%	0.01%	30,829.91	-	(30,829.91)			Aug-13	Aug-13		2013
142421	OF Trash Rack Repl	230,634.48	-	(230,634.48)	-100.00%	0.09%	230,634.48	-	(230,634.48)			Aug-13	Nov-13		2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
142485	LEO 2014 CABLE REJUV/REPL	362,608.75	-	(362,608.75)	-100.00%	0.14%	507,243.93	-	(507,243.93)			Aug-13	Dec-14	This project started earlier than anticipated in order to proactively rejuvenate or replace underground cable that have a history of failure.	2013
142492	MC "I" Conveyor Belt 2013	56,604.69	-	(56,604.69)	-100.00%	0.02%	56,604.69	-	(56,604.69)			Aug-13	Oct-13		2013
142493	MC LB Limestone Conv Belt 13	66,593.76	-	(66,593.76)	-100.00%	0.03%	66,593.76	-	(66,593.76)			Aug-13	Dec-13		2013
142516	LGE Replace Garage Equip	49,071.38	-	(49,071.38)	-100.00%	0.02%	49,071.38	-	(49,071.38)			Sep-13	Apr-14		2013
142518	Purchase Tier 1 Vehicles	715,163.61	-	(715,163.61)	-100.00%	0.27%	715,163.61	-	(715,163.61)			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
142520	WS-1322	235,830.36	-	(235,830.36)	-100.00%	0.09%	235,047.60	-	(235,047.60)			Aug-13	Apr-14		2013
142561	REMODEL AT EOC - 2013	1,601.39	-	(1,601.39)	-100.00%	0.00%	1,601.39	-	(1,601.39)			Aug-13	Apr-14		2013
142573	MC 3A Cooling Twr Pmp Mtr	206,745.88	-	(206,745.88)	-100.00%	0.08%	206,745.88	-	(206,745.88)			Aug-13	Sep-13		2013
142625	MC 4B Flyash Blower 2013	54,955.44	-	(54,955.44)	-100.00%	0.02%	53,496.96	-	(53,496.96)			Aug-13	Jun-14		2013
142626	MC Clg Tower Fan GB 2013	44,932.69	-	(44,932.69)	-100.00%	0.02%	44,932.69	-	(44,932.69)			Aug-13	Sep-13		2013
142635	2013_EMS_Dbase_Expansion_LGE	12,464.14	-	(12,464.14)	-100.00%	0.00%	12,464.14	-	(12,464.14)			Sep-13	Dec-13		2013
142647	REMODEL AT AOC - 2013	3,442.96	-	(3,442.96)	-100.00%	0.00%	3,520.92	-	(3,520.92)			Sep-13	Dec-13		2013
142652	PR13 Gen Protection Relays	18,667.48	-	(18,667.48)	-100.00%	0.01%	26,156.27	-	(26,156.27)			Sep-13	Feb-14		2013
142653	BOC-TREADMILL	2,444.89	-	(2,444.89)	-100.00%	0.00%	2,444.89	-	(2,444.89)			Jan-13	Feb-14		2013
142662	MC 3A FD Fan Motor 2013	41,492.19	-	(41,492.19)	-100.00%	0.02%	41,492.19	-	(41,492.19)			Sep-13	Nov-13		2013
142663	MC 3B Ash Water Pump Motor	35,407.40	-	(35,407.40)	-100.00%	0.01%	35,407.40	-	(35,407.40)			Sep-13	Sep-13		2013
142672	NORTON KOSAIR NETWORK VAULT	3.87	-	(3.87)	-100.00%	0.00%	(63,716.90)	-	63,716.90			Mar-13	Dec-14		2013
142691	MC Admin Bldg Non ECR	540,350.97	-	(540,350.97)	-100.00%	0.21%	4,804,954.13	-	(4,804,954.13)			Sep-13	Dec-14	Budget was held on MC Units 1 and 2.	2013
142696	UPDATE DRAINAGE SSC	72,111.82	-	(72,111.82)	-100.00%	0.03%	122,155.06	-	(122,155.06)			Sep-13	Oct-14		2013
142707	DIST-NA-BRKRDG-HSBN	12,792.56	-	(12,792.56)	-100.00%	0.00%	20,151.60	-	(20,151.60)			Sep-13	Aug-14		2013
142727	MC3 Turb Crossover Exp Joint	170,740.27	-	(170,740.27)	-100.00%	0.07%	170,740.27	-	(170,740.27)			Sep-13	Oct-13		2013
142729	MC Dissolved Oxygen Monitors	40,274.86	-	(40,274.86)	-100.00%	0.02%	40,339.89	-	(40,339.89)			Sep-13	Nov-13		2013
142732	MC 4B Closed Cooling Pump Mtr	25,120.25	-	(25,120.25)	-100.00%	0.01%	25,120.25	-	(25,120.25)			Sep-13	Nov-13		2013
142734	LGE-BOC IT OFFICE	183,750.05	-	(183,750.05)	-100.00%	0.07%	196,886.96	-	(196,886.96)			Sep-13	Dec-13		2013
142749	GS CDM PRC05 LGE	25,451.40	-	(25,451.40)	-100.00%	0.01%	25,507.69	-	(25,507.69)			Sep-13	May-14		2013
142752	MC3 Flyash Blower Motor 2013	15,896.33	-	(15,896.33)	-100.00%	0.01%	15,896.33	-	(15,896.33)			Sep-13	Nov-13		2013
142758	MC Heat Exch Cleaning Pump	7,182.04	-	(7,182.04)	-100.00%	0.00%	7,182.04	-	(7,182.04)			Sep-13	Nov-13		2013
142759	Rplce EMS Wkstations-LGE-2013	62,158.04	-	(62,158.04)	-100.00%	0.02%	89,486.93	-	(89,486.93)			Oct-13	Jun-14		2013
142761	ICCP Domain Cntrlrs-LGE-2013	1,703.13	-	(1,703.13)	-100.00%	0.00%	5,476.76	-	(5,476.76)			Oct-13	Apr-15		2013
142775	BOC Lobby Lighting 2013	2,023.85	-	(2,023.85)	-100.00%	0.00%	-	-	-			Oct-13	Jan-14		2013
142781	PR11 Battery Set Spare	9,465.20	-	(9,465.20)	-100.00%	0.00%	9,465.20	-	(9,465.20)			Oct-13	Nov-13		2013
142782	OF Utilitiy Vehicle 2013	16,301.68	-	(16,301.68)	-100.00%	0.01%	16,301.68	-	(16,301.68)			Oct-13	Nov-13		2013
142784	MC3 PPTR Outlet Exp Joint	99,189.63	-	(99,189.63)	-100.00%	0.04%	99,189.63	-	(99,189.63)			Oct-13	Nov-13		2013
142786	MC3 FGD Mist Eliminators 2013	232,063.36	-	(232,063.36)	-100.00%	0.09%	232,063.36	-	(232,063.36)			Oct-13	Nov-13		2013
142790	GS GE Viscomtr LGE	3,498.60	-	(3,498.60)	-100.00%	0.00%	3,498.60	-	(3,498.60)			Oct-13	Jan-14		2013
142798	IPS Device for QAS-LGE-2013	7,224.55	-	(7,224.55)	-100.00%	0.00%	8,627.54	-	(8,627.54)			Oct-13	Mar-15		2013
142836	BI Space 2013 LG&E-BOC 3	6,919.74	-	(6,919.74)	-100.00%	0.00%	6,983.11	-	(6,983.11)			Oct-13	Apr-14		2013
142852	LOAD User Licenses-LG&E	10,595.76	-	(10,595.76)	-100.00%	0.00%	10,595.76	-	(10,595.76)			Oct-13	Mar-14		2013
142859	CR Data Acquisition Rec	18,630.13	-	(18,630.13)	-100.00%	0.01%	18,642.69	-	(18,642.69)			Oct-13	Jan-14		2013
142864	MC1 Turb Crossover Exp Joint	82,924.14	-	(82,924.14)	-100.00%	0.03%	199,498.83	-	(199,498.83)			Oct-13	May-15		2013
142882	MC3 Flyash Exhauster 2013	25,305.65	-	(25,305.65)	-100.00%	0.01%	21,482.80	-	(21,482.80)			Oct-13	Nov-13		2013
142916	MC Flux Probe Monitor	20,519.68	-	(20,519.68)	-100.00%	0.01%	20,519.68	-	(20,519.68)			Nov-13	Dec-13		2013
142917	MC Lab Truck Replacement	20,055.62	-	(20,055.62)	-100.00%	0.01%	20,055.62	-	(20,055.62)			Nov-13	Nov-13		2013
142918	MC I&E Truck Replacement	16,839.78	-	(16,839.78)	-100.00%	0.01%	16,839.78	-	(16,839.78)			Nov-13	Nov-13		2013
142924	Powerbase License - LGE	13,339.31	-	(13,339.31)	-100.00%	0.01%	13,339.31	-	(13,339.31)			Nov-13	Jun-14		2013
142927	GS GE Civil Equip LGE	635.50	-	(635.50)	-100.00%	0.00%	1,982.47	-	(1,982.47)			Nov-13	Mar-14		2013
142930	MC Man-Lift 45' 2013	21,974.91	-	(21,974.91)	-100.00%	0.01%	21,974.91	-	(21,974.91)			Nov-13	Dec-13		2013
142931	MC Manlift 80' 2013	75,183.10	-	(75,183.10)	-100.00%	0.03%	75,183.10	-	(75,183.10)			Nov-13	Dec-13		2013
142940	MOBILE COMMAND CENTER RENO	13,917.02	-	(13,917.02)	-100.00%	0.01%	26,089.05	-	(26,089.05)			Nov-13	Aug-14		2013
142941	CLIFTON TR3 XFMR REPLACEMENT	533,225.38	-	(533,225.38)	-100.00%	0.20%	816,552.96	-	(816,552.96)			Nov-13	Jun-14	Emergent project to replace the failed Clifton Transformer #3 which will be needed before the 2014 summer peak season. Funding was approved by the Corp RAC and not taken from the high level rewind project due insufficient balance in that project from various transformer rewind/repair projects in 2013.	2013
142952	29 COMPUTER MONITORS FOR GRS	5,427.09	-	(5,427.09)	-100.00%	0.00%	5,427.09	-	(5,427.09)			Nov-13	Jun-14		2013
142959	CR Laser Alignment System	43,266.75	-	(43,266.75)	-100.00%	0.02%	43,266.75	-	(43,266.75)			Nov-13	Dec-13		2013
142964	TC1 AWP ReWinD	40,553.31	-	(40,553.31)	-100.00%	0.02%	40,553.31	-	(40,553.31)			Jan-09	Dec-13		2013
142971	LOU ELEC OPS CABLE HOG	31,983.64	-	(31,983.64)	-100.00%	0.01%	40,081.06	-	(40,081.06)			Nov-13	Apr-14		2013
142980	MC Test Equipment 2013	94,889.74	-	(94,889.74)	-100.00%	0.04%	97,667.86	-	(97,667.86)			Dec-13	Feb-14		2013
142985	LOU ELEC OPS CABLE TENSIONER	72,204.82	-	(72,204.82)	-100.00%	0.03%	76,537.12	-	(76,537.12)			Nov-13	Apr-14		2013
143003	SCM 2013 LG&E SPARE BREAKERS	31,348.89	-	(31,348.89)	-100.00%	0.01%	28,165.21	-	(28,165.21)			Dec-13	Aug-14		2013
143022	SECURITY & PA SYSTEM - BOC	44,878.40	-	(44,878.40)	-100.00%	0.02%	127,019.87	-	(127,019.87)			Dec-13	Dec-14		2013
143032	ED&MA MONITORS 2013 LG&E	7,736.75	-	(7,736.75)	-100.00%	0.00%	7,511.65	-	(7,511.65)			Dec-13	Mar-14		2013
143082	GS - Allen Bradley software	2,684.63	-	(2,684.63)	-100.00%	0.00%	2,684.63	-	(2,684.63)			Dec-13	Apr-14		2013
143099	MC Rotating Equip Truck	19,267.74	-	(19,267.74)	-100.00%	0.01%	19,267.74	-	(19,267.74)			Dec-13	Dec-13		2013
002LGE14	Appt Scheduling-LGE14	49,772.53	-	(49,772.53)	-100.00%	0.02%	50,892.70	-	(50,892.70)			Sep-13	Sep-14		2013
019LGE14	PACS Replacement-LGE14	184,694.16	-	(184,694.16)	-100.00%	0.07%	688,842.07	-	(688,842.07)			Aug-13	Feb-15		2013
123909LGE	BRCT 11N2 Controls Upgr LGE	(307.55)	-	307.55	-100.00%	0.00%	71,306.68	71,614.23	307.55			Apr-12	Dec-12		2013
126592LGE	TC CT HGPI #5	(130,735.32)	-	130,735.32	-100.00%	-0.05%	1,370,227.07	1,500,962.39	130,735.32			Jan-09	Dec-12		2013
126593LGE	TC CT HGPI # 6	1,498,530.53	1,339,389.00	(159,141.53)	-11.88%	0.57%	1,364,793.46	1,339,389.00	(25,404.46)	Feb-13	Jun-13	Feb-13	Jun-13		2013
130321LGE	REPL FIBER NODES-LGE ONLY	631,190.78	-	(631,190.78)	-100.00%	0.24%	1,951,956.08	-	(1,951,956.08)			Jan-13	Dec-15	Offset by project 130321. Change in project naming convention.	2013
131537LGE	TC2 COAL SILO LOAD CELL	(31,835.19)	-	31,835.19	-100.00%	-0.01%	51,123.40	82,958.59	31,835.19			Jan-09	Dec-12		2013
131547LGE	TC POTABLE WATER SYS UPGRADE	(5,063.37)	-	5,063.37	-100.00%	0.00%	73,920.73	78,984.10	5,063.37			Jan-09	Aug-13		2013
131584LGE	TC REPLACE HVAC 2013	12,197.57	39,663.00	27,465.43	69.25%	0.00%	12,197.57	39,663.00	27,465.43	Jan-09	Dec-13	Jan-09	Jun-13		2013
131598LGE	TC COAL CONVEYOR BELT	74,086.65	94,104.83	20,018.18	21.27%	0.03%	66,513.90	94,104.83	27,590.93	Jan-09	Dec-13	Jan-09	May-14		2013
131604LGE	TC CATHODIC PROTECT 2013	11,211.95	19,434.87	8,222.92	42.31%	0.00%	11,211.95	19,434.87	8,222.92	Jan-09	Dec-13	Jan-09	Dec-13		2013
131615LGE	TC REPLACE STACKER RECL CABL	28,462.46	178,673.42	150,210.96	84.07%	0.01%	82,188.78	178,673.42	96,484.64	Jan-09	Dec-14	Jan-09	Jun-14		2013
131622LGE	TC PREDICT MAINT DEVICE 2013	11,105.70	21,108.25	10,002.55	47.39%	0.00%	11,105.70	21,108.25	10,002.55	Jan-09	Dec-13	Jan-09	Aug-13		2013
131625LGE	TC LIMESTONE CONVEY BELT	74,848.96	63,460.80	(11,388.16)	-17.95%	0.03%	74,848.96	63,460.80	(11,388.16)	Jan-09	Jul-13	Jan-09	Mar-13		2013
131627LGE	TC1 BENTLY NEVADA UPG	112,413.44	228,825.00	116,411.56	50.87%	0.04%	113,275.29	610,755.00	497,479.71	Jan-13	Dec-13	Jan-13	Mar-14		2013
131629LGE	TC SAFETY ERT 2013	18,709.36	22,766.56	4,057.20	17.82%	0.01%	18,709.36	22,766.56	4,057.20	Jan-09	Dec-13	Jan-09	Dec-13		2013
131631LGE	TC MISC ENG 2013	-	102,404.71	102,404.71	100.00%	0.00%	-	102,404.71	102,404.71	Jan-09	Dec-13				2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
131633LGE	TC LAB MONITORS 2013	35,504.61	35,961.25	456.64	1.27%	0.01%	35,504.61	35,961.25	456.64	Jan-09	Dec-13	Jan-09	Dec-13		2013
131636LGE	TC CT (6of6) INSTALL GFP 2013	61,409.07	38,381.58	(23,027.49)	-60.00%	0.02%	34,769.07	38,381.58	3,612.51	Jan-09	Dec-13	Jan-09	May-13		2013
132872LGE	TC2 SPARES ECR LGE	46,990.84	-	(46,990.84)	-100.00%	0.02%	547,784.22	500,793.38	(46,990.84)			Apr-11	Mar-12		2013
133534LGE	TC2 Boiler MTCE WP	(18,661.53)	-	18,661.53	-100.00%	-0.01%	162,053.68	176,993.61	14,939.93			Aug-11	Oct-13		2013
133536LGE	TC LSTNE CONV REDUN	(30,021.66)	-	30,021.66	-100.00%	-0.01%	221,469.85	262,663.79	41,193.94			Jan-12	May-14		2013
133547LGE	TC LSTN BALL MILL UPGRDS	(49,308.17)	-	49,308.17	-100.00%	-0.02%	66,221.34	115,529.51	49,308.17			Jan-12	Jul-13		2013
133555LGE	TC2 DCS COMP & NTWRK UPGRD	(93,059.03)	-	93,059.03	-100.00%	-0.04%	363,089.17	451,827.70	88,738.53			Jan-12	Apr-14		2013
133561LGE	TC LAB EQUIP PURCH 2013	652.03	25,640.60	24,988.57	97.46%	0.00%	(0.00)	25,640.60	25,640.60	Jan-13	Dec-13	Jan-13	Dec-13		2013
133605LGE	TC VOLTAGE MTR RUP DISCS	-	30,302.53	30,302.53	100.00%	0.00%	-	30,302.53	30,302.53	Jan-13	Dec-13				2013
133607LGE	TC AC MOTOR FLTR UPGRD	6,742.18	46,619.28	39,877.10	85.54%	0.00%	0.00	46,619.28	46,619.28	Jan-13	Dec-13	Jan-13	Dec-13		2013
134044LGE	TC2 ID FAN WEATHER ENCLOSE	3,676.86	5,796.90	2,120.04	36.57%	0.00%	3,676.86	5,796.90	2,120.04	Jan-12	Dec-13	Jan-12	Dec-13		2013
134049LGE	TC ROOF ACCESS	-	8,391.27	8,391.27	100.00%	0.00%	-	8,391.27	8,391.27	Jan-12	Dec-13				2013
134065LGE	TC2 Boiler Welding Tree	5,780.08	17,790.39	12,010.31	67.51%	0.00%	5,780.08	17,790.39	12,010.31	Jan-12	Dec-13	Jan-12	Dec-13		2013
134110LGE	TC2 SCR Layer 1 Replacement	97,381.47	-	(97,381.47)	-100.00%	0.04%	299,593.98	559,974.08	260,380.10			Jun-13	Jun-14		2013
134398LGE	TC2 PLATFORMS	-	21,738.38	21,738.38	100.00%	0.00%	-	21,738.38	21,738.38	Jan-09	Jan-14				2013
134687LGE	Call Recording Replace-LGE13	145,688.42	-	(145,688.42)	-100.00%	0.06%	234,715.28	-	(234,715.28)			Aug-13	Aug-14		2013
135695LGE	SAP Testing Automation-LGE11	18,612.77	-	(18,612.77)	-100.00%	0.01%	181,450.26	162,837.49	(18,612.77)			Oct-11	Dec-13		2013
135697LGE	Revenue Collect Enh-LGE11	53,483.21	-	(53,483.21)	-100.00%	0.02%	96,223.48	42,740.77	(53,482.72)			Oct-11	Dec-13		2013
135810LGE	Billing Enhancement-LGE12	29,773.32	-	(29,773.32)	-100.00%	0.01%	95,154.54	28,578.52	(66,576.01)			Nov-11	Dec-14		2013
136179LGE	TC DIGITAL FUEL SYSTEM	(472.34)	-	472.34	-100.00%	0.00%	31,672.81	32,145.15	472.34			Jan-12	Dec-12		2013
136181LGE	Ferch Cubicle Purchase-LGE12	(6,881.53)	-	6,881.53	-100.00%	0.00%	6,566.83	13,448.37	6,881.53			Mar-12	Jan-13		2013
136538LGE	TC DOZER FUEL STATION LGE	278.66	-	(278.66)	-100.00%	0.00%	30,293.18	30,014.52	(278.66)			Jan-09	Sep-12		2013
137578LGE	TC REFURB PROD WELL A	2,598.94	-	(2,598.94)	-100.00%	0.00%	37,899.40	35,300.46	(2,598.94)			Jan-09	Aug-13		2013
137629LGE	TC VFD A SW PUMP	109,433.50	118,989.00	9,555.50	8.03%	0.04%	109,433.50	118,989.00	9,555.50	Jan-09	Dec-13	Jan-09	Oct-13		2013
137631LGE	TC2 RECIRC LOOP	10,632.71	36,230.63	25,597.92	70.65%	0.00%	11,849.93	36,230.63	24,380.70	Jan-09	Dec-13	Jan-09	Dec-13		2013
137665LGE	TC1 COAL MILL LUBE FILTERS	43,613.96	23,797.80	(19,816.16)	-83.27%	0.02%	43,613.96	23,797.80	(19,816.16)	Jan-09	Dec-13	Jan-09	Mar-14		2013
137819LGE	Exchange HA Re-architect-LGE13	25,950.03	22,749.99	(3,200.04)	-14.07%	0.01%	49,390.58	22,749.99	(26,640.59)	Sep-12	Dec-14	Sep-12	Dec-14		2013
137826LGE	Upgrade F5-LGE13	87,536.32	57,749.99	(29,786.33)	-51.58%	0.03%	177,021.71	57,749.99	(119,271.73)	Aug-13	Dec-14	Aug-13	Oct-14		2013
137830LGE	Call Mgmt Sys Reporting-LGE13	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-13	Dec-13				2013
137842LGE	Refresh Zenapp Blades-LGE13	123,854.93	35,000.00	(88,854.93)	-253.87%	0.05%	123,854.93	35,000.00	(88,854.93)	Apr-13	Dec-13	Apr-13	Dec-13		2013
137863LGE	Voice/Vid Monitor Tools-LGE13	169,457.85	175,000.00	5,542.15	3.17%	0.06%	185,505.98	175,000.00	(10,505.98)	Sep-13	Dec-13	Sep-13	Mar-14		2013
137889LGE	IP Management-LGE13	-	26,249.99	26,249.99	100.00%	0.00%	-	26,249.99	26,249.99	May-13	Dec-13				2013
137891LGE	SOA Infrastructure-LGE13	-	87,500.00	87,500.00	100.00%	0.00%	-	87,500.00	87,500.00	Jun-13	Jun-13				2013
138122LGE	TDMS - LGE12	(8,703.59)	-	8,703.59	-100.00%	0.00%	61,127.35	69,830.94	8,703.59			Jul-12	Nov-12		2013
138281LGE	Ener Eff Enhancements-LGE12	52,968.21	58,400.36	5,432.15	9.30%	0.02%	99,454.84	104,886.99	5,432.15	Jul-12	Jul-13	Jul-12	Jul-13		2013
138283LGE	Rate Case 2012 - LGE12	17,449.92	-	(17,449.92)	-100.00%	0.01%	97,004.07	79,554.15	(17,449.92)			Jul-12	Jan-13		2013
138357LGE	BRCT GT24 Fuel Flexibility LGE	131,906.28	950,000.00	818,093.72	86.12%	0.05%	564,394.68	950,000.00	385,605.32	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
138412LGE	TC ELIM RIVER SILTITATION	-	520,000.00	520,000.00	100.00%	0.00%	-	520,000.00	520,000.00	Jan-09	Dec-13	Jan-09		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 $76K was charged.	2013
138443LGE	MyAccount Enhance - LGE12	51,928.67	46,105.54	(5,823.13)	-12.63%	0.02%	83,821.75	77,998.63	(5,823.13)	Jul-12	Sep-13	Jul-12	Mar-14		2013
138687LGE	Low Income Enhance-LGE12	47,930.10	61,474.00	13,543.90	22.03%	0.02%	56,543.48	77,828.09	21,284.61	Aug-12	Dec-13	Aug-12	Dec-13		2013
138767LGE	BRCT6 Quench Nozzles LGE	(675.15)	-	675.15	-100.00%	0.00%	35,292.85	34,165.49	(1,127.36)			Sep-12	Oct-13		2013
138770LGE	BRCT7 Quenh Nozzles LGE	(369.15)	-	369.15	-100.00%	0.00%	44,060.19	33,859.50	(10,200.69)			Sep-12	Dec-12		2013
138823LGE	BW/BWA Upgrade - LGE12	51,098.22	-	(51,098.22)	-100.00%	0.02%	183,736.49	132,638.28	(51,098.22)			Oct-12	Sep-13		2013
138835LGE	Jabber - LGE12	15,327.69	-	(15,327.69)	-100.00%	0.01%	65,395.03	45,840.70	(19,554.33)			Aug-12	Dec-13		2013
138854LGE	Access Policy Manager - LGE12	851.20	-	(851.20)	-100.00%	0.00%	23,586.24	22,735.04	(851.20)			Oct-12	Dec-12		2013
138887LGE	TC REMOTE CONTROL MOWERS	3,919.87	-	(3,919.87)	-100.00%	0.00%	69,251.10	65,331.23	(3,919.87)			Jan-09	Dec-12		2013
138898LGE	Enterprise Info Mgmt-LGE12	284,265.78	-	(284,265.78)	-100.00%	0.11%	1,377,969.65	318,066.67	(1,059,902.98)			Dec-12	Nov-15		2013
138970LGE	Exchange 2010 Inf Upg-LGE12	184.81	-	(184.81)	-100.00%	0.00%	19,068.85	18,884.03	(184.81)			Nov-12	Jan-13		2013
139029LGE	Carbide Optic Fiber Ins-LGE12	4,060.81	-	(4,060.81)	-100.00%	0.00%	4,373.33	312.52	(4,060.81)			Dec-12	Oct-13		2013
139140LGE	TC2 FLOW MONITOR	8,361.84	-	(8,361.84)	-100.00%	0.00%	8,361.84	-	(8,361.84)			Jan-09	Dec-12		2013
139146LGE	OpenText Email Upgrade-LGE13	18,228.05	-	(18,228.05)	-100.00%	0.01%	19,716.15	-	(19,716.15)			Jan-13	Jul-14		2013
139205LGE	EE DLC MULITFAM ENH-LGE13	30,603.92	-	(30,603.92)	-100.00%	0.01%	30,603.92	-	(30,603.92)			Apr-13	Dec-13		2013
139250LGE	SAP Connector-LGE13	5,681.63	-	(5,681.63)	-100.00%	0.00%	5,681.63	-	(5,681.63)			Feb-13	Mar-14		2013
139253LGE	Adv Business Reporting-LGE13	66,979.60	-	(66,979.60)	-100.00%	0.03%	70,826.76	-	(70,826.76)			Feb-13	Mar-14		2013
139579LGE	FERCH TOOLS-LGE13	740.73	-	(740.73)	-100.00%	0.00%	740.73	-	(740.73)			Apr-13	Dec-13		2013
139679LGE	SQL Server Toolset-LGE13	3,030.15	-	(3,030.15)	-100.00%	0.00%	3,030.15	-	(3,030.15)			May-13	Sep-13		2013
139738LGE	Oracle Licenses - LGE13	1,369,611.05	-	(1,369,611.05)	-100.00%	0.52%	1,369,611.05	-	(1,369,611.05)			May-13	Dec-13	Change in approach to universal license agreement	2013
139845LGE	BRCT GT24 Gas Sply 2nd Leg LGE	40,679.68	-	(40,679.68)	-100.00%	0.02%	72,299.41	-	(72,299.41)			Jun-13	Aug-14		2013
139933LGE	SAP PI Upgrade-LGE13	164,765.44	-	(164,765.44)	-100.00%	0.06%	156,979.75	-	(156,979.75)			May-13	Mar-14		2013
140012LGE	TC CT HMI UPGRADE	42,358.04	-	(42,358.04)	-100.00%	0.02%	114,354.32	-	(114,354.32)			Jan-09	Apr-14		2013
140316LGE	CCS SQL Server Integ LGE13	48,631.03	-	(48,631.03)	-100.00%	0.02%	53,855.71	-	(53,855.71)			Aug-13	Mar-14		2013
140354LGE	SP SITE COLLECT - LGE13	2,214.02	-	(2,214.02)	-100.00%	0.00%	2,214.02	-	(2,214.02)			Jun-13	Dec-13		2013
140363LGE	RECORDS MGMT PILOT LGE13	11,373.08	-	(11,373.08)	-100.00%	0.00%	11,373.08	-	(11,373.08)			Jun-13	Mar-14		2013
140378LGE	TC2 HMI UPDATE TURB CONTROL	4,628.52	-	(4,628.52)	-100.00%	0.00%	13,958.08	-	(13,958.08)			Jan-09	Jun-14		2013
140451LGE	TC INDUSTRIAL CONTROLS MGR	5,892.86	-	(5,892.86)	-100.00%	0.00%	5,892.86	-	(5,892.86)			Jan-09	Aug-13		2013
140922LGE	LOGRHYTHM UPGRADE-LGE13	36,958.64	-	(36,958.64)	-100.00%	0.01%	37,116.39	-	(37,116.39)			Jul-13	Mar-14		2013
141114LGE	App Sec Initiative-LGE13	35,448.13	-	(35,448.13)	-100.00%	0.01%	50,080.27	-	(50,080.27)			Jul-13	Feb-15		2013
142497LGE	EE Enhance Phase III-LGE13	59,229.43	-	(59,229.43)	-100.00%	0.02%	84,573.94	-	(84,573.94)			Aug-13	Aug-14		2013
142539LGE	Retail Meter Dashboard-LGE13	26,990.87	-	(26,990.87)	-100.00%	0.01%	26,990.87	-	(26,990.87)			Aug-13	Mar-14		2013
142648LGE	Data Center Renov-LGE13	3,066.77	-	(3,066.77)	-100.00%	0.00%	3,066.77	-	(3,066.77)			Sep-13			2013
142664LGE	RoD Upgrade-13	2,982.36	-	(2,982.36)	-100.00%	0.00%	5,352.48	-	(5,352.48)			Sep-13	Jun-14		2013
142681LGE	BRCT6&7 SFC Cntr Syt Cards LGE	38,055.90	-	(38,055.90)	-100.00%	0.01%	38,055.90	-	(38,055.90)			Sep-13	Mar-14		2013
142683LGE	XP Replacement-LGE13	179,459.60	-	(179,459.60)	-100.00%	0.07%	85,991.38	-	(85,991.38)			Sep-13	Jul-14		2013
142684LGE	SHAREPOINT 2013-LGE13	269,523.91	-	(269,523.91)	-100.00%	0.10%	327,469.99	-	(327,469.99)			Sep-13	Jul-14		2013
142687LGE	iFactor Upgrade-LGE13	17,929.46	-	(17,929.46)	-100.00%	0.01%	24,642.94	-	(24,642.94)			Sep-13	Jul-14		2013
142688LGE	MV90 Web-LGE13	22,547.15	-	(22,547.15)	-100.00%	0.01%	24,489.21	-	(24,489.21)			Oct-13	Jan-14		2013
142700LGE	TC2 NALCO PUMPS	12,983.96	-	(12,983.96)	-100.00%	0.00%	12,983.96	-	(12,983.96)			Jan-09	Dec-13		2013
142705LGE	TC DOZER 2013	369,540.76	-	(369,540.76)	-100.00%	0.14%	348,751.18	-	(348,751.18)			Jan-09	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

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
142721LGE	Paymentus-LGE13	21,102.17	-	(21,102.17)	-100.00%	0.01%	25,114.33	-	(25,114.33)			Sep-13	Mar-14		2013
142806LGE	IT 2nd FLR Renov-LGE13	9,429.78	-	(9,429.78)	-100.00%	0.00%	9,429.78	-	(9,429.78)			Sep-13	May-14		2013
142818LGE	DB Backup-LGE13	241,569.54	-	(241,569.54)	-100.00%	0.09%	255,780.15	-	(255,780.15)			Oct-13	Jul-14		2013
142819LGE	Telecom Monitor Enhance-LGE13	58,374.07	-	(58,374.07)	-100.00%	0.02%	32,895.86	-	(32,895.86)			Oct-13	Oct-14		2013
142823LGE	OMS Circuit Enhance-LGE13	5,080.45	-	(5,080.45)	-100.00%	0.00%	5,080.45	-	(5,080.45)			Oct-13	Mar-14		2013
142827LGE	Additional Tough Books-LGE13	49,086.72	-	(49,086.72)	-100.00%	0.02%	60,808.55	-	(60,808.55)			Oct-13	Mar-14		2013
142831LGE	OpenText Email Mgmt-LGE13	11,489.70	-	(11,489.70)	-100.00%	0.00%	17,365.81	-	(17,365.81)			Oct-13	Feb-15		2013
142846LGE	Storage Reporting Tool-LGE13	79,165.22	-	(79,165.22)	-100.00%	0.03%	100,271.51	-	(100,271.51)			Oct-13	Feb-15		2013
142880LGE	TCCT8 BLADING ISSUE	140,589.19	-	(140,589.19)	-100.00%	0.05%	141,311.52	-	(141,311.52)			Jan-09	Dec-13		2013
142888LGE	DDoS Protection Plan-LGE13	70,830.05	-	(70,830.05)	-100.00%	0.03%	70,830.05	-	(70,830.05)			Nov-13	Mar-14		2013
142908LGE	EMC PowerPath-LGE13	66,650.44	-	(66,650.44)	-100.00%	0.03%	66,650.44	-	(66,650.44)			Nov-13	Mar-14		2013
142912LGE	Core Switch Modules-LGE13	28,633.65	-	(28,633.65)	-100.00%	0.01%	28,633.65	-	(28,633.65)			Nov-13	Mar-14		2013
142946LGE	Downtown Network-LGE13	8,553.99	-	(8,553.99)	-100.00%	0.00%	-	-	-			Nov-13	Jan-15		2013
142956LGE	Savinson Monitoring-LGE13	25,668.75	-	(25,668.75)	-100.00%	0.01%	25,668.75	-	(25,668.75)			Nov-13	Mar-14		2013
142966LGE	TC CRUSHER MOTOR RWD	27,845.11	-	(27,845.11)	-100.00%	0.01%	27,643.46	-	(27,643.46)			Jan-09	Feb-14		2013
142987LGE	TC LGE LIC VEHICLES 2013	37,472.11	-	(37,472.11)	-100.00%	0.01%	49,962.81	-	(49,962.81)			Jan-09	Jan-14		2013
142989LGE	TC OFFICE REBUILD 2013	21,181.28	-	(21,181.28)	-100.00%	0.01%	25,952.99	-	(25,952.99)			Jan-09	Jan-14		2013
142993LGE	Monitoring SAP Mgmt Pack-LGE13	7,948.68	-	(7,948.68)	-100.00%	0.00%	8,361.25	-	(8,361.25)			Dec-13	Mar-14		2013
142997LGE	Isilon Test Cluster-LGE13	18,729.38	-	(18,729.38)	-100.00%	0.01%	19,443.61	-	(19,443.61)			Dec-13	Jul-14		2013
143000LGE	Bluestripe Monitoring-LG13	110,008.92	-	(110,008.92)	-100.00%	0.04%	110,008.92	-	(110,008.92)			Dec-13	Mar-14		2013
143005LGE	Magik Dev Tools-LGE13	3,157.26	-	(3,157.26)	-100.00%	0.00%	3,395.61	-	(3,395.61)			Dec-13	Mar-14		2013
143009LGE	Test Drive Monitoring-LGE13	21,470.08	-	(21,470.08)	-100.00%	0.01%	26,257.50	-	(26,257.50)			Dec-13	Jul-14		2013
143012LGE	SAP Licenses-LGE13	63,158.51	-	(63,158.51)	-100.00%	0.02%	66,950.60	-	(66,950.60)			Dec-13	Mar-14		2013
143070LGE	FERC EQR-LGE13	10,471.01	-	(10,471.01)	-100.00%	0.00%	17,901.08	-	(17,901.08)			Dec-13	Apr-15		2013
143075LGE	Addt'l Microsoft True-up-LGE13	9,299.05	-	(9,299.05)	-100.00%	0.00%	77,973.03	-	(77,973.03)			Dec-13	Mar-14		2013
143078LGE	Web ASA's Replacement-LGE13	15,511.26	-	(15,511.26)	-100.00%	0.01%	15,511.26	-	(15,511.26)			Dec-13	Mar-14		2013
143086LGE	VMAX Expansion-LGE13	93,544.92	-	(93,544.92)	-100.00%	0.04%	93,544.92	-	(93,544.92)			Dec-13	Mar-14		2013
CABLE341	Blanket cable for joint trench	270,608.31	-	(270,608.31)	-100.00%	0.10%	270,608.31	-	(270,608.31)			Feb-03	Dec-12		2013
CCAPR340	Capital CAP/REG/RECL - 003400	726,735.67	187,909.74	(538,825.93)	-286.75%	0.28%	726,735.67	187,909.74	(538,825.93)	Jan-13	Dec-25	Jan-13		Incremental funding allocated to project after original budget was established, to address defective and off-line capacitors identified through special inspection.	2013
CEMTR134	LGE Electric Meters - 001340	529,747.33	1,113,576.67	583,829.34	52.43%	0.20%	529,747.33	1,113,576.67	583,829.34	Jan-13	Dec-19	Jan-13		Decrease due to some costs ($212k) recorded on the previous blanket project (#121974), which did not have a budget in 2013. Remaining variance ($372k) due primarily to purchasing fewer electric meters and more gas meters as a result of the gas main & riser replacement projects.	2013
CGME406	NB Gas Main Ext - 004060	630.32	-	(630.32)	-100.00%	0.00%	630.32	-	(630.32)			Dec-12			2013
CLM071013	LGE MAJOR STORM 071013	330,447.42	-	(330,447.42)	-100.00%	0.13%	330,447.42	-	(330,447.42)			Jul-13	Dec-13	Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $228K under budget.	2013
CLM083113	LGE MAJOR STORM 083113	68,577.46	-	(68,577.46)	-100.00%	0.03%	68,577.46	-	(68,577.46)			Aug-13	Dec-13		2013
CLM103113	LGE MAJOR STORM 103113	135,901.05	-	(135,901.05)	-100.00%	0.05%	135,901.05	-	(135,901.05)			Oct-13			2013
CNBCBL341	Joint Trench - 003410	296,679.98	-	(296,679.98)	-100.00%	0.11%	296,679.98	-	(296,679.98)			Jan-13			2013
CNBCD340O	NB Comm OH - 003400	1,696,888.90	1,640,347.52	(56,541.38)	-3.45%	0.65%	1,696,888.90	1,640,347.52	(56,541.38)	Jan-13	Dec-25	Jan-13			2013
CNBCD340U	NB Comm UG - 003400	2,419,021.86	2,214,989.10	(204,032.76)	-9.21%	0.92%	2,419,021.86	2,214,989.10	(204,032.76)	Dec-12	Dec-25	Dec-12			2013
CNBGS419	NB Gas Services - 004190	401.96	-	(401.96)	-100.00%	0.00%	401.96	-	(401.96)			Jan-13			2013
CNBRD340O	NB Resid OH - 003400	1,156,810.61	1,108,382.02	(48,428.59)	-4.37%	0.44%	1,156,810.61	1,108,382.02	(48,428.59)	Jan-13	Dec-25	Jan-13			2013
CNBRD340U	NB Resid UG - 003400	6,185.81	480,303.08	474,117.27	98.71%	0.00%	6,185.81	480,303.08	474,117.27	Jan-13	Dec-25	Jan-13	Apr-15	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2013
CNBRD341U	NB Resid UG - 003410	1,906,750.89	1,700,046.65	(206,704.24)	-12.16%	0.73%	1,906,750.89	1,700,046.65	(206,704.24)	Jan-13	Dec-25	Jan-13			2013
CNBSV340O	NB Elect Serv OH - 003400	804,834.67	721,633.94	(83,200.73)	-11.53%	0.31%	804,834.67	721,633.94	(83,200.73)	Dec-12	Dec-25	Dec-12			2013
CNBSV340U	NB Elect Serv UG - 003400	1,009,704.42	685,776.37	(323,928.05)	-47.24%	0.38%	1,009,704.42	685,776.37	(323,928.05)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - underground services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. There is an increase due to new development.	2013
CNBVLT343	NB Network Vaults - 003430	572,122.93	514,920.93	(57,202.00)	-11.11%	0.22%	572,122.93	514,920.93	(57,202.00)	Jan-13	Dec-25	Jan-13			2013
CPBWK340	El Public Works - 003400	573,611.40	1,250,000.07	676,388.67	54.11%	0.22%	573,611.40	1,250,000.07	676,388.67	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Additionally, some funds where moved to individual projects, such as Preston Hwy Section 4	2013
CRCST340	Cust Requested - 003400	(149,558.40)	319,251.74	468,810.14	146.85%	-0.06%	(149,558.40)	319,251.74	468,810.14	Jan-13	Dec-25	Jan-13		Variance due to customer payments received for prior years work. Funds were received for the Kosair Vault and was later moved under a unique project number.	2013
CRDCBL340	Repl Defective Cable - 003400	548,849.42	781,251.61	232,402.19	29.75%	0.21%	548,849.42	781,251.61	232,402.19	Jan-13	Dec-25	Jan-13			2013
CRDD340O	Capital Rep Def OH - 003400	3,597,399.69	3,751,303.89	153,904.20	4.10%	1.37%	3,597,399.69	3,751,303.89	153,904.20	Jan-13	Dec-14	Jan-13			2013
CRDD340U	Capital Rep Def UG - 003400	595,358.46	1,551,215.59	955,857.13	61.62%	0.23%	595,358.46	1,551,215.59	955,857.13	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Additionally, some funds where moved to individual projects to do large scale replacements.	2013
CRDMV332	Mercury Bulb Repl - 003320	141,203.79	209,316.75	68,112.96	32.54%	0.05%	141,203.79	209,316.75	68,112.96	Jan-13	Dec-25	Jan-13	Jan-15		2013
CRELD340	Capital Reliability - 003400	606,240.26	559,563.76	(46,676.50)	-8.34%	0.23%	606,240.26	559,563.76	(46,676.50)	Jan-13	Dec-25	Jan-13			2013
CRPOLE340	Pole Repair/Replace - 003400	2,192,239.15	2,319,919.38	127,680.23	5.50%	0.84%	2,192,239.15	2,319,919.38	127,680.23	Jan-13	Dec-25	Jan-13			2013
CRSTLT332	Repair Street Lights - 003320	2,234,231.16	2,291,845.59	57,614.43	2.51%	0.85%	2,234,231.16	2,291,845.59	57,614.43	Jan-13	Dec-25	Jan-13			2013
CSTLT332	NB Street Lights - 003320	1,383,032.81	1,852,055.00	469,022.19	25.32%	0.53%	1,383,032.81	1,852,055.00	469,022.19	Dec-12	Feb-25	Dec-12		Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights.	2013
CSTRM323	Cap Minor Storms - 003230	368,328.39	-	(368,328.39)	-100.00%	0.14%	368,328.39	-	(368,328.39)			Jan-13		Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $228K under budget.	2013
CSTRMLGE	Cap LGE Major Storms	-	1,144,200.05	1,144,200.05	100.00%	0.00%	-	1,144,200.05	1,144,200.05	Jan-13	Dec-25	Jan-13		Budget is developed at a high level for weather events and reallocated to individual projects as major and minor weather events as they occur. In total, the full year variance on storms is $228K under budget.	2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CSYSEN340	Sys Enh - 003400	666,061.17	139,965.00	(526,096.17)	-375.88%	0.25%	666,061.17	139,965.00	(526,096.17)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with enhancing the electric system due to load growth. Annual budgets are based on historical investment rates for enhancing the electric system.	2013
CTBRD340O	Cap Trouble Orders OH - 003400	2,024,559.74	3,002,578.77	978,019.03	32.57%	0.77%	2,024,559.74	3,002,578.77	978,019.03	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with trouble on the overhead electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the overhead electric distribution system.	2013
CTBRD340U	Cap Trouble Orders UG - 003400	918,697.61	596,964.51	(321,733.10)	-53.89%	0.35%	918,697.61	596,964.51	(321,733.10)	Dec-12	Aug-25	Dec-12		Variance to budget reflects actual versus projected investments associated with trouble on the underground electric distribution system. Annual budgets are based on historical investment rates for responding to trouble on the underground electric distribution system. There was an increase in trouble calls due to the Polar Vortex and heat related weather issues.	2013
CTPD340	Capital Thrd Party - 003400	125,086.40	371,492.62	246,406.22	66.33%	0.05%	125,086.40	371,492.62	246,406.22	Jan-13	Dec-25	Jan-13			2013
CTPD419	Capital Thrd Party - 004190	1,710.14	-	(1,710.14)	-100.00%	0.00%	1,710.14	-	(1,710.14)			Jan-13			2013
CVLT343	Capital Network Vlts - 003430	344,973.19	699,999.99	355,026.80	50.72%	0.13%	344,973.19	699,999.99	355,026.80	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Only replaced 2 vault tops while two others were postponed until 2014.	2013
CXFRM311	LGE Line Transformers	4,955,921.61	4,490,412.91	(465,508.70)	-10.37%	1.89%	4,955,921.61	4,490,412.91	(465,508.70)	Jan-13	Nov-25	Jan-13		Project variance and variance on project 113270 (old project number) was due to replenishing inventory.	2013
CXFRM340	NB Transformers - 003400	369,876.65	254,778.78	(115,097.87)	-45.18%	0.14%	369,876.65	254,778.78	(115,097.87)	Jan-13	Dec-25	Jan-13			2013
L5-2013	RELOCATION T-LINES	(96,082.33)	78,635.67	174,718.00	222.19%	-0.04%	(952.73)	78,635.67	79,588.40	Jul-10	Dec-13	Jul-10			2013
L6-2012	NEW FACILITIES T-LINE LGE 2012	(196.59)	-	196.59	-100.00%	0.00%	-	196.59	196.59			Jan-12			2013
L6-2013	NEW FACILITIES T-LINE LGE 2013	-	115,762.06	115,762.06	100.00%	0.00%	-	115,762.06	115,762.06	Jul-10	Jan-14				2013
L8-2012	STORM DAMAGE T-LINE LGE 2012	(14,320.46)	-	14,320.46	-100.00%	-0.01%	252,935.22	266,940.67	14,005.45			Jan-12			2013
L8-2013	STORM DAMAGE T-LINE LGE 2013	20,426.68	165,885.95	145,459.27	87.69%	0.01%	21,419.43	165,885.95	144,466.52	Jul-10	Jan-14	Jul-10			2013
L9-2010	PRIORITY REPL T-LINES LGE 2010	6,196.13	-	(6,196.13)	-100.00%	0.00%	6,196.13	-	(6,196.13)			Jan-10			2013
L9-2011	PRIORITY REPL T-LINES LGE 2011	(31,331.48)	-	31,331.48	-100.00%	-0.01%	(31,331.48)	-	31,331.48			Jan-11			2013
L9-2012	3PRIORITY REPL T-LINE LGE 2012	174,563.19	-	(174,563.19)	-100.00%	0.07%	174,563.19	-	(174,563.19)			Jan-12			2013
L9-2013	PRIORITY REPL T-LINES LGE 2013	2,713,963.73	655,596.98	(2,058,366.75)	-313.97%	1.03%	2,713,963.73	655,596.98	(2,058,366.75)	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
LBATTRY13	Batteries LGE 2013	96,458.30	54,380.56	(42,077.74)	-77.38%	0.04%	96,458.30	54,380.56	(42,077.74)	Jan-13	Dec-13	Jan-13	Jan-14		2013
LBR-11	LGE Breakers11	7,784.72	-	(7,784.72)	-100.00%	0.00%	7,784.72	-	(7,784.72)			Jan-11	Dec-12		2013
LBR-12	LGE Breakers Replacements-2012	92,529.97	-	(92,529.97)	-100.00%	0.04%	617,440.89	524,910.92	(92,529.97)			May-09	Oct-13		2013
LBR-13	LGE Breakers Replacements-2013	1,906,826.94	499,929.70	(1,406,897.24)	-281.42%	0.73%	1,906,826.94	499,929.70	(1,406,897.24)	Jan-13	Dec-13	Jan-13	Jan-14	Budget is developed at a higher level to encompass multiple projects. More replacements were needed on this project than assumed in the budget.	2013
LDISCAP12	LGE DISTRIBUTION CAPACITOR12	104,427.07	-	(104,427.07)	-100.00%	0.04%	244,639.67	139,399.95	(105,239.72)			Jan-12	Dec-12		2013
LDISCAP13	LGE DISTRIBUTION CAPACITOR13	158,704.86	125,101.21	(33,603.65)	-26.86%	0.06%	169,348.72	125,101.21	(44,247.51)	Jan-13	Dec-13	Jan-13	Jan-14		2013
LFENCE-12	LFENCE-12	70,837.50	-	(70,837.50)	-100.00%	0.03%	195,309.51	124,472.01	(70,837.50)			Jan-12	Dec-12		2013
LFENCE-13	LFENCE-13	77,416.61	140,008.00	62,591.39	44.71%	0.03%	77,416.61	140,008.00	62,591.39	Jan-13	Dec-13	Jan-13	Jan-14		2013
LGRNDRP12	Grounding RepairsLGE-2012	(72,539.96)	-	72,539.96	-100.00%	-0.03%	-	72,539.96	72,539.96			Jan-12	Dec-12		2013
LMS122012	LGE MAJOR STORM 122012	13,254.40	-	(13,254.40)	-100.00%	0.01%	13,254.40	-	(13,254.40)			Dec-12	Jun-13		2013
LRELAY-12	LG&E RELAY-12	(19,762.97)	-	19,762.97	-100.00%	-0.01%	88,750.68	84,770.36	(3,980.32)			Jan-12	Dec-12		2013
LRELAY-13	LG&E RELAY-13	206,134.59	175,197.10	(30,937.49)	-17.66%	0.08%	119,003.43	175,197.10	56,193.67	Jan-13	Dec-13	Jan-13	Jan-14		2013
LRSUB-11	LG&E Routine - Subs-11	(25,416.20)	-	25,416.20	-100.00%	-0.01%	(25,416.20)	-	25,416.20			Jan-11	Dec-12		2013
LRSUB-12	LG&E Routine - Subs-12	155,959.62	-	(155,959.62)	-100.00%	0.06%	155,959.62	-	(155,959.62)			Jan-11	Dec-12		2013
LRSUB-13	LG&E Routine - Subs-13	271,701.26	449,791.51	178,090.25	39.59%	0.10%	730,921.46	449,791.51	(281,129.95)	Jan-13	Dec-13	Jan-13	Jan-14		2013
LRTU-12	LGE RTU Replacements-12	1,713.58	-	(1,713.58)	-100.00%	0.00%	1,713.58	-	(1,713.58)			Jan-12	May-13		2013
LRTU-13	LGE RTU Replacements-13	19,026.20	244,998.34	225,972.14	92.23%	0.01%	19,026.20	244,998.34	225,972.14	Jan-13	Dec-13	Jan-13	Jan-14		2013
LSTSVC12	Station Svc Trnsfrmrs-LG&E-12	28,739.07	-	(28,739.07)	-100.00%	0.01%	100,971.13	72,232.06	(28,739.07)			Jan-12	Dec-12		2013
LSTSVC13	Station Svc Trnsfrmrs-LG&E-13	(16.79)	19,855.87	19,872.66	100.08%	0.00%	(0.00)	19,855.87	19,855.87	Jan-13	Dec-13	Jan-13	Jan-14		2013
LSURGE-12	Surge Arrestors LGE-12	(0.79)	-	0.79	-100.00%	0.00%	45,233.72	45,760.33	526.61			Jan-12	Dec-12		2013
LSURGE-13	Surge Arrestors LGE-13	11,631.92	51,185.18	39,553.26	77.27%	0.00%	2,412.82	51,185.18	48,772.36	Jan-13	Dec-13	Jan-13	Jan-14		2013
LTPGENLG	Other LTP Gen Projects LGE	-	200,000.00	200,000.00	100.00%	0.00%	-	7,150,000.00	7,150,000.00	Jan-13	Dec-25				2013
MCAPRR340	MAINT CAP, REG, REC 340	884.81	-	(884.81)	-100.00%	0.00%	884.81	-	(884.81)			Dec-03	Dec-12		2013
NBCD340OH	NEW BUS COMM OH 340	375,727.95	-	(375,727.95)	-100.00%	0.14%	375,727.95	-	(375,727.95)			Jan-00	Dec-12	This is an old blanket project number. The Budget is in new blanket number, CNBCD340O.	2013
NBCD340UG	NEW BUS COMM UG 340	801,026.68	-	(801,026.68)	-100.00%	0.31%	801,026.68	-	(801,026.68)			Mar-00	Dec-12	This is an old blanket project number. The Budget is in new blanket number, CNBCD340U.	2013
NBRD340OH	NEW BUS RES OH 340	93,653.86	-	(93,653.86)	-100.00%	0.04%	93,653.86	-	(93,653.86)			Jan-01	Dec-12		2013
NBRD341UG	NEW BUS RESID UG 341	86,045.28	-	(86,045.28)	-100.00%	0.03%	86,045.28	-	(86,045.28)			Jan-00	Dec-12		2013
NBSB340OH	NEW BUS SUB OH 340	709.35	-	(709.35)	-100.00%	0.00%	709.35	-	(709.35)			Mar-00	Dec-12		2013
NBSB341UG	NEW BUS SUB 341 UG	1,960.27	-	(1,960.27)	-100.00%	0.00%	1,960.27	-	(1,960.27)			Dec-01	Dec-12		2013
NBSV340OH	NEW ELECTRIC SERVICES	(1,033.81)	-	1,033.81	-100.00%	0.00%	(1,033.81)	-	1,033.81			Mar-00	Dec-12		2013
NBSV340UG	NEW EL SERV UG	(10,695.56)	-	10,695.56	-100.00%	0.00%	(10,695.56)	-	10,695.56			Mar-00	Dec-12		2013
NETVLT343	Network Vaults 003430	922.68	-	(922.68)	-100.00%	0.00%	922.68	-	(922.68)			Jan-00	Dec-12		2013
PBWK340OH	PUB WORKS RELOC OH	16,494.82	-	(16,494.82)	-100.00%	0.01%	16,494.82	-	(16,494.82)			Mar-01	Dec-12		2013
PBWK344UG	PUB WORKS 344 UG	(1,969.23)	-	1,969.23	-100.00%	0.00%	(1,969.23)	-	1,969.23			Dec-01	Dec-12		2013
PMINSP340	PM Inspections 003400	(344.88)	-	344.88	-100.00%	0.00%	-	344.88	344.88			Dec-03	Dec-12		2013
RCST340	CUST REQ 340	81,934.80	-	(81,934.80)	-100.00%	0.03%	81,934.80	-	(81,934.80)			Feb-01	Dec-12		2013
RDCBL340	Replace Defective Cable 003400	49,810.87	-	(49,810.87)	-100.00%	0.02%	49,810.87	-	(49,810.87)			Nov-03	Dec-12		2013
RDDD340OH	REP DEF EQ OH 340	49,246.07	-	(49,246.07)	-100.00%	0.02%	49,246.07	-	(49,246.07)			Jan-01	Dec-12		2013
RDDD340UG	REP DEF EQ UG 340	48,749.23	-	(48,749.23)	-100.00%	0.02%	48,749.23	-	(48,749.23)			Mar-01	Dec-12		2013
RDMV332	MERCURY BULB REPL PROJECT	(1,859.83)	-	1,859.83	-100.00%	0.00%	(1,859.83)	-	1,859.83			Jan-08	Dec-12		2013
RDPOLE340	Replace Defective Poles 340	(3,619.35)	-	3,619.35	-100.00%	0.00%	(3,619.35)	-	3,619.35			Nov-03	Dec-12		2013
RDSTLT332	REPAIR STREET LIGHTING	(62,529.11)	-	62,529.11	-100.00%	-0.02%	(62,529.11)	-	62,529.11			Nov-06	Dec-12		2013
RELD01015	LGE GEN RELIABILITY	208.86	-	(208.86)	-100.00%	0.00%	208.86	-	(208.86)			Jan-00	Dec-12		2013
RELD340OH	OH Reliability 003400	(4,087.69)	-	4,087.69	-100.00%	0.00%	(4,087.69)	-	4,087.69			Dec-03	Dec-12		2013
RELD340UG	UG Reliability 003400	14,544.80	-	(14,544.80)	-100.00%	0.01%	14,544.80	-	(14,544.80)			Dec-03	Dec-12		2013
RNTPD340	REP THR PARTY DAM 340	39,446.09	-	(39,446.09)	-100.00%	0.02%	39,446.09	-	(39,446.09)			Mar-01	Dec-12		2013
RNTPD419	Repair Third Party Damages-419	33,955.12	-	(33,955.12)	-100.00%	0.01%	866,087.62	43,357.99	(822,729.63)			Jul-01	Dec-12		2013
STLT332OH	STREET LIGHT OVERHEAD	(32,835.44)	-	32,835.44	-100.00%	-0.01%	(32,835.44)	-	32,835.44			May-07	Dec-12		2013
STLT332UG	STREET LIGHT UNDERGROUND	18,803.66	-	(18,803.66)	-100.00%	0.01%	18,803.66	-	(18,803.66)			May-07	Dec-12		2013
SYSENH340	SYS ENH EXIST CUST 340	42,327.26	-	(42,327.26)	-100.00%	0.02%	42,327.26	-	(42,327.26)			Mar-00	Dec-12		2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
TBRD340OH	Trouble OH 003400	346,013.84	-	(346,013.84)	-100.00%	0.13%	346,013.84	-	(346,013.84)			Dec-03	Dec-12	This is an old blanket project number. The Budget is in new blanket number, CTBRD340O.	2013
TBRD340UG	Trouble UG 003400	331.39	-	(331.39)	-100.00%	0.00%	331.39	-	(331.39)			Dec-03	Dec-12		2013
XFRM340	TRANSFORMER LABOR 340	(6,855.71)	-	6,855.71	-100.00%	0.00%	(6,855.71)	-	6,855.71			Jan-01	Dec-12		2013
XFRM341	TRANSFORMER LABOR 341	470.62	-	(470.62)	-100.00%	0.00%	1,586,998.37	1,586,527.75	(470.62)			Jan-02	Dec-12		2013
		266,066,004.33	261,877,671.99	(4,188,332.35)											**2013 Total**
001LGE14	Analog Sunset Yr 1/3-LGE14	-	76,474.92	76,474.92	100.00%	0.00%	-	76,474.92	76,474.92	Jan-14	Dec-14				2014
002LGE14	Appt Scheduling-LGE14	-	99,750.00	99,750.00	100.00%	0.00%	50,892.70	149,522.53	98,629.84	Sep-13	Dec-14				2014
003LGE14	Backup Telecom RFAS Host-LGE13	31,396.56	28,274.28	(3,122.28)	-11.04%	0.01%	31,396.56	28,274.28	(3,122.28)	Mar-14	Sep-14	Mar-14	Aug-14		2014
004LGE14	Call Center-Route&Report-LGE14	158,115.28	414,982.43	256,867.15	61.90%	0.07%	423,652.52	414,982.43	(8,670.09)	Jan-14	Dec-15	Jan-14			2014
005LGE14	Cust Comm-text, apps-LGE14	118,776.89	166,249.94	47,473.06	28.56%	0.06%	302,228.96	166,249.94	(135,979.01)	Jan-14	Dec-15	Jan-14	Dec-15		2014
006LGE14	EE DSM Filing 2014-LGE14	-	87,500.03	87,500.03	100.00%	0.00%	-	87,500.03	87,500.03	Jan-14	Dec-14				2014
007LGE14	Upgrade eTarrif-LGE14	-	10,500.00	10,500.00	100.00%	0.00%	-	10,500.00	10,500.00	Jan-14	Dec-14				2014
008LGE14	Virtualization buildout-LGE14	83,653.13	83,124.96	(528.17)	-0.64%	0.04%	83,763.83	83,124.96	(638.87)	Jan-14	Dec-14	Jan-14	Feb-15		2014
009LGE14	GIS-Geo Info Syst-Ph2-LGE14	-	19,950.00	19,950.00	100.00%	0.00%	-	19,950.00	19,950.00	Jan-14	Dec-14				2014
010LGE14	SDE Replacement-Yr 1/2-LGE14	-	232,750.06	232,750.06	100.00%	0.00%	-	232,750.06	232,750.06	Jan-14	Dec-14				2014
012LGE14	IT App Sec Monitoring-LGE14	-	33,250.10	33,250.10	100.00%	0.00%	-	33,250.10	33,250.10	Jan-14	Dec-14				2014
013LGE14	LGE Bldg Telecom Renov-LGE14	-	23,367.07	23,367.07	100.00%	0.00%	-	23,367.07	23,367.07	Jan-14	Dec-14				2014
014LGE14	NAS Capacity Expansion-LGE14	-	71,749.97	71,749.97	100.00%	0.00%	-	71,749.97	71,749.97	Jan-14	Dec-14				2014
015LGE14	Network Test Equipment-LGE14	16,898.38	17,499.97	601.59	3.44%	0.01%	16,898.38	17,499.97	601.59	Jan-14	Dec-14	Jan-14	Feb-15		2014
016LGE14	Open Enrollment-LGE14	21,242.66	17,499.97	(3,742.68)	-21.39%	0.01%	21,242.66	17,499.97	(3,742.68)	Jan-14	Dec-14	Jan-14	May-15		2014
017LGE14	Oracle NMS Enhance-LGE14	-	35,000.03	35,000.03	100.00%	0.00%	-	35,000.03	35,000.03	Jan-14	Dec-14				2014
018LGE14	Original Software Upgr-LGE14	-	6,649.94	6,649.94	100.00%	0.00%	-	6,649.94	6,649.94	Jan-14	Dec-14				2014
019LGE14	PACS Replacement-LGE14	482,160.98	525,000.00	42,839.02	8.16%	0.23%	688,842.07	709,694.16	20,852.09	Aug-13	Dec-14	Aug-13	Feb-15		2014
020LGE14	Password Mgr Upgrade-LGE14	-	9,975.00	9,975.00	100.00%	0.00%	-	9,975.00	9,975.00	Jan-14	Dec-14				2014
021LGE14	PI Web Part Renew/Upgr-LGE14	-	964.24	964.24	100.00%	0.00%	-	964.24	964.24	Jan-14	Dec-14				2014
022LGE14	PowerPlant-Add Storage-LGE14	-	13,300.06	13,300.06	100.00%	0.00%	-	13,300.06	13,300.06	Jan-14	Dec-14				2014
023LGE14	PowerPlant Approvals-LGE14	-	33,250.06	33,250.06	100.00%	0.00%	-	33,250.06	33,250.06	Jan-14	Dec-14				2014
024LGE14	PowerPl Lease Mod Upgr-LGE14	-	14,962.50	14,962.50	100.00%	0.00%	-	14,962.50	14,962.50	Jan-14	Dec-14				2014
025LGE14	Safety audit tool-LGE14	-	16,624.94	16,624.94	100.00%	0.00%	-	16,624.94	16,624.94	Jan-14	Dec-14				2014
026LGE14	Stor Reprt Tool Replace-LGE14	-	109,725.06	109,725.06	100.00%	0.00%	-	109,725.06	109,725.06	Jan-14	Dec-14				2014
027LGE14	TOA Application-LGE14	-	58,187.39	58,187.39	100.00%	0.00%	-	58,187.39	58,187.39	Jan-14	Dec-14				2014
027LGE15	GIS-Geo Info Syst-Ph2-LGE15	34,340.30	-	(34,340.30)	-100.00%	0.02%	76,104.32	9,975.00	(66,129.32)			Jan-14	Jun-16		2014
028LGE14	Transmission Repository-LGE14	11,013.09	31,587.44	20,574.36	65.13%	0.01%	11,396.52	31,587.44	20,190.93	Jan-14	Dec-14	Jan-14	Feb-15		2014
030LGE14	Upgr Recruit Onboarding-LGE14	-	17,499.97	17,499.97	100.00%	0.00%	-	17,499.97	17,499.97	Jan-14	Dec-14				2014
031LGE14	Upgr GVR log-LGE14	-	16,624.94	16,624.94	100.00%	0.00%	-	16,624.94	16,624.94	Jan-14	Dec-14				2014
032LGE14	Vulnerability Scanning-LGE14	-	997.50	997.50	100.00%	0.00%	-	997.50	997.50	Jan-14	Dec-14				2014
042LGE14	Avaya-Contact Center-LGE14	65,715.85	99,750.14	34,034.29	34.12%	0.03%	100,360.62	99,750.14	(610.48)	Jan-14	Dec-14	Jan-14	Jun-15		2014
043LGE14	PeopleSoft Enhance-LGE14	-	74,812.50	74,812.50	100.00%	0.00%	-	74,812.50	74,812.50	Jan-14	Dec-14				2014
044LGE14	Replace UPS Switchboard-LGE14	-	159,600.00	159,600.00	100.00%	0.00%	-	159,600.00	159,600.00	Jan-14	Dec-14				2014
045LGE14	STORMS WMS Upgr/Repl-LGE14	-	280,000.40	280,000.40	100.00%	0.00%	-	280,000.40	280,000.40	Jan-14	Dec-14				2014
046LGE14	Computer Hardware-LGE14	42,596.91	-	(42,596.91)	-100.00%	0.02%	42,596.91	-	(42,596.91)			Dec-13	Feb-15		2014
048LGE14	Tech Refresh of desk/lap-LGE14	438,353.07	-	(438,353.07)	-100.00%	0.21%	438,353.07	-	(438,353.07)			Jan-14	Dec-14		2014
049LGE14	Mob Disp Upgr to WMS-LGE14	-	249,375.00	249,375.00	100.00%	0.00%	-	249,375.00	249,375.00	Jan-14	Dec-16				2014
050LGE14	Mobile Infrastructure-LGE14	45,079.83	87,500.03	42,420.20	48.48%	0.02%	45,079.83	87,500.03	42,420.20	Jan-14	Dec-14	Jan-14	Feb-15		2014
051LGE14	CFO Systems Capital-LGE14	-	33,249.97	33,249.97	100.00%	0.00%	-	33,249.97	33,249.97	Jan-14	Dec-14				2014
052LGE14	Multi-Fun Dev Grow&Ref-LGE14	26,529.05	-	(26,529.05)	-100.00%	0.01%	26,529.05	-	(26,529.05)			Dec-13	Feb-15		2014
053LGE14	Retail Sys Enhance-LGE14	52,892.56	-	(52,892.56)	-100.00%	0.02%	53,197.27	-	(53,197.27)			Jan-14	Dec-14		2014
054LGE14	Network Access Devices-LGE14	45,154.26	-	(45,154.26)	-100.00%	0.02%	45,154.26	-	(45,154.26)			Jan-14	Dec-14		2014
055LGE14	IP Management-LGE14	68,948.66	-	(68,948.66)	-100.00%	0.03%	68,948.66	-	(68,948.66)			Jan-14	Feb-15		2014
056LGE14	CIP Compliance Tools-LGE14	81,811.09	-	(81,811.09)	-100.00%	0.04%	81,165.01	-	(81,165.01)			Jan-14	Feb-15		2014
057LGE14	Cabling Server Connect-LGE14	15,120.08	-	(15,120.08)	-100.00%	0.01%	15,120.08	-	(15,120.08)			Jan-14	Feb-15		2014
058LGE14	Louisville Elect Upgr-LGE14	33,264.53	-	(33,264.53)	-100.00%	0.02%	33,264.53	-	(33,264.53)			Jan-14	Feb-15		2014
059LGE14	IT Data Ctr Racks&Furn-LGE14	18,067.77	-	(18,067.77)	-100.00%	0.01%	18,067.77	-	(18,067.77)			Jan-14	Feb-15		2014
060LGE14	Outside Cable Plant-LGE14	22,161.14	-	(22,161.14)	-100.00%	0.01%	22,161.14	-	(22,161.14)			Jan-14	Feb-15		2014
062LGE14	IT Server Hardware Refr-LGE14	155,895.32	-	(155,895.32)	-100.00%	0.07%	155,895.32	-	(155,895.32)			Jan-14	Dec-14		2014
063LGE14	CIP Compliance Infra-LGE14	174,135.40	-	(174,135.40)	-100.00%	0.08%	177,022.28	-	(177,022.28)			Jan-14	Feb-15		2014
064LGE14	Simpsonville Furn&Racks-LGE14	7,744.59	-	(7,744.59)	-100.00%	0.00%	7,744.59	-	(7,744.59)			Jan-14	Feb-15		2014
065LGE14	Simpsonville Elect Upg-LGE14	16,571.41	-	(16,571.41)	-100.00%	0.01%	16,570.94	-	(16,570.94)			Jan-14	Dec-14		2014
066LGE14	Server Cap Expan&Reliab-LGE14	20,405.85	-	(20,405.85)	-100.00%	0.01%	20,459.17	-	(20,459.17)			Jan-14	Feb-15		2014
067LGE14	Mobile Radio-LGE14	43,789.18	-	(43,789.18)	-100.00%	0.02%	58,927.59	-	(58,927.59)			Jan-14	Feb-15		2014
068LGE14	Cisco VPN Appliance Upgr-LGE14	99,962.23	-	(99,962.23)	-100.00%	0.05%	99,962.23	-	(99,962.23)			Jan-14	Feb-15		2014
069LGE14	Site Security Improve-LGE14	13,587.02	-	(13,587.02)	-100.00%	0.01%	15,074.97	-	(15,074.97)			Jan-14	Feb-15		2014
070LGE14	Wireless Buildout-LGE14	17,576.10	-	(17,576.10)	-100.00%	0.01%	17,576.10	-	(17,576.10)			Jan-14	Feb-15		2014
071LGE14	Telecom Shelter Renov-LGE14	10,054.97	-	(10,054.97)	-100.00%	0.00%	10,054.97	-	(10,054.97)			Jan-14	Feb-15		2014
072LGE14	Bulk Power & Env Systems-LGE14	36,243.33	-	(36,243.33)	-100.00%	0.02%	36,323.98	-	(36,323.98)			Jan-14	Feb-15		2014
073LGE14	Core Network Infra-LGE14	53,363.53	-	(53,363.53)	-100.00%	0.03%	53,363.53	-	(53,363.53)			Jan-14	Feb-15		2014
074LGE14	Monitor Replacement-LGE14	21,593.64	-	(21,593.64)	-100.00%	0.01%	21,597.64	-	(21,597.64)			Jan-14	Feb-15		2014
075LGE14	Upgrade EMS Hardware-LGE14	139,648.50	-	(139,648.50)	-100.00%	0.07%	96,536.08	-	(96,536.08)			Jan-14	Feb-15		2014
076LGE14	Upgrade VMWare Infra-LGE14	44,841.35	-	(44,841.35)	-100.00%	0.02%	44,841.35	-	(44,841.35)			Jan-14	Feb-15		2014
078LGE14	Corp Firewall Replace-LGE14	101,034.74	-	(101,034.74)	-100.00%	0.05%	101,034.74	-	(101,034.74)			Mar-14	Feb-15		2014
079LGE14	Access Switch Rotation-LGE14	179,823.85	-	(179,823.85)	-100.00%	0.08%	179,823.85	-	(179,823.85)			Mar-14	Jan-15		2014
080LGE14	Lockout/Tagout (LOTO)-LGE14	208,308.27	-	(208,308.27)	-100.00%	0.10%	464,468.94	-	(464,468.94)			Jan-14	Dec-15		2014
083LGE14	SQL Upgrade-LGE14	34,542.10	-	(34,542.10)	-100.00%	0.02%	34,542.10	-	(34,542.10)			Mar-14	Jul-14		2014
083LGE16	Tower Replacements-LGE16	176,559.29	-	(176,559.29)	-100.00%	0.08%	176,916.07	175,000.00	(1,916.07)			Jan-14	Feb-15		2014
084LGE14	Intrusion Prevention-LGE14	45,115.81	-	(45,115.81)	-100.00%	0.02%	45,115.81	-	(45,115.81)			Jan-14	Feb-15		2014
085LGE14	IRAS Enhancements-LGE14	83,344.95	-	(83,344.95)	-100.00%	0.04%	73,874.59	-	(73,874.59)			Jan-14	Feb-15		2014
086LGE14	Add Electr Simpsonville-LGE14	86,174.43	-	(86,174.43)	-100.00%	0.04%	86,174.43	-	(86,174.43)			Jan-14	Feb-15		2014
087LGE14	EE DSM Filing (Non-AMS)-LGE14	7,799.52	-	(7,799.52)	-100.00%	0.00%	42,853.95	-	(42,853.95)			Jan-14	Dec-15		2014
088LGE14	SAN Capacity Expan-LGE14	160,059.03	-	(160,059.03)	-100.00%	0.08%	160,059.03	-	(160,059.03)			Jan-14	Feb-15		2014
089LGE14	Sec Infras Enhance-LGE14	35,288.68	-	(35,288.68)	-100.00%	0.02%	35,288.68	-	(35,288.68)			Jan-14	Feb-15		2014
090LGE14	Pers Productivity SW-LGE14	5,680.75	-	(5,680.75)	-100.00%	0.00%	5,680.75	-	(5,680.75)			Jan-14	Feb-15		2014
091LGE14	Gas Facility Inspection-LGE14	11,449.55	-	(11,449.55)	-100.00%	0.01%	121,529.86	-	(121,529.86)			Jan-14	Nov-15		2014
092LGE14	Microsoft True-Up-LGE14	44,738.60	-	(44,738.60)	-100.00%	0.02%	44,738.60	-	(44,738.60)			Jan-14	Feb-15		2014
117361	Accrued Labor - LGE	(2,638.11)	1,740,261.05	1,742,899.16	100.15%	0.00%	0.04	8,713,898.48	8,713,898.45	Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
119902	Clear 12/04 A&G	844,280.93	239,962.80	(604,318.13)	-251.84%	0.40%	844,280.93	239,962.80	(604,318.13)	Dec-04	Dec-10	Dec-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2014
120754	Misc. A/R Uncollect - LGE Cap	(22,033.25)	-	22,033.25	-100.00%	-0.01%	177,491.68	118,385.41	(59,106.27)			Jun-05			2014
120LGE14	UC&C-LGE14	768,298.49	-	(768,298.49)	-100.00%	0.36%	769,976.77	-	(769,976.77)			Jan-14	Jan-15	Offset with Project 134367.	2014
121LGE14	Transmission Outage App-LGE14	183,624.96	-	(183,624.96)	-100.00%	0.09%	185,656.88	-	(185,656.88)			Jan-14	Jan-15		2014
122823	CCS - Technology	(3,407.04)	-	3,407.04	-100.00%	0.00%	0.24	3,407.28	3,407.04			May-07	Aug-14		2014
122LGE14	Ventyx Mobile Upgrade-LGE14	251,413.93	-	(251,413.93)	-100.00%	0.12%	863,904.80	-	(863,904.80)			Jan-14	Oct-16		2014
127181	PeopleSoft Time (LG&E %)	426,380.83	95,200.00	(331,180.83)	-347.88%	0.20%	982,183.79	641,659.61	(340,524.18)	Jul-11	Oct-14	Jul-11			2014
130083	Hdwe Capital for LOBs - LGE13	1,225.53	-	(1,225.53)	-100.00%	0.00%	71,434.85	70,209.33	(1,225.53)			Jan-13	Jun-14		2014
130089	TECHNOLOGY REFRESH - LGE13	1,558.17	-	(1,558.17)	-100.00%	0.00%	415,473.74	413,915.58	(1,558.16)			Jan-13	Jun-14		2014
130116	SIMPSONVL ELEC UPGRADE-LGE13	116.45	-	(116.45)	-100.00%	0.00%	16,858.18	16,741.73	(116.45)			Jan-13	Dec-13		2014
130125	SERVER HW REFRESH - LGE13	11,968.43	-	(11,968.43)	-100.00%	0.01%	265,289.86	253,321.43	(11,968.43)			Jan-13	Jun-14		2014
130131	DATA CENTER SW - LGE13	170.45	-	(170.45)	-100.00%	0.00%	14,335.15	14,164.70	(170.45)			Aug-10	Mar-14		2014
130135	SERVER CAP EXP&REL - LGE13	(996.21)	-	996.21	-100.00%	0.00%	26,850.63	27,846.83	996.20			Aug-10	Jul-14		2014
130205	CIP COMPLIANCE TOOLS-LGE13	815.44	-	(815.44)	-100.00%	0.00%	75,497.68	74,682.24	(815.44)			Jan-13	Feb-15		2014
130321	REPLACE FIBER REACH NODES-LGE	108,309.10	450,975.68	342,666.58	75.98%	0.05%	284,317.85	957,790.39	673,472.54	Jan-13	Dec-15	Jan-13	Dec-14		2014
130321LGE	REPL FIBER NODES-LGE ONLY	694,699.66	-	(694,699.66)	-100.00%	0.33%	1,951,956.08	631,190.78	(1,320,765.30)			Jan-13	Dec-15	Spend was transferred from Project130321KU.	2014
130322	BULK PWR&ENVIRO SYSTEMS-LGE13	1,332.37	-	(1,332.37)	-100.00%	0.00%	41,308.88	39,976.51	(1,332.37)			Jan-13	Feb-14		2014
130332	NTWK ACCESS DEV&SITE IN-LGE13	31,042.96	-	(31,042.96)	-100.00%	0.01%	56,117.78	25,074.81	(31,042.96)			Jan-13	Jul-14		2014
130355	UC&C-LGE13	6,748.93	-	(6,748.93)	-100.00%	0.00%	1,328,187.49	1,321,438.56	(6,748.93)			Jul-13	Oct-14		2014
130368	ACCESS SWITCH ROTATION-LGE13	3,222.78	-	(3,222.78)	-100.00%	0.00%	179,049.15	175,826.37	(3,222.78)			Jan-13	Jun-14		2014
130377	EBUSINESS FIREWALL REPL-LGE13	3,841.71	-	(3,841.71)	-100.00%	0.00%	94,835.42	90,993.71	(3,841.71)			May-13	Jun-14		2014
130380	IP MANAGEMENT - LGE13	-	70,000.01	70,000.01	100.00%	0.00%	-	70,000.01	70,000.01	Jan-14	Dec-14				2014
130392	WIRELESS BUILDOUT - LGE13	286.10	-	(286.10)	-100.00%	0.00%	11,028.35	10,742.25	(286.10)			Dec-12	Aug-14		2014
131019	Mobile Auto Dispatch - LGE	25,350.86	-	(25,350.86)	-100.00%	0.01%	2,473,036.29	2,447,685.43	(25,350.86)			Sep-11	Aug-14		2014
131031	Work Mgmt System Prj	428,921.93	-	(428,921.93)	-100.00%	0.20%	1,870,105.10	1,441,183.17	(428,921.93)			Sep-12	Feb-15		2014
131828	Oracle Upgrade 2012 (LG&E%)	1,163.93	-	(1,163.93)	-100.00%	0.00%	2,438,272.28	2,437,108.35	(1,163.92)			Jan-12	Aug-13		2014
132058	Stores Capital (2013) - LG&E %	-	8,750.00	8,750.00	100.00%	0.00%	-	54,250.00	54,250.00	Jan-14	Dec-19				2014
133203	MONITOR REPLACEMENT LGE14	-	22,400.03	22,400.03	100.00%	0.00%	-	22,400.03	22,400.03	Jan-14	Dec-14				2014
133217	MULTI-FUNCTIONAL DEVICE	-	122,499.97	122,499.97	100.00%	0.00%	-	122,499.97	122,499.97	Jan-14	Dec-14				2014
133234	PERSONAL PROD GR REF LGE13	(92,743.49)	-	92,743.49	-100.00%	-0.04%	198,880.82	291,624.31	92,743.49			Dec-12	Dec-13		2014
133241	PERSONAL PROD GRWTH LGE14	-	17,499.97	17,499.97	100.00%	0.00%	-	17,499.97	17,499.97	Jan-14	Dec-14				2014
133249	TECH REFRESH DESKTOP LGE14	-	418,558.21	418,558.21	100.00%	0.00%	-	418,558.21	418,558.21	Jan-14	Dec-14				2014
133251	IT DATA CTR CABLING LGE14	-	14,000.03	14,000.03	100.00%	0.00%	-	14,000.03	14,000.03	Jan-14	Dec-14				2014
133254	DATA CTR INST COOL/ELECT LG14	-	133,000.06	133,000.06	100.00%	0.00%	-	133,000.06	133,000.06	Jan-14	Dec-14				2014
133257	IT DATA CTR ELECT UPGRDE LG14	-	33,249.97	33,249.97	100.00%	0.00%	-	33,249.97	33,249.97	Jan-14	Dec-14				2014
133260	IT DATA CTR RACKS FURN LG14	-	17,499.97	17,499.97	100.00%	0.00%	-	17,499.97	17,499.97	Jan-14	Dec-14				2014
133291	IT DATA CTR SIM ELE UPGR LG14	-	17,499.97	17,499.97	100.00%	0.00%	-	17,499.97	17,499.97	Jan-14	Dec-14				2014
133296	IT DATA CTR SIM FURN/RAC LG14	-	8,750.03	8,750.03	100.00%	0.00%	-	8,750.03	8,750.03	Jan-14	Dec-14				2014
133299	IT SERV CAPC EXPAN LG14	-	19,250.00	19,250.00	100.00%	0.00%	-	19,250.00	19,250.00	Jan-14	Dec-14				2014
133308	IT SERVR HARDWARE REF LG14	-	157,500.39	157,500.39	100.00%	0.00%	-	157,500.39	157,500.39	Jan-14	Dec-14				2014
133471	IT SAN CAPACITY EXPAN LGE14	-	225,750.03	225,750.03	100.00%	0.00%	-	225,750.03	225,750.03	Jan-14	Dec-14				2014
133486	SAN SWTCH REFRSH LGE14	9,429.18	428,750.17	419,320.99	97.80%	0.00%	324,880.53	744,201.51	419,320.99	Sep-13	Dec-13	Sep-13	Mar-14		2014
133494	IT STORAGE BACKUP CAP LGE14	-	70,000.02	70,000.02	100.00%	0.00%	-	70,000.02	70,000.02	Jan-14	Dec-14				2014
133503	IT UPGRADE VMWARE INFRA LGE14	-	42,000.04	42,000.04	100.00%	0.00%	-	42,000.04	42,000.04	Jan-14	Dec-14				2014
133682	UPGRADE TO SQL - LGE 2014	-	14,696.56	14,696.56	100.00%	0.00%	-	14,696.56	14,696.56	Jan-14	Dec-14				2014
133725	NETWORK SEC INTR PREV-LGE14	-	98,040.94	98,040.94	100.00%	0.00%	-	98,040.94	98,040.94	Jan-14	Dec-14				2014
133754	CIP COMPLIANCE INFR- LGE 2014	-	175,000.06	175,000.06	100.00%	0.00%	-	175,000.06	175,000.06	Jan-14	Dec-14				2014
133757	CIP COMPLIANCE TOOLS-LGE 2014	-	87,499.94	87,499.94	100.00%	0.00%	-	87,499.94	87,499.94	Jan-14	Dec-14				2014
133806	MICROSOFT LICENSE TRU - LGE14	-	52,500.01	52,500.01	100.00%	0.00%	-	52,500.01	52,500.01	Jan-14	Dec-14				2014
133838	NE DATA COMM ACCE SWT - LGE14	-	175,029.85	175,029.85	100.00%	0.00%	-	175,029.85	175,029.85	Jan-14	Dec-14				2014
133841	NE DATA COM CORE NETW - LGE14	-	52,500.14	52,500.14	100.00%	0.00%	-	52,500.14	52,500.14	Jan-14	Dec-14				2014
133868	NE INTNT CONN CORP FW - LGE14	-	105,000.04	105,000.04	100.00%	0.00%	-	105,000.04	105,000.04	Jan-14	Dec-14				2014
133871	NE INTERNET CONN SECU - LGE14	-	35,000.14	35,000.14	100.00%	0.00%	-	35,000.14	35,000.14	Jan-14	Dec-14				2014
133878	NE LAND MOBILE RADIO - LGE14	-	70,101.03	70,101.03	100.00%	0.00%	-	70,101.03	70,101.03	Jan-14	Dec-14				2014
133894	NE REMOTE ACCESS VPN - LGE14	-	105,000.06	105,000.06	100.00%	0.00%	-	105,000.06	105,000.06	Jan-14	Dec-14				2014
133904	NEW WIDE AREA NTWK BUL - LGE14	-	35,098.31	35,098.31	100.00%	0.00%	-	35,098.31	35,098.31	Jan-14	Dec-14				2014
133921	NEW WIDE AREA NTWK MIC - LGE14	-	26,278.39	26,278.39	100.00%	0.00%	-	26,278.39	26,278.39	Jan-14	Dec-14				2014
133925	NE WDE ARA NTW ACS DE - LGE14	-	43,784.08	43,784.08	100.00%	0.00%	-	43,784.08	43,784.08	Jan-14	Dec-14				2014
133945	NW WD ARA NTWK OUTSIDE - LGE14	-	61,250.12	61,250.12	100.00%	0.00%	-	61,250.12	61,250.12	Jan-14	Dec-14				2014
133955	NE WD ARA NWK SITE SEC - LGE14	-	17,499.99	17,499.99	100.00%	0.00%	-	17,499.99	17,499.99	Jan-14	Dec-14				2014
133960	NE WRLESS NTWK WRS - LGE14	-	17,499.99	17,499.99	100.00%	0.00%	-	17,499.99	17,499.99	Jan-14	Dec-14				2014
134003	COLLECTIVE BILLING ENH - LGE12	32,119.65	-	(32,119.65)	-100.00%	0.02%	71,444.13	39,324.48	(32,119.65)			Jun-12	Jan-15		2014
134021	SAP CCS/CSS RELESE UP - LGE14	-	3,948,001.93	3,948,001.93	100.00%	0.00%	-	3,948,001.93	3,948,001.93	Jan-14	Dec-14			Project start was delayed to 2015	2014
134367	VCE COM UNIFD COMM - LGE14	-	840,014.79	840,014.79	100.00%	0.00%	-	840,014.79	840,014.79	Jan-14	Dec-14			Offset with Project 120LGE14.	2014
134577	2013 Ventyx Upgrades-LGE	-	249,375.04	249,375.04	100.00%	0.00%	-	249,375.04	249,375.04	Jan-13	Dec-15				2014
134675	2013 Ret Sys Enhance-LGE	8,688.51	-	(8,688.51)	-100.00%	0.00%	42,596.41	33,907.90	(8,688.51)			Jan-13	Mar-14		2014
134687LGE	Call Recording Replace-LGE13	89,026.86	-	(89,026.86)	-100.00%	0.04%	234,715.28	145,688.42	(89,026.86)			Aug-13	Aug-14		2014
134689	2013 FieldNet Enhance-LGE	(3,915.27)	-	3,915.27	-100.00%	0.00%	5,642.38	9,557.65	3,915.27			Jan-13	Sep-14		2014
134691	2013 Retail HW Infra-LGE	(16,288.06)	-	16,288.06	-100.00%	-0.01%	31,820.23	48,108.28	16,288.06			Jan-13	Mar-14		2014
134705	2014 Gas Facility Inspect	-	140,000.03	140,000.03	100.00%	0.00%	-	140,000.03	140,000.03	Jan-14	Dec-14				2014
134706	Elec Facil Inspec-LGE14	-	87,499.94	87,499.94	100.00%	0.00%	-	87,499.94	87,499.94	Jan-14	Dec-14				2014
134724	2014 Retail Sys Enhance-LGE	-	99,750.00	99,750.00	100.00%	0.00%	-	99,750.00	99,750.00	Jan-14	Dec-14				2014
135057	Downtown Network AMS	-	439,602.86	439,602.86	100.00%	0.00%	-	439,602.86	439,602.86	Jan-14	Dec-14				2014
135260	Wallstreet Suite	84,296.72	23,800.00	(60,496.72)	-254.19%	0.04%	188,768.41	128,271.69	(60,496.72)	Jun-13	Jun-14	Jun-13	Jul-14		2014
135420	EM Soft Tools 2014 LGE	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-14	Dec-14				2014
135697LGE	Revenue Collect Enh-LGE11	(0.49)	-	0.49	-100.00%	0.00%	96,223.48	96,223.97	0.49			Oct-11	Dec-13		2014
135810LGE	Billing Enhancement-LGE12	36,802.70	-	(36,802.70)	-100.00%	0.02%	95,154.54	58,351.84	(36,802.70)			Nov-11	Dec-14		2014
137772	TRODS - LG&E	2,201.49	23,408.10	21,206.61	90.60%	0.00%	14,323.58	35,530.19	21,206.61	Jun-12	Dec-14	Jun-12	Sep-14		2014
137819LGE	Exchange HA Re-architect-LGE13	18,227.38	-	(18,227.38)	-100.00%	0.01%	49,390.58	25,950.03	(23,440.55)			Sep-12	Dec-14		2014
137826LGE	Upgrade F5-LGE13	54,707.79	-	(54,707.79)	-100.00%	0.03%	177,021.71	87,536.32	(89,485.40)			Aug-13	Oct-14		2014
137837LGE	Tape Silo Refresh-LGE14	-	116,374.98	116,374.98	100.00%	0.00%	-	116,374.98	116,374.98	Jan-14	Nov-14				2014
137850LGE	Upgrade F5-LGE14	-	132,999.96	132,999.96	100.00%	0.00%	-	132,999.96	132,999.96	Jan-14	Dec-14				2014
137863LGE	Voice/Vid Monitor Tools-LGE13	16,048.13	-	(16,048.13)	-100.00%	0.01%	185,505.98	169,457.85	(16,048.13)			Sep-13	Mar-14		2014
138183	BOC CSCC - LGE	(1,199.54)	-	1,199.54	-100.00%	0.00%	40,857.39	42,056.93	1,199.54			Jan-13	Mar-14		2014
138193	SECURITY EQUIPMENT LGE 2013	41,816.34	-	(41,816.34)	-100.00%	0.02%	62,158.22	20,341.88	(41,816.34)			Jan-13	Mar-14		2014
138198	2014 CAMERAS	97,686.98	70,000.00	(27,686.98)	-39.55%	0.05%	108,021.49	70,000.00	(38,021.49)	Jan-14	Dec-14	Jan-14	Dec-14		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
138201	2014 FIRE SYSTEMS	2,706.26	21,000.00	18,293.74	87.11%	0.00%	2,706.26	21,000.00	18,293.74	Jan-14	Dec-14	Jan-14	Dec-14		2014
138203	2014 SECURITY EQUIPMENT	14,638.01	35,000.00	20,361.99	58.18%	0.01%	26,117.90	35,000.00	8,882.10	Jan-14	Dec-14	Jan-14	Dec-14		2014
138254	Meter Equipment 2014 LG&E Elec	17,391.55	20,300.00	2,908.45	14.33%	0.01%	17,391.55	20,300.00	2,908.45	Jan-13	Dec-14	Jan-13	Nov-14		2014
138260	ERTs 2014 LG&E	29,802.48	52,500.00	22,697.52	43.23%	0.01%	29,802.48	52,500.00	22,697.52	Jan-13	Dec-18	Jan-13	Jul-14		2014
138293	2014 IRAS ENHANCEMENTS	-	99,750.00	99,750.00	100.00%	0.00%	-	99,750.00	99,750.00	Jan-14	Dec-14				2014
138294	TRMS REPL/UPGR LGE	139,733.94	124,603.75	(15,130.19)	-12.14%	0.07%	235,699.05	227,980.49	(7,718.56)	Jan-13	Dec-14	Jan-13	Jan-15		2014
138335	ADMIN CONTRACT SVC EQUIP	(26,847.00)	-	26,847.00	-100.00%	-0.01%	21,068.40	47,915.39	26,847.00			Jan-13	Aug-13		2014
138337	BOC REPLACE WINDOWS	1,315.68	-	(1,315.68)	-100.00%	0.00%	185,554.75	184,239.07	(1,315.68)			Jan-13	Mar-14		2014
138373	LGE - REPLACE FAILED EQUIPMENT	(20,089.48)	-	20,089.48	-100.00%	-0.01%	7,684.60	27,774.08	20,089.48			Jan-13	Feb-13		2014
138374	LGE FURNITURE & OFFICE EQP	(48,266.09)	-	48,266.09	-100.00%	-0.02%	25,780.99	74,047.08	48,266.09			Jan-13	Jun-14		2014
138527	AUB-PAVE MAIN DRIVE AREA	123,621.29	210,000.00	86,378.71	41.13%	0.06%	124,091.84	210,000.00	85,908.16	Jan-14	Dec-14	Jan-14	Feb-15		2014
138530	BOC-MAILRM & COPY CTR EQP	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-14	Dec-14				2014
138531	BOC-REPLACE WINDOWS 2014	181,929.74	195,480.08	13,550.33	6.93%	0.09%	181,929.74	195,480.08	13,550.33	Jan-14	Dec-14	Jan-14	Jan-15		2014
138532	ESC CONST SALT STORAGE BLDG	16,765.00	16,625.00	(140.00)	-0.84%	0.01%	16,765.00	16,625.00	(140.00)	Jan-14	Dec-14	Jan-14	Jul-14		2014
138533	ESC - CANOPY LIGHTS	41,274.11	35,805.00	(5,469.11)	-15.27%	0.02%	41,274.11	35,805.00	(5,469.11)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138544	SSC-CONST SALT STORAGE BLDG	14,087.50	16,625.00	2,537.50	15.26%	0.01%	14,087.50	16,625.00	2,537.50	Jan-14	Dec-14	Jan-14	Jun-14		2014
138545	SSC-RESURFACE WEST PARKING LOT	42,010.77	57,713.36	15,702.59	27.21%	0.02%	42,246.06	57,713.36	15,467.30	Jan-14	Dec-14	Jan-14	Jun-15		2014
138547	LGE VIDEO CONF RM EQP	18,137.36	35,000.00	16,862.64	48.18%	0.01%	18,464.72	35,000.00	16,535.28	Jan-14	Dec-14	Jan-14	Dec-14		2014
138550	FAILED EQUIPMENT - FACILITIES	54,813.09	70,000.00	15,186.91	21.70%	0.03%	10,164.52	70,000.00	59,835.48	Jan-14	Dec-14	Jan-14	Jun-15		2014
138551	LGE OFFICE RENOVATION 2014	-	66,500.00	66,500.00	100.00%	0.00%	-	66,500.00	66,500.00	Jan-14	Dec-14				2014
138552	CARPET/FLOORIN REPL LGE 2014	32,070.17	66,500.00	34,429.83	51.77%	0.02%	28,839.41	66,500.00	37,660.60	Jan-14	Dec-14	Jan-14	Feb-15		2014
138553	LGE REPLACE FAILED EQP	49,542.52	70,000.00	20,457.48	29.22%	0.02%	62,567.13	70,000.00	7,432.87	Jan-14	Dec-14	Jan-14	Jun-15		2014
138554	LGE SRV CTR FURNITURE 2014	25,315.75	70,000.00	44,684.26	63.83%	0.01%	24,895.33	70,000.00	45,104.67	Jan-14	Dec-14	Jan-14	Jan-15		2014
138566	LGE TRAINING RM EQP	-	28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Jan-14	Dec-14				2014
138610	Auburndale Pole Racks 13-14	629.20	87,500.00	86,870.80	99.28%	0.00%	79,700.92	166,571.72	86,870.80	Sep-13	Dec-14	Sep-13	Dec-13		2014
138614	PowerPlant Prop Tax	288.75	-	(288.75)	-100.00%	0.00%	134,961.76	134,673.01	(288.75)			Oct-12	Aug-13		2014
138629	SFTY TAGGING SYS-LGE14	-	595,000.29	595,000.29	100.00%	0.00%	-	595,000.29	595,000.29	Jan-13	Dec-14			Offset with Project 080LGE14.	2014
138687LGE	Low Income Enhance-LGE12	(7,740.71)	-	7,740.71	-100.00%	0.00%	56,543.48	64,284.19	7,740.71			Aug-12	Dec-13		2014
138710	Corporate Web Site & App LGE	112,350.59	-	(112,350.59)	-100.00%	0.05%	195,298.24	63,892.01	(131,406.23)			Jan-13	Dec-14		2014
138719	CTS 3.0 and AFB 3.0 - LGE	66,518.29	20,120.62	(46,397.67)	-230.60%	0.03%	188,407.91	142,010.23	(46,397.67)	Sep-12	Jun-14	Sep-12	May-14		2014
138835LGE	Jabber - LGE12	4,226.64	-	(4,226.64)	-100.00%	0.00%	65,395.03	61,168.39	(4,226.64)			Aug-12	Dec-13		2014
138898LGE	Enterprise Info Mgmt-LGE12	473,752.23	229,950.00	(243,802.23)	-106.02%	0.22%	1,377,969.65	832,282.45	(545,687.20)	Dec-12	Oct-13	Dec-12	Nov-15		2014
139120	CASCADE WORK MGMT FAC-LGE	36,732.61	-	(36,732.61)	-100.00%	0.02%	66,563.66	29,831.05	(36,732.61)			Jan-13	Dec-14		2014
139146LGE	OpenText Email Upgrade-LGE13	1,488.10	-	(1,488.10)	-100.00%	0.00%	19,716.15	18,228.05	(1,488.10)			Jan-13	Jul-14		2014
139253LGE	Adv Business Reporting-LGE13	3,847.16	-	(3,847.16)	-100.00%	0.00%	70,826.76	66,979.60	(3,847.16)			Feb-13	Mar-14		2014
139439	Comp-related equip-LGE 2013	16,631.41	-	(16,631.41)	-100.00%	0.01%	26,027.46	9,396.06	(16,631.41)			Mar-13	Aug-14		2014
139484	Oce Plotwave Printer-LG&E	375.86	-	(375.86)	-100.00%	0.00%	1,861.73	1,485.88	(375.86)			Mar-13	Sep-14		2014
139602	RETAIL EDI - LGE 2013	26,025.60	-	(26,025.60)	-100.00%	0.01%	53,305.69	27,280.09	(26,025.60)			Apr-13	May-14		2014
139933LGE	SAP PI Upgrade-LGE13	(7,785.69)	-	7,785.69	-100.00%	0.00%	156,979.75	164,765.44	7,785.69			May-13	Mar-14		2014
140080	Upgrade EMS Software-LGE-2014	106,217.76	44,233.75	(61,984.01)	-140.13%	0.05%	104,870.74	44,233.75	(60,636.99)	Feb-14	Nov-14	Feb-14	Oct-14		2014
140114	Domain Cntrls-ICCP-LGE-2014	-	11,806.21	11,806.21	100.00%	0.00%	-	11,806.21	11,806.21	Mar-14	Nov-14				2014
140240	RECRUITING SYSTEM IMPL LGE	62,945.02	-	(62,945.02)	-100.00%	0.03%	85,857.12	21,217.55	(64,639.57)			Jul-13	Dec-14		2014
140316LGE	CCS SQL Server Integ LGE13	5,224.68	-	(5,224.68)	-100.00%	0.00%	53,855.71	48,631.03	(5,224.68)			Aug-13	Mar-14		2014
140387	BOC-1 ROOM 114	51.65	-	(51.65)	-100.00%	0.00%	17,016.38	16,964.74	(51.65)			Jun-13	Apr-14		2014
140408	AOC - OFFICE RENOVATION	2,436.97	-	(2,436.97)	-100.00%	0.00%	111,656.51	109,219.54	(2,436.97)			Jun-13	Apr-14		2014
140922LGE	LOGRHYTHM UPGRADE-LGE13	157.75	-	(157.75)	-100.00%	0.00%	37,116.39	36,958.64	(157.75)			Jul-13	Mar-14		2014
141088	HW/SW - 2014 004370	120,270.63	104,810.90	(15,459.73)	-14.75%	0.06%	120,270.63	104,810.90	(15,459.73)	Jul-13	Dec-14	Jul-13	Sep-14		2014
141114LGE	App Sec Initiative-LGE13	14,632.14	-	(14,632.14)	-100.00%	0.01%	50,080.27	35,448.13	(14,632.14)			Jul-13	Feb-15		2014
141390	Environmental Equipment LGE	-	25,200.00	25,200.00	100.00%	0.00%	-	126,000.00	126,000.00	Jan-14	Dec-19				2014
141392	LGE FURNITURE PROJ	287,197.69	361,515.00	74,317.31	20.56%	0.14%	287,197.69	361,515.00	74,317.31	Jul-13	Nov-13	Jul-13			2014
141426	LGE CHAIRS 2014	9,401.73	70,000.00	60,598.27	86.57%	0.00%	19,680.20	212,800.00	193,119.80	Jan-14	Dec-14	Jan-14	Jun-15		2014
141665	AMRs LG&E 2014	139,088.66	140,000.24	911.58	0.65%	0.07%	139,088.66	140,000.24	911.57	Jan-14	Dec-18	Jan-14	Jun-14		2014
142325	Retail Hardware LG&E 2014	12,981.51	92,400.00	79,418.49	85.95%	0.01%	13,011.43	92,400.00	79,388.57	Jan-14	Dec-14	Jan-14	Nov-15		2014
142497LGE	EE Enhance Phase III-LGE13	25,344.51	-	(25,344.51)	-100.00%	0.01%	84,573.94	59,229.43	(25,344.51)			Aug-13	Aug-14		2014
142511	Meter Projects 2014 LG&E Elec	-	31,150.00	31,150.00	100.00%	0.00%	(386.32)	31,150.00	31,536.32	Jan-14	Dec-18				2014
142647	REMODEL AT AOC - 2013	77.97	-	(77.97)	-100.00%	0.00%	3,520.92	3,442.96	(77.97)			Sep-13	Dec-13		2014
142664LGE	RoD Upgrade-13	2,370.12	-	(2,370.12)	-100.00%	0.00%	5,352.48	2,982.36	(2,370.12)			Sep-13	Jun-14		2014
142683LGE	XP Replacement-LGE13	89,525.93	-	(89,525.93)	-100.00%	0.04%	85,991.38	179,459.60	93,468.21			Sep-13	Jul-14		2014
142684LGE	SHAREPOINT 2013-LGE13	57,946.08	-	(57,946.08)	-100.00%	0.03%	327,469.99	269,523.91	(57,946.08)			Sep-13	Jul-14		2014
142687LGE	iFactor Upgrade-LGE13	8,442.40	-	(8,442.40)	-100.00%	0.00%	24,642.94	17,929.46	(6,713.48)			Sep-13	Jul-14		2014
142688LGE	MV90 Web-LGE13	1,942.05	-	(1,942.05)	-100.00%	0.00%	24,489.21	22,547.15	(1,942.05)			Oct-13	Jan-14		2014
142721LGE	Paymentus-LGE13	4,012.17	-	(4,012.17)	-100.00%	0.00%	25,114.33	21,102.17	(4,012.17)			Sep-13	Mar-14		2014
142734	LGE-BOC IT OFFICE	13,136.91	-	(13,136.91)	-100.00%	0.01%	196,886.96	183,750.05	(13,136.91)			Sep-13	Dec-13		2014
142759	Rplce EMS Wkstations-LGE-2013	19,130.22	-	(19,130.22)	-100.00%	0.01%	62,640.85	43,510.63	(19,130.22)			Oct-13	Jun-14		2014
142761	ICCP Domain Cntrlrs-LGE-2013	3,027.37	-	(3,027.37)	-100.00%	0.00%	5,476.76	1,703.13	(3,773.63)			Oct-13	Apr-15		2014
142775	BOC Lobby Lighting 2013	(2,023.85)	-	2,023.85	-100.00%	0.00%	-	2,023.85	2,023.85			Oct-13	Jan-14		2014
142818LGE	DB Backup-LGE13	14,210.61	-	(14,210.61)	-100.00%	0.01%	255,780.15	241,569.54	(14,210.61)			Oct-13	Jul-14		2014
142819LGE	Telecom Monitor Enhance-LGE13	16,440.41	-	(16,440.41)	-100.00%	0.01%	32,895.86	58,374.07	25,478.22			Oct-13	Oct-14		2014
142827LGE	Additional Tough Books-LGE13	11,721.84	-	(11,721.84)	-100.00%	0.01%	60,808.55	49,086.72	(11,721.84)			Oct-13	Mar-14		2014
142831LGE	OpenText Email Mgmt-LGE13	5,876.12	-	(5,876.12)	-100.00%	0.00%	17,365.81	11,489.70	(5,876.12)			Oct-13	Feb-15		2014
142833	SIMPSONVIL-DC CIRCUIT BKR REP	19,595.25	-	(19,595.25)	-100.00%	0.01%	16,644.41	-	(16,644.41)			Oct-13	Sep-14		2014
142836	BI Space 2013 LG&E-BOC 3	63.37	-	(63.37)	-100.00%	0.00%	6,983.11	6,919.74	(63.37)			Oct-13	Apr-14		2014
142846LGE	Storage Reporting Tool-LGE13	21,106.29	-	(21,106.29)	-100.00%	0.01%	100,271.51	79,165.22	(21,106.29)			Oct-13	Feb-15		2014
142940	MOBILE COMMAND CENTER RENO	8,520.42	-	(8,520.42)	-100.00%	0.00%	18,262.34	9,741.91	(8,520.42)			Nov-13	Aug-14		2014
142943	Load Model Power Sys Stab-LGE	8,935.19	-	(8,935.19)	-100.00%	0.00%	8,935.19	-	(8,935.19)			Nov-13	Apr-14		2014
142946LGE	Downtown Network-LGE13	(8,571.84)	-	8,571.84	-100.00%	0.00%	-	8,553.99	8,553.99			Nov-13	Jan-15		2014
142993LGE	Monitoring SAP Mgmt Pack-LGE13	412.57	-	(412.57)	-100.00%	0.00%	8,361.25	7,948.68	(412.57)			Dec-13	Mar-14		2014
142997LGE	Isilon Test Cluster-LGE13	714.24	-	(714.24)	-100.00%	0.00%	19,443.61	18,729.38	(714.24)			Dec-13	Jul-14		2014
143005LGE	Magik Dev Tools-LGE13	238.35	-	(238.35)	-100.00%	0.00%	3,395.61	3,157.26	(238.35)			Dec-13	Mar-14		2014
143009LGE	Test Drive Monitoring-LGE13	4,787.43	-	(4,787.43)	-100.00%	0.00%	26,257.50	21,470.08	(4,787.43)			Dec-13	Jul-14		2014
143012LGE	SAP Licenses-LGE13	3,792.10	-	(3,792.10)	-100.00%	0.00%	66,950.60	63,158.51	(3,792.10)			Dec-13	Mar-14		2014
143022	SECURITY & PA SYSTEM - BOC	82,141.47	-	(82,141.47)	-100.00%	0.04%	127,019.87	44,878.40	(82,141.47)			Dec-13	Dec-14		2014
143032	ED&MA MONITORS 2013 LG&E	(225.10)	-	225.10	-100.00%	0.00%	7,511.65	7,736.75	225.10			Dec-13	Mar-14		2014
143047	BUS OFC LG&E 2013 CASH COUNTER	2,293.95	-	(2,293.95)	-100.00%	0.00%	2,293.95	-	(2,293.95)			Dec-13	Feb-14		2014
143070LGE	FERC EQR-LGE13	5,425.76	-	(5,425.76)	-100.00%	0.00%	17,901.08	10,471.01	(7,430.07)			Dec-13	Apr-15		2014
143075LGE	Addt'l Microsoft True-up-LGE13	68,673.98	-	(68,673.98)	-100.00%	0.03%	77,973.03	9,299.05	(68,673.98)			Dec-13	Mar-14		2014
143226	PINEVILLE CALL CTR - LGE	69,192.17	-	(69,192.17)	-100.00%	0.03%	69,192.17	-	(69,192.17)			Sep-12			2014

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
143573	WHITENOISE FOR FIELD SRV-LGE	1,172.40	-	(1,172.40)	-100.00%	0.00%	1,172.40	-	(1,172.40)			Mar-14	May-14		2014
143651	HWY GUARDRAIL AT AOC	8,344.00	-	(8,344.00)	-100.00%	0.00%	8,344.00	-	(8,344.00)			Apr-14	Jun-14		2014
143660	Auburndale Pallet Racks	13,466.68	-	(13,466.68)	-100.00%	0.01%	13,466.68	-	(13,466.68)			Apr-14	Sep-14		2014
143804	Comp-related Equip-2014-LG&E	19,134.57	-	(19,134.57)	-100.00%	0.01%	17,777.62	-	(17,777.62)			May-14	Dec-14		2014
143849	AOC Install Charging Sta	1,486.32	-	(1,486.32)	-100.00%	0.00%	1,486.32	-	(1,486.32)			May-14	Oct-14		2014
144090	RELOC ESC WTR MTR & VLT	118,820.44	-	(118,820.44)	-100.00%	0.06%	115,273.08	-	(115,273.08)			May-14	Feb-15		2014
144670	LGE BOC 2ND FL RENO	122,740.29	-	(122,740.29)	-100.00%	0.06%	118,056.58	-	(118,056.58)			Jun-14	Jan-15		2014
145044	LGE BOC LOBBY RENOVATION	184,787.59	-	(184,787.59)	-100.00%	0.09%	176,814.77	-	(176,814.77)			Jul-14	Jan-15		2014
146069	BOC 3RD FL CABINETS & FLOOR	4,369.32	-	(4,369.32)	-100.00%	0.00%	4,369.32	-	(4,369.32)			Aug-14	Jan-15		2014
146080	BOC MAILROOM EQUIP	7,617.28	-	(7,617.28)	-100.00%	0.00%	7,617.28	-	(7,617.28)			Aug-14	Sep-14		2014
146242	TOUGHBOOKS - CASCADE LG&E	2,730.32	-	(2,730.32)	-100.00%	0.00%	2,730.32	-	(2,730.32)			Sep-14	Jan-15		2014
146257	SECURITY 2-WAY RADIO	1,003.28	-	(1,003.28)	-100.00%	0.00%	1,601.54	-	(1,601.54)			Sep-14	Jun-15		2014
146265	BOC BLDG FACADE	46,604.73	-	(46,604.73)	-100.00%	0.02%	276,655.03	-	(276,655.03)			Sep-14	Dec-15		2014
146267	EOC Training Room Rmdl	2,057.58	-	(2,057.58)	-100.00%	0.00%	2,057.58	-	(2,057.58)			Sep-14	Jun-15		2014
146336	BOC AV EQ ASSEMBLY RM-LGE	26,222.98	-	(26,222.98)	-100.00%	0.01%	13,493.49	-	(13,493.49)			Oct-14	Jun-15		2014
146339	FACILITIES OFFICE RENO-LGE	42,870.68	-	(42,870.68)	-100.00%	0.02%	41,698.92	-	(41,698.92)			Oct-14	May-15		2014
146342	SSC FURNITURE & RECONFIG	4,295.27	-	(4,295.27)	-100.00%	0.00%	4,295.27	-	(4,295.27)			Oct-14	Dec-14		2014
146454	BOC FOLDING MACHINE-LGE	2,652.31	-	(2,652.31)	-100.00%	0.00%	2,652.31	-	(2,652.31)			Nov-14	Dec-14		2014
146473	LGE CTR FOLDING MACHINE LGE	2,652.31	-	(2,652.31)	-100.00%	0.00%	2,652.31	-	(2,652.31)			Nov-14	Dec-14		2014
146484	BOC METER SHOP RENO	5,105.02	-	(5,105.02)	-100.00%	0.00%	5,105.02	-	(5,105.02)			Nov-14	Jan-15		2014
146497	BOC UPS BATTERIES	16,797.20	-	(16,797.20)	-100.00%	0.01%	14,103.90	-	(14,103.90)			Nov-14	Jun-15		2014
146498	BOC DATA CTR UPS BATTERIES	87,779.30	-	(87,779.30)	-100.00%	0.04%	56,784.62	-	(56,784.62)			Nov-14	May-15		2014
146559	LGE CTR CAMERAS-LGE	14,089.82	-	(14,089.82)	-100.00%	0.01%	15,616.97	-	(15,616.97)			Dec-14	Dec-14		2014
201LGE14	Auto Pymt Arrangements-LGE14	8,764.56	-	(8,764.56)	-100.00%	0.00%	(1.48)	-	1.48			Jan-14	Feb-15		2014
202LGE14	iFactor Upgrade-LGE14	1,062.45	-	(1,062.45)	-100.00%	0.00%	0.00	-	(0.00)			Jan-14	Sep-14		2014
203LGE14	EDI Phase III - Form 820-LGE14	31,124.02	-	(31,124.02)	-100.00%	0.01%	31,279.53	-	(31,279.53)			Jan-14	Jan-15		2014
207LGE14	SOA Upgrade-LGE14	76,003.13	-	(76,003.13)	-100.00%	0.04%	76,542.47	-	(76,542.47)			Jan-14	Jan-15		2014
208LGE14	Convert BW to Micr Tools-LGE14	318,663.79	-	(318,663.79)	-100.00%	0.15%	155,191.49	-	(155,191.49)			Feb-14	Dec-14		2014
209LGE14	CCS DB Serv Virtualiz-LGE14	26,049.02	-	(26,049.02)	-100.00%	0.01%	26,049.02	-	(26,049.02)			Feb-14	Jan-15		2014
210LGE14	OTN Core Rings-LGE14	67,269.44	-	(67,269.44)	-100.00%	0.03%	(0.00)	-	0.00			Feb-14	May-15		2014
212LGE14	FERCH TOOLS-LGE14	4,158.57	-	(4,158.57)	-100.00%	0.00%	5,027.50	-	(5,027.50)			Jan-14	Dec-14		2014
213LGE14	Netscout Expan-LGE14	25,189.68	-	(25,189.68)	-100.00%	0.01%	25,189.68	-	(25,189.68)			Jan-14	Jul-14		2014
214LGE14	Citrix Mobile Access-LGE14	102,508.26	-	(102,508.26)	-100.00%	0.05%	102,508.26	-	(102,508.26)			Jan-14	Feb-15		2014
215LGE14	My Acct Website Enhance-LGE14	73,937.11	-	(73,937.11)	-100.00%	0.03%	73,941.62	-	(73,941.62)			Mar-14	Dec-14		2014
216LGE14	EE Comm Enroll Enhance-LGE14	58,193.10	-	(58,193.10)	-100.00%	0.03%	58,193.10	-	(58,193.10)			Mar-14	Dec-14		2014
217LGE14	EE Oracle to CCS Interf-LGE14	36,421.03	-	(36,421.03)	-100.00%	0.02%	54,205.35	-	(54,205.35)			Mar-14	May-15		2014
219LGE14	Primavera P6-LGE14	13,985.70	-	(13,985.70)	-100.00%	0.01%	13,985.70	-	(13,985.70)			Mar-14	Feb-15		2014
220LGE14	IOC Enhancements-LGE14	5,885.08	-	(5,885.08)	-100.00%	0.00%	47,782.93	-	(47,782.93)			Mar-14	Nov-15		2014
221LGE14	HP/QC Upgrade-LGE14	17,953.31	-	(17,953.31)	-100.00%	0.01%	17,953.31	-	(17,953.31)			Jan-14	Aug-14		2014
222LGE14	SAP Regression Suite-LGE14	87,309.33	-	(87,309.33)	-100.00%	0.04%	87,309.33	-	(87,309.33)			Jan-14	Jan-15		2014
223LGE14	HR Dashboard Enhance-LGE14	9,158.88	-	(9,158.88)	-100.00%	0.00%	9,158.88	-	(9,158.88)			Jan-14	Dec-14		2014
224LGE14	Microsoft EA-LGE14	163,118.61	-	(163,118.61)	-100.00%	0.08%	163,118.61	-	(163,118.61)			Jan-14	Jul-14		2014
225LGE14	Monitoring Infrastr-LGE14	132,551.29	-	(132,551.29)	-100.00%	0.06%	132,551.29	-	(132,551.29)			Jan-14	Feb-15		2014
226LGE14	Sys Mgmt Distrib Points-LGE14	19,039.80	-	(19,039.80)	-100.00%	0.01%	19,039.80	-	(19,039.80)			Jan-14	Feb-15		2014
229LGE14	Cascade Telecom-LGE14	3,273.60	-	(3,273.60)	-100.00%	0.00%	3,273.60	-	(3,273.60)			Jan-14	Feb-15		2014
230LGE14	SAG Upgrade-LGE14	11,668.78	-	(11,668.78)	-100.00%	0.01%	11,816.41	-	(11,816.41)			Jan-14	Feb-15		2014
231LGE14	Contractor Health-LGE14	53,857.04	-	(53,857.04)	-100.00%	0.03%	56,964.59	-	(56,964.59)			Jan-14	Feb-15		2014
233LGE14	EMS Switch Replacement-LGE14	77,124.69	-	(77,124.69)	-100.00%	0.04%	24,681.45	-	(24,681.45)			Jan-14	Feb-15		2014
234LGE14	Damage Assess Enhance-LGE14	89,760.32	-	(89,760.32)	-100.00%	0.04%	160,456.51	-	(160,456.51)			Jan-14	Dec-15		2014
236LGE14	Oracle Regression Test-LGE14	58,119.03	-	(58,119.03)	-100.00%	0.03%	135,175.71	-	(135,175.71)			Jan-14	Nov-15		2014
237LGE14	NMS Enhancements-LGE14	10,835.31	-	(10,835.31)	-100.00%	0.01%	10,835.31	-	(10,835.31)			Jan-14	Feb-15		2014
238LGE14	AutoCad Licenses-LGE14	7,783.58	-	(7,783.58)	-100.00%	0.00%	3,274.36	-	(3,274.36)			Jan-14	Dec-14		2014
239LGE14	Pipeline Toolbox HDD-LGE14	651.33	-	(651.33)	-100.00%	0.00%	651.33	-	(651.33)			Jan-14	Feb-15		2014
240LGE14	Intranet Redesign-LGE14	47,638.46	-	(47,638.46)	-100.00%	0.02%	70,943.99	-	(70,943.99)			Jan-14	Sep-15		2014
241LGE14	Legal Hold-LGE14	12,031.52	-	(12,031.52)	-100.00%	0.01%	12,045.52	-	(12,045.52)			Jan-14	Sep-16		2014
242LGE14	Upgrade HPQC Licenses-LGE14	32,176.83	-	(32,176.83)	-100.00%	0.02%	32,176.83	-	(32,176.83)			Jan-14	Feb-15		2014
243LGE14	Data Domain Expansion-LGE14	301,050.00	-	(301,050.00)	-100.00%	0.14%	301,050.00	-	(301,050.00)			Jan-14	Feb-15		2014
244LGE14	PSS MOD Software-LGE14	40,631.27	-	(40,631.27)	-100.00%	0.02%	40,631.27	-	(40,631.27)			Jan-14	Feb-15		2014
245LGE14	Stackvision for TC Units-LGE14	12,764.36	-	(12,764.36)	-100.00%	0.01%	5,615.15	-	(5,615.15)			Jan-14	Feb-15		2014
246LGE14	Handheld Replacet-LGE14	360,633.91	-	(360,633.91)	-100.00%	0.17%	360,633.91	-	(360,633.91)			Jan-14	Dec-14		2014
247LGE14	PI License Trans-LGE14	3,248.48	-	(3,248.48)	-100.00%	0.00%	3,248.48	-	(3,248.48)			Jan-14	Feb-15		2014
248LGE14	Powerbase Licenses-LGE14	3,233.27	-	(3,233.27)	-100.00%	0.00%	3,233.27	-	(3,233.27)			Jan-14	Feb-15		2014
249LGE14	LOAD Licenses-LGE14	9,118.59	-	(9,118.59)	-100.00%	0.00%	9,118.59	-	(9,118.59)			Jan-14	Feb-15		2014
252LGE14	Lectora Licenses-LGE14	2,585.32	-	(2,585.32)	-100.00%	0.00%	2,585.32	-	(2,585.32)			Jan-14	Feb-15		2014
254LGE14	TurningPoint SW-LGE14	1,789.75	-	(1,789.75)	-100.00%	0.00%	1,789.75	-	(1,789.75)			Oct-14	Feb-15		2014
255LGE14	Embarcadero Studio-LGE14	8,398.70	-	(8,398.70)	-100.00%	0.00%	8,398.70	-	(8,398.70)			Jan-14	Feb-15		2014
256LGE14	Appcelerator Platform-LGE14	11,628.94	-	(11,628.94)	-100.00%	0.01%	11,628.94	-	(11,628.94)			Jan-14	Feb-15		2014
257LGE14	USB Device Scanner-LGE14	1,837.11	-	(1,837.11)	-100.00%	0.00%	1,837.11	-	(1,837.11)			Jan-14	Feb-15		2014
259LGE14	Blue Coat Licenses-LGE14	4,088.91	-	(4,088.91)	-100.00%	0.00%	4,088.91	-	(4,088.91)			Jan-14	Jan-15		2014
260LGE14	PI Test License Trans-LGE14	1,632.40	-	(1,632.40)	-100.00%	0.00%	1,632.40	-	(1,632.40)			Nov-14	Feb-15		2014
261LGE14	Global Mapper Upgrade-LGE14	2,662.30	-	(2,662.30)	-100.00%	0.00%	1,119.96	-	(1,119.96)			Nov-14	Feb-15		2014
262LGE14	Redact-It Implement-LGE14	11,452.77	-	(11,452.77)	-100.00%	0.01%	11,625.94	-	(11,625.94)			Nov-14			2014
263LGE14	Wellness Portal-LGE14	3,957.24	-	(3,957.24)	-100.00%	0.00%	30,615.19	-	(30,615.19)			Nov-14	Nov-15		2014
265LGE14	VideoScribe-LGE14	2,052.86	-	(2,052.86)	-100.00%	0.00%	2,052.86	-	(2,052.86)			Nov-14	Feb-15		2014
266LGE14	BOC Conf Room Upgr-LGE14	98.62	-	(98.62)	-100.00%	0.00%	3,011.41	-	(3,011.41)			Nov-14	Mar-15		2014
267LGE14	SAP License Audit-LGE14	264,594.44	-	(264,594.44)	-100.00%	0.12%	264,594.44	-	(264,594.44)			Dec-14	Feb-15		2014
268LGE14	TOAD for Oracle-LGE14	4,615.50	-	(4,615.50)	-100.00%	0.00%	4,615.50	-	(4,615.50)			Dec-14	Feb-15		2014
269LGE14	JMP Licenses-LGE14	8,704.11	-	(8,704.11)	-100.00%	0.00%	8,704.11	-	(8,704.11)			Jan-14	Feb-15		2014
270LGE14	Systrack Licenses-LGE14	11,598.20	-	(11,598.20)	-100.00%	0.01%	11,598.20	-	(11,598.20)			Jan-14	Feb-15		2014
271LGE14	BlueCoat Licenses-LGE14	1,470.53	-	(1,470.53)	-100.00%	0.00%	1,387.30	-	(1,387.30)			Jan-14	Feb-15		2014
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	48,044.00	-	(48,044.00)	-100.00%	0.02%	49,425.34	-	(49,425.34)			Jan-14	Dec-14		2014
LGE138558	LGE OFFICE FURNITURE	45,213.62	-	(45,213.62)	-100.00%	0.02%	45,933.88	-	(45,933.88)			Mar-14	Feb-15		2014
112767	MC Landfill Expansion	412,111.22	256,000.00	(156,111.22)	-60.98%	0.19%	6,800,568.94	8,365,782.08	1,565,213.14	Sep-01	Nov-24	Sep-01	Dec-09		2014
113270	LGE DIST LINE TRANSFORMERS	227.32	-	(227.32)	-100.00%	0.00%	227.32	-	(227.32)			Oct-01	Dec-15		2014
117149	Trimble County 2	1,247,351.46	142,500.00	(1,104,851.46)	-775.33%	0.59%	144,626,959.41	144,026,827.15	(600,132.26)	Jan-03	Jan-11	Jan-03	Jan-11	Over budget due to re-forecast of EPC milestones after budget was completed	2014
118209	Trimble 2 Transmission lge	(38,528.04)	-	38,528.04	-100.00%	-0.02%	35,294,649.04	35,333,177.08	38,528.04			Jul-04	Aug-12		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
121684	TC2 AQCS - LGE	1,832.55	-	(1,832.55)	-100.00%	0.00%	44,029,146.00	44,008,788.45	(20,357.55)			May-06	Jan-11		2014
122457	EDO ADJUSTMENTS	-	114,000.00	114,000.00	100.00%	0.00%	-	111,000.00	111,000.00	Jan-07	Dec-25				2014
123137	LG&E POLE INSPECTION	-	3,341,203.35	3,341,203.35	100.00%	0.00%	-	3,341,203.35	3,341,203.35	Jan-05	Dec-10			Budget was developed on project 123137 and reallocated to project 142895. The net variance between the two projects is a positive $540K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
123220	LGE BRCT7 A/B Conversion 08	230,568.91	-	(230,568.91)	-100.00%	0.11%	2,109,521.65	2,213,433.99	103,912.34			Mar-08	Jun-09		2014
123929	GS SL Micro Digestor	28,938.36	25,800.00	(3,138.36)	-12.16%	0.01%	10,628.88	25,800.00	15,171.12	Jan-14	Nov-14	Jan-14	Aug-14		2014
123930	GS LGE ICP Spectro 2013	(86,953.67)	-	86,953.67	-100.00%	-0.04%	55,593.33	142,547.00	86,953.67			Dec-09	Apr-14		2014
124035	MC4 EHC Upgrade	1,043,037.09	1,295,000.00	251,962.91	19.46%	0.49%	1,869,302.72	2,101,874.71	232,571.99	Apr-08	Nov-14	Apr-08	Nov-14		2014
124042	MC2 Primary Air Duct Insul	135,405.10	200,000.00	64,594.90	32.30%	0.06%	135,405.10	200,000.00	64,594.90	Jan-14	May-14	Jan-14	Jun-14		2014
124068	MC2 Condenser Tubing	(7,650.26)	-	7,650.26	-100.00%	0.00%	2,587,721.68	2,595,371.94	7,650.26			Apr-08	Apr-12		2014
124086	MC E1 Coal Crusher	443,650.18	340,000.00	(103,650.18)	-30.49%	0.21%	443,650.18	340,000.00	(103,650.18)	Jan-14	Dec-14	Jan-14	Dec-14		2014
124087	MC E2 Coal Crusher	441,111.54	-	(441,111.54)	-100.00%	0.21%	441,111.54	350,000.00	(91,111.54)			May-14	Dec-14		2014
124489	TC SCREEN HSE RIVER FL BERM	(46,649.86)	-	46,649.86	-100.00%	-0.02%	-	46,649.86	46,649.86			Jan-09	Dec-12		2014
126141	MC4 Field Instrumentation	493,266.13	475,000.00	(18,266.13)	-3.85%	0.23%	494,587.27	475,000.00	(19,587.27)	Jan-14	Dec-14	Jan-14	Dec-14		2014
126593LGE	TC CT HGPI # 6	(133,737.07)	-	133,737.07	-100.00%	-0.06%	1,364,793.46	1,498,530.53	133,737.07			Feb-13	Jun-13		2014
126651	GS-LGE-Gen Dist Monit Equip	(129,977.94)	-	129,977.94	-100.00%	-0.06%	726,208.55	856,186.49	129,977.94			Jan-10	Nov-12		2014
126652	GS-LGE-Cyber Security	(8,887.48)	-	8,887.48	-100.00%	0.00%	545,267.37	554,154.85	8,887.48			Dec-09	Dec-13		2014
126656	NTWK TRAN PRTCT AUTO PILOT	399,738.81	-	(399,738.81)	-100.00%	0.19%	399,738.81	-	(399,738.81)			Jan-10	Dec-14		2014
127090	Ohio Falls Redev. #3	245,765.05	-	(245,765.05)	-100.00%	0.12%	18,394,409.53	18,011,597.74	(382,811.79)			Aug-09	Jun-14		2014
127091	Ohio Falls Redev. #4	22,726.87	-	(22,726.87)	-100.00%	0.01%	5,205,055.69	17,662,804.54	12,457,748.85			Aug-09			2014
127092	Ohio Falls Redev. #5	257,839.97	-	(257,839.97)	-100.00%	0.12%	18,896,563.74	18,662,787.56	(233,776.18)			Aug-09	Jun-12		2014
127095	Ohio Falls Redev. #8	83,713.97	454,999.99	371,286.02	81.60%	0.04%	4,161,396.26	14,848,736.14	10,687,339.88	Aug-09	May-16	Aug-09			2014
127201	Ohio Falls Redev. #1	3,506,779.97	3,061,569.99	(445,209.98)	-14.54%	1.65%	15,810,658.11	15,318,648.87	(492,009.24)	Aug-09	Apr-14	Aug-09	Jun-14		2014
127202	Ohio Falls Redev. #2	2,271,113.33	12,046,976.04	9,775,862.71	81.15%	1.07%	16,393,693.83	16,020,532.94	(373,160.89)	Aug-09	Aug-15	Aug-09	Nov-15	Delay in completion due to work on Units 5 and 3	2014
127559	CANE RUN 7 - LGE	22,085,969.54	27,605,997.98	5,520,028.44	20.00%	10.40%	115,214,942.94	126,088,311.58	10,873,368.64	Jan-10	May-15	Jan-10	Jun-15	Milestones pushed to 2015 due to delay in test firing.	2014
127577	MC3 Boiler Sidewall Spray	21,257.10	-	(21,257.10)	-100.00%	0.01%	872,179.33	850,922.23	(21,257.10)			May-10	Nov-13		2014
127585	MC 2A Coal Mill Gearbox	134,133.87	503,000.00	368,866.13	73.33%	0.06%	557,411.65	926,277.78	368,866.13	Jan-13	Jul-14	Jan-13	May-14		2014
127591	MC DCS Hardware Upgrade	96.83	-	(96.83)	-100.00%	0.00%	222,805.17	222,708.34	(96.83)			May-10	Dec-13		2014
127593	MC2 EHC Upgrade	438,615.19	400,000.00	(38,615.19)	-9.65%	0.21%	1,495,040.50	1,325,000.00	(170,040.50)	Jan-13	May-15	Jan-13	May-15		2014
127605	MC Chutes & Supports 2013	326.16	-	(326.16)	-100.00%	0.00%	156,630.41	156,304.25	(326.16)			Aug-13	Nov-13		2014
127608	MC4 SCR Catalyst Layer 3 2014	611,104.08	888,000.00	276,895.92	31.18%	0.29%	615,508.15	888,000.00	272,491.85	Jan-14	Nov-14	Jan-14	Dec-14		2014
127613	MC2 Expanion Joints 2014	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-14	May-14				2014
127642	MC4 Burners	2,478,652.28	3,050,000.00	571,347.72	18.73%	1.17%	6,963,779.47	7,303,890.64	340,111.17	Dec-12	Dec-14	Dec-12	Nov-14	Delayed post-outage tuning due to unit availability (silica issues after retube of 4A bank) and lower installation costs than anticipated.	2014
130661	Harrods Creek Sub Exp CW	(3,933.12)	-	3,933.12	-100.00%	0.00%	1,534,690.33	1,538,623.45	3,933.12			Jan-11	Jan-13		2014
130718	NB Creekview Subdivision	192,910.46	-	(192,910.46)	-100.00%	0.09%	573,048.99	380,138.53	(192,910.46)			Jun-13	Dec-14		2014
130770	2012 LGE Misc Dist Projects	6,275.57	-	(6,275.57)	-100.00%	0.00%	6,275.57	-	(6,275.57)			Dec-11	Sep-13		2014
131314	Lou Upgr-New Albany-Subs	9,142,911.99	3,890,436.09	(5,252,475.90)	-135.01%	4.30%	14,200,397.18	7,018,435.43	(7,181,961.75)	Feb-12	Jun-15	Feb-12	May-15	Subsurface rock required additional site development and below grade work which extended the project and increased spending beyond what was estimated in the budget.	2014
131342	Middletown Control House	457,441.00	-	(457,441.00)	-100.00%	0.22%	2,661,684.18	2,204,243.18	(457,441.00)			Oct-11	Mar-14		2014
131361	CR Asbestos Abatement 2013	(962.80)	-	962.80	-100.00%	0.00%	-	962.80	962.80			Apr-13	Dec-13		2014
131443	KENZIG ROAD	8,061,190.88	4,985,316.41	(3,075,874.47)	-61.70%	3.80%	8,061,190.88	4,985,316.41	(3,075,874.47)	Jan-12	Jan-15	Jan-12	Apr-15	Subsurface rock required additional site development and below grade work which extended the project and increased spending beyond what was estimated in the budget.	2014
131591	TC1 TURBINE CRANE CONTROL UPG	195,870.00	-	(195,870.00)	-100.00%	0.09%	195,870.01	0.01	(195,870.00)			Jan-09	Sep-14		2014
131594	TC1 VLRA BATTERIES AT MDCT	0.01	-	(0.01)	-100.00%	0.00%	21,539.51	21,539.50	(0.01)			Jan-09	Dec-13		2014
131598LGE	TC COAL CONVEYOR BELT	(7,572.75)	-	7,572.75	-100.00%	0.00%	66,513.90	74,086.65	7,572.75			Jan-09	May-14		2014
131607LGE	TC1 SDRS REACTANT TANK ROOF	78,446.63	229,299.75	150,853.12	65.79%	0.04%	3,516,519.02	2,063,697.75	(1,452,821.27)	Jan-14	Dec-15	Jan-14	Apr-16		2014
131612	TC1 SCR STRUCT STEEL	264,637.44	-	(264,637.44)	-100.00%	0.12%	264,637.44	-	(264,637.44)			Jan-09	Dec-13		2014
131615LGE	TC REPLACE STACKER RECL CABL	135,316.57	154,420.64	19,104.07	12.37%	0.06%	82,188.78	182,883.10	100,694.32	Jan-09	Dec-14	Jan-09	Jun-14		2014
131619	TC1 DUCTWORK EXPANSION JOINT	(8.02)	-	8.02	-100.00%	0.00%	80,401.91	80,409.93	8.02			Jan-09	Dec-13		2014
131627LGE	TC1 BENTLY NEVADA UPG	861.85	-	(861.85)	-100.00%	0.00%	113,275.29	112,413.44	(861.85)			Jan-13	Mar-14		2014
131636LGE	TC CT (6of6) INSTALL GFP 2013	(26,640.00)	-	26,640.00	-100.00%	-0.01%	34,769.07	61,409.07	26,640.00			Jan-09	May-13		2014
131701	Lou Upgrades-Midtown 4th Xfrmr	3,622,955.26	3,227,999.32	(394,955.94)	-12.24%	1.71%	12,114,914.13	11,465,570.95	(649,343.18)	Jan-12	Nov-14	Jan-12	Dec-14		2014
131710	Service Pilot UG	(6,025.98)	-	6,025.98	-100.00%	0.00%	811,652.11	817,678.09	6,025.98			Nov-10	Dec-12		2014
131819	Cascade CHR LGE 2013	-	31,603.66	31,603.66	100.00%	0.00%	-	94,447.37	94,447.37	Jan-14	Dec-15				2014
131848	TC Physical Security	-	479,802.36	479,802.36	100.00%	0.00%	-	479,802.36	479,802.36	Apr-14	May-15				2014
131936	H2O Merc Analyzer	(21,751.62)	-	21,751.62	-100.00%	-0.01%	13,906.78	35,658.40	21,751.62			Jan-13	Apr-14		2014
132756	GS GE Lab Equip	-	47,762.00	47,762.00	100.00%	0.00%	-	400,957.00	400,957.00	Jan-14	Jul-19				2014
132804	MC3 BURNERS 2013	61,704.47	-	(61,704.47)	-100.00%	0.03%	4,846,532.01	4,645,009.45	(201,522.56)			Apr-11	Nov-13		2014
132888	EMS CC Switchover - LG&E	(7,542.41)	-	7,542.41	-100.00%	0.00%	1,307,779.69	1,315,322.10	7,542.41			Jun-11	Mar-13		2014
132891	MC4 Combustion Monitoring	-	695,000.00	695,000.00	100.00%	0.00%	-	695,000.00	695,000.00	Jan-14	Nov-14			Cancelled due to reliability record and O&M cost required to maintain the technology.	2014
132894	MC Coal Chutes 2014	245,288.84	225,000.00	(20,288.84)	-9.02%	0.12%	245,288.84	225,000.00	(20,288.84)	Jan-14	Nov-14	Sep-14	Oct-14		2014
132897	MC 1A Coal Mill Gearbox	420,000.00	300,000.00	(120,000.00)	-40.00%	0.20%	467,980.62	475,000.00	7,019.38	Jan-14	May-15	Jan-14	Apr-15		2014
132899	MC 2B Coal Mill Gearbox	420,000.00	300,000.00	(120,000.00)	-40.00%	0.20%	512,190.44	475,000.00	(37,190.44)	Jan-14	May-15	Jan-14	May-15		2014
132901	MC4 Cooling Tower Fill	3,944,937.77	4,150,000.00	205,062.23	4.94%	1.86%	3,976,990.40	4,150,000.00	173,009.60	Sep-13	Dec-14	Sep-13	Nov-14		2014
132904	MC4 Bunker Valves	154,110.01	113,000.00	(41,110.01)	-36.38%	0.07%	154,110.01	113,000.00	(41,110.01)	Jan-14	Apr-14	Jan-14	Nov-14		2014
132916	MC1 Reheater	836,807.72	800,000.00	(36,807.72)	-4.60%	0.39%	2,453,439.47	2,310,000.00	(143,439.47)	Jan-14	May-15	Jan-14	May-15		2014
132919	MC2 Reheater	766,009.52	800,000.00	33,990.48	4.25%	0.36%	2,415,469.70	2,310,000.00	(105,469.70)	Jan-14	May-15	Jan-14	May-15		2014
132920	MC3 Boiler Extended Arch	1,029,019.95	800,000.00	(229,019.95)	-28.63%	0.48%	1,048,510.39	1,655,000.00	606,489.61	Jan-14	Jun-16	Jan-14			2014
132921	MC3 Reheater	(9,010.06)	-	9,010.06	-100.00%	0.00%	4,650,679.01	4,659,689.07	9,010.06			Jan-12	Nov-13		2014
132922	MC4 Boiler Thermal Spray	2,010,779.75	2,000,000.00	(10,779.75)	-0.54%	0.95%	2,012,204.31	2,000,000.00	(12,204.31)	Jan-14	Dec-14	Jan-14	Dec-14		2014
132923	MC4 Boiler Extended Arch	749,999.91	1,000,000.00	250,000.09	25.00%	0.35%	640,125.10	1,703,000.00	1,062,874.90	Jan-14	Nov-16	Jan-14			2014
132924	MC4 Reheater	3,791,828.38	4,579,000.00	787,171.62	17.19%	1.79%	6,038,758.64	6,824,633.42	785,874.78	Jan-13	Nov-14	Jan-13	Dec-14	Material and labor bids came in below budget.	2014
132928	GS CDM Aurora Mit LGE	25,682.98	24,340.00	(1,342.98)	-5.52%	0.01%	148,180.91	181,569.00	33,388.09	Apr-13	Nov-16	Apr-13			2014
132929	GS RD Renew Eng Prj LGE	-	202,800.00	202,800.00	100.00%	0.00%	-	631,800.00	631,800.00	Jan-13	Nov-16				2014
132930	GS RD Elec Veh & Chrgrs LGE	-	90,600.00	90,600.00	100.00%	0.00%	-	181,200.00	181,200.00	Jan-14	Nov-15				2014
132940	MC4 Exp Joints 2014	126,793.53	85,000.00	(41,793.53)	-49.17%	0.06%	125,237.52	85,000.00	(40,237.52)	Jan-14	Nov-14	Jan-14	Dec-14		2014
132943	MC Safety Equipment 2014	28,477.71	35,000.00	6,522.29	18.64%	0.01%	20,106.83	35,000.00	14,893.17	Jan-14	Nov-14	Jan-14	Sep-14		2014
132953	MC Misc Equipment 2014	-	500,000.00	500,000.00	100.00%	0.00%	-	500,000.00	500,000.00	Jan-14	Nov-14			Placeholder project used to fund other projects that were identified during the course of the year.	2014
132956	MC3 SCR Catalyst Layer 2	21,916.56	-	(21,916.56)	-100.00%	0.01%	660,642.77	639,795.71	(20,847.06)			Dec-12	Nov-13		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
132972	MC4 Turbine HP Snout Rings	308,382.15	250,000.00	(58,382.15)	-23.35%	0.15%	303,057.24	250,000.00	(53,057.24)	Jan-14	Dec-14	Jan-14	Dec-14		2014
132974	MC4 Turbine IP Buckets	-	575,000.00	575,000.00	100.00%	0.00%	-	575,000.00	575,000.00	Jan-14	Dec-14			Project identified as unnecessary during pre-outage inspection. Used to fund other emergent work.	2014
132975	MC4 Turb HP/IP Packing/Seals	340,417.58	500,000.00	159,582.42	31.92%	0.16%	372,481.08	500,000.00	127,518.92	Jan-14	Dec-14	Jan-14	Dec-14		2014
132977	MC Conveyor Belts 2014	-	255,000.00	255,000.00	100.00%	0.00%	-	255,000.00	255,000.00	Jan-14	Nov-14				2014
132997	MC4 FD Fan Vane Drives	78,400.10	83,000.00	4,599.90	5.54%	0.04%	78,400.10	83,000.00	4,599.90	Aug-13	May-14	Aug-13	Apr-14		2014
132998	MC4 PA Fan Venturis	115,902.59	148,000.00	32,097.41	21.69%	0.05%	126,058.95	148,000.00	21,941.05	Jan-14	Nov-14	Jan-14	Nov-14		2014
133002	MC4 SCR Catalyst Layer 4 2015	930,462.15	-	(930,462.15)	-100.00%	0.44%	1,965,384.58	2,105,000.00	139,615.42			Mar-14	Oct-15	Project budgeted in 2016. Material was ordered early to accommodate the outage schedule.	2014
133072	GS GE Dam Impnd '14	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-14	Nov-14				2014
133227	MC GSU Transformer Spare	301,361.97	2,435,000.00	2,133,638.03	87.62%	0.14%	2,913,999.33	5,022,123.95	2,108,124.62	Jan-13	Nov-14	Jan-13	Feb-15	Purchase of generator step up transformer for units 3 and 4 budgeted in 2014. Actually booked in 2013.	2014
133322	NERCALRT-OH FLS-PDYW	(8,215.41)	-	8,215.41	-100.00%	0.00%	460,880.47	469,095.88	8,215.41			Apr-13	Mar-14		2014
133340	NERCALRT-BRGRS-WTRSD	77,534.44	-	(77,534.44)	-100.00%	0.04%	780,007.11	702,472.67	(77,534.44)			Feb-13	Apr-14		2014
133346	NERCALRT-NRTHSD-BRGS	590,353.12	-	(590,353.12)	-100.00%	0.28%	1,840,236.05	1,259,165.13	(581,070.92)			Jan-13	Dec-13	The budget assumed that the project would be completed during 2013, however work extended into 2014.	2014
133534LGE	TC2 Boiler MTCE WP	3,721.60	-	(3,721.60)	-100.00%	0.00%	162,053.68	158,332.08	(3,721.60)			Aug-11	Oct-13		2014
133536LGE	TC LSTNE CONV REDUN	(11,172.28)	-	11,172.28	-100.00%	-0.01%	221,469.85	232,642.13	11,172.28			Jan-12	May-14		2014
133555LGE	TC2 DCS COMP & NTWRK UPGRD	4,320.50	-	(4,320.50)	-100.00%	0.00%	363,089.17	358,768.67	(4,320.50)			Jan-12	Apr-14		2014
133561LGE	TC LAB EQUIP PURCH 2013	(652.03)	-	652.03	-100.00%	0.00%	(0.00)	652.03	652.03			Jan-13	Dec-13		2014
133607LGE	TC AC MOTOR FLTR UPGRD	(6,742.18)	-	6,742.18	-100.00%	0.00%	0.00	6,742.18	6,742.18			Jan-13	Dec-13		2014
133614LGE	TC ENG/MTR RWNDS 2014	-	107,798.40	107,798.40	100.00%	0.00%	-	107,798.40	107,798.40	Jan-09	Dec-17				2014
133620	EFFLUENT WATER STUDY - LGE	-	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
133621LGE	TC LAB MONITORS 2014	44,143.21	37,854.84	(6,288.37)	-16.61%	0.02%	38,982.58	37,854.84	(1,127.74)	Jan-09	Dec-14	Jan-09	Oct-14		2014
133652LGE	TC SAFETY/ERT EQUIP 2014	16,887.81	23,966.41	7,078.60	29.54%	0.01%	16,887.81	23,966.41	7,078.60	Jan-09	Dec-14	Jan-09	Sep-14		2014
133669LGE	TC LSTN BALL MILL FIRE PROT	28,702.77	16,570.73	(12,132.04)	-73.21%	0.01%	28,702.77	16,570.73	(12,132.04)	Jan-14	Dec-14	Jan-14	Dec-14		2014
133675LGE	TC CATHODIC PROTECTION LGE	5,106.66	14,998.24	9,891.58	65.95%	0.00%	5,106.64	14,998.24	9,891.60	Jan-14	Dec-14	Jan-14	Nov-14		2014
133681LGE	TC PREDICTIVE MTCE	17,663.88	15,286.65	(2,377.23)	-15.55%	0.01%	17,663.88	15,286.65	(2,377.23)	Jan-14	Dec-14	Jan-14	May-14		2014
133701LGE	TC REPL C SVC BLDG CHLR	75,626.77	105,111.01	29,484.24	28.05%	0.04%	108,480.85	105,111.01	(3,369.84)	Jan-14	Dec-14	Jan-14	Sep-15		2014
133705LGE	TC CBU CHAIN	46,950.71	167,266.52	120,315.81	71.93%	0.02%	64,913.33	167,266.52	102,353.19	Jan-14	Dec-14	Jan-14	Dec-14		2014
133712	TC1 SCR CAT L3 RE-GEN	-	229,299.75	229,299.75	100.00%	0.00%	498,717.97	1,395,161.59	896,443.62	Jan-14	Dec-15				2014
133846	316b Study - LGE	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Oct-11	Dec-16				2014
133978	NERCALRT-TVA-PDYS RN	213,762.52	-	(213,762.52)	-100.00%	0.10%	812,809.57	599,047.05	(213,762.52)			Dec-12	Apr-14		2014
134031	CR Misc Project 2014	-	458,599.50	458,599.50	100.00%	0.00%	-	458,599.50	458,599.50	Jun-11	Dec-14				2014
134032	CR Asbestos Abatement 2014	-	25,477.80	25,477.80	100.00%	0.00%	-	25,477.80	25,477.80	Jun-11	Dec-14				2014
134072LGE	TC2 AUX BLR WET CHEM LAYUP	4,986.97	51,540.47	46,553.50	90.32%	0.00%	4,986.97	51,540.47	46,553.50	Jan-12	Dec-14	Jan-12	Nov-14		2014
134110LGE	TC2 SCR Layer 1 Replacement	322,721.09	406,790.00	84,068.91	20.67%	0.15%	299,593.98	504,171.47	204,577.49	Jun-13	Dec-14	Jun-13	Jun-14		2014
134111LGE	TC2 SCR L2 REPLACEMENT	56,803.36	-	(56,803.36)	-100.00%	0.03%	61,530.43	625,339.24	563,808.81			Jul-14	Apr-16		2014
134112LGE	TC CT INSTALL AUX TRANSF	250,793.03	226,242.42	(24,550.61)	-10.85%	0.12%	255,565.68	226,242.42	(29,323.26)	Jan-14	Dec-14	Jan-14	Oct-14		2014
134206	MTWN#4-TRSFMR-LINES	25,178.00	-	(25,178.00)	-100.00%	0.01%	491,127.57	465,949.57	(25,178.00)			Oct-11	Sep-13		2014
134227	NERCALRT-FRNVLY-GDLN	113,048.88	297,875.46	184,826.58	62.05%	0.05%	113,048.88	297,875.46	184,826.58	Dec-13	Mar-14	Dec-13	Sep-14		2014
134228	NERCALRT-ASHBM-AP PK	-	337,980.44	337,980.44	100.00%	0.00%	-	337,980.44	337,980.44	Jan-14	Mar-14				2014
134229	NERCALRT-FRNVLY-WTSN	-	80,752.13	80,752.13	100.00%	0.00%	-	80,752.13	80,752.13	Jan-14	Mar-14				2014
134230	NERCALRT-MLCK-ASHBY	24,445.86	651,073.87	626,628.01	96.25%	0.01%	26,490.31	651,073.87	624,583.56	Mar-14	Jul-14	Mar-14	Apr-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.	2014
134231	TC1 DCS Upgrade	5,535.25	-	(5,535.25)	-100.00%	0.00%	480,924.84	475,389.59	(5,535.25)			Jan-09	Dec-13		2014
134234	MC4 Generator Stator Bar	2,399,673.77	2,500,000.00	100,326.23	4.01%	1.13%	2,517,922.49	2,662,112.25	144,189.76	Aug-13	Nov-14	Aug-13	Nov-14		2014
134242	CIP Test Lab-LGE-2013	230,429.21	65,438.60	(164,990.61)	-252.13%	0.11%	486,012.15	315,177.42	(170,834.73)	Jun-13	Dec-14	Jun-13	Jun-14		2014
134265	NERCALRT-AHBY-PLSRDG	-	535,172.72	535,172.72	100.00%	0.00%	-	535,172.72	535,172.72	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
134267	NERCALRT-MLCK-CNRN	-	48,502.62	48,502.62	100.00%	0.00%	-	48,502.62	48,502.62	Mar-14	Nov-14				2014
134268	NERCALRT-PLAINVIEWTAP	237,406.97	1,747,481.78	1,510,074.81	86.41%	0.11%	244,473.12	1,747,481.78	1,503,008.66	Apr-14	Nov-14	Apr-14	Oct-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.	2014
134269	NERCALRT-BRGS-LYDN S	-	49,533.66	49,533.66	100.00%	0.00%	-	49,533.66	49,533.66	Mar-14	Nov-14				2014
134274	NERCALRT-BRKRDG-HSBN	-	330,225.77	330,225.77	100.00%	0.00%	-	330,225.77	330,225.77	Mar-14	Nov-14				2014
134288	MC Cyber Security Controls	-	500,000.00	500,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Apr-13	Nov-18			This was budgeted in anticipation of more strenuous regulations of CIP standards. Mill Creek did not fall into the category that required stronger regulations.	2014
134295	PRESTON HWY RELOCATION	439.33	(47,413.34)	(47,852.67)	100.93%	0.00%	11,529.40	(47,413.34)	(58,942.74)	Jun-14	Dec-14	Jun-14	May-15		2014
134296	LOUISVILLE EAST END BRIDGE	1,034.00	-	(1,034.00)	-100.00%	0.00%	9,969.59	0.00	(9,969.59)			Aug-12	Jul-14		2014
134362	TC1 REPLACE AIR HEATER BASKETS	-	152,866.50	152,866.50	100.00%	0.00%	-	1,691,722.60	1,691,722.60	Jan-14	Dec-15				2014
134408	UPGRADE EMS HARDWARE LGE	-	146,733.00	146,733.00	100.00%	0.00%	-	146,733.00	146,733.00	Jan-14	Dec-14				2014
134624	New 138kV CR7 SW Yard-Network	2,142,162.71	2,350,330.18	208,167.47	8.86%	1.01%	2,142,162.71	2,350,330.18	208,167.47	Mar-13	Dec-14	Mar-13	May-15		2014
134664	Back-up Trans Control Ctr LGE	(52,583.22)	78,375.00	130,958.22	167.09%	-0.02%	(0.00)	2,620,908.22	2,620,908.22	Jul-12	Dec-21	Jul-12			2014
134758	Routine EMS-LGE 2014	-	65,895.12	65,895.12	100.00%	0.00%	-	65,895.12	65,895.12	Jul-10	Nov-16				2014
134898	PE Vehicle Purchases	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-11	Dec-15				2014
134929	DSP SUB PROP-GENE ST MT WASH	-	800,777.42	800,777.42	100.00%	0.00%	-	800,777.42	800,777.42	Jan-13	Dec-16			Project cancelled due to additonal property (on top of what we currently own) not needed to build a single unit substation.	2014
134957	BACKYARD MACHINE	172,124.93	-	(172,124.93)	-100.00%	0.08%	181,601.95	-	(181,601.95)			Apr-14	Oct-15		2014
134967	SCM2014 LGE BLDG & GROUNDS	47,299.24	72,092.15	24,792.91	34.39%	0.02%	42,388.90	72,092.15	29,703.25	Jan-14	Dec-14	Jan-14	Dec-14		2014
134968	SCM2014 LGE MISC NESC COMPL	74,959.95	77,083.15	2,123.20	2.75%	0.04%	74,959.95	77,083.15	2,123.20	Jan-14	Dec-14	Jan-14	Dec-14		2014
134975	SCM2014 LGE MISC DIST PROJ	131,528.03	107,583.67	(23,944.36)	-22.26%	0.06%	121,348.78	107,583.67	(13,765.11)	Jan-14	Dec-14	Jan-14	Dec-14		2014
134989	WILDLIFE PROTECT TIP TOP SUB	114,195.10	-	(114,195.10)	-100.00%	0.05%	117,314.30	-	(117,314.30)			Sep-14	Dec-14		2014
135000	2014 LGE RWD/RPR SUB XFMR	-	810,264.60	810,264.60	100.00%	0.00%	-	810,264.60	810,264.60	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
135004	SCM2014 LGE TOOLS AND EQUIP	28,844.38	24,753.06	(4,091.32)	-16.53%	0.01%	28,844.38	24,753.06	(4,091.32)	Jan-14	Dec-14	Jan-14	Dec-14		2014
135013	HK1235 CIRCUIT WORK	(3,676.80)	-	3,676.80	-100.00%	0.00%	632,506.98	636,183.78	3,676.80			Jun-12	Apr-14		2014
135058	Downtown Network AMS 2014	902,829.95	-	(902,829.95)	-100.00%	0.43%	950,997.14	-	(950,997.14)			Jan-14	Nov-14	The project was budgeted as a DSM / recoverable project under project #135057 for $628k. It was reclassified as a non-DSM project in early 2014, requiring a new project number. EDO had also budgeted a related project (#140498, Downtown Network Load Flow Model). The EDO project was combined with this project.	2014
135089	CIP-LGE 2014-EMS	-	36,153.03	36,153.03	100.00%	0.00%	-	36,153.03	36,153.03	Jan-14	Dec-14				2014

Non-Mechanism Electric 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
135208	2 pole top mannequins	-	10,191.10	10,191.10	100.00%	0.00%	21,631.68	36,826.61	15,194.93	Jan-12	Dec-15				2014
135211	345kV Breaker Repl-LGE-2012	6,309.95	-	(6,309.95)	-100.00%	0.00%	511,746.02	505,436.07	(6,309.95)			Apr-12	Oct-12		2014
135246	Relocate 138kV CR7 Lines	852,897.63	3,949,496.54	3,096,598.91	78.40%	0.40%	1,786,453.12	7,058,952.00	5,272,498.88	Mar-13	Dec-15	Mar-13	Apr-15	Higher contingency included in the budget due to lack of detailed engineering available when the budget was finalized.	2014
135266	New 345kV CR7 Line	1,377,000.43	3,324,168.97	1,947,168.54	58.58%	0.65%	2,594,655.47	6,458,528.22	3,863,872.75	Jan-13	Dec-15	Jan-13	May-15	The project was originally delayed and continued into 2015. Also, higher contingency was included in the budget due to lack of detailed engineering available when the budget was finalized.	2014
135637	MC4 Turbine Misc	-	1,100,000.00	1,100,000.00	100.00%	0.00%	-	1,100,000.00	1,100,000.00	Jan-14	Dec-14			Placeholder project to fund turbine work identified during the outage. Not needed and used to fund other emergent work.	2014
135638	MC3 Gen Stator Bar Purchase	21,836.51	-	(21,836.51)	-100.00%	0.01%	2,864,498.97	2,839,580.12	(24,918.85)			Aug-13	Feb-15		2014
135640	MC1 Generator Stator Bar	330,774.25	-	(330,774.25)	-100.00%	0.16%	5,700,315.24	10,469,802.67	4,769,487.43			Oct-13	May-15		2014
135918	New 345kV CR Brkrs at Paddys W	910,098.29	1,048,093.96	137,995.67	13.17%	0.43%	1,228,832.61	1,366,828.28	137,995.67	Mar-13	May-14	Mar-13	May-14		2014
136170	AP-SADE-LGE	1,203.93	-	(1,203.93)	-100.00%	0.00%	57,258.34	56,054.41	(1,203.93)			Mar-12	Sep-13		2014
136421	Cane Run Landfill MSE Wall	842,748.50	716,658.32	(126,090.18)	-17.59%	0.40%	3,782,635.99	3,506,923.57	(275,712.42)	Mar-12	Oct-13	Mar-12	Dec-14		2014
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	624,000.00	624,000.00	Jan-13	Nov-22				2014
136545	GS SL Coal Bal LGE	3,443.42	9,000.00	5,556.58	61.74%	0.00%	3,443.42	9,000.00	5,556.58	Jan-14	Nov-14	Jan-14	Oct-14		2014
136546	GS SL Oil Test LGE	12,870.51	25,000.00	12,129.49	48.52%	0.01%	4,727.25	25,000.00	20,272.75	Jan-14	Nov-14	Jan-14	Aug-14		2014
136569	GS CDM Cyber Lab LGE	(15,505.48)	-	15,505.48	-100.00%	-0.01%	16,121.33	31,626.81	15,505.48			Jan-13	Apr-14		2014
136570	GS CDM Equip Prot LGE	2,473.77	-	(2,473.77)	-100.00%	0.00%	7,614.48	5,140.71	(2,473.77)			Jan-13	Apr-14		2014
136605	CR4/5 SPP Camera System	(5,230.72)	-	5,230.72	-100.00%	0.00%	133,003.43	138,234.15	5,230.72			May-12	Sep-12		2014
136616	GS GE GAS ANLSS BOX LGE	-	8,000.00	8,000.00	100.00%	0.00%	-	8,000.00	8,000.00	Jan-14	Nov-14				2014
136638	MC4 SCR Catalyst Layer 1	664,206.12	888,000.00	223,793.88	25.20%	0.31%	664,206.12	888,000.00	223,793.88	Dec-13	Apr-14	Dec-13	Mar-14		2014
136642	MC2 Heater #3	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	2,113,000.00	2,113,000.00	Jan-14	May-18			Testing and inspection revealed that this project was not needed at this time. Used to fund other emergent work.	2014
136645	MC1 SH Pendant Platen	800,000.11	800,000.00	(0.11)	0.00%	0.38%	1,727,689.60	1,710,000.00	(17,689.60)	Jan-14	May-15	Jan-14	May-15		2014
136647	MC2 SH Pendant Platen	799,999.95	-	(799,999.95)	-100.00%	0.38%	1,643,097.75	1,000,000.00	(643,097.75)			Apr-14	May-15	Inspection revealed component suffered significant degradation, thus requiring replacement.	2014
136648	MC3 Final SH Pendants	946,907.77	1,152,000.00	205,092.23	17.80%	0.45%	1,937,678.45	3,112,462.08	1,174,783.63	Apr-13	Nov-16	Apr-13	Jun-16		2014
136649	MC4 Final SH Pendants	2,470,900.06	2,875,000.00	404,099.94	14.06%	1.16%	3,626,425.51	4,031,079.02	404,653.51	Jan-13	Nov-14	Jan-13	Dec-14		2014
136977	Rpl 138kV Brkrs at CRS & PW	1,506,549.47	1,963,099.75	456,550.28	23.26%	0.71%	3,110,902.69	3,433,381.43	322,478.74	Mar-13	Dec-14	Mar-13	Nov-14		2014
136978	Cane Run 345kV Xfrmr - LGE	(25,666.36)	-	25,666.36	-100.00%	-0.01%	3,284,646.30	3,310,312.66	25,666.36			Jul-12	Jan-14		2014
137363	Tip Top Xfrmr TR2 Rpl	(933.27)	-	933.27	-100.00%	0.00%	1,356,821.24	1,357,754.51	933.27			Jan-13	Oct-13		2014
137497	HK-1233	3,824.21	-	(3,824.21)	-100.00%	0.00%	182,763.98	178,939.77	(3,824.21)			Jun-12	Apr-14		2014
137499	JT-1120	21,266.53	-	(21,266.53)	-100.00%	0.01%	371,172.63	349,906.10	(21,266.53)			Jun-12	Dec-13		2014
137550	Cascade Phase II - LGE	20,929.54	-	(20,929.54)	-100.00%	0.01%	205,945.14	185,015.60	(20,929.54)			Jun-12	Jul-14		2014
137577	DIST-NA-BLU LK-MD LN	924.23	-	(924.23)	-100.00%	0.00%	15,436.75	13,750.19	(1,686.56)			Jan-12	Dec-13		2014
137603	CIP 5 EMS - LGE - (2014)	-	198,429.00	198,429.00	100.00%	0.00%	-	198,429.00	198,429.00	Jan-14	Dec-14				2014
137631LGE	TC2 RECIRC LOOP	1,217.22	-	(1,217.22)	-100.00%	0.00%	11,849.93	10,632.71	(1,217.22)			Jan-09	Dec-13		2014
137645	TC1 BOILER FRONT LSPP Repl	(44,000.25)	-	44,000.25	-100.00%	-0.02%	307,711.21	351,711.46	44,000.25			Jan-09	Dec-13		2014
137646	TC1 BOILER Reheat FPOL Assem	(427,718.97)	-	427,718.97	-100.00%	-0.20%	749,030.11	1,176,749.08	427,718.97			Jan-09	Dec-13		2014
137647	TC1 BOILER Final SH Assemb	(107,096.30)	-	107,096.30	-100.00%	-0.05%	343,570.28	450,666.58	107,096.30			Jan-09	Dec-13		2014
137650	TC1 BOILER UP REAR ARCH PNLS	(109,364.99)	-	109,364.99	-100.00%	-0.05%	616,592.02	725,957.01	109,364.99			Jan-09	Dec-13		2014
137667LGE	TC2 PA FAN EXT BEARING COOLERS	-	14,522.32	14,522.32	100.00%	0.00%	-	14,522.32	14,522.32	Jan-09	Dec-14				2014
137671LGE	TC2- PJFF BAGS & CAGES	177,014.87	312,268.55	135,253.68	43.31%	0.08%	177,014.87	312,268.55	135,253.68	Oct-13	Dec-14	Oct-13	Jun-14		2014
137709	Ckt FA1123	368,177.16	-	(368,177.16)	-100.00%	0.17%	406,592.56	38,415.40	(368,177.16)			Mar-12	Dec-14		2014
137713	Ckt AK1295	(5,510.91)	-	5,510.91	-100.00%	0.00%	333,743.82	339,254.73	5,510.91			Sep-13	Aug-14		2014
137714	Ckt LS1245	(18,026.27)	-	18,026.27	-100.00%	-0.01%	446,393.07	464,419.34	18,026.27			Mar-12	Dec-13		2014
137760	I-65 DOWNTOWN BRIDGE	-	(29,053.75)	(29,053.75)	100.00%	0.00%	-	(29,053.75)	(29,053.75)	Dec-13	Dec-14				2014
137767	MT WSHGTN RD RELO-REIM	-	(7,604.40)	(7,604.40)	100.00%	0.00%	-	(7,604.40)	(7,604.40)	Aug-14	Dec-14				2014
138093	LEO URD CABLE REJUV/REP	18,485.01	-	(18,485.01)	-100.00%	0.01%	378,551.48	360,066.47	(18,485.01)			Mar-13	Dec-13		2014
138094	MANHOLE COV REPL PRO - 2013	23,194.63	-	(23,194.63)	-100.00%	0.01%	473,451.55	450,256.92	(23,194.63)			May-13	Apr-14		2014
138113	SCM BDD DIFF RELAY REPL	0.11	-	(0.11)	-100.00%	0.00%	58,177.30	58,177.19	(0.11)			Jan-13	Mar-14		2014
138115	SCM FPE TAPCHANGER REPL	145.85	-	(145.85)	-100.00%	0.00%	321,772.64	321,626.79	(145.85)			Jan-13	Dec-13		2014
138116	SCM2014 LGE RTU REPL	121,402.03	134,909.31	13,507.28	10.01%	0.06%	123,793.26	134,909.31	11,116.05	Jan-14	Dec-14	Jan-14	Dec-14		2014
138135	DSP LYNDON S CIR WORK	1,464,890.92	1,855,063.30	390,172.38	21.03%	0.69%	1,763,722.89	2,918,255.00	1,154,532.11	Jan-14	Dec-15	Jan-14	Oct-15		2014
138136	DSP LYNDON S SUBST PROJ	1,667,135.11	2,841,000.40	1,173,865.29	41.32%	0.78%	2,157,688.42	3,268,091.84	1,110,403.42	Jan-14	Dec-15	Jan-14	May-15	Underrun in 2014 partially due to work being shifted into 2015. Total project underrun (2014-2015) was $607K due to major equipment costs being lower than expected. The site construction package was competitively bid and came in lower than originally budgeted.	2014
138160	SCM2014 LGE BDD DIFF RELAY RPL	52,696.47	46,370.36	(6,326.11)	-13.64%	0.02%	52,944.40	46,370.36	(6,574.04)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138161	SCM2014 LGE FPE TAPCH RPL-REIN	321,554.45	349,563.45	28,009.00	8.01%	0.15%	321,554.45	349,563.45	28,009.00	Jan-14	Dec-14	Jan-14	Jun-14		2014
138165	SCM2014 LGE RPL SUB BATTERIES	82,958.88	86,510.58	3,551.70	4.11%	0.04%	82,953.83	86,510.58	3,556.75	Jan-14	Dec-14	Jan-14	Dec-14		2014
138167	SCM REPL 15 KV STL STRUC	68,747.25	199,687.57	130,940.32	65.57%	0.03%	68,747.25	199,687.57	130,940.32	Jan-14	Dec-14	Jan-14	Dec-14		2014
138206	HK1243 CIRCUIT WORK	831.98	-	(831.98)	-100.00%	0.00%	89,630.87	88,798.89	(831.98)			Jan-13	Dec-13		2014
138230	LGE REPL TRANS FIRE DET SYS	4,847.47	-	(4,847.47)	-100.00%	0.00%	5,019.64	172.17	(4,847.47)			Jan-13	Mar-14		2014
138244	SCM 2013 LGE MISC DIST PROJ	1,525.85	-	(1,525.85)	-100.00%	0.00%	166,486.55	164,960.70	(1,525.85)			Jan-13	Apr-14		2014
138246	MANHOLE COVER REPL PROG 2014	858,686.74	855,000.31	(3,686.43)	-0.43%	0.40%	858,686.74	855,000.31	(3,686.43)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138255	TLEQ340 - 2013	3,236.45	-	(3,236.45)	-100.00%	0.00%	3,236.45	-	(3,236.45)			Jan-13	Aug-14		2014
138315	Green River 5 - LGE	(1,443,648.25)	500,000.25	1,943,648.50	388.73%	-0.68%	-	341,680,132.52	341,680,132.52	Jul-12	May-18	Jul-12		Budgeted to Capital but Actuals in Prelim Survey. Actuals eventually moved to project 150080KU	2014
138336	TLEQ340 - 2014	93,342.05	234,133.12	140,791.07	60.13%	0.04%	139,367.23	234,133.12	94,765.89	Jan-14	Dec-14	Jan-14	Dec-14		2014
138357LGE	BRCT GT24 Fuel Flexibility LGE	307,781.28	177,570.09	(130,211.19)	-73.33%	0.14%	564,394.68	309,476.37	(254,918.31)	Jun-13	Aug-14	Jun-13	Oct-14		2014
138389	FV-1142	1,727.13	-	(1,727.13)	-100.00%	0.00%	91,629.97	89,902.84	(1,727.13)			Jan-12	Apr-14		2014
138390	ET-1172	(93.89)	-	93.89	-100.00%	0.00%	339,444.03	348,450.33	9,006.30			Jan-12	Aug-13		2014
138393	TC1 UPPER ARCH	151,878.48	152,866.50	988.02	0.65%	0.07%	881,077.49	866,243.50	(14,833.99)	Jan-09	Dec-15	Jan-09	Apr-16		2014
138674	EAST END OHIO RVR BRIDGES ELEC	(4,042.28)	-	4,042.28	-100.00%	0.00%	0.00	4,042.28	4,042.28			Aug-12	Jun-14		2014
138681	Trimble Co 5 Xfrmr Repl	(12,231.60)	-	12,231.60	-100.00%	-0.01%	3,773,307.32	3,785,538.92	12,231.60			Oct-12	Oct-13		2014
138685	Ohio Falls Upgrade #6	65,477.48	-	(65,477.48)	-100.00%	0.03%	99,892.25	20,135.34	(79,756.91)			Aug-12			2014
138686	Ohio Falls Upgrade #7	64,506.88	-	(64,506.88)	-100.00%	0.03%	96,602.71	20,135.33	(76,467.38)			Aug-12			2014
138691	TWR LGHTNG-LGE	28,958.37	-	(28,958.37)	-100.00%	0.01%	482,511.07	453,552.70	(28,958.37)			Jan-13	Mar-14		2014
138767LGE	BRCT6 Quench Nozzles LGE	1,802.51	-	(1,802.51)	-100.00%	0.00%	35,292.85	33,490.34	(1,802.51)			Sep-12	Oct-13		2014
138770LGE	BRCT7 Quenh Nozzles LGE	10,569.84	-	(10,569.84)	-100.00%	0.00%	44,060.19	33,490.35	(10,569.84)			Sep-12	Dec-12		2014
138772	CT Land - LGE	797.03	-	(797.03)	-100.00%	0.00%	7,972.13	7,175.10	(797.03)			Sep-12	Feb-14		2014
138825	OX 1277	120,200.22	-	(120,200.22)	-100.00%	0.06%	520,355.68	416,889.72	(103,465.96)			Aug-13	Apr-14		2014
138828	Cane Run Control House-LGE	277,382.68	-	(277,382.68)	-100.00%	0.13%	1,763,406.71	1,486,024.03	(277,382.68)			Jan-13	Feb-14		2014
138946	LGE Pole Inspection 2013	31,314.62	-	(31,314.62)	-100.00%	0.01%	3,547,666.10	3,516,351.48	(31,314.62)			Jan-13	Dec-13		2014
138976	MC4 TDBFP Coupling	696.78	-	(696.78)	-100.00%	0.00%	50,596.71	49,899.93	(696.78)			Nov-12	Dec-14		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
139020	OF Generator Cooling Pumps	(2.39)	-	2.39	-100.00%	0.00%	59,982.12	59,984.51	2.39			Dec-12	May-13		2014
139045	TC2 DSI System - LGE	543,571.97	552,691.07	9,119.10	1.65%	0.26%	1,091,097.44	984,626.35	(106,471.09)	Dec-12	Mar-15	Dec-12	Jun-16		2014
139096	Back-up Cntrl Ctr- Dist-LG&E	(18,313.30)	99,750.00	118,063.30	118.36%	-0.01%	-	2,389,512.30	2,389,512.30	Jan-13	Dec-21	Jan-13	Jun-14		2014
139107	CKT BR-1176	79,948.82	-	(79,948.82)	-100.00%	0.04%	628,112.36	545,622.40	(82,489.96)			Sep-13	Dec-14		2014
139108	Ckt. BR-1179	132,152.09	-	(132,152.09)	-100.00%	0.06%	552,541.21	421,087.16	(131,454.05)			Mar-13	Nov-14		2014
139110	CKT CW-1228	76,993.44	-	(76,993.44)	-100.00%	0.04%	76,993.44	-	(76,993.44)			Dec-13	Nov-14		2014
139111	CKT FH-1213	354,569.10	-	(354,569.10)	-100.00%	0.17%	378,422.56	-	(378,422.56)			Feb-14	Oct-15		2014
139113	CKT MUD LANE1284 (ML1284)	206,811.14	-	(206,811.14)	-100.00%	0.10%	242,181.17	-	(242,181.17)			Sep-14	Dec-14		2014
139119	THIRD PARTY POLE ATTACH 2013	(60,793.95)	-	60,793.95	-100.00%	-0.03%	(62,183.95)	(29,358.07)	32,825.88			Jan-13	Dec-13		2014
139134	SCM 2013 LGE LTC OIL FILTERS	(19.06)	-	19.06	-100.00%	0.00%	16,764.98	16,784.04	19.06			Jan-13	Apr-14		2014
139218	New 138kV CR7 SW Yard-Intrcn	(1,705,240.85)	757,835.49	2,463,076.34	325.01%	-0.80%	(1,705,240.85)	757,835.49	2,463,076.34	Mar-13	Dec-14	Mar-13	May-15	After the budget was finalized, it was determined that a portion of the costs were to be paid by Generation and thus transferred to the appropriate projcts.	2014
139261	MC S/R Travel Motors/Drives	131.77	-	(131.77)	-100.00%	0.00%	110,176.09	110,044.32	(131.77)			Feb-13	Oct-13		2014
139271	PILC Cable Repl Prog 2013	8,193.13	-	(8,193.13)	-100.00%	0.00%	1,990,596.76	1,982,403.63	(8,193.13)			Jan-13	Dec-13		2014
139387	GS GE PR Reliability LGE	22,746.87	-	(22,746.87)	-100.00%	0.01%	666,926.39	644,179.52	(22,746.87)			Feb-13	May-14		2014
139480	Mill Creek 4531 Brkr	1,502.50	-	(1,502.50)	-100.00%	0.00%	446,072.95	444,570.45	(1,502.50)			May-13	Dec-13		2014
139582	UFLS RELAY ADDITION PROJECT	(5,295.20)	-	5,295.20	-100.00%	0.00%	60,946.58	66,241.78	5,295.20			Apr-13	Mar-14		2014
139598	GS GE Aux Trans Prot LGE	10,083.92	38,000.00	27,916.08	73.46%	0.00%	10,083.92	38,000.00	27,916.08	Jan-14	Nov-17	Jan-14			2014
139620	GS GE Remote Vibration Mon	16,194.89	20,000.00	3,805.11	19.03%	0.01%	16,423.22	20,000.00	3,576.78	Jan-14	Nov-14	Jan-14	Feb-15		2014
139633	GS CDM LED Display LGE	3,287.47	3,900.00	612.53	15.71%	0.00%	3,287.47	3,900.00	612.53	Jan-14	Nov-14	Jan-14	Aug-14		2014
139636	GS CDM PRC-05 Battry LGE	12,630.96	12,000.00	(630.96)	-5.26%	0.01%	12,630.96	12,000.00	(630.96)	Jan-14	Nov-14	Jan-14	Dec-14		2014
139638	GS CDM CIP Ver 5.0 LGE	-	185,000.00	185,000.00	100.00%	0.00%	-	370,000.00	370,000.00	Jan-14	Nov-16				2014
139640	GS CDM GVR Log LGE	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-14	Nov-14				2014
139644	GS SL Lab Wrk Bench LGE	11,329.08	4,000.00	(7,329.08)	-183.23%	0.01%	5,173.39	4,000.00	(1,173.39)	Jan-14	Nov-14	Jan-14	Dec-14		2014
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	(143.62)	-	143.62	-100.00%	0.00%	1,123.34	143.62	(979.72)			Apr-13	Oct-15		2014
139656	Mapboard Upgrade-LGE-2013	1,222.63	-	(1,222.63)	-100.00%	0.00%	35,108.97	33,886.34	(1,222.63)			May-13	Oct-13		2014
139668	TEP-KWD-ASHBTM-69MOT	1,004,670.97	925,998.90	(78,672.07)	-8.50%	0.47%	1,892,752.39	1,825,623.73	(67,128.66)	Jan-12	Apr-14	Jan-12	Jul-14		2014
139675	TC PE BLDG RENO - LGE	6,152.25	-	(6,152.25)	-100.00%	0.00%	44,245.24	38,092.99	(6,152.25)			May-13	Apr-14		2014
139682	GS GE MC DI	6,572.94	-	(6,572.94)	-100.00%	0.00%	86,467.79	81,094.85	(5,372.94)			May-13	Dec-13		2014
139693	GS GE TC DI LGE	4,712.44	-	(4,712.44)	-100.00%	0.00%	4,712.50	-	(4,712.50)			May-13	Dec-13		2014
139702	MC1 Dearator Heater	195,006.94	200,000.00	4,993.06	2.50%	0.09%	810,982.48	900,000.00	89,017.52	Jan-14	Apr-15	Jan-14	Apr-15		2014
139703	MC2 Dearator Heater	190,742.93	200,000.00	9,257.07	4.63%	0.09%	797,915.73	900,000.00	102,084.27	Jan-14	May-15	Jan-14	Apr-15		2014
139704	MC 2A Cond Vacuum Pump	179,977.68	215,000.00	35,022.32	16.29%	0.08%	179,977.68	215,000.00	35,022.32	Dec-13	May-14	Dec-13	May-14		2014
139705	MC 2B Cond Vacuum Pump	170,993.54	215,000.00	44,006.46	20.47%	0.08%	170,993.54	215,000.00	44,006.46	Dec-13	May-14	Dec-13	May-14		2014
139706	MC1 & MC2 Compressed Air	319,537.56	378,000.00	58,462.44	15.47%	0.15%	310,145.55	706,000.00	395,854.45	Jan-14	Nov-14	Jan-14	Dec-14		2014
139707	MC4 Condenser 2014	1,421,655.64	1,300,000.00	(121,655.64)	-9.36%	0.67%	1,421,945.32	1,300,000.00	(121,945.32)	Jan-14	Nov-14	Jan-14	Dec-14		2014
139708	MC2 Transformer Coolers	174,051.93	328,000.00	153,948.07	46.94%	0.08%	294,207.03	328,000.00	33,792.97	Jan-14	Apr-15	Jan-14	Apr-15		2014
139710	MC 1A Cond Vacuum Pump	219,901.96	-	(219,901.96)	-100.00%	0.10%	176,735.29	215,000.00	38,264.71			Jul-14	Apr-15		2014
139711	MC 1B Cond Vacuum Pump	94,243.70	-	(94,243.70)	-100.00%	0.04%	165,968.65	215,000.00	49,031.35			Jul-14	Apr-15		2014
139712	MC1 Transformer Coolers	177,375.45	-	(177,375.45)	-100.00%	0.08%	300,852.32	328,000.00	27,147.68			Apr-14	May-15		2014
139722	MC2 Gen Stator Bar Purchase	319,084.70	-	(319,084.70)	-100.00%	0.15%	5,733,667.26	2,916,464.51	(2,817,202.75)			Aug-13	May-15		2014
139763LGE	TC ACID INJECTION FLYASH	32.00	47,694.35	47,662.35	99.93%	0.00%	48,511.81	47,694.35	(817.46)	Jan-09	Dec-14	Jan-09	Nov-14		2014
139770LGE	TC FIRE PROTECTION SERV BUILD	10,559.71	59,617.94	49,058.23	82.29%	0.00%	10,559.71	59,617.94	49,058.23	Jan-09	Dec-14	Jan-09	Dec-14		2014
139771LGE	TC2 CO MONITOR SYSTEM	64,343.23	101,656.22	37,312.99	36.71%	0.03%	111,947.33	101,656.22	(10,291.11)	Jan-09	Dec-14	Jan-09	May-15		2014
139772LGE	TC2 UPG AMMONIA SYSTEM	-	10,892.25	10,892.25	100.00%	0.00%	-	10,892.25	10,892.25	Jan-09	Dec-17				2014
139778LGE	TC UPG PIPING FLY ASH SILO	25,029.61	49,681.61	24,652.00	49.62%	0.01%	25,029.61	49,681.61	24,652.00	Jan-09	Dec-14	Jan-09	Aug-14		2014
139788	ASHBTM-KWD DIST 69KV CLEARANCE	328,895.68	285,020.54	(43,875.14)	-15.39%	0.15%	349,170.79	287,692.92	(61,477.87)	May-13	Dec-14	May-13	Jun-15		2014
139799LGE	TC CT UPGD NITRO PURGE SYS	-	76,433.25	76,433.25	100.00%	0.00%	-	76,433.25	76,433.25	Jan-09	May-20				2014
139845LGE	BRCT GT24 Gas Sply 2nd Leg LGE	31,619.73	-	(31,619.73)	-100.00%	0.01%	72,299.41	40,679.68	(31,619.73)			Jun-13	Aug-14		2014
139856LGE	BRCT GT24 FO Switching LGE	26,968.41	27,190.02	221.61	0.82%	0.01%	47,669.51	27,190.02	(20,479.49)	Nov-13	Nov-14	Nov-13	Aug-14		2014
139939	DAHLIA SUB TR1 REPLACE	2.69	-	(2.69)	-100.00%	0.00%	57,581.39	57,578.70	(2.69)			May-13	Apr-14		2014
140012LGE	TC CT HMI UPGRADE	70,468.86	509,555.00	439,086.14	86.17%	0.03%	114,354.32	551,913.04	437,558.72	Jan-09	Dec-14	Jan-09	Apr-14		2014
140017	Dix Upgrade - LGE 2014	89,129.62	7,600.00	(81,529.62)	-1072.76%	0.04%	89,129.62	7,600.00	(81,529.62)	Mar-14	Dec-14	Mar-14	Jun-15		2014
140023LGE	TC2 EHC TEMP CONTROL UPG	17,361.14	10,892.25	(6,468.89)	-59.39%	0.01%	33,375.11	10,892.25	(22,482.86)	Jan-09	Dec-14	Jan-09	Sep-15		2014
140062	Digital EMS Com Chnls-LGE2014	-	33,732.03	33,732.03	100.00%	0.00%	-	33,732.03	33,732.03	Mar-14	Oct-14				2014
140076	Rplce EMS Wks-LGE-2014	-	75,525.00	75,525.00	100.00%	0.00%	-	75,525.00	75,525.00	Mar-14	Oct-14				2014
140089	EMS App Enhancements-LGE-2014	-	6,746.61	6,746.61	100.00%	0.00%	-	6,746.61	6,746.61	Mar-14	Sep-14				2014
140105	CR7 CCGT INVENTORY	(166,820.39)	440,000.00	606,820.39	137.91%	-0.08%	0.00	1,706,820.39	1,706,820.39	May-13	Dec-15	May-13	Apr-14	Budget was developed on this project and later reallocated to project 143640 due to an incorrect project setup using a steam organization.	2014
140108	OF Station Sew Trmt Demo	9,907.25	-	(9,907.25)	-100.00%	0.00%	9,907.25	-	(9,907.25)			May-13	Dec-14		2014
140109	OF Station Control Room Upgr	57,320.07	60,000.00	2,679.93	4.47%	0.03%	56,370.33	60,000.00	3,629.67	May-13	Oct-14	Aug-14	Dec-14		2014
140110	OF Station Stop Logs	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	May-13	Dec-14				2014
140120	Security Scanner-LGE-2014	-	63,191.07	63,191.07	100.00%	0.00%	-	63,191.07	63,191.07	Mar-14	Nov-14				2014
140133	High Spd Historc ArchLGE-2014	-	10,119.41	10,119.41	100.00%	0.00%	-	10,119.41	10,119.41	Mar-14	Dec-14				2014
140160LGE	TC2 LST PUMPS-BACKUP	6,885.29	14,522.32	7,637.03	52.59%	0.00%	6,885.29	14,522.32	7,637.03	Jan-09	Dec-14	Jan-09	Aug-14		2014
140228	NERCALRT-KNOBCRK-TIPTOP	167,481.87	773,640.75	606,158.88	78.35%	0.08%	167,481.87	773,640.75	606,158.88	Aug-14	Nov-14	Oct-14	Oct-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.	2014
140234LGE	TC2 TURBINE COUPLING BOLTS	54,363.73	58,089.27	3,725.54	6.41%	0.03%	90,278.26	116,178.54	25,900.28	Jan-09	Dec-17	Jan-09	May-15		2014
140306LGE	OG Ped Surface Grinder	-	30,573.30	30,573.30	100.00%	0.00%	-	30,573.30	30,573.30	Jun-13	Dec-14				2014
140329LGE	OG CNC LATHE-LGE	-	38,216.63	38,216.63	100.00%	0.00%	-	38,216.63	38,216.63	Jun-13	Dec-14				2014
140338LGE	OG HRZNTL BORING MILL LGE	-	91,719.90	91,719.90	100.00%	0.00%	-	91,719.90	91,719.90	Jun-13	Dec-14				2014
140340LGE	OG TOOL CONTAINER LGE	-	17,834.43	17,834.43	100.00%	0.00%	-	17,834.43	17,834.43	Jun-13	Dec-14				2014
140342LGE	OG MISC TOOLS LGE	-	10,191.10	10,191.10	100.00%	0.00%	-	66,242.15	66,242.15	Jun-13	Dec-18				2014
140348	DAHLIA SUB TR1 REWIND	67,482.45	60,254.59	(7,227.86)	-12.00%	0.03%	438,853.00	431,625.14	(7,227.86)	Jun-13	Dec-14	Jun-13	Jul-14		2014
140360	EOC DOCKING STATION ROOM	313.12	-	(313.12)	-100.00%	0.00%	72,739.84	72,426.72	(313.12)			Jun-13	Apr-14		2014
140361	SECURITY CAMERAS-LOU ELEC OPS	(44,120.25)	-	44,120.25	-100.00%	-0.02%	96,751.74	140,871.99	44,120.25			Jun-13	Apr-14		2014
140370	MC3 Lab Analyzers 2013	6.32	-	(6.32)	-100.00%	0.00%	30,822.45	30,816.13	(6.32)			Jun-13	Nov-13		2014
140378LGE	TC2 HMI UPDATE TURB CONTROL	9,329.56	14,777.10	5,447.54	36.86%	0.00%	13,958.08	19,405.62	5,447.54	Jan-09	Dec-14	Jan-09	Jun-14		2014
140388	LGE Test Equipment - 2013	25,898.89	-	(25,898.89)	-100.00%	0.01%	25,898.89	-	(25,898.89)			Jan-13	Oct-13		2014
140398	OG VEHICLE PURCHASE 14	51,390.55	30,000.00	(21,390.55)	-71.30%	0.02%	51,390.55	30,000.00	(21,390.55)	Jun-13	Dec-14	Jun-13	Dec-14		2014
140409	GS TRN PPD-Trans Trng Cntr	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jan-14	Nov-14				2014
140429	HARMONY LANDING TR1 REPLACE	371.76	-	(371.76)	-100.00%	0.00%	(0.00)	(371.76)	(371.76)			Jun-13	Aug-14		2014
140484	BLUEGRASS FIELDS URD REPL	56,550.12	-	(56,550.12)	-100.00%	0.03%	275,099.61	221,450.08	(53,649.53)			Aug-13	Jun-14		2014
140486	HURSTBOURNE URD REPLACEMENT	-	215,160.82	215,160.82	100.00%	0.00%	79,981.50	295,142.32	215,160.82	Oct-13	Dec-14				2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
140498	DWNTWN NETWORK LOAD FLOW MODEL	-	675,000.24	675,000.24	100.00%	0.00%	-	675,000.24	675,000.24	Jan-14	Dec-14			Project cancelled in Electric Distribution and substitute project completed in Customer Services (#135058). Of the $675K budgeted, $198K was reallocated to #135058. The remaining funds were used to cover other project overruns.	2014
140502	SCM MODIFY CANE RUN 14KV PLANT	1,369.56	49,622.97	48,253.41	97.24%	0.00%	5,403.39	933,689.20	928,285.81	Jun-14	Dec-15	Jun-14			2014
140510	SCM2014 LGE CO RELAY REPL	61,824.42	48,551.21	(13,273.21)	-27.34%	0.03%	61,824.42	48,551.21	(13,273.21)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140511	SCM2014 LGE REPL AIR MAG BRKRS	387,455.16	285,057.64	(102,397.52)	-35.92%	0.18%	353,819.68	285,057.64	(68,762.04)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140512	SCM2014 LGE REPL OIL BREAKERS	57,358.02	105,985.75	48,627.73	45.88%	0.03%	57,745.23	105,985.75	48,240.52	Jan-14	Dec-14	Jan-14	Dec-14		2014
140522	SCM2014 LGE OIL FILTRAT ADD	65,593.65	54,900.95	(10,692.70)	-19.48%	0.03%	65,593.65	54,900.95	(10,692.70)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140523	SCM2014 LGE FIRE DETECT SYSTEM	19,154.95	24,067.69	4,912.74	20.41%	0.01%	23,178.11	24,067.69	889.58	Jan-14	Dec-14	Jan-14	Dec-14		2014
140524	SCM2014 LGE REPL ABB VHK MECH	14,771.01	29,945.97	15,174.96	50.67%	0.01%	53,340.79	29,945.97	(23,394.82)	Jan-14	Dec-14	Jan-14	Jun-15		2014
140525	SCM2014 LGE TC525 UPGRD NACHND	136,600.32	115,598.84	(21,001.48)	-18.17%	0.06%	136,600.32	115,598.84	(21,001.48)	Jan-14	Dec-14	Jan-14	Jun-14		2014
140543	SCM2014 LGE REPL 34KV BRKRS	170,518.96	152,544.57	(17,974.39)	-11.78%	0.08%	172,055.64	304,308.99	132,253.35	Feb-14	Dec-15	Feb-14	Jan-15		2014
140571	SCM2014 LGE PORTABLE SUB	(27,552.57)	-	27,552.57	-100.00%	-0.01%	1,982,362.09	2,009,914.66	27,552.57			Sep-13	Jun-14		2014
140597LGE	TC GAS IGNITION FUEL	-	305,733.00	305,733.00	100.00%	0.00%	-	3,439,496.25	3,439,496.25	Jan-09	Dec-17				2014
140599LGE	TC2 PEGGING STEAM SUPPLY	26,884.12	10,892.25	(15,991.87)	-146.82%	0.01%	28,025.90	10,892.25	(17,133.65)	Jan-09	Dec-14	Jan-09	Oct-14		2014
140609LGE	TC2 WESP IMPROVEMENTS	41,947.72	72,611.59	30,663.87	42.23%	0.02%	41,947.72	72,611.59	30,663.87	Jan-09	Dec-14	Jan-09	Jun-14		2014
140612LGE	TC2 STATIC EXCITER TRANSFORMER	44,377.22	65,350.43	20,973.21	32.09%	0.02%	46,733.82	65,350.43	18,616.61	Jan-09	Dec-14	Jan-09	Dec-14		2014
140616LGE	TC CONVEYOR BELT REPL 2014	-	112,102.10	112,102.10	100.00%	0.00%	-	112,102.10	112,102.10	Jan-09	Dec-17				2014
140655	GS GE TCCT Hrdng LGE	207,094.53	228,500.00	21,405.47	9.37%	0.10%	462,287.23	449,306.00	(12,981.23)	Sep-13	Nov-14	Sep-13	Dec-14		2014
140866	Future Load Ratings-LG&E	-	90,705.31	90,705.31	100.00%	0.00%	-	90,705.31	90,705.31	Jan-14	Dec-14				2014
140915	MC Security Cameras 2013	(1.08)	-	1.08	-100.00%	0.00%	35,439.75	35,440.83	1.08			Jul-13	Dec-13		2014
140919LGE	TC2 TRANSITION TUBE REPL	125,624.03	116,178.54	(9,445.49)	-8.13%	0.06%	125,624.03	116,178.54	(9,445.49)	Jan-09	Dec-14	Jan-09	Jun-14		2014
140923	LOU ELEC OPS SWITCH GEARS	5,562.79	-	(5,562.79)	-100.00%	0.00%	43,666.36	38,103.57	(5,562.79)			Jul-13	Jun-14		2014
141084	Major Customer Relo	-	1,600,001.65	1,600,001.65	100.00%	0.00%	-	1,600,001.65	1,600,001.65	Jan-14	May-14			Budgeted as a placeholder. Funded 142861.	2014
141123	CEMI LGE>5 ckts 2014 and 2015	-	531,146.37	531,146.37	100.00%	0.00%	-	3,102,285.68	3,102,285.68	Jan-14	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2014
141124	CIFI Level 1 LGE 2014 and 2015	-	884,244.47	884,244.47	100.00%	0.00%	-	5,161,448.36	5,161,448.36	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
141125	CIFI Level 2 LGE 2014 and 2015	-	1,326,363.29	1,326,363.29	100.00%	0.00%	-	7,742,705.54	7,742,705.54	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
141127	CIFI LGE Level 3 2014 and 2015	-	3,314,766.75	3,314,766.75	100.00%	0.00%	-	19,352,538.15	19,352,538.15	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
141195	PILC 2014 LGE UG Cable Replace	4,257,652.07	2,130,805.91	(2,126,846.16)	-99.81%	2.00%	5,782,587.10	3,597,155.96	(2,185,431.14)	Sep-13	Dec-14	Sep-13	Dec-14	Increase due to accelerated cable replacements and higher than expected cost of replacing damaged manholes and conduit lines, found at a higher than originally expected rate.	2014
141220	EMS AIRGAP SVRS-2013-LGE	928.14	-	(928.14)	-100.00%	0.00%	29,780.29	28,852.15	(928.14)			Jul-13	Jan-14		2014
141674	Meter Readers LG&E 2014	26,829.00	15,001.30	(11,827.70)	-78.84%	0.01%	26,829.00	15,001.30	(11,827.70)	Jan-14	Dec-18	Jan-14	Jul-14		2014
142485	LEO 2014 CABLE REJUV/REPL	144,635.18	72,092.16	(72,543.02)	-100.63%	0.07%	507,243.93	434,700.91	(72,543.02)	Aug-13	Dec-14	Aug-13	Dec-14		2014
142496	TC BENTLY NEVADA PHASE II	212,661.61	202,548.11	(10,113.50)	-4.99%	0.10%	274,528.22	385,987.91	111,459.69	Jan-09	Dec-15	Jan-09	Apr-16		2014
142520	WS-1322	(782.76)	-	782.76	-100.00%	0.00%	235,047.60	235,830.36	782.76			Aug-13	Apr-14		2014
142592	NA 1266	315,019.36	-	(315,019.36)	-100.00%	0.15%	343,127.06	-	(343,127.06)			Apr-14	Dec-15		2014
142594	CW 1224	283,294.18	-	(283,294.18)	-100.00%	0.13%	284,476.32	-	(284,476.32)			Apr-14	Dec-14		2014
142595	Clifton 1230	339,907.63	-	(339,907.63)	-100.00%	0.16%	423,539.79	-	(423,539.79)			Jul-14	Nov-15		2014
142596	TAYLOR1172 CKT HRDNING(TA1172)	596,113.85	-	(596,113.85)	-100.00%	0.28%	756,887.52	-	(756,887.52)			May-14	Apr-15	Reallocated from budgeted reliability projects for Circuits Identified for Improvement (CIFI) in 2014 (141125, 141127).	2014
142597	CKT TERRY 1244 (TE1244)	620,508.33	-	(620,508.33)	-100.00%	0.29%	652,735.81	-	(652,735.81)			Apr-14	Dec-14	Reallocated from budgeted reliability projects for Circuits Identified for Improvement (CIFI) in 2014 (141125).	2014
142598	TA1133	160,969.78	-	(160,969.78)	-100.00%	0.08%	186,033.09	-	(186,033.09)			Aug-13	Jun-15		2014
142625	MC 4B Flyash Blower 2013	(1,458.48)	-	1,458.48	-100.00%	0.00%	53,496.96	54,955.44	1,458.48			Aug-13	Jun-14		2014
142652	PR13 Gen Protection Relays	7,488.79	-	(7,488.79)	-100.00%	0.00%	26,156.27	18,667.48	(7,488.79)			Sep-13	Feb-14		2014
142672	NORTON KOSAIR NETWORK VAULT	(3.87)	-	3.87	-100.00%	0.00%	(63,716.90)	3.87	63,720.77			Mar-13	Dec-14		2014
142691	MC Admin Bldg Non ECR	4,195,043.81	-	(4,195,043.81)	-100.00%	1.98%	4,804,954.13	540,350.97	(4,264,603.16)			Sep-13	Dec-14	Budgeted in Mill Creek PJFF/FGD project 130875.	2014
142696	UPDATE DRAINAGE SSC	50,043.24	-	(50,043.24)	-100.00%	0.02%	122,155.06	72,111.82	(50,043.24)			Sep-13	Oct-14		2014
142705LGE	TC DOZER 2013	(20,789.58)	-	20,789.58	-100.00%	-0.01%	348,751.18	369,540.76	20,789.58			Jan-09	Dec-13		2014
142707	DIST-NA-BRKRDG-HSBN	7,359.04	-	(7,359.04)	-100.00%	0.00%	20,151.60	12,792.56	(7,359.04)			Sep-13	Aug-14		2014
142724	DIST-NA-FRNVLY-GDLN	17,827.29	-	(17,827.29)	-100.00%	0.01%	17,827.29	-	(17,827.29)			Jan-14	Aug-14		2014
142725	DIST-NA-ASHBM-AP PK	52,954.06	-	(52,954.06)	-100.00%	0.02%	52,954.06	-	(52,954.06)			Jan-14	Aug-14		2014
142726	DIST-NA-FRNVLY-WTSN	14,257.51	-	(14,257.51)	-100.00%	0.01%	12,984.93	-	(12,984.93)			Jan-10	Aug-14		2014
142729	MC Dissolved Oxygen Monitors	65.03	-	(65.03)	-100.00%	0.00%	40,339.89	40,274.86	(65.03)			Sep-13	Nov-13		2014
142741	MAGN #1 REACTIVATOR	(49,697.22)	-	49,697.22	-100.00%	-0.02%	123,194.25	172,891.47	49,697.22			Oct-13	Jan-14		2014
142749	GS CDM PRC05 LGE	56.29	-	(56.29)	-100.00%	0.00%	25,507.69	25,451.40	(56.29)			Sep-13	May-14		2014
142780	FREYS HILL CKT 1210 (FH1210)	330.94	-	(330.94)	-100.00%	0.00%	74,835.82	-	(74,835.82)			Jan-14	Dec-15		2014
142783	PR13 Hydrogen Purity Meter	19,919.63	-	(19,919.63)	-100.00%	0.01%	19,919.63	-	(19,919.63)			Oct-13	Mar-14		2014
142859	CR Data Acquisition Rec	12.56	-	(12.56)	-100.00%	0.00%	18,642.69	18,630.13	(12.56)			Oct-13	Jan-14		2014
142861	FORD-MDLTN-RELO	2,118,362.71	-	(2,118,362.71)	-100.00%	1.00%	2,116,262.63	-	(2,116,262.63)			Jan-14	Aug-14	Budgeted as a placeholder in project 141084. Based on detailed engineering, the estimate increased. Remainder covered by 134224.	2014
142864	MC1 Turb Crossover Exp Joint	1,319.18	-	(1,319.18)	-100.00%	0.00%	199,498.83	82,924.14	(116,574.69)			Oct-13	May-15		2014
142877	HILTON GARDEN INN NTWK VAULT	544,356.84	-	(544,356.84)	-100.00%	0.26%	544,356.84	-	(544,356.84)			Jan-14	Dec-14	Emergent work to construct a new 2 unit vault to serve the projected building loads for the new Hilton Garden Inn under normal and single contingency conditions.	2014
142880LGE	TCCT8 BLADING ISSUE	722.33	-	(722.33)	-100.00%	0.00%	141,311.52	140,589.19	(722.33)			Jan-09	Dec-13		2014
142882	MC3 Flyash Exhauster 2013	(3,822.85)	-	3,822.85	-100.00%	0.00%	21,482.80	25,305.65	3,822.85			Oct-13	Nov-13		2014
142883	SIMPSNVL TCC-CIR BKR REPMT LGE	10,702.35	-	(10,702.35)	-100.00%	0.01%	14,917.84	-	(14,917.84)			Oct-13	Sep-14		2014
142891	DIST-NA-AHBY-PLSRDG	4,515.45	-	(4,515.45)	-100.00%	0.00%	45,777.55	-	(45,777.55)			Mar-14	Oct-15		2014
142894	DIST-NA-MLCK-ASHBY	1,536.95	-	(1,536.95)	-100.00%	0.00%	44,760.26	-	(44,760.26)			Mar-14	Oct-15		2014
142895	LGE 2014 Pole Inspection	2,800,648.89	-	(2,800,648.89)	-100.00%	1.32%	2,809,498.87	-	(2,809,498.87)			Jan-14	Dec-14	Budget was developed on project 123137 and reallocated to project 142895. The net variance between the two projects is a positive $540K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total, between LG&E and KU the net variance was ($280K).	2014
142927	GS GE Civil Equip LGE	1,346.97	-	(1,346.97)	-100.00%	0.00%	1,982.47	635.50	(1,346.97)			Nov-13	Mar-14		2014
142932	TIPTOP-BRNDNBRG-6619	493,590.74	-	(493,590.74)	-100.00%	0.23%	493,590.74	-	(493,590.74)			Dec-13	Jul-14		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
142933	TIP-TOP-OLIN-6620	257,151.05	-	(257,151.05)	-100.00%	0.12%	257,151.05	-	(257,151.05)			Dec-13	Apr-14		2014
142941	CLIFTON TR3 XFMR REPLACEMENT	288,724.41	-	(288,724.41)	-100.00%	0.14%	816,552.96	533,225.38	(283,327.58)			Nov-13	Jun-14		2014
142966LGE	TC CRUSHER MOTOR RWD	(201.65)	-	201.65	-100.00%	0.00%	27,643.46	27,845.11	201.65			Jan-09	Feb-14		2014
142971	LOU ELEC OPS CABLE HOG	8,097.42	-	(8,097.42)	-100.00%	0.00%	40,081.06	31,983.64	(8,097.42)			Nov-13	Apr-14		2014
142980	MC Test Equipment 2013	2,778.12	-	(2,778.12)	-100.00%	0.00%	97,667.86	94,889.74	(2,778.12)			Dec-13	Feb-14		2014
142981	CKT BR1176 One	62,701.97	-	(62,701.97)	-100.00%	0.03%	62,701.97	-	(62,701.97)			Jan-14	Nov-14		2014
142982	Ckt BR1176 Two	75,923.41	-	(75,923.41)	-100.00%	0.04%	75,923.41	-	(75,923.41)			Jan-14	Jun-14		2014
142983	CKT KE1158	72,414.90	-	(72,414.90)	-100.00%	0.03%	72,479.36	-	(72,479.36)			Jan-14	Dec-14		2014
142985	LOU ELEC OPS CABLE TENSIONER	4,332.30	-	(4,332.30)	-100.00%	0.00%	76,537.12	72,204.82	(4,332.30)			Nov-13	Apr-14		2014
142987LGE	TC LGE LIC VEHICLES 2013	12,490.70	-	(12,490.70)	-100.00%	0.01%	49,962.81	37,472.11	(12,490.70)			Jan-09	Jan-14		2014
142989LGE	TC OFFICE REBUILD 2013	4,771.71	-	(4,771.71)	-100.00%	0.00%	25,952.99	21,181.28	(4,771.71)			Jan-09	Jan-14		2014
143003	SCM 2013 LG&E SPARE BREAKERS	(3,183.68)	-	3,183.68	-100.00%	0.00%	28,165.21	31,348.89	3,183.68			Dec-13	Aug-14		2014
143042	Brown Solar Facility - LGE	74,386.94	-	(74,386.94)	-100.00%	0.04%	4,126,017.37	-	(4,126,017.37)			Dec-13	Jun-16		2014
143061	FORD SUBSTATION UPGRADE	3,160,993.49	-	(3,160,993.49)	-100.00%	1.49%	3,357,877.10	-	(3,357,877.10)			Jan-14	May-15	Emergent work to upgrade the Ford Substation in to serve the projected increase in load levels for Ford Motor Company in Louisville, KY.	2014
143104	Paddys Run PI Historian	47,651.56	-	(47,651.56)	-100.00%	0.02%	47,651.56	-	(47,651.56)			Jan-14	Apr-14		2014
143164	MC2 Burners 2014	1,165,425.16	-	(1,165,425.16)	-100.00%	0.55%	1,165,425.16	-	(1,165,425.16)			Jan-14	May-14	A fire caused damage to the windbox and firing system components. Firing system component degradation rate was faster than anticipated.	2014
143165	MC Dump Tank Level Transmitter	47,425.39	-	(47,425.39)	-100.00%	0.02%	52,543.51	-	(52,543.51)			Jan-14	Jan-15		2014
143218	MC Limestone Sump Pump	51,060.78	-	(51,060.78)	-100.00%	0.02%	51,060.78	-	(51,060.78)			Jan-14	Mar-14		2014
143219	MC3 Inverter	39,504.05	-	(39,504.05)	-100.00%	0.02%	39,504.05	-	(39,504.05)			Jan-14	Apr-14		2014
143220	MC4 Inverter	39,504.05	-	(39,504.05)	-100.00%	0.02%	39,504.05	-	(39,504.05)			Jan-14	Apr-14		2014
143221	MC3 DCS Upgrade 2014	117,731.42	-	(117,731.42)	-100.00%	0.06%	117,731.42	-	(117,731.42)			Jan-14	Dec-14		2014
143255	MONITOR EQ - SIMPSON LGE	5,125.09	-	(5,125.09)	-100.00%	0.00%	5,125.09	-	(5,125.09)			Jan-14			2014
143280	LOCUST (LO1193) LGE	191,343.04	-	(191,343.04)	-100.00%	0.09%	241,375.07	-	(241,375.07)			Jan-14	Aug-15		2014
143281	SHIVELY 1282 (SH1282)	125,606.41	-	(125,606.41)	-100.00%	0.06%	140,976.99	-	(140,976.99)			Jan-14	Dec-14		2014
143285	CA1306 LGE	258,229.47	-	(258,229.47)	-100.00%	0.12%	391,083.26	-	(391,083.26)			May-14	Oct-15		2014
143320LGE	TC MACH SHOP EQUIPMENT	11,316.79	-	(11,316.79)	-100.00%	0.01%	11,316.79	-	(11,316.79)			Jan-09	Apr-14		2014
143393	MC2 LP Htr Drain Pump Motor	51,294.03	-	(51,294.03)	-100.00%	0.02%	51,294.03	-	(51,294.03)			Feb-14	Nov-14		2014
143394	MC2 Turb Crossover Exp Joint	85,174.29	-	(85,174.29)	-100.00%	0.04%	173,019.32	-	(173,019.32)			Feb-14	May-15		2014
143403	PR13 Server Upgrade	80,944.17	-	(80,944.17)	-100.00%	0.04%	80,944.17	-	(80,944.17)			Apr-14	Nov-14		2014
143410	MC3 Ash Water Pump Recirc Vlvs	72,307.62	-	(72,307.62)	-100.00%	0.03%	72,307.62	-	(72,307.62)			Feb-14	Jul-14		2014
143411	MC4 Turbine 7th Stage Buckets	176,156.18	-	(176,156.18)	-100.00%	0.08%	174,434.92	-	(174,434.92)			Feb-14	Dec-14		2014
143413	MC4 Turbine HP/IP Fasteners	149,320.13	-	(149,320.13)	-100.00%	0.07%	144,038.43	-	(144,038.43)			Feb-14	Dec-14		2014
143414	MC4 Turbine LP Packing/Seals	433,153.15	-	(433,153.15)	-100.00%	0.20%	426,068.05	-	(426,068.05)			Feb-14	Dec-14		2014
143415	MC4 Turbine Diaphragms	192,370.70	-	(192,370.70)	-100.00%	0.09%	240,320.27	-	(240,320.27)			Feb-14	Dec-14		2014
143416	MC4 Turbine LP Expansion Joint	335,034.05	-	(335,034.05)	-100.00%	0.16%	335,034.05	-	(335,034.05)			Feb-14	Dec-14		2014
143448	LS-1247	186,486.86	-	(186,486.86)	-100.00%	0.09%	186,486.86	-	(186,486.86)			Apr-14	Dec-14		2014
143467	MC Scaffolding 2014	16,055.66	-	(16,055.66)	-100.00%	0.01%	16,055.66	-	(16,055.66)			Mar-14	Apr-14		2014
143478	CR4 FGD Vent Fan Repl	17,192.20	-	(17,192.20)	-100.00%	0.01%	17,192.20	-	(17,192.20)			Mar-14	Jul-14		2014
143479	DIST-NA-PLNVW-TP	15,501.82	-	(15,501.82)	-100.00%	0.01%	31,758.39	-	(31,758.39)			Apr-14	Nov-14		2014
143480	CR Station Turb Sump Pmp Spare	56,551.84	-	(56,551.84)	-100.00%	0.03%	56,551.84	-	(56,551.84)			Mar-14	Apr-14		2014
143507	TIPTOP3311 (TT3311) REBLD SEC	746,961.03	-	(746,961.03)	-100.00%	0.35%	816,444.67	-	(816,444.67)			May-14	Dec-14	Reallocated from budgeted reliability project for Circuits Identified for Improvement (CIFI) 141127 in 2014.	2014
143511	VAC-TRON VACUUM SYSTEM	55,663.63	-	(55,663.63)	-100.00%	0.03%	55,663.63	-	(55,663.63)			Mar-14	Aug-14		2014
143513	PURCHASE 70FT BUCKET TRUCK	101,876.56	-	(101,876.56)	-100.00%	0.05%	101,876.56	-	(101,876.56)			Mar-14	Aug-14		2014
143515	MC2 Power Supply - UPS	46,004.41	-	(46,004.41)	-100.00%	0.02%	46,004.41	-	(46,004.41)			Mar-14	May-14		2014
143518	MC Barge Unldr Fire Protection	13,248.45	-	(13,248.45)	-100.00%	0.01%	13,248.45	-	(13,248.45)			Mar-14	Apr-14		2014
143570	GS GE Lab Equipment 2014	64,327.74	-	(64,327.74)	-100.00%	0.03%	64,327.74	-	(64,327.74)			Mar-14	Sep-14		2014
143585LGE	TC2 SCR ASH SWEEPER	22,431.60	-	(22,431.60)	-100.00%	0.01%	35,710.07	-	(35,710.07)			Jan-09	Jun-14		2014
143593	MC S/R Boom Belt 2014	17,752.47	-	(17,752.47)	-100.00%	0.01%	17,752.47	-	(17,752.47)			Apr-14	May-14		2014
143594	MC JA Conveyor Belt 2014	8,170.95	-	(8,170.95)	-100.00%	0.00%	8,170.95	-	(8,170.95)			Apr-14	May-14		2014
143640	CR7 NGCC Inventory	392,928.20	-	(392,928.20)	-100.00%	0.19%	1,076,499.70	-	(1,076,499.70)			Mar-14		Reallocated from budget funding project 140105.	2014
143647	GS GE Flue Gas Sampling Eqpt	6,645.68	-	(6,645.68)	-100.00%	0.00%	6,645.68	-	(6,645.68)			Mar-14	May-14		2014
143650	Video Wall at Dix 2014 - LG&E	30,192.63	-	(30,192.63)	-100.00%	0.01%	30,192.63	-	(30,192.63)			Mar-14	Oct-14		2014
143723	MC4 SCR NOX Analyzers	283,020.87	-	(283,020.87)	-100.00%	0.13%	281,639.42	-	(281,639.42)			Apr-14	Dec-14		2014
143726LGE	TC CT REFURB SPARE BLADES	116,205.66	-	(116,205.66)	-100.00%	0.05%	116,205.66	-	(116,205.66)			Jan-09	Dec-14		2014
143736	PR13 Fire Pump (Spare)	11,855.82	-	(11,855.82)	-100.00%	0.01%	11,855.82	-	(11,855.82)			May-14	Jul-14		2014
143745	SKYLIGHT EXIT CABLE UPGRD	124,777.56	-	(124,777.56)	-100.00%	0.06%	124,777.56	-	(124,777.56)			Apr-14	Dec-14		2014
143774	MC Field Truck 2014	19,274.87	-	(19,274.87)	-100.00%	0.01%	19,274.87	-	(19,274.87)			Apr-14	Apr-14		2014
143779	FOURTH STREET STREETSCAPE	383,763.40	-	(383,763.40)	-100.00%	0.18%	383,824.27	-	(383,824.27)			Apr-14	Sep-14		2014
143792LGE	TC RWD B COAL CONVEYOR MTR	10,559.92	-	(10,559.92)	-100.00%	0.00%	10,559.92	-	(10,559.92)			Jan-09	May-14		2014
143799	CR6 Mist Eliminator Repl	121,519.99	-	(121,519.99)	-100.00%	0.06%	121,519.99	-	(121,519.99)			Apr-14	Aug-14		2014
143802	GR5 Land - LGE	211,409.50	-	(211,409.50)	-100.00%	0.10%	211,409.50	-	(211,409.50)			Apr-14	Sep-14		2014
143824	GS GE Metallurgy Mnting LGE	3,008.20	-	(3,008.20)	-100.00%	0.00%	3,008.20	-	(3,008.20)			Jan-14	Aug-14		2014
143833	GS GE Alloy Analyzer	10,985.89	-	(10,985.89)	-100.00%	0.01%	10,985.89	-	(10,985.89)			Jan-14	Aug-14		2014
143858	PE VEHICLES 2014 LGE	22,515.04	-	(22,515.04)	-100.00%	0.01%	57,968.70	-	(57,968.70)			May-14	Jul-14		2014
143864	PR Gas Pipe Line	123,988.96	-	(123,988.96)	-100.00%	0.06%	686,481.02	-	(686,481.02)			May-14		Project started earlier than anticipated due to reallocation of funds from other projects.	2014
143866	Trimble County TR6 Cleanup/Rpl	1,719,837.02	-	(1,719,837.02)	-100.00%	0.81%	2,110,224.96	-	(2,110,224.96)			May-14	Oct-14	The need for this project was identified after the budget was prepared.	2014
144037	KY61 PRESTON HWY ELECT DIST	1,276.39	-	(1,276.39)	-100.00%	0.00%	2,638.94	-	(2,638.94)			Jul-14			2014
144101	GS CDM ACS Scanstation	3,116.91	-	(3,116.91)	-100.00%	0.00%	3,116.91	-	(3,116.91)			May-14	Aug-14		2014
144135	Rpl (2) Mill Creek 345kV Brkrs	469,045.77	-	(469,045.77)	-100.00%	0.22%	803,528.30	-	(803,528.30)			Oct-14	May-15		2014
144159	Rpl Seminole Fence	41,568.83	-	(41,568.83)	-100.00%	0.02%	41,568.83	-	(41,568.83)			Aug-14	Dec-14		2014
144329	RIVERPORT SIGN & LIGHTING	7,645.72	-	(7,645.72)	-100.00%	0.00%	7,645.72	-	(7,645.72)			Jun-14	Aug-14		2014
144331	MC 4B Closed Cooling Wtr Pump	16,444.67	-	(16,444.67)	-100.00%	0.01%	16,444.67	-	(16,444.67)			May-14	Jun-14		2014
144460LGE	TC OFFICE REBUILD 2014	59,148.14	-	(59,148.14)	-100.00%	0.03%	59,148.14	-	(59,148.14)			Apr-14	Oct-14		2014
144462	TC1 COAL FLOW ANALYZ SYS	19,967.17	-	(19,967.17)	-100.00%	0.01%	19,967.17	-	(19,967.17)			Apr-14	Sep-14		2014
144641	CR Ultrasound Detector	7,797.40	-	(7,797.40)	-100.00%	0.00%	7,797.40	-	(7,797.40)			Jun-14	Aug-14		2014
144648	FV 1143	84,937.72	-	(84,937.72)	-100.00%	0.04%	137,515.16	-	(137,515.16)			Jun-14	Dec-14		2014
144649LGE	TC BAP N DIKE INTERIOR SLOPE	163,650.34	-	(163,650.34)	-100.00%	0.08%	163,650.35	-	(163,650.35)			Apr-14	Sep-14		2014
144651LGE	TC BAP N DIKE EXTERIOR SLOPE	66,921.19	-	(66,921.19)	-100.00%	0.03%	66,921.19	-	(66,921.19)			Apr-14	Sep-14		2014
144653LGE	TC BAP W DIKE EXTERIOR SLOPE	76,444.34	-	(76,444.34)	-100.00%	0.04%	76,444.35	-	(76,444.35)			Apr-14	Sep-14		2014
144655LGE	TC WT RO SYSTEM UPGRADE	6,116.51	-	(6,116.51)	-100.00%	0.00%	6,116.51	-	(6,116.51)			Apr-14	Aug-14		2014
144666	Tip Top TR3 Xfmr Rpl	402,449.62	-	(402,449.62)	-100.00%	0.19%	408,835.30	-	(408,835.30)			Jul-14	Dec-14		2014
144675	GS GE TC DI Instrumentation	61,906.10	-	(61,906.10)	-100.00%	0.03%	121,095.47	-	(121,095.47)			May-13	Dec-14		2014
144684LGE	TC2 SVC ELEVATOR UPGRADE	3,048.18	-	(3,048.18)	-100.00%	0.00%	3,048.18	-	(3,048.18)			Apr-14	Oct-14		2014

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
144699LGE	TC2 FD FAN BLADE REPLACEMENT	35,153.49	-	(35,153.49)	-100.00%	0.02%	35,153.49	-	(35,153.49)			Apr-14	Jul-14		2014
144919	WATERSIDE 1330 CABLE REPL	98,127.53	-	(98,127.53)	-100.00%	0.05%	116,078.98	-	(116,078.98)			Aug-14	Jun-15		2014
144927	MC Lift Station Sewage Pump	5,707.67	-	(5,707.67)	-100.00%	0.00%	5,707.67	-	(5,707.67)			Jul-14	Sep-14		2014
144928	MC4 Hydroveyor Tank	39,241.36	-	(39,241.36)	-100.00%	0.02%	39,241.36	-	(39,241.36)			Jul-14	Oct-14		2014
144978	CR52 BFP Motor Repl	237,499.95	-	(237,499.95)	-100.00%	0.11%	237,499.95	-	(237,499.95)			Jul-14	Aug-14		2014
145000	LG&E COOLING FAN PROJECT	64,228.15	-	(64,228.15)	-100.00%	0.03%	68,960.83	-	(68,960.83)			Jul-14	Dec-14		2014
145036LGE	TC CEM SERVER COAL UNITS	6,536.61	-	(6,536.61)	-100.00%	0.00%	6,536.61	-	(6,536.61)			Apr-14	Dec-14		2014
145039	GS RD Solar Charging Station	85,839.00	-	(85,839.00)	-100.00%	0.04%	88,339.00	-	(88,339.00)			Jul-14	Nov-15		2014
145796	Mud Lane TR4 Transformer Rpl	1,649,518.64	-	(1,649,518.64)	-100.00%	0.78%	1,649,098.10	-	(1,649,098.10)			Aug-14	Nov-14	Emergency work for this transformer that failed after the 2014 budget was prepared. A large portion of the costs were transferred from project 134211.	2014
145828	MC Station Maint Yard Truck	18,909.10	-	(18,909.10)	-100.00%	0.01%	18,909.10	-	(18,909.10)			Jul-14	Aug-14		2014
145829	MC C Coal Conv Belt 2015	110,066.37	-	(110,066.37)	-100.00%	0.05%	119,014.87	-	(119,014.87)			Jul-14	Sep-15		2014
145830	MC "G2" Coal Conveyor Belt	28,393.74	-	(28,393.74)	-100.00%	0.01%	38,747.18	-	(38,747.18)			Jul-14	Jul-15		2014
145831	MC "F2" Coal Conveyor Belt	57,228.80	-	(57,228.80)	-100.00%	0.03%	65,785.38	-	(65,785.38)			Jul-14	Oct-15		2014
145832	MC "D2" Coal Conveyor Belt	31,387.42	-	(31,387.42)	-100.00%	0.01%	34,723.28	-	(34,723.28)			Jul-14	Oct-15		2014
145836	MC Control Room HVAC	4,813.09	-	(4,813.09)	-100.00%	0.00%	4,813.09	-	(4,813.09)			Jul-14	Aug-14		2014
145848LGE	TC LAPPING MACHINE	13,465.90	-	(13,465.90)	-100.00%	0.01%	13,465.90	-	(13,465.90)			Apr-14	Oct-14		2014
145876	OF Track Skidsteer Loader	29,816.43	-	(29,816.43)	-100.00%	0.01%	29,816.43	-	(29,816.43)			Aug-14	Sep-14		2014
145877	CR1B Sump Pump Mtr Rewind	33,589.49	-	(33,589.49)	-100.00%	0.02%	33,589.49	-	(33,589.49)			Aug-14	Aug-14		2014
145878LGE	TC RO MEMBRANE SYSTEM UPG	34,975.30	-	(34,975.30)	-100.00%	0.02%	35,838.73	-	(35,838.73)			Apr-14	Dec-14		2014
146010LGE	TC2 TURBINE TRIP BLOCK	24,767.77	-	(24,767.77)	-100.00%	0.01%	42,410.80	-	(42,410.80)			Apr-14	Sep-15		2014
146014LGE	TC1 & CT CEM ANALYZERS	119,393.99	-	(119,393.99)	-100.00%	0.06%	119,393.99	-	(119,393.99)			Apr-14	Dec-14		2014
146020	WHISKEY ROW NETWORK VAULT	197,847.49	-	(197,847.49)	-100.00%	0.09%	471,160.45	-	(471,160.45)			Aug-14			2014
146053	MC GPP UPS - 2014	15,269.41	-	(15,269.41)	-100.00%	0.01%	15,269.41	-	(15,269.41)			Aug-14	Dec-14		2014
146054	MC 1B Coal Feeder VFD	3,958.27	-	(3,958.27)	-100.00%	0.00%	4,544.55	-	(4,544.55)			Aug-14	Dec-14		2014
146055	MC Ash Pond Trash Rack	6,995.83	-	(6,995.83)	-100.00%	0.00%	6,995.83	-	(6,995.83)			Aug-14	Dec-14		2014
146056	MC Coal Pile Runoff Discharge	127,679.19	-	(127,679.19)	-100.00%	0.06%	127,679.19	-	(127,679.19)			Aug-14	Oct-14		2014
146057	MC3 SCR NOX Analyzers	223,768.30	-	(223,768.30)	-100.00%	0.11%	250,371.57	-	(250,371.57)			Aug-14	Mar-15		2014
146100	MC Turbine Room Crane Gearbox	146,059.98	-	(146,059.98)	-100.00%	0.07%	146,059.98	-	(146,059.98)			Sep-14	Sep-14		2014
146104	Simpsonville Renovation-LG&E	7,177.42	-	(7,177.42)	-100.00%	0.00%	7,177.42	-	(7,177.42)			Sep-14	Feb-15		2014
146108	SCM2015 REPL CIRCUIT BREAKERS	45,768.04	-	(45,768.04)	-100.00%	0.02%	49,869.95	-	(49,869.95)			Sep-14	Jul-15		2014
146137	MC Elevator Penthouses HVAC	20,349.63	-	(20,349.63)	-100.00%	0.01%	20,349.63	-	(20,349.63)			Sep-14	Sep-14		2014
146138	MC Barge Unloading HVAC	21,485.34	-	(21,485.34)	-100.00%	0.01%	21,485.34	-	(21,485.34)			Sep-14	Dec-14		2014
146139	Harmony Landing LGE CEMI	36,016.72	-	(36,016.72)	-100.00%	0.02%	42,023.13	-	(42,023.13)			Oct-14	Jan-15		2014
146149	GS SL IC Autosampler	3,287.92	-	(3,287.92)	-100.00%	0.00%	3,287.92	-	(3,287.92)			Jan-14	Dec-14		2014
146200LGE	TC BOILER SWING STAGE EQUIP	15,517.50	-	(15,517.50)	-100.00%	0.01%	15,517.50	-	(15,517.50)			Apr-14	Oct-14		2014
146202	TC1 MILL MOTOR REWIND	36,618.93	-	(36,618.93)	-100.00%	0.02%	36,618.93	-	(36,618.93)			Apr-14	Sep-14		2014
146246	GS GE PI MOBILE	27,131.19	-	(27,131.19)	-100.00%	0.01%	16,888.11	-	(16,888.11)			Oct-14	Dec-14		2014
146249	GS GE Mach Hlth Mgr Stware	6,740.49	-	(6,740.49)	-100.00%	0.00%	6,740.49	-	(6,740.49)			Jan-14	Nov-14		2014
146271	MC4 Turbine/Valve Insulation	58,515.17	-	(58,515.17)	-100.00%	0.03%	60,240.31	-	(60,240.31)			Oct-14	Dec-14		2014
146279	MC Coal Clamshell Bucket	152,340.99	-	(152,340.99)	-100.00%	0.07%	152,340.99	-	(152,340.99)			Oct-14	Dec-14		2014
146285	GS GE Gas Calc Software	1,326.76	-	(1,326.76)	-100.00%	0.00%	1,326.76	-	(1,326.76)			Oct-14	Dec-14		2014
146287	ST TT Pump Mtce Demonstrators	34,388.71	-	(34,388.71)	-100.00%	0.02%	12,630.75	-	(12,630.75)			Oct-14	Jan-15		2014
146294LGE	TC2 R-PUMP EXP JOINT UPG	16,908.75	-	(16,908.75)	-100.00%	0.01%	18,409.93	-	(18,409.93)			Apr-14	Dec-14		2014
146296	OF Sluice Gate Cylinder Repl	51,764.00	-	(51,764.00)	-100.00%	0.02%	81,154.44	-	(81,154.44)			Oct-14	Apr-15		2014
146297	CR D1 Coal Conveyor Repl	39,754.91	-	(39,754.91)	-100.00%	0.02%	39,813.52	-	(39,813.52)			Oct-14	Dec-14		2014
146300LGE	TC CT FIRE PROTECTION UPGD	26,564.18	-	(26,564.18)	-100.00%	0.01%	37,879.21	-	(37,879.21)			Apr-14	Dec-14		2014
146307	MC Truck for MCM14	15,460.85	-	(15,460.85)	-100.00%	0.01%	15,460.85	-	(15,460.85)			Oct-14	Nov-14		2014
146315	MC Truck for GPP	27,736.80	-	(27,736.80)	-100.00%	0.01%	27,736.80	-	(27,736.80)			Oct-14	Nov-14		2014
146321LGE	TC2 TURBINE&FP CONTROLS REPL	2,877.90	-	(2,877.90)	-100.00%	0.00%	3,805.22	-	(3,805.22)			Apr-14	Jan-15		2014
146327	MC 3B Cooling Tower Fan 2014	78,875.74	-	(78,875.74)	-100.00%	0.04%	78,875.74	-	(78,875.74)			Oct-14	Oct-14		2014
146329	REL 345 ROW WIDENING	670,133.53	-	(670,133.53)	-100.00%	0.32%	1,557,681.47	-	(1,557,681.47)			Oct-14	May-16	The need for this project was identified after the budget was prepared.	2014
146343LGE	TC2 AIR DRAFT ACCESS PLATFORM	1,905.70	-	(1,905.70)	-100.00%	0.00%	5,113.65	-	(5,113.65)			Apr-14	Dec-14		2014
146345LGE	TC FLY ASH ACCESS PLATFORM	18,437.26	-	(18,437.26)	-100.00%	0.01%	9,725.96	-	(9,725.96)			Apr-14	Dec-14		2014
146415	CR Stick Welding Machine	4,439.96	-	(4,439.96)	-100.00%	0.00%	4,439.96	-	(4,439.96)			Oct-14	Nov-14		2014
146419LGE	TC AIR HEAT WATER SERVICE LINE	29,733.69	-	(29,733.69)	-100.00%	0.01%	29,733.69	-	(29,733.69)			Apr-14	Nov-14		2014
146431	RIVERPORT EMERGENCY EXIT	21,700.00	-	(21,700.00)	-100.00%	0.01%	21,700.00	-	(21,700.00)			Oct-14	Jan-15		2014
146444	PR Hydrometer	2,279.76	-	(2,279.76)	-100.00%	0.00%	2,416.55	-	(2,416.55)			Nov-14	Dec-14		2014
146445	MC4 Cooling Tower Fans	88,736.83	-	(88,736.83)	-100.00%	0.04%	83,555.89	-	(83,555.89)			Nov-14	Dec-14		2014
146446	MC Welding Machine 2014	13,964.01	-	(13,964.01)	-100.00%	0.01%	13,964.01	-	(13,964.01)			Nov-14	Nov-14		2014
146447	MC All-Terrain Forklift	33,372.26	-	(33,372.26)	-100.00%	0.02%	33,372.26	-	(33,372.26)			Nov-14	Dec-14		2014
146453	MC2 Cooling Tower Check Valves	139,870.00	-	(139,870.00)	-100.00%	0.07%	184,720.00	-	(184,720.00)			Nov-14	Apr-15		2014
146472	LGE CEMI 2014	6,339.69	-	(6,339.69)	-100.00%	0.00%	108,566.49	-	(108,566.49)			Nov-14	Dec-14		2014
146477	ST TT Mech Drive Mtce Train	11,179.52	-	(11,179.52)	-100.00%	0.01%	11,179.52	-	(11,179.52)			Oct-14	Dec-14		2014
146479	CR5 Mist Eliminator Repl	31,174.85	-	(31,174.85)	-100.00%	0.01%	45,899.53	-	(45,899.53)			Nov-14	Feb-15		2014
146487LGE	TC BAP RAFT FLOAT UPG- 1	11,639.39	-	(11,639.39)	-100.00%	0.01%	11,639.39	-	(11,639.39)			Apr-14	Nov-14		2014
146489LGE	TC LST AGITATOR GB & BLADES	29,552.97	-	(29,552.97)	-100.00%	0.01%	30,094.52	-	(30,094.52)			Apr-14	Dec-14		2014
146491LGE	TC WORKOUT ROOM REBUILD	10,398.55	-	(10,398.55)	-100.00%	0.00%	10,398.55	-	(10,398.55)			Apr-14	Dec-14		2014
146496	TC VEHICLES 2014	39,387.88	-	(39,387.88)	-100.00%	0.02%	39,387.88	-	(39,387.88)			Apr-14	Nov-14		2014
146528	PR13 GSU Bushing Repl	30,210.00	-	(30,210.00)	-100.00%	0.01%	46,754.60	-	(46,754.60)			Nov-14	Apr-15		2014
146536LGE	TC LP GAS WELDER	4,661.49	-	(4,661.49)	-100.00%	0.00%	4,661.49	-	(4,661.49)			Apr-14	Dec-14		2014
146538LGE	TC COUPLING F1&F2 CONVEYORS	10,088.41	-	(10,088.41)	-100.00%	0.00%	10,703.04	-	(10,703.04)			Apr-14	Feb-15		2014
146543LGE	TC CT COMPRESSOR ROOM MODS	2,879.46	-	(2,879.46)	-100.00%	0.00%	2,879.46	-	(2,879.46)			Apr-14	Dec-14		2014
146550	GS GE Condenser Tracking	2,707.15	-	(2,707.15)	-100.00%	0.00%	2,707.15	-	(2,707.15)			Jan-14	Dec-14		2014
146558	MC Lab Analyzers 2014	79,996.34	-	(79,996.34)	-100.00%	0.04%	79,996.34	-	(79,996.34)			Dec-14	Dec-14		2014
146565	MC Limestone Dust Suppression	62,222.94	-	(62,222.94)	-100.00%	0.03%	58,852.66	-	(58,852.66)			Dec-14	Dec-14		2014
146587	MC Multi-Gas Leak Detector	3,731.50	-	(3,731.50)	-100.00%	0.00%	3,731.50	-	(3,731.50)			Dec-14	Jan-15		2014
146588	MC Long Shaft Serv Wtr Pump	75,000.00	-	(75,000.00)	-100.00%	0.04%	75,422.33	-	(75,422.33)			Dec-14	Jun-15		2014
146608	MC Station Maintenance Truck	31,514.59	-	(31,514.59)	-100.00%	0.01%	31,514.59	-	(31,514.59)			Dec-14	Dec-14		2014
146614	MC 4A Condenser Vacuum Pump	175,000.00	-	(175,000.00)	-100.00%	0.08%	197,234.92	-	(197,234.92)			Dec-14	Oct-15		2014
146615	MC 4B Condenser Vacuum Pump	175,000.00	-	(175,000.00)	-100.00%	0.08%	195,196.45	-	(195,196.45)			Dec-14	Oct-15		2014
146618	MC 4C Condenser Vacuum Pump	175,000.00	-	(175,000.00)	-100.00%	0.08%	200,319.95	-	(200,319.95)			Dec-14	Oct-15		2014
146662	MC 2A GSU Transformer	292,792.13	-	(292,792.13)	-100.00%	0.14%	191,408.68	-	(191,408.68)			Dec-14	Jan-15		2014
CCAPR340	Capital CAP/REG/RECL - 003400	284,889.44	337,927.25	53,037.81	15.70%	0.13%	284,889.44	337,927.25	53,037.81	Jan-13	Dec-25	Jan-13			2014
CEMTR134	LGE Electric Meters - 001340	826,316.41	723,639.77	(102,676.64)	-14.19%	0.39%	826,316.41	723,639.77	(102,676.64)	Jan-13	Dec-19	Jan-13			2014
CLM010514	LGE MAJOR STORM 010514	40,229.44	-	(40,229.44)	-100.00%	0.02%	40,229.44	-	(40,229.44)			Jan-14	Jul-14		2014

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CLM020414	LGE MAJOR STORM 020414	1,385,188.07	-	(1,385,188.07)	-100.00%	0.65%	1,596,885.87	-	(1,596,885.87)			Feb-14	Aug-15	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 $1,285K over budget.	2014
CLM030214	LGE MAJOR STORM 030214	11,617.91	-	(11,617.91)	-100.00%	0.01%	11,617.91	-	(11,617.91)			Mar-14	Jul-14		2014
CLM070714	LGE MAJOR STORM 070714	122,739.87	-	(122,739.87)	-100.00%	0.06%	155,951.13	-	(155,951.13)			Jul-14	Nov-14		2014
CLM072614	LGE MAJOR STORM 072614	214,561.70	-	(214,561.70)	-100.00%	0.10%	252,301.75	-	(252,301.75)			Jul-14	Dec-14		2014
CLM082714	LGE MAJOR STORM 082714	40,321.68	-	(40,321.68)	-100.00%	0.02%	49,438.63	-	(49,438.63)			Aug-14	Dec-14		2014
CLM103113	LGE MAJOR STORM 103113	684.33	-	(684.33)	-100.00%	0.00%	136,585.38	135,901.05	(684.33)			Oct-13			2014
CNBCBL341	Joint Trench - 003410	132,477.23	-	(132,477.23)	-100.00%	0.06%	132,477.23	-	(132,477.23)			Jan-13			2014
CNBCD340O	NB Comm OH - 003400	2,103,529.82	1,740,807.74	(362,722.08)	-20.84%	0.99%	2,103,529.82	1,740,807.74	(362,722.08)	Jan-13	Dec-25	Jan-13			2014
CNBCD340U	NB Comm UG - 003400	3,562,841.04	2,515,785.87	(1,047,055.17)	-41.62%	1.68%	3,562,841.04	2,515,785.87	(1,047,055.17)	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2014
CNBRD340O	NB Resid OH - 003400	1,179,967.03	1,153,668.29	(26,298.74)	-2.28%	0.56%	1,179,967.03	1,153,668.29	(26,298.74)	Jan-13	Dec-25	Jan-13			2014
CNBRD340U	NB Resid UG - 003400	23,621.98	671,837.68	648,215.70	96.48%	0.01%	23,621.98	671,837.68	648,215.70	Jan-13	Dec-25	Jan-13	Apr-15	Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The majority of these funds were moved to CNBRD341U in April 2014.	2014
CNBRD341U	NB Resid UG - 003410	3,976,908.59	1,708,111.65	(2,268,796.94)	-132.82%	1.87%	3,976,908.59	1,708,111.65	(2,268,796.94)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development. Also combined the remaining budget for CNBRD340U into this project in April 2014.	2014
CNBSV340O	NB Elect Serv OH - 003400	735,723.13	763,134.84	27,411.71	3.59%	0.35%	735,723.13	763,134.84	27,411.71	Dec-12	Dec-25	Dec-12			2014
CNBSV340U	NB Elect Serv UG - 003400	1,040,433.50	785,778.84	(254,654.66)	-32.41%	0.49%	1,040,433.50	785,778.84	(254,654.66)	Jan-13	Dec-25	Jan-13			2014
CNBVLT343	NB Network Vaults - 003430	44,437.77	600,000.31	555,562.54	92.59%	0.02%	44,437.77	600,000.31	555,562.54	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Majority of the funds for this project were reallocated to Hilton Garden Inn Vault project in 2014 (142877). Capital policy requires individual projects for any job >$300k.	2014
CPBWK340	El Public Works - 003400	441,597.29	1,249,999.79	808,402.50	64.67%	0.21%	441,597.29	1,249,999.79	808,402.50	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more so some funds were moved to individual projects to do large scale replacements.	2014
CRCST340	Cust Requested - 003400	548,897.88	220,726.97	(328,170.91)	-148.68%	0.26%	548,897.88	220,726.97	(328,170.91)	Jan-13	Dec-25	Jan-13			2014
CRDCBL340	Repl Defective Cable - 003400	1,141,693.16	798,559.20	(343,133.96)	-42.97%	0.54%	1,141,693.16	798,559.20	(343,133.96)	Jan-13	Dec-25	Jan-13			2014
CRDD340O	Capital Rep Def OH - 003400	3,114,380.21	3,775,132.05	660,751.84	17.50%	1.47%	3,114,380.21	3,775,132.05	660,751.84	Jan-13	Dec-14	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Funds reallocated to other blanket projects that were running over budget.	2014
CRDD340U	Capital Rep Def UG - 003400	620,634.51	1,530,173.45	909,538.94	59.44%	0.29%	620,634.51	1,530,173.45	909,538.94	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Funds reallocated to other blanket projects that were running over budget.	2014
CRDMV332	Mercury Bulb Repl - 003320	134,275.90	228,001.81	93,725.91	41.11%	0.06%	134,275.90	228,001.81	93,725.91	Jan-13	Dec-25	Jan-13	Jan-15		2014
CRELD340	Capital Reliability - 003400	332,890.82	569,979.01	237,088.19	41.60%	0.16%	332,890.82	569,979.01	237,088.19	Jan-13	Dec-25	Jan-13			2014
CRPOLE340	Pole Repair/Replace - 003400	2,870,344.92	2,390,792.96	(479,551.96)	-20.06%	1.35%	2,870,344.92	2,390,792.96	(479,551.96)	Jan-13	Dec-25	Dec-12			2014
CRSTLT332	Repair Street Lights - 003320	2,502,795.13	2,406,423.48	(96,371.65)	-4.00%	1.18%	2,502,795.13	2,406,423.48	(96,371.65)	Jan-13	Dec-25	Jan-13			2014
CSTLT332	NB Street Lights - 003320	1,577,747.70	2,152,635.39	574,887.69	26.71%	0.74%	1,577,747.70	2,152,635.39	574,887.69	Dec-12	Feb-25	Dec-12		Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	2014
CSTRM323	Cap Minor Storms - 003230	584,230.42	-	(584,230.42)	-100.00%	0.28%	584,230.42	-	(584,230.42)			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 $1,285K over budget.	2014
CSTRMLGE	Cap LGE Major Storms	-	1,114,932.40	1,114,932.40	100.00%	0.00%	-	1,114,932.40	1,114,932.40	Jan-13	Dec-25			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 $1,285K over budget.	2014
CSYSEN340	Sys Enh - 003400	404,819.26	155,159.83	(249,659.43)	-160.90%	0.19%	404,819.26	155,159.83	(249,659.43)	Jan-13	Dec-25	Jan-13			2014
CTBRD340O	Cap Trouble Orders OH - 003400	2,522,453.30	2,999,999.88	477,546.58	15.92%	1.19%	2,522,453.30	2,999,999.88	477,546.58	Dec-12	Dec-25	Dec-12			2014
CTBRD340U	Cap Trouble Orders UG - 003400	795,874.26	765,999.58	(29,874.68)	-3.90%	0.37%	795,874.26	765,999.58	(29,874.68)	Dec-12	Aug-25	Dec-12			2014
CTPD340	Capital Thrd Party - 003400	370,934.74	515,601.00	144,666.26	28.06%	0.17%	370,934.74	515,601.00	144,666.26	Jan-13	Dec-25	Jan-13			2014
CVLT343	Capital Network Vlts - 003430	960,706.03	624,554.90	(336,151.13)	-53.82%	0.45%	960,706.03	624,554.90	(336,151.13)	Jan-13	Dec-25	Jan-13			2014
CXFRM311	LGE Line Transformers	3,681,084.93	3,713,014.56	31,929.63	0.86%	1.73%	3,681,084.93	3,713,014.56	31,929.63	Jan-13	Nov-25	Jan-13			2014
CXFRM340	NB Transformers - 003400	414,216.87	272,647.52	(141,569.35)	-51.92%	0.20%	414,216.87	272,647.52	(141,569.35)	Jan-13	Dec-25	Jan-13			2014
L5-2013	RELOCATION T-LINES	(8,845.31)	-	8,845.31	-100.00%	0.00%	(8,845.31)	-	8,845.31			Jul-10			2014
L5-2014	RELOCATION T-LINES LG&E	-	49,621.20	49,621.20	100.00%	0.00%	-	49,621.20	49,621.20	Jan-14	Dec-14				2014
L6-2014	New Facilities T LInes LGE	-	68,724.44	68,724.44	100.00%	0.00%	-	68,724.44	68,724.44	Jan-14	Dec-14				2014
L8-2012	STORM DAMAGE T-LINE LGE 2012	315.01	-	(315.01)	-100.00%	0.00%	315.01	-	(315.01)			Jan-12			2014
L8-2013	STORM DAMAGE T-LINE LGE 2013	992.75	-	(992.75)	-100.00%	0.00%	992.75	-	(992.75)			Jul-10			2014
L8-2014	STORM DAMAGE T-LINE LGE 2014	81,963.13	213,751.56	131,788.43	61.65%	0.04%	81,963.13	213,751.56	131,788.43	Jan-14	Dec-14	Jan-14			2014
L9-14	PRIORITY REPL T-LINES LGE 2014	2,760,313.52	3,600,064.92	839,751.40	23.33%	1.30%	2,760,313.52	3,600,064.92	839,751.40	Jan-14	Dec-14	Jan-14		Carryover from prior years; amounts moved to specific pole replacement projects.	2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
L9-2012	3PRIORITY REPL T-LINE LGE 2012	(966,445.03)	-	966,445.03	-100.00%	-0.46%	(966,445.03)	-	966,445.03			Jan-12		Carryover from prior years; amounts moved to specific pole replacement projects.	2014
L9-2013	PRIORITY REPL T-LINES LGE 2013	430,960.78	-	(430,960.78)	-100.00%	0.20%	430,960.78	-	(430,960.78)			Jul-10			2014
LBR-13	LGE Breakers Replacements-2013	(594,883.69)	-	594,883.69	-100.00%	-0.28%	(594,883.69)	-	594,883.69			Jan-13	Jan-14	Due primarily to moving the cost of two 345kV breakers to project 144135.	2014
LBR-14	LG&E Breaker Replacements 2014	332,073.87	242,663.63	(89,410.24)	-36.85%	0.16%	332,073.87	242,663.63	(89,410.24)	Jan-14	Dec-14	Jan-14	Jan-15		2014
LBRFAIL14	LGE-Brkr Fail-2014	64,940.37	379,979.37	315,039.00	82.91%	0.03%	64,940.37	379,979.37	315,039.00	Jan-14	Dec-14	Jan-14	Jan-15		2014
LDISCAP12	LGE DISTRIBUTION CAPACITOR12	812.65	-	(812.65)	-100.00%	0.00%	812.65	-	(812.65)			Jan-12	Dec-12		2014
LDISCAP13	LGE DISTRIBUTION CAPACITOR13	10,643.86	-	(10,643.86)	-100.00%	0.01%	10,643.86	-	(10,643.86)			Jan-13	Jan-14		2014
LDISCAP14	LG&E Dist. Capacitors 2014	139,833.22	147,244.75	7,411.53	5.03%	0.07%	173,614.54	147,244.75	(26,369.79)	Jan-14	Dec-14	Jan-14	Jan-15		2014
LOTFAIL14	LGE-OtherFail-2014	93,324.15	189,985.80	96,661.65	50.88%	0.04%	93,324.15	189,985.80	96,661.65	Jan-14	Dec-14	Jan-14	Jan-15		2014
L-OTHER14	LGE-Other-2014	423,220.41	47,310.44	(375,909.97)	-794.56%	0.20%	423,220.41	47,310.44	(375,909.97)	Jan-14	Dec-14	Jan-14	Jan-15		2014
LOTPR14	LG&E Other Prot Blanket 2014	65,953.54	54,805.05	(11,148.49)	-20.34%	0.03%	65,953.54	54,805.05	(11,148.49)	Jan-14	Dec-14	Jan-14	Jan-15		2014
LOTPRFL14	LG&E Oth Prot Fail 2014	-	41,994.73	41,994.73	100.00%	0.00%	-	41,994.73	41,994.73	Jan-14	Dec-14				2014
LRELAY-12	LG&E RELAY-12	23,743.29	-	(23,743.29)	-100.00%	0.01%	23,743.29	-	(23,743.29)			Jan-12	Dec-12		2014
LRELAY-13	LG&E RELAY-13	(21,878.01)	-	21,878.01	-100.00%	-0.01%	(21,878.01)	-	21,878.01			Jan-13	Jan-14		2014
LRELAY-14	Relay Replacements-LG&E-2014	786,618.86	190,462.28	(596,156.58)	-313.01%	0.37%	786,618.86	190,462.28	(596,156.58)	Jan-14	Dec-14	Jan-14	Jan-15	Replaced more relays than originally planned.	2014
LREL-FL14	LG&E Relay Failures-2014	54,062.31	64,600.56	10,538.25	16.31%	0.03%	98,747.49	64,600.56	(34,146.93)	Jan-14	Dec-14	Jan-14	Jan-15		2014
LRSUB-12	LG&E Routine - Subs-12	(470.51)	-	470.51	-100.00%	0.00%	(470.51)	-	470.51			Jan-11	Dec-12		2014
LRSUB-13	LG&E Routine - Subs-13	393,953.71	-	(393,953.71)	-100.00%	0.19%	393,953.71	-	(393,953.71)			Jan-13	Jan-14		2014
LRTU-14	LGE RTU Replacements-14	-	342,239.89	342,239.89	100.00%	0.00%	-	342,239.89	342,239.89	Jan-14	Dec-14				2014
LRTU-FL14	LG&E RTU Failures-2014	-	24,225.05	24,225.05	100.00%	0.00%	-	24,225.05	24,225.05	Jan-14	Dec-14				2014
LSURGE-12	Surge Arrestors LGE-12	(525.82)	-	525.82	-100.00%	0.00%	(525.82)	-	525.82			Jan-12	Dec-12		2014
LTPGENLG	Other LTP Gen Projects LGE	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jan-13	Dec-25				2014
NBCD340OH	NEW BUS COMM OH 340	397.17	-	(397.17)	-100.00%	0.00%	397.17	-	(397.17)			Jan-00	Dec-12		2014
NBCD340UG	NEW BUS COMM UG 340	2,175.31	-	(2,175.31)	-100.00%	0.00%	2,175.31	-	(2,175.31)			Mar-00	Dec-12		2014
NBSV340OH	NEW ELECTRIC SERVICES	37.06	-	(37.06)	-100.00%	0.00%	37.06	-	(37.06)			Mar-00	Dec-12		2014
PBWK340OH	PUB WORKS RELOC OH	(13,591.63)	-	13,591.63	-100.00%	-0.01%	(13,591.63)	-	13,591.63			Mar-01	Dec-12		2014
RCST340	CUST REQ 340	864.88	-	(864.88)	-100.00%	0.00%	864.88	-	(864.88)			Feb-01	Dec-12		2014
RDDD340OH	REP DEF EQ OH 340	28,634.17	-	(28,634.17)	-100.00%	0.01%	28,634.17	-	(28,634.17)			Jan-01	Dec-12		2014
RDDD340UG	REP DEF EQ UG 340	7,899.05	-	(7,899.05)	-100.00%	0.00%	7,899.05	-	(7,899.05)			Mar-01	Dec-12		2014
RDSTLT332	REPAIR STREET LIGHTING	4,598.31	-	(4,598.31)	-100.00%	0.00%	4,598.31	-	(4,598.31)			Nov-06	Dec-12		2014
SYSENH340	SYS ENH EXIST CUST 340	(452.58)	-	452.58	-100.00%	0.00%	(452.58)	-	452.58			Mar-00	Dec-12		2014
TBRD340OH	Trouble OH 003400	39,495.27	-	(39,495.27)	-100.00%	0.02%	39,495.27	-	(39,495.27)			Dec-03	Dec-12		2014
XFRM340	TRANSFORMER LABOR 340	(583.99)	-	583.99	-100.00%	0.00%	(583.99)	-	583.99			Jan-01	Dec-12		2014
		201,098,020.95	212,389,044.11	11,291,023.16											**2014 Total**
001LGE15	Access Switch Rotation-LGE15	55,862.38	136,499.92	80,637.54	59.08%	0.03%	55,862.38	136,499.92	80,637.54	Jan-15	Dec-15	Jan-15	Dec-15		2015
002LGE14	Appt Scheduling-LGE14	1,120.16	-	(1,120.16)	-100.00%	0.00%	50,892.70	49,772.53	(1,120.16)			Sep-13	Sep-14		2015
002LGE15	Aligne Fuels Reports-LGE15	2,376.58	24,937.50	22,560.92	90.47%	0.00%	2,376.58	24,937.50	22,560.92	Jan-15	Dec-15	Jan-15	Sep-16		2015
003LGE15	Aligne Upgrade-LGE15	33,925.16	35,000.00	1,074.84	3.07%	0.02%	33,925.16	35,000.00	1,074.84	Jan-15	Dec-15	Jan-15	Dec-15		2015
004LGE14	Call Center-Route&Report-LGE14	265,537.24	174,999.82	(90,537.42)	-51.74%	0.15%	423,652.52	333,115.10	(90,537.42)	Jan-14	Dec-15	Jan-14			2015
004LGE15	Analog Sunset Yr 2/3-LGE15	30,008.34	93,100.07	63,091.73	67.77%	0.02%	30,008.34	93,100.07	63,091.73	Jan-15	Dec-15	Jan-15	Dec-15		2015
005LGE14	Cust Comm-text, apps-LGE14	183,452.07	112,700.01	(70,752.06)	-62.78%	0.10%	302,228.96	231,476.90	(70,752.06)	Jan-14	Dec-15	Jan-14	Dec-15		2015
005LGE15	Backup Cap Exp-LGE15	-	69,999.97	69,999.97	100.00%	0.00%	-	69,999.97	69,999.97	Jan-15	Dec-15				2015
006LGE15	Bulk Power & Env Systems-LGE15	44,658.51	43,749.97	(908.54)	-2.08%	0.03%	44,658.51	43,749.97	(908.54)	Jan-15	Dec-15	Jan-15	Jun-16		2015
007LGE15	Cabling Server Connect-LGE15	8,301.29	10,500.00	2,198.71	20.94%	0.00%	8,301.29	10,500.00	2,198.71	Jan-15	Dec-15	Jan-15	Dec-15		2015
008LGE14	Virtualization buildout-LGE14	110.70	-	(110.70)	-100.00%	0.00%	83,763.83	83,653.13	(110.70)			Jan-14	Feb-15		2015
010LGE15	CFO Sys Capital-LGE15	-	17,499.92	17,499.92	100.00%	0.00%	-	17,499.92	17,499.92	Jan-15	Dec-15				2015
011LGE15	CIP Compl Year 5-LGE15	221,441.25	237,789.83	16,348.58	6.88%	0.13%	221,441.25	237,789.83	16,348.58	Jan-15	Dec-15	Dec-14	Dec-15		2015
012LGE15	CIP Compl Tools - Year 5-LGE15	74,731.99	129,499.86	54,767.87	42.29%	0.04%	74,731.99	129,499.86	54,767.87	Jan-15	Dec-15	Jan-15	Dec-15		2015
015LGE15	Core Network Infra-LGE15	41,598.27	45,499.96	3,901.69	8.58%	0.02%	41,598.27	45,499.96	3,901.69	Jan-15	Dec-15	Jan-15	Dec-15		2015
016LGE15	Corp Firewall Repl-LGE15	103,246.67	104,999.92	1,753.25	1.67%	0.06%	103,246.67	104,999.92	1,753.25	Jan-15	Dec-15	Jan-15	Dec-15		2015
018LGE15	Data Protection-LGE15	-	25,199.94	25,199.94	100.00%	0.00%	-	25,199.94	25,199.94	Jan-15	Dec-15				2015
019LGE14	PACS Replacement-LGE14	21,986.93	-	(21,986.93)	-100.00%	0.01%	688,842.07	666,855.14	(21,986.93)			Aug-13	Feb-15		2015
019LGE15	Design Tool Repl (WIM)-LGE15	177,818.56	523,600.00	345,781.44	66.04%	0.10%	177,818.56	523,600.00	345,781.44	Jan-15	Dec-15	Jan-15			2015
021LGE15	Electric Insp Enhan-LGE15	209,869.35	87,500.00	(122,369.35)	-139.85%	0.12%	209,869.35	87,500.00	(122,369.35)	Jan-15	Dec-15	Jan-15	Dec-15		2015
024LGE15	Further app virt build-LGE15	72,505.45	83,124.98	10,619.53	12.78%	0.04%	72,505.45	83,124.98	10,619.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
025LGE15	Gas Nomination System-LGE15	-	174,999.76	174,999.76	100.00%	0.00%	-	174,999.76	174,999.76	Jan-15	Dec-15				2015
026LGE15	GIS Enhance and Upgr-LGE15	128,230.50	166,249.66	38,019.16	22.87%	0.07%	128,230.50	166,249.66	38,019.16	Jan-15	Dec-15	Jan-15	Dec-15		2015
027LGE15	GIS-Geo Info Syst-Ph2-LGE15	41,764.02	35,000.00	(6,764.02)	-19.33%	0.02%	76,104.32	69,340.30	(6,764.02)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028LGE14	Transmission Repository-LGE14	383.43	-	(383.43)	-100.00%	0.00%	11,396.52	11,013.09	(383.43)			Jan-14	Feb-15		2015
029LGE15	IPM Replacement-Yr 4/4-LGE15	-	174,999.94	174,999.94	100.00%	0.00%	-	174,999.94	174,999.94	Jan-15	Dec-15				2015
030LGE15	IRAS Enhancements-LGE15	-	175,000.00	175,000.00	100.00%	0.00%	-	175,000.00	175,000.00	Jan-15	Dec-15				2015
031LGE15	IT Sec&CIP Labs Enhance-LGE15	6,515.63	17,499.97	10,984.34	62.77%	0.00%	6,515.63	17,499.97	10,984.34	Jan-15	Dec-15	Jan-15	Nov-15		2015
033LGE15	LGEBldg Telecom Rm Renov-LGE15	-	23,275.03	23,275.03	100.00%	0.00%	-	23,275.03	23,275.03	Jan-15	Dec-15				2015
035LGE15	Lville Electrical Upgr-LGE15	17,572.37	17,499.97	(72.39)	-0.41%	0.01%	17,572.37	17,499.97	(72.39)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036LGE15	Lville Racks & Furn-LGE15	9,320.83	8,750.03	(570.80)	-6.52%	0.01%	9,320.83	8,750.03	(570.80)	Jan-15	Dec-15	Jan-15	Dec-15		2015
037LGE15	Mat Failure Track-LGE15	10,628.72	133,000.06	122,371.34	92.01%	0.01%	10,628.72	133,000.06	122,371.34	Jan-15	Dec-15	Jan-15	Jun-16		2015
038LGE15	Microsoft Lic True-up-LGE15	164,653.52	52,499.99	(112,153.53)	-213.63%	0.09%	164,653.52	52,499.99	(112,153.53)	Jan-15	Dec-15	Jan-15	Dec-15		2015
040LGE15	Mobile Infrastructure-LGE15	76,996.36	87,500.00	10,503.64	12.00%	0.04%	76,996.36	87,500.00	10,503.64	Jan-15	Dec-15	Jan-15	Dec-15		2015
041LGE15	Mobile Radio-LGE15	3,640.82	70,000.01	66,359.20	94.80%	0.00%	3,640.82	70,000.01	66,359.20	Jan-15	Dec-15	Jan-15	Dec-15		2015
042LGE14	Avaya-Contact Center-LGE14	34,644.77	-	(34,644.77)	-100.00%	0.02%	100,360.62	65,715.85	(34,644.77)			Jan-14	Jun-15		2015
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	61,855.51	83,125.08	21,269.57	25.59%	0.04%	61,855.51	83,125.08	21,269.57	Jan-15	Dec-15	Dec-14			2015
043LGE16	Original SW Upgrade-LGE16	21,742.69	-	(21,742.69)	-100.00%	0.01%	21,742.69	9,975.00	(11,767.69)			Aug-15			2015
044LGE15	Monitor Replace-LGE15	23,187.21	22,400.03	(787.18)	-3.51%	0.01%	23,187.21	22,400.03	(787.18)	Jan-15	Dec-15	Jan-15	Nov-15		2015
047LGE15	Multi-Fun Dev Grow&Ref-LGE15	163,123.99	113,749.97	(49,374.02)	-43.41%	0.09%	163,123.99	113,749.97	(49,374.02)	Jan-15	Dec-15	Jan-15	Dec-15		2015
048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	50,708.46	52,499.92	1,791.45	3.41%	0.03%	50,708.46	52,499.92	1,791.45	Jan-15	Dec-15	Jan-15	Dec-15		2015
049LGE15	Ntwrk Acc Dev & Gateways-LGE15	9,474.29	8,750.00	(724.29)	-8.28%	0.01%	9,474.29	8,750.00	(724.29)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050LGE15	Network Test Equipment-LGE15	17,365.03	17,500.00	134.97	0.77%	0.01%	17,365.03	17,500.00	134.97	Jan-15	Dec-15	Jan-15	Dec-15		2015
051LGE15	Open Enrollment 2015-LGE15	-	34,999.93	34,999.93	100.00%	0.00%	-	34,999.93	34,999.93	Jan-15	Dec-15				2015
053LGE14	Retail Sys Enhance-LGE14	304.71	-	(304.71)	-100.00%	0.00%	53,197.27	52,892.56	(304.71)			Jan-14	Dec-14		2015
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	19,252.67	66,500.00	47,247.33	71.05%	0.01%	19,252.67	66,500.00	47,247.33	Jan-15	Dec-15	Jan-15	Dec-15		2015
054LGE15	Outside Cable Plant-LGE15	33,674.95	70,000.16	36,325.21	51.89%	0.02%	33,674.95	70,000.16	36,325.21	Jan-15	Dec-15	Jan-15	Dec-15		2015
055LGE15	PeopleSoft Enhancements-LGE15	161,765.65	74,812.50	(86,953.15)	-116.23%	0.09%	161,765.65	74,812.50	(86,953.15)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056LGE14	CIP Compliance Tools-LGE14	(646.08)	-	646.08	-100.00%	0.00%	81,165.01	81,811.09	646.08			Jan-14	Feb-15		2015
056LGE15	Pers Product Grow & Ref-LGE15	26,529.59	26,250.00	(279.59)	-1.07%	0.02%	26,529.59	26,250.00	(279.59)	Jan-15	Dec-15	Jan-15	Dec-15		2015
057LGE15	Phone Expan/Break Fix-LGE15	34,505.25	52,500.00	17,994.75	34.28%	0.02%	34,505.25	52,500.00	17,994.75	Jan-15	Dec-15	Jan-15	Dec-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
062LGE15	RefSG-810 Bluecoat dev-LGE15	-	24,937.50	24,937.50	100.00%	0.00%	-	24,937.50	24,937.50	Jan-15	Dec-15				2015
063LGE14	CIP Compliance Infra-LGE14	2,886.88	-	(2,886.88)	-100.00%	0.00%	177,022.28	174,135.40	(2,886.88)			Jan-14	Feb-15		2015
063LGE15	Replace ACS Servers-LGE15	18,794.88	19,950.00	1,155.12	5.79%	0.01%	18,794.88	19,950.00	1,155.12	Jan-15	Dec-15	Jan-15	Nov-15		2015
065LGE14	Simpsonville Elect Upg-LGE14	(0.47)	-	0.47	-100.00%	0.00%	16,570.94	16,571.41	0.47			Jan-14	Dec-14		2015
065LGE15	Rep VentSyst 2Floor-LGE15	9,618.41	41,562.53	31,944.12	76.86%	0.01%	9,618.41	41,562.53	31,944.12	Jan-15	Dec-15	Dec-14	Dec-15		2015
066LGE14	Server Cap Expan&Reliab-LGE14	53.31	-	(53.31)	-100.00%	0.00%	20,459.17	20,405.85	(53.31)			Jan-14	Feb-15		2015
067LGE14	Mobile Radio-LGE14	15,138.41	-	(15,138.41)	-100.00%	0.01%	58,927.59	43,789.18	(15,138.41)			Jan-14	Feb-15		2015
067LGE15	Router Upgrade Project-LGE15	105,047.66	104,999.96	(47.70)	-0.05%	0.06%	105,047.66	104,999.96	(47.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
068LGE15	RSA SecurID App Upg Proj-LGE15	-	13,299.97	13,299.97	100.00%	0.00%	-	13,299.97	13,299.97	Jan-15	Dec-15				2015
069LGE14	Site Security Improve-LGE14	1,487.95	-	(1,487.95)	-100.00%	0.00%	15,074.97	13,587.02	(1,487.95)			Jan-14	Feb-15		2015
069LGE15	SAN Capacity Expansion-LGE15	264,167.74	369,949.94	105,782.21	28.59%	0.15%	264,167.74	369,949.94	105,782.21	Jan-15	Dec-15	Jan-15	Nov-15		2015
072LGE14	Bulk Power & Env Systems-LGE14	80.65	-	(80.65)	-100.00%	0.00%	36,323.98	36,243.33	(80.65)			Jan-14	Feb-15		2015
072LGE15	Sec Infra Enhancements-LGE15	34,420.07	35,000.03	579.96	1.66%	0.02%	34,420.07	35,000.03	579.96	Jan-15	Dec-15	Jan-15	Nov-15		2015
073LGE15	Serv Cap Expan and Rel-LGE15	18,892.81	19,250.00	357.19	1.86%	0.01%	18,892.81	19,250.00	357.19	Jan-15	Dec-15	Jan-15	Dec-15		2015
074LGE14	Monitor Replacement-LGE14	4.00	-	(4.00)	-100.00%	0.00%	21,597.64	21,593.64	(4.00)			Jan-14	Feb-15		2015
074LGE15	Serv HW Refresh-LGE15	249,939.61	201,249.96	(48,689.66)	-24.19%	0.14%	249,939.61	201,249.96	(48,689.66)	Jan-15	Dec-15	Jan-15	Nov-15		2015
075LGE14	Upgrade EMS Hardware-LGE14	(43,112.42)	-	43,112.42	-100.00%	-0.02%	96,536.08	139,648.50	43,112.42			Jan-14	Feb-15		2015
075LGE15	Simpsonville Elect Upg-LGE15	15,585.33	17,499.97	1,914.64	10.94%	0.01%	15,585.33	17,499.97	1,914.64	Jan-15	Dec-15	Jan-15	Oct-15		2015
076LGE15	Simpson Furn&Racks-LGE15	1,171.19	8,750.03	7,578.84	86.62%	0.00%	1,171.19	8,750.03	7,578.84	Jan-15	Dec-15	Jan-15	Dec-15		2015
077LGE15	Site Security Impr LGE15	17,530.51	17,499.97	(30.54)	-0.17%	0.01%	17,530.51	17,499.97	(30.54)	Jan-15	Dec-15	Jan-15	Dec-15		2015
078LGE15	Tele Rm Dat Cent YR1/2-LGE15	60,580.34	83,124.97	22,544.63	27.12%	0.03%	60,580.34	83,124.97	22,544.63	Jan-15	Dec-15	Jan-15	Nov-15		2015
079LGE15	Telecom Shelter Ren-LGE15	33,050.88	35,000.03	1,949.15	5.57%	0.02%	33,050.88	35,000.03	1,949.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
080LGE14	Lockout/Tagout (LOTO)-LGE14	256,160.67	282,436.00	26,275.33	9.30%	0.15%	464,468.94	490,744.27	26,275.33	Jan-14	Dec-15	Jan-14	Dec-15		2015
082LGE15	Upgrade Vmware Infra-LGE15	-	45,500.03	45,500.03	100.00%	0.00%	-	45,500.03	45,500.03	Jan-15	Dec-15				2015
083LGE15	VDI Deploy Expans-LGE15	103,271.26	99,749.92	(3,521.34)	-3.53%	0.06%	103,271.26	99,749.92	(3,521.34)	Jan-15	Dec-15	Jan-15	May-15		2015
083LGE16	Tower Replacements-LGE16	356.78	-	(356.78)	-100.00%	0.00%	176,916.07	176,559.29	(356.78)			Jan-14	Feb-15		2015
085LGE14	IRAS Enhancements-LGE14	(9,470.36)	-	9,470.36	-100.00%	-0.01%	73,874.59	83,344.95	9,470.36			Jan-14	Feb-15		2015
086LGE15	Wireless Buildout -LGE15	14,258.20	17,499.97	3,241.77	18.52%	0.01%	14,258.20	17,499.97	3,241.77	Jan-15	Dec-15	Jan-15	Dec-15		2015
087LGE14	EE DSM Filing (Non-AMS)-LGE14	35,054.43	122,499.81	87,445.38	71.38%	0.02%	42,853.95	130,299.33	87,445.38	Jan-14	Dec-15	Jan-14	Dec-15		2015
087LGE15	Wrk Mgmt Syst Enhance-LGE15	55,656.48	70,000.00	14,343.53	20.49%	0.03%	55,656.48	70,000.00	14,343.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
090LGE15	Call RecordTech DCC-LGE15	-	49,875.00	49,875.00	100.00%	0.00%	-	49,875.00	49,875.00	Jan-15	Dec-15				2015
091LGE14	Gas Facility Inspection-LGE14	110,080.31	-	(110,080.31)	-100.00%	0.06%	121,529.86	11,449.55	(110,080.31)			Jan-14	Nov-15		2015
094LGE15	NetScout PM Upgrade-LGE15	308,040.10	70,000.00	(238,040.10)	-340.06%	0.17%	308,040.10	70,000.00	(238,040.10)	Jan-15	Dec-15	Mar-15	Dec-15		2015
096LGE15	Provide Safety Stat BI-LGE15	25,040.58	52,535.01	27,494.43	52.34%	0.01%	25,040.58	52,535.01	27,494.43	Jan-15	Dec-15	Jan-15	Dec-15		2015
100LGE15	Replace Edge 95 units-LGE15	35,415.47	36,574.94	1,159.47	3.17%	0.02%	35,415.47	36,574.94	1,159.47	Jan-15	Dec-15	Jan-15	Dec-15		2015
109LGE15	Tech Ref desk&laptops- LGE15	692,359.38	706,709.23	14,349.85	2.03%	0.39%	692,359.38	706,709.23	14,349.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
111LGE15	SynerGEE System Modeling-LGE15	46,991.92	35,000.00	(11,991.92)	-34.26%	0.03%	46,991.92	35,000.00	(11,991.92)	Jan-15	Dec-15	Jan-15	Nov-15		2015
117361	Accrued Labor - LGE	(9,955.10)	-	9,955.10	-100.00%	-0.01%	0.04	9,955.13	9,955.10			Mar-04			2015
119902	Clear 12/04 A&G	(661,008.04)	-	661,008.04	-100.00%	-0.37%	(661,008.04)	-	661,008.04			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2015
120754	Misc. A/R Uncollect - LGE Cap	81,139.52	-	(81,139.52)	-100.00%	0.05%	177,491.68	96,352.16	(81,139.52)			Jun-05			2015
120LGE14	UC&C-LGE14	1,678.29	-	(1,678.29)	-100.00%	0.00%	769,976.77	768,298.49	(1,678.29)			Jan-14	Jan-15		2015
120LGE15	UC&C-LGE15	319,696.78	336,699.79	17,003.01	5.05%	0.18%	319,696.78	336,699.79	17,003.01	Jan-15	Dec-15	Jan-15	Nov-15		2015
121LGE14	Transmission Outage App-LGE14	2,031.93	-	(2,031.93)	-100.00%	0.00%	185,656.88	183,624.96	(2,031.93)			Jan-14	Jan-15		2015
121LGE15	Transmission Outage App-LGE15	127,627.59	146,299.67	18,672.08	12.76%	0.07%	127,627.59	146,299.67	18,672.08	Jan-15	Dec-15	Jan-15	Dec-15		2015
122LGE14	Ventyx Mobile Upgrade-LGE14	612,490.87	688,688.00	76,197.14	11.06%	0.35%	863,904.80	1,155,701.93	291,797.14	Jan-14	Dec-16	Jan-14	Oct-16		2015
127181	PeopleSoft Time (LG&E %)	9,343.36	-	(9,343.36)	-100.00%	0.01%	982,183.79	972,840.44	(9,343.35)			Jul-11			2015
130321	REPLACE FIBER REACH NODES-LGE	1,491.94	-	(1,491.94)	-100.00%	0.00%	284,317.85	282,825.91	(1,491.94)			Jan-13	Dec-14		2015
130321LGE	REPL FIBER NODES-LGE ONLY	626,065.64	664,999.80	38,934.15	5.85%	0.35%	1,951,956.08	1,990,890.24	38,934.15	Jan-13	Dec-15	Jan-13	Dec-15		2015
130LGE15	Advanced Malware Detect-LGE15	-	43,050.00	43,050.00	100.00%	0.00%	-	43,050.00	43,050.00	Jan-15	Jun-15				2015
132058	Stores Capital (2013) - LG&E %	-	10,500.00	10,500.00	100.00%	0.00%	-	59,150.00	59,150.00	Jan-14	Dec-19				2015
132LGE15	Career Website Enhance-LGE15	6,247.33	34,999.95	28,752.63	82.15%	0.00%	6,247.33	34,999.95	28,752.63	Jan-15	Oct-15	Jan-15	Dec-15		2015
133LGE15	Cascade Impl Gen Relays-LGE15	-	21,000.00	21,000.00	100.00%	0.00%	-	21,000.00	21,000.00	Jan-15	Dec-15				2015
134LGE15	Cascade Corp Sec Assets-LGE15	15,015.13	99,750.00	84,734.87	84.95%	0.01%	15,015.13	99,750.00	84,734.87	Jan-15	Dec-15	Jan-15			2015
135424	EM Soft Tools LGE 2015	-	89,536.15	89,536.15	100.00%	0.00%	-	89,536.15	89,536.15	Jan-15	Dec-15				2015
135LGE15	Central Firewall Mgmt-LGE15	-	69,999.96	69,999.96	100.00%	0.00%	-	69,999.96	69,999.96	Jan-15	Dec-15				2015
136LGE15	Citrix XenDesk True-up-LGE15	11,523.30	17,500.00	5,976.70	34.15%	0.01%	11,523.30	17,500.00	5,976.70	Jan-15	Dec-15	Jan-15	Nov-15		2015
137819LGE	Exchange HA Re-architect-LGE13	5,213.17	-	(5,213.17)	-100.00%	0.00%	49,390.58	44,177.41	(5,213.17)			Sep-12	Dec-14		2015
137826LGE	Upgrade F5-LGE13	34,777.61	-	(34,777.61)	-100.00%	0.02%	177,021.71	142,244.10	(34,777.61)			Aug-13	Oct-14		2015
137LGE15	Citrix XenMobile True-up-LGE15	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-15	Dec-15				2015
138198	2014 CAMERAS	10,334.51	-	(10,334.51)	-100.00%	0.01%	108,021.49	97,686.98	(10,334.51)			Jan-14	Dec-14		2015
138203	2014 SECURITY EQUIPMENT	11,479.89	-	(11,479.89)	-100.00%	0.01%	26,117.90	14,638.01	(11,479.89)			Jan-14	Dec-14		2015
138294	TRMS REPL/UPGR LGE	(7,411.62)	-	7,411.62	-100.00%	0.00%	235,699.05	243,110.67	7,411.62			Jan-13	Jan-15		2015
138527	AUB-PAVE MAIN DRIVE AREA	470.55	-	(470.55)	-100.00%	0.00%	124,091.84	123,621.29	(470.55)			Jan-14	Feb-15		2015
138545	SSC-RESURFACE WEST PARKING LOT	235.29	-	(235.29)	-100.00%	0.00%	42,246.06	42,010.77	(235.29)			Jan-14	Jun-15		2015
138547	LGE VIDEO CONF RM EQP	327.36	-	(327.36)	-100.00%	0.00%	18,464.72	18,137.36	(327.36)			Jan-14	Dec-14		2015
138550	FAILED EQUIPMENT - FACILITIES	(44,648.58)	-	44,648.58	-100.00%	-0.03%	10,164.52	54,813.09	44,648.58			Jan-14	Jun-15		2015
138552	CARPET/FLOORIN REPL LGE 2014	(3,230.77)	-	3,230.77	-100.00%	0.00%	28,839.41	32,070.17	3,230.77			Jan-14	Feb-15		2015
138553	LGE REPLACE FAILED EQP	13,024.61	-	(13,024.61)	-100.00%	0.01%	62,567.13	49,542.52	(13,024.61)			Jan-14	Jun-15		2015
138554	LGE SRV CTR FURNITURE 2014	(420.41)	-	420.41	-100.00%	0.00%	24,895.33	25,315.75	420.41			Jan-14	Jan-15		2015
138710	Corporate Web Site & App LGE	19,055.64	-	(19,055.64)	-100.00%	0.01%	195,298.24	176,242.60	(19,055.64)			Jan-13	Dec-14		2015
138898LGE	Enterprise Info Mgmt-LGE12	301,884.97	-	(301,884.97)	-100.00%	0.17%	1,377,969.65	1,076,084.68	(301,884.97)			Dec-12	Nov-15		2015
138LGE15	CTS/AFB Enhancement-LGE15	-	27,999.90	27,999.90	100.00%	0.00%	-	27,999.90	27,999.90	Jan-15	Jul-15				2015
139LGE15	CTS/AFB-Accting Enhance-LGE15	13,419.97	34,999.92	21,579.95	61.66%	0.01%	13,419.97	34,999.92	21,579.95	Jan-15	Jul-15	Jan-15			2015
140080	Upgrade EMS Software-LGE-2014	(1,347.02)	-	1,347.02	-100.00%	0.00%	104,870.74	106,217.76	1,347.02			Feb-14	Oct-14		2015
140091	EMS App Enhancements-LGE-2015	5,622.79	13,482.01	7,859.22	58.29%	0.00%	5,622.79	13,482.01	7,859.22	Mar-15	Sep-15	Mar-15	Nov-15		2015
140240	RECRUITING SYSTEM IMPL LGE	1,694.55	-	(1,694.55)	-100.00%	0.00%	85,857.12	84,162.58	(1,694.55)			Jul-13	Dec-14		2015
140LGE15	Oracle Data Arch/Purge-LGE15	-	17,499.95	17,499.95	100.00%	0.00%	-	17,499.95	17,499.95	Jan-15	Jul-15				2015
141094	Purchase Garage Equipment	16,634.69	35,000.00	18,365.31	52.47%	0.01%	16,634.69	70,000.00	53,365.31	Jan-14	Jun-18	Feb-15	Dec-15		2015
141390	Environmental Equipment LGE	-	24,500.00	24,500.00	100.00%	0.00%	-	122,500.00	122,500.00	Jan-14	Dec-19				2015
141392	LGE FURNITURE PROJ	214,742.91	361,515.00	146,772.09	40.60%	0.12%	214,742.91	361,515.00	146,772.09	Jul-13	Nov-13	Jul-13			2015
141419	CARPET REPLACEMENT 2015	61,336.88	73,500.00	12,163.12	16.55%	0.03%	61,336.88	113,470.00	52,133.12	Jan-15	Dec-16	Jan-15	Jun-16		2015
141423	LGE REPLACE FAILED EQP 2015	31,235.86	143,500.00	112,264.15	78.23%	0.02%	31,235.86	143,500.00	112,264.15	Jan-15	Dec-15	Jan-15	Jan-16		2015
141425	A/V EQUIP - LG&E 2015	13,655.82	35,000.00	21,344.18	60.98%	0.01%	13,655.82	105,000.00	91,344.18	Jan-15	Dec-16	Jan-15	Feb-16		2015
141426	LGE CHAIRS 2014	10,278.47	-	(10,278.47)	-100.00%	0.01%	19,680.20	9,401.73	(10,278.47)			Jan-14	Jun-15		2015
141435	LGE FAC IMPROVEMENTS 2016	-	73,500.00	73,500.00	100.00%	0.00%	-	148,967.70	148,967.70	Jan-15	Dec-19				2015
141580	Meter Projects 2015 LG&E Elec	29,325.35	50,400.17	21,074.82	41.81%	0.02%	29,325.35	50,400.17	21,074.82	Jan-15	Dec-15	Jan-15	Sep-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
141600	Meter Equipment 2015 LG&E Elec	-	58,100.19	58,100.19	100.00%	0.00%	-	58,100.19	58,100.19	Jan-15	Dec-15				2015
141677	Meter Readers LG&E 2015	-	4,200.01	4,200.01	100.00%	0.00%	-	4,200.01	4,200.01	Jan-15	Dec-18				2015
141LGE15	Endpoint Protect License-LGE15	10,439.48	1,750.00	(8,689.48)	-496.54%	0.01%	10,439.48	1,750.00	(8,689.48)	Jan-15	Dec-15	Jan-15	Jun-16		2015
142325	Retail Hardware LG&E 2014	29.93	-	(29.93)	-100.00%	0.00%	13,011.43	12,981.51	(29.93)			Jan-14	Nov-15		2015
142339	Retail Hardware LG&E 2015	-	87,500.00	87,500.00	100.00%	0.00%	-	87,500.00	87,500.00	Jan-15	Dec-15				2015
142511	Meter Projects 2014 LG&E Elec	(386.32)	-	386.32	-100.00%	0.00%	(386.32)	-	386.32			Jan-14	Dec-15		2015
142683LGE	XP Replacement-LGE13	(182,994.14)	-	182,994.14	-100.00%	-0.10%	85,991.38	268,985.52	182,994.14			Sep-13	Jul-14		2015
142687LGE	iFactor Upgrade-LGE13	(1,728.92)	-	1,728.92	-100.00%	0.00%	24,642.94	26,371.86	1,728.92			Sep-13	Jul-14		2015
142761	ICCP Domain Cntrlrs-LGE-2013	746.26	-	(746.26)	-100.00%	0.00%	5,476.76	4,730.50	(746.26)			Oct-13	Apr-15		2015
142798	IPS Device for QAS-LGE-2013	1,402.99	-	(1,402.99)	-100.00%	0.00%	8,627.54	7,224.55	(1,402.99)			Oct-13	Mar-15		2015
142819LGE	Telecom Monitor Enhance-LGE13	(41,918.63)	-	41,918.63	-100.00%	-0.02%	32,895.86	74,814.48	41,918.63			Oct-13	Oct-14		2015
142833	SIMPSONVIL-DC CIRCUIT BKR REP	(2,950.84)	-	2,950.84	-100.00%	0.00%	16,644.41	19,595.25	2,950.84			Oct-13	Sep-14		2015
142946LGE	Downtown Network-LGE13	17.85	-	(17.85)	-100.00%	0.00%	-	(17.85)	(17.85)			Nov-13	Jan-15		2015
142LGE15	Implement Sec Mgmt Prod-LGE15	163,786.82	87,499.97	(76,286.85)	-87.18%	0.09%	163,786.82	87,499.97	(76,286.85)	Jan-15	Aug-15	Jan-15	Dec-15		2015
143070LGE	FERC EQR-LGE13	2,004.30	-	(2,004.30)	-100.00%	0.00%	17,901.08	15,896.78	(2,004.30)			Dec-13	Apr-15		2015
143804	Comp-related Equip-2014-LG&E	(1,356.95)	-	1,356.95	-100.00%	0.00%	17,777.62	19,134.57	1,356.95			May-14	Dec-14		2015
143LGE15	HP QC Upgrade to ALM-LGE15	-	52,500.00	52,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-15	Dec-15				2015
144090	RELOC ESC WTR MTR & VLT	(3,547.36)	-	3,547.36	-100.00%	0.00%	115,273.08	118,820.44	3,547.36			May-14	Feb-15		2015
144568	AUBURNDALE HVAC 2015	70,222.80	267,726.20	197,503.40	73.77%	0.04%	70,222.80	267,726.20	197,503.40	Jan-15	Dec-15	Jan-15	Aug-16		2015
144570	BOC-HVAC 2015	94,318.80	113,439.20	19,120.40	16.86%	0.05%	94,318.80	113,439.20	19,120.40	Jan-15	Dec-15	Jan-15	Dec-15		2015
144572	SCANPRO 1100	2,617.41	2,887.50	270.10	9.35%	0.00%	2,617.41	2,887.50	270.10	Jan-15	Dec-15	Jan-15	Jul-15		2015
144584	ESC-RENOVATIONS 2015	146,297.29	301,290.92	154,993.63	51.44%	0.08%	146,297.29	301,290.92	154,993.63	Jan-15	Dec-15	Jan-15	Dec-15		2015
144585	SSC RENOVATIONS	89,187.61	86,100.00	(3,087.61)	-3.59%	0.05%	89,187.61	86,100.00	(3,087.61)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144586	SIMPSONVILLE FENCE LGE IT	55,395.88	113,444.43	58,048.55	51.17%	0.03%	55,395.88	113,444.43	58,048.55	Jan-15	Dec-15	Jan-15	May-16		2015
144595	LGE FAILED EQUIPMENT 2015	20,910.27	20,873.30	(36.97)	-0.18%	0.01%	20,910.27	20,873.30	(36.97)	Jan-15	Dec-15	Jan-15	Mar-16		2015
144596	LGE HEALTH EQUIPMENT 2015	-	22,688.40	22,688.40	100.00%	0.00%	-	22,688.40	22,688.40	Jan-15	Dec-15				2015
144622	LGE OFFICE FURN & CHAIRS 2015	23,789.98	72,800.00	49,010.02	67.32%	0.01%	23,789.98	72,800.00	49,010.02	Jan-15	Dec-15	Jan-15	Feb-16		2015
144670	LGE BOC 2ND FL RENO	(4,683.71)	-	4,683.71	-100.00%	0.00%	118,056.58	122,740.29	4,683.71			Jun-14	Jan-15		2015
144951	LGE HW/SW 2015	112,165.54	113,225.62	1,060.07	0.94%	0.06%	112,165.54	113,225.62	1,060.07	Jan-15	Dec-15	Jan-15	Apr-16		2015
144968	CONFERENCE ROOM CHAIRS-ESC	-	20,419.00	20,419.00	100.00%	0.00%	-	20,419.00	20,419.00	Jan-15	Dec-15				2015
144987	LGE CAMERAS 2015	68,374.00	70,000.00	1,626.00	2.32%	0.04%	68,374.00	70,000.00	1,626.00	Jan-15	Dec-15	Jan-15	Dec-15		2015
144989	LGE FIRE SYSTEMS 2015	48,363.97	35,000.00	(13,363.97)	-38.18%	0.03%	48,363.97	35,000.00	(13,363.97)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144991	LGE SECURITY EQUIPMENT 2015	2,194.47	35,000.00	32,805.53	93.73%	0.00%	2,194.47	35,000.00	32,805.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
144LGE15	Opentext Licensing-LGE15	-	22,750.00	22,750.00	100.00%	0.00%	-	22,750.00	22,750.00	Jan-15	Jul-15				2015
145044	LGE BOC LOBBY RENOVATION	(7,972.82)	-	7,972.82	-100.00%	0.00%	176,814.77	184,787.59	7,972.82			Jul-14	Jan-15		2015
145101	Auburndale Utility Cart	8,605.98	7,000.00	(1,605.98)	-22.94%	0.00%	8,605.98	7,000.00	(1,605.98)	Jan-15	Dec-15	Jun-15	Aug-15		2015
145102	Auburndale Ceiling Fans	14,941.93	17,500.00	2,558.07	14.62%	0.01%	14,941.93	17,500.00	2,558.07	Jan-15	Dec-15	Jul-15	Aug-15		2015
145135	Gas Regulators 2015	-	98,000.31	98,000.31	100.00%	0.00%	-	98,000.31	98,000.31	Jan-15	Dec-15				2015
145402	HR Cap Equip Improvmnts LGE	-	6,860.00	6,860.00	100.00%	0.00%	-	34,300.00	34,300.00	Jan-15	Dec-19				2015
145800	HR PLANNING LGE	-	322,000.00	322,000.00	100.00%	0.00%	-	322,000.00	322,000.00	Jan-15	Dec-15				2015
145LGE15	Oracle HTTP Servers-LGE15	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-15	Dec-15				2015
146257	SECURITY 2-WAY RADIO	598.26	-	(598.26)	-100.00%	0.00%	1,601.54	1,003.28	(598.26)			Sep-14	Jun-15		2015
146265	BOC BLDG FACADE	230,050.30	-	(230,050.30)	-100.00%	0.13%	276,655.03	46,604.73	(230,050.30)			Sep-14	Dec-15		2015
146336	BOC AV EQ ASSEMBLY RM-LGE	(12,729.49)	-	12,729.49	-100.00%	-0.01%	13,493.49	26,222.98	12,729.49			Oct-14	Jun-15		2015
146339	FACILITIES OFFICE RENO-LGE	(1,171.77)	-	1,171.77	-100.00%	0.00%	41,698.92	42,870.68	1,171.77			Oct-14	May-15		2015
146497	BOC UPS BATTERIES	(2,693.30)	-	2,693.30	-100.00%	0.00%	14,103.90	16,797.20	2,693.30			Nov-14	Jun-15		2015
146498	BOC DATA CTR UPS BATTERIES	(30,994.68)	-	30,994.68	-100.00%	-0.02%	56,784.62	87,779.30	30,994.68			Nov-14	May-15		2015
146559	LGE CTR CAMERAS-LGE	1,527.15	-	(1,527.15)	-100.00%	0.00%	15,616.97	14,089.82	(1,527.15)			Dec-14	Dec-14		2015
146788	BOC FURNITURE-LGE	20,481.12	-	(20,481.12)	-100.00%	0.01%	20,481.12	-	(20,481.12)			Jan-15	Feb-16		2015
146794	Comp-related Equip-LGE-2015	24,209.76	-	(24,209.76)	-100.00%	0.01%	24,209.76	-	(24,209.76)			Jan-15	Jun-16		2015
146830	BOC FAILED EQUIPMENT 2015 LGE	10,430.00	-	(10,430.00)	-100.00%	0.01%	10,430.00	-	(10,430.00)			Feb-15	Dec-15		2015
146912	GS RD MATLAB Software	8,273.01	-	(8,273.01)	-100.00%	0.00%	8,273.01	-	(8,273.01)			Feb-15	Apr-15		2015
146937LGE	HR RECONFIGURE 2015-LGE	1,550.16	-	(1,550.16)	-100.00%	0.00%	1,550.16	-	(1,550.16)			Feb-15	Jun-15		2015
146963	ELECTRIC WORK FOR COMM CTR	2,540.86	-	(2,540.86)	-100.00%	0.00%	2,540.86	-	(2,540.86)			Mar-15	Jun-15		2015
146994	OSI Database Expansion-LGE	27,955.21	-	(27,955.21)	-100.00%	0.02%	27,955.21	-	(27,955.21)			Mar-15	Jun-15		2015
146LGE15	UC4 Upgrade to V10-LGE15	-	10,500.00	10,500.00	100.00%	0.00%	-	10,500.00	10,500.00	Jan-15	Sep-15				2015
147009	BOC SECURITY RENOVATION-LGE	8,272.71	-	(8,272.71)	-100.00%	0.00%	8,272.71	-	(8,272.71)			Mar-15	Jul-15		2015
147013	BOC 3 CALL CENTER RENO-LGE	13,809.52	-	(13,809.52)	-100.00%	0.01%	13,809.52	-	(13,809.52)			Mar-15	Jul-15		2015
147019	SIMPSONVILLE CAMERAS LGE IT	18,328.93	-	(18,328.93)	-100.00%	0.01%	18,328.93	-	(18,328.93)			Mar-15	Dec-15		2015
147LGE15	Upgrade Quest to SOA 11g-LGE15	-	26,249.99	26,249.99	100.00%	0.00%	-	26,249.99	26,249.99	Jan-15	Dec-15				2015
148035	INSTALL ROOF LADDER - SSC	14,892.50	-	(14,892.50)	-100.00%	0.01%	14,892.50	-	(14,892.50)			Sep-15	Mar-16		2015
148502	EMS CHNL EXPANSION-LGE-2015	6,673.49	-	(6,673.49)	-100.00%	0.00%	6,673.49	-	(6,673.49)			Aug-15	Feb-16		2015
148866	SPECIAL NEEDS ROOM - LL BOC	2,443.54	-	(2,443.54)	-100.00%	0.00%	2,443.54	-	(2,443.54)			Jun-15	Sep-15		2015
148982	Field Svcs Monitors 2015 LG&E	4,017.06	-	(4,017.06)	-100.00%	0.00%	4,017.06	-	(4,017.06)			Jun-15	Nov-15		2015
148LGE15	Upgrade Quick Test Pro-LGE15	-	43,750.00	43,750.00	100.00%	0.00%	-	43,750.00	43,750.00	Jan-15	Dec-15				2015
149041	ELECTRIC UTILITY VEHICLE-AOC	12,732.72	-	(12,732.72)	-100.00%	0.01%	12,732.72	-	(12,732.72)			Oct-15	Apr-16		2015
149360	Auburndale Reach Fork Truck	18,917.12	-	(18,917.12)	-100.00%	0.01%	18,917.12	-	(18,917.12)			Sep-15	Dec-15		2015
149663	BOC RECEIVING DEPARTMENT	23,378.01	-	(23,378.01)	-100.00%	0.01%	23,378.01	-	(23,378.01)			Jul-15	Apr-16		2015
149703	KUGO CCS UPGRADE - LGE	31,221.31	-	(31,221.31)	-100.00%	0.02%	31,221.31	-	(31,221.31)			Jul-15	Jun-16		2015
149734	BOC GAS CONTR BRKRM	20,910.02	-	(20,910.02)	-100.00%	0.01%	20,910.02	-	(20,910.02)			Jul-15	Jun-16		2015
149775	LGE CTR FAILED EQUIP	22,219.37	-	(22,219.37)	-100.00%	0.01%	22,219.37	-	(22,219.37)			Aug-15	Dec-15		2015
149791	BOC PARKING LOT RECONFIG	130,574.36	-	(130,574.36)	-100.00%	0.07%	130,574.36	-	(130,574.36)			Aug-15	Sep-15		2015
149921	EOC MAINTENANCE OFFICE RENO	8,693.75	-	(8,693.75)	-100.00%	0.00%	8,693.75	-	(8,693.75)			Aug-15	Apr-16		2015
149945	INFRARED CAMERA - BOC 2015	6,288.67	-	(6,288.67)	-100.00%	0.00%	6,288.67	-	(6,288.67)			Aug-15	Feb-16		2015
149950	BOC-GAS CONTROL OFFICE RENO	24,418.87	-	(24,418.87)	-100.00%	0.01%	24,418.87	-	(24,418.87)			Aug-15	Aug-16		2015
149955	MORG CALL CTR FURNITURE-LGE	8,570.51	-	(8,570.51)	-100.00%	0.00%	8,570.51	-	(8,570.51)			Aug-15	Nov-15		2015
149986	Auburndale Meter Shop Van 2015	5,206.35	-	(5,206.35)	-100.00%	0.00%	5,206.35	-	(5,206.35)			Jan-15	Sep-15		2015
149LGE15	Upgrade SAP Test Data-LGE15	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-15	Dec-15				2015
150019	BOC BREAK ROOM & 2ND FL SHOWER	33,293.31	-	(33,293.31)	-100.00%	0.02%	33,293.31	-	(33,293.31)			Sep-15	Feb-16		2015
150026	MC eServer/Software	12,646.40	-	(12,646.40)	-100.00%	0.01%	12,646.40	-	(12,646.40)			Sep-15	Dec-15		2015
150087	AOC METER SHOP RENO - LGE 2015	17,370.82	-	(17,370.82)	-100.00%	0.01%	17,370.82	-	(17,370.82)			Sep-15	Apr-16		2015
150096	FUL UPGRD EMS SWARE-LGE-2016	20,918.46	-	(20,918.46)	-100.00%	0.01%	20,918.46	-	(20,918.46)			Oct-15			2015
150109	ESC SAFETY OFFICE RENO	64,114.71	-	(64,114.71)	-100.00%	0.04%	64,114.71	-	(64,114.71)			Oct-15	Dec-15		2015
150130	Drafting Printer-LG&E	4,981.77	-	(4,981.77)	-100.00%	0.00%	4,981.77	-	(4,981.77)			Oct-15	Mar-16		2015
150151	BOC ANNEX SPRINKLER	38,290.00	-	(38,290.00)	-100.00%	0.02%	38,290.00	-	(38,290.00)			Oct-15	May-16		2015
150210	BOC ANNEX TRNG & CONF RM RENO	27,237.61	-	(27,237.61)	-100.00%	0.02%	27,237.61	-	(27,237.61)			Nov-15	Feb-16		2015
150274	ELECTRICAL WORK IN XEROX AREA	18,417.26	-	(18,417.26)	-100.00%	0.01%	18,417.26	-	(18,417.26)			Nov-15	Jan-16		2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
150306	BW Drafting Printer - LG&E	4,719.50	-	(4,719.50)	-100.00%	0.00%	4,719.50	-	(4,719.50)			Oct-15	Jan-16		2015
150308	SECURITY ID PRINTER	4,832.12	-	(4,832.12)	-100.00%	0.00%	4,832.12	-	(4,832.12)			Nov-15	Dec-15		2015
150311	PURCHASE FORKLIFT	32,446.32	-	(32,446.32)	-100.00%	0.02%	32,446.32	-	(32,446.32)			Nov-15	Apr-16		2015
150356	Auburndale WH Scale-LGE15	1,737.25	-	(1,737.25)	-100.00%	0.00%	1,737.25	-	(1,737.25)			Apr-15	Dec-15		2015
150396	LGE CTR AV EQUIP 2015	26,890.44	-	(26,890.44)	-100.00%	0.02%	26,890.44	-	(26,890.44)			Dec-15	Apr-16		2015
150423	A/V EQ UPGRADE EOC	7,088.20	-	(7,088.20)	-100.00%	0.00%	7,088.20	-	(7,088.20)			Dec-15	Feb-16		2015
150LGE15	LogRhythm (CIP)-LGE15	1,624.92	17,500.00	15,875.08	90.71%	0.00%	1,624.92	17,500.00	15,875.08	Jan-15	Oct-15	Jan-15	Nov-15		2015
151LGE15	LogRhythm HW Refresh-LGE15	-	313,249.97	313,249.97	100.00%	0.00%	-	313,249.97	313,249.97	Jan-15	Oct-15				2015
151LGE16	Entrprs Data Domain Expn-LGE16	160,945.84	-	(160,945.84)	-100.00%	0.09%	160,945.84	-	(160,945.84)			Aug-15	Jun-16		2015
152LGE15	LogRhythm Tech Upg/Ref-LGE15	12,867.84	26,249.99	13,382.15	50.98%	0.01%	12,867.84	26,249.99	13,382.15	Jan-15	Oct-15	Jan-15	Jul-15		2015
153LGE15	IT Sec Infrast Enhance-LGE15	64,515.28	52,500.00	(12,015.28)	-22.89%	0.04%	64,515.28	52,500.00	(12,015.28)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154LGE15	LogRhythm (Corp)-LGE15	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-15	Oct-15				2015
155LGE15	NAS Capacity Expansion-LGE15	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-15	Dec-15				2015
156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	19,362.50	19,775.00	412.50	2.09%	0.01%	19,362.50	19,775.00	412.50	Jan-15	Mar-15	Jan-15	Jun-15		2015
157LGE15	EMS CIP-LGE15	21,827.93	35,746.54	13,918.61	38.94%	0.01%	21,827.93	35,746.54	13,918.61	Jan-15	Dec-15	Jan-15			2015
158LGE15	FIM Replacement-LGE15	373,430.98	314,999.81	(58,431.17)	-18.55%	0.21%	373,430.98	314,999.81	(58,431.17)	Jan-15	Dec-15	Jan-15			2015
159LGE15	LOAD Vendor Upgrade-LGE15	948.63	70,000.00	69,051.37	98.64%	0.00%	948.63	70,000.00	69,051.37	Jan-15	Dec-15	Jan-15	Nov-15		2015
160LGE15	Maximo Licenses-LGE15	-	45,500.00	45,500.00	100.00%	0.00%	-	45,500.00	45,500.00	Jan-15	Dec-15				2015
161LGE15	Reliability Report Enh-LGE15	26,911.14	52,499.87	25,588.74	48.74%	0.02%	26,911.14	52,499.87	25,588.74	Jan-15	Dec-15	Jan-15	Dec-15		2015
161LGE16	HP QC Upgr to ALM-LGE16	41,993.49	-	(41,993.49)	-100.00%	0.02%	41,993.49	-	(41,993.49)			Oct-15	Jun-16		2015
162LGE15	Primavera P6-LGE15	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-15	Dec-15				2015
163LGE15	SAP CRM/ECC Enhancement-LGE15	-	174,999.71	174,999.71	100.00%	0.00%	-	174,999.71	174,999.71	Jan-15	Dec-15				2015
164LGE15	TRODS-LGE15	30,497.75	34,999.90	4,502.15	12.86%	0.02%	30,497.75	34,999.90	4,502.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
165LGE15	Non-SCADA Load Data-LGE15	6,496.95	66,499.94	60,002.99	90.23%	0.00%	6,496.95	66,499.94	60,002.99	Jan-15	Dec-15	Jan-15	Mar-16		2015
166LGE15	ROD Enhancements-LGE15	1,064.79	8,750.00	7,685.21	87.83%	0.00%	1,064.79	8,750.00	7,685.21	Jan-15	Dec-15	Jan-15	Jun-16		2015
167LGE15	Gas Training System-LGE15	7,318.61	140,000.00	132,681.39	94.77%	0.00%	7,318.61	140,000.00	132,681.39	Jan-15	Dec-15	Jan-15	Dec-15		2015
168LGE15	Upgrade Gas Equip-LGE15	21,028.50	52,500.00	31,471.50	59.95%	0.01%	21,028.50	52,500.00	31,471.50	Jan-15	Dec-15	Jan-15	Dec-15		2015
169LGE15	Expand My Account & Apps-LGE15	68,355.71	87,499.95	19,144.24	21.88%	0.04%	68,355.71	87,499.95	19,144.24	Jan-15	Dec-15	Jan-15	Dec-15		2015
170LGE15	Low Income Assist Portal-LGE15	0.01	69,999.90	69,999.90	100.00%	0.00%	0.01	69,999.90	69,999.90	Jan-15	Dec-15	Jan-15	Nov-15		2015
171LGE15	Rev Collections Impl-LGE15	-	26,250.04	26,250.04	100.00%	0.00%	-	26,250.04	26,250.04	Jan-15	Dec-15				2015
172LGE15	Monitoring Project-LGE15	67,822.69	69,999.90	2,177.20	3.11%	0.04%	67,822.69	69,999.90	2,177.20	Jan-15	Dec-15	Jan-15	Dec-15		2015
173LGE15	Microsoft EA-LGE15	151,368.73	117,282.90	(34,085.83)	-29.06%	0.09%	151,368.73	117,282.90	(34,085.83)	Jan-15	May-15	Jan-15	May-15		2015
175LGE15	Replace RedHat Servers-LGE15	22,029.61	44,683.10	22,653.49	50.70%	0.01%	22,029.61	44,683.10	22,653.49	Jan-15	Dec-15	Jan-15	Dec-15		2015
176LGE15	UC&C/CUCM Major Upgrade-LGE15	46,129.22	96,249.85	50,120.64	52.07%	0.03%	46,129.22	96,249.85	50,120.64	Jan-15	Dec-15	Jan-15	Dec-15		2015
177LGE15	PowerPlant Module Upgr-LGE15	-	14,962.50	14,962.50	100.00%	0.00%	-	14,962.50	14,962.50	Jan-15	Dec-15				2015
178LGE15	Upgrade Quest Server-LGE15	-	26,249.99	26,249.99	100.00%	0.00%	-	26,249.99	26,249.99	Jan-15	Apr-17				2015
179LGE15	CIP V5 EMS-LGE15	-	332,499.93	332,499.93	100.00%	0.00%	-	332,499.93	332,499.93	Jan-15	Dec-15				2015
180LGE15	CIP V5-LGE15	33,691.44	-	(33,691.44)	-100.00%	0.02%	33,691.44	-	(33,691.44)			Jan-15	Dec-15		2015
200LGE15	Customer Bill Redesign-LGE15	214,273.67	175,000.02	(39,273.65)	-22.44%	0.12%	214,273.67	350,000.02	135,726.35	Jan-15	Dec-16	Jan-15	Aug-16		2015
201LGE14	Auto Pymt Arrangements-LGE14	(8,766.04)	-	8,766.04	-100.00%	0.00%	(1.48)	8,764.56	8,766.04			Jan-14	Feb-15		2015
201LGE15	Corp Web Redesign Upgr-LGE15	-	35,000.00	35,000.00	100.00%	0.00%	-	87,500.00	87,500.00	Jan-15	Dec-16				2015
202LGE14	iFactor Upgrade-LGE14	(1,062.45)	-	1,062.45	-100.00%	0.00%	0.00	1,062.45	1,062.45			Jan-14	Sep-14		2015
202LGE15	Trans OATT Billing Tool-LGE15	48,948.57	87,499.98	38,551.41	44.06%	0.03%	48,948.57	157,499.98	108,551.41	Jan-15	Dec-16	Jan-15			2015
203LGE14	EDI Phase III - Form 820-LGE14	155.51	-	(155.51)	-100.00%	0.00%	31,279.53	31,124.02	(155.51)			Jan-14	Jan-15		2015
203LGE15	PowerPlant Upgrade-LGE15	469,581.79	61,250.00	(408,331.79)	-666.66%	0.27%	469,581.79	122,500.00	(347,081.79)	Jan-15	Jun-16	Jan-15	Jul-16		2015
204LGE16	SAP CRM/ECC Upgr-LGE16	310,886.13	-	(310,886.13)	-100.00%	0.18%	310,886.13	7,084,000.08	6,773,113.96			Oct-15			2015
207LGE14	SOA Upgrade-LGE14	539.34	-	(539.34)	-100.00%	0.00%	76,542.47	76,003.13	(539.34)			Jan-14	Jan-15		2015
208LGE14	Convert BW to Micr Tools-LGE14	(163,472.30)	-	163,472.30	-100.00%	-0.09%	155,191.49	318,663.79	163,472.30			Feb-14	Dec-14		2015
210LGE14	OTN Core Rings-LGE14	(67,269.44)	-	67,269.44	-100.00%	-0.04%	(0.00)	67,269.44	67,269.44			Feb-14	May-15		2015
211LGE14	TeamMate Reporting-LGE14	9,257.91	-	(9,257.91)	-100.00%	0.01%	9,257.91	-	(9,257.91)			Jan-14	Feb-15		2015
212LGE14	FERCH TOOLS-LGE14	868.93	-	(868.93)	-100.00%	0.00%	5,027.50	4,158.57	(868.93)			Jan-14	Dec-14		2015
215LGE14	My Acct Website Enhance-LGE14	4.52	-	(4.52)	-100.00%	0.00%	73,941.62	73,937.11	(4.51)			Mar-14	Dec-14		2015
217LGE14	EE Oracle to CCS Interf-LGE14	17,784.33	-	(17,784.33)	-100.00%	0.01%	54,205.35	36,421.03	(17,784.33)			Mar-14	May-15		2015
220LGE14	IOC Enhancements-LGE14	41,897.86	-	(41,897.86)	-100.00%	0.02%	47,782.93	5,885.08	(41,897.86)			Mar-14	Nov-15		2015
230LGE14	SAG Upgrade-LGE14	147.63	-	(147.63)	-100.00%	0.00%	11,816.41	11,668.78	(147.63)			Jan-14	Feb-15		2015
231LGE14	Contractor Health-LGE14	3,107.55	-	(3,107.55)	-100.00%	0.00%	56,964.59	53,857.04	(3,107.55)			Jan-14	Feb-15		2015
233LGE14	EMS Switch Replacement-LGE14	(52,443.24)	-	52,443.24	-100.00%	-0.03%	24,681.45	77,124.69	52,443.24			Jan-14	Feb-15		2015
234LGE14	Damage Assess Enhance-LGE14	70,696.19	-	(70,696.19)	-100.00%	0.04%	160,456.51	89,760.32	(70,696.19)			Jan-14	Dec-15		2015
236LGE14	Oracle Regression Test-LGE14	77,056.68	-	(77,056.68)	-100.00%	0.04%	135,175.71	58,119.03	(77,056.68)			Jan-14	Nov-15		2015
238LGE14	AutoCad Licenses-LGE14	(4,509.23)	-	4,509.23	-100.00%	0.00%	3,274.36	7,783.58	4,509.23			Jan-14	Dec-14		2015
240LGE14	Intranet Redesign-LGE14	23,305.53	-	(23,305.53)	-100.00%	0.01%	70,943.99	47,638.46	(23,305.53)			Jan-14	Sep-15		2015
241LGE14	Legal Hold-LGE14	14.00	-	(14.00)	-100.00%	0.00%	12,045.52	12,031.52	(14.00)			Jan-14	Sep-16		2015
245LGE14	Stackvision for TC Units-LGE14	(7,149.21)	-	7,149.21	-100.00%	0.00%	5,615.15	12,764.36	7,149.21			Jan-14	Feb-15		2015
261LGE14	Global Mapper Upgrade-LGE14	(1,542.34)	-	1,542.34	-100.00%	0.00%	1,119.96	2,662.30	1,542.34			Nov-14	Feb-15		2015
262LGE14	Redact-It Implement-LGE14	173.17	-	(173.17)	-100.00%	0.00%	11,625.94	11,452.77	(173.17)			Nov-14			2015
263LGE14	Wellness Portal-LGE14	26,657.95	-	(26,657.95)	-100.00%	0.02%	30,615.19	3,957.24	(26,657.95)			Nov-14	Nov-15		2015
264LGE14	Enterprise IronKey-LGE14	12,067.07	-	(12,067.07)	-100.00%	0.01%	12,067.07	-	(12,067.07)			Nov-14	Sep-15		2015
266LGE14	BOC Conf Room Upgr-LGE14	2,912.80	-	(2,912.80)	-100.00%	0.00%	3,011.41	98.62	(2,912.80)			Nov-14	Mar-15		2015
271LGE14	BlueCoat Licenses-LGE14	(83.24)	-	83.24	-100.00%	0.00%	1,387.30	1,470.53	83.24			Jan-14	Feb-15		2015
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	1,166,487.45	-	(1,166,487.45)	-100.00%	0.66%	1,166,487.45	1,330,000.00	163,512.55			Jan-15		Originally budgeted as a separate KU and LGE project in each year that would be direct charged; after further review it was determined that the network being built out should be charged using an indirect method of allocation.	2015
700LGE15	Fidelity Pension-LGE15	514,943.38	-	(514,943.38)	-100.00%	0.29%	514,943.38	-	(514,943.38)			Jan-15	Dec-15	Unbudgeted project that was initiated late 2015.	2015
701LGE15	Fieldsmart Dmge Enhance-LGE15	36,960.00	-	(36,960.00)	-100.00%	0.02%	36,960.00	-	(36,960.00)			Jan-15	Nov-15		2015
702LGE15	Gas Trans Cust Interf-LGE15	39,697.16	-	(39,697.16)	-100.00%	0.02%	39,697.16	-	(39,697.16)			Jan-15	Nov-15		2015
703LGE15	Rate Case-LGE15	133,788.49	-	(133,788.49)	-100.00%	0.08%	133,788.49	-	(133,788.49)			Jan-15	Nov-15		2015
704LGE15	AIS Enhancement-LGE15	9,568.73	-	(9,568.73)	-100.00%	0.01%	9,568.73	-	(9,568.73)			Jan-15	Aug-15		2015
705LGE15	Trans Lines Mobile App-LGE15	40,227.03	-	(40,227.03)	-100.00%	0.02%	40,227.03	-	(40,227.03)			Jan-15	Dec-15		2015
706LGE15	AOC Telecom Renovation-LGE15	8,497.43	-	(8,497.43)	-100.00%	0.00%	8,497.43	-	(8,497.43)			Jan-15	Nov-15		2015
707LGE15	PACSs for Substations-LGE15	167,753.28	-	(167,753.28)	-100.00%	0.09%	167,753.28	-	(167,753.28)			Jan-15	Aug-16		2015
708LGE15	PowerBase Licenses-LGE15	1,539.50	-	(1,539.50)	-100.00%	0.00%	1,539.50	-	(1,539.50)			Jan-15	Nov-15		2015
709LGE15	Secure32-LGE15	10,328.04	-	(10,328.04)	-100.00%	0.01%	10,328.04	-	(10,328.04)			May-15	Nov-15		2015
711LGE15	CoreLogic-LGE15	11,910.36	-	(11,910.36)	-100.00%	0.01%	11,910.36	-	(11,910.36)			May-15	Dec-15		2015
713LGE15	PRIZM Software License-LGE15	5,565.00	-	(5,565.00)	-100.00%	0.00%	5,565.00	-	(5,565.00)			May-15	Dec-15		2015
714LGE15	Fleet Focus Enhance-LGE15	2,102.10	-	(2,102.10)	-100.00%	0.00%	2,102.10	-	(2,102.10)			May-15	Dec-15		2015
715LGE15	PI Licenses Gen-LGE15	1,632.40	-	(1,632.40)	-100.00%	0.00%	1,632.40	-	(1,632.40)			May-15	Jun-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
716LGE15	Res Contractor Invoicing-LGE15	59,874.66	-	(59,874.66)	-100.00%	0.03%	59,874.66	-	(59,874.66)			Jun-15	Dec-15		2015
717LGE15	Maximo BI-LGE15	9,660.48	-	(9,660.48)	-100.00%	0.01%	9,660.48	-	(9,660.48)			Jun-15	Dec-15		2015
718LGE15	PowerPlant BI-LGE15	3,113.93	-	(3,113.93)	-100.00%	0.00%	3,113.93	-	(3,113.93)			Jun-15	Dec-15		2015
719LGE15	CTS Upload Automation-LGE15	2,523.68	-	(2,523.68)	-100.00%	0.00%	2,523.68	-	(2,523.68)			Jun-15	Nov-15		2015
720LGE15	NAS Analytics Tool-LGE15	60,549.17	-	(60,549.17)	-100.00%	0.03%	60,549.17	-	(60,549.17)			Jun-15	Dec-15		2015
722LGE15	Microsoft Prj Svr 2013-LGE15	18,057.54	-	(18,057.54)	-100.00%	0.01%	18,057.54	-	(18,057.54)			Jul-15	Jun-16		2015
723LGE15	AutoDesk Revit-LGE15	13,171.24	-	(13,171.24)	-100.00%	0.01%	13,171.24	-	(13,171.24)			Jul-15	Nov-15		2015
724LGE15	Data Copy Tool for SAP-LGE15	85,360.40	-	(85,360.40)	-100.00%	0.05%	85,360.40	-	(85,360.40)			Jul-15	Jun-16		2015
725LGE15	NAS Refresh (BOC)-LGE15	155,762.04	-	(155,762.04)	-100.00%	0.09%	155,762.04	-	(155,762.04)			Jul-15	Dec-15		2015
726LGE15	NAS Refresh (SDC)-LGE15	155,671.87	-	(155,671.87)	-100.00%	0.09%	155,671.87	-	(155,671.87)			Jul-15	Dec-15		2015
727LGE15	At-Risk-LGE15	4,437.85	-	(4,437.85)	-100.00%	0.00%	4,437.85	-	(4,437.85)			Aug-15	Dec-15		2015
728LGE15	EE Rebate Checks-LGE15	68,248.80	-	(68,248.80)	-100.00%	0.04%	68,248.80	-	(68,248.80)			Aug-15	Dec-15		2015
730LGE15	Lojic-LGE15	25,509.64	-	(25,509.64)	-100.00%	0.01%	25,509.64	-	(25,509.64)			Aug-15	Dec-15		2015
733LGE15	Data WH Appliance Impl-LGE15	531,734.29	-	(531,734.29)	-100.00%	0.30%	531,734.29	-	(531,734.29)			Sep-15	Dec-15	Unbudgeted project that was opened at the end of 2014 to purchase a BI data warehouse appliance.	2015
734LGE15	SQL Server Lic-LGE15	27,351.56	-	(27,351.56)	-100.00%	0.02%	27,351.56	-	(27,351.56)			Oct-15	Nov-15		2015
735LGE15	Upgrade Adjust.IT-LGE15	7,359.77	-	(7,359.77)	-100.00%	0.00%	7,359.77	-	(7,359.77)			Oct-15	Dec-15		2015
738LGE15	Install VESDA at BOC-LGE15	6,977.45	-	(6,977.45)	-100.00%	0.00%	6,977.45	-	(6,977.45)			Oct-15	Dec-15		2015
739LGE15	OCC Licenses-LGE15	5,206.51	-	(5,206.51)	-100.00%	0.00%	5,206.51	-	(5,206.51)			Nov-15	Dec-15		2015
740LGE15	WinIGS-LGE15	11,451.94	-	(11,451.94)	-100.00%	0.01%	11,451.94	-	(11,451.94)			Nov-15	Dec-15		2015
741LGE15	GlobalMapper Upgr-LGE15	1,567.10	-	(1,567.10)	-100.00%	0.00%	1,567.10	-	(1,567.10)			Nov-15	Dec-15		2015
743LGE15	Video Streaming Appl-LGE15	30,495.28	-	(30,495.28)	-100.00%	0.02%	30,495.28	-	(30,495.28)			Nov-15	Aug-16		2015
744LGE15	Sharepoint 2013 Migr-LGE15	1,829.53	-	(1,829.53)	-100.00%	0.00%	1,829.53	-	(1,829.53)			Nov-15	Dec-15		2015
745LGE15	PEPSE Upgrade-LGE15	12,112.41	-	(12,112.41)	-100.00%	0.01%	12,112.41	-	(12,112.41)			Dec-15	Dec-15		2015
746LGE15	PI Coresight-LGE15	6,172.11	-	(6,172.11)	-100.00%	0.00%	6,172.11	-	(6,172.11)			Dec-15	Dec-15		2015
747LGE15	SKM PowerTools-LGE15	1,632.40	-	(1,632.40)	-100.00%	0.00%	1,632.40	-	(1,632.40)			Dec-15	Dec-15		2015
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	1,381.34	-	(1,381.34)	-100.00%	0.00%	49,425.34	48,044.00	(1,381.34)			Jan-14	Dec-14		2015
LGE138558	LGE OFFICE FURNITURE	720.26	-	(720.26)	-100.00%	0.00%	45,933.88	45,213.62	(720.26)			Mar-14	Feb-15		2015
112767	MC Landfill Expansion	3,675.64	250,000.00	246,324.36	98.53%	0.00%	6,800,568.94	8,871,893.30	2,071,324.36	Sep-01	Nov-24	Sep-01	Dec-09		2015
113270	LGE DIST LINE TRANSFORMERS	(381.64)	-	381.64	-100.00%	0.00%	(381.64)	-	381.64			Oct-01	Dec-15		2015
117149	Trimble County 2	65,280.80	570,000.00	504,719.20	88.55%	0.04%	144,626,959.41	145,131,678.61	504,719.20	Jan-03	Jan-11	Jan-03	Jan-11	Bechtel settlement finalized in 2014.	2015
121684	TC2 AQCS - LGE	18,525.00	-	(18,525.00)	-100.00%	0.01%	44,029,146.00	44,010,621.00	(18,525.00)			May-06	Jan-11		2015
122972	EASTWOOD CIRCUIT WORK	(2,763.52)	-	2,763.52	-100.00%	0.00%	1,768,485.66	1,771,249.18	2,763.52			Dec-07	Jan-12		2015
123137	LG&E POLE INSPECTION	-	4,978,370.84	4,978,370.84	100.00%	0.00%	-	4,978,370.84	4,978,370.84	Jan-05	Dec-10			Budget is developed at a higher level and reallocated to multiple projects. This project 123137 was reallocated to project 146423. The net variance between the two project is a positive $2,146K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
123220	LGE BRCT7 A/B Conversion 08	(334,481.25)	-	334,481.25	-100.00%	-0.19%	2,109,521.65	2,444,002.90	334,481.25			Mar-08	Jun-09		2015
123929	GS SL Micro Digestor	(18,309.48)	-	18,309.48	-100.00%	-0.01%	10,628.88	28,938.36	18,309.48			Jan-14	Aug-14		2015
124035	MC4 EHC Upgrade	19,390.92	-	(19,390.92)	-100.00%	0.01%	1,869,302.72	1,849,911.80	(19,390.92)			Apr-08	Nov-14		2015
126116	MC Coal S/R Travel System	219,087.16	230,000.00	10,912.84	4.74%	0.12%	219,087.16	230,000.00	10,912.84	Jan-15	Oct-15	Jan-15	Jun-15		2015
126141	MC4 Field Instrumentation	1,321.14	-	(1,321.14)	-100.00%	0.00%	494,587.27	493,266.13	(1,321.14)			Jan-14	Dec-14		2015
126656	NTWK TRAN PRTCT AUTO PILOT	891.50	-	(891.50)	-100.00%	0.00%	891.50	-	(891.50)			Jan-10	Dec-14		2015
126735	Worthington Circuit Work	(3,175.33)	-	3,175.33	-100.00%	0.00%	(3,175.33)	-	3,175.33			Jan-11	Oct-12		2015
127090	Ohio Falls Redev. #3	137,046.74	-	(137,046.74)	-100.00%	0.08%	18,394,409.53	18,257,362.79	(137,046.74)			Aug-09	Jun-14		2015
127091	Ohio Falls Redev. #4	1,208,132.30	-	(1,208,132.30)	-100.00%	0.68%	5,205,055.69	16,804,420.91	11,599,365.22			Aug-09		Over budget due to changes in sequencing of the units.	2015
127092	Ohio Falls Redev. #5	(24,063.79)	-	24,063.79	-100.00%	-0.01%	18,896,563.74	18,920,627.53	24,063.79			Aug-09	Jun-12		2015
127095	Ohio Falls Redev. #8	116,506.21	7,009,580.03	6,893,073.82	98.34%	0.07%	4,161,396.26	17,175,470.08	13,014,073.82	Aug-09	May-16	Aug-09		Over budget due to changes in sequencing of the units.	2015
127201	Ohio Falls Redev. #1	46,799.26	-	(46,799.26)	-100.00%	0.03%	15,810,658.11	15,763,858.85	(46,799.26)			Aug-09	Jun-14		2015
127202	Ohio Falls Redev. #2	10,149,023.60	6,990,000.00	(3,159,023.60)	-45.19%	5.75%	16,393,693.83	13,234,670.23	(3,159,023.60)	Aug-09	Aug-15	Aug-09	Nov-15	Over budget due to changes in sequencing of the units.	2015
127559	CANE RUN 7 - LGE	2,613,370.18	6,698,857.87	4,085,487.69	60.99%	1.48%	115,214,942.94	119,300,430.63	4,085,487.69	Jan-10	May-15	Jan-10	Jun-15	Permanent savings due to contingencies not being consumed.	2015
127572	MC Coal Barge Unloader	721,151.65	700,000.00	(21,151.65)	-3.02%	0.41%	721,151.65	700,000.00	(21,151.65)	Jan-15	Dec-15	Jul-15	Dec-15		2015
127593	MC2 EHC Upgrade	1,056,425.31	925,000.00	(131,425.31)	-14.21%	0.60%	1,495,040.50	1,363,615.19	(131,425.31)	Jan-13	May-15	Jan-13	May-15		2015
127608	MC4 SCR Catalyst Layer 3 2014	4,404.07	31,000.00	26,595.93	85.79%	0.00%	615,508.15	642,104.08	26,595.93	Jan-14	Nov-14	Jan-14	Dec-14		2015
127642	MC4 Burners	231,236.55	100,000.00	(131,236.55)	-131.24%	0.13%	6,963,779.47	6,832,542.92	(131,236.55)	Dec-12	Dec-14	Dec-12	Nov-14		2015
131314	Lou Upgr-New Albany-Subs	1,929,485.85	2,451,519.57	522,033.72	21.29%	1.09%	14,200,397.18	14,722,430.90	522,033.72	Feb-12	Jun-15	Feb-12	May-15	Subsurface rock required additional site development and below grade work which extended the project and increased spending beyond what was estimated in the budget.	2015
131443	KENZIG ROAD	721,362.26	231,651.69	(489,710.57)	-211.40%	0.41%	721,362.26	231,651.69	(489,710.57)	Jan-12	Jan-15	Jan-12	Apr-15		2015
131493LGE	TC CT LGE HMI UPGRADE	(5,784.02)	-	5,784.02	-100.00%	0.00%	153,622.66	159,406.68	5,784.02			Jan-09	Oct-11		2015
131607LGE	TC1 SDRS REACTANT TANK ROOF	3,438,072.39	2,392,360.73	(1,045,711.66)	-43.71%	1.95%	3,516,519.02	2,470,807.36	(1,045,711.66)	Jan-14	Dec-15	Jan-14	Apr-16	Higher install costs were bid than originally anticipated and it was discovered all roof framing was corroded and had to be replaced. This was not estimated in the scope of the original budget.	2015
131615LGE	TC REPLACE STACKER RECL CABL	(81,590.25)	-	81,590.25	-100.00%	-0.05%	82,188.78	163,779.03	81,590.25			Jan-09	Jun-14		2015
131701	Lou Upgrades-Midtown 4th Xfrmr	254,387.24	-	(254,387.24)	-100.00%	0.14%	12,114,914.13	11,860,526.89	(254,387.24)			Jan-12	Dec-14		2015
131849	CIP-LGE-2015	151,114.35	165,040.66	13,926.31	8.44%	0.09%	151,114.35	165,040.66	13,926.31	Jan-15	Dec-15	Jan-15	Jan-16		2015
131915	Scanning Equip-LGE	-	35,100.00	35,100.00	100.00%	0.00%	-	158,100.00	158,100.00	Jan-15	Nov-21				2015
131948	GS SL XRay Spectograph	33,241.28	43,000.00	9,758.72	22.69%	0.02%	33,241.28	43,000.00	9,758.72	Jan-15	Nov-15	Jan-15	Feb-16		2015
132756	GS GE Lab Equip	-	47,773.00	47,773.00	100.00%	0.00%	-	243,914.00	243,914.00	Jan-14	Jul-19				2015
132804	MC3 BURNERS 2013	139,818.09	-	(139,818.09)	-100.00%	0.08%	4,846,532.01	4,706,713.92	(139,818.09)			Apr-11	Nov-13		2015
132893	MC Railroad Track 2015	145,626.96	150,000.00	4,373.04	2.92%	0.08%	145,626.96	150,000.00	4,373.04	Jan-15	Nov-15	Jan-15	Dec-15		2015
132895	MC Coal Chutes 2015	84,463.14	230,000.00	145,536.86	63.28%	0.05%	84,463.14	230,000.00	145,536.86	Jan-15	Nov-15	Jan-15	Dec-15		2015
132897	MC 1A Coal Mill Gearbox	47,980.62	175,000.00	127,019.38	72.58%	0.03%	467,980.62	595,000.00	127,019.38	Jan-14	May-15	Jan-14	Apr-15		2015
132899	MC 2B Coal Mill Gearbox	92,190.44	175,000.00	82,809.56	47.32%	0.05%	512,190.44	595,000.00	82,809.56	Jan-14	May-15	Jan-14	May-15		2015
132901	MC4 Cooling Tower Fill	32,052.63	50,000.00	17,947.37	35.89%	0.02%	3,976,990.40	3,994,937.77	17,947.37	Sep-13	Dec-14	Sep-13	Nov-14		2015
132916	MC1 Reheater	1,616,631.75	1,510,000.00	(106,631.75)	-7.06%	0.92%	2,453,439.47	2,346,807.72	(106,631.75)	Jan-14	May-15	Jan-14	May-15		2015
132918	MC2 Economizer	2,390,126.12	-	(2,390,126.12)	-100.00%	1.35%	2,390,126.12	4,000,000.00	1,609,873.88			Jul-15		Accelerated to keep gas temperatures entering baghouse below the alarm point. Budgeted in 2019 and 2020	2015
132919	MC2 Reheater	1,649,460.18	1,510,000.00	(139,460.18)	-9.24%	0.93%	2,415,469.70	2,276,009.52	(139,460.18)	Jan-14	May-15	Jan-14	May-15		2015
132920	MC3 Boiler Extended Arch	19,490.44	-	(19,490.44)	-100.00%	0.01%	1,048,510.39	1,884,019.95	835,509.56			Jan-14			2015
132922	MC4 Boiler Thermal Spray	1,424.56	-	(1,424.56)	-100.00%	0.00%	2,012,204.31	2,010,779.75	(1,424.56)			Jan-14	Dec-14		2015
132923	MC4 Boiler Extended Arch	(109,874.81)	-	109,874.81	-100.00%	-0.06%	640,125.10	1,452,999.91	812,874.81			Jan-14			2015
132924	MC4 Reheater	1,296.84	-	(1,296.84)	-100.00%	0.00%	6,038,758.64	6,037,461.80	(1,296.84)			Jan-13	Dec-14		2015
132927	MC3 Service Water Piping	163,114.02	-	(163,114.02)	-100.00%	0.09%	163,114.02	250,000.00	86,885.98			Jul-15	Jun-16		2015
132928	GS CDM Aurora Mit LGE	51,879.93	57,689.00	5,809.07	10.07%	0.03%	148,180.91	182,911.98	34,731.07	Apr-13	Nov-16	Apr-13			2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
132929	GS RD Renew Eng Prj LGE	-	210,600.00	210,600.00	100.00%	0.00%	-	429,000.00	429,000.00	Jan-13	Nov-16				2015
132930	GS RD Elec Veh & Chrgrs LGE	-	90,600.00	90,600.00	100.00%	0.00%	-	90,600.00	90,600.00	Jan-14	Nov-15				2015
132932	GS RD Strgc Tech LGE	-	205,224.00	205,224.00	100.00%	0.00%	-	1,537,948.00	1,537,948.00	Jan-15	Dec-22				2015
132936	MC4 Service Water Piping	226,279.67	-	(226,279.67)	-100.00%	0.13%	226,279.67	250,000.00	23,720.33			Jul-15	Nov-16		2015
132937	MC1 Exp Joints 2015	-	90,000.00	90,000.00	100.00%	0.00%	-	90,000.00	90,000.00	Jan-15	May-15				2015
132940	MC4 Exp Joints 2014	(1,556.01)	-	1,556.01	-100.00%	0.00%	125,237.52	126,793.53	1,556.01			Jan-14	Dec-14		2015
132943	MC Safety Equipment 2014	(8,370.88)	-	8,370.88	-100.00%	0.00%	20,106.83	28,477.71	8,370.88			Jan-14	Sep-14		2015
132944	MC Safety Equipment 2015	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-15	Nov-15				2015
132946	MC Lab Equipment 2015	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Nov-15	Nov-15				2015
132951	MC3 Condenser 2016	2,543,210.63	-	(2,543,210.63)	-100.00%	1.44%	2,543,210.63	4,000,000.00	1,456,789.37			Apr-15	Jun-16	Project accelerated and long lead time for material required purchasing the condenser tubing. Budgeted for work to start in 2017.	2015
132954	MC Misc Equipment 2015	-	400,000.00	400,000.00	100.00%	0.00%	-	400,000.00	400,000.00	Jan-15	Nov-15				2015
132956	MC3 SCR Catalyst Layer 2	(1,069.50)	-	1,069.50	-100.00%	0.00%	660,642.77	661,712.27	1,069.50			Dec-12	Nov-13		2015
132957	MC3 SCR Catalyst Layer 3	277,561.99	300,000.00	22,438.01	7.48%	0.16%	277,561.99	1,900,000.00	1,622,438.01	Jan-15	Dec-16	Jan-15	Oct-16		2015
132958	MC3 SCR Catalyst Layer 4	561,504.85	1,200,000.00	638,495.15	53.21%	0.32%	561,504.85	1,200,000.00	638,495.15	Jan-15	Nov-15	Jan-15	Nov-15	The project was budgeted for new catalyst but regenerated catalyst was installed resulting in lower costs.	2015
132962	MC2 DCS Hardware 2015	69,855.00	70,000.00	145.00	0.21%	0.04%	69,855.00	70,000.00	145.00	Jan-15	May-15	Jan-15	May-15		2015
132972	MC4 Turbine HP Snout Rings	(5,324.91)	-	5,324.91	-100.00%	0.00%	303,057.24	308,382.15	5,324.91			Jan-14	Dec-14		2015
132975	MC4 Turb HP/IP Packing/Seals	32,063.50	-	(32,063.50)	-100.00%	0.02%	372,481.08	340,417.58	(32,063.50)			Jan-14	Dec-14		2015
132978	MC Conveyor Belts 2015	-	260,000.00	260,000.00	100.00%	0.00%	-	260,000.00	260,000.00	Jan-15	Nov-15				2015
132995	MC 3 & 4 Field Instrumentation	209,610.38	-	(209,610.38)	-100.00%	0.12%	209,610.38	250,000.00	40,389.62			Jan-15	Nov-16		2015
132998	MC4 PA Fan Venturis	10,156.36	-	(10,156.36)	-100.00%	0.01%	126,058.95	115,902.59	(10,156.36)			Jan-14	Nov-14		2015
133002	MC4 SCR Catalyst Layer 4 2015	1,034,922.43	1,600,000.00	565,077.57	35.32%	0.59%	1,965,384.58	2,530,462.15	565,077.57	Mar-14	Mar-15	Mar-14	Oct-15	Budget included modifications to SCR ductwork in order to accommodate a 4th layer of catalyst. Upon project commencement it was learned accomodations already existed.	2015
133074	GS GE Dam Impnd '15	19,697.79	100,000.00	80,302.21	80.30%	0.01%	19,697.79	100,000.00	80,302.21	Jan-15	Nov-15	Jan-15	Dec-15		2015
133102	GS GE 345kV Spr LGE	-	1,302,500.00	1,302,500.00	100.00%	0.00%	-	4,342,000.00	4,342,000.00	Jan-15	Nov-17			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 (actuals on project 133102KU)	2015
133227	MC GSU Transformer Spare	25,513.41	-	(25,513.41)	-100.00%	0.01%	2,913,999.33	2,888,485.92	(25,513.41)			Jan-13	Feb-15		2015
133346	NERCALRT-NRTHSD-BRGS	(9,282.20)	-	9,282.20	-100.00%	-0.01%	1,840,236.05	1,849,518.25	9,282.20			Jan-13	Dec-13		2015
133604	MC CCR-LF EXPANSION	-	6,609,268.72	6,609,268.72	100.00%	0.00%	-	134,456,413.25	134,456,413.25	Sep-12	Mar-21			Project delayed.	2015
133620	EFFLUENT WATER STUDY - LGE	-	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
133621LGE	TC LAB MONITORS 2014	(5,160.63)	-	5,160.63	-100.00%	0.00%	38,982.58	44,143.21	5,160.63			Jan-09	Oct-14		2015
133675LGE	TC CATHODIC PROTECTION LGE	(0.02)	-	0.02	-100.00%	0.00%	5,106.64	5,106.66	0.02			Jan-14	Nov-14		2015
133679	EFFLUENT WATER STUDY-TC LGE	-	259,999.98	259,999.98	100.00%	0.00%	-	114,659,999.94	114,659,999.94	Jul-15	Dec-18				2015
133701LGE	TC REPL C SVC BLDG CHLR	32,854.08	-	(32,854.08)	-100.00%	0.02%	108,480.85	75,626.77	(32,854.08)			Jan-14	Sep-15		2015
133705LGE	TC CBU CHAIN	17,962.62	-	(17,962.62)	-100.00%	0.01%	64,913.33	46,950.71	(17,962.62)			Jan-14	Dec-14		2015
133712	TC1 SCR CAT L3 RE-GEN	498,717.97	1,107,178.14	608,460.17	54.96%	0.28%	498,717.97	1,170,620.88	671,902.91	Jan-14	Dec-15	Jan-14	Apr-16	Re-generation and Installation costs associated with this layer was much lower than anticipated in original budget.	2015
134110LGE	TC2 SCR Layer 1 Replacement	(120,508.58)	-	120,508.58	-100.00%	-0.07%	299,593.98	420,102.56	120,508.58			Jun-13	Jun-14		2015
134111LGE	TC2 SCR L2 REPLACEMENT	4,727.07	-	(4,727.07)	-100.00%	0.00%	61,530.43	230,178.56	168,648.13			Jul-14	Apr-16		2015
134112LGE	TC CT INSTALL AUX TRANSF	4,772.65	-	(4,772.65)	-100.00%	0.00%	255,565.68	250,793.03	(4,772.65)			Jan-14	Oct-14		2015
134230	NERCALRT-MLCK-ASHBY	2,044.45	-	(2,044.45)	-100.00%	0.00%	26,490.31	24,445.86	(2,044.45)			Mar-14	Apr-14		2015
134234	MC4 Generator Stator Bar	(43,863.53)	-	43,863.53	-100.00%	-0.02%	2,517,922.49	2,561,786.02	43,863.53			Aug-13	Nov-14		2015
134242	CIP Test Lab-LGE-2013	5,844.12	-	(5,844.12)	-100.00%	0.00%	486,012.15	480,168.03	(5,844.12)			Jun-13	Jun-14		2015
134268	NERCALRT-PLAINVIEWTAP	7,066.15	-	(7,066.15)	-100.00%	0.00%	244,473.12	237,406.97	(7,066.15)			Apr-14	Oct-14		2015
134295	PRESTON HWY RELOCATION	11,090.07	-	(11,090.07)	-100.00%	0.01%	11,529.40	439.33	(11,090.07)			Jun-14	May-15		2015
134296	LOUISVILLE EAST END BRIDGE	8,935.59	-	(8,935.59)	-100.00%	0.01%	9,969.59	1,034.00	(8,935.59)			Aug-12	Jul-14		2015
134362	TC1 REPLACE AIR HEATER BASKETS	-	1,167,551.07	1,167,551.07	100.00%	0.00%	-	1,167,551.07	1,167,551.07	Jan-14	Dec-15			It was determined that air heater baskets did not need to be replaced and were moved to 2017.	2015
134406	REPLACE SIMP VIDEO WALL-LGE	229,868.28	680,000.00	450,131.72	66.20%	0.13%	229,868.28	680,000.00	450,131.72	Jan-15	Oct-15	Jan-15	Nov-15		2015
134624	New 138kV CR7 SW Yard-Network	456,198.32	100,045.58	(356,152.74)	-355.99%	0.26%	456,198.32	100,045.58	(356,152.74)	Mar-13	Dec-14	Mar-13	May-15		2015
134759	Routine EMS- LGE 2015	-	6,250.00	6,250.00	100.00%	0.00%	-	6,250.00	6,250.00	Jul-10	Nov-16				2015
134898	PE Vehicle Purchases	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-11	Dec-15				2015
134957	BACKYARD MACHINE	9,477.02	-	(9,477.02)	-100.00%	0.01%	181,601.95	172,124.93	(9,477.02)			Apr-14	Oct-15		2015
134961	DSP SUB PROP-BILLTOWN	871,644.37	-	(871,644.37)	-100.00%	0.49%	871,644.37	-	(871,644.37)			May-15	Dec-15	Project started earlier than anticipated due to availability of property to ensure a suitable substation location to serve future load growth in the area, provide contingency support to other area substations, and minimize overall electric system construction costs. Property was originally in the 2015BP to be purchased in 2016.	2015
134967	SCM2014 LGE BLDG & GROUNDS	(4,910.34)	-	4,910.34	-100.00%	0.00%	42,388.90	47,299.24	4,910.34			Jan-14	Dec-14		2015
134975	SCM2014 LGE MISC DIST PROJ	(10,179.25)	-	10,179.25	-100.00%	-0.01%	121,348.78	131,528.03	10,179.25			Jan-14	Dec-14		2015
134989	WILDLIFE PROTECT TIP TOP SUB	3,119.20	-	(3,119.20)	-100.00%	0.00%	117,314.30	114,195.10	(3,119.20)			Sep-14	Dec-14		2015
135004	SCM2014 LGE TOOLS AND EQUIP	7,233.65	-	(7,233.65)	-100.00%	0.00%	7,233.65	-	(7,233.65)			Jan-14	Dec-14		2015
135058	Downtown Network AMS 2014	48,167.19	-	(48,167.19)	-100.00%	0.03%	950,997.14	902,829.95	(48,167.19)			Jan-14	Nov-14		2015
135208	2 pole top mannequins	-	5,024.26	5,024.26	100.00%	0.00%	21,631.68	26,655.94	5,024.26	Jan-12	Dec-15				2015
135246	Relocate 138kV CR7 Lines	70,081.53	372,657.41	302,575.88	81.19%	0.04%	1,786,453.12	2,089,029.00	302,575.88	Mar-13	Dec-15	Mar-13	Apr-15		2015
135249	CR-Rpl 69kV Term Equip #1	-	184,850.91	184,850.91	100.00%	0.00%	-	184,850.91	184,850.91	Jan-15	Dec-15				2015
135256	CR-Rpl 69kV Term Equip #2	-	224,940.03	224,940.03	100.00%	0.00%	-	224,940.03	224,940.03	Jan-15	Dec-15				2015
135266	New 345kV CR7 Line	329,277.29	476,255.92	146,978.63	30.86%	0.19%	2,594,655.47	2,741,634.10	146,978.63	Jan-13	Dec-15	Jan-13	May-15		2015
135296	COOPER CHAPEL RD ELECOVHD RELO	(12,436.99)	-	12,436.99	-100.00%	-0.01%	725,386.30	737,823.29	12,436.99			Sep-11	May-12		2015
135305	FULL UPGRD EMS SWARE-LGE-2016	-	31,250.00	31,250.00	100.00%	0.00%	-	62,745.68	62,745.68	Jun-15	Oct-16				2015
135638	MC3 Gen Stator Bar Purchase	3,082.34	-	(3,082.34)	-100.00%	0.00%	2,864,498.97	2,861,416.63	(3,082.34)			Aug-13	Feb-15		2015
135640	MC1 Generator Stator Bar	2,399,738.32	2,440,000.00	40,261.68	1.65%	1.36%	5,700,315.24	5,740,576.92	40,261.68	Oct-13	Jun-15	Oct-13	May-15		2015
136394	LGE Ckt 1142	(119.03)	-	119.03	-100.00%	0.00%	48,925.83	49,044.86	119.03			Mar-12	Mar-14		2015
136421	Cane Run Landfill MSE Wall	149,622.24	-	(149,622.24)	-100.00%	0.08%	3,782,635.99	3,633,013.75	(149,622.24)			Mar-12	Dec-14		2015
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	530,000.00	530,000.00	Jan-13	Nov-22				2015
136546	GS SL Oil Test LGE	(8,143.26)	-	8,143.26	-100.00%	0.00%	4,727.25	12,870.51	8,143.26			Jan-14	Aug-14		2015
136548	GS SL BTU Cal'ter LGD	19,677.85	70,000.00	50,322.15	71.89%	0.01%	19,677.85	70,000.00	50,322.15	Jan-14	Sep-15	Apr-15	Sep-15		2015
136617	GS GE Pnmtrc Fl Mtr LGE	13,975.04	8,500.00	(5,475.04)	-64.41%	0.01%	13,975.04	8,500.00	(5,475.04)	Jan-15	Nov-15	Jan-15	Dec-15		2015
136637	MC4 SCR Catalyst Layer 2 2016	324,156.59	-	(324,156.59)	-100.00%	0.18%	324,156.59	1,700,000.00	1,375,843.41			Sep-15			2015
136645	MC1 SH Pendant Platen	927,689.49	910,000.00	(17,689.49)	-1.94%	0.53%	1,727,689.60	1,710,000.11	(17,689.49)	Jan-14	May-15	Jan-14	May-15		2015
136647	MC2 SH Pendant Platen	843,097.80	825,000.00	(18,097.80)	-2.19%	0.48%	1,643,097.75	1,624,999.95	(18,097.80)	Apr-14	May-15	Apr-14	May-15		2015
136648	MC3 Final SH Pendants	30,308.60	-	(30,308.60)	-100.00%	0.02%	1,937,678.45	2,907,369.85	969,691.40			Apr-13	Jun-16		2015
136649	MC4 Final SH Pendants	(553.57)	-	553.57	-100.00%	0.00%	3,626,425.51	3,626,979.08	553.57			Jan-13	Dec-14		2015
136977	Rpl 138kV Brkrs at CRS & PW	134,071.54	-	(134,071.54)	-100.00%	0.08%	3,110,902.69	2,976,831.15	(134,071.54)			Mar-13	Nov-14		2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
137045LGE	TC2 REPL AIR HEATER BASKETS	38,783.69	-	(38,783.69)	-100.00%	0.02%	38,783.69	447,168.99	408,385.30			Jan-15	Apr-16		2015
137503	CR AP & LF Capping & Closure	142,659.55	-	(142,659.55)	-100.00%	0.08%	142,659.55	-	(142,659.55)			May-12			2015
137577	DIST-NA-BLU LK-MD LN	762.33	-	(762.33)	-100.00%	0.00%	15,436.75	14,674.42	(762.33)			Jan-12	Dec-13		2015
137590	TC1 SCR Nox SHELTER	-	166,552.54	166,552.54	100.00%	0.00%	-	166,552.54	166,552.54	Jan-09	Dec-16				2015
137600	CR Plant Closure	2,864.30	-	(2,864.30)	-100.00%	0.00%	2,864.30	-	(2,864.30)			Jan-14			2015
137642	TC1 REPL GEN PROTECT RELAY	92,911.14	23,023.58	(69,887.56)	-303.55%	0.05%	92,911.14	23,023.58	(69,887.56)	Jan-09	Dec-15	Jan-09	Apr-16		2015
137660	OF Station Admin Bldg Stairs	79,610.40	35,000.00	(44,610.40)	-127.46%	0.05%	79,610.40	35,000.00	(44,610.40)	Jul-12	Sep-15	Jul-12	Nov-15		2015
137677	OF Station Vent Fan Repl	45,281.74	32,500.00	(12,781.74)	-39.33%	0.03%	45,281.74	32,500.00	(12,781.74)	Jul-12	Sep-15	Jul-12	Nov-15		2015
137678	OF Quonset Hut Repl	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jul-12	Sep-15				2015
137710	Ckt MD1452	3.34	-	(3.34)	-100.00%	0.00%	32,461.36	32,458.02	(3.34)			Mar-12	Jun-13		2015
137763	RIVER RD HWY RELO	-	779,280.18	779,280.18	100.00%	0.00%	-	779,280.18	779,280.18	Jan-15	Dec-15			Project delayed by the Highway Department until 2015.	2015
138116	SCM2014 LGE RTU REPL	2,391.23	-	(2,391.23)	-100.00%	0.00%	123,793.26	121,402.03	(2,391.23)			Jan-14	Dec-14		2015
138135	DSP LYNDON S CIR WORK	298,831.97	1,062,911.23	764,079.26	71.89%	0.17%	1,763,722.89	2,527,802.15	764,079.26	Jan-14	Dec-15	Jan-14	Oct-15	Project underrun in 2014 partially due to work being shifted into 2015. Total project underrun (2014-2015) was $607K due to major equipment costs being lower than expected. The site construction package was competitively bid and came in lower than originally budgeted.	2015
138136	DSP LYNDON S SUBST PROJ	490,553.31	458,000.00	(32,553.31)	-7.11%	0.28%	2,157,688.42	2,125,135.11	(32,553.31)	Jan-14	Dec-15	Jan-14	May-15		2015
138137	DSP MANSLICK CIRCUIT WORK	752,961.12	812,124.21	59,163.09	7.28%	0.43%	752,961.12	1,624,248.42	871,287.30	Jan-15	Dec-16	Feb-15			2015
138138	DSP MANSLICK SUBST EXPAN	2,800,950.42	2,478,000.00	(322,950.42)	-13.03%	1.59%	2,800,950.42	3,134,000.23	333,049.81	Jan-15	Dec-16	Jan-15	Jul-16		2015
138160	SCM2014 LGE BDD DIFF RELAY RPL	247.93	-	(247.93)	-100.00%	0.00%	52,944.40	52,696.47	(247.93)			Jan-14	Dec-14		2015
138165	SCM2014 LGE RPL SUB BATTERIES	(5.05)	-	5.05	-100.00%	0.00%	82,953.83	82,958.88	5.05			Jan-14	Dec-14		2015
138255	TLEQ340 - 2013	(3,134.75)	-	3,134.75	-100.00%	0.00%	(3,134.75)	-	3,134.75			Jan-13	Aug-14		2015
138315	Green River 5 - LGE	-	120,000.00	120,000.00	100.00%	0.00%	-	324,348,079.60	324,348,079.60	Jul-12	May-18				2015
138336	TLEQ340 - 2014	46,025.18	-	(46,025.18)	-100.00%	0.03%	139,367.23	93,342.05	(46,025.18)			Jan-14	Dec-14		2015
138357LGE	BRCT GT24 Fuel Flexibility LGE	124,707.12	-	(124,707.12)	-100.00%	0.07%	564,394.68	439,687.56	(124,707.12)			Jun-13	Oct-14		2015
138390	ET-1172	(8,912.41)	-	8,912.41	-100.00%	-0.01%	339,444.03	348,356.44	8,912.41			Jan-12	Aug-13		2015
138392	TC1 SH PLATEN WCS	-	51,163.50	51,163.50	100.00%	0.00%	-	51,163.50	51,163.50	Jan-09	Dec-15				2015
138393	TC1 UPPER ARCH	729,199.01	716,289.00	(12,910.01)	-1.80%	0.41%	881,077.49	868,167.48	(12,910.01)	Jan-09	Dec-15	Jan-09	Apr-16		2015
138685	Ohio Falls Upgrade #6	14,279.43	-	(14,279.43)	-100.00%	0.01%	99,892.25	85,612.82	(14,279.43)			Aug-12			2015
138686	Ohio Falls Upgrade #7	11,960.50	-	(11,960.50)	-100.00%	0.01%	96,602.71	84,642.21	(11,960.50)			Aug-12			2015
138825	OX 1277	(16,734.26)	-	16,734.26	-100.00%	-0.01%	520,355.68	537,089.94	16,734.26			Aug-13	Apr-14		2015
139045	TC2 DSI System - LGE	115,590.19	-	(115,590.19)	-100.00%	0.07%	1,091,097.44	975,507.25	(115,590.19)			Dec-12	Jun-16		2015
139107	CKT BR-1176	2,541.14	-	(2,541.14)	-100.00%	0.00%	628,112.36	625,571.22	(2,541.14)			Sep-13	Dec-14		2015
139108	Ckt. BR-1179	(698.04)	-	698.04	-100.00%	0.00%	552,541.21	553,239.25	698.04			Mar-13	Nov-14		2015
139111	CKT FH-1213	23,853.46	-	(23,853.46)	-100.00%	0.01%	378,422.56	354,569.10	(23,853.46)			Feb-14	Oct-15		2015
139112	CKT MK-1295	133,206.97	-	(133,206.97)	-100.00%	0.08%	133,206.97	-	(133,206.97)			Dec-14	Oct-15		2015
139113	CKT MUD LANE1284 (ML1284)	35,370.03	-	(35,370.03)	-100.00%	0.02%	242,181.17	206,811.14	(35,370.03)			Sep-14	Dec-14		2015
139119	THIRD PARTY POLE ATTACH 2013	27,968.07	-	(27,968.07)	-100.00%	0.02%	(62,183.95)	(90,152.02)	(27,968.07)			Jan-13	Dec-13		2015
139218	New 138kV CR7 SW Yard-Intrcn	(38.81)	-	38.81	-100.00%	0.00%	(38.81)	-	38.81			Mar-13	May-15		2015
139595	GS GE DME Phase II LGE	15,546.96	29,000.00	13,453.04	46.39%	0.01%	15,546.96	116,000.00	100,453.04	Jan-15	Nov-18	Jan-15			2015
139598	GS GE Aux Trans Prot LGE	92,040.16	51,660.00	(40,380.16)	-78.17%	0.05%	92,040.16	51,660.00	(40,380.16)	Jan-14	Nov-17	Jan-14			2015
139600	GS CDM PRC-05 Collect LGE	38,413.63	44,450.00	6,036.37	13.58%	0.02%	38,413.63	177,800.00	139,386.37	Jan-15	Nov-18	Aug-15	Aug-16		2015
139620	GS GE Remote Vibration Mon	228.33	-	(228.33)	-100.00%	0.00%	16,423.22	16,194.89	(228.33)			Jan-14	Feb-15		2015
139631	GS GE 2015 F-150 Crew SB	35,670.56	42,724.00	7,053.44	16.51%	0.02%	35,670.56	42,724.00	7,053.44	Jan-15	Nov-16	May-15	Dec-15		2015
139638	GS CDM CIP Ver 5.0 LGE	-	212,843.00	212,843.00	100.00%	0.00%	-	212,843.00	212,843.00	Jan-14	Nov-16				2015
139642	GS CDM NERC Trckng LGE	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-15	Nov-15				2015
139644	GS SL Lab Wrk Bench LGE	(6,155.69)	-	6,155.69	-100.00%	0.00%	5,173.39	11,329.08	6,155.69			Jan-14	Dec-14		2015
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	1,123.34	-	(1,123.34)	-100.00%	0.00%	1,123.34	0.00	(1,123.34)			Apr-13	Oct-15		2015
139668	TEP-KWD-ASHBTM-69MOT	(11,543.41)	-	11,543.41	-100.00%	-0.01%	1,892,752.39	1,904,295.80	11,543.41			Jan-12	Jul-14		2015
139670	GS CDM CIP Ver 6.0 LGE	74,244.44	37,286.00	(36,958.44)	-99.12%	0.04%	74,244.44	114,966.00	40,721.56	Jan-15	Nov-18	Sep-15			2015
139682	GS GE MC DI	(1,200.00)	-	1,200.00	-100.00%	0.00%	86,467.79	87,667.79	1,200.00			May-13	Dec-13		2015
139688	Test Lab Equipment-2015-LGE	6,839.10	62,563.60	55,724.50	89.07%	0.00%	6,839.10	62,563.60	55,724.50	Jan-15	Dec-15	Jan-15	May-16		2015
139693	GS GE TC DI LGE	0.06	-	(0.06)	-100.00%	0.00%	4,712.50	4,712.44	(0.06)			May-13	Dec-13		2015
139702	MC1 Dearator Heater	615,975.54	750,000.00	134,024.46	17.87%	0.35%	810,982.48	945,006.94	134,024.46	Jan-14	Apr-15	Jan-14	Apr-15		2015
139703	MC2 Dearator Heater	607,172.80	750,000.00	142,827.20	19.04%	0.34%	797,915.73	940,742.93	142,827.20	Jan-14	May-15	Jan-14	Apr-15		2015
139706	MC1 & MC2 Compressed Air	(9,392.01)	-	9,392.01	-100.00%	-0.01%	310,145.55	319,537.56	9,392.01			Jan-14	Dec-14		2015
139707	MC4 Condenser 2014	289.68	-	(289.68)	-100.00%	0.00%	1,421,945.32	1,421,655.64	(289.68)			Jan-14	Dec-14		2015
139708	MC2 Transformer Coolers	120,155.10	100,000.00	(20,155.10)	-20.16%	0.07%	294,207.03	274,051.93	(20,155.10)	Jan-14	Apr-15	Jan-14	Apr-15		2015
139710	MC 1A Cond Vacuum Pump	(43,166.67)	40,000.00	83,166.67	207.92%	-0.02%	176,735.29	259,901.96	83,166.67	Jul-14	Apr-15	Jul-14	Apr-15		2015
139711	MC 1B Cond Vacuum Pump	71,724.95	40,000.00	(31,724.95)	-79.31%	0.04%	165,968.65	134,243.70	(31,724.95)	Jul-14	Apr-15	Jul-14	Apr-15		2015
139712	MC1 Transformer Coolers	123,476.87	100,000.00	(23,476.87)	-23.48%	0.07%	300,852.32	277,375.45	(23,476.87)	Apr-14	Apr-15	Apr-14	May-15		2015
139720	MC3 & MC4 Compressed Air	248,717.27	-	(248,717.27)	-100.00%	0.14%	248,717.27	505,000.00	256,282.73			Jul-15	Feb-16		2015
139722	MC2 Gen Stator Bar Purchase	2,498,118.05	2,406,000.00	(92,118.05)	-3.83%	1.41%	5,733,667.26	5,641,549.21	(92,118.05)	Aug-13	Jun-15	Aug-13	May-15		2015
139763LGE	TC ACID INJECTION FLYASH	48,479.81	-	(48,479.81)	-100.00%	0.03%	48,511.81	32.00	(48,479.81)			Jan-09	Nov-14		2015
139771LGE	TC2 CO MONITOR SYSTEM	47,604.10	-	(47,604.10)	-100.00%	0.03%	111,947.33	64,343.23	(47,604.10)			Jan-09	May-15		2015
139781	TC1 CO MONITORING SYSTEM	419,248.40	537,216.75	117,968.35	21.96%	0.24%	419,248.40	537,216.75	117,968.35	Jan-09	Dec-15	Jan-09	Nov-15		2015
139783	TC1 REBUILD BURNER WINDBXS 1&3	508,160.62	345,865.26	(162,295.36)	-46.92%	0.29%	508,160.62	691,730.52	183,569.90	Jan-09	Dec-17	Jan-14	Apr-16		2015
139786	TC1 SCR STRUCT STEEL BYPASS	-	163,723.20	163,723.20	100.00%	0.00%	-	1,105,821.16	1,105,821.16	Jan-09	Dec-30				2015
139788	ASHBTM-KWD DIST 69KV CLEARANCE	17,602.73	-	(17,602.73)	-100.00%	0.01%	349,170.79	331,568.06	(17,602.73)			May-13	Jun-15		2015
139788LGE	TC COAL HANDLING PLC REPL	107,790.18	99,768.83	(8,021.35)	-8.04%	0.06%	107,790.18	99,768.83	(8,021.35)	Jan-09	Dec-17	Jan-09	Apr-16		2015
139789LGE	TC RADIO SYST COAL BLEND TUNL	28,572.35	29,930.65	1,358.30	4.54%	0.02%	28,572.35	29,930.65	1,358.30	Jan-09	Dec-17	Jan-09	Apr-16		2015
139856LGE	BRCT GT24 FO Switching LGE	20,701.10	-	(20,701.10)	-100.00%	0.01%	47,669.51	26,968.41	(20,701.10)			Nov-13	Aug-14		2015
139864LGE	BRCT GT24 Evap Media Repl LGE	59,423.63	72,200.00	12,776.37	17.70%	0.03%	59,423.63	72,200.00	12,776.37	Nov-14	Nov-15	Nov-14	Oct-15		2015
140012LGE	TC CT HMI UPGRADE	1,527.42	-	(1,527.42)	-100.00%	0.00%	114,354.32	112,826.90	(1,527.42)			Jan-09	Apr-14		2015
140023LGE	TC2 EHC TEMP CONTROL UPG	16,013.97	-	(16,013.97)	-100.00%	0.01%	33,375.11	17,361.14	(16,013.97)			Jan-09	Sep-15		2015
140065	Digital EMS Com Chnls-LGE-2015	-	34,531.46	34,531.46	100.00%	0.00%	-	34,531.46	34,531.46	Mar-15	Oct-15				2015
140109	OF Station Control Room Upgr	(949.74)	-	949.74	-100.00%	0.00%	56,370.33	57,320.07	949.74			Aug-14	Dec-14		2015
140137	High Spd Historic Arch-LGE2015	-	10,158.34	10,158.34	100.00%	0.00%	-	10,158.34	10,158.34	Mar-15	Dec-15				2015
140234LGE	TC2 TURBINE COUPLING BOLTS	35,914.53	58,326.39	22,411.86	38.42%	0.02%	90,278.26	112,690.12	22,411.86	Jan-09	Dec-17	Jan-09	May-15		2015
140273	CR4 Generator Rotor Rewind	(23,870.69)	-	23,870.69	-100.00%	-0.01%	1,018,582.60	1,042,453.29	23,870.69			Jun-13	Aug-13		2015
140342LGE	OG MISC TOOLS LGE	-	10,232.70	10,232.70	100.00%	0.00%	-	56,279.85	56,279.85	Jun-13	Dec-18				2015
140399	OG VEHICLE PURCH 15	35,003.07	30,000.00	(5,003.07)	-16.68%	0.02%	35,003.07	30,000.00	(5,003.07)	Jan-15	Dec-15	Jan-15	May-15		2015
140484	BLUEGRASS FIELDS URD REPL	(2,900.59)	-	2,900.59	-100.00%	0.00%	275,099.61	278,000.20	2,900.59			Aug-13	Jun-14		2015
140502	SCM MODIFY CANE RUN 14KV PLANT	4,033.83	953,781.14	949,747.31	99.58%	0.00%	5,403.39	955,150.70	949,747.31	Jun-14	Dec-15	Jun-14		Project delayed until 2016, Cane Run units 4, 5 and 6 were needed to be available into 2015, so substantial removal/construction work could not begin on the 14kV section until 2016, to accommodate the needs and timing of the retired plant.	2015

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140511	SCM2014 LGE REPL AIR MAG BRKRS	(33,635.48)	-	33,635.48	-100.00%	-0.02%	353,819.68	387,455.16	33,635.48			Jan-14	Dec-14		2015
140512	SCM2014 LGE REPL OIL BREAKERS	387.21	-	(387.21)	-100.00%	0.00%	57,745.23	57,358.02	(387.21)			Jan-14	Dec-14		2015
140523	SCM2014 LGE FIRE DETECT SYSTEM	4,023.16	-	(4,023.16)	-100.00%	0.00%	23,178.11	19,154.95	(4,023.16)			Jan-14	Dec-14		2015
140524	SCM2014 LGE REPL ABB VHK MECH	38,569.78	-	(38,569.78)	-100.00%	0.02%	53,340.79	14,771.01	(38,569.78)			Jan-14	Jun-15		2015
140537	SCM2015 LGE CO RELAY REPLACE	115,902.76	52,158.06	(63,744.70)	-122.21%	0.07%	115,902.76	52,158.06	(63,744.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140539	SCM2015 LGE RTU REPLACEMENTS	153,534.11	153,618.59	84.48	0.05%	0.09%	153,534.11	153,618.59	84.48	Jan-15	Dec-15	Jan-15	Dec-15		2015
140540	SCM2015 LGE REPL AIR MAG BRKRS	274,889.64	313,059.88	38,170.24	12.19%	0.16%	274,889.64	313,059.88	38,170.24	Jan-15	Dec-15	Jan-15	Dec-15		2015
140541	SCM2015 LGE REPL OIL BRKRS	135,485.53	108,980.14	(26,505.39)	-24.32%	0.08%	135,485.53	108,980.14	(26,505.39)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140543	SCM2014 LGE REPL 34KV BRKRS	1,536.68	-	(1,536.68)	-100.00%	0.00%	172,055.64	170,518.96	(1,536.68)			Feb-14	Jan-15		2015
140544	SCM2015 LGE REPL SUB BATTERY	104,347.29	89,694.47	(14,652.82)	-16.34%	0.06%	104,347.29	89,694.47	(14,652.82)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140553	SCM2015 LGE SUB BLDNG & GND	76,837.51	109,797.55	32,960.04	30.02%	0.04%	76,837.51	109,797.55	32,960.04	Jan-15	Dec-15	Jan-15	Dec-15		2015
140599LGE	TC2 PEGGING STEAM SUPPLY	1,141.78	-	(1,141.78)	-100.00%	0.00%	28,025.90	26,884.12	(1,141.78)			Jan-09	Oct-14		2015
140612LGE	TC2 STATIC EXCITER TRANSFORMER	2,356.60	-	(2,356.60)	-100.00%	0.00%	46,733.82	44,377.22	(2,356.60)			Jan-09	Dec-14		2015
140625	SCM2015 LGE LTC OIL FILT ADDS	67,039.24	55,367.78	(11,671.46)	-21.08%	0.04%	67,039.24	55,367.78	(11,671.46)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140626	SCM2015 LGE MISC CAPITAL SUB	93,939.16	109,875.45	15,936.29	14.50%	0.05%	93,939.16	109,875.45	15,936.29	Jan-15	Dec-15	Jan-15	Dec-15		2015
140627	SCM2015 LGE MISC NESC COMPL	39,867.83	50,547.15	10,679.32	21.13%	0.02%	39,867.83	50,547.15	10,679.32	Jan-15	Dec-15	Jan-15	Dec-15		2015
140629	SCM2015 LGE REPL ABB VHK MECH	21,830.56	30,159.71	8,329.15	27.62%	0.01%	21,830.56	30,159.71	8,329.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
140631	SCM2015 LGE WILDLIFE PROTECT	26,093.97	75,344.69	49,250.72	65.37%	0.01%	26,093.97	75,344.69	49,250.72	Jan-15	Dec-15	Jan-15	Dec-15		2015
140637	2015 LGE TRANSFORMER REWIND	-	905,392.84	905,392.84	100.00%	0.00%	-	905,392.84	905,392.84	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
140639	TLEQ340 - 2015	98,742.99	253,859.02	155,116.03	61.10%	0.06%	98,742.99	253,859.02	155,116.03	Jan-15	Dec-15	Jan-15	Dec-15		2015
140643	SCM2015 LGE TOOLS & EQUIPMENT	59,542.76	29,105.89	(30,436.87)	-104.57%	0.03%	59,542.76	29,105.89	(30,436.87)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140650	MANHOLE COVER REPL PROG 2015	956,970.68	864,631.76	(92,338.92)	-10.68%	0.54%	956,970.68	864,631.76	(92,338.92)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140655	GS GE TCCT Hrdng LGE	34,386.70	-	(34,386.70)	-100.00%	0.02%	462,287.23	427,900.53	(34,386.70)			Sep-13	Dec-14		2015
140988	Black Start TC - LGE	-	1,844,849.52	1,844,849.52	100.00%	0.00%	-	16,442,198.16	16,442,198.16	Jul-13	Dec-17			Budgeted to Capital but Actuals in Prelim Survey.	2015
141195	PILC 2014 LGE UG Cable Replace	58,584.98	-	(58,584.98)	-100.00%	0.03%	5,782,587.10	5,724,002.12	(58,584.98)			Sep-13	Dec-14		2015
141654	ERTs 2015 LGE	-	71,000.23	71,000.23	100.00%	0.00%	-	71,000.23	71,000.23	Jan-15	Dec-15				2015
142496	TC BENTLY NEVADA PHASE II	61,866.61	183,421.14	121,554.53	66.27%	0.04%	274,528.22	396,082.75	121,554.53	Jan-09	Dec-15	Jan-09	Apr-16		2015
142592	NA 1266	28,107.70	-	(28,107.70)	-100.00%	0.02%	343,127.06	315,019.36	(28,107.70)			Apr-14	Dec-15		2015
142594	CW 1224	1,182.14	-	(1,182.14)	-100.00%	0.00%	284,476.32	283,294.18	(1,182.14)			Apr-14	Dec-14		2015
142595	Clifton 1230	83,632.16	-	(83,632.16)	-100.00%	0.05%	423,539.79	339,907.63	(83,632.16)			Jul-14	Nov-15		2015
142596	TAYLOR1172 CKT HRDNING(TA1172)	160,773.67	-	(160,773.67)	-100.00%	0.09%	756,887.52	596,113.85	(160,773.67)			May-14	Apr-15		2015
142597	CKT TERRY 1244 (TE1244)	32,227.48	-	(32,227.48)	-100.00%	0.02%	652,735.81	620,508.33	(32,227.48)			Apr-14	Dec-14		2015
142598	TA1133	25,063.31	-	(25,063.31)	-100.00%	0.01%	186,033.09	160,969.78	(25,063.31)			Aug-13	Jun-15		2015
142672	NORTON KOSAIR NETWORK VAULT	(63,716.90)	-	63,716.90	-100.00%	-0.04%	(63,716.90)	(0.00)	63,716.90			Mar-13	Dec-14		2015
142691	MC Admin Bldg Non ECR	69,559.35	-	(69,559.35)	-100.00%	0.04%	4,804,954.13	4,735,394.78	(69,559.35)			Sep-13	Dec-14		2015
142726	DIST-NA-FRNVLY-WTSN	(1,272.58)	-	1,272.58	-100.00%	0.00%	12,984.93	14,257.51	1,272.58			Jan-10	Aug-14		2015
142753LGE	TC2 GAS IGNITE FUEL 2015	70,886.05	1,369,094.33	1,298,208.28	94.82%	0.04%	70,886.05	1,369,094.33	1,298,208.28	Jan-09	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
142780	FREYS HILL CKT 1210 (FH1210)	74,504.88	-	(74,504.88)	-100.00%	0.04%	74,835.82	330.94	(74,504.88)			Jan-14	Dec-15		2015
142814	CKT MC-1262	261,184.22	-	(261,184.22)	-100.00%	0.15%	261,184.22	-	(261,184.22)			Dec-13	Oct-15		2015
142861	FORD-MDLTN-RELO	(2,100.08)	-	2,100.08	-100.00%	0.00%	2,116,262.63	2,118,362.71	2,100.08			Jan-14	Aug-14		2015
142864	MC1 Turb Crossover Exp Joint	115,255.51	100,000.00	(15,255.51)	-15.26%	0.07%	199,498.83	184,243.32	(15,255.51)	Oct-13	May-15	Oct-13	May-15		2015
142883	SIMPSNVL TCC-CIR BKR REPMT LGE	4,215.49	-	(4,215.49)	-100.00%	0.00%	14,917.84	10,702.35	(4,215.49)			Oct-13	Sep-14		2015
142891	DIST-NA-AHBY-PLSRDG	41,262.10	-	(41,262.10)	-100.00%	0.02%	45,777.55	4,515.45	(41,262.10)			Mar-14	Oct-15		2015
142894	DIST-NA-MLCK-ASHBY	43,223.31	-	(43,223.31)	-100.00%	0.02%	44,760.26	1,536.95	(43,223.31)			Mar-14	Oct-15		2015
142895	LGE 2014 Pole Inspection	8,849.98	-	(8,849.98)	-100.00%	0.01%	2,809,498.87	2,800,648.89	(8,849.98)			Jan-14	Dec-14		2015
142941	CLIFTON TR3 XFMR REPLACEMENT	(5,396.83)	-	5,396.83	-100.00%	0.00%	816,552.96	821,949.79	5,396.83			Nov-13	Jun-14		2015
142983	CKT KE1158	64.46	-	(64.46)	-100.00%	0.00%	72,479.36	72,414.90	(64.46)			Jan-14	Dec-14		2015
143042	Brown Solar Facility - LGE	4,051,630.43	3,879,614.70	(172,015.73)	-4.43%	2.29%	4,126,017.37	13,584,401.90	9,458,384.53	Dec-13	Dec-16	Dec-13	Jun-16		2015
143061	FORD SUBSTATION UPGRADE	196,883.61	50,000.00	(146,883.61)	-293.77%	0.11%	3,357,877.10	3,210,993.49	(146,883.61)	Jan-14	Dec-15	Jan-14	May-15		2015
143165	MC Dump Tank Level Transmitter	5,118.12	-	(5,118.12)	-100.00%	0.00%	52,543.51	47,425.39	(5,118.12)			Jan-14	Jan-15		2015
143279	MG1327 LGE	281,592.83	-	(281,592.83)	-100.00%	0.16%	281,592.83	-	(281,592.83)			Dec-14	Dec-15		2015
143280	LOCUST (LO1193) LGE	50,032.03	-	(50,032.03)	-100.00%	0.03%	241,375.07	191,343.04	(50,032.03)			Jan-14	Aug-15		2015
143281	SHIVELY 1282 (SH1282)	15,370.58	-	(15,370.58)	-100.00%	0.01%	140,976.99	125,606.41	(15,370.58)			Jan-14	Dec-14		2015
143282	AB1202 LGE	223,570.34	-	(223,570.34)	-100.00%	0.13%	223,570.34	-	(223,570.34)			Apr-15	Jul-16		2015
143285	CA1306 LGE	132,853.79	-	(132,853.79)	-100.00%	0.08%	391,083.26	258,229.47	(132,853.79)			May-14	Oct-15		2015
143286	FERN VALLEY (FV) 1143 LGE	33,661.61	-	(33,661.61)	-100.00%	0.02%	33,661.61	-	(33,661.61)			Aug-15	Oct-15		2015
143287	SM1232 LGE	79,087.24	-	(79,087.24)	-100.00%	0.04%	79,087.24	-	(79,087.24)			Dec-14	Mar-15		2015
143379	FA1123	226,965.00	-	(226,965.00)	-100.00%	0.13%	226,965.00	-	(226,965.00)			Jan-15	Aug-15		2015
143394	MC2 Turb Crossover Exp Joint	87,845.03	100,000.00	12,154.97	12.15%	0.05%	173,019.32	185,174.29	12,154.97	Feb-14	Apr-15	Feb-14	May-15		2015
143411	MC4 Turbine 7th Stage Buckets	(1,721.26)	-	1,721.26	-100.00%	0.00%	174,434.92	176,156.18	1,721.26			Feb-14	Dec-14		2015
143413	MC4 Turbine HP/IP Fasteners	(5,281.70)	-	5,281.70	-100.00%	0.00%	144,038.43	149,320.13	5,281.70			Feb-14	Dec-14		2015
143414	MC4 Turbine LP Packing/Seals	(7,085.10)	-	7,085.10	-100.00%	0.00%	426,068.05	433,153.15	7,085.10			Feb-14	Dec-14		2015
143415	MC4 Turbine Diaphragms	47,949.57	-	(47,949.57)	-100.00%	0.03%	240,320.27	192,370.70	(47,949.57)			Feb-14	Dec-14		2015
143422	L&N VAULT UPGRADE	14,726.23	-	(14,726.23)	-100.00%	0.01%	14,726.23	-	(14,726.23)			Feb-14	Dec-15		2015
143479	DIST-NA-PLNVW-TP	16,256.57	-	(16,256.57)	-100.00%	0.01%	31,758.39	15,501.82	(16,256.57)			Apr-14	Nov-14		2015
143507	TIPTOP3311 (TT3311) REBLD SEC	69,483.64	-	(69,483.64)	-100.00%	0.04%	816,444.67	746,961.03	(69,483.64)			May-14	Dec-14		2015
143585LGE	TC2 SCR ASH SWEEPER	13,278.47	-	(13,278.47)	-100.00%	0.01%	35,710.07	22,431.60	(13,278.47)			Jan-09	Jun-14		2015
143608	MC Ash Pond Riverside Slope	-	50,000.00	50,000.00	100.00%	0.00%	-	3,150,000.00	3,150,000.00	Jan-15	Nov-20				2015
143610	MC Front End Loader	372,538.37	-	(372,538.37)	-100.00%	0.21%	372,538.37	350,000.00	(22,538.37)			Dec-15	Dec-15		2015
143612	MC1 Transformer Fire Prot	35,814.45	70,000.00	34,185.55	48.84%	0.02%	35,814.45	70,000.00	34,185.55	Jan-15	Oct-15	Jan-15	Dec-15		2015
143613	MC Coal Hndlg Fire Protection	95,437.18	140,000.00	44,562.82	31.83%	0.05%	95,437.18	140,000.00	44,562.82	Jan-15	Oct-15	Jan-15	Dec-15		2015
143615	MC2 Fire Protection System	30,698.10	-	(30,698.10)	-100.00%	0.02%	30,698.10	140,000.00	109,301.90			Jul-15			2015
143617	MC4 Fire Protection System	47,288.55	-	(47,288.55)	-100.00%	0.03%	47,288.55	140,000.00	92,711.45			Jul-15	Sep-16		2015
143621	MC1 Coal Nozzles/Tips	405,535.09	-	(405,535.09)	-100.00%	0.23%	405,535.09	550,000.00	144,464.91			Jan-15	May-15		2015
143640	CR7 NGCC Inventory	683,571.50	1,062,600.00	379,028.50	35.67%	0.39%	1,076,499.70	1,455,528.20	379,028.50	Mar-14	Jun-15	Mar-14		A portion of the dollars were charged directly to M&S inventory.	2015
143723	MC4 SCR NOX Analyzers	(1,381.45)	-	1,381.45	-100.00%	0.00%	281,639.42	283,020.87	1,381.45			Apr-14	Dec-14		2015
143779	FOURTH STREET STREETSCAPE	60.87	-	(60.87)	-100.00%	0.00%	383,824.27	383,763.40	(60.87)			Apr-14	Sep-14		2015
143790	MC City Water Line	180,089.71	175,000.00	(5,089.71)	-2.91%	0.10%	180,089.71	175,000.00	(5,089.71)	Jun-15	Oct-15	Jun-15	Dec-15		2015
143858	PE VEHICLES 2014 LGE	35,453.66	-	(35,453.66)	-100.00%	0.02%	57,968.70	22,515.04	(35,453.66)			May-14	Jul-14		2015
143864	PR Gas Pipe Line	562,492.06	7,817,500.00	7,255,007.94	92.80%	0.32%	686,481.02	7,941,488.96	7,255,007.94	May-14	Sep-15	May-14		Project delayed to 2016	2015
143866	Trimble County TR6 Cleanup/Rpl	390,387.94	166,653.64	(223,734.30)	-134.25%	0.22%	2,110,224.96	1,886,490.66	(223,734.30)	May-14	Feb-15	May-14	Oct-14		2015
143867LGE	TC CT 7-10 89SS SWITCH REPL	-	35,967.94	35,967.94	100.00%	0.00%	-	35,967.94	35,967.94	Sep-08	Dec-15				2015
144037	KY61 PRESTON HWY ELECT DIST	1,362.55	-	(1,362.55)	-100.00%	0.00%	2,638.94	1,276.39	(1,362.55)			Jul-14			2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
144041	MC Blowdown Silencers	54,883.13	250,000.00	195,116.87	78.05%	0.03%	54,883.13	250,000.00	195,116.87	Jan-15	Nov-15	Jan-15	Dec-15		2015
144042	MC Safety Relief Silencers	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-15	Nov-15				2015
144126	Rpl Mud Lane 6676 & 3877 Brkrs	263,606.18	-	(263,606.18)	-100.00%	0.15%	263,606.18	400,187.32	136,581.14			Sep-15	May-16		2015
144127	Rpl South Park 6676 Brkr	31,832.48	-	(31,832.48)	-100.00%	0.02%	31,832.48	149,882.65	118,050.17			Sep-15	Dec-15		2015
144130	Rpl (5) Cloverport 138kV Brks	978,246.78	-	(978,246.78)	-100.00%	0.55%	978,246.78	1,250,121.97	271,875.19			Jan-15	Oct-15	This project was accelerated from 2018.	2015
144132	Rpl TC-138kV BUS TIE Brkr	126,992.06	-	(126,992.06)	-100.00%	0.07%	126,992.06	750,219.83	623,227.77			Sep-15	Apr-16		2015
144135	Rpl (2) Mill Creek 345kV Brkrs	334,482.53	600,178.46	265,695.93	44.27%	0.19%	803,528.30	1,069,224.23	265,695.93	Jan-15	Dec-15	Oct-14	May-15		2015
144161	Inst Online Mon Eqp Ashbottom	-	64,870.15	64,870.15	100.00%	0.00%	-	64,870.15	64,870.15	Jan-15	Dec-15				2015
144164	Inst Onlin Mon Equip Midtown	-	64,819.86	64,819.86	100.00%	0.00%	-	64,819.86	64,819.86	Jan-15	Dec-15				2015
144330	New 69kV Bkr Station MC-CRSW	155,362.55	799,785.50	644,422.95	80.57%	0.09%	155,362.55	1,999,576.52	1,844,213.97	Jan-15	Dec-16	Apr-15		The start of the project was delayed in 2015 and continued into 2016.	2015
144475	GS GE CORS	-	38,840.00	38,840.00	100.00%	0.00%	-	233,042.00	233,042.00	Jan-15	Nov-18				2015
144490	GS GE AWARE	-	19,420.00	19,420.00	100.00%	0.00%	-	19,420.00	19,420.00	Jan-15	Nov-18				2015
144531	CR7 Misc Project (multi-year)	-	106,260.00	106,260.00	100.00%	0.00%	-	1,191,607.00	1,191,607.00	Jun-14	Dec-24				2015
144550	Rpl Paddys Run Fence	268,867.23	325,041.38	56,174.15	17.28%	0.15%	268,867.23	325,041.38	56,174.15	Jan-15	Dec-15	Jan-15	Sep-15		2015
144588	SIMPSONVILLE HVAC	-	32,411.00	32,411.00	100.00%	0.00%	-	32,411.00	32,411.00	Jan-15	Dec-15				2015
144628	MILL CREEK RELOCATION	375,184.38	609,701.15	234,516.77	38.46%	0.21%	375,184.38	609,701.15	234,516.77	Aug-15	Dec-15	Apr-15	Mar-16		2015
144643	MK1299	417,826.34	-	(417,826.34)	-100.00%	0.24%	417,826.34	-	(417,826.34)			Jan-15	Dec-15		2015
144648	FV 1143	52,577.44	-	(52,577.44)	-100.00%	0.03%	137,515.16	84,937.72	(52,577.44)			Jun-14	Dec-14		2015
144649LGE	TC BAP N DIKE INTERIOR SLOPE	0.01	-	(0.01)	-100.00%	0.00%	163,650.35	163,650.34	(0.01)			Apr-14	Sep-14		2015
144653LGE	TC BAP W DIKE EXTERIOR SLOPE	0.01	-	(0.01)	-100.00%	0.00%	76,444.35	76,444.34	(0.01)			Apr-14	Sep-14		2015
144666	Tip Top TR3 Xfmr Rpl	6,385.68	-	(6,385.68)	-100.00%	0.00%	408,835.30	402,449.62	(6,385.68)			Jul-14	Dec-14		2015
144675	GS GE TC DI Instrumentation	59,189.37	-	(59,189.37)	-100.00%	0.03%	121,095.47	61,906.10	(59,189.37)			May-13	Dec-14		2015
144683	TEP-DFR Replace MODs-LGE	206,838.19	165,241.20	(41,596.99)	-25.17%	0.12%	206,838.19	329,964.00	123,125.81	Jan-15	Dec-16	Apr-15	Sep-16		2015
144703	TEP-Northside Reactor	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144705	TEP-Ashbottom Bus	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144707	TEP-Middletown Term Eqp	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144758	MANHOLE COVER REPL PROG 2016	122,315.01	-	(122,315.01)	-100.00%	0.07%	122,315.01	212,000.00	89,684.99			Jan-15	Feb-16		2015
144759	LEO TRANSMISSION LINE CLR 2015	-	300,036.33	300,036.33	100.00%	0.00%	-	300,036.33	300,036.33	Jan-15	Dec-15				2015
144780	SCM2015 LGE TR DIFF RELAY REPL	65,854.60	52,656.68	(13,197.92)	-25.06%	0.04%	65,854.60	52,656.68	(13,197.92)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144781	SCM2015 LGE CAP&PIN INSUL UPG	40,897.97	150,111.52	109,213.55	72.75%	0.02%	40,897.97	150,111.52	109,213.55	Jan-15	Dec-15	Jan-15	Oct-15		2015
144790	CEMI > 5 CKTS LGE 2015-16	-	339,876.60	339,876.60	100.00%	0.00%	-	1,983,288.90	1,983,288.90	Jan-15	Dec-16				2015
144791	CIFI Level 1 LGE 2015-16	-	995,061.50	995,061.50	100.00%	0.00%	-	5,803,061.76	5,803,061.76	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
144792	CIFI Level 2 LGE 2015-16	-	1,216,243.72	1,216,243.72	100.00%	0.00%	-	7,091,645.90	7,091,645.90	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
144793	CIFI Level 3 LGE 2015-16	-	3,093,473.88	3,093,473.88	100.00%	0.00%	-	16,888,617.65	16,888,617.65	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
144794	PILC UG NCR LGE (Inc)	-	1,700,393.10	1,700,393.10	100.00%	0.00%	-	3,450,903.63	3,450,903.63	Jan-15	Dec-16			Reallocated to project 146442, net variance was a negative $282K.	2015
144795	PILC UG Net Cab Rep LGE	-	3,399,477.92	3,399,477.92	100.00%	0.00%	-	6,901,820.52	6,901,820.52	Jan-15	Dec-16			Reallocated to project 146442, net variance was a negative $282K.	2015
144796	Sm Wire OH Repl Rear Ease LGE	-	425,146.18	425,146.18	100.00%	0.00%	-	861,419.29	861,419.29	Jan-15	Dec-16				2015
144802	UG Sub Exit Cable Repl LGE	-	849,615.37	849,615.37	100.00%	0.00%	-	1,720,760.83	1,720,760.83	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual UG Sub Exit Cable Replacement projects.	2015
144803	Cable Rep/Rej LGE 2015-16	-	437,115.57	437,115.57	100.00%	0.00%	-	884,753.57	884,753.57	Jan-15	Dec-16				2015
144816	SCM2015 LGE OIL CONTAIN UPGRD	6,020.27	98,876.83	92,856.56	93.91%	0.00%	6,020.27	98,876.83	92,856.56	Jan-15	Dec-15	Jan-15	Dec-15		2015
144916	DIST CAPACITORS LGE - 2015	51,266.02	146,762.46	95,496.44	65.07%	0.03%	51,266.02	146,762.46	95,496.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
144917	LEO PADMOUNT SWITCHGEAR 2015	162,940.45	180,080.39	17,139.94	9.52%	0.09%	162,940.45	180,080.39	17,139.94	Jan-15	Dec-15	Jan-15	Dec-15		2015
144918	LEO DWNTN NTWRK VAULT RPR 2015	167,037.10	276,166.61	109,129.51	39.52%	0.09%	167,037.10	276,166.61	109,129.51	Jan-15	Dec-15	Jan-15	Jan-16		2015
144919	WATERSIDE 1330 CABLE REPL	17,951.45	-	(17,951.45)	-100.00%	0.01%	116,078.98	98,127.53	(17,951.45)			Aug-14	Jun-15		2015
145000	LG&E COOLING FAN PROJECT	4,732.68	-	(4,732.68)	-100.00%	0.00%	68,960.83	64,228.15	(4,732.68)			Jul-14	Dec-14		2015
145039	GS RD Solar Charging Station	2,500.00	-	(2,500.00)	-100.00%	0.00%	88,339.00	85,839.00	(2,500.00)			Jul-14	Nov-15		2015
145796	Mud Lane TR4 Transformer Rpl	(420.54)	-	420.54	-100.00%	0.00%	1,649,098.10	1,649,518.64	420.54			Aug-14	Nov-14		2015
145829	MC C Coal Conv Belt 2015	8,948.50	-	(8,948.50)	-100.00%	0.01%	119,014.87	110,066.37	(8,948.50)			Jul-14	Sep-15		2015
145830	MC "G2" Coal Conveyor Belt	10,353.44	-	(10,353.44)	-100.00%	0.01%	38,747.18	28,393.74	(10,353.44)			Jul-14	Jul-15		2015
145831	MC "F2" Coal Conveyor Belt	8,556.58	-	(8,556.58)	-100.00%	0.00%	65,785.38	57,228.80	(8,556.58)			Jul-14	Oct-15		2015
145832	MC "D2" Coal Conveyor Belt	3,335.86	-	(3,335.86)	-100.00%	0.00%	34,723.28	31,387.42	(3,335.86)			Jul-14	Oct-15		2015
145853LGE	TC CONVEYOR BELT 2015	72,073.69	115,731.84	43,658.15	37.72%	0.04%	72,073.69	115,731.84	43,658.15	Apr-14	Dec-15	Apr-14	Nov-15		2015
145854LGE	TC LAB EQUIPMENT 2015	5,361.90	23,779.77	18,417.87	77.45%	0.00%	5,361.90	23,779.77	18,417.87	Apr-14	Dec-15	Apr-14	Jun-15		2015
145855LGE	TC LAB MONITORS 2015	7,231.45	39,253.66	32,022.21	81.58%	0.00%	7,231.45	39,253.66	32,022.21	Apr-14	Dec-15	Apr-14	May-15		2015
145856LGE	TC PLANT ENG/MTR RWD 2015	-	113,270.87	113,270.87	100.00%	0.00%	-	113,270.87	113,270.87	Apr-14	Dec-15				2015
145857LGE	TC PREDICTIVE MAINT 2015	4,561.57	8,220.95	3,659.38	44.51%	0.00%	4,561.57	8,220.95	3,659.38	Apr-14	Dec-15	Apr-14	Nov-15		2015
145858LGE	TC SAFETY ERT EQUIP 2015	30,216.99	24,817.37	(5,399.62)	-21.76%	0.02%	30,216.99	24,817.37	(5,399.62)	Apr-14	Dec-15	Apr-14	Nov-15		2015
145878LGE	TC RO MEMBRANE SYSTEM UPG	863.43	-	(863.43)	-100.00%	0.00%	35,838.73	34,975.30	(863.43)			Apr-14	Dec-14		2015
146010LGE	TC2 TURBINE TRIP BLOCK	17,643.03	-	(17,643.03)	-100.00%	0.01%	42,410.80	24,767.77	(17,643.03)			Apr-14	Sep-15		2015
146020	WHISKEY ROW NETWORK VAULT	273,312.96	-	(273,312.96)	-100.00%	0.15%	471,160.45	197,847.49	(273,312.96)			Aug-14			2015
146054	MC 1B Coal Feeder VFD	586.28	-	(586.28)	-100.00%	0.00%	4,544.55	3,958.27	(586.28)			Aug-14	Dec-14		2015
146057	MC3 SCR NOX Analyzers	26,603.27	-	(26,603.27)	-100.00%	0.02%	250,371.57	223,768.30	(26,603.27)			Aug-14	Mar-15		2015
146070	CL 1232	181,758.57	-	(181,758.57)	-100.00%	0.10%	181,758.57	-	(181,758.57)			Jan-15	Oct-15		2015
146108	SCM2015 REPL CIRCUIT BREAKERS	4,101.91	-	(4,101.91)	-100.00%	0.00%	49,869.95	45,768.04	(4,101.91)			Sep-14	Jul-15		2015
146139	Harmony Landing LGE CEMI	6,006.41	-	(6,006.41)	-100.00%	0.00%	42,023.13	36,016.72	(6,006.41)			Oct-14	Jan-15		2015
146246	GS GE PI MOBILE	(10,243.08)	-	10,243.08	-100.00%	-0.01%	16,888.11	27,131.19	10,243.08			Oct-14	Dec-14		2015
146251	CA 1346	15,211.69	-	(15,211.69)	-100.00%	0.01%	15,211.69	-	(15,211.69)			Jan-15	Apr-15		2015
146252	FAIRMOUNT (FM) 1256	447,365.13	-	(447,365.13)	-100.00%	0.25%	447,365.13	-	(447,365.13)			Aug-15	Mar-16		2015
146255	Stewart (SW)1190 Ckt Hardening	295,616.28	-	(295,616.28)	-100.00%	0.17%	295,616.28	-	(295,616.28)			Oct-14	Dec-15		2015
146269	GS GE GIS COMPUTER	8,200.00	-	(8,200.00)	-100.00%	0.00%	8,200.00	-	(8,200.00)			Oct-14	Jan-15		2015
146271	MC4 Turbine/Valve Insulation	1,725.14	-	(1,725.14)	-100.00%	0.00%	60,240.31	58,515.17	(1,725.14)			Oct-14	Dec-14		2015
146287	ST TT Pump Mtce Demonstrators	(21,757.96)	-	21,757.96	-100.00%	-0.01%	12,630.75	34,388.71	21,757.96			Oct-14	Jan-15		2015
146294LGE	TC2 R-PUMP EXP JOINT UPG	1,501.18	-	(1,501.18)	-100.00%	0.00%	18,409.93	16,908.75	(1,501.18)			Apr-14	Dec-14		2015
146296	OF Sluice Gate Cylinder Repl	29,390.44	-	(29,390.44)	-100.00%	0.02%	81,154.44	51,764.00	(29,390.44)			Oct-14	Apr-15		2015
146297	CR D1 Coal Conveyor Repl	58.61	-	(58.61)	-100.00%	0.00%	39,813.52	39,754.91	(58.61)			Oct-14	Dec-14		2015
146300LGE	TC CT FIRE PROTECTION UPGD	11,315.03	-	(11,315.03)	-100.00%	0.01%	37,879.21	26,564.18	(11,315.03)			Apr-14	Dec-14		2015
146321LGE	TC2 TURBINE&FP CONTROLS REPL	927.32	-	(927.32)	-100.00%	0.00%	3,805.22	2,877.90	(927.32)			Apr-14	Jan-15		2015
146329	REL 345 ROW WIDENING	887,547.94	-	(887,547.94)	-100.00%	0.50%	1,557,681.47	670,133.53	(887,547.94)			Oct-14	May-16	The need for this project was identified after the budget was prepared.	2015
146343LGE	TC2 AIR DRAFT ACCESS PLATFORM	3,207.95	-	(3,207.95)	-100.00%	0.00%	5,113.65	1,905.70	(3,207.95)			Apr-14	Dec-14		2015
146345LGE	TC FLY ASH ACCESS PLATFORM	(8,711.30)	-	8,711.30	-100.00%	0.00%	9,725.96	18,437.26	8,711.30			Apr-14	Dec-14		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
146423	LGE 2015 PITP project	2,831,669.99	-	(2,831,669.99)	-100.00%	1.60%	2,831,669.99	-	(2,831,669.99)			Jan-15	Dec-15	Budget is developed at a higher level and reallocated to multiple projects. This project 123137 was reallocated to project 146423. The net variance between the two project is a positive $2,146K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
146440	ALOFT HOTEL NETWORK VAULT	520,515.32	-	(520,515.32)	-100.00%	0.29%	520,515.32	-	(520,515.32)			Nov-14	Dec-15	Emergent work to construct a new 2 unit vault to serve the projected building loads for the new Aloft Hotel under normal and single contingency conditions.	2015
146442	PILC 2015 LGE UG CABLE REPL	5,381,410.06	-	(5,381,410.06)	-100.00%	3.05%	5,381,410.06	-	(5,381,410.06)			Jan-15	Dec-15	Reallocated from budgeted projects 144794 and 144795, net variance was a negative $282K.	2015
146444	PR Hydrometer	136.79	-	(136.79)	-100.00%	0.00%	2,416.55	2,279.76	(136.79)			Nov-14	Dec-14		2015
146445	MC4 Cooling Tower Fans	(5,180.94)	-	5,180.94	-100.00%	0.00%	83,555.89	88,736.83	5,180.94			Nov-14	Dec-14		2015
146453	MC2 Cooling Tower Check Valves	44,850.00	-	(44,850.00)	-100.00%	0.03%	184,720.00	139,870.00	(44,850.00)			Nov-14	Apr-15		2015
146472	LGE CEMI 2014	102,226.80	-	(102,226.80)	-100.00%	0.06%	108,566.49	6,339.69	(102,226.80)			Nov-14	Dec-14		2015
146479	CR5 Mist Eliminator Repl	14,724.68	-	(14,724.68)	-100.00%	0.01%	45,899.53	31,174.85	(14,724.68)			Nov-14	Feb-15		2015
146489LGE	TC LST AGITATOR GB & BLADES	541.55	-	(541.55)	-100.00%	0.00%	30,094.52	29,552.97	(541.55)			Apr-14	Dec-14		2015
146503	ED&MA Monitors 2014 LG&E	8,260.70	-	(8,260.70)	-100.00%	0.00%	8,260.70	-	(8,260.70)			Nov-14	Feb-15		2015
146528	PR13 GSU Bushing Repl	16,544.60	-	(16,544.60)	-100.00%	0.01%	46,754.60	30,210.00	(16,544.60)			Nov-14	Apr-15		2015
146538LGE	TC COUPLING F1&F2 CONVEYORS	614.63	-	(614.63)	-100.00%	0.00%	10,703.04	10,088.41	(614.63)			Apr-14	Feb-15		2015
146553LGE	TC2 SPARE VALVE PARTS	70,374.56	-	(70,374.56)	-100.00%	0.04%	70,374.56	-	(70,374.56)			Apr-14	May-15		2015
146565	MC Limestone Dust Suppression	(3,370.28)	-	3,370.28	-100.00%	0.00%	58,852.66	62,222.94	3,370.28			Dec-14	Dec-14		2015
146588	MC Long Shaft Serv Wtr Pump	422.33	-	(422.33)	-100.00%	0.00%	75,422.33	75,000.00	(422.33)			Dec-14	Jun-15		2015
146605	DIXIE CKT1222(DX-1222) SM WIRE	587,543.43	-	(587,543.43)	-100.00%	0.33%	587,543.43	-	(587,543.43)			Aug-15	Mar-16	Reallocated from budgeted reliability projects for Customers Experiencing Multiple Interruptions (CEMI) and Circuits Identified for Improvement (CIFI) in 2015 (144790 $177K, 144791 $8K). Additional $240K approved in December 2016 due to additonal poles replaced and location of poles in rear easements (122457). In March 2016 an additional $147K was approved for increased costs for labor and materials for additional equipment that needed to be replaced (149460).	2015
146614	MC 4A Condenser Vacuum Pump	22,234.92	-	(22,234.92)	-100.00%	0.01%	197,234.92	175,000.00	(22,234.92)			Dec-14	Oct-15		2015
146615	MC 4B Condenser Vacuum Pump	20,196.45	-	(20,196.45)	-100.00%	0.01%	195,196.45	175,000.00	(20,196.45)			Dec-14	Oct-15		2015
146618	MC 4C Condenser Vacuum Pump	25,319.95	-	(25,319.95)	-100.00%	0.01%	200,319.95	175,000.00	(25,319.95)			Dec-14	Oct-15		2015
146659	TC1 OXIDATION AIR IMPELLER	38,278.99	-	(38,278.99)	-100.00%	0.02%	38,278.99	-	(38,278.99)			Apr-14	Jun-16		2015
146661	TC1 REWIND HPAWP MTR	36,683.08	-	(36,683.08)	-100.00%	0.02%	36,683.08	-	(36,683.08)			Apr-14	Mar-15		2015
146662	MC 2A GSU Transformer	(101,383.45)	-	101,383.45	-100.00%	-0.06%	191,408.68	292,792.13	101,383.45			Dec-14	Jan-15		2015
146677	TAYLOR CKT 1132 (TA1132)	152,525.02	-	(152,525.02)	-100.00%	0.09%	152,525.02	-	(152,525.02)			Jan-15	Aug-15		2015
146686	REL 345 ROW Blue Lck-Mdtwn	1,000,085.96	-	(1,000,085.96)	-100.00%	0.57%	1,000,085.96	-	(1,000,085.96)			Aug-15	May-16	The need for this project was identified after the budget was prepared.	2015
146714LGE	TC OFFICE REBUILD 2015	136,255.71	-	(136,255.71)	-100.00%	0.08%	136,255.71	-	(136,255.71)			Apr-14	Sep-15		2015
146716	MC1 Drip Pot/Hotwell Xmtrs	42,091.45	-	(42,091.45)	-100.00%	0.02%	42,091.45	-	(42,091.45)			Jan-15	Apr-15		2015
146717LGE	TC2 BOILER METAL OVERLAY	112,485.23	-	(112,485.23)	-100.00%	0.06%	112,485.23	-	(112,485.23)			Apr-14	May-15		2015
146730	MC GSU Transformers	3,923,045.90	-	(3,923,045.90)	-100.00%	2.22%	3,923,045.90	-	(3,923,045.90)			Jan-15	Jun-16	Not budgeted. Experienced a Generator step up transformer failure in 2014 on unit 2 resulting in need for replacement. Two additional spares were also purchased to maintain reliability.	2015
146732	LEO 2015 CABLE REJUV/REPL	435,685.39	-	(435,685.39)	-100.00%	0.25%	435,685.39	-	(435,685.39)			Jan-15	Mar-16		2015
146738	LG&E COOLING FAN PROJECT 2015	194,648.76	-	(194,648.76)	-100.00%	0.11%	194,648.76	-	(194,648.76)			Jan-15	Nov-15		2015
146740	OKOLONA CKT 1272 (OK1272)	68,760.72	-	(68,760.72)	-100.00%	0.04%	68,760.72	-	(68,760.72)			Jan-15	Aug-15		2015
146741	MUD LANE CKT 1286 (ML1286)	43,457.97	-	(43,457.97)	-100.00%	0.02%	43,457.97	-	(43,457.97)			Jan-15	Dec-15		2015
146743	MILL CREEK CKT 1261 (MC1261)	164,106.54	-	(164,106.54)	-100.00%	0.09%	164,106.54	-	(164,106.54)			Sep-15	Jul-16		2015
146748	AIKEN CKT 1296 (AK1296)	106,545.23	-	(106,545.23)	-100.00%	0.06%	106,545.23	-	(106,545.23)			Sep-15	Dec-15		2015
146776	CR5A Sump Pmp Motor Rew	28,789.01	-	(28,789.01)	-100.00%	0.02%	28,789.01	-	(28,789.01)			Jan-15	Feb-15		2015
146800	KY22 AT BRIDGE HILL - ELEC	324,465.48	-	(324,465.48)	-100.00%	0.18%	324,465.48	-	(324,465.48)			Jan-15	Dec-15		2015
146817	THIRD PARTY POLE ATTACH 2015	161,218.11	-	(161,218.11)	-100.00%	0.09%	161,218.11	-	(161,218.11)			Jan-15	Jan-16		2015
146820	CR1B Sump Pmp Motor Rew	32,299.10	-	(32,299.10)	-100.00%	0.02%	32,299.10	-	(32,299.10)			Jan-15	Feb-15		2015
146821	CR Smp Pmp Mtr Rew (Spare)	31,265.63	-	(31,265.63)	-100.00%	0.02%	31,265.63	-	(31,265.63)			Jan-15	May-15		2015
146825	MC S/R Boom Belt 2015	24,203.80	-	(24,203.80)	-100.00%	0.01%	24,203.80	-	(24,203.80)			Jan-15	Jun-15		2015
146828	HILLCREST TR1 TC525 LTC UPGRD	145,596.97	-	(145,596.97)	-100.00%	0.08%	145,596.97	-	(145,596.97)			Feb-15	Dec-15		2015
146840	HRDS CRK-HRMNY LNDG P2	1,079,321.01	-	(1,079,321.01)	-100.00%	0.61%	1,079,321.01	-	(1,079,321.01)			Jul-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
146844	TIP TOP PHASE #3	339,245.55	-	(339,245.55)	-100.00%	0.19%	339,245.55	-	(339,245.55)			Feb-15	Dec-15		2015
146860	SPIR OHIO FALLS	229,711.19	-	(229,711.19)	-100.00%	0.13%	229,711.19	-	(229,711.19)			Jun-15	Nov-15		2015
146862	SPIR 3821 CN RN-CN RN SWTCHNG	78,357.26	-	(78,357.26)	-100.00%	0.04%	78,357.26	-	(78,357.26)			Jul-15	Nov-15		2015
146863	SPIR 3822 CN RN-CN RUN SWTCHNG	203,595.74	-	(203,595.74)	-100.00%	0.12%	203,595.74	-	(203,595.74)			Jul-15	Nov-15		2015
146865	SPIR CN RN SWT-ASH BOTTOM	91,997.66	-	(91,997.66)	-100.00%	0.05%	91,997.66	-	(91,997.66)			Jun-15	Aug-15		2015
146881	MC Telehandler 2015	31,997.66	-	(31,997.66)	-100.00%	0.02%	31,997.66	-	(31,997.66)			Feb-15	May-15		2015
146885	TC1 AGITATOR MTR RWD	26,946.56	-	(26,946.56)	-100.00%	0.02%	26,946.56	-	(26,946.56)			Apr-14	Jun-15		2015
146962	MC3 CT Fan GB Capital Spare	37,728.91	-	(37,728.91)	-100.00%	0.02%	37,728.91	-	(37,728.91)			Feb-15	Apr-15		2015
146964	GS GE 2012 F150 4X4	29,187.86	-	(29,187.86)	-100.00%	0.02%	29,187.86	-	(29,187.86)			Mar-15	Apr-15		2015
146986	CF - 1204	89,245.81	-	(89,245.81)	-100.00%	0.05%	89,245.81	-	(89,245.81)			Mar-15	Feb-16		2015
146987	CRESTWOOD (CW)1222 CIFI 2015	46,783.90	-	(46,783.90)	-100.00%	0.03%	46,783.90	-	(46,783.90)			Aug-15	Dec-15		2015
146990	Skylight (SK) 1128 CIFI 2015	34,991.33	-	(34,991.33)	-100.00%	0.02%	34,991.33	-	(34,991.33)			Aug-15	Oct-15		2015
147010	MC Landfill Expansion 2015	765,337.24	-	(765,337.24)	-100.00%	0.43%	765,337.24	-	(765,337.24)			Mar-15	Nov-15	Not budgeted. This project was needed to address CCRT regulatory requirements.	2015
147017	SIMPSONVILLE CAMERAS LGE TR	17,044.61	-	(17,044.61)	-100.00%	0.01%	17,044.61	-	(17,044.61)			Mar-15	Dec-15		2015
147034	MC4 Boiler Lower Slope	1,806,465.75	-	(1,806,465.75)	-100.00%	1.02%	1,806,465.75	-	(1,806,465.75)			Jul-15		Previous inspections did not document quench cracking on lower headers and damage occurred at an accelerated rate over summer 2014.	2015
147037	MC1 HSWP Strainers	114,208.00	-	(114,208.00)	-100.00%	0.06%	114,208.00	-	(114,208.00)			Jul-15	Nov-16		2015
147038	MC2 HSWP Strainers	73,200.00	-	(73,200.00)	-100.00%	0.04%	73,200.00	-	(73,200.00)			Jul-15			2015
147039	MC3 HSWP Strainers	70,014.00	-	(70,014.00)	-100.00%	0.04%	70,014.00	-	(70,014.00)			Jul-15	Jun-16		2015
147040	MC3 LSSWP Strainers	79,707.00	-	(79,707.00)	-100.00%	0.05%	79,707.00	-	(79,707.00)			Jul-15			2015
147041	MC4 LSSWP Strainers	79,707.00	-	(79,707.00)	-100.00%	0.05%	79,707.00	-	(79,707.00)			Jul-15	Nov-16		2015
147044	MC 3A Condenser Vacuum Pump	189,669.73	-	(189,669.73)	-100.00%	0.11%	189,669.73	-	(189,669.73)			Jul-15	Jun-16		2015
147045	MC 3B Condenser Vacuum Pump	183,233.37	-	(183,233.37)	-100.00%	0.10%	183,233.37	-	(183,233.37)			Jul-15	Jun-16		2015
147047	MC Turbine Room Crane Controls	253,178.49	-	(253,178.49)	-100.00%	0.14%	253,178.49	-	(253,178.49)			May-15	Oct-15		2015
147050	MC3 & MC4 Roof Exhausters	366,397.90	-	(366,397.90)	-100.00%	0.21%	366,397.90	-	(366,397.90)			May-15	Dec-15		2015
147051	MC F2 Coal Conveyor Gearbox	48,516.35	-	(48,516.35)	-100.00%	0.03%	48,516.35	-	(48,516.35)			Mar-15	Apr-15		2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
147052	MC 4B Flyash Blower 2015	55,834.15	-	(55,834.15)	-100.00%	0.03%	55,834.15	-	(55,834.15)			Mar-15	Aug-15		2015
147063	MC1 & MC2 Louvers	148,350.42	-	(148,350.42)	-100.00%	0.08%	148,350.42	-	(148,350.42)			Jul-15	Dec-15		2015
147067	MC Ash Line Extension	243,453.96	-	(243,453.96)	-100.00%	0.14%	243,453.96	-	(243,453.96)			Jun-15	Oct-15		2015
147086	LGE NALCO ENGINEERING	41,542.87	-	(41,542.87)	-100.00%	0.02%	41,542.87	-	(41,542.87)			Mar-15			2015
147091	GS GE CORS ENG	25,951.41	-	(25,951.41)	-100.00%	0.01%	25,951.41	-	(25,951.41)			Jan-15			2015
147107	MC LD2 Limestone Conv Belt 15	12,158.39	-	(12,158.39)	-100.00%	0.01%	12,158.39	-	(12,158.39)			Apr-15	Apr-15		2015
147118	MC 4503 & 4503-33 TIE Brkrs	580,139.24	-	(580,139.24)	-100.00%	0.33%	580,139.24	-	(580,139.24)			Jun-15	Jun-16	The need for this project was identified after the budget was prepared.	2015
147121	MC 4B LPHDP Motor 2015	27,567.34	-	(27,567.34)	-100.00%	0.02%	27,567.34	-	(27,567.34)			Apr-15	May-15		2015
147126	DOWNTOWN NETWORK SWITCHES PROJ	1,340,591.94	-	(1,340,591.94)	-100.00%	0.76%	1,340,591.94	-	(1,340,591.94)			Apr-15		Emergent work to create a safe and efficient working environment inside network vaults in LG&E's Downtown Network (DTN) distribution system. Installation of the new isolation equipment ensures compliance with new Occupational Safety and Health Administration (OSHA) regulations and enhances worker safety and efficiency while maintaining a high level of reliability in the DTN.	2015
147127	BURKSHIRE TERRCE UG CABLE REPL	315,785.50	-	(315,785.50)	-100.00%	0.18%	315,785.50	-	(315,785.50)			Apr-15	Feb-16		2015
147145	WP 1104 CIFI 2015	246,744.06	-	(246,744.06)	-100.00%	0.14%	246,744.06	-	(246,744.06)			Apr-15	Dec-15		2015
147150	SM 1233 CIFI 2015	50,137.00	-	(50,137.00)	-100.00%	0.03%	50,137.00	-	(50,137.00)			Apr-15	Dec-15		2015
147164	HOLIDAY INN EXPRESS VAULT	420,173.50	-	(420,173.50)	-100.00%	0.24%	420,173.50	-	(420,173.50)			Apr-15	Dec-15		2015
147180LGE	TC BAP/GSP SLOPE IMPROVE	157,982.73	-	(157,982.73)	-100.00%	0.09%	157,982.73	-	(157,982.73)			Apr-14	Sep-15		2015
147205	MC 3A4 Recycle Pump Mtr 2015	34,078.59	-	(34,078.59)	-100.00%	0.02%	34,078.59	-	(34,078.59)			Apr-15	Jun-15		2015
147206	GS GE 2015 Lab Equip	45,524.28	-	(45,524.28)	-100.00%	0.03%	45,524.28	-	(45,524.28)			Apr-15	Dec-15		2015
147215	ERTs for LG&E (Electric) 2015	52,386.78	-	(52,386.78)	-100.00%	0.03%	52,386.78	-	(52,386.78)			Jan-15	Sep-15		2015
147287LGE	TC REROUTE WATER FLOW	180,157.84	-	(180,157.84)	-100.00%	0.10%	180,157.84	-	(180,157.84)			Apr-14	Apr-16		2015
147292	MC3 Turbine Controls Computer	84,415.80	-	(84,415.80)	-100.00%	0.05%	84,415.80	-	(84,415.80)			May-15	Nov-15		2015
147301	SIMPSONVILLE FENCE LGE TR	47,103.72	-	(47,103.72)	-100.00%	0.03%	47,103.72	-	(47,103.72)			May-15	May-16		2015
147448	MC ERT Truck 2015	28,445.98	-	(28,445.98)	-100.00%	0.02%	28,445.98	-	(28,445.98)			May-15	Jun-15		2015
147927	GS SL Karl Fisher Titrator	7,979.07	-	(7,979.07)	-100.00%	0.00%	7,979.07	-	(7,979.07)			May-15	Sep-15		2015
147946	TC1 SPARE RXN AGIT BRG ASSY	62,200.89	-	(62,200.89)	-100.00%	0.04%	62,200.89	-	(62,200.89)			Apr-14	Nov-15		2015
147971	MC CCR RULING NON MECH	32,668.00	-	(32,668.00)	-100.00%	0.02%	32,668.00	-	(32,668.00)			Jan-13			2015
147972	TC LGE CCR RULING NON MECH	373,742.12	-	(373,742.12)	-100.00%	0.21%	373,742.12	-	(373,742.12)			Jan-13			2015
147986LGE	TC PROXIMITY READERS INSTALL	21,837.14	-	(21,837.14)	-100.00%	0.01%	21,837.14	-	(21,837.14)			Apr-14	Nov-15		2015
148088	PR Admin Building	198,075.58	-	(198,075.58)	-100.00%	0.11%	198,075.58	-	(198,075.58)			Aug-15	Dec-15		2015
148195	TC1 CONDENS TUBE SHEET REFURB	198,565.22	-	(198,565.22)	-100.00%	0.11%	198,565.22	-	(198,565.22)			Apr-14	Apr-16		2015
148618	DIST ATTACH TRAN-ADRIENNE WY	21,814.46	-	(21,814.46)	-100.00%	0.01%	21,814.46	-	(21,814.46)			Jun-15	Oct-15		2015
148687	SIMPSONVILLE HVAC-LGE	3,719.00	-	(3,719.00)	-100.00%	0.00%	3,719.00	-	(3,719.00)			Jun-15	Nov-15		2015
148707	OF Server & Relay Room HVAC Sy	18,409.65	-	(18,409.65)	-100.00%	0.01%	18,409.65	-	(18,409.65)			Jun-15	Oct-15		2015
148994	Meter Reading Probes 2015 LG&E	11,551.68	-	(11,551.68)	-100.00%	0.01%	11,551.68	-	(11,551.68)			Jun-15	Dec-15		2015
149108	AIKEN(AK)1291 SUB EXIT CBL RPL	22,042.87	-	(22,042.87)	-100.00%	0.01%	22,042.87	-	(22,042.87)			Jul-15	Dec-15		2015
149109	AIKEN(AK)1296 SUB EXIT CBL RPL	133,598.03	-	(133,598.03)	-100.00%	0.08%	133,598.03	-	(133,598.03)			Jul-15	Dec-15		2015
149110	HURSTBOURNE HB1147 EXT CBL RPL	45,682.57	-	(45,682.57)	-100.00%	0.03%	45,682.57	-	(45,682.57)			Jul-15	Dec-15		2015
149115	GS CDM Scanning Equip	18,011.42	-	(18,011.42)	-100.00%	0.01%	18,011.42	-	(18,011.42)			Jan-15	Sep-15		2015
149121	PR11 Battery Set Spare (2015)	9,931.03	-	(9,931.03)	-100.00%	0.01%	9,931.03	-	(9,931.03)			Jul-15	Sep-15		2015
149123LGE	TC CT INSTALL 345KV MODS	144,105.30	-	(144,105.30)	-100.00%	0.08%	144,105.30	-	(144,105.30)			Apr-14	Apr-16		2015
149187LGE	BRCT Office Building Repl LGE	371,233.53	-	(371,233.53)	-100.00%	0.21%	371,233.53	-	(371,233.53)			Nov-14	Jan-16		2015
149661LGE	BR CT Site Paving LGE	12,199.46	-	(12,199.46)	-100.00%	0.01%	12,199.46	-	(12,199.46)			Jul-15	Aug-15		2015
149750	Simpsonville Guard Station-LGE	5,236.93	-	(5,236.93)	-100.00%	0.00%	5,236.93	-	(5,236.93)			Aug-15	Jun-16		2015
149885	MC 3A2 Main Breaker	142,860.84	-	(142,860.84)	-100.00%	0.08%	142,860.84	-	(142,860.84)			Aug-15	Nov-15		2015
149886	MC 1&2 Flyash Blower Spare	34,285.26	-	(34,285.26)	-100.00%	0.02%	34,285.26	-	(34,285.26)			Apr-15	Mar-16		2015
149908	TC1 SCR STRUCTURAL STEEL BYPS	75,191.45	-	(75,191.45)	-100.00%	0.04%	75,191.45	-	(75,191.45)			Apr-14	Apr-16		2015
149909LGE	TC RO UV LIGHT	29,554.35	-	(29,554.35)	-100.00%	0.02%	29,554.35	-	(29,554.35)			Apr-14	Nov-15		2015
149911	Purchase Vehicles LGE 2015	1,517,839.19	-	(1,517,839.19)	-100.00%	0.86%	1,517,839.19	-	(1,517,839.19)			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
149948	UNIVERSITY OF LOU STREETSCAPE	98.16	-	(98.16)	-100.00%	0.00%	98.16	-	(98.16)			Aug-15	Aug-16		2015
149965	ASHBY(AB)1205 SUB EXT CBL REPL	19,962.96	-	(19,962.96)	-100.00%	0.01%	19,962.96	-	(19,962.96)			Aug-15	Dec-15		2015
149966	SEMINOLE(SM)1361 EXIT CBL REPL	54,064.60	-	(54,064.60)	-100.00%	0.03%	54,064.60	-	(54,064.60)			Aug-15	Dec-15		2015
149967	SEMINOLE(SM)1232 EXIT CBL REPL	139,887.30	-	(139,887.30)	-100.00%	0.08%	139,887.30	-	(139,887.30)			Aug-15	Dec-15		2015
149968	REPLACE LTC AT WATTERSON TR5	46,245.15	-	(46,245.15)	-100.00%	0.03%	46,245.15	-	(46,245.15)			Aug-15	Dec-15		2015
149970	CSS Bearing Heater	4,906.10	-	(4,906.10)	-100.00%	0.00%	4,906.10	-	(4,906.10)			Aug-15	Oct-15		2015
149972	GS GE ME Remote Vibr	167,023.84	-	(167,023.84)	-100.00%	0.09%	167,023.84	-	(167,023.84)			Sep-15			2015
149974	REPLACE LTC AT TERRY TR2	47,670.86	-	(47,670.86)	-100.00%	0.03%	47,670.86	-	(47,670.86)			Aug-15	Dec-15		2015
149982	CENTERFIELD(CF)1201 EXT CBLRPL	218,091.67	-	(218,091.67)	-100.00%	0.12%	218,091.67	-	(218,091.67)			Sep-15	Dec-15		2015
149994	RIVERPORT SALT SHED-2015	25,925.00	-	(25,925.00)	-100.00%	0.01%	25,925.00	-	(25,925.00)			Sep-15	Feb-16		2015
150003	REPLACE CLAY TRANSFORMER TR2	65,422.68	-	(65,422.68)	-100.00%	0.04%	65,422.68	-	(65,422.68)			Sep-15	Dec-15		2015
150004	MC Forklift 2015	19,795.16	-	(19,795.16)	-100.00%	0.01%	19,795.16	-	(19,795.16)			Sep-15	Sep-15		2015
150005	MC Ammonia Camera System	21,155.29	-	(21,155.29)	-100.00%	0.01%	21,155.29	-	(21,155.29)			Sep-15	Dec-15		2015
150006	MC Barge Unloader Drainage	17,800.00	-	(17,800.00)	-100.00%	0.01%	17,800.00	-	(17,800.00)			Sep-15	Dec-15		2015
150007	Zorn Starter Batteries Repl	9,369.06	-	(9,369.06)	-100.00%	0.01%	9,369.06	-	(9,369.06)			Sep-15	Nov-15		2015
150008	PR13 AC Air Handler Repl	9,725.12	-	(9,725.12)	-100.00%	0.01%	9,725.12	-	(9,725.12)			Sep-15	Sep-16		2015
150018	TC1 1B HPAWP MODIFICATION	78,040.56	-	(78,040.56)	-100.00%	0.04%	78,040.56	-	(78,040.56)			Apr-14	Nov-15		2015
150024	PLAINVIEW(PV) 1252 EXT CBL RPL	82,410.56	-	(82,410.56)	-100.00%	0.05%	82,410.56	-	(82,410.56)			Sep-15	Apr-16		2015
150028	CLAY TR2 TRANSFORMER	468,368.77	-	(468,368.77)	-100.00%	0.27%	468,368.77	-	(468,368.77)			Sep-15			2015
150028LGE	TC2 TDBFP CONTROLS REPL	95,539.72	8,748.96	(86,790.76)	-992.01%	0.05%	95,539.72	8,748.96	(86,790.76)	Apr-14	Dec-26	Apr-14	Sep-15		2015
150030LGE	TC FA BARGE LO DUST COLLECT	47,971.76	139,676.36	91,704.60	65.66%	0.03%	47,971.76	139,676.36	91,704.60	Apr-14	Dec-26	Apr-14	Apr-16		2015
150037LGE	TC RACK SYS PW SWITCHGEAR	143,832.29	99,768.83	(44,063.46)	-44.17%	0.08%	143,832.29	99,768.83	(44,063.46)	Apr-14	Dec-26	Apr-14	Apr-16		2015
150047	GS GE 2016 Explorer 1	27,845.00	-	(27,845.00)	-100.00%	0.02%	27,845.00	-	(27,845.00)			Oct-15	Feb-16		2015
150065LGE	TC WASTE PUMPS SLUDGE PIT	-	19,953.77	19,953.77	100.00%	0.00%	-	19,953.77	19,953.77	Apr-14	Dec-26				2015
150075LGE	TC2 INST TUBINE LIFT OIL PUMP	-	29,163.20	29,163.20	100.00%	0.00%	-	29,163.20	29,163.20	Apr-14	Dec-26				2015
150079	GS GE ME Oil Skid	65,887.04	-	(65,887.04)	-100.00%	0.04%	65,887.04	-	(65,887.04)			Oct-15	Apr-16		2015
150080	GS GE BlackStart	228,192.48	-	(228,192.48)	-100.00%	0.13%	228,192.48	-	(228,192.48)			Oct-15			2015
150082	PR Knob Creek-Tip Top	586,390.02	-	(586,390.02)	-100.00%	0.33%	586,390.02	-	(586,390.02)			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
150088	MC Utility Truck 2015	26,801.60	-	(26,801.60)	-100.00%	0.02%	26,801.60	-	(26,801.60)			Sep-15	Oct-15		2015
150089	MC Benchtop Lab Analyzer	4,637.46	-	(4,637.46)	-100.00%	0.00%	4,637.46	-	(4,637.46)			Sep-15	Oct-15		2015
150120	SIMP CIRCUIT UPDATE-LGE-2015	3,594.89	-	(3,594.89)	-100.00%	0.00%	3,594.89	-	(3,594.89)			Oct-15	Dec-15		2015
150123	MC Stacker/Reclaimer Cab	151,949.22	-	(151,949.22)	-100.00%	0.09%	151,949.22	-	(151,949.22)			Oct-15	May-16		2015

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150124	MC Flyash Transfer Bldg Roofs	78,506.20	-	(78,506.20)	-100.00%	0.04%	78,506.20	-	(78,506.20)			Oct-15	Dec-15		2015
150136	Compressed Air Heat Exchanger	27,000.00	-	(27,000.00)	-100.00%	0.02%	27,000.00	-	(27,000.00)			Oct-15	Feb-16		2015
150137	MC Pi Server Upgrade	51,634.20	-	(51,634.20)	-100.00%	0.03%	51,634.20	-	(51,634.20)			Oct-15	Dec-15		2015
150138	MC Engineering Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.01%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150140	MC I&E Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.01%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150142	MC Office Truck 2015	16,242.37	-	(16,242.37)	-100.00%	0.01%	16,242.37	-	(16,242.37)			Oct-15	Oct-15		2015
150143	MC Warehouse Truck 2015	35,224.15	-	(35,224.15)	-100.00%	0.02%	35,224.15	-	(35,224.15)			Oct-15	Oct-15		2015
150145	MC Coal Handling Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.01%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150146	MC Maintenance Truck 2015	23,509.64	-	(23,509.64)	-100.00%	0.01%	23,509.64	-	(23,509.64)			Oct-15	Oct-15		2015
150150	MC F1 Coal Conveyor Belt 2015	62,038.90	-	(62,038.90)	-100.00%	0.04%	62,038.90	-	(62,038.90)			Oct-15	Mar-16		2015
150153	MC Sewage Lift Station Pumps	13,302.51	-	(13,302.51)	-100.00%	0.01%	13,302.51	-	(13,302.51)			Oct-15	Dec-15		2015
150198	MC Parking Lot Lighting	11,257.78	-	(11,257.78)	-100.00%	0.01%	11,257.78	-	(11,257.78)			Oct-15	Nov-15		2015
150199	MC Diesel Tank Level Indicator	7,623.95	-	(7,623.95)	-100.00%	0.00%	7,623.95	-	(7,623.95)			Oct-15	Dec-15		2015
150202	GS GE MET LAB REFURB	42,886.69	-	(42,886.69)	-100.00%	0.02%	42,886.69	-	(42,886.69)			Oct-15	Dec-15		2015
150216	MC 3B Burner Nozzles 2016	392,094.91	-	(392,094.91)	-100.00%	0.22%	392,094.91	-	(392,094.91)			Nov-15	Jun-16		2015
150228LGE	Tech Training System LGE	17,490.04	-	(17,490.04)	-100.00%	0.01%	17,490.04	-	(17,490.04)			Nov-15	Dec-15		2015
150229	MC Air Monitors 2015	9,504.67	-	(9,504.67)	-100.00%	0.01%	9,504.67	-	(9,504.67)			Nov-15	Dec-15		2015
150231	TC1 HYDROVEYOR UPGRADE	85,698.59	-	(85,698.59)	-100.00%	0.05%	85,698.59	-	(85,698.59)			Apr-14	Nov-15		2015
150233	MC1 LSSWP Strainers 2015	45,015.00	-	(45,015.00)	-100.00%	0.03%	45,015.00	-	(45,015.00)			Nov-15	Oct-16		2015
150234	MC2 LSSWP Strainers 2015	45,015.00	-	(45,015.00)	-100.00%	0.03%	45,015.00	-	(45,015.00)			Nov-15			2015
150235	MC Coal Runoff Sump Pump 2015	41,414.62	-	(41,414.62)	-100.00%	0.02%	41,414.62	-	(41,414.62)			Nov-15	Dec-15		2015
150254	Algonquin OCB Kit Install	13,599.42	-	(13,599.42)	-100.00%	0.01%	13,599.42	-	(13,599.42)			Nov-15			2015
150258	Paddys Run OCB Kit Install	14,606.26	-	(14,606.26)	-100.00%	0.01%	14,606.26	-	(14,606.26)			Nov-15			2015
150260	SS Serv Shop Equip	11,424.55	-	(11,424.55)	-100.00%	0.01%	11,424.55	-	(11,424.55)			Nov-15	Nov-15		2015
150283	SS Hydraulic Set	5,634.30	-	(5,634.30)	-100.00%	0.00%	5,634.30	-	(5,634.30)			Nov-15	Dec-15		2015
150312	GS GE ME Epson Plotter	9,315.45	-	(9,315.45)	-100.00%	0.01%	9,315.45	-	(9,315.45)			Jan-15	Dec-15		2015
150370	LOU ELEC OPS ROPE TRAILER	118,993.35	-	(118,993.35)	-100.00%	0.07%	118,993.35	-	(118,993.35)			Dec-15	Dec-15		2015
150383LGE	TC2 3RD STAGE BUCKETS 2A FPT	77,108.37	-	(77,108.37)	-100.00%	0.04%	77,108.37	-	(77,108.37)			Apr-14	Apr-16		2015
150399	MC Maint. Truck 2015	22,961.87	-	(22,961.87)	-100.00%	0.01%	22,961.87	-	(22,961.87)			Dec-15	Dec-15		2015
150403	MC Hydrogen Analyzer 2015	11,108.06	-	(11,108.06)	-100.00%	0.01%	11,108.06	-	(11,108.06)			Dec-15	Dec-15		2015
150404	MC EHC Hy-Pro Dryers	12,737.66	-	(12,737.66)	-100.00%	0.01%	12,737.66	-	(12,737.66)			Dec-15	Feb-16		2015
150405	MC Ammonia Slippage Equip	16,000.00	-	(16,000.00)	-100.00%	0.01%	16,000.00	-	(16,000.00)			Dec-15	Dec-15		2015
150408	BRCT 5 Gas Detection Syst Repl	13,345.18	-	(13,345.18)	-100.00%	0.01%	13,345.18	-	(13,345.18)			Dec-15	Nov-16		2015
151004	TC1 SDRS DAMPER REFURB	-	375,000.00	375,000.00	100.00%	0.00%	-	375,000.00	375,000.00	Apr-14	Dec-26				2015
151100	TC1 TURBINE REPL 1B FPT PACK	-	30,698.10	30,698.10	100.00%	0.00%	-	30,698.10	30,698.10	Apr-14	Dec-26				2015
152000LGE	TC CT REPL GEN PROT RELAY	14,272.49	15,143.37	870.88	5.75%	0.01%	14,272.49	30,286.74	16,014.25	Jan-09	May-20	Jan-09	Apr-16		2015
153067LGE	TC2 ACOUSTIC MONITOR	13,089.38	-	(13,089.38)	-100.00%	0.01%	13,089.38	-	(13,089.38)			Apr-14	Apr-16		2015
153068LGE	TC REPL A CHILLER	22,356.20	-	(22,356.20)	-100.00%	0.01%	22,356.20	-	(22,356.20)			Apr-14	Jul-16		2015
153075LGE	TC2 TDBFP TRIP BLOCK	19,524.59	-	(19,524.59)	-100.00%	0.01%	19,524.59	-	(19,524.59)			Apr-14	Jul-16		2015
CCAPR340	Capital CAP/REG/RECL - 003400	400,331.65	587,821.18	187,489.53	31.90%	0.23%	400,331.65	587,821.18	187,489.53	Jan-13	Dec-25	Jan-13			2015
CEMTR134	LGE Electric Meters - 001340	682,856.02	674,996.92	(7,859.10)	-1.16%	0.39%	682,856.02	674,996.92	(7,859.10)	Jan-13	Dec-19	Jan-13			2015
CLM020414	LGE MAJOR STORM 020414	211,697.80	-	(211,697.80)	-100.00%	0.12%	1,596,885.87	1,385,188.07	(211,697.80)			Feb-14	Aug-15		2015
CLM062615	LGE MAJOR STORM 062615	178,176.72	-	(178,176.72)	-100.00%	0.10%	178,176.72	-	(178,176.72)			Jun-15	Feb-16		2015
CLM070714	LGE MAJOR STORM 070714	33,211.26	-	(33,211.26)	-100.00%	0.02%	155,951.13	122,739.87	(33,211.26)			Jul-14	Nov-14		2015
CLM071715	LGE MAJOR STORM 071715	321,488.95	-	(321,488.95)	-100.00%	0.18%	321,488.95	-	(321,488.95)			Jul-15	Feb-16		2015
CLM072614	LGE MAJOR STORM 072614	37,740.05	-	(37,740.05)	-100.00%	0.02%	252,301.75	214,561.70	(37,740.05)			Jul-14	Dec-14		2015
CLM082714	LGE MAJOR STORM 082714	9,116.95	-	(9,116.95)	-100.00%	0.01%	49,438.63	40,321.68	(9,116.95)			Aug-14	Dec-14		2015
CNBCBL341	Joint Trench - 003410	440,790.68	-	(440,790.68)	-100.00%	0.25%	440,790.68	-	(440,790.68)			Jan-13			2015
CNBCD340O	NB Comm OH - 003400	2,103,191.97	1,895,282.94	(207,909.03)	-10.97%	1.19%	2,103,191.97	1,895,282.94	(207,909.03)	Jan-13	Dec-25	Jan-13			2015
CNBCD340U	NB Comm UG - 003400	3,973,898.61	3,123,417.28	(850,481.33)	-27.23%	2.25%	3,973,898.61	3,123,417.28	(850,481.33)	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2015
CNBRD340O	NB Resid OH - 003400	1,717,061.47	1,069,503.13	(647,558.34)	-60.55%	0.97%	1,717,061.47	1,069,503.13	(647,558.34)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2015
CNBRD340U	NB Resid UG - 003400	(29,807.79)	101,953.30	131,761.09	129.24%	-0.02%	(29,807.79)	101,953.30	131,761.09	Jan-13	Dec-25	Jan-13	Apr-15		2015
CNBRD341U	NB Resid UG - 003410	3,369,994.01	4,043,945.51	673,951.50	16.67%	1.91%	3,369,994.01	4,043,945.51	673,951.50	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	2015
CNBSV340O	NB Elect Serv OH - 003400	710,372.55	1,319,248.46	608,875.91	46.15%	0.40%	710,372.55	1,319,248.46	608,875.91	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with customer requests for new business - overhead services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	2015
CNBSV340U	NB Elect Serv UG - 003400	1,399,842.40	834,820.10	(565,022.30)	-67.68%	0.79%	1,399,842.40	834,820.10	(565,022.30)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - underground services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2015
CNBVLT343	NB Network Vaults - 003430	317,353.30	699,775.26	382,421.96	54.65%	0.18%	317,353.30	699,775.26	382,421.96	Jan-13	Dec-25	Jan-13			2015
CPBWK340	El Public Works - 003400	705,658.92	1,284,986.31	579,327.39	45.08%	0.40%	705,658.92	1,284,986.31	579,327.39	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Internal policy required individual projects for anything normally in a blanket project that cost $500K or more so funds were moved to an individual project mandated by Kentucky Transportation Cabinet to relocate overhead facilities at KY 22 at Bridge Hill $545K (146800).	2015
CRCST340	Cust Requested - 003400	13,837.59	223,985.31	210,147.72	93.82%	0.01%	13,837.59	223,985.31	210,147.72	Jan-13	Dec-25	Jan-13			2015
CRDCBL340	Repl Defective Cable - 003400	993,113.92	813,247.48	(179,866.44)	-22.12%	0.56%	993,113.92	813,247.48	(179,866.44)	Jan-13	Dec-25	Jan-13			2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Electric 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
CRDD340O	Capital Rep Def OH - 003400	4,244,279.45	4,141,017.03	(103,262.42)	-2.49%	2.40%	4,244,279.45	4,141,017.03	(103,262.42)	Jan-13	Dec-14	Jan-13			2015
CRDD340U	Capital Rep Def UG - 003400	592,305.34	1,225,998.25	633,692.91	51.69%	0.34%	592,305.34	1,225,998.25	633,692.91	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Funds reallocated to other blanket projects that were running over budget.	2015
CRDMV332	Mercury Bulb Repl - 003320	11,143.69	237,974.71	226,831.02	95.32%	0.01%	11,143.69	237,974.71	226,831.02	Jan-13	Dec-25	Jan-13	Jan-15		2015
CRELD340	Capital Reliability - 003400	492,780.54	583,625.60	90,845.06	15.57%	0.28%	492,780.54	583,625.60	90,845.06	Jan-13	Dec-25	Jan-13			2015
CRPOLE340	Pole Repair/Replace - 003400	3,506,092.98	2,462,806.52	(1,043,286.46)	-42.36%	1.98%	3,506,092.98	2,462,806.52	(1,043,286.46)	Jan-13	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with repairing and relacing poles. Annual budgets are based on historical investment rates for repairing and replacing poles. Funds reallocated from other projects that were running under budget, as actual results experienced were higher than historical run rates.	2015
CRSTLT332	Repair Street Lights - 003320	2,831,184.68	2,385,534.64	(445,650.04)	-18.68%	1.60%	2,831,184.68	2,385,534.64	(445,650.04)	Jan-13	Dec-25	Jan-13			2015
CSTLT332	NB Street Lights - 003320	1,822,449.75	1,969,217.54	146,767.79	7.45%	1.03%	1,822,449.75	1,969,217.54	146,767.79	Dec-12	Feb-25	Dec-12			2015
CSTRM323	Cap Minor Storms - 003230	1,128,845.40	-	(1,128,845.40)	-100.00%	0.64%	1,128,845.40	-	(1,128,845.40)			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 $885K over budget.	2015
CSTRMLGE	Cap LGE Major Storms	-	1,035,610.50	1,035,610.50	100.00%	0.00%	-	1,035,610.50	1,035,610.50	Jan-13	Dec-25			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 $885K over budget.	2015
CSYSEN340	Sys Enh - 003400	634,618.38	160,063.41	(474,554.97)	-296.48%	0.36%	634,618.38	160,063.41	(474,554.97)	Jan-13	Dec-25	Jan-13			2015
CTBRD340O	Cap Trouble Orders OH - 003400	2,849,856.73	3,301,385.58	451,528.85	13.68%	1.61%	2,849,856.73	3,301,385.58	451,528.85	Dec-12	Dec-25	Dec-12			2015
CTBRD340U	Cap Trouble Orders UG - 003400	1,155,911.66	825,037.60	(330,874.06)	-40.10%	0.65%	1,155,911.66	825,037.60	(330,874.06)	Dec-12	Aug-25	Dec-12			2015
CTPD340	Capital Thrd Party - 003400	547,426.16	616,210.44	68,784.28	11.16%	0.31%	547,426.16	616,210.44	68,784.28	Jan-13	Dec-25	Jan-13			2015
CVLT343	Capital Network Vlts - 003430	1,362,348.66	644,031.24	(718,317.42)	-111.53%	0.77%	1,362,348.66	644,031.24	(718,317.42)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Increase to budget related to more vaults being built than projected.	2015
CXFRM311	LGE Line Transformers	6,931,285.65	4,505,635.14	(2,425,650.51)	-53.84%	3.92%	6,931,285.65	4,505,635.14	(2,425,650.51)	Jan-13	Nov-25	Jan-13		Project variance due to more transformer purchases than anticipated, in 2015 there was a $2M shifted ahead from 2016.	2015
CXFRM340	NB Transformers - 003400	576,468.86	300,022.05	(276,446.81)	-92.14%	0.33%	576,468.86	300,022.05	(276,446.81)	Jan-13	Dec-25	Jan-13			2015
L5-2013	RELOCATION T-LINES	103,974.91	-	(103,974.91)	-100.00%	0.06%	103,974.91	-	(103,974.91)			Jul-10			2015
L5-2014	RELOCATION T-LINES LG&E	1,690.26	-	(1,690.26)	-100.00%	0.00%	1,690.26	-	(1,690.26)			Jan-14			2015
L5-2015	RELOCATION T-LINES LG&E 2015	75,098.64	51,751.66	(23,346.98)	-45.11%	0.04%	75,098.64	51,751.66	(23,346.98)	Jan-15	Jun-15	Jan-15			2015
L8-2015	STORM DAMAGE T-LINE LGE 2015	56,326.52	221,999.88	165,673.36	74.63%	0.03%	56,326.52	221,999.88	165,673.36	Jan-15	Dec-15	Jan-15			2015
L9-14	PRIORITY REPL T-LINES LGE 2014	1,031,662.47	-	(1,031,662.47)	-100.00%	0.58%	1,031,662.47	-	(1,031,662.47)			Jan-14		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 dependant and completd during the following year.	2015
L9-2013	PRIORITY REPL T-LINES LGE 2013	(141,181.76)	-	141,181.76	-100.00%	-0.08%	(141,181.76)	-	141,181.76			Jul-10			2015
L9-2015	PRIORITY REPL T-LINES LGE 2015	3,805,720.81	3,746,987.16	(58,733.65)	-1.57%	2.15%	3,805,720.81	3,746,987.16	(58,733.65)	Jan-15	Dec-15	Jan-15			2015
LARM-2015	PRIORITY REPL X-ARMS LGE 2015	188,305.86	200,000.00	11,694.14	5.85%	0.11%	188,305.86	200,000.00	11,694.14	Jan-15	Dec-15	Jan-15			2015
LBR-13	LGE Breakers Replacements-2013	(147,869.81)	-	147,869.81	-100.00%	-0.08%	(147,869.81)	-	147,869.81			Jan-13	Jan-14		2015
LBR-14	LG&E Breaker Replacements 2014	3,275.22	-	(3,275.22)	-100.00%	0.00%	3,275.22	-	(3,275.22)			Jan-14	Jan-15		2015
LBRFAIL14	LGE-Brkr Fail-2014	(15,545.41)	-	15,545.41	-100.00%	-0.01%	(15,545.41)	-	15,545.41			Jan-14	Jan-15		2015
LBRFAIL15	LGE-Brkr Fail-2015	103,218.40	810,085.30	706,866.90	87.26%	0.06%	103,218.40	810,085.30	706,866.90	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
LDISCAP14	LG&E Dist. Capacitors 2014	33,781.32	-	(33,781.32)	-100.00%	0.02%	173,614.54	139,833.22	(33,781.32)			Jan-14	Jan-15		2015
LINS-2015	PRIORITY REPL INSLTRS LGE 2015	27,734.12	200,000.00	172,265.88	86.13%	0.02%	27,734.12	200,000.00	172,265.88	Jan-15	Dec-15	Jan-15			2015
LOTFAIL14	LGE-OtherFail-2014	4,409.55	-	(4,409.55)	-100.00%	0.00%	4,409.55	-	(4,409.55)			Jan-14	Jan-15		2015
LOTFAIL15	LGE-OtherFail-2015	36,904.65	449,988.04	413,083.39	91.80%	0.02%	36,904.65	449,988.04	413,083.39	Jan-15	Dec-15	Jan-15	Jan-16		2015
L-OTHER14	LGE-Other-2014	53,653.27	-	(53,653.27)	-100.00%	0.03%	53,653.27	-	(53,653.27)			Jan-14	Jan-15		2015
L-OTHER15	LGE-Other-2015	686,854.23	600,103.92	(86,750.31)	-14.46%	0.39%	686,854.23	600,103.92	(86,750.31)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LOTPR14	LG&E Other Prot Blanket 2014	58,800.21	-	(58,800.21)	-100.00%	0.03%	58,800.21	-	(58,800.21)			Jan-14	Jan-15		2015
LOTPR15	LG&E Other Prot Blanket 2015	151,060.62	59,998.40	(91,062.22)	-151.77%	0.09%	151,060.62	59,998.40	(91,062.22)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LOTPRFL15	LG&E Oth Prot Fail 2015	-	40,307.86	40,307.86	100.00%	0.00%	-	40,307.86	40,307.86	Jan-15	Dec-15				2015
LRELAY-13	LG&E RELAY-13	(65,253.15)	-	65,253.15	-100.00%	-0.04%	(65,253.15)	-	65,253.15			Jan-13	Jan-14		2015
LRELAY-14	Relay Replacements-LG&E-2014	228,621.09	-	(228,621.09)	-100.00%	0.13%	228,621.09	-	(228,621.09)			Jan-14	Jan-15		2015
LRELAY-15	Relay Replacements-LG&E-2015	695,883.35	429,867.49	(266,015.86)	-61.88%	0.39%	695,883.35	429,867.49	(266,015.86)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LREL-FL14	LG&E Relay Failures-2014	44,685.18	-	(44,685.18)	-100.00%	0.03%	98,747.49	54,062.31	(44,685.18)			Jan-14	Jan-15		2015
LREL-FL15	LG&E Relay Failures-2015	-	65,326.45	65,326.45	100.00%	0.00%	-	65,326.45	65,326.45	Jan-15	Dec-15				2015
LRSUB-11	LG&E Routine - Subs-11	33.47	-	(33.47)	-100.00%	0.00%	33.47	-	(33.47)			Jan-11	Dec-12		2015
LRSUB-13	LG&E Routine - Subs-13	65,266.49	-	(65,266.49)	-100.00%	0.04%	65,266.49	-	(65,266.49)			Jan-13	Jan-14		2015
LRTU-15	LGE RTU Replacements-15	-	725,306.85	725,306.85	100.00%	0.00%	-	725,306.85	725,306.85	Jan-15	Dec-15			Fewer replacements were needed on this project and the remaining funding was used for other projects (KRTU-15)	2015
LRTU-FL15	LG&E RTU Failures-2015	-	25,250.23	25,250.23	100.00%	0.00%	-	25,250.23	25,250.23	Jan-15	Dec-15				2015
LSTSVC13	Station Svc Trnsfrmrs-LG&E-13	16.79	-	(16.79)	-100.00%	0.00%	16.79	-	(16.79)			Jan-13	Jan-14		2015
LSURGE-13	Surge Arrestors LGE-13	(9,219.10)	-	9,219.10	-100.00%	-0.01%	(9,219.10)	-	9,219.10			Jan-13	Jan-14		2015
LSWT-2015	PRIORITY REPL SWTCHS LGE 2015	14,121.80	200,000.00	185,878.20	92.94%	0.01%	14,121.80	200,000.00	185,878.20	Jan-15	Dec-15	Jan-15			2015
LTFFAIL15	LGE-Xfrmr Fail-2015	-	1,425,438.11	1,425,438.11	100.00%	0.00%	-	1,425,438.11	1,425,438.11	Jan-15	Dec-15			Budgeted as a placeholder to fund specific replacement projects, as necessary. Funded other projects.	2015
LTPGENLG	Other LTP Gen Projects LGE	-	101,250.00	101,250.00	100.00%	0.00%	-	101,250.00	101,250.00	Jan-13	Dec-25				2015
NBCD340UG	NEW BUS COMM UG 340	(3,069.94)	-	3,069.94	-100.00%	0.00%	(3,069.94)	-	3,069.94			Mar-00	Dec-12		2015
RDDD340OH	REP DEF EQ OH 340	(947.36)	-	947.36	-100.00%	0.00%	(947.36)	-	947.36			Jan-01	Dec-12		2015
RDSTLT332	REPAIR STREET LIGHTING	62,969.10	-	(62,969.10)	-100.00%	0.04%	62,969.10	-	(62,969.10)			Nov-06	Dec-12		2015
SYSENH340	SYS ENH EXIST CUST 340	2,050.16	-	(2,050.16)	-100.00%	0.00%	2,050.16	-	(2,050.16)			Mar-00	Dec-12		2015
		173,921,873.45	176,642,215.40	2,720,341.95											**2015 Total**
		1,638,733,359.29	1,718,006,680.81	79,273,321.51											**Grand Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Mechanism Electric 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
112767	MC Landfill Expansion	43,595.74	455,000.46	411,404.72	90.42%	0.51%	43,595.74	455,000.46	411,404.72	Jan-04	Dec-11	Jan-04	Dec-09	Actual cost was lower than budgeted due to beneficial reuse project activity which delayed the need for additional landfill space.	2006
114687	CR5 Precipitator Refurbishment	(981.04)	-	981.04	-100.00%	-0.01%	(981.04)	-	981.04			Jan-04	Apr-06		2006
115814	LGE-SL MC1 Opacity Monitors	(75,168.45)	-	75,168.45	-100.00%	-0.87%	(75,168.45)	-	75,168.45			Sep-04	Dec-06		2006
115815	LGE-SL MC2 Opacity Monitors	82,463.80	160,000.20	77,536.40	48.46%	0.96%	82,463.80	160,000.20	77,536.40	Aug-04	Dec-06	Dec-04	Dec-06		2006
115816	LGE-SL MC3 Opacity Monitors	59,593.55	160,000.20	100,406.65	62.75%	0.69%	59,593.55	160,000.20	100,406.65	Aug-04	Dec-06	Nov-04	Dec-06		2006
115817	LGE-SL MC4 Opacity Monitors	(12,266.12)	160,000.20	172,266.32	107.67%	-0.14%	(12,266.12)	160,000.20	172,266.32	Aug-04	Dec-06	Sep-04	Dec-06		2006
117136	CR Landfill Vertical Expansion	840,440.91	850,000.34	9,559.43	1.12%	9.74%	840,440.91	850,000.34	9,559.43	Jan-05	Dec-11	Jan-04	Dec-09		2006
117616	MC4 SCR Catalyst	500,072.92	1,500,000.34	999,927.42	66.66%	5.80%	500,072.92	1,500,000.34	999,927.42	Jan-05	Dec-06	Oct-05	Oct-06	Moved $900k from 2006 to 2005 in order to meet the 2006 outage installation schedule.	2006
118134	CR6 SDRS TANK RPLC	15,882.57	-	(15,882.57)	-100.00%	0.18%	15,882.57	-	(15,882.57)			Aug-05	Jun-06		2006
119943	TC1 WFGD Upgrade	824,099.23	-	(824,099.23)	-100.00%	9.55%	824,099.23	-	(824,099.23)			Feb-05	Sep-06	Unfunded project to support TC2 permitting.	2006
120530	MC3 SCR Catalyst (ECR)	254,402.04	299,999.86	45,597.82	15.20%	2.95%	254,402.04	299,999.86	45,597.82	Jan-06	Dec-07	May-06	Jul-07		2006
120941	CR6 SPP Belt Filter	-	2,699,999.80	2,699,999.80	100.00%	0.00%	-	2,699,999.80	2,699,999.80	Jan-06	Dec-06			Reallocated to non-mechanism CR6 SPP Upgrade project 122055.	2006
121120	LG&E NOx - 2005 & 2006	3,826,056.70	2,000,000.00	(1,826,056.70)	-91.30%	44.34%	3,826,056.70	2,000,000.00	(1,826,056.70)	Jan-06	Dec-06	Aug-05	Mar-07	Conceptual engineering and planning dollars to support ECR filing.	2006
121165	CR6 Module Mist Elim Rplc	127,293.63	100,000.64	(27,292.99)	-27.29%	1.48%	127,293.63	100,000.64	(27,292.99)	Jan-06	Dec-06	Mar-06	Jul-06		2006
121176	LGE-SL CEMS Data Logger Upgr	95,415.44	243,999.80	148,584.36	60.90%	1.11%	95,415.44	243,999.80	148,584.36	Jan-06	Dec-06	Jun-06	Sep-06		2006
121245	TC Air Heater Baskets 2005	(78,118.78)	-	78,118.78	-100.00%	-0.91%	(78,118.78)	-	78,118.78			Oct-05	Jun-06		2006
121684	TC2 AQCS - LGE	2,736,000.00	-	(2,736,000.00)	-100.00%	31.71%	2,736,000.00	-	(2,736,000.00)			Dec-06	Dec-09	EPC contract signed in mid-2006. Reforecasted to match EPC cash flow.	2006
122280	TC SO3 Sorbent Injection	30,432.03	-	(30,432.03)	-100.00%	0.35%	30,432.03	-	(30,432.03)			Nov-06	Dec-09		2006
		9,269,214.17	8,629,001.84	(640,212.33)											**2006 Total**
112767	MC Landfill Expansion	54,725.72	1,999,999.44	1,945,273.72	97.26%	0.27%	54,725.72	1,999,999.44	1,945,273.72	Jan-04	Dec-11	Jan-04	Dec-09	Actual cost was lower than budgeted due to beneficial reuse project activity (Flynn Pit along Snyder Freeway) which delayed the need for additional landfill space.	2007
117136	CR Landfill Vertical Expansion	839,909.73	-	(839,909.73)	-100.00%	4.15%	839,909.73	-	(839,909.73)			Jan-04	Dec-09	Project budget funded by non-mechanism 122166 CR Landfill Expansion-"ECR"	2007
120530	MC3 SCR Catalyst (ECR)	1,589,582.36	1,700,000.77	110,418.41	6.50%	7.86%	1,589,582.36	1,700,000.77	110,418.41	Jan-06	Dec-07	May-06	Jul-07		2007
121120	LG&E NOx - 2005 & 2006	(380.00)	-	380.00	-100.00%	0.00%	(380.00)	-	380.00			Aug-05	Mar-07		2007
121587	TC1 2007 FGD Upgrade	909,334.82	1,267,499.47	358,164.65	28.26%	4.50%	909,334.82	1,267,499.47	358,164.65	Jan-07	Dec-07	Sep-07	Aug-08	The scope of project was reduced to take into account improvement made as part of the 2005 TC1 FGD upgrade (project 119943) and effectively was a continuation of that project to address key issues not covered in the previous 2005 project.	2007
121684	TC2 AQCS - LGE	11,084,800.51	15,110,000.00	4,025,199.49	26.64%	54.81%	11,084,800.51	15,110,000.00	4,025,199.49	Jan-07	Dec-10	Dec-06	Dec-09	Work began in 2006; EPC contract signed after budget was completed.	2007
121955	SL-LGE CEMS Stack Vision	79,761.24	104,998.80	25,237.56	24.04%	0.39%	79,761.24	104,998.80	25,237.56	Jan-07	Dec-07	Jan-07	Feb-08		2007
122151	CR6 SDRS Expansion Joint 2007	26,372.57	41,999.10	15,626.53	37.21%	0.13%	26,372.57	41,999.10	15,626.53	Jan-07	Dec-07	Apr-07	Jul-07		2007
122280	TC SO3 Sorbent Injection	1,644,829.93	-	(1,644,829.93)	-100.00%	8.13%	1,644,829.93	-	(1,644,829.93)			Nov-06	Dec-09	Budget originally held at Plant level.	2007
		16,228,936.88	20,224,497.58	3,995,560.70											**2007 Total**
112767	MC Landfill Expansion	5,437.67	399,999.83	394,562.16	98.64%	0.02%	5,437.67	399,999.83	394,562.16	Jan-04	Dec-11	Jan-04	Dec-09	Actual cost was lower than budgeted due to beneficial reuse project activity which delayed the need for additional landfill space.	2008
117136	CR Landfill Vertical Expansion	894,551.00	850,004.08	(44,546.92)	-5.24%	3.37%	894,551.00	850,004.08	(44,546.92)	Jan-05	Dec-11	Jan-04	Dec-09		2008
121587	TC1 2007 FGD Upgrade	(59,234.82)	-	59,234.82	-100.00%	-0.22%	(59,234.82)	-	59,234.82			Sep-07	Aug-08		2008
121684	TC2 AQCS - LGE	21,625,015.22	22,136,600.26	511,585.04	2.31%	81.55%	21,625,015.22	22,136,600.26	511,585.04	Jan-07	Dec-10	Dec-06	Dec-09	Missed milestones by EPC Contractor due to schedule re-sequencing and delays in equipment delivery.	2008
121955	SL-LGE CEMS Stack Vision	(2,122.12)	-	2,122.12	-100.00%	-0.01%	(2,122.12)	-	2,122.12			Jan-07	Feb-08		2008
122280	TC SO3 Sorbent Injection	1,711,417.50	1,896,000.93	184,583.43	9.74%	6.45%	1,711,417.50	1,896,000.93	184,583.43	Jan-08	Dec-08	Nov-06	Dec-09		2008
122656	LGE - CEMS Mercury Monitoring	1,725,776.65	1,236,504.00	(489,272.65)	-39.57%	6.51%	1,725,776.65	1,236,504.00	(489,272.65)	Jan-08	Dec-09	Apr-08	Aug-09	Combined funding from project 123362 to complete needed Mercury monitoring scope of work for 2008.	2008
		25,900,841.10	26,519,109.10	618,268.00											**2008 Total**
112767	MC Landfill Expansion	2,835,490.51	3,000,000.16	164,509.65	5.48%	4.43%	6,800,568.94	8,504,659.06	1,704,090.12	Sep-01	Nov-24	Jan-04	Dec-09		2009
117136	CR Landfill Vertical Expansion	591,959.05	549,998.50	(41,960.55)	-7.63%	0.92%	5,147,925.55	4,823,201.93	(324,723.62)	Nov-03	Dec-11	Jan-04	Dec-09		2009
121620	Cane Run - New Landfill	757,775.66	1,441,109.72	683,334.06	47.42%	1.18%	0.10	10,328,444.21	10,328,444.11	May-06	Jan-16	May-07	Mar-14	Bids received for construction were less than budgeted.	2009
121683	TC Ash/Gypsum Ponds- LGE	4,939,607.13	3,240,000.00	(1,699,607.13)	-52.46%	7.71%	14,662,455.29	27,431,991.06	12,769,535.77	Jun-06	Dec-11	Aug-06	Dec-11	EPC Contract awarded earlier than budgeted.	2009
121684	TC2 AQCS - LGE	8,081,531.21	3,432,102.23	(4,649,428.98)	-135.47%	12.62%	44,029,146.00	39,132,317.13	(4,896,828.87)	May-06	Jan-11	Dec-06	Jan-11	EPC Milestones missed in 2008 caught up in 2009 and EPC contractor labor claim.	2009
122280	TC SO3 Sorbent Injection	53,399.30	-	(53,399.30)	-100.00%	0.08%	3,440,076.21	3,386,679.46	(53,396.75)			Nov-06	Oct-08		2009
122656	LGE - CEMS Mercury Monitoring	160,728.78	130,650.00	(30,078.78)	-23.02%	0.25%	1,886,505.43	1,856,426.65	(30,078.78)	Jan-09	Dec-09	Apr-08	Sep-09		2009
		17,420,491.64	11,793,860.61	(5,626,631.03)											**2009 Total**
112767	MC Landfill Expansion	385,184.82	270,001.11	(115,183.71)	-42.66%	0.48%	6,800,568.94	4,821,150.80	(1,979,418.14)	Sep-01	Nov-24	Sep-01	Dec-09		2010
117136	CR Landfill Vertical Expansion	562,053.25	650,001.07	87,947.82	13.53%	0.71%	5,147,925.55	4,853,157.90	(294,767.65)	Nov-03	Dec-11	Nov-03	Dec-09		2010
121620	Cane Run - New Landfill	517,050.62	1,439,997.23	922,946.61	64.09%	0.65%	0.10	17,222,772.08	17,222,771.98	May-06	Jan-16	May-06	Mar-14	work not accelerating as expected, due to re-evaluation of landfill plan due to placement at Cane Run of the new combined cycle unit (Cane Run 7).	2010
121683	TC Ash/Gypsum Ponds- LGE	4,691,345.71	7,332,000.22	2,640,654.51	36.02%	5.89%	14,662,455.29	12,271,607.35	(2,390,847.94)	Jun-06	Dec-11	Jun-06	Dec-11	Under budget due to weather delays.	2010
121684	TC2 AQCS - LGE	(218,819.37)	531,187.78	750,007.15	141.19%	-0.27%	44,029,146.00	44,058,534.72	29,388.72	May-06	Jan-11	May-06	Jan-11	Under budget due to liquidated damages.	2010
122280	TC SO3 Sorbent Injection	(2.55)	-	2.55	-100.00%	0.00%	3,440,076.21	3,440,078.76	2.55			Sep-06	Oct-08		2010
125271	MC3 SO3	204,841.93	2,200,000.23	1,995,158.30	90.69%	0.26%	-	6,400,002.40	6,400,002.40	Jun-08	Oct-15	Jun-08	Dec-13	Project cancelled to coincide with future MC Air projects	2010
125272	MC4 SO3	240,096.99	1,399,999.23	1,159,902.24	82.85%	0.30%	(0.00)	6,400,001.40	6,400,001.40	Jun-08	Nov-14	Jun-08	Mar-14	Project cancelled to coincide with future MC Air projects	2010
127135	TC CCP LANDFILL PH1 RAV-LGE	1,209,708.99	260,004.00	(949,704.99)	-365.27%	1.52%	13,340,934.76	36,750,766.05	23,409,831.29	Oct-08	Dec-16	Oct-08		Costs associated with ash pond transferred to landfill.	2010
127136	TC CCP RIVER FLY ASH BARGE-LGE	267,693.52	3,120,000.00	2,852,306.48	91.42%	0.34%	4,556,730.16	3,120,000.00	(1,436,730.16)	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
		7,859,153.91	17,203,190.87	9,344,036.96											**2010 Total**
131820	EE EDUCATION CTR LGE	-	700,000.70	700,000.70	100.00%	0.00%	-	4,550,004.55	4,550,004.55	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

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
131821	EE AMI TECH LGE	-	630,007.70	630,007.70	100.00%	0.00%	-	3,014,206.13	3,014,206.13	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
112767	MC Landfill Expansion	864,506.19	812,000.12	(52,506.07)	-6.47%	0.15%	6,800,568.94	4,937,335.95	(1,863,232.99)	Sep-01	Nov-24	Sep-01	Dec-09		2011
117136	CR Landfill Vertical Expansion	298,416.95	600,001.92	301,584.97	50.26%	0.05%	5,147,925.55	5,267,213.93	119,288.38	Nov-03	Dec-11	Nov-03	Dec-09	Project management transferred to Project Engineering project 121620 Cane Run - New Landfill	2011
121620	Cane Run - New Landfill	662,455.41	2,523,325.97	1,860,870.56	73.75%	0.11%	0.10	20,524,734.39	20,524,734.29	May-06	Jan-16	May-06	Mar-14	Change in scope from new landfill to MSE Wall.	2011
121683	TC Ash/Gypsum Ponds- LGE	3,940,025.23	780,000.00	(3,160,025.23)	-405.13%	0.67%	14,662,455.29	10,410,952.84	(4,251,502.45)	Jun-06	Dec-11	Jun-06	Dec-11	change orders and delays/under runs with main contractor in 2010 caused 2011 to be significantly over budget.	2011
121684	TC2 AQCS - LGE	368,893.76	67,498.72	(301,395.04)	-446.52%	0.06%	44,029,146.00	43,376,026.29	(653,119.71)	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
125271	MC3 SO3	-	6,500,000.02	6,500,000.02	100.00%	0.00%	-	6,704,841.95	6,704,841.95	Jun-08	Oct-15	Jun-08		Project cancelled to coincide with future MC Air projects	2011
125272	MC4 SO3	1,489.57	6,500,000.02	6,498,510.45	99.98%	0.00%	(0.00)	6,740,097.01	6,740,097.01	Jun-08	Nov-14	Jun-08	Mar-14	Project cancelled to coincide with future MC Air projects	2011
127135	TC CCP LANDFILL PH1 RAV-LGE	1,994,220.61	19,151,592.86	17,157,372.25	89.59%	0.34%	13,340,934.76	66,537,297.34	53,196,362.58	Oct-08	Dec-16	Oct-08		Project delayed due to permitting.	2011
127136	TC CCP RIVER FLY ASH BARGE-LGE	837,703.50	3,639,480.66	2,801,777.16	76.98%	0.14%	4,556,730.16	3,907,174.18	(649,555.98)	Aug-09	Nov-12	Aug-09	Dec-12	delay in awarding the EPC contract	2011
130875	MC1&2 FGD, MC1FF, MC2FF	62,860.43	-	(62,860.43)	-100.00%	0.01%	377,399,349.57	60,079,883.90	(317,319,465.67)			Jan-10	May-15		2011
130881	MC3 FGD & FABRIC FILTER	223,151.86	-	(223,151.86)	-100.00%	0.04%	224,789,741.16	40,752,449.21	(184,037,291.95)			Jan-10	Jun-16		2011
130892	Env Comp MC4 SCR Upgrade	313,258.93	36,460,897.20	36,147,638.27	99.14%	0.05%	2,228,339.31	356,352,668.17	354,124,328.86	Jan-10	Jun-12	Jan-10	Jun-12	Significant reduction in scope.	2011
130896	TC1 FABRIC FILTER	6,013.47	-	(6,013.47)	-100.00%	0.00%	97,235,467.26	14,902,198.24	(82,333,269.02)			Oct-11	Dec-15		2011
133614	MC4 FGD, FF	32,236.06	-	(32,236.06)	-100.00%	0.01%	338,319,351.51	-	(338,319,351.51)			Oct-11	Dec-14		2011
		9,605,231.97	78,364,805.89	68,759,573.92											**2011 Total**
135074	EE RESIDENTIAL DLC LGE	-	1,067,029.43	1,067,029.43	100.00%	0.00%	-	2,565,805.38	2,565,805.38	Jan-12	Dec-21			This project was closed as it could not be used as it was originally created and eventually replaced with project 138439 and thus no actuals where allocated to this specific project number. Actual costs for project #138439 in 2012 were $229,476, resulting in a net budget variance of $837,553. Lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
135083	EE COMMERCIAL DLC LGE	-	55,657.63	55,657.63	100.00%	0.00%	-	121,118.49	121,118.49	Jan-12	Dec-21				2012
138439	DLC - LG&E Electric	229,475.86	-	(229,475.86)	-100.00%	0.04%	4,947,585.72	-	(4,947,585.72)			Jan-12	Sep-12		2012
112767	MC Landfill Expansion	339,611.06	-	(339,611.06)	-100.00%	0.05%	6,800,568.94	4,589,840.82	(2,210,728.12)			Sep-01	Dec-09	Actual cost was higher due to decline in beneficial reuse, as well as an additional landfill area needing developed so a portion adjacent to AQCS projects could be used for a parts laydown area.	2012
117136	CR Landfill Vertical Expansion	594.95	-	(594.95)	-100.00%	0.00%	5,147,925.55	4,575,628.48	(572,297.07)			Nov-03	Dec-09		2012
121620	Cane Run - New Landfill	(2,379,235.27)	149,999.99	2,529,235.26	1686.16%	-0.36%	0.10	4,637,281.68	4,637,281.58	May-06	Jan-16	May-06	Mar-14	Project scope changed to MSE Wall rather than landfill. Charges moved to project 136421, 127559, & 127560.	2012
121683	TC Ash/Gypsum Ponds- LGE	12,698.89	-	(12,698.89)	-100.00%	0.00%	14,662,455.29	13,570,978.07	(1,091,477.22)			Jun-06	Dec-11		2012
121684	TC2 AQCS - LGE	689,479.01	726,750.00	37,270.99	5.13%	0.11%	44,029,146.00	44,404,171.33	375,025.33	May-06	Jan-11	May-06	Jan-11		2012
125271	MC3 SO3	(204,841.93)	-	204,841.93	-100.00%	-0.03%	-	204,841.93	204,841.93			Jun-08	Dec-13		2012
125272	MC4 SO3	(241,586.57)	-	241,586.57	-100.00%	-0.04%	(0.00)	3,369,086.56	3,369,086.56			Jun-08	Mar-14		2012
127135	TC CCP LANDFILL PH1 RAV-LGE	4,309,067.60	43,575,997.46	39,266,929.86	90.11%	0.66%	13,340,934.76	87,235,936.37	73,895,001.61	Oct-08	Dec-16	Oct-08		Reforecast to take into account the delays in the permitting.	2012
127136	TC CCP RIVER FLY ASH BARGE-LGE	3,394,649.82	4,264,000.11	869,350.29	20.39%	0.52%	4,556,730.16	5,369,397.13	812,666.97	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
130875	MC1&2 FGD, MC1FF, MC2FF	27,631,465.12	69,232,997.29	41,601,532.17	60.09%	4.24%	377,399,349.57	239,353,881.83	(138,045,467.74)	Jan-10	May-15	Jan-10	May-15	Moved to 2012 after execution of EPC contract.	2012
130881	MC3 FGD & FABRIC FILTER	8,833,478.06	-	(8,833,478.06)	-100.00%	1.35%	224,789,741.16	42,507,154.15	(182,282,587.01)			Jan-10	Jun-16	Moved to 2012 after execution of EPC contract.	2012
130892	Env Comp MC4 SCR Upgrade	1,915,080.38	4,500,000.00	2,584,919.62	57.44%	0.29%	2,228,339.31	4,813,258.93	2,584,919.62	Jan-10	Jun-12	Jan-10	Jun-12	Final scope less than budgeted.	2012
130896	TC1 FABRIC FILTER	4,488,285.56	-	(4,488,285.56)	-100.00%	0.69%	97,235,467.26	21,138,015.74	(76,097,451.52)			Oct-11	Dec-15	Spend matches timing of fleetwide fabric filter EPA execution.	2012
133600	MC3 SCR Turndown	-	678,000.00	678,000.00	100.00%	0.00%	-	7,806,000.01	7,806,000.01	May-12	Oct-13			Project cancelled and charges moved to GH Air projects	2012
133614	MC4 FGD, FF	26,409,510.56	108,424,994.25	82,015,483.69	75.64%	4.05%	338,319,351.51	236,500,259.56	(101,819,091.95)	Oct-11	Nov-14	Oct-11	Dec-14	moved to 2012 based on EPC cash flow	2012
137491	TC Landfill Add'l Land LGE	671,939.76	-	(671,939.76)	-100.00%	0.10%	884,781.58	-	(884,781.58)			May-12		Budgeted under the TC Landfill projects, there were not separate projects for land during the budget period.	2012
138839	Distribution Drive Property	4,534,397.93	-	(4,534,397.93)	-100.00%	0.70%	4,533,766.21	-	(4,533,766.21)			Oct-12	Apr-13	Budget resided in project 130875. Separate project was created for actual charges	2012
138932	PE Vehicles - Mill Creek	18,755.14	-	(18,755.14)	-100.00%	0.00%	18,755.14	-	(18,755.14)			Nov-12	Jan-13		2012
		80,652,825.93	232,675,426.16	152,022,600.23											**2012 Total**
138439	DLC - LG&E Electric	1,532,653.04	849,799.69	(682,853.35)	-80.35%	0.47%	4,947,585.72	1,079,275.55	(3,868,310.17)	Jan-12	Dec-19	Jan-12	Sep-12	The variance in this project is due in part to the additional gas expense being allocated to it from project 135910 as well as better than expected customer engagement in the DSM Direct Load Control program.	2013
121620	Cane Run - New Landfill	0.04	-	(0.04)	-100.00%	0.00%	0.10	(441,953.58)	(441,953.68)			May-06	Mar-14		2013
121683	TC Ash/Gypsum Ponds- LGE	(7,692.16)	-	7,692.16	-100.00%	0.00%	14,662,455.29	13,583,676.96	(1,078,778.33)			Jun-06	Dec-11		2013
125272	MC4 SO3	1.27	-	(1.27)	-100.00%	0.00%	(0.00)	(0.01)	(0.01)			Jun-08	Mar-14		2013
127135	TC CCP LANDFILL PH1 RAV-LGE	1,886,688.72	17,758,401.05	15,871,712.33	89.38%	0.58%	13,340,934.76	25,271,398.25	11,930,463.49	Oct-08	Dec-16	Oct-08		Reforecast to take into account the delays in the permitting.	2013
127136	TC CCP RIVER FLY ASH BARGE-LGE	56,683.32	59,302.11	2,618.79	4.42%	0.02%	4,556,730.16	4,559,348.95	2,618.79	Aug-09	Nov-12	Aug-09	Dec-12		2013
130875	MC1&2 FGD, MC1FF, MC2FF	82,190,545.41	141,219,716.74	59,029,171.33	41.80%	25.28%	377,399,349.57	168,914,042.29	(208,485,307.28)	Jan-10	May-15	Jan-10	May-15	Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	2013
130881	MC3 FGD & FABRIC FILTER	38,535,564.92	31,675,874.17	(6,859,690.75)	-21.66%	11.85%	224,789,741.16	40,732,504.09	(184,057,237.07)	Jan-10	Jun-16	Jan-10	Jun-16	Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	2013
130896	TC1 FABRIC FILTER	9,824,941.40	9,708,583.52	(116,357.88)	-1.20%	3.02%	97,235,467.26	14,202,882.55	(83,032,584.71)	Oct-11	Nov-15	Oct-11	Dec-15		2013
133614	MC4 FGD, FF	112,420,720.14	122,844,299.83	10,423,579.69	8.49%	34.58%	338,319,351.51	149,286,046.45	(189,033,305.06)	Oct-11	Nov-14	Oct-11	Dec-14	Rebudgeted to match revised EPC baseline to pick up changes to schedule and allocation of resources.	2013
137491	TC Landfill Add'l Land LGE	10,772.52	495,689.96	484,917.44	97.83%	0.00%	884,781.58	1,167,629.72	282,848.14	May-12	Dec-16	May-12		Fewer purchase contracts signed than budgeted.	2013
138839	Distribution Drive Property	(631.72)	-	631.72	-100.00%	0.00%	4,533,766.21	4,534,397.93	631.72			Oct-12	Apr-13		2013
138977	Central Maint Shop Renovation	1,838,420.32	-	(1,838,420.32)	-100.00%	0.57%	1,838,420.32	-	(1,838,420.32)			Nov-12	Apr-13	Budget resided in project 130875. Separate project was created for actual charges	2013
142692	MC Admin Bldg ECR	392,676.43	-	(392,676.43)	-100.00%	0.12%	3,415,676.11	-	(3,415,676.11)			Sep-13	Dec-14	Budget resided in project 130875. Separate project was created for actual charges	2013
		248,681,343.65	324,611,667.07	75,930,323.42											**2013 Total**
138439	DLC - LG&E Electric	1,407,749.66	1,008,329.80	(399,419.86)	-39.61%	0.49%	4,947,585.72	6,519,515.22	1,571,929.50	Jan-12	Dec-19	Jan-12	Sep-12		2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Mechanism Electric 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
138646	SMART GRID ESE LGE	-	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
125272	MC4 SO3	(1.26)	-	1.26	-100.00%	0.00%	(0.00)	1.26	1.26			Jun-08	Mar-14		2014
127135	TC CCP LANDFILL PH1 RAV-LGE	2,440,870.29	556,315.10	(1,884,555.19)	-338.76%	0.85%	13,340,934.76	60,086,245.45	46,745,310.69	Oct-08	Dec-16	Oct-08		Over budget due to extensive re-engineering due to permitting delays and issues	2014
130875	MC1&2 FGD, MC1FF, MC2FF	149,593,907.96	113,739,059.97	(35,854,847.99)	-31.52%	51.88%	377,399,349.57	307,316,565.19	(70,082,784.38)	Jan-10	May-15	Jan-10	May-15	Result of total project shift to 2014 from 2013 and increase to Target cost.	2014
130881	MC3 FGD & FABRIC FILTER	23,627,368.39	34,255,016.05	10,627,647.66	31.03%	8.19%	224,789,741.16	283,691,023.89	58,901,282.73	Jan-10	Jun-16	Jan-10	Jun-16	Under budget due to costs shifting to 2015	2014
130896	TC1 FABRIC FILTER	44,264,813.28	38,943,721.01	(5,321,092.27)	-13.66%	15.35%	97,235,467.26	116,578,735.65	19,343,268.39	Oct-11	Nov-15	Oct-11	Dec-15	Over budget due to re-forecast of EPC milestones after budget was completed	2014
130967	Envir Compliance Cane Run CCP	-	42,000.00	42,000.00	100.00%	0.00%	-	450,000.00	450,000.00	Oct-14	Dec-16				2014
133614	MC4 FGD, FF	180,933,366.92	97,847,350.68	(83,086,016.24)	-84.91%	62.75%	338,319,351.51	279,519,519.72	(58,799,831.79)	Oct-11	Nov-14	Oct-11	Dec-14	Result of total project shift to 2014 from 2013 and increase to Target cost.	2014
137491	TC Landfill Add'l Land LGE	193,787.24	582,506.34	388,719.10	66.73%	0.07%	884,781.58	2,034,593.08	1,149,811.50	May-12	Dec-16	May-12			2014
141212	TC CCR TREATMENT LGE	-	275,294.10	275,294.10	100.00%	0.00%	-	71,751,117.24	71,751,117.24	Jul-13	Dec-20				2014
142692	MC Admin Bldg ECR	2,961,522.61	-	(2,961,522.61)	-100.00%	1.03%	3,415,676.11	392,676.43	(3,022,999.68)			Sep-13	Dec-14	Budgeted in Mill Creek PJFF/FGD project 130875.	2014
144124	MC4 Environmental Spares	506,945.00	-	(506,945.00)	-100.00%	0.18%	1,472,154.12	-	(1,472,154.12)			Sep-14		Environmental Air Compliance spares for unit 4 budgeted under project 133614.	2014
		405,930,330.09	288,343,593.05	(117,586,737.04)											**2014 Total**
138439	DLC - LG&E Electric	1,777,707.16	1,355,164.50	(422,542.66)	-31.18%	0.54%	4,947,585.72	9,524,315.56	4,576,729.84	Jan-12	Dec-19	Jan-12	Sep-12		2015
145404	Adv Meter Sys LG&E 2015	1,195,968.08	191,500.00	(1,004,468.08)	-524.53%	0.36%	1,195,968.08	2,506,735.00	1,310,766.92	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
127135	TC CCP LANDFILL PH1 RAV-LGE	1,500,378.55	2,286,000.00	785,621.45	34.37%	0.45%	13,340,934.76	78,379,660.52	65,038,725.76	Oct-08	Dec-16	Oct-08		Under budget due to permitting delays.	2015
130875	MC1&2 FGD, MC1FF, MC2FF	117,920,570.65	64,287,646.30	(53,632,924.35)	-83.43%	35.68%	377,399,349.57	331,687,791.11	(45,711,558.46)	Jan-10	May-15	Jan-10	May-15	Increase in Target costs since budget was prepared.	2015
130881	MC3 FGD & FABRIC FILTER	153,570,177.93	164,061,544.91	10,491,366.98	6.39%	46.47%	224,789,741.16	280,184,397.57	55,394,656.41	Jan-10	Jun-16	Jan-10	Jun-16	Timing into 2016.	2015
130896	TC1 FABRIC FILTER	38,651,413.55	60,254,437.19	21,603,023.64	35.85%	11.69%	97,235,467.26	121,163,490.90	23,928,023.64	Oct-11	Nov-15	Oct-11	Dec-15	Permanent savings due to contingencies not being consumed.	2015
133614	MC4 FGD, FF	18,523,517.83	19,952,438.41	1,428,920.58	7.16%	5.60%	338,319,351.51	347,462,718.59	9,143,367.08	Oct-11	Nov-14	Oct-11	Dec-14	Timing into 2016.	2015
137491	TC Landfill Add'l Land LGE	8,282.06	361,000.00	352,717.94	97.71%	0.00%	884,781.58	2,461,499.52	1,576,717.94	May-12	Dec-16	May-12			2015
141212	TC CCR TREATMENT LGE	-	10,504,000.00	10,504,000.00	100.00%	0.00%	-	79,174,363.00	79,174,363.00	Jul-13	Dec-20			Under budget due to permitting delays.	2015
142692	MC Admin Bldg ECR	61,477.07	-	(61,477.07)	-100.00%	0.02%	3,415,676.11	3,354,199.04	(61,477.07)			Sep-13	Dec-14		2015
144121	MC1 Environmental Spares	97,728.44	1,375,000.00	1,277,271.56	92.89%	0.03%	97,728.44	2,500,000.00	2,402,271.56	Jan-15	Dec-16	Jan-15	Dec-15	Spare parts originally budgeted as capital item were actually inventory items and booked accordingly.	2015
144122	MC2 Environmental Spares	1,029,166.48	1,375,000.00	345,833.52	25.15%	0.31%	1,029,166.48	2,500,000.00	1,470,833.52	Jan-15	Dec-16	Jan-15			2015
144123	MC3 Environmental Spares	647,991.71	-	(647,991.71)	-100.00%	0.20%	647,991.71	2,500,000.00	1,852,008.29			Jan-15		Not budgeted. As spares were identified for the other units in 2015, if they were common to MC 3, or a similar part was needed for MC 3, the parts were purchased utilizing funding from Unit 4 (project 144124).	2015
144124	MC4 Environmental Spares	965,209.12	2,500,000.00	1,534,790.88	61.39%	0.29%	1,472,154.12	3,006,945.00	1,534,790.88	Jan-15	Dec-16	Sep-14		Spare parts originally budgeted as capital item were actually inventory items and booked accordingly.	2015
144674	PE MC3 CEMS Elevation	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Jan-15	Nov-15			Actual costs charged to MC U3 130881.	2015
144754	Mill Creek 51 MERC	-	1,000,000.02	1,000,000.02	100.00%	0.00%	-	121,000,000.02	121,000,000.02	Jul-14	Dec-18			Budgeted to Capital but Actuals in Prelim Survey.	2015
		335,949,588.63	330,503,731.33	(5,445,857.30)											**2015 Total**
		1,157,497,957.97	1,338,868,883.50	181,370,925.53											**Grand Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
101166	New Services-Bard	2,176.19	-	(2,176.19)	-100.00%	0.01%	2,176.19	-	(2,176.19)			Jan-04	Jun-06		2006
104671	CAPITAL PIPE TRANSFERS - MULD	1,597.16	-	(1,597.16)	-100.00%	0.00%	1,597.16	-	(1,597.16)			Apr-04	Dec-09		2006
105056	WEST LOUISVILLE	744.70	-	(744.70)	-100.00%	0.00%	744.70	-	(744.70)			Oct-04	Sep-06		2006
112491	Gas Meters-LGE	631,029.70	-	(631,029.70)	-100.00%	1.53%	631,029.70	-	(631,029.70)			Jan-04	Sep-08	The increase is due to budgeting costs to product code #122 (Electric) and recording actual costs in product code #141 (Common / G&A). At a project level, the actual costs of $2,103,432 are $146,569 less than the budgeted amounts ($2,250,001).	2006
112644	Capital tools	19,993.02	20,655.00	661.98	3.20%	0.05%	19,993.02	20,655.00	661.98	Jan-04	Dec-09	May-04	Dec-09		2006
114098	GAS MAIN EXT. - AOC	36,717.90	-	(36,717.90)	-100.00%	0.09%	36,717.90	-	(36,717.90)			Jan-04	Jan-07		2006
114268	Gas Regulator Replacements	1,078,970.45	873,000.39	(205,970.06)	-23.59%	2.62%	1,078,970.45	873,000.39	(205,970.06)	Jan-04	Dec-09	Jan-04	Dec-09		2006
114787	MUL-WATER STORAGE SYSTEM	10.73	-	(10.73)	-100.00%	0.00%	10.73	-	(10.73)			Mar-06	Mar-06		2006
114816	Gas Refund System	35,118.49	-	(35,118.49)	-100.00%	0.09%	35,118.49	-	(35,118.49)			May-05	Feb-06		2006
115030	PURCHASE REGULATORS	57,264.01	47,407.26	(9,856.75)	-20.79%	0.14%	57,264.01	47,407.26	(9,856.75)	Jan-04	Dec-09	Aug-04	Dec-09		2006
115710	P/I Act Compliance	189,746.59	253,421.92	63,675.33	25.13%	0.46%	189,746.59	253,421.92	63,675.33	Jul-04	May-07	Apr-04	Jun-07		2006
116161	SSC PARKING LOT	4,316.57	-	(4,316.57)	-100.00%	0.01%	4,316.57	-	(4,316.57)			Nov-04	Apr-06		2006
116419	Upgr Rotary Meters @ Indust St	12,519.93	-	(12,519.93)	-100.00%	0.03%	12,519.93	-	(12,519.93)			Apr-06	Apr-06		2006
116430	Stop Box	(25,463.00)	-	25,463.00	-100.00%	-0.06%	(25,463.00)	-	25,463.00			Feb-05	Jun-06		2006
116453	Gas Regulator Capacity Proj	178.74	-	(178.74)	-100.00%	0.00%	178.74	-	(178.74)			Feb-04	Apr-06		2006
116674	Lake Forest Simpsonville Upg	(70,833.53)	-	70,833.53	-100.00%	-0.17%	(70,833.53)	-	70,833.53			Feb-04	Jul-06		2006
116676	Riverport Area Upgrade	435,739.27	-	(435,739.27)	-100.00%	1.06%	435,739.27	-	(435,739.27)			Jun-05	Nov-06	This project was planned to start in June 2004 but delayed to start in 2005 and completed in 2006. The project was put on hold when the request for the Maverick Tube (steel mill) main extension was received in 2004 and then completed in 2005. The project originally required the installation of 12,500 feet of 8-inch steel piping. Due to the gas load for the steel mill, a 12-inch pipeline was installed to the steel mill (5,000 ft.) and then an 8-inch pipeline was extended to the Riverport area (7,500 ft.).	2006
117714	ERT'S 2005	267.98	-	(267.98)	-100.00%	0.00%	267.98	-	(267.98)			Jan-05	Jul-06		2006
117716	LME AMR READING	388.87	-	(388.87)	-100.00%	0.00%	388.87	-	(388.87)			Sep-05	Jun-06		2006
117731	LRB AVAYA INTERACTIVE	274.19	-	(274.19)	-100.00%	0.00%	274.19	-	(274.19)			Sep-05	Jan-06		2006
117746	REPLACE TRAINING RM EQUIPMENT	158.91	-	(158.91)	-100.00%	0.00%	158.91	-	(158.91)			Oct-05	Apr-06		2006
117747	CHILLER REPLACEMENT - BOC	(6,000.00)	-	6,000.00	-100.00%	-0.01%	(6,000.00)	-	6,000.00			Mar-05	Jun-06		2006
117754	FIRE PROTECTION SYSTEM EQUIP	1,776.83	-	(1,776.83)	-100.00%	0.00%	1,776.83	-	(1,776.83)			Mar-05	Jan-06		2006
117844	SMALLWORLD 4 UPGRADE	33,041.44	37,500.13	4,458.69	11.89%	0.08%	33,041.44	75,000.25	41,958.82	Jan-05	May-06	May-05	Jul-06		2006
117869	LDI-GEMINI (REPL 111353)	11,768.00	-	(11,768.00)	-100.00%	0.03%	11,768.00	-	(11,768.00)			Dec-04	Jun-06		2006
117904	Muldraugh Dehydrator #2	296,205.38	-	(296,205.38)	-100.00%	0.72%	296,205.38	-	(296,205.38)			Apr-05	Nov-07		2006
117907	Muld Purif Lean Amine Pump	(362.01)	-	362.01	-100.00%	0.00%	(362.01)	-	362.01			Sep-05	Feb-06		2006
117909	Muld 2005 Trans Pipeline Repl	16,104.66	-	(16,104.66)	-100.00%	0.04%	16,104.66	-	(16,104.66)			Apr-05	Sep-06		2006
117914	Magn Inst PLC Eng Panel Contr	17,574.81	-	(17,574.81)	-100.00%	0.04%	17,574.81	-	(17,574.81)			Feb-05	Jul-09		2006
117915	Mag Rep 1650 ft 20" Bare Steel	(7,000.00)	-	7,000.00	-100.00%	-0.02%	(7,000.00)	-	7,000.00			Feb-05	Jun-06		2006
117916	Magn Repl Steel Gathering Ln	(5,000.00)	-	5,000.00	-100.00%	-0.01%	(5,000.00)	-	5,000.00			Feb-05	Jul-06		2006
117917	Install Gate Valves on Wells	2,856.15	-	(2,856.15)	-100.00%	0.01%	2,856.15	-	(2,856.15)			Apr-05	Apr-06		2006
117968	Upgr Facilities @City Gates	(355.03)	-	355.03	-100.00%	0.00%	(355.03)	-	355.03			Jun-05	Nov-06		2006
117971	Gas Regul Capacity Proj	(410.01)	-	410.01	-100.00%	0.00%	(410.01)	-	410.01			Aug-05	Nov-06		2006
117973	Upgrade Regulator Stations	2,548.76	-	(2,548.76)	-100.00%	0.01%	2,548.76	-	(2,548.76)			Aug-05	Feb-06		2006
118198	CP SYSTEM IMPRV	(5,328.00)	-	5,328.00	-100.00%	-0.01%	(5,328.00)	-	5,328.00			Dec-05	May-06		2006
118222	DRILL SHALE RECOV WELLS-INDY	40,612.84	-	(40,612.84)	-100.00%	0.10%	40,612.84	-	(40,612.84)			Sep-05	Aug-09		2006
118241	Mt Wash & Lebanon Jct Uprate	33,858.70	307,395.00	273,536.30	88.99%	0.08%	33,858.70	307,395.00	273,536.30	Apr-05	Feb-06	May-05	Apr-06		2006
119047	HARDWARE EN MARKET LGE	(244.28)	-	244.28	-100.00%	0.00%	(244.28)	-	244.28			Mar-05	Mar-06		2006
119048	ITSD EN MARKET HW/SW LGE	(349.94)	-	349.94	-100.00%	0.00%	(349.94)	-	349.94			Feb-05	Mar-06		2006
119049	GEN PC & DEV TOOLS LGE	19.02	-	(19.02)	-100.00%	0.00%	19.02	-	(19.02)			Mar-05	Jan-06		2006
119050	ITSD POWER GEN HW/SW LGE	(130.28)	-	130.28	-100.00%	0.00%	(130.28)	-	130.28			Mar-05	Mar-06		2006
119051	ITSD DIST OPER TOOLS LGE	8.14	-	(8.14)	-100.00%	0.00%	8.14	-	(8.14)			Feb-05	Jan-06		2006
119052	ITSD RETAIL DEV TOOLS LGE	(250.25)	-	250.25	-100.00%	0.00%	(250.25)	-	250.25			Feb-05	Jun-06		2006
119053	ITSD CIS DEV TOOLS LGE	45.43	-	(45.43)	-100.00%	0.00%	45.43	-	(45.43)			Feb-05	Jan-06		2006
119056	ITSD FINANCE HW/SW LGE	520.11	-	(520.11)	-100.00%	0.00%	520.11	-	(520.11)			Mar-05	Jun-06		2006
119060	STK TAPE EXPANSION LGE	324.45	-	(324.45)	-100.00%	0.00%	324.45	-	(324.45)			Dec-05	Jan-06		2006
119066	MOBILE RADIO LGE	6.69	-	(6.69)	-100.00%	0.00%	6.69	-	(6.69)			Jun-05	Mar-06		2006
119071	OUTSIDE CABLE PLANT LGE	259.04	-	(259.04)	-100.00%	0.00%	259.04	-	(259.04)			Apr-05	Jan-06		2006
119075	T1 DIGITAL MUX REPL LGE	12,295.22	15,000.00	2,704.78	18.03%	0.03%	12,295.22	30,000.00	17,704.78	Jan-05	Dec-06	Aug-05	Jun-09		2006
119079	INTERNET/E-COMMER ENH LGE	116.81	-	(116.81)	-100.00%	0.00%	116.81	-	(116.81)			Apr-05	Mar-06		2006
119087	SERVER ENHC - INTEL LGE	(77.22)	-	77.22	-100.00%	0.00%	(77.22)	-	77.22			Jan-05	Mar-06		2006
119088	SERVER ENHC - UNIX LGE	122.64	-	(122.64)	-100.00%	0.00%	122.64	-	(122.64)			Feb-05	Jan-06		2006
119089	SOFTWARE LICENSES LGE	260.82	-	(260.82)	-100.00%	0.00%	260.82	-	(260.82)			Feb-05	Jan-06		2006
119090	EMAIL INFRASTRUCTURE LGE	122.88	-	(122.88)	-100.00%	0.00%	122.88	-	(122.88)			Oct-05	May-06		2006
119095	CORE NETWORK INFRASTR LGE	150.08	-	(150.08)	-100.00%	0.00%	150.08	-	(150.08)			Mar-05	Jan-06		2006
119099	VPN BUILDOUT LGE	15.27	-	(15.27)	-100.00%	0.00%	15.27	-	(15.27)			Apr-05	Jan-06		2006
119104	IT RESEARCH TECH INV LGE	1,240.49	-	(1,240.49)	-100.00%	0.00%	1,240.49	-	(1,240.49)			Mar-05	Apr-06		2006
119106	MS .NET IMPLEMENT LGE	9,312.14	6,796.50	(2,515.64)	-37.01%	0.02%	9,312.14	13,593.00	4,280.87	Jan-05	Dec-06	Aug-05	Dec-06		2006
119108	MS BIZTALK IMPLEMENT LGE	41,951.70	-	(41,951.70)	-100.00%	0.10%	41,951.70	-	(41,951.70)			Dec-05	Nov-06		2006
119109	SECURITY MON/AUD/MGT LGE	21.80	-	(21.80)	-100.00%	0.00%	21.80	-	(21.80)			Aug-05	May-06		2006
119116	MULTIMEDIA SW TOOLS LGE	367.49	-	(367.49)	-100.00%	0.00%	367.49	-	(367.49)			Sep-05	May-06		2006
119722	Call Center Ronovation	(2,160.00)	-	2,160.00	-100.00%	-0.01%	(2,160.00)	-	2,160.00			Nov-04	Aug-06		2006
119766	LGE Auto Reg Filing	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Feb-05	Dec-06				2006
119775	LGE Oracle 11i Purge Archive	10,175.88	-	(10,175.88)	-100.00%	0.02%	10,175.88	-	(10,175.88)			Dec-05	Sep-06		2006
119893	Corp - Misc Capital - LGE	1,185.33	-	(1,185.33)	-100.00%	0.00%	1,185.33	-	(1,185.33)			Dec-04	May-06		2006
119902	Clear 12/04 A&G	7,830.16	-	(7,830.16)	-100.00%	0.02%	7,830.16	-	(7,830.16)			Dec-04	Dec-09		2006
119947	Gas Extension - Maverick Tube	41,741.20	-	(41,741.20)	-100.00%	0.10%	41,741.20	-	(41,741.20)			Jun-05	Apr-06		2006
119958	Ballardsville Pipeline	16.85	-	(16.85)	-100.00%	0.00%	16.85	-	(16.85)			May-05	Oct-06		2006
120057	ASR - Retail 2005 KU	(512.25)	-	512.25	-100.00%	0.00%	(512.25)	-	512.25			Dec-05	Jan-06		2006
120059	SR - Databases 2005 KU	(132.96)	-	132.96	-100.00%	0.00%	(132.96)	-	132.96			Oct-05	Jan-06		2006
120097	Server Retirements - 2005 LGE	337.34	-	(337.34)	-100.00%	0.00%	337.34	-	(337.34)			Dec-05	Jul-06		2006
120114	Land Mobile Radio NW Upgr LGE	59,891.50	67,349.15	7,457.65	11.07%	0.15%	59,891.50	134,698.30	74,806.80	Jan-06	Dec-06	Jul-05	Jun-07		2006
120122	ACORDE FOR STOPBOX AND LEAK	4,695.00	-	(4,695.00)	-100.00%	0.01%	4,695.00	-	(4,695.00)			Apr-05	Jun-06		2006
120186	Magn-Freeze Prot-Acid Cool	6,539.70	-	(6,539.70)	-100.00%	0.02%	6,539.70	-	(6,539.70)			Oct-05	Jan-06		2006
120212	LGE CIS CYCLE ALIGNMENT	476.25	-	(476.25)	-100.00%	0.00%	476.25	-	(476.25)			May-05	Feb-06		2006
120257	MAILROOM REPRO EQUIP	12,615.86	22,500.00	9,884.14	43.93%	0.03%	12,615.86	45,000.00	32,384.14	Apr-06	Aug-06	Aug-06	Sep-06		2006

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
120268	LGE FIRE PROTECTION SYSTEM	8,628.44	8,836.20	207.76	2.35%	0.02%	8,628.44	17,672.40	9,043.96	Aug-06	Dec-06	Oct-06	Apr-07		2006
120269	LGE SECURITY SYSTEMS EQUIP	12,207.25	11,881.20	(326.05)	-2.74%	0.03%	12,207.25	23,762.40	11,555.15	Feb-06	Dec-06	Mar-06	Dec-06		2006
120270	LGE OFFICE RENOVATION	29,357.25	22,499.85	(6,857.40)	-30.48%	0.07%	29,357.25	44,999.70	15,642.45	Jan-06	Nov-06	May-06	Mar-07		2006
120271	LGE REPLACED FAILED EQUIPMENT	2,904.97	12,749.93	9,844.96	77.22%	0.01%	2,904.97	25,499.86	22,594.88	Jan-06	Dec-06	Jul-06	Oct-06		2006
120272	Tools - Fac. Maint. LG&E	7,080.51	7,499.25	418.74	5.58%	0.02%	7,080.51	14,998.50	7,917.99	Jan-06	Dec-06	Apr-06	Oct-06		2006
120273	REPLACE TRAINING RM EQUIP	-	7,649.84	7,649.84	100.00%	0.00%	-	15,299.68	15,299.68	Jan-06	Oct-06				2006
120274	LGE AC WINDOW UNIT REPLACEMENT	-	2,550.05	2,550.05	100.00%	0.00%	-	5,100.10	5,100.10	Jan-06	Oct-06				2006
120275	Carpet and Tile Replacement	23,442.09	25,499.85	2,057.76	8.07%	0.06%	23,442.09	50,999.70	27,557.61	Apr-06	Dec-06	Mar-06	Oct-06		2006
120276	Office Furniture and Equip.	21,956.60	30,000.00	8,043.41	26.81%	0.05%	21,956.60	60,000.00	38,043.41	Apr-06	Dec-06	Jun-06	Apr-07		2006
120277	Paving at AOC	-	7,499.85	7,499.85	100.00%	0.00%	-	14,999.71	14,999.71	Jan-06	Aug-06				2006
120279	HVAC REPLACE AOC	-	5,100.09	5,100.09	100.00%	0.00%	-	10,200.19	10,200.19	Jan-06	Jul-06				2006
120280	HVAC AIR HANDLER BOC	60,031.25	20,400.08	(39,631.17)	-194.27%	0.15%	60,031.25	40,800.16	(19,231.09)	Jan-06	Aug-06	Aug-06	Feb-07		2006
120281	ROOF MODIFICATIONS	-	12,749.94	12,749.94	100.00%	0.00%	-	25,499.87	25,499.87	Jan-06	Oct-06				2006
120282	ROOF REPLACEMENT AOC	151,891.24	158,098.73	6,207.50	3.93%	0.37%	151,891.24	316,197.47	164,306.23	Sep-06	Oct-06	May-06	Dec-06		2006
120283	Video Conferencing Equipment	30,256.67	14,400.00	(15,856.67)	-110.12%	0.07%	30,256.67	28,800.00	(1,456.67)	Mar-06	Nov-06	Nov-06	Dec-09		2006
120284	Chair Replacement	22,087.17	22,950.43	863.27	3.76%	0.05%	22,087.17	45,900.86	23,813.70	Mar-06	Nov-06	Apr-06	Aug-06		2006
120314	ELEC MEAS @ PARADISE TOMATOR	(24,142.07)	-	24,142.07	-100.00%	-0.06%	(24,142.07)	-	24,142.07			Aug-05	May-06		2006
120333	LOU MAN Upgrade LGE	(33.86)	-	33.86	-100.00%	0.00%	(33.86)	-	33.86			Aug-05	May-06		2006
120337	Enterprise Wireless LGE	78.49	-	(78.49)	-100.00%	0.00%	78.49	-	(78.49)			Jul-05	Jan-06		2006
120473	PC AND PRINTER INFRA-DO	37,781.59	52,500.03	14,718.44	28.04%	0.09%	37,781.59	105,000.06	67,218.47	Jan-06	Oct-06	Mar-06	Dec-07		2006
120474	STORMS UPGRADE 2006	67,578.04	22,499.86	(45,078.19)	-200.35%	0.16%	67,578.04	44,999.71	(22,578.33)	Jul-06	Sep-06	Apr-06	Jan-07		2006
120475	VECTOR GAS	-	190,000.49	190,000.49	100.00%	0.00%	-	190,000.49	190,000.49	Feb-06	Mar-06				2006
120476	ICONTRACT	-	30,000.17	30,000.17	100.00%	0.00%	-	60,000.35	60,000.35	Feb-06	May-06				2006
120477	OCE SCAN AND PRINTER	-	10,500.15	10,500.15	100.00%	0.00%	-	21,000.31	21,000.31	Feb-06	Feb-06				2006
120479	MOBILE COMPUTE FOR LEAK AND SB	-	199,999.94	199,999.94	100.00%	0.00%	-	199,999.94	199,999.94	Mar-06	Sep-06				2006
120480	BLACKBERRY AND LAPTOPS	-	14,999.90	14,999.90	100.00%	0.00%	-	29,999.81	29,999.81	Apr-06	Aug-06				2006
120481	INTERNET OUTAGE CALLS	-	22,499.86	22,499.86	100.00%	0.00%	-	44,999.71	44,999.71	Apr-06	Aug-06				2006
120482	DARTS ENHANCEMENT	-	100,000.58	100,000.58	100.00%	0.00%	-	100,000.58	100,000.58	Feb-06	Oct-06				2006
120483	OBVIENTS FOCALPOINT	-	53,999.95	53,999.95	100.00%	0.00%	-	107,999.89	107,999.89	Apr-06	Nov-06				2006
120485	GIS FIELD TO AI	-	14,999.90	14,999.90	100.00%	0.00%	-	29,999.81	29,999.81	Apr-06	Aug-06				2006
120496	CENTRICITY OUTAGE EVENTS	-	30,000.17	30,000.17	100.00%	0.00%	-	60,000.35	60,000.35	Mar-06	Jul-06				2006
120497	STORMS FIELD DATA COLLECTION	-	37,500.13	37,500.13	100.00%	0.00%	-	75,000.25	75,000.25	Mar-06	Nov-06				2006
120498	GIS SOFTWARE LIC	15,899.36	22,499.86	6,600.49	29.34%	0.04%	15,899.36	44,999.71	29,100.35	Apr-06	Sep-06	Oct-06	Oct-06		2006
120499	GSMS HISTORICAL DATABASE	38,591.38	200,000.10	161,408.72	80.70%	0.09%	38,591.38	200,000.10	161,408.72	Jan-06	Sep-06	May-06	Dec-06		2006
120500	2006 MISC DOIT PROJECTS	-	22,499.86	22,499.86	100.00%	0.00%	-	44,999.71	44,999.71	Jan-06	Mar-06				2006
120513	WESTPORT ROAD	9,017.05	-	(9,017.05)	-100.00%	0.02%	9,017.05	-	(9,017.05)			Jul-05	Jul-07		2006
120560	BARDSTOWN MED PRESSURE SYS	-	141,450.30	141,450.30	100.00%	0.00%	-	141,450.30	141,450.30	Jul-06	Aug-06				2006
120561	HWY 53 GAS SYS REINFORCEMENT	-	516,599.78	516,599.78	100.00%	0.00%	-	516,599.78	516,599.78	Jan-06	Dec-06			Project delayed to coordinate timing with HWY 53 public works relocation project (138569) in same area. The public works project has been delayed due to KY Transportation Cabinet project schedule changes.	2006
120562	MAGN FACILITY IMPROVEMENT	105,806.07	75,735.27	(30,070.80)	-39.71%	0.26%	105,806.07	75,735.27	(30,070.80)	Jan-06	Dec-06	Feb-06	May-07		2006
120563	MAGN INSTALL PLC ENG#2 CONTR	146,374.59	157,219.17	10,844.58	6.90%	0.35%	146,374.59	157,219.17	10,844.58	Jan-06	Dec-08	Jun-06	Dec-09		2006
120564	MAGN REPL HYDR MTRS W/ELECT	15,381.21	78,187.08	62,805.87	80.33%	0.04%	15,381.21	78,187.08	62,805.87	Jan-06	Dec-06	Aug-06	Dec-07		2006
120565	MAGN UPGR TANK CONTAINMENT	19,264.05	62,466.56	43,202.51	69.16%	0.05%	19,264.05	62,466.56	43,202.51	Jan-06	Dec-06	Sep-06	Dec-06		2006
120566	MULD OH ELEC REPLACE	-	100,000.58	100,000.58	100.00%	0.00%	-	100,000.58	100,000.58	Jan-06	Dec-06				2006
120567	MULD ENG PANEL UPGR	230,059.82	326,704.96	96,645.14	29.58%	0.56%	230,059.82	326,704.96	96,645.14	Jan-06	Dec-09	Sep-06	May-09		2006
120568	MULD GAS COMP DISCH PSV'S	-	15,000.39	15,000.39	100.00%	0.00%	-	15,000.39	15,000.39	Jan-06	Dec-06	Dec-05			2006
120569	MULD GAS COMPR COOLER REPL	72,886.05	91,497.96	18,611.91	20.34%	0.18%	72,886.05	91,497.96	18,611.91	Jan-06	Dec-06	Jun-06	Jan-07		2006
120570	MULD GAS COMPR VIBRATION MONIT	111,523.92	85,000.19	(26,523.73)	-31.20%	0.27%	111,523.92	85,000.19	(26,523.73)	Jan-06	Dec-06	Sep-06	Jan-07		2006
120571	MULD H2S FLARE PLC	8,948.29	14,838.80	5,890.51	39.70%	0.02%	8,948.29	14,838.80	5,890.51	Jan-06	Dec-06	Jun-06	Jul-07		2006
120572	MULD MISC FACILITY	110,892.37	75,003.63	(35,888.74)	-47.85%	0.27%	110,892.37	75,003.63	(35,888.74)	Jan-06	Dec-06	Aug-06	Nov-08		2006
120573	MULD PURIFIER PUMP REPL	57,966.45	20,012.52	(37,953.93)	-189.65%	0.14%	57,966.45	20,012.52	(37,953.93)	Jan-06	Dec-06	Jun-06	Dec-06		2006
120574	MULD BURIED STATION PIPE REPL	59,836.19	105,996.60	46,160.41	43.55%	0.15%	59,836.19	105,996.60	46,160.41	Jan-06	Dec-06	Jul-06	Mar-07		2006
120575	DRILL SHALE GAS RECOVER WELLS	407,900.65	999,999.19	592,098.54	59.21%	0.99%	407,900.65	999,999.19	592,098.54	Jan-06	Dec-06	Jul-06	Aug-08	Project was to enhance existing wells (not drill as title states). During budgeting process it was expected to be finished in one year (2006). Due to the project starting later than expected and dealing with landowner considerations, some work was delayed to 2007. Net variance is $70K.	2006
120576	MAGN REPL 3700 FT BARE STEEL	-	453,632.61	453,632.61	100.00%	0.00%	-	453,632.61	453,632.61	Jan-06	Dec-06			Project delayed to 2009 due to higher priority projects.	2006
120577	MAGN REPL BARE STL GATHER	188.54	57,055.83	56,867.29	99.67%	0.00%	188.54	57,055.83	56,867.29	Jan-06	Dec-06	Sep-06	Oct-07		2006
120578	MULD STORAGE PIPELINE REPL	17,249.50	60,169.08	42,919.58	71.33%	0.04%	17,249.50	60,169.08	42,919.58	Jan-06	Dec-06	Jul-06	Jul-07		2006
120579	MULD BALLARDSVILLE LINE	-	99,878.21	99,878.21	100.00%	0.00%	-	99,878.21	99,878.21	Jan-06	Dec-06				2006
120581	MULD TRANSMISSION REPL	88,831.28	125,761.72	36,930.44	29.37%	0.22%	88,831.28	125,761.72	36,930.44	Jan-06	Dec-06	Jun-06	Sep-07		2006
120582	INSTALL GATE VALVES ON WELLS	187,082.48	175,001.31	(12,081.17)	-6.90%	0.45%	187,082.48	175,001.31	(12,081.17)	Apr-06	Aug-06	Mar-06	Sep-06		2006
120583	PLUG/REPR WELLS W CORRODED CAS	167,788.47	120,000.69	(47,787.78)	-39.82%	0.41%	167,788.47	120,000.69	(47,787.78)	Apr-06	Aug-06	Mar-06	Oct-09		2006
120584	RELINING GAS STORAGE WELLS	55,737.17	125,000.42	69,263.25	55.41%	0.14%	55,737.17	125,000.42	69,263.25	May-06	Aug-06	May-06	Sep-06		2006
120585	REPL/ADD GENER @ CITY GATE	16,804.39	100,002.20	83,197.81	83.20%	0.04%	16,804.39	100,002.20	83,197.81	Jan-06	Dec-06	Sep-05	Jun-07		2006
120586	UPGR FACILITES-CITY GATES	33,105.99	25,477.99	(7,628.00)	-29.94%	0.08%	33,105.99	25,477.99	(7,628.00)	Jan-06	Dec-06	Nov-06	Aug-07		2006
120587	UPGR REGULATORS AT CITY GATES	16,713.32	59,717.96	43,004.64	72.01%	0.04%	16,713.32	59,717.96	43,004.64	Jan-06	Dec-06	Oct-06	Jan-07		2006
120588	UPGR VALVE ACTUATORS	33,410.47	60,005.52	26,595.05	44.32%	0.08%	33,410.47	60,005.52	26,595.05	Jan-06	Dec-06	Jun-06	Oct-07		2006
120589	UPGR ROTARY MTRS-IND	3,765.37	14,624.52	10,859.15	74.25%	0.01%	3,765.37	14,624.52	10,859.15	Jan-06	Dec-06	Mar-06	Feb-09		2006
120591	2006 GAS REGUL CAPACITY	78,525.59	64,506.30	(14,019.29)	-21.73%	0.19%	78,525.59	64,506.30	(14,019.29)	Jan-06	Dec-06	Jun-06	Aug-07		2006
120592	2006 REGUL RELIEF VALVE CAP	141,141.83	344,186.22	203,044.39	58.99%	0.34%	141,141.83	344,186.22	203,044.39	Jan-06	Dec-06	Aug-06	Aug-09		2006
120594	RELOC HI-PRES GAS REGULATORS	61,416.17	160,004.06	98,587.89	61.62%	0.15%	61,416.17	160,004.06	98,587.89	Mar-06	Aug-06	May-06	Feb-09		2006
120595	PURCHASE REGUL-RES/COMM	-	182,900.03	182,900.03	100.00%	0.00%	-	182,900.03	182,900.03	Jan-06	Dec-11	Jan-07			2006
120596	FARM TAP REGULATOR UPGR	38,327.94	930,133.96	891,806.02	95.88%	0.09%	38,327.94	930,133.96	891,806.02	Jan-06	Dec-11	Jun-06	Dec-09	$350K was transferred to Leak Repair project RRCS419G and the work was completed on that project. The remaining difference is due to a reduction in the scope of the project.	2006
120597	PURCH ANODES/RECTIFIERS	70,886.21	66,825.00	(4,061.21)	-6.08%	0.17%	70,886.21	66,825.00	(4,061.21)	Jan-06	Apr-07	Feb-06	Jul-08		2006
120598	SOUTHSIDE/NEWCUT TRANS LINE	64,338.01	104,170.48	39,832.47	38.24%	0.16%	64,338.01	104,170.48	39,832.47	Jan-06	May-07	Aug-06	Apr-09		2006
120599	P/I TECHINICAL EQUIP	27,827.59	14,580.00	(13,247.59)	-90.86%	0.07%	27,827.59	14,580.00	(13,247.59)	Mar-06	Nov-09	Jun-06	Dec-09		2006
120600	MULDRAUGH FORKLIFT	-	35,295.75	35,295.75	100.00%	0.00%	-	35,295.75	35,295.75	Jan-06	Dec-06	Nov-05			2006
120601	MULDRAUGH BACKHOE REPL	-	91,265.94	91,265.94	100.00%	0.00%	-	91,265.94	91,265.94	Jan-06	Dec-06	Dec-05			2006
120642	PUBLIC AWARENESS SYSTEM	54,103.39	61,719.48	7,616.09	12.34%	0.13%	54,103.39	61,719.48	7,616.09	Jan-06	Dec-06	Jul-06	Jan-07		2006
120703	MicroGADS Gold LGE	1,554.87	-	(1,554.87)	-100.00%	0.00%	1,554.87	-	(1,554.87)			Aug-05	Mar-06		2006
120749	GME - Blankenbaker Station	-	299,508.78	299,508.78	100.00%	0.00%	-	299,508.78	299,508.78	Jan-06	Dec-06				2006
120754	Misc. A/R Uncollect - LGE Cap	125,504.10	-	(125,504.10)	-100.00%	0.30%	125,504.10	-	(125,504.10)			Jun-05	Dec-09		2006

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
120773	LGE PC Purchase	10,824.58	15,000.00	4,175.42	27.84%	0.03%	10,824.58	30,000.00	19,175.42	Jan-06	Dec-06	Mar-06	Feb-07		2006
120774	LGE TOOLS	2,001.37	2,253.30	251.93	11.18%	0.00%	2,001.37	4,506.60	2,505.23	Apr-06	Dec-06	Nov-06	Nov-06		2006
120775	Real time Pricing	8,033.36	13,800.00	5,766.65	41.79%	0.02%	8,033.36	27,600.00	19,566.65	Jan-06	Nov-06	Dec-06	Aug-07		2006
120776	LGE ARCS Interface	-	15,000.00	15,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Feb-06	Jun-06				2006
120777	LGE No Usage	12,244.31	15,000.11	2,755.79	18.37%	0.03%	12,244.31	30,000.21	17,755.90	Apr-06	Aug-06	Feb-06	Aug-06		2006
120778	CIS Transfer Billing	23,661.95	22,500.00	(1,161.95)	-5.16%	0.06%	23,661.95	45,000.00	21,338.05	Feb-06	Dec-06	Mar-06	Dec-06		2006
120779	Replace NRB Functionality	-	16,800.00	16,800.00	100.00%	0.00%	-	33,600.00	33,600.00	Sep-06	Oct-06				2006
120780	Service Order Interface	-	14,999.67	14,999.67	100.00%	0.00%	-	29,999.34	29,999.34	Mar-06	Jul-06				2006
120781	LGE Bill RECAlC	-	15,011.82	15,011.82	100.00%	0.00%	-	30,023.63	30,023.63	Jun-06	Oct-06				2006
120782	NRB Billing	-	15,011.85	15,011.85	100.00%	0.00%	-	30,023.70	30,023.70	Mar-06	Jul-06				2006
120783	Credit Mgmt Phase 2	-	37,500.00	37,500.00	100.00%	0.00%	-	75,000.00	75,000.00	Mar-06	Sep-06				2006
120784	BRANDENBURG MP GAS SYS UPRATE	154.09	-	(154.09)	-100.00%	0.00%	154.09	-	(154.09)			Sep-05	Oct-06		2006
120785	MULD ENGINE CONTROL PANEL REPL	55,142.39	-	(55,142.39)	-100.00%	0.13%	55,142.39	-	(55,142.39)			Nov-05	Apr-09		2006
120789	LGE ERTS AMRS	28,574.70	37,499.18	8,924.48	23.80%	0.07%	28,574.70	74,998.36	46,423.66	Mar-06	Dec-06	Mar-06	Jun-07		2006
120790	LGE AMR Pilot 2	-	75,000.00	75,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Feb-06	May-06				2006
120791	LGE DUAL ERTS	11,340.64	15,011.85	3,671.21	24.46%	0.03%	11,340.64	30,023.70	18,683.06	Jan-06	Jun-06	Sep-05	Aug-06		2006
120792	LGE ERTS HANDHELDS	-	14,999.67	14,999.67	100.00%	0.00%	-	29,999.34	29,999.34	Feb-06	Dec-06				2006
120796	LGE AVENUE	2,193.98	15,000.00	12,806.02	85.37%	0.01%	2,193.98	30,000.00	27,806.02	Jun-06	Oct-06	Dec-06	Apr-07		2006
120797	LGE WITNESS	49,296.65	22,500.00	(26,796.65)	-119.10%	0.12%	49,296.65	45,000.00	(4,296.65)	Mar-06	Nov-06	Sep-06	Jan-07		2006
120798	LGE IVR REPLACEMENT	-	22,500.00	22,500.00	100.00%	0.00%	-	45,000.00	45,000.00	Apr-06	Mar-07	Oct-07			2006
120799	LGE AUTO OUTBOUND CALLS	8,129.12	45,000.00	36,870.88	81.94%	0.02%	8,129.12	90,000.00	81,870.88	Mar-06	Dec-06	Apr-06	Nov-06		2006
120800	LGE SMILE SMILE UPGRADE	5,404.61	56,250.00	50,845.39	90.39%	0.01%	5,404.61	112,500.00	107,095.39	Mar-06	Dec-06	Nov-06	Dec-06		2006
120801	MANDATED RATE CASE (REAL TIME)	16,808.11	22,500.00	5,691.89	25.30%	0.04%	16,808.11	45,000.00	28,191.89	Mar-06	Dec-06	Oct-06	Oct-07		2006
120802	MISC RES CENTER	-	11,250.00	11,250.00	100.00%	0.00%	-	22,500.00	22,500.00	Jan-06	Oct-06				2006
120803	LGE SECURE EMAIL	-	37,500.00	37,500.00	100.00%	0.00%	-	75,000.00	75,000.00	Mar-06	Dec-06	Feb-07			2006
120858	HW/SW Dev Tools 026510 LGE	-	3,398.25	3,398.25	100.00%	0.00%	-	6,796.50	6,796.50	Jan-06	Dec-06				2006
120859	Projectors Main Conf Room LGE	-	1,903.02	1,903.02	100.00%	0.00%	-	3,806.04	3,806.04	Jan-06	Dec-06				2006
120860	Generation PC & Dev Tool LGE	5,374.10	10,238.35	4,864.26	47.51%	0.01%	5,374.10	20,476.70	15,102.61	Jan-06	Dec-06	Feb-06	Mar-07		2006
120861	Hardware Energy Marketing LGE	2,883.68	9,563.55	6,679.87	69.85%	0.01%	2,883.68	19,127.11	16,243.42	Jan-06	Dec-06	May-06	Mar-07		2006
120862	ITSD HW/SW EM 2006 LGE	-	1,912.71	1,912.71	100.00%	0.00%	-	3,825.42	3,825.42	Jan-06	Dec-06				2006
120863	ITSD HW/SW PG 2006 LGE	686.57	2,879.54	2,192.96	76.16%	0.00%	686.57	5,759.07	5,072.50	Jan-06	Dec-06	Mar-06	Jan-07		2006
120864	HW/SW Dev Tools 026540 LGE	341.36	6,079.03	5,737.66	94.38%	0.00%	341.36	12,158.05	11,816.69	Jan-06	Dec-06	Mar-06	Mar-09		2006
120865	HW/SW Dev Tools 026560 LGE	692.31	6,398.97	5,706.65	89.18%	0.00%	692.31	12,797.93	12,105.62	Jan-06	Dec-06	Jan-06	Nov-08		2006
120866	HW/SW Dev Tools 026570 LGE	903.63	3,999.35	3,095.72	77.41%	0.00%	903.63	7,998.71	7,095.08	Jan-06	Dec-06	Feb-06	Jun-07		2006
120867	HW/SW Dev Tools 026580 LGE	1,835.76	3,595.65	1,759.89	48.94%	0.00%	1,835.76	7,191.30	5,355.54	Jan-06	Dec-06	Feb-06	Sep-06		2006
120868	BlackBerry Device Refresh LGE	-	8,156.21	8,156.21	100.00%	0.00%	-	16,312.41	16,312.41	Jan-06	Dec-06				2006
120869	Impl WorkStn Dta Security LGE	-	10,194.90	10,194.90	100.00%	0.00%	-	20,389.81	20,389.81	Jan-06	Dec-06				2006
120870	Monitor Repl 2006 LGE	19,981.82	22,252.50	2,270.68	10.20%	0.05%	19,981.82	44,505.00	24,523.18	Jan-06	Dec-06	Sep-06	Jan-07		2006
120871	Tier C rotation 2006 LGE	68,600.17	107,821.21	39,221.04	36.38%	0.17%	68,600.17	215,642.41	147,042.25	Jan-06	Dec-06	Feb-06	Mar-09		2006
120872	DataCenter Furn,Racks,Pwr LGE	10,376.86	10,196.20	(180.66)	-1.77%	0.03%	10,376.86	20,392.40	10,015.54	Jan-06	Dec-06	Jan-06	Dec-06		2006
120873	Upgr Data Ctr Scheduling LGE	2,509.56	13,049.28	10,539.72	80.77%	0.01%	2,509.56	26,098.56	23,589.00	Jan-06	Dec-06	Oct-06	Apr-07		2006
120874	Elim SPF at TKR Okolona LGE	63,077.74	75,000.00	11,922.26	15.90%	0.15%	63,077.74	150,000.00	86,922.26	Jan-06	Dec-06	Aug-06	Feb-07		2006
120875	Elimination of IMUX Rings LGE	8,795.62	45,043.14	36,247.52	80.47%	0.02%	8,795.62	90,086.27	81,290.66	Jan-06	Dec-06	Sep-06	Dec-06		2006
120876	Lou-Lex Ring Upgr OC-48 LGE	74,745.12	87,025.50	12,280.38	14.11%	0.18%	74,745.12	174,050.99	99,305.87	Jan-06	Dec-06	May-06	Jun-09		2006
120877	Mobile Radio 2006 LGE	4,046.24	7,998.72	3,952.48	49.41%	0.01%	4,046.24	15,997.43	11,951.19	Jan-06	Dec-06	Feb-06	Dec-06		2006
120878	NW Access Devices & Infrst LGE	10,471.43	10,194.75	(276.68)	-2.71%	0.03%	10,471.43	20,389.50	9,918.08	Jan-06	Dec-06	Feb-06	Dec-06		2006
120879	NW Tools & Test Equip 2006 LGE	8,378.66	10,194.75	1,816.09	17.81%	0.02%	8,378.66	20,389.50	12,010.84	Jan-06	Dec-06	Jan-06	Jan-07		2006
120880	Outside Cable Plant 2006 LGE	25,857.38	31,994.83	6,137.45	19.18%	0.06%	25,857.38	63,989.66	38,132.28	Jan-06	Dec-06	Jan-06	Jan-07		2006
120881	Remote Fac Alarm Syst FEP LGE	-	22,500.00	22,500.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-06	Dec-06				2006
120882	Replace Voice Mail Systems LGE	9,744.93	78,593.78	68,848.85	87.60%	0.02%	9,744.93	157,187.56	147,442.63	Jan-06	Dec-07	Nov-06	Jan-07		2006
120883	Site Security Improvements LGE	-	2,399.62	2,399.62	100.00%	0.00%	-	4,799.23	4,799.23	Jan-06	Dec-06				2006
120884	Phone Systems Capacity Exp LGE	18,067.02	19,196.89	1,129.87	5.89%	0.04%	18,067.02	38,393.78	20,326.76	Jan-06	Dec-06	Jan-06	Mar-07		2006
120885	Backup Capacity Exp - 2006 LGE	9,694.84	24,467.52	14,772.68	60.38%	0.02%	9,694.84	48,935.05	39,240.21	Jan-06	Dec-06	Oct-06	Oct-06		2006
120886	Business Continuity - LEX LGE	-	21,884.56	21,884.56	100.00%	0.00%	-	43,769.12	43,769.12	Jan-06	Dec-06				2006
120887	Email Infrastructure 2006 LGE	-	4,078.15	4,078.15	100.00%	0.00%	-	8,156.29	8,156.29	Jan-06	Dec-06				2006
120888	Infrastructure Tech Enh LGE	-	13,592.95	13,592.95	100.00%	0.00%	-	27,185.89	27,185.89	Jan-06	Dec-06				2006
120889	INTERNET/E-COMM Infr 2006 LGE	2,752.34	7,476.27	4,723.93	63.19%	0.01%	2,752.34	14,952.53	12,200.20	Jan-06	Dec-06	Mar-06	Dec-06		2006
120890	SERVER ENH - INTEL - 2006 LGE	3,904.93	6,795.60	2,890.67	42.54%	0.01%	3,904.93	13,591.21	9,686.27	Jan-06	Dec-06	Mar-06	Nov-06		2006
120891	SERVER ENH - UNIX - 2006 LGE	4,172.48	6,795.65	2,623.17	38.60%	0.01%	4,172.48	13,591.29	9,418.82	Jan-06	Dec-06	Jun-06	Nov-06		2006
120892	SERVER ROTATION - 2006 LGE	27,861.14	29,904.23	2,043.10	6.83%	0.07%	27,861.14	59,808.47	31,947.33	Jan-06	Dec-06	Jan-06	Apr-07		2006
120893	Services Mgmt Deployment LGE	-	13,592.89	13,592.89	100.00%	0.00%	-	27,185.78	27,185.78	Jan-06	Dec-06				2006
120894	SOFTWARE LICENSES - 2006 LGE	4,473.70	6,117.60	1,643.90	26.87%	0.01%	4,473.70	12,235.20	7,761.50	Jan-06	Dec-06	Jul-06	Dec-06		2006
120895	Storage Area Network 2006 LGE	39,723.62	25,826.64	(13,896.97)	-53.81%	0.10%	39,723.62	51,653.29	11,929.67	Jan-06	Dec-06	Aug-06	Mar-07		2006
120896	Core Network Infrastruct LGE	34,646.84	27,185.93	(7,460.91)	-27.44%	0.08%	34,646.84	54,371.86	19,725.02	Jan-06	Dec-06	Feb-06	Dec-06		2006
120897	Data Network Expansion LGE	6,870.22	6,797.27	(72.95)	-1.07%	0.02%	6,870.22	13,594.54	6,724.32	Jan-06	Dec-06	Mar-06	Dec-06		2006
120898	Data Networks Test Tools LGE	-	6,796.73	6,796.73	100.00%	0.00%	-	13,593.47	13,593.47	Jan-06	Dec-06				2006
120899	Ecomm NW Infr Buildout LGE	7,481.72	6,797.06	(684.65)	-10.07%	0.02%	7,481.72	13,594.13	6,112.41	Jan-06	Dec-06	Mar-06	Nov-06		2006
120900	Network Management System LGE	4,564.85	6,796.73	2,231.88	32.84%	0.01%	4,564.85	13,593.47	9,028.61	Jan-06	Dec-06	Mar-06	Oct-06		2006
120901	Network Security Expansion LGE	7,254.56	6,797.23	(457.33)	-6.73%	0.02%	7,254.56	13,594.46	6,339.90	Jan-06	Dec-06	Feb-06	Mar-06		2006
120902	VPN Buildout 2006 LGE	-	5,436.56	5,436.56	100.00%	0.00%	-	10,873.12	10,873.12	Jan-06	Dec-06				2006
120903	Wiring-Closet UPS Project LGE	-	18,214.37	18,214.37	100.00%	0.00%	-	36,428.74	36,428.74	Jan-06	Dec-06				2006
120904	IT Research Tech Inv 2006 LGE	2,413.59	13,593.00	11,179.41	82.24%	0.01%	2,413.59	27,186.00	24,772.41	Jan-06	Dec-06	Dec-06	Dec-06		2006
120905	New Technology Implement LGE	18,379.01	34,186.40	15,807.38	46.24%	0.04%	18,379.01	68,372.79	49,993.78	Jan-06	Dec-06	Jul-06	Mar-07		2006
120906	New Technology Pilot 2006 LGE	4,551.38	13,593.00	9,041.62	66.52%	0.01%	4,551.38	27,186.00	22,634.62	Jan-06	Dec-06	Dec-06	Sep-07		2006
120907	Desktop Client Secur Enh LGE	10,192.64	16,990.39	6,797.76	40.01%	0.02%	10,192.64	33,980.78	23,788.15	Jan-06	Dec-06	Oct-06	Jan-07		2006
120908	IT Sec Mon/Audit/Mgmt Tool LGE	3,702.39	13,593.21	9,890.82	72.76%	0.01%	3,702.39	27,186.41	23,484.03	Jan-06	Dec-06	Sep-06	Jan-07		2006
120909	Multimedia Software Tools LGE	-	679.65	679.65	100.00%	0.00%	-	1,359.30	1,359.30	Jan-06	Dec-06				2006
120910	Training Room Equipment LGE	1,317.59	951.51	(366.08)	-38.47%	0.00%	1,317.59	1,903.02	585.43	Jan-06	Dec-06	Nov-06	Dec-06		2006
120911	Empl Mobility Increase NB LGE	4,273.03	16,311.60	12,038.57	73.80%	0.01%	4,273.03	32,623.20	28,350.17	Jan-06	Dec-06	Jul-06	Aug-06		2006
120912	HW/SW Inventory Automation LGE	-	6,117.41	6,117.41	100.00%	0.00%	-	12,234.82	12,234.82	Jan-06	Dec-06				2006
120913	Systems Management Tools LGE	7,568.49	8,971.38	1,402.89	15.64%	0.02%	7,568.49	17,942.76	10,374.27	Jan-06	Dec-06	Sep-06	Sep-06		2006
120914	Upgr Dta Ctr Scheduling P2 LGE	-	12,600.00	12,600.00	100.00%	0.00%	-	25,200.00	25,200.00	Jan-06	Dec-06				2006
120915	Site Security Improvmnt P2 LGE	-	5,599.10	5,599.10	100.00%	0.00%	-	11,198.21	11,198.21	Jan-06	Dec-06				2006

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120916	Business Continuity LEX P2 LGE	-	18,894.27	18,894.27	100.00%	0.00%	-	37,788.54	37,788.54	Jan-06	Dec-06				2006
120917	Linux Infrastructure - P2 LGE	-	8,019.77	8,019.77	100.00%	0.00%	-	16,039.55	16,039.55	Jan-06	Dec-06				2006
120918	Wiring-Closet UPS Proj P2 LGE	-	5,573.13	5,573.13	100.00%	0.00%	-	11,146.26	11,146.26	Jan-06	Dec-06				2006
120919	Enh User Authentic Tools LGE	-	6,796.50	6,796.50	100.00%	0.00%	-	13,593.00	13,593.00	Jan-06	Dec-06				2006
120926	LGE CUSTOMER COMPLAINT SYSTEM	729.67	-	(729.67)	-100.00%	0.00%	729.67	-	(729.67)			Aug-05	Feb-06		2006
121072	Bulk Power & Envr Systems LGE	9,837.78	15,997.42	6,159.63	38.50%	0.02%	9,837.78	31,994.83	22,157.05	Jan-06	Dec-06	Jan-06	Dec-06		2006
121092	IVR ENHANCEMENT - LGE	1,233.92	-	(1,233.92)	-100.00%	0.00%	1,233.92	-	(1,233.92)			Sep-05	May-06		2006
121095	IVRU Enh for IT Support LGE	12,543.79	-	(12,543.79)	-100.00%	0.03%	12,543.79	-	(12,543.79)			Sep-05	May-06		2006
121097	MAG-AIR TANK	(2,000.00)	-	2,000.00	-100.00%	0.00%	(2,000.00)	-	2,000.00			Oct-05	Nov-06		2006
121110	WATER COOLER COMPR UNIT #5	5,313.41	-	(5,313.41)	-100.00%	0.01%	5,313.41	-	(5,313.41)			Dec-05	Mar-07		2006
121147	Server Rack Switches LGE	34.89	-	(34.89)	-100.00%	0.00%	34.89	-	(34.89)			Nov-05	Mar-06		2006
121154	HAWLY GIBSON REINFORCEMENT	25,036.32	-	(25,036.32)	-100.00%	0.06%	25,036.32	-	(25,036.32)			Oct-05	Apr-06		2006
121220	LGE ORACLE POINT RELEASE 06	-	28,799.98	28,799.98	100.00%	0.00%	-	57,599.95	57,599.95	Jun-06	Sep-06				2006
121222	LGE PEOPLESOFT UPGRADE	-	34,501.50	34,501.50	100.00%	0.00%	-	69,003.00	69,003.00	Feb-06	Dec-06				2006
121224	LGE SUPPLIER MGMT	-	42,000.44	42,000.44	100.00%	0.00%	-	84,000.87	84,000.87	Aug-06	Dec-06				2006
121226	LGE ACCORDE WORKFLOW	2,269.60	17,399.88	15,130.28	86.96%	0.01%	2,269.60	34,799.76	32,530.16	Aug-06	Sep-07	Dec-06	Jan-07		2006
121229	2006 Stretch	-	(96,000.00)	(96,000.00)	100.00%	0.00%	-	(192,000.00)	(192,000.00)	Mar-06	Jun-06				2006
121230	2006 OP Services Stretch	-	(21,000.00)	(21,000.00)	100.00%	0.00%	-	(42,000.00)	(42,000.00)	Jun-06	Jun-06				2006
121254	NARC PHONE PROJECT	16,407.02	-	(16,407.02)	-100.00%	0.04%	16,407.02	-	(16,407.02)			Feb-06	Jun-06		2006
121255	Xerox Servers LGE	308.78	-	(308.78)	-100.00%	0.00%	308.78	-	(308.78)			Nov-05	Feb-06		2006
121259	Decision Cubes 2006	-	9,900.00	9,900.00	100.00%	0.00%	-	19,800.00	19,800.00	Jan-06	Dec-06				2006
121260	Unit Commitment 2006	-	21,024.00	21,024.00	100.00%	0.00%	-	42,048.00	42,048.00	Jan-06	Dec-06				2006
121261	Other Systems Development 2006	-	29,700.00	29,700.00	100.00%	0.00%	-	59,400.00	59,400.00	Jan-06	Dec-06				2006
121262	Other Non-systems 2006	-	7,416.00	7,416.00	100.00%	0.00%	-	14,832.00	14,832.00	Jan-06	Dec-06				2006
121267	LG&E 401(k) Catch-up 2006	-	8,811.00	8,811.00	100.00%	0.00%	-	17,622.00	17,622.00	Apr-06	Sep-06				2006
121271	LGE H&S Contractor Database	-	3,524.40	3,524.40	100.00%	0.00%	-	7,048.80	7,048.80	Apr-06	Jun-06				2006
121274	LG&E Total Retire Out 2006	3,685.42	5,875.20	2,189.78	37.27%	0.01%	3,685.42	11,750.40	8,064.98	Jan-06	Sep-06	Nov-06	Feb-07		2006
121277	LG&E PS Upgrade 2006	8,493.36	32,245.20	23,751.84	73.66%	0.02%	8,493.36	64,490.40	55,997.04	Jan-06	Dec-07	Dec-06	Sep-07		2006
121285	LGE CALL RECORDING	8,764.08	-	(8,764.08)	-100.00%	0.02%	8,764.08	-	(8,764.08)			Oct-05	Feb-06		2006
121318	LGE GENTRAN GIS	19,349.06	-	(19,349.06)	-100.00%	0.05%	19,349.06	-	(19,349.06)			Dec-05	May-06		2006
121330	UPGR PRESTON CITY GATE PIPING	355.03	-	(355.03)	-100.00%	0.00%	355.03	-	(355.03)			Dec-05	Nov-06		2006
121333	Budget Billing	1,045.08	-	(1,045.08)	-100.00%	0.00%	1,045.08	-	(1,045.08)			Dec-05	Nov-06		2006
121345	ISOLATED SERVICES	16,480.00	-	(16,480.00)	-100.00%	0.04%	16,480.00	-	(16,480.00)			Nov-05	Feb-06		2006
121358	BOC Safety Security	1,308.83	-	(1,308.83)	-100.00%	0.00%	1,308.83	-	(1,308.83)			Dec-05	Mar-06		2006
121362	Earlington Tower Rebuild LGE	36,935.39	-	(36,935.39)	-100.00%	0.09%	36,935.39	-	(36,935.39)			Dec-05	Dec-06		2006
121382	LGE MOBILE SUPPLY CHAIN	4,596.88	-	(4,596.88)	-100.00%	0.01%	4,596.88	-	(4,596.88)			Dec-05	Oct-06		2006
121387	Database Monitoring LGE	5,216.68	-	(5,216.68)	-100.00%	0.01%	5,216.68	-	(5,216.68)			Dec-05	Jun-06		2006
121421	MT WASHINGTON REG STATION	219,280.25	-	(219,280.25)	-100.00%	0.53%	219,280.25	-	(219,280.25)			Aug-06	Dec-06		2006
121447	TURBINE 10 POWER END REPLACE	38,692.09	-	(38,692.09)	-100.00%	0.09%	38,692.09	-	(38,692.09)			Mar-06	Mar-07		2006
121474	DEC DECOMMISH VIPER	23,807.38	-	(23,807.38)	-100.00%	0.06%	23,807.38	-	(23,807.38)			May-06	Jan-07		2006
121491	LGE CUSTOMER INFO CONTROLS	30,550.27	-	(30,550.27)	-100.00%	0.07%	30,550.27	-	(30,550.27)			Mar-06	Oct-06		2006
121497	Storage Room Desktop Ops LGE	5,977.13	-	(5,977.13)	-100.00%	0.01%	5,977.13	-	(5,977.13)			Mar-06	May-06		2006
121523	PINEVILLE EXPANSION	29,112.98	-	(29,112.98)	-100.00%	0.07%	29,112.98	-	(29,112.98)			Apr-06	Jun-07		2006
121527	RIVER PARK PLACE GAS RELO	78,431.15	-	(78,431.15)	-100.00%	0.19%	78,431.15	-	(78,431.15)			Oct-06	May-09		2006
121534	LG&E Doc1 Print Support	13,622.48	-	(13,622.48)	-100.00%	0.03%	13,622.48	-	(13,622.48)			Jun-06	Dec-06		2006
121539	Storm 04-02-2006	19,204.37	-	(19,204.37)	-100.00%	0.05%	19,204.37	-	(19,204.37)			Apr-06	Apr-07		2006
121581	MULD BACKHOE TRAILER	5,679.65	-	(5,679.65)	-100.00%	0.01%	5,679.65	-	(5,679.65)			Jun-06	Jul-06		2006
121633	ORACLE LICENSES (LG&E %)	10,264.30	-	(10,264.30)	-100.00%	0.02%	10,264.30	-	(10,264.30)			Jun-06	Jun-06		2006
121649	IMPACT software - LTFP	36,441.24	-	(36,441.24)	-100.00%	0.09%	36,441.24	-	(36,441.24)			Jun-06	Dec-06		2006
121696	NW Report and Sec Mgt Sys LGE	14,981.35	-	(14,981.35)	-100.00%	0.04%	14,981.35	-	(14,981.35)			Sep-06	Dec-06		2006
121701	Magic Solutions Enh LGE	29,006.61	-	(29,006.61)	-100.00%	0.07%	29,006.61	-	(29,006.61)			Jul-06	Dec-06		2006
121704	Rewire Auburndale LGE	9,637.56	-	(9,637.56)	-100.00%	0.02%	9,637.56	-	(9,637.56)			Jun-06	Feb-07		2006
121769	Shepherdsville Uprate	32,583.27	-	(32,583.27)	-100.00%	0.08%	32,583.27	-	(32,583.27)			Jul-06	Dec-06		2006
121770	Middletown/Crestwood Uprate	216,627.29	-	(216,627.29)	-100.00%	0.53%	216,627.29	-	(216,627.29)			Sep-06	Feb-07		2006
121932	ADVANTICA SOFTWARE	15,000.00	-	(15,000.00)	-100.00%	0.04%	15,000.00	-	(15,000.00)			Nov-06	Dec-06		2006
121938	MULD-ESS SYS REPLACEMENT	176,827.62	-	(176,827.62)	-100.00%	0.43%	176,827.62	-	(176,827.62)			Dec-06	Apr-09		2006
122051	Command Center Renovation LGE	8,463.95	-	(8,463.95)	-100.00%	0.02%	8,463.95	-	(8,463.95)			Jul-06	May-07		2006
122074	Capital Tax	(2,356.04)	-	2,356.04	-100.00%	-0.01%	(2,356.04)	-	2,356.04			Jun-06	Jun-08		2006
122090	Avaya System Upgrades LGE	21,705.45	-	(21,705.45)	-100.00%	0.05%	21,705.45	-	(21,705.45)			Aug-06	Dec-06		2006
122095	COGNOS	18,918.82	-	(18,918.82)	-100.00%	0.05%	18,918.82	-	(18,918.82)			Aug-06	Jan-07		2006
122180	HARRODS CREEK PIPELINE	43,069.00	-	(43,069.00)	-100.00%	0.10%	43,069.00	-	(43,069.00)			Aug-06	Sep-09		2006
122182	2006 FT CONVERSIONS	25,856.68	-	(25,856.68)	-100.00%	0.06%	25,856.68	-	(25,856.68)			Oct-06	Aug-08		2006
122193	Lexington Tape Upgrade LGE	106,828.93	-	(106,828.93)	-100.00%	0.26%	106,828.93	-	(106,828.93)			Oct-06	Aug-07		2006
122218	PORTLAND STATION UPGRADE	23,312.80	-	(23,312.80)	-100.00%	0.06%	23,312.80	-	(23,312.80)			Nov-06	Feb-08		2006
122223	ACS Radius Appl Upgrade LGE	4,195.36	-	(4,195.36)	-100.00%	0.01%	4,195.36	-	(4,195.36)			Oct-06	Dec-06		2006
122227	ELECTRONIC PAYMENT PROJECT	13,176.55	-	(13,176.55)	-100.00%	0.03%	13,176.55	-	(13,176.55)			Sep-06	Mar-07		2006
122244	MOBILE COMPUTING	14,988.32	-	(14,988.32)	-100.00%	0.04%	14,988.32	-	(14,988.32)			Oct-06	Jun-07		2006
122245	SMALLWORLD NEW FUNCTIONALITY	11,425.33	-	(11,425.33)	-100.00%	0.03%	11,425.33	-	(11,425.33)			Oct-06	Dec-06		2006
122275	Backup Data Center LGE	12,150.78	-	(12,150.78)	-100.00%	0.03%	12,150.78	-	(12,150.78)			Oct-06	Feb-09		2006
122476	MAGN-UPGR TANK CONTAINMENT	31,046.79	-	(31,046.79)	-100.00%	0.08%	31,046.79	-	(31,046.79)			Dec-06	Dec-06		2006
122486	RISS Backup LGE	19,175.95	-	(19,175.95)	-100.00%	0.05%	19,175.95	-	(19,175.95)			Nov-06	Dec-07		2006
122490	FileNet Upgrade (LG&E %)	1,927.11	-	(1,927.11)	-100.00%	0.00%	1,927.11	-	(1,927.11)			Nov-06	Aug-07		2006
122532	LGE WWA TO SMALLWORLD	2,006.52	-	(2,006.52)	-100.00%	0.00%	2,006.52	-	(2,006.52)			Dec-06	Jan-07		2006
122541	BTOWN MISC CUT-OUTS/TIE-INS	17,375.31	-	(17,375.31)	-100.00%	0.04%	17,375.31	-	(17,375.31)			Nov-06	Nov-06		2006
122568	Trend Micro LGE	4,906.28	-	(4,906.28)	-100.00%	0.01%	4,906.28	-	(4,906.28)			Dec-06	Jan-07		2006
122576	Dresser Roots Prover	7,755.98	-	(7,755.98)	-100.00%	0.02%	7,755.98	-	(7,755.98)			Dec-06	Dec-06		2006
122593	Test Tools for CIS LGE	12,694.58	-	(12,694.58)	-100.00%	0.03%	12,694.58	-	(12,694.58)			Dec-06	Jan-07		2006
122603	Share Point LGE	2,705.88	-	(2,705.88)	-100.00%	0.01%	2,705.88	-	(2,705.88)			Dec-06	Oct-08		2006
122616	BOC Call Center Training Room	2,726.38	-	(2,726.38)	-100.00%	0.01%	2,726.38	-	(2,726.38)			Dec-06	Feb-07		2006
122628	Primedia Units	22,784.70	-	(22,784.70)	-100.00%	0.06%	22,784.70	-	(22,784.70)			Dec-06	Dec-06		2006
ASBLY419	Regulator Assemblies	140,178.41	121,653.85	(18,524.56)	-15.23%	0.34%	140,178.41	121,653.85	(18,524.56)	Jan-06	Dec-09	Feb-06	Dec-09		2006
CAP120058	SR - Databases 2005 LEL	(9.97)	-	9.97	-100.00%	0.00%	(9.97)	-	9.97			Oct-05	Jan-06		2006

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CLR419	DO NOT USE (LEAK419G, CLAMP)	1,497,162.18	1,104,311.75	(392,850.43)	-35.57%	3.63%	1,497,162.18	1,104,311.75	(392,850.43)	Jan-04	Dec-08	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2006 the net difference for these projects was $277K. In total the program was reduced in 2006 due to the significant progress on main replacements during the year and the level of leaks.	2006
GME406	GAS MAIN EXT 406	2,338,771.29	3,266,137.88	927,366.59	28.39%	5.67%	2,338,771.29	3,266,137.88	927,366.59	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to less customer requests for main extensions in the original budget which is generally based on historical trends, as well as postponement of projects that were scheduled for later in the year.	2006
LSMR414	Large Scale Main Replacements	11,919,414.74	15,591,839.84	3,672,425.10	23.55%	28.89%	11,919,414.74	15,591,839.84	3,672,425.10	Jan-04	Dec-09	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2006 the net difference for these projects was $277K. In total the program was reduced in 2006 due to the significant progress on main replacements during the year and the level of leaks.	2006
NBGCS402	NEW BUS CON GAS SERV	(7,849.27)	-	7,849.27	-100.00%	-0.02%	(7,849.27)	-	7,849.27			Jan-04	Nov-06		2006
NBGCS419	NEW BUS CONNECT SERV 419	743,783.79	1,056,451.35	312,667.56	29.60%	1.80%	743,783.79	1,056,451.35	312,667.56	Jan-05	Dec-09	Feb-04	Dec-09	Decrease due to less customer requests for service than anticipated in the original budget which was generally based on historical trends.	2006
NBGS341	INSTALL GAS SVC-JOINT TRENCH	425,538.48	-	(425,538.48)	-100.00%	1.03%	425,538.48	-	(425,538.48)			Mar-06	Dec-09	This was budgeted in other projects.	2006
NBGS402	NEW BUS GAS SERV 402	870.89	-	(870.89)	-100.00%	0.00%	870.89	-	(870.89)			Jan-04	Oct-07		2006
NBGS419	NEW BUS GAS SERV 419	2,385,618.57	4,179,319.29	1,793,700.72	42.92%	5.78%	2,385,618.57	4,179,319.29	1,793,700.72	Jan-05	Dec-09	Feb-04	Dec-09	Decrease due to less customer requests for service than anticipated in the original budget which was generally based on historical trends.	2006
NBGS421	NEW BUS GAS SERV 421	34,962.05	57,410.87	22,448.82	39.10%	0.08%	34,962.05	57,410.87	22,448.82	Jan-04	Dec-08	Jan-04	Dec-09		2006
NBGS422	NBGS422	33,882.45	64,521.48	30,639.03	47.49%	0.08%	33,882.45	64,521.48	30,639.03	Jan-04	Dec-09	Jan-04	Dec-09		2006
NBSB341UG	NEW BUS SUB 341 UG	2,122,829.77	650,589.05	(1,472,240.72)	-226.29%	5.15%	2,122,829.77	650,589.05	(1,472,240.72)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2006
PBWK405G	PUB WORKS GAS 405	6,747.24	-	(6,747.24)	-100.00%	0.02%	6,747.24	-	(6,747.24)			Jan-04	May-09		2006
PBWK406G	PUB WORKS GAS 406	1,174,697.26	1,486,350.78	311,653.52	20.97%	2.85%	1,174,697.26	1,486,350.78	311,653.52	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to underruns and deferments of public works jobs.	2006
PBWK422G	Public Works	2,126.01	-	(2,126.01)	-100.00%	0.01%	2,126.01	-	(2,126.01)			May-04	Aug-07		2006
PIPE406	MAIN MATERIAL ONLY	1,787.68	-	(1,787.68)	-100.00%	0.00%	1,787.68	-	(1,787.68)			Jan-04	Aug-09		2006
PMR414	Priority Main Replacement	743,248.85	463,104.65	(280,144.20)	-60.49%	1.80%	743,248.85	463,104.65	(280,144.20)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RCST406G	Customer requested - Gas	34,207.67	9,880.00	(24,327.67)	-246.23%	0.08%	34,207.67	9,880.00	(24,327.67)	Jan-06	Dec-09	Feb-04	Dec-09		2006
RNTPD419	Repair Third Party Damages-419	104,597.18	99,915.10	(4,682.08)	-4.69%	0.25%	104,597.18	99,915.10	(4,682.08)	Jan-04	Dec-09	Jan-04	Dec-09		2006
RRCS419G	REP CO GAS SERV 419	3,806,591.50	1,063,601.70	(2,742,989.80)	-257.90%	9.23%	3,806,591.50	1,063,601.70	(2,742,989.80)	Jan-04	Dec-09	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2006 the net difference for these projects was $277K. In total the program was reduced in 2006 due to the significant progress on main replacements during the year and the level of leaks.	2006
RRCS421G	REM/REPL CO GAS SERVICE-421	10,899.78	40,003.93	29,104.15	72.75%	0.03%	10,899.78	40,003.93	29,104.15	Jan-04	Dec-09	Jan-04	Nov-09		2006
RRCS422G	RRCS422G	8,846.21	-	(8,846.21)	-100.00%	0.02%	8,846.21	-	(8,846.21)			Feb-04	Oct-09		2006
SYSEN406G	System enhancements - Gas	19.01	149,765.00	149,745.99	99.99%	0.00%	19.01	149,765.00	149,745.99	Jan-06	Dec-09	Jan-04	Dec-09		2006
TLEQ419	Purchase of Tools - 004190	42,791.68	200,475.00	157,683.32	78.65%	0.10%	42,791.68	200,475.00	157,683.32	Feb-04	Sep-09	Feb-04	Dec-09		2006
TLEQ447	TOOLS AND EQUIP 447	14,230.99	24,999.84	10,768.85	43.08%	0.03%	14,230.99	24,999.84	10,768.85	Jan-04	Dec-09	Mar-04	Dec-09		2006
TLEQ448	Tools and Equipment 448	22,996.47	24,600.11	1,603.64	6.52%	0.06%	22,996.47	24,600.11	1,603.64	Jan-05	Dec-09	May-05	Sep-09		2006
TLEQ450	Tools and Equipment , 004500	6,633.54	10,000.67	3,367.13	33.67%	0.02%	6,633.54	10,000.67	3,367.13	Mar-04	Nov-09	Jun-04	Dec-09		2006
TLEQ451	Tools and Equipment , 004510	7,614.34	10,000.67	2,386.33	23.86%	0.02%	7,614.34	10,000.67	2,386.33	Mar-04	Sep-09	Mar-04	Dec-09		2006
WK05A003U	SR - Databases 2005 WKE	(33.24)	-	33.24	-100.00%	0.00%	(33.24)	-	33.24			Oct-05	Jan-06		2006
		36,208,021.32	41,255,648.84	5,047,627.52											**2006 Total**
101175	Gas Main Hwy Relocations-ASC	(492,426.58)	-	492,426.58	-100.00%	-1.02%	(492,426.58)	-	492,426.58			Jan-04	Aug-08	Work on this project was completed in 2003 and the customer was invoiced for the cost, but the invoice was recorded to the wrong account (not on this capital project). In January 2004, this project was credited for the amount invoiced to the customer. In 2005, the invoiced amount was charged off, resulting in a debit to this capital project. In 2007, the invoice was re-issued and the customer paid the amount invoiced, resulting in another credit to this project.	2007
104671	CAPITAL PIPE TRANSFERS - MULD	(9,649.20)	-	9,649.20	-100.00%	-0.02%	(9,649.20)	-	9,649.20			Apr-04	Dec-09		2007
112491	Gas Meters-LGE	308,533.96	-	(308,533.96)	-100.00%	0.64%	308,533.96	-	(308,533.96)			Jan-04	Sep-08	Total actual costs (project 122650 and 112491) are $1,953,779. The approved spend for gas meters was $2.084m, which results in a variance of $130k. The budget was in project 121974 (Electric Meters) and in account 108901 (removal).	2007
112644	Capital tools	15,339.58	20,315.00	4,975.42	24.49%	0.03%	15,339.58	20,315.00	4,975.42	Jan-04	Dec-09	May-04	Dec-09		2007
114098	GAS MAIN EXT. - AOC	18,895.54	-	(18,895.54)	-100.00%	0.04%	18,895.54	-	(18,895.54)			Jan-04	Jan-07		2007
114268	Gas Regulator Replacements	1,842,315.92	2,545,559.91	703,243.99	27.63%	3.82%	1,842,315.92	2,545,559.91	703,243.99	Jan-04	Dec-09	Jan-04	Dec-09	Materials were purchased on project 120595.	2007
115030	PURCHASE REGULATORS	75,020.62	58,478.52	(16,542.10)	-28.29%	0.16%	75,020.62	58,478.52	(16,542.10)	Jan-04	Dec-09	Aug-04	Dec-09		2007
115115	LCS-Sour Suppt CAP-CONT MANAG	(6,916.50)	-	6,916.50	-100.00%	-0.01%	(6,916.50)	-	6,916.50			Jun-04	Oct-07		2007
115710	P/I Act Compliance	(1,098.52)	81,260.00	82,358.52	101.35%	0.00%	(1,098.52)	81,260.00	82,358.52	Jul-04	May-07	Apr-04	Jun-07		2007
117361	Accrued Labor - LGE	1,727.15	-	(1,727.15)	-100.00%	0.00%	1,727.15	-	(1,727.15)			Mar-07	Dec-09		2007
117904	Muldraugh Dehydrator #2	(1,498.43)	-	1,498.43	-100.00%	0.00%	(1,498.43)	-	1,498.43			Apr-05	Nov-07		2007
117914	Magn Inst PLC Eng Panel Contr	(12,253.15)	-	12,253.15	-100.00%	-0.03%	(12,253.15)	-	12,253.15			Feb-05	Jul-09		2007
118241	Mt Wash & Lebanon Jct Uprate	-	-	-	-100.00%	0.00%	-	-	-			May-05			2007
119003	New Castle HP Main Replacement	(2,366.98)	-	2,366.98	-100.00%	0.00%	(2,366.98)	-	2,366.98			Oct-04	Dec-07		2007
119902	Clear 12/04 A&G	(105,730.52)	-	105,730.52	-100.00%	-0.22%	(105,730.52)	-	105,730.52			Dec-04	Dec-09		2007
120060	SR - Databases 2005 LEM	(3.32)	-	3.32	-100.00%	0.00%	(3.32)	-	3.32			Oct-05	Apr-07		2007
120114	Land Mobile Radio NW Upgr LGE	9,537.94	-	(9,537.94)	-100.00%	0.02%	9,537.94	-	(9,537.94)			Jul-05	Jun-07		2007
120268	LGE FIRE PROTECTION SYSTEM	(1,559.40)	-	1,559.40	-100.00%	0.00%	(1,559.40)	-	1,559.40			Oct-06	Apr-07		2007
120270	LGE OFFICE RENOVATION	(4,500.00)	-	4,500.00	-100.00%	-0.01%	(4,500.00)	-	4,500.00			May-06	Mar-07		2007
120276	Office Furniture and Equip.	5,850.00	-	(5,850.00)	-100.00%	0.01%	5,850.00	-	(5,850.00)			Jun-06	Apr-07		2007
120280	HVAC AIR HANDLER BOC	91.74	-	(91.74)	-100.00%	0.00%	91.74	-	(91.74)			Aug-06	Feb-07		2007
120283	Video Conferencing Equipment	1,136.33	-	(1,136.33)	-100.00%	0.00%	1,136.33	-	(1,136.33)			Nov-06	Dec-09		2007
120473	PC AND PRINTER INFRA-DO	4,709.63	-	(4,709.63)	-100.00%	0.01%	4,709.63	-	(4,709.63)			Mar-06	Dec-07		2007
120474	STORMS UPGRADE 2006	(30,574.57)	-	30,574.57	-100.00%	-0.06%	(30,574.57)	-	30,574.57			Apr-06	Jan-07		2007
120513	WESTPORT ROAD	(34,871.27)	-	34,871.27	-100.00%	-0.07%	(34,871.27)	-	34,871.27			Jul-05	Jul-07		2007
120562	MAGN FACILITY IMPROVEMENT	8,741.51	-	(8,741.51)	-100.00%	0.02%	8,741.51	-	(8,741.51)			Feb-06	May-07		2007
120563	MAGN INSTALL PLC ENG#2 CONTR	169,851.45	-	(169,851.45)	-100.00%	0.35%	169,851.45	-	(169,851.45)			Jun-06	Dec-09		2007
120564	MAGN REPL HYDR MTRS W/ELECT	(15,381.21)	-	15,381.21	-100.00%	-0.03%	(15,381.21)	-	15,381.21			Aug-06	Dec-07		2007
120567	MULD ENG PANEL UPGR	383,669.04	-	(383,669.04)	-100.00%	0.80%	383,669.04	-	(383,669.04)			Sep-06	May-09	Budgeted on project 121900.	2007
120569	MULD GAS COMPR COOLER REPL	2,109.82	-	(2,109.82)	-100.00%	0.00%	2,109.82	-	(2,109.82)			Jun-06	Jan-07		2007
120570	MULD GAS COMPR VIBRATION MONIT	(364.48)	-	364.48	-100.00%	0.00%	(364.48)	-	364.48			Sep-06	Jan-07		2007
120571	MULD H2S FLARE PLC	(3,414.92)	-	3,414.92	-100.00%	-0.01%	(3,414.92)	-	3,414.92			Jun-06	Jul-07		2007
120572	MULD MISC FACILITY	19,406.88	-	(19,406.88)	-100.00%	0.04%	19,406.88	-	(19,406.88)			Aug-06	Nov-08		2007
120574	MULD BURIED STATION PIPE REPL	(18,378.37)	-	18,378.37	-100.00%	-0.04%	(18,378.37)	-	18,378.37			Jul-06	Mar-07		2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
120575	DRILL SHALE GAS RECOVER WELLS	522,241.52	-	(522,241.52)	-100.00%	1.08%	522,241.52	-	(522,241.52)			Jul-06	Aug-08	Project was to enhance existing wells (not drill as title states). During budgeting process it was expected to be finished in one year (2006). Due to the project starting later than expected and dealing with landowner considerations, some work was delayed to 2007. Net variance is $70K.	2007
120577	MAGN REPL BARE STL GATHER	(188.54)	-	188.54	-100.00%	0.00%	(188.54)	-	188.54			Sep-06	Oct-07		2007
120578	MULD STORAGE PIPELINE REPL	(2,118.55)	-	2,118.55	-100.00%	0.00%	(2,118.55)	-	2,118.55			Jul-06	Jul-07		2007
120581	MULD TRANSMISSION REPL	28,814.21	-	(28,814.21)	-100.00%	0.06%	28,814.21	-	(28,814.21)			Jun-06	Sep-07		2007
120585	REPL/ADD GENER @ CITY GATE	(7,000.00)	-	7,000.00	-100.00%	-0.01%	(7,000.00)	-	7,000.00			Sep-05	Jun-07		2007
120586	UPGR FACILITES-CITY GATES	(1,765.96)	-	1,765.96	-100.00%	0.00%	(1,765.96)	-	1,765.96			Nov-06	Aug-07		2007
120587	UPGR REGULATORS AT CITY GATES	33,713.97	-	(33,713.97)	-100.00%	0.07%	33,713.97	-	(33,713.97)			Oct-06	Jan-07		2007
120588	UPGR VALVE ACTUATORS	(2,227.36)	-	2,227.36	-100.00%	0.00%	(2,227.36)	-	2,227.36			Jun-06	Oct-07		2007
120591	2006 GAS REGUL CAPACITY	(448.23)	-	448.23	-100.00%	0.00%	(448.23)	-	448.23			Jun-06	Aug-07		2007
120592	2006 REGUL RELIEF VALVE CAP	996.25	-	(996.25)	-100.00%	0.00%	996.25	-	(996.25)			Aug-06	Aug-09		2007
120594	RELOC HI-PRES GAS REGULATORS	39,745.09	-	(39,745.09)	-100.00%	0.08%	39,745.09	-	(39,745.09)			May-06	Feb-09		2007
120595	PURCHASE REGUL-RES/COMM	504,329.32	119,500.00	(384,829.32)	-322.03%	1.05%	504,329.32	119,500.00	(384,829.32)	Jan-06	Dec-11	Jan-07	Nov-09	Materials were budgeted on project 114268.	2007
120596	FARM TAP REGULATOR UPGR	1,559,628.20	1,726,775.00	167,146.80	9.68%	3.23%	1,559,628.20	1,726,775.00	167,146.80	Jan-06	Dec-11	Jun-06	Dec-09		2007
120597	PURCH ANODES/RECTIFIERS	28,270.66	10,038.00	(18,232.66)	-181.64%	0.06%	28,270.66	10,038.00	(18,232.66)	Jan-06	Apr-07	Feb-06	Jul-08		2007
120598	SOUTHSIDE/NEWCUT TRANS LINE	185,988.54	192,395.00	6,406.46	3.33%	0.39%	185,988.54	192,395.00	6,406.46	Jan-06	May-07	Aug-06	Apr-09		2007
120599	P/I TECHINICAL EQUIP	14,985.69	20,315.00	5,329.31	26.23%	0.03%	14,985.69	20,315.00	5,329.31	Mar-06	Nov-09	Jun-06	Dec-09		2007
120642	PUBLIC AWARENESS SYSTEM	692.36	-	(692.36)	-100.00%	0.00%	692.36	-	(692.36)			Jul-06	Jan-07		2007
120754	Misc. A/R Uncollect - LGE Cap	103,305.60	-	(103,305.60)	-100.00%	0.21%	103,305.60	-	(103,305.60)			Jun-05	Dec-09		2007
120773	LGE PC Purchase	1,160.69	-	(1,160.69)	-100.00%	0.00%	1,160.69	-	(1,160.69)			Mar-06	Feb-07		2007
120775	Real time Pricing	(8,033.36)	-	8,033.36	-100.00%	-0.02%	(8,033.36)	-	8,033.36			Dec-06	Aug-07		2007
120789	LGE ERTS AMRS	(49.27)	-	49.27	-100.00%	0.00%	(49.27)	-	49.27			Mar-06	Jun-07		2007
120796	LGE AVENUE	(60.29)	-	60.29	-100.00%	0.00%	(60.29)	-	60.29			Dec-06	Apr-07		2007
120797	LGE WITNESS	-	-	-	-100.00%	0.00%	-	-	-			Sep-06			2007
120798	LGE IVR REPLACEMENT	11,217.46	45,000.00	33,782.54	75.07%	0.02%	11,217.46	90,000.00	78,782.54	Apr-06	Mar-07	Oct-07	Jan-08		2007
120801	MANDATED RATE CASE (REAL TIME)	(16,808.11)	-	16,808.11	-100.00%	-0.03%	(16,808.11)	-	16,808.11			Oct-06	Oct-07		2007
120803	LGE SECURE EMAIL	7,690.07	-	(7,690.07)	-100.00%	0.02%	7,690.07	-	(7,690.07)			Feb-07	Oct-09		2007
120860	Generation PC & Dev Tool LGE	412.76	-	(412.76)	-100.00%	0.00%	412.76	-	(412.76)			Feb-06	Mar-07		2007
120861	Hardware Energy Marketing LGE	926.40	-	(926.40)	-100.00%	0.00%	926.40	-	(926.40)			May-06	Mar-07		2007
120863	ITSD HW/SW PG 2006 LGE	-	-	-	-100.00%	0.00%	-	-	-			Mar-06			2007
120864	HW/SW Dev Tools 026540 LGE	(331.43)	-	331.43	-100.00%	0.00%	(331.43)	-	331.43			Mar-06	Mar-09		2007
120865	HW/SW Dev Tools 026560 LGE	610.25	-	(610.25)	-100.00%	0.00%	610.25	-	(610.25)			Jan-06	Nov-08		2007
120866	HW/SW Dev Tools 026570 LGE	520.44	-	(520.44)	-100.00%	0.00%	520.44	-	(520.44)			Feb-06	Jun-07		2007
120870	Monitor Repl 2006 LGE	(22.94)	-	22.94	-100.00%	0.00%	(22.94)	-	22.94			Sep-06	Jan-07		2007
120873	Upgr Data Ctr Scheduling LGE	4,059.18	-	(4,059.18)	-100.00%	0.01%	4,059.18	-	(4,059.18)			Oct-06	Apr-07		2007
120874	Elim SPF at TKR Okolona LGE	1,279.37	-	(1,279.37)	-100.00%	0.00%	1,279.37	-	(1,279.37)			Aug-06	Feb-07		2007
120876	Lou-Lex Ring Upgr OC-48 LGE	7,017.52	-	(7,017.52)	-100.00%	0.01%	7,017.52	-	(7,017.52)			May-06	Jun-09		2007
120879	NW Tools & Test Equip 2006 LGE	153.33	-	(153.33)	-100.00%	0.00%	153.33	-	(153.33)			Jan-06	Jan-07		2007
120880	Outside Cable Plant 2006 LGE	393.51	-	(393.51)	-100.00%	0.00%	393.51	-	(393.51)			Jan-06	Jan-07		2007
120882	Replace Voice Mail Systems LGE	197.02	77,234.98	77,037.96	99.74%	0.00%	197.02	154,469.96	154,272.94	Jan-06	Dec-07	Nov-06	Jan-07		2007
120884	Phone Systems Capacity Exp LGE	26.60	-	(26.60)	-100.00%	0.00%	26.60	-	(26.60)			Jan-06	Mar-07		2007
120892	SERVER ROTATION - 2006 LGE	(39.45)	-	39.45	-100.00%	0.00%	(39.45)	-	39.45			Jan-06	Apr-07		2007
120895	Storage Area Network 2006 LGE	215.53	-	(215.53)	-100.00%	0.00%	215.53	-	(215.53)			Aug-06	Mar-07		2007
120905	New Technology Implement LGE	576.32	-	(576.32)	-100.00%	0.00%	576.32	-	(576.32)			Jul-06	Mar-07		2007
120906	New Technology Pilot 2006 LGE	1,031.63	-	(1,031.63)	-100.00%	0.00%	1,031.63	-	(1,031.63)			Dec-06	Sep-07		2007
120907	Desktop Client Secur Enh LGE	651.74	-	(651.74)	-100.00%	0.00%	651.74	-	(651.74)			Oct-06	Jan-07		2007
120908	IT Sec Mon/Audit/Mgmt Tool LGE	53.12	-	(53.12)	-100.00%	0.00%	53.12	-	(53.12)			Sep-06	Jan-07		2007
121110	WATER COOLER COMPR UNIT #5	(590.00)	-	590.00	-100.00%	0.00%	(590.00)	-	590.00			Dec-05	Mar-07		2007
121226	LGE ACCORDE WORKFLOW	26.02	15,599.99	15,573.97	99.83%	0.00%	26.02	31,199.97	31,173.95	Aug-06	Sep-07	Dec-06	Jan-07		2007
121274	LG&E Total Retire Out 2006	2,181.65	-	(2,181.65)	-100.00%	0.00%	2,181.65	-	(2,181.65)			Nov-06	Feb-07		2007
121277	LG&E PS Upgrade 2006	49,799.35	21,826.80	(27,972.55)	-128.16%	0.10%	49,799.35	43,653.60	(6,145.75)	Jan-06	Dec-07	Dec-06	Sep-07		2007
121447	TURBINE 10 POWER END REPLACE	(1,800.00)	-	1,800.00	-100.00%	0.00%	(1,800.00)	-	1,800.00			Mar-06	Mar-07		2007
121474	DEC DECOMMISH VIPER	807.85	-	(807.85)	-100.00%	0.00%	807.85	-	(807.85)			May-06	Jan-07		2007
121523	PINEVILLE EXPANSION	156.00	-	(156.00)	-100.00%	0.00%	156.00	-	(156.00)			Apr-06	Jun-07		2007
121527	RIVER PARK PLACE GAS RELO	(81,829.99)	-	81,829.99	-100.00%	-0.17%	(81,829.99)	-	81,829.99			Oct-06	May-09		2007
121600	Fire Protection System Equip	28,884.25	46,500.00	17,615.75	37.88%	0.06%	28,884.25	93,000.00	64,115.75	Mar-07	Sep-07	Oct-07	Jan-08		2007
121601	Security Systems Equipment	52,765.85	45,000.00	(7,765.85)	-17.26%	0.11%	52,765.85	90,000.00	37,234.16	Jun-07	Oct-07	May-07	Dec-07		2007
121602	Video Conference	20,832.59	15,000.00	(5,832.59)	-38.88%	0.04%	20,832.59	30,000.00	9,167.41	Mar-07	Dec-07	May-07	Oct-07		2007
121604	12TH FLOOR WEST ASSEMBLY ROOMS	88,742.53	120,000.00	31,257.47	26.05%	0.18%	88,742.53	240,000.00	151,257.47	Jul-07	Aug-07	Jan-07	Sep-07		2007
121605	2007 NEW BUSINESS	28,643.52	30,000.00	1,356.48	4.52%	0.06%	28,643.52	60,000.00	31,356.48	Jun-07	Jul-07	May-07	Nov-07		2007
121606	2007 Replace Failed Equipment	47,721.21	27,000.00	(20,721.21)	-76.75%	0.10%	47,721.21	54,000.00	6,278.79	Jan-07	Dec-07	Feb-07	Dec-07		2007
121607	2007 Tools - Fac. Maint. LG&E	2,246.50	7,500.00	5,253.50	70.05%	0.00%	2,246.50	15,000.00	12,753.50	Sep-07	Sep-07	Jan-07	Mar-07		2007
121608	Soundmasking	360.11	7,500.00	7,139.90	95.20%	0.00%	360.11	15,000.00	14,639.90	Jun-07	Jun-07	Oct-07	Mar-09		2007
121609	Replace Training Room Equip	11,399.20	9,000.00	(2,399.20)	-26.66%	0.02%	11,399.20	18,000.00	6,600.80	Apr-07	Apr-07	May-07	Dec-07		2007
121610	A/C Window Unit Replacement	-	3,000.00	3,000.00	100.00%	0.00%	-	6,000.00	6,000.00	Sep-07	Sep-07				2007
121611	2007 Carpet and Tile Replace	41,069.27	30,000.00	(11,069.27)	-36.90%	0.09%	41,069.27	60,000.00	18,930.73	Apr-07	May-07	Mar-07	Mar-09		2007
121612	2007 Office Furn. and Equip.	54,259.94	30,000.00	(24,259.94)	-80.87%	0.11%	54,259.94	60,000.00	5,740.06	Mar-07	Nov-07	Mar-07	Mar-08		2007
121613	Pave at AOC	29,965.91	30,000.00	34.10	0.11%	0.06%	29,965.91	60,000.00	30,034.10	Oct-07	Oct-07	Nov-07	Dec-07		2007
121614	HVAC Replacement EOC	26,970.00	30,000.00	3,030.00	10.10%	0.06%	26,970.00	60,000.00	33,030.00	Sep-07	Sep-07	Dec-07	Mar-09		2007
121615	ANNEX HVAC Replacement	-	78,900.00	78,900.00	100.00%	0.00%	-	157,800.00	157,800.00	May-07	Jun-07				2007
121616	2007 Chair Replacement	42,363.44	30,000.00	(12,363.44)	-41.21%	0.09%	42,363.44	60,000.00	17,636.56	Jul-07	Jul-07	May-07	Dec-07		2007
121664	HAZARDOUS SPILL PREVENTION	4,553.22	21,000.00	16,446.78	78.32%	0.01%	4,553.22	42,000.00	37,446.78	Sep-07	Oct-07	Nov-07	Feb-08		2007
121665	CONSTRUCT STORAGE FACILITY	7,800.00	7,612.50	(187.50)	-2.46%	0.02%	7,800.00	15,225.00	7,425.00	Apr-07	Apr-07	Dec-07	Dec-07		2007
121704	Rewire Auburndale LGE	(600.00)	-	600.00	-100.00%	0.00%	(600.00)	-	600.00			Jun-06	Feb-07		2007
121770	Middletown/Crestwood Uprate	925.00	-	(925.00)	-100.00%	0.00%	925.00	-	(925.00)			Sep-06	Feb-07		2007
121774	2007 LGE DOIT GAS SYS ENH	70,738.62	100,000.08	29,261.46	29.26%	0.15%	70,738.62	100,000.08	29,261.46	Jul-07	Aug-07	Aug-07	Dec-07		2007
121787	2007 LGE DOIT GAS OMS SYS	-	300,002.36	300,002.36	100.00%	0.00%	-	300,002.36	300,002.36	Aug-07	Nov-07			Actuals were charged to project 121788. $71K in 2007 and $179K in 2008.	2007
121790	2007 LGE DOIT VECTOR GAS	-	199,999.98	199,999.98	100.00%	0.00%	-	199,999.98	199,999.98	Aug-07	Sep-07				2007
121794	Digital AUTO DISPATCH	17,112.48	37,500.00	20,387.52	54.37%	0.04%	17,112.48	75,000.00	57,887.52	Jun-07	Jul-07	Nov-07	Dec-07		2007
121803	ERTS AMR METERS	39,091.68	30,000.00	(9,091.68)	-30.31%	0.08%	39,091.68	60,000.00	20,908.32	Mar-07	Dec-07	Apr-07	Nov-07		2007
121806	UPGRADE INTEGRATOR	-	15,000.00	15,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Apr-07	Jun-07				2007
121809	POWERMATRIX EQUIP	21,474.59	15,000.00	(6,474.59)	-43.16%	0.04%	21,474.59	30,000.00	8,525.41	Apr-07	Oct-07	May-07	Jun-08		2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
121810	LGE METER SHOP TOOLS	-	2,250.00	2,250.00	100.00%	0.00%	-	4,500.00	4,500.00	Jan-07	Aug-07				2007
121812	METER TEST SYSTEM	-	16,500.00	16,500.00	100.00%	0.00%	-	33,000.00	33,000.00	Feb-07	Feb-07				2007
121814	LGE PC PURCHASE	5,633.48	11,250.00	5,616.53	49.92%	0.01%	5,633.48	22,500.00	16,866.53	Jan-07	Dec-07	Mar-07	Mar-08		2007
121816	TOU METER PURCHASES	-	11,250.00	11,250.00	100.00%	0.00%	-	22,500.00	22,500.00	Dec-07	Dec-07	Apr-08			2007
121820	INTERACTION CENTER/CTI	-	7,500.00	7,500.00	100.00%	0.00%	-	15,000.00	15,000.00	Aug-07	Sep-07				2007
121821	EWORKFORCE MODULE UPGRADE	-	1,080.00	1,080.00	100.00%	0.00%	-	2,160.00	2,160.00	Mar-07	Mar-07	Feb-08			2007
121828	CALL CENTER MISC	-	6,000.00	6,000.00	100.00%	0.00%	-	12,000.00	12,000.00	Dec-07	Dec-07				2007
121895	MULD-ELEC MTR AND PUMP REPLACE	37,500.26	24,999.40	(12,500.86)	-50.00%	0.08%	37,500.26	24,999.40	(12,500.86)	Jan-07	Dec-07	Jul-07	Mar-08		2007
121896	MULD-REPLACE AUX BLDG MTR CC	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-07	Dec-07				2007
121897	MULD-2007 MISC IMPROVEMENTS	150,817.18	77,443.01	(73,374.17)	-94.75%	0.31%	150,817.18	77,443.01	(73,374.17)	Jan-07	Dec-07	Feb-07	Feb-09		2007
121898	MULD-ENGINE COOLING IMPROV	63,560.02	69,999.52	6,439.50	9.20%	0.13%	63,560.02	69,999.52	6,439.50	Jan-07	Dec-07	Feb-07	Mar-08		2007
121899	MULD-SPCC COMPLIANCE	607,715.80	150,000.26	(457,715.54)	-305.14%	1.26%	607,715.80	150,000.26	(457,715.54)	Jan-07	Dec-07	May-07	Dec-09	A placeholder was put in the budget for this project but upon receiving detailed estimates, the cost was much higher. This was to comply with EPA regulations.	2007
121900	MULD-PH 2 ENG PANEL UPG	-	449,999.58	449,999.58	100.00%	0.00%	-	449,999.58	449,999.58	Jan-07	Dec-07			Actuals are on project 120567.	2007
121901	MULD-STORAGE PIPE REPL	47,871.82	50,239.76	2,367.94	4.71%	0.10%	47,871.82	50,239.76	2,367.94	Jan-07	Dec-07	Apr-07	Jun-08		2007
121902	MULD-AIR STARTING SYS	-	19,999.52	19,999.52	100.00%	0.00%	-	19,999.52	19,999.52	Aug-07	Dec-07				2007
121903	MULD-UDC ELIMINATION	35,677.74	38,260.32	2,582.58	6.75%	0.07%	35,677.74	38,260.32	2,582.58	Jan-07	Dec-07	Apr-07	Nov-07		2007
121904	MULD-BOILER SFTY PUR1 & DEHY2	48,000.91	90,002.62	42,001.71	46.67%	0.10%	48,000.91	90,002.62	42,001.71	Jan-07	Dec-07	Aug-07	Dec-08		2007
121905	MULD-2007 TRANSMISSION REPL	74,636.02	132,828.22	58,192.20	43.81%	0.15%	74,636.02	132,828.22	58,192.20	Jan-07	Dec-07	Jul-07	Nov-07		2007
121906	MULD-BALLARDSVILLE BLK VALV	138,672.51	273,374.89	134,702.38	49.27%	0.29%	138,672.51	273,374.89	134,702.38	Jan-07	Dec-07	Mar-07	Jan-08		2007
121907	2007 GAS REGULATOR CAPACITY	198,338.16	212,325.70	13,987.54	6.59%	0.41%	198,338.16	212,325.70	13,987.54	Jan-07	Dec-07	Apr-07	Dec-08		2007
121908	2007 FT CUSTOMER CONVERSION	19,742.69	-	(19,742.69)	-100.00%	0.04%	19,742.69	-	(19,742.69)			Aug-07	Dec-09		2007
121909	REMOTE VALVE EQ PADDYS RUN	18,171.12	23,597.90	5,426.78	23.00%	0.04%	18,171.12	23,597.90	5,426.78	Jan-07	Nov-07	Sep-07	Dec-08		2007
121910	2007 REGULATOR/RELIEF VALVES	61,331.40	173,701.40	112,370.00	64.69%	0.13%	61,331.40	173,701.40	112,370.00	Jan-07	Dec-07	Jun-07	Mar-09		2007
121911	COMMERCIAL HP GAS SERV REPL	49,602.45	244,684.40	195,081.95	79.73%	0.10%	49,602.45	244,684.40	195,081.95	Jan-07	Dec-07	Jul-07	Sep-08		2007
121912	UPGR FACILITIES @ CITY GATES	-	24,944.43	24,944.43	100.00%	0.00%	-	24,944.43	24,944.43	Jan-07	Nov-07				2007
121913	UPGR MAJOR STATION REG/CONTRL	16,954.34	30,761.68	13,807.34	44.88%	0.04%	16,954.34	30,761.68	13,807.34	Jan-07	Dec-07	Oct-07	Oct-07		2007
121914	GAS CONTROL SCADA SYS UPGR	40,341.29	40,328.86	(12.43)	-0.03%	0.08%	40,341.29	40,328.86	(12.43)	Jan-07	Nov-07	Jun-07	Dec-07		2007
121916	MULD-BUSH HOG REPLACEMENT	5,377.15	5,724.05	346.90	6.06%	0.01%	5,377.15	5,724.05	346.90	Jan-07	Dec-07	Jun-07	Jun-07		2007
121917	MULD-ACID TANK REPLACEMENT	8,032.37	9,111.88	1,079.51	11.85%	0.02%	8,032.37	9,111.88	1,079.51	Jan-07	Dec-07	Oct-07	Oct-07		2007
121918	MULD-TRACTOR LOAD BACKHOE	-	47,299.30	47,299.30	100.00%	0.00%	-	47,299.30	47,299.30	Jan-07	Dec-07				2007
121920	MAGN-EMERGENCY PIPELINE/EQ REP	72,798.10	73,839.04	1,040.94	1.41%	0.15%	72,798.10	73,839.04	1,040.94	Jan-07	Dec-07	Apr-07	Aug-08		2007
121921	MAGN-SPCC REQ CAPITAL IMPROV	65,946.56	79,775.78	13,829.22	17.34%	0.14%	65,946.56	79,775.78	13,829.22	Jan-07	Dec-07	Mar-07	Dec-07		2007
121922	MAG-UPGR HEAT TRACING	104,147.31	99,531.04	(4,616.27)	-4.64%	0.22%	104,147.31	99,531.04	(4,616.27)	Jan-07	Dec-07	Apr-07	Nov-07		2007
121923	MAGN-REPL #2 ENG CONTROL PANEL	-	191,038.25	191,038.25	100.00%	0.00%	-	191,038.25	191,038.25	Jan-07	Dec-07				2007
121924	MAGN-PURCHASE PLASTIC TANKS	-	24,497.50	24,497.50	100.00%	0.00%	-	24,497.50	24,497.50	Jan-07	Aug-07				2007
121925	MAGN-REPL BARE STEEL LINES	54,242.97	56,857.06	2,614.09	4.60%	0.11%	54,242.97	56,857.06	2,614.09	Jan-07	Dec-07	Jul-07	Jul-08		2007
121926	MAGN-REPL 2" MAIN W/4" MAIN	280,926.67	246,107.69	(34,818.98)	-14.15%	0.58%	280,926.67	246,107.69	(34,818.98)	Jan-07	Nov-07	May-07	Sep-08		2007
121928	2007 RELINE GAS STORAGE WELLS	342,342.51	47,322.00	(295,020.51)	-623.43%	0.71%	342,342.51	47,322.00	(295,020.51)	Jun-07	Sep-07	Oct-07	Dec-09		2007
121929	2007 PLUG & REPAIR WELLS	177,685.54	135,094.75	(42,590.79)	-31.53%	0.37%	177,685.54	135,094.75	(42,590.79)	Apr-07	Aug-07	Mar-07	Oct-09		2007
121930	2007 INSTALL GATE VALVES	97,233.38	140,054.00	42,820.62	30.57%	0.20%	97,233.38	140,054.00	42,820.62	Apr-07	Jul-07	Mar-07	Jul-09		2007
121934	MAGN-INSTALL BLOWDOWN SYS	225,186.82	149,564.14	(75,622.68)	-50.56%	0.47%	225,186.82	149,564.14	(75,622.68)	Jan-07	Nov-07	May-07	Dec-07		2007
121938	MULD-ESS SYS REPLACEMENT	22,205.83	-	(22,205.83)	-100.00%	0.05%	22,205.83	-	(22,205.83)			Dec-06	Apr-09		2007
121942	OLD HENRY RD GAS REINFORCE	589,167.06	449,720.30	(139,446.76)	-31.01%	1.22%	589,167.06	449,720.30	(139,446.76)	Jan-07	Dec-07	Oct-07	Nov-08		2007
122051	Command Center Renovation LGE	(840.00)	-	840.00	-100.00%	0.00%	(840.00)	-	840.00			Jul-06	May-07		2007
122095	COGNOS	21.60	-	(21.60)	-100.00%	0.00%	21.60	-	(21.60)			Aug-06	Jan-07		2007
122180	HARRODS CREEK PIPELINE	219,261.23	-	(219,261.23)	-100.00%	0.45%	219,261.23	-	(219,261.23)			Aug-06	Sep-09		2007
122182	2006 FT CONVERSIONS	(25,856.68)	-	25,856.68	-100.00%	-0.05%	(25,856.68)	-	25,856.68			Oct-06	Aug-08		2007
122193	Lexington Tape Upgrade LGE	181.79	-	(181.79)	-100.00%	0.00%	181.79	-	(181.79)			Oct-06	Aug-07		2007
122218	PORTLAND STATION UPGRADE	2,395.80	-	(2,395.80)	-100.00%	0.00%	2,395.80	-	(2,395.80)			Nov-06	Feb-08		2007
122227	ELECTRONIC PAYMENT PROJECT	2,523.27	-	(2,523.27)	-100.00%	0.01%	2,523.27	-	(2,523.27)			Sep-06	Mar-07		2007
122230	WATERSIDE ARENA DO GAS	(10,664.20)	-	10,664.20	-100.00%	-0.02%	(10,664.20)	-	10,664.20			Feb-07	May-09		2007
122244	MOBILE COMPUTING	(3,751.16)	-	3,751.16	-100.00%	-0.01%	(3,751.16)	-	3,751.16			Oct-06	Jun-07		2007
122275	Backup Data Center LGE	749,277.85	1,081,290.00	332,012.15	30.71%	1.55%	749,277.85	2,162,580.00	1,413,302.15	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
122301	HWSW Dev Tools 026510 2007 LGE	1,316.40	3,861.75	2,545.35	65.91%	0.00%	1,316.40	7,723.50	6,407.10	Jan-07	Dec-07	Jan-07	Dec-07		2007
122303	Replace Projectors 2007 LGE	-	2,162.58	2,162.58	100.00%	0.00%	-	4,325.16	4,325.16	Jan-07	Dec-07				2007
122308	Gen PC & Dev Tool 2007 LGE	6,999.65	9,991.68	2,992.03	29.95%	0.01%	6,999.65	19,983.36	12,983.71	Jan-07	Dec-07	Jan-07	Apr-08		2007
122310	HW Energy Marketing 2007 LGE	2,629.32	9,367.20	6,737.88	71.93%	0.01%	2,629.32	18,734.40	16,105.08	Jan-07	Dec-07	Jul-07	Jan-08		2007
122312	ITSD HW/SW EM 2007 LGE	142.82	2,341.80	2,198.98	93.90%	0.00%	142.82	4,683.60	4,540.78	Jan-07	Dec-07	Mar-07	Mar-09		2007
122314	ITSD HW/SW PG 2007 LGE	978.77	2,341.80	1,363.03	58.20%	0.00%	978.77	4,683.60	3,704.83	Jan-07	Dec-07	Jan-07	Mar-09		2007
122316	HWSW Dev Tools 026540 2007 LGE	1,480.90	1,873.44	392.54	20.95%	0.00%	1,480.90	3,746.88	2,265.98	Jan-07	Dec-07	Mar-07	Dec-07		2007
122318	HWSW Dev Tools 026560 2007 LGE	1,946.80	6,244.80	4,298.00	68.83%	0.00%	1,946.80	12,489.60	10,542.80	Jan-07	Dec-07	Aug-07	Dec-07		2007
122320	HWSW Dev Tools 026570 2007 LGE	2,596.78	3,903.00	1,306.22	33.47%	0.01%	2,596.78	7,806.00	5,209.22	Jan-07	Dec-07	Apr-07	Dec-07		2007
122323	HWSW Dev Tools 026580 2007 LGE	2,016.74	3,903.00	1,886.27	48.33%	0.00%	2,016.74	7,806.00	5,789.27	Jan-07	Dec-07	Feb-07	Dec-07		2007
122326	Monitor Replacement 2007 LGE	9,686.55	27,000.00	17,313.45	64.12%	0.02%	9,686.55	54,000.00	44,313.45	Jan-07	Dec-07	Jun-07	Jan-08		2007
122329	Tier C rotation 2007 LGE	143,883.83	144,324.00	440.18	0.30%	0.30%	143,883.83	288,648.01	144,764.18	Jan-07	Dec-07	Mar-07	Oct-08		2007
122333	System Mgmt Tools 2007 LGE	-	6,951.15	6,951.15	100.00%	0.00%	-	13,902.30	13,902.30	Jan-07	Dec-07				2007
122335	Vista Deployment LGE	15,218.56	7,723.47	(7,495.09)	-97.04%	0.03%	15,218.56	15,446.94	228.38	Jan-07	Dec-07	May-07	Dec-07		2007
122337	SW License Management 2007 LGE	-	23,170.50	23,170.50	100.00%	0.00%	-	46,341.00	46,341.00	Jan-07	Dec-07				2007
122339	EMC MVS Storage Replacemnt LGE	-	19,671.12	19,671.12	100.00%	0.00%	-	39,342.24	39,342.24	Jan-07	Dec-07				2007
122341	Lexington Racks and Furnit LGE	-	3,861.75	3,861.75	100.00%	0.00%	-	7,723.50	7,723.50	Jan-07	Dec-07				2007
122343	Lexington Electrical Upgr LGE	-	3,861.75	3,861.75	100.00%	0.00%	-	7,723.50	7,723.50	Jan-07	Dec-07				2007
122345	Louisville Racks and Furn LGE	12,634.52	7,723.50	(4,911.02)	-63.59%	0.03%	12,634.52	15,446.99	2,812.47	Jan-07	Dec-07	Mar-07	Oct-07		2007
122347	Louisville Electrical Upgr LGE	11,529.25	7,723.52	(3,805.74)	-49.27%	0.02%	11,529.25	15,447.03	3,917.78	Jan-07	Dec-07	Mar-07	Aug-07		2007
122349	Data Base Tools and Equip LGE	17,376.55	7,723.50	(9,653.05)	-124.98%	0.04%	17,376.55	15,447.01	(1,929.55)	Jan-07	Dec-07	Oct-07	Oct-07		2007
122351	Data Center Scheduler Repl LGE	-	37,381.74	37,381.74	100.00%	0.00%	-	74,763.48	74,763.48	Jan-07	Dec-07				2007
122353	Data Center Software LGE	-	4,634.08	4,634.08	100.00%	0.00%	-	9,268.16	9,268.16	Jan-07	Dec-07				2007
122355	Command Center Upgrade LGE	-	12,821.01	12,821.01	100.00%	0.00%	-	25,642.03	25,642.03	Jan-07	Dec-07				2007
122358	Bulk Power & Envr Sys 2007 LGE	15,040.17	15,612.00	571.83	3.66%	0.03%	15,040.17	31,224.00	16,183.83	Jan-07	Dec-07	Feb-07	Dec-07		2007
122360	Elimin of IMUX Rings 2007 LGE	7,286.50	44,999.97	37,713.47	83.81%	0.02%	7,286.50	89,999.94	82,713.44	Jan-07	Dec-07	Jan-07	May-07		2007
122362	Mobile Radio System Build LGE	556,364.25	468,359.96	(88,004.29)	-18.79%	1.15%	556,364.25	936,719.93	380,355.68	Jan-07	Dec-09	Jun-07	Dec-09		2007
122364	NW Access Dev & Infrst2007 LGE	11,304.53	11,585.25	280.72	2.42%	0.02%	11,304.53	23,170.50	11,865.97	Jan-07	Dec-07	Jan-07	Dec-07		2007
122366	NW Tools & Test Equip 2007 LGE	9,047.98	11,585.25	2,537.27	21.90%	0.02%	9,047.98	23,170.50	14,122.52	Jan-07	Dec-07	Feb-07	Nov-07		2007

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122368	NextGen Sonet at Microwave LGE	45,820.91	47,772.76	1,951.85	4.09%	0.10%	45,820.91	95,545.52	49,724.62	Jan-07	Dec-07	Apr-07	Dec-07		2007
122370	OPGW on MC to Hardin Co. LGE	15,762.06	15,447.00	(315.06)	-2.04%	0.03%	15,762.06	30,894.00	15,131.94	Jan-07	Dec-07	Sep-07	Nov-09		2007
122372	Outside Cable Plant 2007 LGE	31,390.95	23,418.02	(7,972.93)	-34.05%	0.07%	31,390.95	46,836.05	15,445.10	Jan-07	Dec-07	Jan-07	Jan-08		2007
122374	Ph Syst Capacity Exp 2007 LGE	15,860.45	18,734.40	2,873.95	15.34%	0.03%	15,860.45	37,468.80	21,608.35	Jan-07	Dec-07	Jan-07	Dec-07		2007
122376	West KY SONET Microwave LGE	-	23,170.50	23,170.50	100.00%	0.00%	-	46,341.00	46,341.00	Jan-07	Dec-07				2007
122378	WiMAX Conversion of T1 LGE	-	12,357.60	12,357.60	100.00%	0.00%	-	24,715.20	24,715.20	Jan-07	Dec-07				2007
122380	WKE-Lou Ring Upgrade to OC LGE	151,481.16	144,120.52	(7,360.65)	-5.11%	0.31%	151,481.16	288,241.03	136,759.87	Jan-07	Dec-07	Jul-07	Jun-09		2007
122383	Remote Fac Alarm System LGE	16,098.22	19,515.00	3,416.78	17.51%	0.03%	16,098.22	39,030.00	22,931.78	Jan-07	Dec-07	Apr-07	Dec-07		2007
122385	Server Rotations for 2007 LGE	150,440.00	140,104.32	(10,335.67)	-7.38%	0.31%	150,440.00	280,208.65	129,768.65	Jan-07	Dec-07	Jan-07	Mar-08		2007
122387	SAN Reporting Tool LGE	30,912.15	31,666.35	754.19	2.38%	0.06%	30,912.15	63,332.69	32,420.54	Jan-07	Dec-07	Aug-07	Jan-08		2007
122389	Backup Strategy Expansion LGE	40,145.28	31,666.35	(8,478.93)	-26.78%	0.08%	40,145.28	63,332.69	23,187.42	Jan-07	Dec-07	Nov-07	Feb-08		2007
122391	RedHat Satellite/Test Serv LGE	27,759.88	17,053.49	(10,706.39)	-62.78%	0.06%	27,759.88	34,106.98	6,347.10	Jan-07	Dec-07	Oct-07	Jan-08		2007
122393	IP KVM Expansion (Remote a LGE	11,958.52	11,585.24	(373.27)	-3.22%	0.02%	11,958.52	23,170.49	11,211.97	Jan-07	Dec-07	Feb-07	Dec-07		2007
122396	Cabling for Server Connect LGE	4,252.07	3,861.75	(390.32)	-10.11%	0.01%	4,252.07	7,723.49	3,471.43	Jan-07	Dec-07	Mar-07	Jul-07		2007
122398	OMS Hardware Replacements LGE	21,127.45	62,448.00	41,320.56	66.17%	0.04%	21,127.45	124,896.01	103,768.56	Jan-07	Dec-07	Jul-07	Dec-07		2007
122400	Core Network Infrastructur LGE	51,407.43	23,170.50	(28,236.93)	-121.87%	0.11%	51,407.43	46,341.00	(5,066.43)	Jan-07	Dec-07	May-07	Feb-08		2007
122402	Security Infrastructure En LGE	21,726.79	15,447.00	(6,279.79)	-40.65%	0.05%	21,726.79	30,894.00	9,167.21	Jan-07	Dec-07	Mar-07	Dec-07		2007
122404	VPN Buildout 2007 LGE	11,937.16	7,723.50	(4,213.66)	-54.56%	0.02%	11,937.16	15,447.00	3,509.84	Jan-07	Dec-07	Mar-07	Sep-07		2007
122406	Network Managemnt Sys 2007 LGE	17,560.51	46,340.99	28,780.48	62.11%	0.04%	17,560.51	92,681.98	75,121.47	Jan-07	Dec-07	Jun-07	Dec-07		2007
122408	DN Test Tools 2007 LGE	8,112.50	7,723.50	(389.00)	-5.04%	0.02%	8,112.50	15,447.00	7,334.50	Jan-07	Dec-07	Mar-07	Sep-07		2007
122410	Gigabit Redundancy Upgrade LGE	43,531.42	61,788.01	18,256.59	29.55%	0.09%	43,531.42	123,576.02	80,044.60	Jan-07	Dec-07	Jul-07	Sep-07		2007
122412	SERUS II - 2007 LGE	10,417.26	11,585.26	1,168.00	10.08%	0.02%	10,417.26	23,170.52	12,753.26	Jan-07	Dec-07	Nov-07	Dec-07		2007
122414	CERUS II - 2007 LGE	42,075.72	46,341.00	4,265.28	9.20%	0.09%	42,075.72	92,682.00	50,606.28	Jan-07	Dec-07	Jun-07	Dec-07		2007
122416	NW Access Devices Gateways LGE	12,821.99	7,723.50	(5,098.49)	-66.01%	0.03%	12,821.99	15,447.00	2,625.01	Jan-07	Dec-07	Feb-07	Dec-07		2007
122418	IT Research Tech Inv 2007 LGE	12,685.31	13,902.30	1,217.00	8.75%	0.03%	12,685.31	27,804.60	15,119.30	Jan-07	Dec-07	Oct-07	Nov-08		2007
122420	New Tech Implement 2007 LGE	-	49,337.72	49,337.72	100.00%	0.00%	-	98,675.44	98,675.44	Jan-07	Dec-07				2007
122422	New Technology Pilot 2007 LGE	-	6,178.80	6,178.80	100.00%	0.00%	-	12,357.60	12,357.60	Jan-07	Dec-07				2007
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	15,493.23	15,446.99	(46.24)	-0.30%	0.03%	15,493.23	30,893.97	15,400.74	Jan-07	Dec-07	Mar-07	Nov-08		2007
122426	IT Security Infrastructure LGE	23,397.37	23,170.49	(226.88)	-0.98%	0.05%	23,397.37	46,340.98	22,943.61	Jan-07	Dec-07	Aug-07	Jul-08		2007
122428	Training Equipment and SW LGE	-	1,853.64	1,853.64	100.00%	0.00%	-	3,707.28	3,707.28	Jan-07	Dec-07				2007
122450	OTTER CREEK GAS LINE RELOC	-	580,000.42	580,000.42	100.00%	0.00%	-	580,000.42	580,000.42	May-07	Sep-07			Project delayed to 2008 due to delays in obtaining necessary permits.	2007
122451	KAWANEE BOILER BLDG REPL	-	900,001.11	900,001.11	100.00%	0.00%	-	900,001.11	900,001.11	Apr-07	Aug-07			Project delayed to 2009 and completed on project 124802.	2007
122452	PRESTON CITY GATE STA BLDG	154,697.18	100,000.00	(54,697.18)	-54.70%	0.32%	154,697.18	100,000.00	(54,697.18)	Apr-07	May-07	Jul-07	Aug-09		2007
122453	GAS CONTROL MEASUREMENT	-	700,001.13	700,001.13	100.00%	0.00%	-	700,001.13	700,001.13	Nov-07	Dec-07			Project was budgeted on 122453 but project 122959 was used for actual charges. Net variance is $87K.	2007
122486	RISS Backup LGE	10,433.45	-	(10,433.45)	-100.00%	0.02%	10,433.45	-	(10,433.45)			Nov-06	Dec-07		2007
122490	FileNet Upgrade (LG&E %)	2,678.49	-	(2,678.49)	-100.00%	0.01%	2,678.49		(2,678.49)			Nov-06	Aug-07		2007
122501	ORACLE 11i 5.10 (LG&E %)	64,859.00	38,250.14	(26,608.87)	-69.57%	0.13%	64,859.00	76,500.27	11,641.27	Jan-07	Dec-08	Mar-07	Mar-08		2007
122503	POWER PLANT SOFTWARE (LG&E %)	176,325.44	267,749.77	91,424.33	34.15%	0.37%	176,325.44	535,499.54	359,174.10	Jan-07	Dec-07	Aug-07	Jul-09		2007
122505	iEXPENSE & FILENET IM (LG&E %)	-	39,000.38	39,000.38	100.00%	0.00%	-	78,000.76	78,000.76	Jan-07	Dec-08	Oct-08			2007
122507	PO DISPATCH MGMT (LG&E %)	-	15,599.99	15,599.99	100.00%	0.00%	-	31,199.97	31,199.97	Jan-07	Dec-07				2007
122509	OTHER SC PROJECTS (LG&E %)	-	4,680.21	4,680.21	100.00%	0.00%	-	9,360.42	9,360.42	Jan-07	Dec-07				2007
122520	EMS Routine Capital-LGE	-	21,900.00	21,900.00	100.00%	0.00%	-	43,800.00	43,800.00	Jan-07	Dec-07				2007
122532	LGE WWA TO SMALLWORLD	1,148.51	-	(1,148.51)	-100.00%	0.00%	1,148.51	-	(1,148.51)			Dec-06	Jan-07		2007
122539	Customer Care System LGE	1,901,186.97	3,900,000.00	1,998,813.03	51.25%	3.94%	1,901,186.97	7,800,000.00	5,898,813.03	Jan-07	Apr-09	Apr-07	Dec-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2007
122568	Trend Micro LGE	1,068.65	-	(1,068.65)	-100.00%	0.00%	1,068.65	-	(1,068.65)			Dec-06	Jan-07		2007
122593	Test Tools for CIS LGE	-	-	-	-100.00%	0.00%	-	-	-			Dec-06			2007
122603	Share Point LGE	3,078.75	-	(3,078.75)	-100.00%	0.01%	3,078.75	-	(3,078.75)			Dec-06	Oct-08		2007
122616	BOC Call Center Training Room	537.76	-	(537.76)	-100.00%	0.00%	537.76	-	(537.76)			Dec-06	Feb-07		2007
122650	LGE Gas Meters	925,332.56	-	(925,332.56)	-100.00%	1.92%	925,332.56	-	(925,332.56)			Jan-07	Dec-09	Total actual costs (project 122650 and 112491) are $1,953,779. The approved spend for gas meters was $2.084m, which results in a variance of $130k. The budget was in project 121974 (Electric Meters) and in account 108901 (removal).	2007
122697	Mobile Radio 2007 LGE	3,832.26	-	(3,832.26)	-100.00%	0.01%	3,832.26	-	(3,832.26)			Mar-07	Dec-07		2007
122698	Test Servers 2007 LGE	8,555.63	-	(8,555.63)	-100.00%	0.02%	8,555.63	-	(8,555.63)			Jan-07	Aug-07		2007
122702	BARDSTOWN HP REGULATOR STATION	287,669.02	-	(287,669.02)	-100.00%	0.60%	287,669.02	-	(287,669.02)			May-07	Aug-09		2007
122725	2007 LGE DOIT CUST LEAK	56,482.02	-	(56,482.02)	-100.00%	0.12%	56,482.02	-	(56,482.02)			Apr-07	Sep-07		2007
122730	2ND Fiber BOC Data Center LGE	22,730.15	-	(22,730.15)	-100.00%	0.05%	22,730.15	-	(22,730.15)			Mar-07	Jan-08		2007
122744	Replace Voice Mail - LGE	75,325.82	-	(75,325.82)	-100.00%	0.16%	75,325.82	-	(75,325.82)			Jun-07	Dec-07		2007
122747	E-Procurement Reclass (LG&E)	2,075.68	-	(2,075.68)	-100.00%	0.00%	2,075.68	-	(2,075.68)			Mar-07	Apr-07		2007
122755	LGE-People Soft 8.0 - 2002	5,477.41	-	(5,477.41)	-100.00%	0.01%	5,477.41	-	(5,477.41)			Mar-07	Apr-07		2007
122759	North KY Backbone Renovate LGE	19,564.22	-	(19,564.22)	-100.00%	0.04%	19,564.22	-	(19,564.22)			Jul-07	Jan-08		2007
122779	2007 LGE DOIT WIM WR ENHANCE	2,904.00	-	(2,904.00)	-100.00%	0.01%	2,904.00	-	(2,904.00)			Jul-07	Jul-07		2007
122780	LGE WITNESS UNCOUPLING	801.06	-	(801.06)	-100.00%	0.00%	801.06	-	(801.06)			Aug-07	Jul-08		2007
122783	LGE-UMS Group Inv Eval	50,563.45	-	(50,563.45)	-100.00%	0.10%	50,563.45	-	(50,563.45)			May-07	Sep-08		2007
122789	WESTPORT ROAD GAS RELOCATION	882,477.93	-	(882,477.93)	-100.00%	1.83%	882,477.93	-	(882,477.93)			Jun-07	Jun-09	This is a public works relocation project required by regulation. It was not specifically budgeted but covered by the public works budget funding project. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2007
122806	STELLENT J/E IMAGING (LG&E %)	1,365.46	-	(1,365.46)	-100.00%	0.00%	1,365.46	-	(1,365.46)			Dec-07	Dec-07		2007
122811	iSUPPLIER PORTAL (LG&E %)	24,481.58	-	(24,481.58)	-100.00%	0.05%	24,481.58	-	(24,481.58)			Dec-07	Oct-08		2007
122816	BRANDENBURG GAS MAIN REPL	18,724.38	-	(18,724.38)	-100.00%	0.04%	18,724.38	-	(18,724.38)			Dec-07	May-08		2007
122817	MULD-COMPRESSOR 8 BLOWER	49,911.36	-	(49,911.36)	-100.00%	0.10%	49,911.36	-	(49,911.36)			Jul-07	Nov-08		2007
122819	CCS - Bus Intelligence	33,567.11	-	(33,567.11)	-100.00%	0.07%	33,567.11	-	(33,567.11)			Jun-07	May-09		2007
122820	CCS - Change Mgmt	36,023.45	-	(36,023.45)	-100.00%	0.07%	36,023.45	-	(36,023.45)			May-07	May-09		2007
122821	CCS - Customer Service	529,948.47	-	(529,948.47)	-100.00%	1.10%	529,948.47	-	(529,948.47)			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
122822	CCS - Development	81,935.66	-	(81,935.66)	-100.00%	0.17%	81,935.66	-	(81,935.66)			May-07	Jul-09		2007
122823	CCS - Technology	1,304,388.25	-	(1,304,388.25)	-100.00%	2.71%	1,304,388.25	-	(1,304,388.25)			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
122836	Microsoft Licenses 2007 LGE	11,372.26	-	(11,372.26)	-100.00%	0.02%	11,372.26	-	(11,372.26)			Jun-07	Jun-07		2007
122852	Tape Library Replacement LGE	32,747.64	-	(32,747.64)	-100.00%	0.07%	32,747.64	-	(32,747.64)			Aug-07	Aug-07		2007
122885	TMIS Replacement - LGE	3,726.55	-	(3,726.55)	-100.00%	0.01%	3,726.55	-	(3,726.55)			Dec-07	Aug-08		2007
122917	Suse Linux Implement - LGE	13,391.33	-	(13,391.33)	-100.00%	0.03%	13,391.33	-	(13,391.33)			Jul-07	Jan-08		2007
122959	MILL CREEK GAS MEASUREMENT	612,659.55	-	(612,659.55)	-100.00%	1.27%	612,659.55	-	(612,659.55)			Nov-07	Dec-09	Project was budgeted on 122453 but project 122959 was used for actual charges. Net variance is $87K.	2007

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
123070	Serena Dimensions CM - LGE	22,477.98	-	(22,477.98)	-100.00%	0.05%	22,477.98	-	(22,477.98)			Dec-07	May-08		2007
123092	BOC Data Ctr Building Mgmt Sys	16,770.08	-	(16,770.08)	-100.00%	0.03%	16,770.08	-	(16,770.08)			Sep-07	Dec-07		2007
123141	2007 PI COMPLIANCE	293,811.00	-	(293,811.00)	-100.00%	0.61%	293,811.00	-	(293,811.00)			Sep-07	Dec-07		2007
123164	2007 DOIT LGE FLEXICAL IMS	11,761.22	-	(11,761.22)	-100.00%	0.02%	11,761.22	-	(11,761.22)			Oct-07	Nov-07		2007
123177	Magic Enhancements - LGE	8,436.71	-	(8,436.71)	-100.00%	0.02%	8,436.71	-	(8,436.71)			Nov-07	Dec-07		2007
123221	SERVICE RENEWALS FOR	197,728.57	-	(197,728.57)	-100.00%	0.41%	197,728.57	-	(197,728.57)			Aug-07	Jul-08		2007
123260	GDS Implementation - LGE	1,312.00	-	(1,312.00)	-100.00%	0.00%	1,312.00	-	(1,312.00)			Nov-07	Dec-09		2007
123262	NAS - LGE	33,388.62	-	(33,388.62)	-100.00%	0.07%	33,388.62	-	(33,388.62)			Dec-07	Dec-07		2007
123264	BOC Cooling Redundancy	142,857.30	-	(142,857.30)	-100.00%	0.30%	142,857.30	-	(142,857.30)			Dec-07	Dec-08		2007
123273	MULDRAUGH ELECTRICAL UPGRADES	46,778.46	-	(46,778.46)	-100.00%	0.10%	46,778.46	-	(46,778.46)			Nov-07	May-08		2007
123275	PURCHASE MAYWOOD SUBD EASEMENT	31,935.45	-	(31,935.45)	-100.00%	0.07%	31,935.45	-	(31,935.45)			Oct-07	May-09		2007
123358	EVA Replication LGE	31,094.61	-	(31,094.61)	-100.00%	0.06%	31,094.61	-	(31,094.61)			Nov-07	Dec-07		2007
123384	Bladelogic - LGE	57,615.44	-	(57,615.44)	-100.00%	0.12%	57,615.44	-	(57,615.44)			Nov-07	Apr-08		2007
123388	nMarket PJM - LGE	35,537.26	-	(35,537.26)	-100.00%	0.07%	35,537.26	-	(35,537.26)			Oct-07	Jan-08		2007
123555	SSC Driveway	28,005.52	-	(28,005.52)	-100.00%	0.06%	28,005.52	-	(28,005.52)			Dec-07	Jan-08		2007
123560	2007 LGE DOIT Mobile GIS Lic	41,429.04	-	(41,429.04)	-100.00%	0.09%	41,429.04	-	(41,429.04)			Dec-07	Dec-07		2007
123563	2007 LGE DOIT Mobile St Light	3,060.83	-	(3,060.83)	-100.00%	0.01%	3,060.83	-	(3,060.83)			Dec-07	Dec-07		2007
123565	2007 LGE DOIT Gas Leak Survey	19,864.94	-	(19,864.94)	-100.00%	0.04%	19,864.94	-	(19,864.94)			Dec-07	Feb-08		2007
123570	OF Aquatic Habitat	26,671.17	-	(26,671.17)	-100.00%	0.06%	26,671.17	-	(26,671.17)			Dec-07	Jan-08		2007
123580	Storage Network Expansion LGE	44,275.51	-	(44,275.51)	-100.00%	0.09%	44,275.51	-	(44,275.51)			Nov-07	Dec-07		2007
123582	IM Corporate Rollout - LGE	10,265.40	-	(10,265.40)	-100.00%	0.02%	10,265.40	-	(10,265.40)			Dec-07	Dec-07		2007
123595	HR Gen Remodel	522.95	-	(522.95)	-100.00%	0.00%	522.95	-	(522.95)			Dec-07	Oct-08		2007
123603	Oracle Processor Licenses	13,933.62	-	(13,933.62)	-100.00%	0.03%	13,933.62	-	(13,933.62)			Dec-07	Dec-07		2007
123630	Blue Coat Appliances - LGE	13,563.09	-	(13,563.09)	-100.00%	0.03%	13,563.09	-	(13,563.09)			Dec-07	Apr-08		2007
123632	StoreRoom Cameras (LG&E %)	2,032.25	-	(2,032.25)	-100.00%	0.00%	2,032.25	-	(2,032.25)			Dec-07	Mar-09		2007
123635	iProcurement Punchout (LG&E %)	1,077.90	-	(1,077.90)	-100.00%	0.00%	1,077.90	-	(1,077.90)			Dec-07	Feb-09		2007
123663	MIDAS STORAGE - LGE	415.96	-	(415.96)	-100.00%	0.00%	415.96	-	(415.96)			Dec-07	Dec-07		2007
ASBLY419	Regulator Assemblies	99,404.82	140,513.99	41,109.17	29.26%	0.21%	99,404.82	140,513.99	41,109.17	Jan-06	Dec-09	Feb-06	Dec-09		2007
CLR419	DO NOT USE (LEAK419G, CLAMP)	1,000,097.65	1,070,480.84	70,383.19	6.57%	2.07%	1,000,097.65	1,070,480.84	70,383.19	Jan-04	Dec-08	Jan-04	Dec-09		2007
COMP419	GAS DISTRIBUTION COMPLIANCE	98,632.35	-	(98,632.35)	-100.00%	0.20%	98,632.35	-	(98,632.35)			Jul-07	Dec-09		2007
GME406	GAS MAIN EXT 406	1,752,381.04	3,000,000.07	1,247,619.03	41.59%	3.63%	1,752,381.04	3,000,000.07	1,247,619.03	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to less customer requests for main extensions than anticipated in the original budget which was generally based on historical trends.	2007
LSMR414	Large Scale Main Replacements	12,001,268.95	12,334,789.94	333,520.99	2.70%	24.89%	12,001,268.95	12,334,789.94	333,520.99	Jan-04	Dec-09	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2007 the net difference for these projects was $3,618K due primarily to lower spending on leak back log.	2007
NBCD340UG	NEW BUS COMM UG 340	(77.95)	-	77.95	-100.00%	0.00%	(77.95)	-	77.95			Jan-04	Dec-09		2007
NBCD341UG	NEW BUS COMM 341 UG	64.42	-	(64.42)	-100.00%	0.00%	64.42	-	(64.42)			Jun-07	Jul-09		2007
NBGCS419	NEW BUS CONNECT SERV 419	732,625.84	986,263.37	253,637.53	25.72%	1.52%	732,625.84	986,263.37	253,637.53	Jan-05	Dec-09	Feb-04	Dec-09		2007
NBGS341	INSTALL GAS SVC-JOINT TRENCH	486,899.83	-	(486,899.83)	-100.00%	1.01%	486,899.83	-	(486,899.83)			Mar-06	Dec-09	This was budgeted in other projects.	2007
NBGS402	NEW BUS GAS SERV 402	249.76	-	(249.76)	-100.00%	0.00%	249.76	-	(249.76)			Jan-04	Oct-07		2007
NBGS418	NEW BUS GAS SERV 418	-	-	-	-100.00%	0.00%	-	-	-						2007
NBGS419	NEW BUS GAS SERV 419	1,448,310.51	3,494,814.14	2,046,503.63	58.56%	3.00%	1,448,310.51	3,494,814.14	2,046,503.63	Jan-05	Dec-09	Feb-04	Dec-09	Decrease due to less customer requests for gas services than anticipated in the original budget which was generally based on historical trends.	2007
NBGS421	NEW BUS GAS SERV 421	9,722.43	57,000.17	47,277.74	82.94%	0.02%	9,722.43	57,000.17	47,277.74	Jan-04	Dec-08	Jan-04	Dec-09		2007
NBGS422	NBGS422	25,431.52	65,030.24	39,598.72	60.89%	0.05%	25,431.52	65,030.24	39,598.72	Jan-04	Dec-09	Jan-04	Dec-09		2007
NBSB341UG	NEW BUS SUB 341 UG	1,800,779.75	583,444.29	(1,217,335.46)	-208.65%	3.74%	1,800,779.75	583,444.29	(1,217,335.46)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2007
PBWK406G	PUB WORKS GAS 406	752,187.86	999,782.42	247,594.56	24.76%	1.56%	752,187.86	999,782.42	247,594.56	Jan-04	Dec-09	Jan-04	Dec-09		2007
PBWK422G	Public Works	2,544.44	-	(2,544.44)	-100.00%	0.01%	2,544.44	-	(2,544.44)			May-04	Aug-07		2007
PIPE406	MAIN MATERIAL ONLY	(401.53)	-	401.53	-100.00%	0.00%	(401.53)	-	401.53			Jan-04	Aug-09		2007
PMR414	Priority Main Replacement	589,265.41	390,508.82	(198,756.59)	-50.90%	1.22%	589,265.41	390,508.82	(198,756.59)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RCST406G	Customer requested - Gas	146,427.48	9,739.00	(136,688.48)	-1403.52%	0.30%	146,427.48	9,739.00	(136,688.48)	Jan-06	Dec-09	Feb-04	Dec-09		2007
RNTPD419	Repair Third Party Damages-419	214,578.90	100,000.40	(114,578.50)	-114.58%	0.45%	214,578.90	100,000.40	(114,578.50)	Jan-04	Dec-09	Jan-04	Dec-09		2007
RRCS419G	REP CO GAS SERV 419	1,434,577.35	4,849,511.41	3,414,934.06	70.42%	2.98%	1,434,577.35	4,849,511.41	3,414,934.06	Jan-04	Dec-09	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2007 the net difference for these projects was $3,618K due primarily to lower spending on leak back log.	2007
RRCS421G	REM/REPL CO GAS SERVICE-421	40,745.37	42,974.11	2,228.74	5.19%	0.08%	40,745.37	42,974.11	2,228.74	Jan-04	Dec-09	Jan-04	Nov-09		2007
RRCS422G	RRCS422G	3,923.26	-	(3,923.26)	-100.00%	0.01%	3,923.26	-	(3,923.26)			Feb-04	Oct-09		2007
SYSEN406G	System enhancements - Gas	28,145.97	227,772.40	199,626.43	87.64%	0.06%	28,145.97	227,772.40	199,626.43	Jan-06	Dec-09	Jan-04	Dec-09		2007
TLEQ419	Purchase of Tools - 004190	123,142.89	120,000.00	(3,142.89)	-2.62%	0.26%	123,142.89	120,000.00	(3,142.89)	Feb-04	Sep-09	Feb-04	Dec-09		2007
TLEQ447	TOOLS AND EQUIP 447	42,485.42	14,999.64	(27,485.78)	-183.24%	0.09%	42,485.42	14,999.64	(27,485.78)	Jan-04	Dec-09	Mar-04	Dec-09		2007
TLEQ448	Tools and Equipment 448	24,277.85	15,002.03	(9,275.82)	-61.83%	0.05%	24,277.85	15,002.03	(9,275.82)	Jan-05	Dec-09	May-05	Sep-09		2007
TLEQ450	Tools and Equipment , 004500	13,946.89	9,560.00	(4,386.89)	-45.89%	0.03%	13,946.89	9,560.00	(4,386.89)	Mar-04	Nov-09	Jun-04	Dec-09		2007
TLEQ451	Tools and Equipment , 004510	7,782.00	9,560.00	1,778.00	18.60%	0.02%	7,782.00	9,560.00	1,778.00	Mar-04	Sep-09	Mar-04	Dec-09		2007
		43,439,988.70	48,212,250.86	4,772,262.16											**2007 Total**
101175	Gas Main Hwy Relocations-ASC	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
104671	CAPITAL PIPE TRANSFERS - MULD	331,212.34	-	(331,212.34)	-100.00%	0.64%	331,212.34	-	(331,212.34)			Apr-04	Dec-09	This was used as a blanket to order pipe prior to unique projects being opened. It was intended to be shifted to unique projects once opened, but it was not shifted until 2009.	2008
112491	Gas Meters-LGE	3,606.54	-	(3,606.54)	-100.00%	0.01%	3,606.54	-	(3,606.54)			Jan-04	Sep-08		2008
112644	Capital tools	22,179.11	19,920.00	(2,259.11)	-11.34%	0.04%	22,179.11	19,920.00	(2,259.11)	Jan-04	Dec-09	May-04	Dec-09		2008
114268	Gas Regulator Replacements	2,287,745.11	2,444,000.13	156,255.02	6.39%	4.45%	2,287,745.11	2,444,000.13	156,255.02	Jan-04	Dec-09	Jan-04	Dec-09		2008
115030	PURCHASE REGULATORS	87,441.78	57,111.75	(30,330.03)	-53.11%	0.17%	87,441.78	57,111.75	(30,330.03)	Jan-04	Dec-09	Aug-04	Dec-09		2008
117361	Accrued Labor - LGE	163.40	-	(163.40)	-100.00%	0.00%	163.40	-	(163.40)			Mar-07	Dec-09		2008
119902	Clear 12/04 A&G	227,425.85	-	(227,425.85)	-100.00%	0.44%	227,425.85	-	(227,425.85)			Dec-04	Dec-09		2008
120162	PAYG removal	1,447.49	-	(1,447.49)	-100.00%	0.00%	1,447.49	-	(1,447.49)			Jan-08	Jan-08		2008
120563	MAGN INSTALL PLC ENG#2 CONTR	434,295.16	543,872.54	109,577.38	20.15%	0.85%	434,295.16	543,872.54	109,577.38	Jan-06	Dec-08	Jun-06	Dec-09		2008
120567	MULD ENG PANEL UPGR	207,922.16	328,953.44	121,031.28	36.79%	0.40%	207,922.16	328,953.44	121,031.28	Jan-06	Dec-09	Sep-06	May-09		2008
120572	MULD MISC FACILITY	(121.51)	-	121.51	-100.00%	0.00%	(121.51)	-	121.51			Aug-06	Nov-08		2008
120575	DRILL SHALE GAS RECOVER WELLS	(725.20)	-	725.20	-100.00%	0.00%	(725.20)	-	725.20			Jul-06	Aug-08		2008
120592	2006 REGUL RELIEF VALVE CAP	(760.53)	-	760.53	-100.00%	0.00%	(760.53)	-	760.53			Aug-06	Aug-09		2008
120594	RELOC HI-PRES GAS REGULATORS	2,731.67	-	(2,731.67)	-100.00%	0.01%	2,731.67	-	(2,731.67)			May-06	Feb-09		2008
120595	PURCHASE REGUL-RES/COMM	242,134.41	124,040.60	(118,093.81)	-95.21%	0.47%	242,134.41	124,040.60	(118,093.81)	Jan-06	Dec-11	Jan-07	Nov-09		2008

Non-Mechanism Gas 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
120596	FARM TAP REGULATOR UPGR	2,156,768.47	2,014,556.91	(142,211.56)	-7.06%	4.20%	2,156,768.47	2,014,556.91	(142,211.56)	Jan-06	Dec-11	Jun-06	Dec-09		2008
120597	PURCH ANODES/RECTIFIERS	2,062.25	-	(2,062.25)	-100.00%	0.00%	2,062.25	-	(2,062.25)			Feb-06	Jul-08		2008
120599	P/I TECHINICAL EQUIP	14,056.38	21,507.38	7,451.00	34.64%	0.03%	14,056.38	21,507.38	7,451.00	Mar-06	Nov-09	Jun-06	Dec-09		2008
120754	Misc. A/R Uncollect - LGE Cap	(25,398.00)	-	25,398.00	-100.00%	-0.05%	(25,398.00)	-	25,398.00			Jun-05	Dec-09		2008
120798	LGE IVR REPLACEMENT	11.42	-	(11.42)	-100.00%	0.00%	11.42	-	(11.42)			Oct-07	Jan-08		2008
120803	LGE SECURE EMAIL	9,245.18	-	(9,245.18)	-100.00%	0.02%	9,245.18	-	(9,245.18)			Feb-07	Oct-09		2008
120865	HW/SW Dev Tools 026560 LGE	9.10	-	(9.10)	-100.00%	0.00%	9.10	-	(9.10)			Jan-06	Nov-08		2008
121527	RIVER PARK PLACE GAS RELO	-	-	-	-100.00%	0.00%	-	-	-			Oct-06			2008
121600	Fire Protection System Equip	(90.00)	-	90.00	-100.00%	0.00%	(90.00)	-	90.00			Oct-07	Jan-08		2008
121611	2007 Carpet and Tile Replace	(6,237.94)	-	6,237.94	-100.00%	-0.01%	(6,237.94)	-	6,237.94			Mar-07	Mar-09		2008
121612	2007 Office Furn. and Equip.	72.56	-	(72.56)	-100.00%	0.00%	72.56	-	(72.56)			Mar-07	Mar-08		2008
121664	HAZARDOUS SPILL PREVENTION	1,471.80	-	(1,471.80)	-100.00%	0.00%	1,471.80	-	(1,471.80)			Nov-07	Feb-08		2008
121809	POWERMATRIX EQUIP	5,940.56	-	(5,940.56)	-100.00%	0.01%	5,940.56	-	(5,940.56)			May-07	Jun-08		2008
121814	LGE PC PURCHASE	278.71	-	(278.71)	-100.00%	0.00%	278.71	-	(278.71)			Mar-07	Mar-08		2008
121816	TOU METER PURCHASES	5,496.13	-	(5,496.13)	-100.00%	0.01%	5,496.13	-	(5,496.13)			Apr-08	Apr-08		2008
121821	EWORKFORCE MODULE UPGRADE	4,051.65	-	(4,051.65)	-100.00%	0.01%	4,051.65	-	(4,051.65)			Feb-08	Jun-08		2008
121895	MULD-ELEC MTR AND PUMP REPLACE	1,925.96	-	(1,925.96)	-100.00%	0.00%	1,925.96	-	(1,925.96)			Jul-07	Mar-08		2008
121897	MULD-2007 MISC IMPROVEMENTS	3,170.69	-	(3,170.69)	-100.00%	0.01%	3,170.69	-	(3,170.69)			Feb-07	Feb-09		2008
121898	MULD-ENGINE COOLING IMPROV	(1,476.00)	-	1,476.00	-100.00%	0.00%	(1,476.00)	-	1,476.00			Feb-07	Mar-08		2008
121899	MULD-SPCC COMPLIANCE	11,199.54	-	(11,199.54)	-100.00%	0.02%	11,199.54	-	(11,199.54)			May-07	Dec-09		2008
121901	MULD-STORAGE PIPE REPL	1,851.29	-	(1,851.29)	-100.00%	0.00%	1,851.29	-	(1,851.29)			Apr-07	Jun-08		2008
121904	MULD-BOILER SFTY PUR1 & DEHY2	14,977.42	-	(14,977.42)	-100.00%	0.03%	14,977.42	-	(14,977.42)			Aug-07	Dec-08		2008
121906	MULD-BALLARDSVILLE BLK VALV	100.38	-	(100.38)	-100.00%	0.00%	100.38	-	(100.38)			Mar-07	Jan-08		2008
121907	2007 GAS REGULATOR CAPACITY	47,564.53	-	(47,564.53)	-100.00%	0.09%	47,564.53	-	(47,564.53)			Apr-07	Dec-08		2008
121908	2007 FT CUSTOMER CONVERSION	(17,287.33)	-	17,287.33	-100.00%	-0.03%	(17,287.33)	-	17,287.33			Aug-07	Dec-09		2008
121909	REMOTE VALVE EQ PADDYS RUN	2,501.08	-	(2,501.08)	-100.00%	0.00%	2,501.08	-	(2,501.08)			Sep-07	Dec-08		2008
121910	2007 REGULATOR/RELIEF VALVES	62,586.09	-	(62,586.09)	-100.00%	0.12%	62,586.09	-	(62,586.09)			Jun-07	Mar-09		2008
121911	COMMERCIAL HP GAS SERV REPL	10,027.37	-	(10,027.37)	-100.00%	0.02%	10,027.37	-	(10,027.37)			Jul-07	Sep-08		2008
121920	MAGN-EMERGENCY PIPELINE/EQ REP	(1,666.47)	-	1,666.47	-100.00%	0.00%	(1,666.47)	-	1,666.47			Apr-07	Aug-08		2008
121925	MAGN-REPL BARE STEEL LINES	5,444.71	-	(5,444.71)	-100.00%	0.01%	5,444.71	-	(5,444.71)			Jul-07	Jul-08		2008
121926	MAGN-REPL 2" MAIN W/4" MAIN	4,663.02	-	(4,663.02)	-100.00%	0.01%	4,663.02	-	(4,663.02)			May-07	Sep-08		2008
121928	2007 RELINE GAS STORAGE WELLS	19,692.30	-	(19,692.30)	-100.00%	0.04%	19,692.30	-	(19,692.30)			Oct-07	Dec-09		2008
121938	MULD-ESS SYS REPLACEMENT	(856.78)	-	856.78	-100.00%	0.00%	(856.78)	-	856.78			Dec-06	Apr-09		2008
121942	OLD HENRY RD GAS REINFORCE	19,383.60	-	(19,383.60)	-100.00%	0.04%	19,383.60	-	(19,383.60)			Oct-07	Nov-08		2008
122180	HARRODS CREEK PIPELINE	51,198.47	-	(51,198.47)	-100.00%	0.10%	51,198.47	-	(51,198.47)			Aug-06	Sep-09		2008
122182	2006 FT CONVERSIONS	-	-	-	-100.00%	0.00%	-	-	-			Oct-06			2008
122218	PORTLAND STATION UPGRADE	(22,143.00)	-	22,143.00	-100.00%	-0.04%	(22,143.00)	-	22,143.00			Nov-06	Feb-08		2008
122230	WATERSIDE ARENA DO GAS	10,664.20	-	(10,664.20)	-100.00%	0.02%	10,664.20	-	(10,664.20)			Feb-07	May-09		2008
122275	Backup Data Center LGE	759,402.40	647,170.70	(112,231.71)	-17.34%	1.48%	759,402.40	1,294,341.39	534,938.99	Jan-07	Dec-08	Oct-06	Feb-09		2008
122308	Gen PC & Dev Tool 2007 LGE	696.23	-	(696.23)	-100.00%	0.00%	696.23	-	(696.23)			Jan-07	Apr-08		2008
122310	HW Energy Marketing 2007 LGE	237.80	-	(237.80)	-100.00%	0.00%	237.80	-	(237.80)			Jul-07	Jan-08		2008
122314	ITSD HW/SW PG 2007 LGE	-	-	-	-100.00%	0.00%	-	-	-			Jan-07			2008
122326	Monitor Replacement 2007 LGE	154.23	-	(154.23)	-100.00%	0.00%	154.23	-	(154.23)			Jun-07	Jan-08		2008
122329	Tier C rotation 2007 LGE	5,859.75	-	(5,859.75)	-100.00%	0.01%	5,859.75	-	(5,859.75)			Mar-07	Oct-08		2008
122362	Mobile Radio System Build LGE	572,122.37	607,439.94	35,317.57	5.81%	1.11%	572,122.37	1,214,879.89	642,757.52	Jan-07	Dec-09	Jun-07	Dec-09		2008
122370	OPGW on MC to Hardin Co. LGE	13,772.44	-	(13,772.44)	-100.00%	0.03%	13,772.44	-	(13,772.44)			Sep-07	Nov-09		2008
122372	Outside Cable Plant 2007 LGE	52.30	-	(52.30)	-100.00%	0.00%	52.30	-	(52.30)			Jan-07	Jan-08		2008
122380	WKE-Lou Ring Upgrade to OC LGE	(29.37)	-	29.37	-100.00%	0.00%	(29.37)	-	29.37			Jul-07	Jun-09		2008
122385	Server Rotations for 2007 LGE	(1,330.84)	-	1,330.84	-100.00%	0.00%	(1,330.84)	-	1,330.84			Jan-07	Mar-08		2008
122387	SAN Reporting Tool LGE	0.01	-	(0.01)	-100.00%	0.00%	0.01	-	(0.01)			Aug-07	Jan-08		2008
122389	Backup Strategy Expansion LGE	514.96	-	(514.96)	-100.00%	0.00%	514.96	-	(514.96)			Nov-07	Feb-08		2008
122391	RedHat Satellite/Test Serv LGE	353.16	-	(353.16)	-100.00%	0.00%	353.16	-	(353.16)			Oct-07	Jan-08		2008
122400	Core Network Infrastructur LGE	5.44	-	(5.44)	-100.00%	0.00%	5.44	-	(5.44)			May-07	Feb-08		2008
122418	IT Research Tech Inv 2007 LGE	7,346.31	-	(7,346.31)	-100.00%	0.01%	7,346.31	-	(7,346.31)			Oct-07	Nov-08		2008
122424	IT Sec Mon/Audit/Mgmt 2007 LGE	181.90	-	(181.90)	-100.00%	0.00%	181.90	-	(181.90)			Mar-07	Nov-08		2008
122426	IT Security Infrastructure LGE	(1,472.96)	-	1,472.96	-100.00%	0.00%	(1,472.96)	-	1,472.96			Aug-07	Jul-08		2008
122452	PRESTON CITY GATE STA BLDG	(4,911.19)	-	4,911.19	-100.00%	-0.01%	(4,911.19)	-	4,911.19			Jul-07	Aug-09		2008
122501	ORACLE 11i 5.10 (LG&E %)	1,480.92	225,000.94	223,520.02	99.34%	0.00%	1,480.92	450,001.87	448,520.95	Jan-07	Dec-08	Mar-07	Mar-08		2008
122503	POWER PLANT SOFTWARE (LG&E %)	170,086.15	-	(170,086.15)	-100.00%	0.33%	170,086.15	-	(170,086.15)			Aug-07	Jul-09		2008
122505	iEXPENSE & FILENET IM (LG&E %)	9,582.81	121,500.36	111,917.55	92.11%	0.02%	9,582.81	243,000.72	233,417.91	Jan-07	Dec-08	Oct-08	Jun-09		2008
122539	Customer Care System LGE	5,418,820.99	7,008,274.12	1,589,453.13	22.68%	10.55%	5,418,820.99	14,016,548.23	8,597,727.25	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
122603	Share Point LGE	4,284.09	-	(4,284.09)	-100.00%	0.01%	4,284.09	-	(4,284.09)			Dec-06	Oct-08		2008
122650	LGE Gas Meters	2,085,108.51	2,017,816.99	(67,291.52)	-3.33%	4.06%	2,085,108.51	2,017,816.99	(67,291.52)	Jan-08	Dec-09	Jan-07	Dec-09		2008
122702	BARDSTOWN HP REGULATOR STATION	6,679.71	-	(6,679.71)	-100.00%	0.01%	6,679.71	-	(6,679.71)			May-07	Aug-09		2008
122730	2ND Fiber BOC Data Center LGE	2.30	-	(2.30)	-100.00%	0.00%	2.30	-	(2.30)			Mar-07	Jan-08		2008
122759	North KY Backbone Renovate LGE	(1,258.63)	-	1,258.63	-100.00%	0.00%	(1,258.63)	-	1,258.63			Jul-07	Jan-08		2008
122780	LGE WITNESS UNCOUPLING	2,663.29	-	(2,663.29)	-100.00%	0.01%	2,663.29	-	(2,663.29)			Aug-07	Jul-08		2008
122783	LGE-UMS Group Inv Eval	1,391.44	-	(1,391.44)	-100.00%	0.00%	1,391.44	-	(1,391.44)			May-07	Sep-08		2008
122789	WESTPORT ROAD GAS RELOCATION	(12,983.30)	-	12,983.30	-100.00%	-0.03%	(12,983.30)	-	12,983.30			Jun-07	Jun-09		2008
122811	iSUPPLIER PORTAL (LG&E %)	25,431.75	-	(25,431.75)	-100.00%	0.05%	25,431.75	-	(25,431.75)			Dec-07	Oct-08		2008
122816	BRANDENBURG GAS MAIN REPL	7,203.92	-	(7,203.92)	-100.00%	0.01%	7,203.92	-	(7,203.92)			Dec-07	May-08		2008
122817	MULD-COMPRESSOR 8 BLOWER	(7,778.84)	-	7,778.84	-100.00%	-0.02%	(7,778.84)	-	7,778.84			Jul-07	Nov-08		2008
122819	CCS - Bus Intelligence	171,940.83	-	(171,940.83)	-100.00%	0.33%	171,940.83	-	(171,940.83)			Jun-07	May-09		2008
122820	CCS - Change Mgmt	46,561.42	-	(46,561.42)	-100.00%	0.09%	46,561.42	-	(46,561.42)			May-07	May-09		2008
122821	CCS - Customer Service	884,937.37	-	(884,937.37)	-100.00%	1.72%	884,937.37	-	(884,937.37)			May-07	Nov-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122822	CCS - Development	308,713.71	-	(308,713.71)	-100.00%	0.60%	308,713.71	-	(308,713.71)			May-07	Jul-09	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2008
122823	CCS - Technology	762,409.78	-	(762,409.78)	-100.00%	1.48%	762,409.78	-	(762,409.78)			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
122885	TMIS Replacement - LGE	4,040.01	-	(4,040.01)	-100.00%	0.01%	4,040.01	-	(4,040.01)			Dec-07	Aug-08		2008
122917	Suse Linux Implement - LGE	84.54	-	(84.54)	-100.00%	0.00%	84.54	-	(84.54)			Jul-07	Jan-08		2008

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122933	LGE Call Recording Storage	-	3,750.00	3,750.00	100.00%	0.00%	-	7,500.00	7,500.00	Jun-08	Jun-08				2008
122934	LGE CALL CENTER TECH UPGRADE	5,675.40	40,500.00	34,824.60	85.99%	0.01%	5,675.40	81,000.00	75,324.60	Mar-08	Dec-08	Jul-08	Apr-09		2008
122935	LGE INTERACTION/CTI	80,195.65	67,500.00	(12,695.65)	-18.81%	0.16%	80,195.65	135,000.00	54,804.35	Oct-08	Dec-08	Sep-08	Dec-09		2008
122936	LGE MV-90 UPGRADE	-	9,000.00	9,000.00	100.00%	0.00%	-	18,000.00	18,000.00	Jun-08	Jun-08				2008
122937	LGE POWERMATRIX EQUIP	936.28	17,250.00	16,313.72	94.57%	0.00%	936.28	34,500.00	33,563.72	May-08	Nov-08	Sep-08	Oct-08		2008
122938	2008 LGE PC PURCHASES	8,796.10	7,500.00	(1,296.10)	-17.28%	0.02%	8,796.10	15,000.00	6,203.90	Jan-08	Dec-08	Mar-08	Jun-09		2008
122939	LGE I&C RTP	(25.33)	93,600.00	93,625.34	100.03%	0.00%	(25.33)	187,200.00	187,225.34	Mar-08	Dec-08	Oct-08	Sep-09		2008
122940	2008 LGE INTERNAL REQUESTS	53,763.03	30,000.00	(23,763.03)	-79.21%	0.10%	53,763.03	60,000.00	6,236.97	Mar-08	Dec-08	Jul-08	Feb-09		2008
122941	2008 LGE CARPET & TILE	22,901.62	30,000.00	7,098.38	23.66%	0.04%	22,901.62	60,000.00	37,098.38	Mar-08	Oct-08	May-08	Sep-09		2008
122943	LGE FIRE SYSTEM	11,038.79	13,500.00	2,461.21	18.23%	0.02%	11,038.79	27,000.00	15,961.21	Mar-08	Oct-08	Dec-08	Feb-09		2008
122944	2008 LGE CHAIR REPLACEMENT	35,417.84	30,000.00	(5,417.84)	-18.06%	0.07%	35,417.84	60,000.00	24,582.17	Feb-08	Dec-08	Mar-08	Feb-09		2008
122945	2008 LGE FURNITURE & EQUIP	34,399.96	30,000.00	(4,399.96)	-14.67%	0.07%	34,399.96	60,000.00	25,600.04	Jan-08	Nov-08	Feb-08	Jul-09		2008
122946	EOC HVACS	21,575.18	24,000.00	2,424.82	10.10%	0.04%	21,575.18	48,000.00	26,424.82	Mar-08	Mar-08	Dec-08	Dec-08		2008
122947	EMERGENCY POWER	22,486.04	105,000.13	82,514.09	78.58%	0.04%	22,486.04	210,000.25	187,514.21	Aug-08	Aug-08	May-08	Sep-09		2008
122948	PSRT Air Handler System	30,853.25	30,000.00	(853.25)	-2.84%	0.06%	30,853.25	60,000.00	29,146.75	May-08	Jun-08	Oct-08	Sep-09		2008
122949	BOC LL HVAC UPGRADE	32,272.26	45,000.00	12,727.74	28.28%	0.06%	32,272.26	90,000.00	57,727.74	Sep-08	Nov-08	Oct-08	Sep-09		2008
122950	2008 SECURITY SYSTEMS	29,151.30	12,000.00	(17,151.30)	-142.93%	0.06%	29,151.30	24,000.00	(5,151.30)	Jun-08	Jun-08	Jul-08	Dec-08		2008
122951	LGE FAILED EQUIPMENT	26,134.31	40,500.00	14,365.69	35.47%	0.05%	26,134.31	81,000.00	54,865.69	Mar-08	Dec-08	May-08	Dec-08		2008
122954	2008 MAILROOM REPRO	-	19,500.00	19,500.00	100.00%	0.00%	-	39,000.00	39,000.00	Jan-08	Nov-08				2008
122959	MILL CREEK GAS MEASUREMENT	202,382.89	-	(202,382.89)	-100.00%	0.39%	202,382.89	-	(202,382.89)			Nov-07	Dec-09		2008
123011	2008 FT CUSTOMER CONVERSIONS	32,545.34	39,427.64	6,882.30	17.46%	0.06%	32,545.34	39,427.64	6,882.30	Jan-08	Dec-08	Sep-08	Dec-09		2008
123012	MULD-PURIFIER 2 BOILER	180,358.62	146,022.32	(34,336.30)	-23.51%	0.35%	180,358.62	146,022.32	(34,336.30)	Jan-08	Dec-08	Jul-08	Jan-09		2008
123013	MAGN-#4 COMPRESSOR FOUNDATION	38,414.85	116,488.46	78,073.61	67.02%	0.07%	38,414.85	116,488.46	78,073.61	Jan-08	Dec-08	Sep-08	Oct-08		2008
123014	MAG-GROUND WATER PROTECTION	115,266.39	100,000.98	(15,265.41)	-15.27%	0.22%	115,266.39	100,000.98	(15,265.41)	Jan-08	Dec-08	Jul-08	Dec-08		2008
123015	MULD-CANE RUN LINE RELO	346,070.31	507,818.07	161,747.76	31.85%	0.67%	346,070.31	507,818.07	161,747.76	Jan-08	Dec-08	Jul-08	May-09		2008
123016	MULD-COMPRESSOR GAS DETECTION	145,435.00	155,349.86	9,914.86	6.38%	0.28%	145,435.00	155,349.86	9,914.86	Jan-08	Dec-08	Jul-08	Feb-09		2008
123018	MULD-ENGINE COOLING REPL#7	55,945.44	140,250.50	84,305.06	60.11%	0.11%	55,945.44	140,250.50	84,305.06	Jan-08	Dec-08	Sep-08	Feb-09		2008
123019	MULD-HANDRAIL IMPROVEMENTS	19,853.77	47,460.65	27,606.88	58.17%	0.04%	19,853.77	47,460.65	27,606.88	Jan-08	Dec-08	Aug-08	Apr-09		2008
123020	MULD-MISC FACILITY IMPRV	141,598.24	99,999.84	(41,598.40)	-41.60%	0.28%	141,598.24	99,999.84	(41,598.40)	Jan-08	Dec-08	Apr-08	Jan-09		2008
123021	MULD-SPCC COMPLIANCE PH 2	292,364.50	210,005.01	(82,359.49)	-39.22%	0.57%	292,364.50	210,005.01	(82,359.49)	Jan-08	Dec-08	May-08	Dec-09		2008
123022	AC MITIGATION ON GAS PIPELINES	-	25,086.75	25,086.75	100.00%	0.00%	-	25,086.75	25,086.75	Feb-08	May-08				2008
123023	CP IMPRESSED CURRENT SYS	14,254.63	68,475.00	54,220.37	79.18%	0.03%	14,254.63	68,475.00	54,220.37	Feb-08	Apr-08	May-08	Dec-09		2008
123024	INTERNAL CORROSION MITIGATION	-	50,173.50	50,173.50	100.00%	0.00%	-	50,173.50	50,173.50	Apr-08	Jul-08				2008
123025	INSTALL VALVES ON STOR WELLS	639,340.41	953,977.53	314,637.12	32.98%	1.24%	639,340.41	953,977.53	314,637.12	Mar-08	Sep-08	Mar-08	Dec-09	The work (stopping the gas flow in the wells) went better than expected.	2008
123026	PLUG AND REPAIR WELLS	338,800.55	133,218.74	(205,581.81)	-154.32%	0.66%	338,800.55	133,218.74	(205,581.81)	May-08	Oct-08	Apr-08	Sep-09		2008
123027	RE-LINING STOR WELLS W CORROD	483,467.77	834,666.69	351,198.92	42.08%	0.94%	483,467.77	834,666.69	351,198.92	Mar-08	Dec-08	Aug-08	Feb-09	The casing inspection logs run showed less wells needing relining than anticipated.	2008
123028	MAGN-EMERGENCY EQUIP & REPAIRS	105,125.61	66,294.93	(38,830.68)	-58.57%	0.20%	105,125.61	66,294.93	(38,830.68)	Jan-08	Dec-08	Aug-08	Dec-09		2008
123038	MULD-ACID RIG PIPE REPLACE	1,180.75	29,780.40	28,599.65	96.04%	0.00%	1,180.75	29,780.40	28,599.65	Jan-08	Dec-08	Dec-08	Nov-09		2008
123039	MULD-DRILL 5 RECOVERY WELLS	2,317,912.09	3,200,227.68	882,315.59	27.57%	4.51%	2,317,912.09	3,200,227.68	882,315.59	Jan-08	Dec-11	May-08	Dec-09	Multi-year project spanned 2008-2013. Some work in 2008 was delayed due to compressor and water handling facilities not being completed due to property owner negotations.	2008
123040	MULD-STORAGE PIPELINE REPL	61,048.59	46,455.29	(14,593.30)	-31.41%	0.12%	61,048.59	46,455.29	(14,593.30)	Jan-08	Dec-08	Mar-08	Dec-08		2008
123041	PI ACT COMPLIANCE 2008	87,612.01	255,947.10	168,335.09	65.77%	0.17%	87,612.01	255,947.10	168,335.09	Apr-08	Jul-08	Jan-08	Dec-08		2008
123042	DOE RUN, IN PIPELINE EXPOSURE	435,533.52	327,788.58	(107,744.94)	-32.87%	0.85%	435,533.52	327,788.58	(107,744.94)	Jan-08	Dec-08	Nov-08	May-09		2008
123043	MULD-TRANSMISSION REPLACEMENTS	51,409.84	96,265.09	44,855.25	46.60%	0.10%	51,409.84	96,265.09	44,855.25	Jan-08	Dec-08	Apr-08	Mar-09		2008
123044	PENILE CITY GATE STATION	-	675,000.41	675,000.41	100.00%	0.00%	-	675,000.41	675,000.41	Mar-08	Dec-08			Original intent was to bring an outside engineering firm in to complete design work, but ended up doing work in-house in 2010.	2008
123045	REPLACE MULDRAUGH ODORANT SYS	114,848.77	136,316.33	21,467.56	15.75%	0.22%	114,848.77	136,316.33	21,467.56	Jan-08	Dec-08	Jun-08	Apr-09		2008
123046	2008 REGUL RELIEF VALVE CAP	24,185.89	165,723.30	141,537.41	85.41%	0.05%	24,185.89	165,723.30	141,537.41	Jan-08	Dec-08	Dec-08	Feb-09		2008
123047	2008 GAS REGUL CAPACITY PROJ	77,224.21	66,913.80	(10,310.41)	-15.41%	0.15%	77,224.21	66,913.80	(10,310.41)	Jan-08	Dec-08	Feb-08	Dec-09		2008
123048	COMMERCIAL HI PRESSURE SERV	177,217.00	252,853.50	75,636.50	29.91%	0.34%	177,217.00	252,853.50	75,636.50	Jan-08	Dec-08	Mar-08	Sep-09		2008
123049	MULD-DISTRIBUTION REPLACEMENTS	-	11,366.85	11,366.85	100.00%	0.00%	-	11,366.85	11,366.85	Jan-08	Dec-08				2008
123050	MULD-DOE RUN LINE OTTER CREEK	742,717.42	551,476.49	(191,240.93)	-34.68%	1.45%	742,717.42	551,476.49	(191,240.93)	Jan-08	Dec-08	Jun-08	Dec-09		2008
123070	Serena Dimensions CM - LGE	8,795.63	-	(8,795.63)	-100.00%	0.02%	8,795.63	-	(8,795.63)			Dec-07	May-08		2008
123075	2008 DOIT SOFTWARE LIC	5,744.22	6,000.00	255.78	4.26%	0.01%	5,744.22	12,000.00	6,255.78	Apr-08	Apr-08	Jun-08	Dec-08		2008
123076	2008 DOIT FIELD DATA E-COLLECT	-	37,500.00	37,500.00	100.00%	0.00%	-	75,000.00	75,000.00	Oct-08	Oct-08				2008
123077	2008 DOIT FIELD DATA G-COLLECT	80,965.78	75,000.00	(5,965.78)	-7.95%	0.16%	80,965.78	150,000.00	69,034.22	Jul-08	Aug-08	Oct-08	Oct-09		2008
123078	2008 DOIT GIS ENHANCE	29,448.53	30,000.00	551.47	1.84%	0.06%	29,448.53	60,000.01	30,551.48	Apr-08	Apr-08	Jun-08	Dec-08		2008
123079	2008 DOIT GIS LIC AGREE	-	22,500.00	22,500.00	100.00%	0.00%	-	45,000.00	45,000.00	Apr-08	Apr-08				2008
123081	2008 DOIT MOBILE COMP INFRA	62,544.40	60,000.00	(2,544.40)	-4.24%	0.12%	62,544.40	120,000.00	57,455.60	Jun-08	Jul-08	Jul-08	Mar-09		2008
123082	2008 DOIT PC AND PRINTER INFRA	49,205.01	45,000.00	(4,205.01)	-9.34%	0.10%	49,205.01	90,000.00	40,794.99	Jan-08	Dec-08	Feb-08	Jan-09		2008
123083	2008 DOIT STORM WM UPGRADE	-	15,000.00	15,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Sep-08	Sep-08				2008
123123	BARDSTOWN FENCE REPAIR	54,910.85	50,000.00	(4,910.85)	-9.82%	0.11%	54,910.85	50,000.00	(4,910.85)	Mar-08	May-08	Jul-08	Sep-08		2008
123163	2008 LGE ERTS	37,982.54	37,500.00	(482.54)	-1.29%	0.07%	37,982.54	75,000.00	37,017.46	Apr-08	Dec-08	Apr-08	Jun-08		2008
123221	SERVICE RENEWALS FOR	8,431.52	-	(8,431.52)	-100.00%	0.02%	8,431.52	-	(8,431.52)			Aug-07	Jul-08		2008
123260	GDS Implementation - LGE	5,965.60	-	(5,965.60)	-100.00%	0.01%	5,965.60	-	(5,965.60)			Nov-07	Dec-09		2008
123264	BOC Cooling Redundancy	2,539.93	-	(2,539.93)	-100.00%	0.00%	2,539.93	-	(2,539.93)			Dec-07	Dec-08		2008
123273	MULDRAUGH ELECTRICAL UPGRADES	4,520.85	-	(4,520.85)	-100.00%	0.01%	4,520.85	-	(4,520.85)			Nov-07	May-08		2008
123275	PURCHASE MAYWOOD SUBD EASEMENT	-	-	-	-100.00%	0.00%	-	-	-			Oct-07			2008
123362	LGE-SL-CEMS Stacks	-	209,916.00	209,916.00	100.00%	0.00%	-	419,832.00	419,832.00	Jan-08	Dec-08				2008
123384	Bladelogic - LGE	538.03	-	(538.03)	-100.00%	0.00%	538.03	-	(538.03)			Nov-07	Apr-08		2008
123388	nMarket PJM - LGE	67.47	-	(67.47)	-100.00%	0.00%	67.47	-	(67.47)			Oct-07	Jan-08		2008
123407	PS 8.9 Enhance	-	21,657.60	21,657.60	100.00%	0.00%	-	43,315.20	43,315.20	Jan-08	Dec-11				2008
123413	HW/SW Dev Tools026510 2008-LGE	3,422.66	3,758.25	335.59	8.93%	0.01%	3,422.66	7,516.50	4,093.84	Jan-08	Dec-08	Feb-08	Dec-08		2008
123415	ITSD HW/SW EM 2008 - LGE	1,024.15	2,277.90	1,253.75	55.04%	0.00%	1,024.15	4,555.80	3,531.65	Jan-08	Dec-08	Feb-08	Nov-08		2008
123417	ITSD HW/SW PG 2008 - LGE	1,304.29	2,277.90	973.61	42.74%	0.00%	1,304.29	4,555.80	3,251.51	Jan-08	Dec-08	May-08	Dec-08		2008
123419	HW/SW Dev Tools026540 2008-LGE	1,676.40	3,037.20	1,360.80	44.80%	0.00%	1,676.40	6,074.40	4,398.00	Jan-08	Dec-08	Feb-08	Dec-08		2008
123421	HW/SW Dev Tools026560 2008-LGE	2,008.30	3,796.50	1,788.20	47.10%	0.00%	2,008.30	7,593.00	5,584.70	Jan-08	Dec-08	Feb-08	Dec-08		2008
123423	HW/SW Dev Tools026570 2008-LGE	2,745.93	3,796.50	1,050.57	27.67%	0.01%	2,745.93	7,593.00	4,847.07	Jan-08	Dec-08	Feb-08	Dec-08		2008
123425	HW/SW Dev Tools026580 2008-LGE	2,757.31	3,796.50	1,039.19	27.37%	0.01%	2,757.31	7,593.00	4,835.69	Jan-08	Dec-08	Feb-08	Apr-09		2008
123429	Monitor Replacement - LGE 2008	9,253.31	9,300.00	46.70	0.50%	0.02%	9,253.31	18,600.00	9,346.70	Jan-08	Dec-08	Mar-08	Dec-08		2008
123434	Tier C rotation - LGE 2008	102,932.23	103,212.58	280.35	0.27%	0.20%	102,932.23	206,425.15	103,492.93	Jan-08	Dec-08	Mar-08	Jun-09		2008
123436	DBProtect -DB Monitoring - LGE	8,807.69	-	(8,807.69)	-100.00%	0.02%	8,807.69	-	(8,807.69)			Dec-08	Dec-08		2008
123438	Lou Elec Upgrades 2008 - LGE	10,091.38	15,032.98	4,941.61	32.87%	0.02%	10,091.38	30,065.96	19,974.59	Jan-08	Dec-08	Jan-08	Dec-08		2008

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
123440	Lou Racks & Furn 2008 - LGE	7,060.19	-	(7,060.19)	-100.00%	0.01%	7,060.19	-	(7,060.19)			Jun-08	Dec-08		2008
123443	Bulk Pwr & Enviro Sys 2008-LGE	11,877.02	15,186.05	3,309.04	21.79%	0.02%	11,877.02	30,372.10	18,495.09	Jan-08	Dec-08	Jan-08	Mar-09		2008
123446	Mobile Radio 2008 - LGE	3,451.06	3,796.51	345.46	9.10%	0.01%	3,451.06	7,593.02	4,141.97	Jan-08	Dec-08	Apr-08	Dec-08		2008
123448	NW Devices & Infrast2008-LGE	8,393.67	7,516.51	(877.16)	-11.67%	0.02%	8,393.67	15,033.01	6,639.35	Jan-08	Dec-08	Jan-08	Dec-08		2008
123450	NW Tools & Test Equip 2008-LGE	7,371.99	7,516.49	144.51	1.92%	0.01%	7,371.99	15,032.99	7,661.00	Jan-08	Dec-08	Jan-08	Nov-08		2008
123454	OPGW-MC to Hardin 345KV-LGE	-	15,033.00	15,033.00	100.00%	0.00%	-	30,066.00	30,066.00	Jan-08	Dec-08				2008
123456	Outside Cable Plant 2008-LGE	27,391.46	30,371.99	2,980.53	9.81%	0.05%	27,391.46	60,743.99	33,352.52	Jan-08	Dec-08	Feb-08	Apr-09		2008
123460	Telephone Sys Cap Exp2008-LGE	14,466.93	15,033.00	566.07	3.77%	0.03%	14,466.93	30,066.00	15,599.07	Jan-08	Dec-08	Feb-08	Dec-08		2008
123462	TMIS Replacement 2008- LGE	-	15,033.01	15,033.01	100.00%	0.00%	-	30,066.02	30,066.02	Jan-08	Dec-08				2008
123464	Cabl for Server Connec2008-LGE	5,823.03	6,764.84	941.82	13.92%	0.01%	5,823.03	13,529.69	7,706.66	Jan-08	Dec-08	Feb-08	Mar-09		2008
123466	Content Switch Replacement-LGE	30,118.67	22,549.51	(7,569.16)	-33.57%	0.06%	30,118.67	45,099.01	14,980.34	Jan-08	Dec-08	Oct-08	Dec-08		2008
123475	Server HW Refresh 2008-LGE	44,841.70	42,092.43	(2,749.27)	-6.53%	0.09%	44,841.70	84,184.86	39,343.16	Jan-08	Dec-08	Feb-08	Dec-08		2008
123479	Access Switch Rotation2008-LGE	44,169.13	45,098.97	929.85	2.06%	0.09%	44,169.13	90,197.95	46,028.82	Jan-08	Dec-08	Mar-08	Dec-08		2008
123481	Core NW Infrastructure2008-LGE	22,335.53	22,549.49	213.97	0.95%	0.04%	22,335.53	45,098.99	22,763.46	Jan-08	Dec-08	Feb-08	Jul-08		2008
123485	Ebusiness Firewall Replace-LGE	12,169.91	16,536.30	4,366.39	26.40%	0.02%	12,169.91	33,072.60	20,902.69	Jan-08	Dec-08	Oct-08	Feb-09		2008
123488	NW Acc Device&Gateway2008-LGE	7,492.09	-	(7,492.09)	-100.00%	0.01%	7,492.09	-	(7,492.09)			Jun-08	Dec-08		2008
123490	Network Management 2008-LGE	8,053.90	7,516.49	(537.40)	-7.15%	0.02%	8,053.90	15,032.99	6,979.09	Jan-08	Dec-08	Apr-08	Dec-08		2008
123492	Sec Infrastructure Enh-LGE	2,455.49	3,006.60	551.11	18.33%	0.00%	2,455.49	6,013.20	3,557.71	Jan-08	Dec-08	Apr-08	Sep-08		2008
123496	IT Research Tech Inv 2008-LGE	-	6,013.20	6,013.20	100.00%	0.00%	-	12,026.40	12,026.40	Jan-08	Dec-08				2008
123500	Intrusion Prevention 2008-LGE	5,432.78	7,516.50	2,083.72	27.72%	0.01%	5,432.78	15,033.00	9,600.22	Jan-08	Dec-08	Dec-08	Jan-09		2008
123502	ITSecurity Infrastruce2008-LGE	10,523.91	18,791.24	8,267.32	44.00%	0.02%	10,523.91	37,582.47	27,058.56	Jan-08	Dec-08	Mar-08	Feb-09		2008
123506	LogConsol/Cor/AlertExp2008-LGE	14,094.36	22,549.52	8,455.16	37.50%	0.03%	14,094.36	45,099.03	31,004.67	Jan-08	Dec-08	Dec-08	Jan-09		2008
123508	VulnerabilityScanning2008-LGE	831.94	3,344.85	2,512.91	75.13%	0.00%	831.94	6,689.69	5,857.76	Jan-08	Dec-08	Dec-08	Jan-09		2008
123516	GE-Infrared Analysis Equip	-	5,245.20	5,245.20	100.00%	0.00%	-	10,490.40	10,490.40	Jan-08	Dec-08				2008
123518	SL-LGE-Coal Analyzer	-	7,349.40	7,349.40	100.00%	0.00%	-	14,698.80	14,698.80	Jan-08	Dec-08				2008
123519	GE-LGE-PCs	-	1,498.50	1,498.50	100.00%	0.00%	-	2,997.00	2,997.00	Jan-08	Dec-09				2008
123521	SL-LGE-ION Chromatograph Repl	-	5,994.00	5,994.00	100.00%	0.00%	-	11,988.00	11,988.00	Jan-08	Dec-08				2008
123522	SL-LGE-Sulfer Analyzer	-	7,948.80	7,948.80	100.00%	0.00%	-	15,897.60	15,897.60	Jan-08	Dec-08				2008
123523	SL-LGE-Gas Chromatograph	-	6,743.70	6,743.70	100.00%	0.00%	-	13,487.40	13,487.40	Jan-08	Dec-08				2008
123524	GE-LGE-Testing Equip	-	2,998.80	2,998.80	100.00%	0.00%	-	5,997.60	5,997.60	Jan-08	Dec-11				2008
123525	GE-LGE-Grnd Radar Equip	-	3,899.70	3,899.70	100.00%	0.00%	-	7,799.40	7,799.40	Jan-08	Dec-10				2008
123526	GE-LGE-Predictive Equip	-	10,349.10	10,349.10	100.00%	0.00%	-	20,698.20	20,698.20	Jan-08	Dec-08				2008
123527	SL-LGE-Mercury Analyzer	-	8,999.10	8,999.10	100.00%	0.00%	-	17,998.20	17,998.20	Jan-08	Dec-08				2008
123528	GE-LGE-Digital Microscope	-	3,749.40	3,749.40	100.00%	0.00%	-	7,498.80	7,498.80	Jan-08	Dec-09				2008
123529	GE-LGE-Data Quality Initiative	-	7,499.70	7,499.70	100.00%	0.00%	-	14,999.40	14,999.40	Jan-08	Dec-08				2008
123530	GE-LGE-Thermography Camera	-	5,994.00	5,994.00	100.00%	0.00%	-	11,988.00	11,988.00	Jan-08	Dec-08				2008
123531	SL-LGE-Moisture Analyzer	-	900.00	900.00	100.00%	0.00%	-	1,800.00	1,800.00	Jan-08	Feb-11				2008
123533	GE-LGE-Eddy Current	-	3,747.60	3,747.60	100.00%	0.00%	-	7,495.20	7,495.20	Jan-08	Dec-08				2008
123555	SSC Driveway	135.00	-	(135.00)	-100.00%	0.00%	135.00	-	(135.00)			Dec-07	Jan-08		2008
123565	2007 LGE DOIT Gas Leak Survey	5,904.06	-	(5,904.06)	-100.00%	0.01%	5,904.06	-	(5,904.06)			Dec-07	Feb-08		2008
123570	OF Aquatic Habitat	383.75	-	(383.75)	-100.00%	0.00%	383.75	-	(383.75)			Dec-07	Jan-08		2008
123595	HR Gen Remodel	1,585.13	-	(1,585.13)	-100.00%	0.00%	1,585.13	-	(1,585.13)			Dec-07	Oct-08		2008
123622	LGE 3-Phase Testing Equip	7,439.84	-	(7,439.84)	-100.00%	0.01%	7,439.84	-	(7,439.84)			Sep-08	Sep-08		2008
123630	Blue Coat Appliances - LGE	43.32	-	(43.32)	-100.00%	0.00%	43.32	-	(43.32)			Dec-07	Apr-08		2008
123635	iProcurement Punchout (LG&E %)	8,235.98	-	(8,235.98)	-100.00%	0.02%	8,235.98	-	(8,235.98)			Dec-07	Feb-09		2008
123731	BOC Training Room LGE	2,000.70	-	(2,000.70)	-100.00%	0.00%	2,000.70	-	(2,000.70)			Jan-08	Feb-08		2008
123754	MULD-BRINE STOR TANKS CONTAINM	168,010.21	-	(168,010.21)	-100.00%	0.33%	168,010.21	-	(168,010.21)			Feb-08	Jun-09		2008
123786	PEOPLESOFT SELF GIVING (LGE %)	8,662.82	-	(8,662.82)	-100.00%	0.02%	8,662.82	-	(8,662.82)			Feb-08	May-08		2008
123798	OpenFEP Database Increase	1,802.39	-	(1,802.39)	-100.00%	0.00%	1,802.39	-	(1,802.39)			Apr-08	Apr-08		2008
123807	MOBILE S/C EXPANSION (LG&E %)	12,205.52	-	(12,205.52)	-100.00%	0.02%	12,205.52	-	(12,205.52)			Apr-08	Apr-09		2008
123831	CORRODED SERVICE LINE REPL	198,727.14	-	(198,727.14)	-100.00%	0.39%	198,727.14	-	(198,727.14)			Jul-08	Dec-09		2008
123887	SQL Server Licenses - LGE	4,097.84	-	(4,097.84)	-100.00%	0.01%	4,097.84	-	(4,097.84)			May-08	May-08		2008
123889	UPS ASHBOTTOM (GAS)	(5,022.00)	-	5,022.00	-100.00%	-0.01%	(5,022.00)	-	5,022.00			Jun-08	Dec-09		2008
124153	MULD-INSTALL MAIN AMINE PUMPS	374,204.84	-	(374,204.84)	-100.00%	0.73%	374,204.84	-	(374,204.84)			Aug-08	Dec-09	Project was budgeted in the 2008 budget for year 2009 but needed to be completed sooner due to reliability problems experienced during the heating season of 2007-2008.	2008
124297	REDUNDANT PURIFIER PLC	51,291.65	-	(51,291.65)	-100.00%	0.10%	51,291.65	-	(51,291.65)			Jun-08	Dec-09		2008
124414	EnerSys Watering System	1,669.46	-	(1,669.46)	-100.00%	0.00%	1,669.46	-	(1,669.46)			Jun-08	Jan-09		2008
124420	Bladelogic Lic Compliance LGE	17,210.92	-	(17,210.92)	-100.00%	0.03%	17,210.92	-	(17,210.92)			Jul-08	Jul-08		2008
124581	Fill Casing Under 1-65	53,422.03	-	(53,422.03)	-100.00%	0.10%	53,422.03	-	(53,422.03)			Aug-08	Feb-09		2008
124656	LG&E DETS Breakers	9,198.95	-	(9,198.95)	-100.00%	0.02%	9,198.95	-	(9,198.95)			Sep-08	Jan-09		2008
124716	REPL LEAKING MTRS AT SCHOOLS	17,221.60	-	(17,221.60)	-100.00%	0.03%	17,221.60	-	(17,221.60)			Aug-08	Oct-08		2008
124781	MULD COMP STA ELE OH TO UG	835,292.75	-	(835,292.75)	-100.00%	1.63%	835,292.75	-	(835,292.75)			Jul-08	Dec-09	Emergent work due to safety concerns for operating overhead cranes in gas processing areas and reliability issues at the plant,.	2008
124863	CSS Redesign	3,992.54	-	(3,992.54)	-100.00%	0.01%	3,992.54	-	(3,992.54)			Aug-08	Oct-08		2008
125104	SMART CAR LGE	6,227.21	-	(6,227.21)	-100.00%	0.01%	6,227.21	-	(6,227.21)			Aug-08	Aug-08		2008
125168	MAGN PIPELINE WASHOUT REPAIR	254,980.01	-	(254,980.01)	-100.00%	0.50%	254,980.01	-	(254,980.01)			Oct-08	Nov-08		2008
125171	MAGN PURIFIER 1 REPAIR	31,677.21	-	(31,677.21)	-100.00%	0.06%	31,677.21	-	(31,677.21)			Sep-08	Dec-09		2008
125678	Storage Area Network LGE	151,130.19	-	(151,130.19)	-100.00%	0.29%	151,130.19	-	(151,130.19)			Nov-08	Feb-09		2008
125682	Virtual Tape Library LGE	39,560.71	-	(39,560.71)	-100.00%	0.08%	39,560.71	-	(39,560.71)			Sep-08	Oct-08		2008
125684	PIGGABILITY CALVARY LINE	302,516.95	-	(302,516.95)	-100.00%	0.59%	302,516.95	-	(302,516.95)			Nov-08	Dec-09	Materials were ordered in 2008 due to long lead times in order to allow early start to 2009 construction project.	2008
125733	SERVER FOR OMS - LGE	3,836.45	-	(3,836.45)	-100.00%	0.01%	3,836.45	-	(3,836.45)			Oct-08	Oct-08		2008
125769	PROCARD RECEIPT (LG&E %)	2,032.88	-	(2,032.88)	-100.00%	0.00%	2,032.88	-	(2,032.88)			Nov-08	Dec-08		2008
125771	PC Power Management-LGE	9,178.55	-	(9,178.55)	-100.00%	0.02%	9,178.55	-	(9,178.55)			Dec-08	Jan-09		2008
125773	WISM Expans & High Avail-LGE	23,081.54	-	(23,081.54)	-100.00%	0.04%	23,081.54	-	(23,081.54)			Dec-08	Dec-08		2008
125797	SynerGEE CMM Module for LGE El	3,498.00	-	(3,498.00)	-100.00%	0.01%	3,498.00	-	(3,498.00)			Dec-08	Dec-08		2008
125811	eDiscovery - LGE	25,894.64	-	(25,894.64)	-100.00%	0.05%	25,894.64	-	(25,894.64)			Dec-08	Dec-09		2008
125813	LEGAL DEPT OFFICE REMODEL	12,376.13	-	(12,376.13)	-100.00%	0.02%	12,376.13	-	(12,376.13)			Dec-08	Oct-09		2008
ASBLY419	Regulator Assemblies	142,926.03	139,953.38	(2,972.65)	-2.12%	0.28%	142,926.03	139,953.38	(2,972.65)	Jan-06	Dec-09	Feb-06	Dec-09		2008
CLR419	DO NOT USE (LEAK419G, CLAMP)	162.57	939,638.00	939,475.43	99.98%	0.00%	162.57	939,638.00	939,475.43	Jan-04	Dec-08	Jan-04	Dec-09	Decrease due to an accounting change. Leak clamps were previously recorded to capital and were budgeted to capital in 2008. Actual charges are recorded to operating expenses in 2008 and going forward.	2008
COMP419	GAS DISTRIBUTION COMPLIANCE	19,055.75	-	(19,055.75)	-100.00%	0.04%	19,055.75	-	(19,055.75)			Jul-07	Dec-09		2008
GME406	GAS MAIN EXT 406	1,334,293.82	2,202,073.16	867,779.34	39.41%	2.60%	1,334,293.82	2,202,073.16	867,779.34	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to less customer requests for main extensions than anticipated in the original budget which was generally based on historical trends.	2008

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
LSMR414	Large Scale Main Replacements	12,639,111.43	13,165,126.00	526,014.57	4.00%	24.60%	12,639,111.43	13,165,126.00	526,014.57	Jan-04	Dec-09	Jan-04	Dec-09	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. This decrease is partially offset by increases in service line replacements. The net difference for the Leak Mitigation program in 2008 is $406K.	2008
NBCD340UG	NEW BUS COMM UG 340	-	-	-	-100.00%	0.00%	-	-	-			Jan-04			2008
NBCD341UG	NEW BUS COMM 341 UG	4,877.55	-	(4,877.55)	-100.00%	0.01%	4,877.55	-	(4,877.55)			Jun-07	Jul-09		2008
NBGCS419	NEW BUS CONNECT SERV 419	578,966.32	868,735.82	289,769.50	33.36%	1.13%	578,966.32	868,735.82	289,769.50	Jan-05	Dec-09	Feb-04	Dec-09		2008
NBGS341	INSTALL GAS SVC-JOINT TRENCH	340,663.13	-	(340,663.13)	-100.00%	0.66%	340,663.13	-	(340,663.13)			Mar-06	Dec-09	This was budgeted in other projects.	2008
NBGS419	NEW BUS GAS SERV 419	1,030,632.11	2,340,088.72	1,309,456.61	55.96%	2.01%	1,030,632.11	2,340,088.72	1,309,456.61	Jan-05	Dec-09	Feb-04	Dec-09	Decrease due to less customer requests for gas services than anticipated in the original budget which was generally based on historical trends.	2008
NBGS421	NEW BUS GAS SERV 421	14,745.35	57,005.16	42,259.81	74.13%	0.03%	14,745.35	57,005.16	42,259.81	Jan-04	Dec-08	Jan-04	Dec-09		2008
NBGS422	NBGS422	18,533.61	65,117.88	46,584.27	71.54%	0.04%	18,533.61	65,117.88	46,584.27	Jan-04	Dec-09	Jan-04	Dec-09		2008
NBSB341UG	NEW BUS SUB 341 UG	1,050,770.69	541,186.38	(509,584.31)	-94.16%	2.04%	1,050,770.69	541,186.38	(509,584.31)	Jan-04	Dec-09	Jan-04	Dec-09	Variance to budget reflects actual versus projected investments associated with customer requests for new business - subdivisions. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2008
PBWK406G	PUB WORKS GAS 406	211,303.89	1,052,982.23	841,678.34	79.93%	0.41%	211,303.89	1,052,982.23	841,678.34	Jan-04	Dec-09	Jan-04	Dec-09	Decrease due to less public works activity than anticipated in the original budget which was generally based on historical trends.	2008
PMR414	Priority Main Replacement	468,486.63	418,000.00	(50,486.63)	-12.08%	0.91%	468,486.63	418,000.00	(50,486.63)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RCST406G	Customer requested - Gas	11,530.02	50,024.23	38,494.21	76.95%	0.02%	11,530.02	50,024.23	38,494.21	Jan-06	Dec-09	Feb-04	Dec-09		2008
RNTPD419	Repair Third Party Damages-419	184,761.32	100,118.21	(84,643.11)	-84.54%	0.36%	184,761.32	100,118.21	(84,643.11)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RRCS419G	REP CO GAS SERV 419	1,539,481.41	1,421,236.00	(118,245.41)	-8.32%	3.00%	1,539,481.41	1,421,236.00	(118,245.41)	Jan-04	Dec-09	Jan-04	Dec-09		2008
RRCS421G	REM/REPL CO GAS SERVICE-421	17,066.85	64,296.36	47,229.51	73.46%	0.03%	17,066.85	64,296.36	47,229.51	Jan-04	Dec-09	Jan-04	Nov-09		2008
RRCS422G	RRCS422G	3,498.10	-	(3,498.10)	-100.00%	0.01%	3,498.10	-	(3,498.10)			Feb-04	Oct-09		2008
SYSEN406G	System enhancements - Gas	144,554.57	243,883.15	99,328.58	40.73%	0.28%	144,554.57	243,883.15	99,328.58	Jan-06	Dec-09	Jan-04	Dec-09		2008
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	17,847.26	-	(17,847.26)	-100.00%	0.03%	17,847.26	-	(17,847.26)			Jun-08	Dec-09		2008
TLEQ419	Purchase of Tools - 004190	111,439.25	130,102.50	18,663.25	14.35%	0.22%	111,439.25	130,102.50	18,663.25	Feb-04	Sep-09	Feb-04	Dec-09		2008
TLEQ447	TOOLS AND EQUIP 447	173,629.06	25,095.47	(148,533.59)	-591.87%	0.34%	173,629.06	25,095.47	(148,533.59)	Jan-04	Dec-09	Mar-04	Dec-09		2008
TLEQ448	Tools and Equipment 448	10,569.93	20,798.97	10,229.04	49.18%	0.02%	10,569.93	20,798.97	10,229.04	Jan-05	Dec-09	May-05	Sep-09		2008
TLEQ450	Tools and Equipment , 004500	10,259.05	9,960.00	(299.05)	-3.00%	0.02%	10,259.05	9,960.00	(299.05)	Mar-04	Nov-09	Jun-04	Dec-09		2008
TLEQ451	Tools and Equipment , 004510	2,476.59	9,960.00	7,483.41	75.13%	0.00%	2,476.59	9,960.00	7,483.41	Mar-04	Sep-09	Mar-04	Dec-09		2008
		48,649,388.88	51,383,072.24	2,733,683.37											**2008 Total**
104671	CAPITAL PIPE TRANSFERS - MULD	(305,951.44)	-	305,951.44	-100.00%	-0.66%	(305,951.44)	-	305,951.44			Apr-04	Nov-09	This is the shift from 2008 of actuals to specific projects for pipe purchases.	2009
112644	Capital tools	19,521.26	20,482.20	960.94	4.69%	0.04%	96,809.82	83,383.24	(13,426.58)	Jun-01	Dec-14	May-04	Dec-11		2009
114268	Gas Regulator Replacements	2,022,758.24	2,110,074.41	87,316.17	4.14%	4.34%	16,967,653.91	9,751,404.37	(7,216,249.54)	May-02	Dec-08	Jan-04	Jul-12		2009
115030	PURCHASE REGULATORS	80,651.87	79,631.20	(1,020.67)	-1.28%	0.17%	80,651.87	79,631.20	(1,020.67)	Aug-02	Dec-14	Aug-04	Dec-12		2009
117361	Accrued Labor - LGE	4,128.11	-	(4,128.11)	-100.00%	0.01%	0.02	1,890.54	1,890.53			Mar-07			2009
117914	Magn Inst PLC Eng Panel Contr	(5,115.19)	-	5,115.19	-100.00%	-0.01%	232,850.48	237,965.67	5,115.19			Feb-05	Jul-09		2009
117918	Plug & Repair Wells-Corroded	(6,009.04)	-	6,009.04	-100.00%	-0.01%	61,051.18	67,060.22	6,009.04			Apr-05			2009
118222	DRILL SHALE RECOV WELLS-INDY	(47,422.72)	-	47,422.72	-100.00%	-0.10%	148,334.39	195,757.11	47,422.72			Sep-05			2009
119075	T1 DIGITAL MUX REPL LGE	6.99	-	(6.99)	-100.00%	0.00%	238,052.09	238,045.10	(6.99)			Aug-05	May-09		2009
119902	Clear 12/04 A&G	(88,605.37)	-	88,605.37	-100.00%	-0.19%	(348,053.79)	135,429.72	483,483.51			Dec-04			2009
120283	Video Conferencing Equipment	4.50	-	(4.50)	-100.00%	0.00%	31,397.51	31,393.01	(4.50)			Nov-06	Aug-10		2009
120563	MAGN INSTALL PLC ENG#2 CONTR	2,541.83	-	(2,541.83)	-100.00%	0.01%	750,946.23	750,521.20	(425.03)			Jun-06	Nov-10		2009
120567	MULD ENG PANEL UPGR	-	96,999.93	96,999.93	100.00%	0.00%	821,651.02	918,650.95	96,999.93	Jan-06	Dec-25	Sep-06			2009
120583	PLUG/REPR WELLS W CORRODED CAS	(118,764.16)	-	118,764.16	-100.00%	-0.26%	49,024.31	167,788.47	118,764.16			Mar-06	Jul-12		2009
120589	UPGR ROTARY MTRS-IND	(3,765.37)	-	3,765.37	-100.00%	-0.01%	0.00	3,765.37	3,765.37			Mar-06	Mar-07		2009
120592	2006 REGUL RELIEF VALVE CAP	-	-	-	-100.00%	0.00%	141,377.55	141,377.55	-			Aug-06			2009
120594	RELOC HI-PRES GAS REGULATORS	(2,103.61)	-	2,103.61	-100.00%	0.00%	101,789.32	103,892.93	2,103.61			May-06			2009
120595	PURCHASE REGUL-RES/COMM	88,716.46	117,203.70	28,487.24	24.31%	0.19%	88,716.46	117,203.70	28,487.24	Jan-06	Jan-10	Jan-07	Jul-12		2009
120596	FARM TAP REGULATOR UPGR	1,574,573.12	1,066,127.85	(508,445.27)	-47.69%	3.38%	5,898,100.06	9,529,852.46	3,631,752.40	Jan-06	Dec-14	Jun-06	Aug-11	Work completed earlier than anticipated.	2009
120598	SOUTHSIDE/NEWCUT TRANS LINE	(4,180.45)	-	4,180.45	-100.00%	-0.01%	246,146.10	250,326.55	4,180.45			Aug-06	Jul-08		2009
120599	P/I TECHINICAL EQUIP	35,965.48	19,344.30	(16,621.18)	-85.92%	0.08%	92,835.14	76,213.96	(16,621.18)	Jan-06	Dec-08	Jun-06	Aug-09		2009
120754	Misc. A/R Uncollect - LGE Cap	(84,330.85)	-	84,330.85	-100.00%	-0.18%	76,067.86	209,512.50	133,444.64			Jun-05			2009
120785	MULD ENGINE CONTROL PANEL REPL	(4,720.00)	-	4,720.00	-100.00%	-0.01%	128,001.88	132,721.88	4,720.00			Nov-05	Dec-07		2009
120803	LGE SECURE EMAIL	(9,216.98)	-	9,216.98	-100.00%	-0.02%	7,718.27	16,935.25	9,216.98			Feb-07			2009
120864	HW/SW Dev Tools 026540 LGE	(9.94)	-	9.94	-100.00%	0.00%	0.00	9.94	9.94			Mar-06			2009
120871	Tier C rotation 2006 LGE	(4,124.67)	-	4,124.67	-100.00%	-0.01%	64,475.49	68,600.17	4,124.67			Feb-06	May-09		2009
120876	Lou-Lex Ring Upgr OC-48 LGE	0.00	-	(0.00)	-100.00%	0.00%	81,762.64	81,762.64	(0.00)			May-06	May-08		2009
121527	RIVER PARK PLACE GAS RELO	2,183.93	-	(2,183.93)	-100.00%	0.00%	(364.47)	(3,398.84)	(3,034.37)			Oct-06	Nov-09		2009
121608	Soundmasking	(360.11)	-	360.11	-100.00%	0.00%	-	360.11	360.11			Oct-07	Oct-09		2009
121611	2007 Carpet and Tile Replace	(5,062.37)	-	5,062.37	-100.00%	-0.01%	29,768.96	34,831.33	5,062.37			Mar-07	Jan-10		2009
121614	HVAC Replacement EOC	(2,697.00)	-	2,697.00	-100.00%	-0.01%	24,273.00	26,970.00	2,697.00			Dec-07	Jan-07		2009
121897	MULD-2007 MISC IMPROVEMENTS	(30.53)	-	30.53	-100.00%	0.00%	153,957.34	153,987.87	30.53			Feb-07	Jul-09		2009
121899	MULD-SPCC COMPLIANCE	194.13	-	(194.13)	-100.00%	0.00%	615,156.05	618,915.34	3,759.29			May-07	Jan-10		2009
121908	2007 FT CUSTOMER CONVERSION	(325.80)	-	325.80	-100.00%	0.00%	2,129.56	2,455.36	325.80			Aug-07			2009
121910	2007 REGULATOR/RELIEF VALVES	(6,068.36)	-	6,068.36	-100.00%	-0.01%	117,849.13	123,917.49	6,068.36			Jun-07	Jul-09		2009
121928	2007 RELINE GAS STORAGE WELLS	(939.91)	-	939.91	-100.00%	0.00%	361,094.90	362,034.81	939.91			Oct-07			2009
121929	2007 PLUG & REPAIR WELLS	(22,197.47)	-	22,197.47	-100.00%	-0.05%	155,488.07	177,685.54	22,197.47			Mar-07	Jul-12		2009
121930	2007 INSTALL GATE VALVES	(19,446.67)	-	19,446.67	-100.00%	-0.04%	77,786.71	97,233.38	19,446.67			Mar-07			2009
121938	MULD-ESS SYS REPLACEMENT	(4,419.43)	-	4,419.43	-100.00%	-0.01%	193,757.24	198,176.67	4,419.43			Dec-06	Apr-08		2009
122180	HARRODS CREEK PIPELINE	1,551.12	-	(1,551.12)	-100.00%	0.00%	315,079.82	313,528.70	(1,551.12)			Aug-06	Jul-09		2009
122230	WATERSIDE ARENA DO GAS	450.64	-	(450.64)	-100.00%	0.00%	197.86	(0.00)	(197.86)			Feb-07	Dec-08		2009
122275	Backup Data Center LGE	(700.78)	-	700.78	-100.00%	0.00%	1,520,130.25	1,520,831.03	700.78			Oct-06	Sep-08		2009
122312	ITSD HW/SW EM 2007 LGE	(142.82)	-	142.82	-100.00%	0.00%	0.00	142.82	142.82			Mar-07	Dec-07		2009
122314	ITSD HW/SW PG 2007 LGE	152.76	-	(152.76)	-100.00%	0.00%	1,131.53	978.77	(152.76)			Jan-07	Mar-09		2009
122362	Mobile Radio System Build LGE	422,030.38	439,184.18	17,153.81	3.91%	0.91%	1,550,544.01	1,567,670.81	17,126.79	Jan-07	Dec-09	Jun-07	Aug-10		2009
122370	OPGW on MC to Hardin Co. LGE	18,018.83	-	(18,018.83)	-100.00%	0.04%	47,553.33	29,534.50	(18,018.83)			Sep-07	Jun-07		2009
122380	WKE-Lou Ring Upgrade to OC LGE	(671.66)	-	671.66	-100.00%	0.00%	150,780.14	151,451.80	671.66			Jul-07	Jul-07		2009
122452	PRESTON CITY GATE STA BLDG	(10,946.46)	-	10,946.46	-100.00%	-0.02%	138,839.53	149,785.99	10,946.46			Jul-07	Jun-08		2009
122503	POWER PLANT SOFTWARE (LG&E %)	766.53	-	(766.53)	-100.00%	0.00%	347,178.12	346,411.59	(766.53)			Aug-07	Aug-07		2009
122505	iEXPENSE & FILENET IM (LG&E %)	13,846.26	-	(13,846.26)	-100.00%	0.03%	23,429.07	9,582.81	(13,846.26)			Oct-08	Sep-08		2009
122539	Customer Care System LGE	5,683,699.57	1,595,100.00	(4,088,599.57)	-256.32%	12.21%	13,067,418.94	8,915,107.96	(4,152,310.99)	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

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
122650	LGE Gas Meters	1,984,602.71	2,023,010.09	38,407.38	1.90%	4.26%	1,984,602.71	2,023,010.09	38,407.38	Jan-07	Dec-14	Jan-07	Apr-10		2009
122702	BARDSTOWN HP REGULATOR STATION	1,004.59	-	(1,004.59)	-100.00%	0.00%	282,853.32	294,348.73	11,495.41			May-07	Jun-09		2009
122789	WESTPORT ROAD GAS RELOCATION	(23,659.96)	-	23,659.96	-100.00%	-0.05%	845,834.67	869,494.63	23,659.96			Jun-07	Jun-09		2009
122819	CCS - Bus Intelligence	(197,162.63)	-	197,162.63	-100.00%	-0.42%	(0.02)	205,507.93	205,507.95			Jun-07			2009
122820	CCS - Change Mgmt	(82,558.48)	-	82,558.48	-100.00%	-0.18%	(0.02)	82,584.86	82,584.88			May-07			2009
122821	CCS - Customer Service	(1,373,291.03)	-	1,373,291.03	-100.00%	-2.95%	0.16	1,414,885.85	1,414,885.68			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
122822	CCS - Development	(384,473.64)	-	384,473.64	-100.00%	-0.83%	(0.06)	390,649.37	390,649.43			May-07		Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122823	CCS - Technology	(2,059,689.89)	-	2,059,689.89	-100.00%	-4.42%	0.10	2,066,798.03	2,066,797.93			May-07	Aug-14	Variances on Customer Care System (CCS) projects are related and offsetting. Budgets and Actuals were recorded on different project numbers.	2009
122934	LGE CALL CENTER TECH UPGRADE	315.73	-	(315.73)	-100.00%	0.00%	5,991.13	5,675.40	(315.73)			Jul-08	Dec-08		2009
122935	LGE INTERACTION/CTI	4,370.74	-	(4,370.74)	-100.00%	0.01%	84,566.39	80,195.65	(4,370.74)			Sep-08	Apr-10		2009
122938	2008 LGE PC PURCHASES	1,337.94	-	(1,337.94)	-100.00%	0.00%	10,134.04	8,796.10	(1,337.94)			Mar-08	Dec-08		2009
122939	LGE I&C RTP	25.34	-	(25.34)	-100.00%	0.00%	0.00	(25.33)	(25.34)			Oct-08	Jan-10		2009
122940	2008 LGE INTERNAL REQUESTS	(302.48)	-	302.48	-100.00%	0.00%	53,460.55	53,763.03	302.48			Jul-08	Dec-08		2009
122941	2008 LGE CARPET & TILE	(2,290.16)	-	2,290.16	-100.00%	0.00%	20,611.46	22,901.62	2,290.16			May-08	Jan-08		2009
122943	LGE FIRE SYSTEM	(178.17)	-	178.17	-100.00%	0.00%	10,860.62	11,038.79	178.17			Dec-08	Jan-08		2009
122944	2008 LGE CHAIR REPLACEMENT	(193.35)	-	193.35	-100.00%	0.00%	35,224.49	35,417.84	193.35			Mar-08	Jan-09		2009
122945	2008 LGE FURNITURE & EQUIP	(2,545.61)	-	2,545.61	-100.00%	-0.01%	31,854.35	34,399.96	2,545.61			Feb-08	Jan-08		2009
122947	EMERGENCY POWER	(2,248.61)	-	2,248.61	-100.00%	0.00%	20,237.43	22,486.04	2,248.61			May-08	Jan-08		2009
122948	PSRT Air Handler System	(3,085.33)	-	3,085.33	-100.00%	-0.01%	27,767.93	30,853.25	3,085.33			Oct-08	Jan-08		2009
122949	BOC LL HVAC UPGRADE	(2,151.48)	-	2,151.48	-100.00%	0.00%	30,120.77	32,272.26	2,151.48			Oct-08	Jan-08		2009
122959	MILL CREEK GAS MEASUREMENT	1.73	-	(1.73)	-100.00%	0.00%	800,664.97	815,042.44	14,377.47			Nov-07	Nov-10		2009
123011	2008 FT CUSTOMER CONVERSIONS	(31,785.10)	-	31,785.10	-100.00%	-0.07%	760.24	32,545.34	31,785.10			Sep-08	Jul-09		2009
123012	MULD-PURIFIER 2 BOILER	(75.62)	-	75.62	-100.00%	0.00%	180,283.00	180,358.62	75.62			Jul-08	Jul-09		2009
123015	MULD-CANE RUN LINE RELO	2,907.13	-	(2,907.13)	-100.00%	0.01%	348,977.44	346,070.31	(2,907.13)			Jul-08	Jun-09		2009
123016	MULD-COMPRESSOR GAS DETECTION	6,010.30	-	(6,010.30)	-100.00%	0.01%	151,445.30	145,435.00	(6,010.30)			Jul-08	Jul-09		2009
123018	MULD-ENGINE COOLING REPL#7	11,031.64	-	(11,031.64)	-100.00%	0.02%	66,977.08	55,945.44	(11,031.64)			Sep-08	Jul-09		2009
123019	MULD-HANDRAIL IMPROVEMENTS	2,792.85	-	(2,792.85)	-100.00%	0.01%	22,646.62	19,853.77	(2,792.85)			Aug-08	Jul-09		2009
123020	MULD-MISC FACILITY IMPRV	(15,112.54)	-	15,112.54	-100.00%	-0.03%	105,770.83	141,598.24	35,827.41			Apr-08	Jul-09		2009
123021	MULD-SPCC COMPLIANCE PH 2	143.00	-	(143.00)	-100.00%	0.00%	289,595.50	292,364.50	2,769.00			May-08	Jul-09		2009
123023	CP IMPRESSED CURRENT SYS	6,206.66	-	(6,206.66)	-100.00%	0.01%	18,042.09	14,254.63	(3,787.46)			May-08	Nov-10		2009
123025	INSTALL VALVES ON STOR WELLS	9,799.26	-	(9,799.26)	-100.00%	0.02%	647,753.38	639,340.41	(8,412.97)			Mar-08	Jul-09		2009
123026	PLUG AND REPAIR WELLS	(276,661.82)	-	276,661.82	-100.00%	-0.59%	62,138.73	338,800.55	276,661.82			Apr-08			2009
123027	RE-LINING STOR WELLS W CORROD	9,400.70	-	(9,400.70)	-100.00%	0.02%	492,868.47	483,467.77	(9,400.70)			Aug-08	Jul-09		2009
123028	MAGN-EMERGENCY EQUIP & REPAIRS	(23,291.32)	-	23,291.32	-100.00%	-0.05%	62,790.27	105,125.61	42,335.34			Aug-08	Sep-09		2009
123038	MULD-ACID RIG PIPE REPLACE	(1,180.75)	-	1,180.75	-100.00%	0.00%	(0.00)	1,180.75	1,180.75			Dec-08	Jul-09		2009
123039	MULD-DRILL 5 RECOVERY WELLS	1,691,475.30	2,964,000.64	1,272,525.34	42.93%	3.63%	9,544,809.31	8,527,912.73	(1,016,896.58)	Jan-08	Jun-13	May-08	Jul-12	Multi-year project spanned 2008-2013. Project scope and timing in multi-year project changed due to deciding to install a water disposal well (because of high water recovery in new recovery wells), which required additional planning and permitting and delayed some work into future years of the project.	2009
123042	DOE RUN, IN PIPELINE EXPOSURE	18,666.75	-	(18,666.75)	-100.00%	0.04%	454,200.27	435,533.52	(18,666.75)			Nov-08	Jul-09		2009
123043	MULD-TRANSMISSION REPLACEMENTS	2,318.07	-	(2,318.07)	-100.00%	0.00%	53,727.91	51,409.84	(2,318.07)			Apr-08	Jul-09		2009
123045	REPLACE MULDRAUGH ODORANT SYS	4,283.50	-	(4,283.50)	-100.00%	0.01%	119,132.27	114,848.77	(4,283.50)			Jun-08	Jul-09		2009
123046	2008 REGUL RELIEF VALVE CAP	8,627.55	-	(8,627.55)	-100.00%	0.02%	32,813.44	24,185.89	(8,627.55)			Dec-08	Jul-09		2009
123047	2008 GAS REGUL CAPACITY PROJ	19.88	-	(19.88)	-100.00%	0.00%	76,839.28	77,224.21	384.93			Feb-08	Sep-11		2009
123048	COMMERCIAL HI PRESSURE SERV	8,473.20	-	(8,473.20)	-100.00%	0.02%	185,690.20	177,217.00	(8,473.20)			Mar-08	Dec-10		2009
123050	MULD-DOE RUN LINE OTTER CREEK	78,287.04	-	(78,287.04)	-100.00%	0.17%	822,544.51	742,717.42	(79,827.09)			Jun-08	Jul-09		2009
123077	2008 DOIT FIELD DATA G-COLLECT	72,547.57	-	(72,547.57)	-100.00%	0.16%	153,513.35	80,965.78	(72,547.57)			Oct-08	Mar-09		2009
123081	2008 DOIT MOBILE COMP INFRA	120.64	-	(120.64)	-100.00%	0.00%	62,665.04	62,544.40	(120.64)			Jul-08	Jul-08		2009
123082	2008 DOIT PC AND PRINTER INFRA	141.13	-	(141.13)	-100.00%	0.00%	49,346.14	49,205.01	(141.13)			Feb-08	Jan-08		2009
123260	GDS Implementation - LGE	2,874.29	-	(2,874.29)	-100.00%	0.01%	11,497.97	7,277.59	(4,220.38)			Nov-07	Jul-10		2009
123275	PURCHASE MAYWOOD SUBD EASEMENT	-	-	-	-100.00%	0.00%	31,935.45	31,935.45	-			Oct-07			2009
123407	PS 8.9 Enhance	-	22,315.50	22,315.50	100.00%	0.00%	-	252,909.90	252,909.90	Jan-09	Dec-09				2009
123425	HW/SW Dev Tools026580 2008-LGE	514.16	-	(514.16)	-100.00%	0.00%	3,271.47	2,757.31	(514.15)			Feb-08	Jan-08		2009
123434	Tier C rotation - LGE 2008	1,458.15	-	(1,458.15)	-100.00%	0.00%	104,390.38	102,932.23	(1,458.15)			Mar-08	Feb-08		2009
123443	Bulk Pwr & Enviro Sys 2008-LGE	(1,473.31)	-	1,473.31	-100.00%	0.00%	10,403.71	11,877.02	1,473.31			Jan-08	Nov-08		2009
123456	Outside Cable Plant 2008-LGE	(70.39)	-	70.39	-100.00%	0.00%	27,321.08	27,391.46	70.39			Feb-08	Oct-08		2009
123464	Cabl for Server Connec2008-LGE	1,036.04	-	(1,036.04)	-100.00%	0.00%	6,859.07	5,823.03	(1,036.04)			Feb-08	Feb-08		2009
123485	Ebusiness Firewall Replace-LGE	15.03	-	(15.03)	-100.00%	0.00%	12,184.94	12,169.91	(15.03)			Oct-08	Feb-08		2009
123500	Intrusion Prevention 2008-LGE	325.97	-	(325.97)	-100.00%	0.00%	5,758.75	5,432.78	(325.97)			Dec-08	Aug-08		2009
123502	ITSecurity Infrastruce2008-LGE	627.05	-	(627.05)	-100.00%	0.00%	11,150.96	10,523.91	(627.05)			Mar-08	Feb-08		2009
123506	LogConsol/Cor/AlertExp2008-LGE	81.86	-	(81.86)	-100.00%	0.00%	14,176.22	14,094.36	(81.85)			Dec-08	Oct-08		2009
123508	VulnerabilityScanning2008-LGE	49.92	-	(49.92)	-100.00%	0.00%	881.86	831.94	(49.92)			Dec-08	Jun-08		2009
123519	GE-LGE-PCs	-	1,507.50	1,507.50	100.00%	0.00%	-	1,507.50	1,507.50	Jan-09	Dec-09				2009
123524	GE-LGE-Testing Equip	-	3,731.10	3,731.10	100.00%	0.00%	-	11,193.30	11,193.30	Jan-09	Dec-09				2009
123528	GE-LGE-Digital Microscope	-	5,223.60	5,223.60	100.00%	0.00%	-	5,223.60	5,223.60	Jan-09	Dec-09				2009
123632	StoreRoom Cameras (LG&E %)	(2,032.25)	-	2,032.25	-100.00%	0.00%	-	2,032.25	2,032.25			Dec-07			2009
123635	iProcurement Punchout (LG&E %)	505.91	-	(505.91)	-100.00%	0.00%	9,819.79	9,313.88	(505.91)			Dec-07	Apr-08		2009
123754	MULD-BRINE STOR TANKS CONTAINM	36,308.35	-	(36,308.35)	-100.00%	0.08%	204,318.56	168,010.21	(36,308.35)			Feb-08	Jul-09		2009
123807	MOBILE S/C EXPANSION (LG&E %)	187.92	-	(187.92)	-100.00%	0.00%	12,393.44	12,205.52	(187.92)			Apr-08	Dec-08		2009
123831	CORRODED SERVICE LINE REPL	13,756.68	-	(13,756.68)	-100.00%	0.03%	212,483.82	198,727.14	(13,756.68)			Jul-08	Dec-10		2009
123889	UPS ASHBOTTOM (GAS)	31.35	-	(31.35)	-100.00%	0.00%	(5,629.05)	(5,022.00)	607.05			Jun-08	Sep-11		2009
124153	MULD-INSTALL MAIN AMINE PUMPS	1,862.15	-	(1,862.15)	-100.00%	0.00%	376,066.99	374,204.84	(1,862.15)			Aug-08	Jul-09		2009
124297	REDUNDANT PURIFIER PLC	(12,475.42)	-	12,475.42	-100.00%	-0.03%	59,410.53	51,291.65	(8,118.88)			Jun-08	Dec-10		2009
124414	EnerSys Watering System	(633.00)	-	633.00	-100.00%	0.00%	1,036.46	1,669.46	633.00			Jun-08	Oct-08		2009
124581	Fill Casing Under 1-65	3,173.48	-	(3,173.48)	-100.00%	0.01%	56,595.51	53,422.03	(3,173.48)			Aug-08	Aug-09		2009
124656	LG&E DETS Breakers	34.89	-	(34.89)	-100.00%	0.00%	9,233.83	9,198.95	(34.89)			Sep-08	Aug-08		2009
124723	2009 LGE DOIT Mobile GIS	13,816.99	16,385.48	2,568.49	15.68%	0.03%	13,816.99	46,386.28	32,569.29	Jan-09	Dec-09	Feb-09	Apr-10		2009
124725	2009 LGE DOIT Electric OMS	22,332.35	24,919.24	2,586.89	10.38%	0.05%	22,332.35	39,919.38	17,587.03	Jan-09	Dec-09	Sep-09	Apr-10		2009
124729	2009 LGE DOIT Elec Fac Insp	-	43,384.68	43,384.68	100.00%	0.00%	-	110,885.81	110,885.81	Jan-09	Dec-09				2009
124731	2009 LGE DOIT Mobile Infra	58,675.96	30,040.56	(28,635.40)	-95.32%	0.13%	58,675.96	135,041.88	76,365.92	Jan-09	Dec-09	Jun-09	Apr-10		2009
124733	2009 LGE DOIT Software Lic	-	8,534.25	8,534.25	100.00%	0.00%	-	46,035.11	46,035.11	Jan-09	Dec-09				2009

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124735	2009 LGE DOIT Carry Over Proj	18,199.24	16,384.94	(1,814.30)	-11.07%	0.04%	18,199.24	31,386.10	13,186.86	Jan-09	Dec-09	Jun-09	Apr-10		2009
124742	2009 LGE DOIT Hardware Infra	51,585.86	49,498.65	(2,087.21)	-4.22%	0.11%	51,585.86	139,499.82	87,913.96	Jan-09	Dec-09	Feb-09	Aug-10		2009
124781	MULD COMP STA ELE OH TO UG	29,703.22	-	(29,703.22)	-100.00%	0.06%	929,894.29	835,292.75	(94,601.54)			Jul-08	Aug-09		2009
124788	2009 FT CONVERSION PROJECTS	1,730.68	40,739.69	39,009.01	95.75%	0.00%	1,730.68	40,739.69	39,009.01	Jan-09	Jan-10	Jun-09	Dec-09		2009
124792	MAGN REP/REPL DEF EQUIP	105,324.78	89,612.89	(15,711.89)	-17.53%	0.23%	105,324.78	89,612.89	(15,711.89)	Jan-09	Jan-10	Apr-09	Jan-10		2009
124793	MAGN GRND WATER PROT	41,410.39	75,172.02	33,761.63	44.91%	0.09%	34,735.39	75,172.02	40,436.63	Jan-09	Jul-09	Aug-09	Dec-10		2009
124794	MAGN IMPRV TEMP CONTR #2 PUR	128,962.23	70,940.87	(58,021.36)	-81.79%	0.28%	128,962.23	70,940.87	(58,021.36)	Jan-09	Jan-10	Aug-09	Dec-09		2009
124795	MAGN AERIAL COOLER #2DEHYDR	-	48,004.99	48,004.99	100.00%	0.00%	-	48,004.99	48,004.99	Jan-09	Dec-09				2009
124796	MAGN PURCHASE AIR COMPR CANMER	-	18,206.40	18,206.40	100.00%	0.00%	-	18,206.40	18,206.40	Jan-09	Dec-09				2009
124797	MAGN REPL MUFFLERS ENG#6	34,067.16	25,246.99	(8,820.17)	-34.94%	0.07%	34,067.16	25,246.99	(8,820.17)	Jan-09	Oct-09	Jul-09	Nov-10		2009
124798	MAGN EMERG EQUIP REP	57,245.56	90,587.30	33,341.74	36.81%	0.12%	54,532.08	90,587.30	36,055.22	Jan-09	Jan-10	Mar-09	Jan-10		2009
124799	MAGN PURCH PLAST TANKS	-	28,447.50	28,447.50	100.00%	0.00%	-	28,447.50	28,447.50	Jan-09	Dec-09				2009
124800	MAGN REPL 4100 FT 16" CENTER	679,598.70	477,986.36	(201,612.34)	-42.18%	1.46%	679,598.70	477,986.36	(201,612.34)	Jan-09	Dec-09	Apr-09	Sep-09		2009
124801	MAGN REPL BARE STEEL LINES	72,822.87	53,125.54	(19,697.33)	-37.08%	0.16%	72,822.87	53,125.54	(19,697.33)	Jan-09	Oct-09	Mar-09	Dec-09		2009
124802	MULD KEWANEE BOILER BLDG	2,519,093.84	2,600,040.14	80,946.30	3.11%	5.41%	2,539,911.54	2,600,040.14	60,128.60	Jan-09	Dec-09	May-09	Apr-10		2009
124804	MULD HYDRAULIC FAN MOTORS	63,565.55	175,009.02	111,443.47	63.68%	0.14%	105,015.40	175,009.02	69,993.62	Jan-09	Jan-10	Jun-09	Dec-09		2009
124805	MULD REPL PURIF 1 BOOSTER PUMP	70,877.87	75,000.13	4,122.26	5.50%	0.15%	73,941.38	75,000.13	1,058.75	Jan-09	Oct-09	May-09	Nov-10		2009
124806	MULD COMPR COOLING LIN REPL	28,780.21	49,998.97	21,218.76	42.44%	0.06%	28,780.21	49,998.97	21,218.76	Jan-09	Oct-09	Nov-09	Nov-10		2009
124808	MULD OXIDIZER UPGRADE	20,766.19	31,001.17	10,234.98	33.01%	0.04%	20,766.19	31,001.17	10,234.98	Jan-09	Jan-10	Aug-09	Nov-10		2009
124809	MULD COMPR STA YARD VALVES	24,907.45	66,999.19	42,091.74	62.82%	0.05%	24,907.45	66,999.19	42,091.74	Nov-09	Dec-09	Nov-09	Nov-10		2009
124810	MULD DR KY AIR RECEIVER	-	24,999.66	24,999.66	100.00%	0.00%	-	24,999.66	24,999.66	Jan-09	Dec-09				2009
124812	MULD REPAIR/REPLACE DEF EQUIP	114,965.78	75,000.40	(39,965.38)	-53.29%	0.25%	114,404.18	75,000.40	(39,403.78)	Jan-09	Dec-09	Apr-09	Mar-10		2009
124813	MULD FIELD STAIRWAY	-	19,002.93	19,002.93	100.00%	0.00%	-	19,002.93	19,002.93	Jan-09	Dec-09				2009
124815	MULD H2S SENSORS	109,931.35	119,999.52	10,068.17	8.39%	0.24%	109,018.92	119,999.52	10,980.60	Jan-09	Jan-10	Apr-09	Jan-10		2009
124816	MULD HANDRAIL IMPROV	81,452.55	88,000.63	6,548.08	7.44%	0.17%	81,452.55	88,000.63	6,548.08	Jan-09	Jan-10	Mar-09	Nov-10		2009
124817	MULD PLC REPLACEMENTS	65,841.40	48,019.38	(17,822.02)	-37.11%	0.14%	66,019.71	48,019.38	(18,000.33)	Jan-09	Jan-10	Apr-09	Nov-10		2009
124818	MULD PURIF#3 REFLUX PUMP	14,565.80	59,000.12	44,434.32	75.31%	0.03%	59,471.38	59,000.12	(471.26)	Nov-09	Jun-10	Dec-09	May-11		2009
124819	MULD PURIF 2 REFLUX PUMP REPL	110,276.41	59,000.12	(51,276.29)	-86.91%	0.24%	89,324.00	59,000.12	(30,323.88)	Jan-09	Jan-10	Jun-09	Dec-09		2009
124821	MULD STATION PIPING REPL	92,032.32	99,999.79	7,967.47	7.97%	0.20%	92,032.32	99,999.79	7,967.47	Jan-09	Dec-09	Jun-09	Dec-10		2009
124822	MULD VALVE ACTUATOR REPL PH 1	47,992.12	86,998.56	39,006.44	44.84%	0.10%	47,992.12	86,998.56	39,006.44	Jan-09	Jan-10	Mar-09	Dec-09		2009
124823	MULD ACID SPILL PREVENTION	-	45,000.35	45,000.35	100.00%	0.00%	-	45,000.35	45,000.35	Jan-09	Dec-09				2009
124824	MULD ACID RIG REPIPE PH2	38,702.22	119,000.44	80,298.22	67.48%	0.08%	41,621.67	119,000.44	77,378.77	Jan-09	Jan-10	Jun-09	Dec-09		2009
124825	MULD ACID TANK REPL	-	40,281.66	40,281.66	100.00%	0.00%	-	40,281.66	40,281.66	Jan-09	Dec-09				2009
124826	MULD STORAGE PIPELINE REPL	77,390.49	49,997.89	(27,392.60)	-54.79%	0.17%	82,802.14	49,997.89	(32,804.25)	Jan-09	Jan-10	Sep-09	Dec-10		2009
124827	MULD TRANSMISSION R/R DEF EQ	65,636.45	99,999.07	34,362.62	34.36%	0.14%	59,928.64	99,999.07	40,070.43	Jan-09	Dec-09	Dec-09	Sep-10		2009
124828	MULD DISTR REPL/RETIRE	-	29,999.60	29,999.60	100.00%	0.00%	-	29,999.60	29,999.60	Jan-09	Dec-09				2009
124829	MULD LEAK SURVEY EQUIP	-	48,000.04	48,000.04	100.00%	0.00%	-	48,000.04	48,000.04	Jan-09	Dec-09				2009
124830	2009 INST GATE VALVES ON WELLS	492,198.58	709,001.59	216,803.01	30.58%	1.06%	476,512.66	709,001.59	232,488.93	Jan-09	Dec-09	Apr-09	Sep-11		2009
124831	2009 PLUG OR REPAIR WELLS	43,712.53	134,000.24	90,287.71	67.38%	0.09%	12,375.24	134,000.24	121,625.00	Jan-09	Jul-09	May-09	Dec-09		2009
124832	PURCHASE SERV RIG FOR FIELDS	-	359,999.70	359,999.70	100.00%	0.00%	-	359,999.70	359,999.70	Jan-09	Dec-09			The service rig was delayed until 2010 and purchased on project 123039 to enable development of detailed equipment specifications.	2009
124833	2009 RELINE GAS STORAGE WELLS	386,221.32	710,999.75	324,778.43	45.68%	0.83%	334,317.48	2,485,999.75	2,151,682.27	Jan-09	Sep-09	May-09	Dec-09	The casing inspection logs run showed less wells needing relining than anticipated.	2009
124834	CORROSION WORK SERV LINE REPL	70,117.36	174,098.70	103,981.34	59.73%	0.15%	60,309.05	174,098.70	113,789.65	Jan-09	Jan-10	Apr-09	Nov-10		2009
124835	CP IMPRESSED CURRENT SY IMPRV	57,611.71	22,758.00	(34,853.71)	-153.15%	0.12%	62,452.78	22,758.00	(39,694.78)	Jan-09	Oct-10	Sep-09	Jul-11		2009
124836	INTERNAL CONTROL MITIGATION	-	46,653.90	46,653.90	100.00%	0.00%	-	46,653.90	46,653.90	Jan-09	Dec-09				2009
124838	PI ACT COMPLI PIGGABILITY	-	1,585,094.70	1,585,094.70	100.00%	0.00%	-	5,700,094.70	5,700,094.70	Jan-09	Dec-09			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	2009
124839	PI ACT COMPLI RCVs	63,976.48	160,916.36	96,939.88	60.24%	0.14%	134,824.35	160,916.36	26,092.01	Jan-09	Nov-09	Jun-09	Dec-09		2009
124840	DISTRIB INTEGRITY EXPENDITURES	-	136,548.00	136,548.00	100.00%	0.00%	-	136,548.00	136,548.00	Jan-09	Dec-09				2009
124841	2009 UPGR MAJ STA REGS & CONTR	35,401.41	59,003.10	23,601.69	40.00%	0.08%	51,318.25	59,003.10	7,684.85	Jan-09	Jan-10	Nov-09	Dec-10		2009
124842	UPGR BLDGS AT MAJOR STATIONS	81,541.94	93,696.28	12,154.34	12.97%	0.18%	82,024.35	93,696.28	11,671.93	Jan-09	Oct-09	Aug-09	Nov-10		2009
124843	UPGR FACILITIES AT CITY GATE	22,272.00	18,131.12	(4,140.88)	-22.84%	0.05%	22,272.00	18,131.12	(4,140.88)	Jan-09	Dec-09	May-09	Jan-10		2009
124844	UPGR INDIRECT HEATER FLAME	-	21,469.54	21,469.54	100.00%	0.00%	-	21,469.54	21,469.54	Jan-09	Dec-09				2009
124845	FT CUSTOMER MONITORING EQ	58,141.23	50,904.36	(7,236.87)	-14.22%	0.12%	58,141.23	50,904.36	(7,236.87)	Jan-09	Dec-09	Nov-09	Nov-10		2009
124846	UPGR ODORANT SYS CONTROLLERS	39,909.79	49,766.46	9,856.67	19.81%	0.09%	39,909.79	49,766.46	9,856.67	Jan-09	Jan-10	Jul-09	Jan-10		2009
124847	UPGR GAS CONTROL SCADA SYS	511,275.98	525,032.28	13,756.30	2.62%	1.10%	1,344,390.85	525,032.28	(819,358.57)	Jan-09	Sep-12	Jun-09	Dec-12		2009
124848	2009 COMMERCIAL HP SERV REPL	170,887.11	225,080.50	54,193.39	24.08%	0.37%	204,870.42	225,080.50	20,210.08	Jan-09	Jan-10	Mar-09	Dec-10		2009
124849	2009 GAS REG CAPACITY	115,812.72	142,320.99	26,508.27	18.63%	0.25%	124,863.83	142,320.99	17,457.16	Jan-09	Jan-10	Apr-09	Dec-10		2009
124850	2009 REGULATOR RELIEF VALVES	235,170.31	297,087.77	61,917.46	20.84%	0.51%	247,918.67	297,087.77	49,169.10	Jan-09	Jan-10	Apr-09	Dec-10		2009
124868	SHEP NORTH BULLITT UPRATE	-	79,000.98	79,000.98	100.00%	0.00%	-	79,000.98	79,000.98	Jan-09	Dec-09				2009
124869	HARRODS CREEK UPRATE	-	41,108.69	41,108.69	100.00%	0.00%	-	41,108.69	41,108.69	Jan-09	Dec-09				2009
124874	AVAYA INTERACTION CTR LGE	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-09	Dec-09				2009
124876	AMI LGE	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-09	Dec-09				2009
124885	CALL CENTER TECH LGE	-	35,250.00	35,250.00	100.00%	0.00%	-	35,250.00	35,250.00	Jan-09	Dec-09				2009
124886	2009 MV90 UPGRADE	-	15,000.20	15,000.20	100.00%	0.00%	-	15,000.20	15,000.20	Jan-09	Dec-09				2009
124887	2009 ERTS LGE	31,628.36	44,660.36	13,032.01	29.18%	0.07%	31,628.36	44,660.36	13,032.01	Jan-09	Aug-09	Jun-09	Dec-09		2009
124889	2009 RETAIL PC PURCHASES LGE	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-09	Dec-09				2009
124941	Gas Consumption LGE	-	22,500.00	22,500.00	100.00%	0.00%	-	22,500.00	22,500.00	Jan-09	Dec-09				2009
124943	Energy Marketing Portal LGE	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-09	Dec-09				2009
124944	Integrated Database LGE	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-09	Dec-09				2009
124994	FACILITY EQUIPMENT	16,835.53	12,825.54	(4,009.99)	-31.27%	0.04%	8,417.77	25,040.34	16,622.57	Dec-08	Jan-10	Dec-09	Oct-10		2009
124999	OS LGE FAC IMPROVEMENTS	45,647.55	88,557.30	42,909.75	48.45%	0.10%	43,987.07	293,155.20	249,168.13	Nov-08	Nov-09	Aug-09	Oct-10		2009
125001	OFFICE FURNISHINGS AND EQUP	31,394.93	37,255.14	5,860.22	15.73%	0.07%	31,624.84	74,677.93	43,053.09	Dec-08	Nov-09	Jun-09	Aug-10		2009
125002	GREEN INITIATIVES	22,678.50	30,537.00	7,858.50	25.73%	0.05%	22,678.50	366,444.00	343,765.50	Dec-08	Jan-10	Dec-09	Jan-10		2009
125008	ASC LARGE HVAC UNITS	30,945.00	45,805.50	14,860.50	32.44%	0.07%	30,945.00	45,805.50	14,860.50	Jan-09	Dec-09	Aug-09	Jan-10		2009
125009	CONTRACT MGMT EQP	13,382.70	15,000.00	1,617.30	10.78%	0.03%	13,382.70	100,500.00	87,117.30	Jan-09	Dec-09	Apr-09	Apr-10		2009
125010	ASC ROOF REPLACEMENT	-	91,611.00	91,611.00	100.00%	0.00%	575,612.26	309,889.48	(265,722.79)	Dec-08	May-11				2009
125011	ASC SECURITY EQUIP	11,787.86	6,412.77	(5,375.09)	-83.82%	0.03%	11,787.86	6,412.77	(5,375.09)	Dec-08	Jul-09	May-09	Mar-10		2009
125012	SECURITY SYSTEMS & EQP	45,077.44	42,000.00	(3,077.44)	-7.33%	0.10%	44,954.45	76,500.00	31,545.55	Dec-08	Jun-09	May-09	May-10		2009
125013	FAILED EQUIPMT REPLACE	11,796.86	19,849.05	8,052.19	40.57%	0.03%	11,762.57	39,698.10	27,935.53	Dec-08	Dec-09	May-09	Mar-10		2009
125036	DIST FAC IMPROVEMENTS	17,114.48	45,000.00	27,885.52	61.97%	0.04%	17,816.93	142,800.00	124,983.07	Dec-08	Jan-10	Sep-09	May-10		2009
125107	Stellent Upgrade-LGE	12,458.99	14,631.60	2,172.61	14.85%	0.03%	12,458.99	14,631.60	2,172.61	Jan-09	Dec-09	Aug-09	Apr-10		2009
125109	HW/SW Dev Tools 026580-LGE	409.91	5,535.00	5,125.09	92.59%	0.00%	515.65	5,535.00	5,019.35	Jan-09	Jan-10	Mar-09			2009

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
125111	HW/SW Dev Tools 026540-LGE	1,206.94	2,925.30	1,718.36	58.74%	0.00%	1,206.94	2,925.30	1,718.36	Jan-09	Dec-09	Feb-09	Mar-10		2009
125113	ITSD HW/SW EM-LGE	-	2,214.00	2,214.00	100.00%	0.00%	-	2,214.00	2,214.00	Jan-09	Dec-09				2009
125115	ITSD HW/SW PG-LGE	5,275.75	4,023.00	(1,252.75)	-31.14%	0.01%	2,855.78	4,023.00	1,167.22	Jan-09	Dec-09	Mar-09	May-10		2009
125118	HW/SW Dev Tools 026560-LGE	813.13	4,170.00	3,356.87	80.50%	0.00%	813.13	4,170.00	3,356.87	Jan-09	Dec-09	Sep-09	Dec-09		2009
125120	HW/SW Dev Tools 026570-LGE	1,143.82	4,389.60	3,245.78	73.94%	0.00%	1,161.21	4,389.60	3,228.39	Jan-09	Dec-09	Mar-09	May-10		2009
125122	Intrusion Prevention-LGE	15,162.55	40,589.27	25,426.72	62.64%	0.03%	16,072.30	40,589.27	24,516.97	Jan-09	Dec-09	Dec-09	May-10		2009
125124	IT Security Infrastructure-LGE	-	18,818.54	18,818.54	100.00%	0.00%	-	18,818.54	18,818.54	Jan-09	Dec-09				2009
125126	IT Sec Infrastructure-LGE	5,113.88	3,322.65	(1,791.23)	-53.91%	0.01%	5,113.88	3,322.65	(1,791.23)	Jan-09	Dec-09	Dec-09	Apr-10		2009
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	5,633.04	14,760.03	9,127.00	61.84%	0.01%	5,971.02	14,760.03	8,789.01	Sep-09	Dec-09	Oct-09	Jun-10		2009
125130	Vulnerability Scanning-LGE	823.07	6,235.96	5,412.89	86.80%	0.00%	823.07	6,235.96	5,412.89	Jan-09	Dec-09	Dec-09	Apr-10		2009
125132	Access Switch Replacement-LGE	43,857.33	44,277.77	420.44	0.95%	0.09%	43,857.33	44,277.77	420.44	Jan-09	Dec-09	Mar-09	Jan-10		2009
125134	Core Ntwk Infrastructure-LGE	18,247.48	22,140.11	3,892.63	17.58%	0.04%	18,247.48	22,140.11	3,892.63	Jan-09	Dec-09	Jun-09	Apr-10		2009
125138	Data Networks Test Tools-LGE	6,082.81	3,690.02	(2,392.79)	-64.85%	0.01%	6,082.81	3,690.02	(2,392.79)	Jan-09	Dec-09	Mar-09	Jan-09		2009
125140	Ntwk Access Device/Gateway-LGE	7,787.72	7,378.97	(408.76)	-5.54%	0.02%	7,787.72	7,378.97	(408.76)	Jan-09	Dec-09	May-09	Mar-10		2009
125142	Network Management-LGE	6,835.85	7,379.47	543.62	7.37%	0.01%	6,835.85	7,379.47	543.62	Jan-09	Dec-09	Apr-09	Mar-10		2009
125145	Pix Firewall Rep/Upg-LGE	29,081.44	44,281.04	15,199.60	34.33%	0.06%	29,081.44	44,281.04	15,199.60	Jan-09	Dec-09	Apr-09	Mar-10		2009
125147	Sec Infrastructure Enhance-LGE	7,392.49	7,381.22	(11.27)	-0.15%	0.02%	7,392.49	7,381.22	(11.27)	Jan-09	Dec-09	May-09	Mar-10		2009
125151	VPN Switch Upgrade-LGE	26,420.12	44,287.42	17,867.30	40.34%	0.06%	26,420.12	44,287.42	17,867.30	Jan-09	Dec-09	Mar-09	Mar-10		2009
125153	Backup Capacity Expansion-LGE	31,045.66	29,519.89	(1,525.77)	-5.17%	0.07%	31,045.66	29,519.89	(1,525.77)	Jan-09	Dec-09	Jul-09	Mar-10		2009
125160	SAN Switch Capacity Exp-LGE	20,932.79	22,140.11	1,207.32	5.45%	0.04%	20,932.79	22,140.11	1,207.32	Jan-09	Dec-09	Oct-09	Apr-10		2009
125162	SAN Switch Refresh-LGE	70,933.27	59,778.02	(11,155.25)	-18.66%	0.15%	70,933.27	59,778.02	(11,155.25)	Jan-09	Dec-09	Aug-09	Apr-10		2009
125166	Mid-Level Storage Refresh-LGE	17,604.36	23,763.62	6,159.26	25.92%	0.04%	17,604.36	23,763.62	6,159.26	Jan-09	Dec-09	Jul-09	Mar-10		2009
125171	MAGN PURIFIER 1 REPAIR	24,930.56	-	(24,930.56)	-100.00%	0.05%	55,263.77	31,677.21	(23,586.56)			Sep-08	Jul-09		2009
125172	HP Openview Monitoring-LGE	-	14,760.00	14,760.00	100.00%	0.00%	-	14,760.00	14,760.00	Jan-09	Dec-09				2009
125176	Cabling-Server Connect-LGE	5,296.07	6,642.00	1,345.93	20.26%	0.01%	5,296.07	6,642.00	1,345.93	Jan-09	Dec-09	Apr-09	Apr-10		2009
125179	Server Hardware Refresh-LGE	62,944.43	65,684.27	2,739.84	4.17%	0.14%	62,944.44	65,684.27	2,739.83	Jan-09	Dec-09	May-09	Jun-10		2009
125181	Storage Capacity-Virtual-LGE	33,811.56	66,418.92	32,607.36	49.09%	0.07%	33,811.56	66,418.92	32,607.36	Jan-09	Dec-09	Aug-09	Jul-09		2009
125183	Bladelogic Upg-Wndws 2008-LGE	-	14,760.17	14,760.17	100.00%	0.00%	-	14,760.17	14,760.17	Jan-09	Dec-09				2009
125185	RISS 2.0 Upgrade-LGE	23,208.79	2,361.60	(20,847.19)	-882.76%	0.05%	34,273.02	2,361.60	(31,911.42)	Nov-09	Dec-09	Dec-09	Oct-10		2009
125187	Exchange 2007 Migration-LGE	-	15,498.44	15,498.44	100.00%	0.00%	-	15,498.44	15,498.44	Jan-09	Dec-09				2009
125189	OPGW-Mill Creek/HardinCo-LGE	-	22,140.00	22,140.00	100.00%	0.00%	-	22,140.00	22,140.00	Jan-09	Dec-09				2009
125195	Outside Cable Plant-LGE	13,759.49	29,263.20	15,503.71	52.98%	0.03%	13,759.49	29,263.20	15,503.71	Jan-09	Dec-09	Jun-09	Jun-10		2009
125197	Bulk Pwr & Env Systems-LGE	15,256.36	14,631.60	(624.76)	-4.27%	0.03%	15,514.34	14,631.60	(882.74)	Jan-09	Nov-09	Mar-09	Aug-10		2009
125199	Channel Bank Standard-LGE	-	43,893.60	43,893.60	100.00%	0.00%	-	43,893.60	43,893.60	Jan-09	Dec-09				2009
125204	Mobile Radio-LGE	-	7,315.80	7,315.80	100.00%	0.00%	-	7,315.80	7,315.80	Jan-09	Dec-09				2009
125205	Ntwk Access Dev/Site Infrs-LGE	14,603.02	18,450.00	3,846.98	20.85%	0.03%	14,603.02	18,450.00	3,846.98	Jan-09	Dec-09	Feb-09	Apr-10		2009
125207	Network Tools & Test Equip-LGE	7,205.34	7,380.00	174.66	2.37%	0.02%	7,205.34	7,380.00	174.66	Jan-09	Dec-09	Mar-09	Mar-10		2009
125211	Telephone Sys Capacity Exp-LGE	17,927.85	22,140.00	4,212.15	19.03%	0.04%	17,927.85	22,140.00	4,212.15	Jan-09	Dec-09	Mar-09	Apr-10		2009
125213	Sec Fiber Connect-Simpson-LGE	14,471.15	118,080.47	103,609.32	87.74%	0.03%	143,546.36	118,080.47	(25,465.89)	Jul-09	Jun-10	Jul-09	Jan-11		2009
125215	New Conference Bridge-LGE	23,990.94	29,519.52	5,528.57	18.73%	0.05%	23,990.94	29,519.52	5,528.57	Jan-09	Dec-09	Oct-09	Apr-10		2009
125218	Computer HW Capital-LOB's-SVCO	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-09	Dec-09				2009
125220	Monitor Replacement - LGE	6,818.63	9,000.00	2,181.38	24.24%	0.01%	6,818.63	9,000.00	2,181.38	Jan-09	Dec-09	Apr-09	May-10		2009
125222	Monitor Replacement - SVCO	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-09	Dec-09				2009
125224	Tier C rot-desktop/laptops-LGE	286,548.14	337,985.38	51,437.24	15.22%	0.62%	286,548.14	337,985.38	51,437.24	Jan-09	Dec-09	Mar-09	Apr-10		2009
125226	Tier C rot-desktop/laptops-SVC	-	181,932.99	181,932.99	100.00%	0.00%	-	181,932.99	181,932.99	Jan-09	Dec-09				2009
125227	Tech TestLab&Related 2008-LGE	3,608.08	13,284.00	9,675.92	72.84%	0.01%	3,608.08	13,284.00	9,675.92	Jan-09	Dec-09	Apr-09	Jan-09		2009
125233	Data Center Software-LGE	-	4,428.02	4,428.02	100.00%	0.00%	-	4,428.02	4,428.02	Jan-09	Dec-09				2009
125235	Louisville Electrical Upg-LGE	6,631.40	7,380.00	748.60	10.14%	0.01%	7,221.86	7,380.00	158.15	Jan-09	Dec-09	Mar-09	May-10		2009
125237	Louisville Racks&Furniture-LGE	3,403.83	3,690.00	286.17	7.76%	0.01%	3,403.83	3,690.00	286.17	Jan-09	Dec-09	Mar-09	Dec-09		2009
125239	Simpsonville Racks&Furn-LGE	2,859.35	3,690.00	830.65	22.51%	0.01%	2,859.35	3,690.00	830.65	Jan-09	Dec-09	Mar-09	Dec-09		2009
125241	Simpsonville Electric Upg-LGE	11,808.62	14,760.00	2,951.38	20.00%	0.03%	11,824.47	14,760.00	2,935.53	Jan-09	Dec-09	Feb-09	May-10		2009
125243	Data Base Tools and Equip-LGE	6,926.38	7,380.02	453.64	6.15%	0.01%	6,926.38	7,380.02	453.64	Jan-09	Dec-09	Jul-09	Apr-10		2009
125245	Proj Mirror-Inst UC4-Simp-LGE	-	295.42	295.42	100.00%	0.00%	-	295.42	295.42	Jan-09	Dec-09				2009
125247	Proj Mirror-Database tech-LGE	7,964.14	30,259.24	22,295.11	73.68%	0.02%	7,964.14	30,259.24	22,295.11	Jan-09	Dec-09	Aug-09	Mar-10		2009
125249	Upgrade to SQL 2008-LGE	7,269.34	6,642.00	(627.34)	-9.44%	0.02%	7,269.34	6,642.00	(627.34)	Jan-09	Dec-09	Jul-09	Apr-10		2009
125253	Convert to UC4-LGE	7,486.39	7,968.89	482.50	6.05%	0.02%	7,486.39	7,968.89	482.50	Jan-09	Dec-09	Dec-09	May-10		2009
125255	Proj Mirror-Gold Svc Level-LGE	254,898.99	309,961.40	55,062.41	17.76%	0.55%	252,263.13	309,961.40	57,698.27	Jan-09	Jan-10	Mar-09	Oct-10		2009
125256	Repl BOC DCtr CRAC Units-LGE	-	36,900.00	36,900.00	100.00%	0.00%	-	36,900.00	36,900.00	Jan-09	Dec-09				2009
125261	Office Comm Server Ext IM-LGE	-	2,952.00	2,952.00	100.00%	0.00%	-	2,952.00	2,952.00	Jan-09	Dec-09				2009
125307	Enterprise Storage Exp-LGE10	62,770.34	-	(62,770.34)	-100.00%	0.13%	62,821.85	57,563.91	(5,257.94)			Dec-09	Jun-10		2009
125348	Impl Red Elec Sys-BOC DC-LGE10	7,234.55	-	(7,234.55)	-100.00%	0.02%	250,592.81	313,650.00	63,057.19			Dec-09	May-11		2009
125636	PowerPlan Budgeting (LG&E %)	22,843.94	90,000.00	67,156.07	74.62%	0.05%	97,206.77	90,000.00	(7,206.77)	Sep-09	Jun-10	Sep-09	Jun-10		2009
125638	Unix Servers 2009 (LG&E %)	-	74,999.99	74,999.99	100.00%	0.00%	-	74,999.99	74,999.99	Jan-09	Dec-09				2009
125645	Services Management (LG&E %)	-	37,499.96	37,499.96	100.00%	0.00%	-	37,499.96	37,499.96	Jan-09	Dec-14				2009
125678	Storage Area Network LGE	(153.00)	-	153.00	-100.00%	0.00%	150,977.19	151,130.19	153.00			Nov-08	Oct-08		2009
125684	PIGGABILITY CALVARY LINE	1,579,768.37	-	(1,579,768.37)	-100.00%	3.39%	1,855,245.40	302,516.95	(1,552,728.45)			Nov-08	Mar-10	Reallocated from budget funding project 124838.	2009
125771	PC Power Management-LGE	1,344.55	-	(1,344.55)	-100.00%	0.00%	10,523.10	9,178.55	(1,344.55)			Dec-08	Oct-08		2009
125811	eDiscovery - LGE	19,666.07	-	(19,666.07)	-100.00%	0.04%	46,323.64	25,894.64	(20,429.00)			Dec-08	Jul-10		2009
125813	LEGAL DEPT OFFICE REMODEL	(38.02)	-	38.02	-100.00%	0.00%	12,338.12	12,376.13	38.02			Dec-08	Dec-08		2009
125823	MAGN-CENTER-REPL 4700' 20"	-	-	-	-100.00%	0.00%	-	-	-			Feb-09			2009
125824	Oracle BI Publisher & RightFax	5,562.70	-	(5,562.70)	-100.00%	0.01%	5,562.70	-	(5,562.70)			Apr-09	May-10		2009
125878	CALL CENTER TECH 2008	19,078.39	-	(19,078.39)	-100.00%	0.04%	19,078.39	-	(19,078.39)			Aug-09	May-10		2009
125881	LGE AVAYA INTERACTION CTR	37,294.55	-	(37,294.55)	-100.00%	0.08%	36,902.47	-	(36,902.47)			Nov-09	Aug-10		2009
125882	2009 PC PURCHASES	20,861.23	-	(20,861.23)	-100.00%	0.04%	21,099.48	-	(21,099.48)			Mar-09	Jun-10		2009
125900	MULD ENGINE COOLING	68,376.22	-	(68,376.22)	-100.00%	0.15%	64,926.16	-	(64,926.16)			Sep-09	Sep-11		2009
125906	Leak Survey Advance Notify	16,383.72	-	(16,383.72)	-100.00%	0.04%	16,383.72	-	(16,383.72)			Mar-09	Jun-09		2009
125981	KY HWY 480 PHASE I	253,239.78	-	(253,239.78)	-100.00%	0.54%	222,093.91	-	(222,093.91)			May-09	Aug-10		2009
125982	KY HWY 22 RELOCATION	362,711.57	-	(362,711.57)	-100.00%	0.78%	362,711.57	-	(362,711.57)			Apr-09	Sep-10	Reallocated from budget funding project for public works relocations. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2009
126044	FieldSmart View Licenses	15,311.70	-	(15,311.70)	-100.00%	0.03%	15,311.70	-	(15,311.70)			Jul-09	May-09		2009
126162	Microsoft Licenses - LGE	7,337.33	-	(7,337.33)	-100.00%	0.02%	7,337.33	-	(7,337.33)			Apr-09	Dec-09		2009
126186	Oracle Data - 2009 (LG&E %)	1,710.50	-	(1,710.50)	-100.00%	0.00%	1,710.50	-	(1,710.50)			Jul-09	May-09		2009
126203	Forklift @ EOC Storeroom	5,371.66	-	(5,371.66)	-100.00%	0.01%	5,371.66	-	(5,371.66)			May-09	May-09		2009

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
126205	OPEN ENROLL LGE	10,586.54	-	(10,586.54)	-100.00%	0.02%	10,586.54	-	(10,586.54)			Jun-09	Aug-10		2009
126215	OUTAGE SUMMARY MAPS LGE	70,561.94	-	(70,561.94)	-100.00%	0.15%	70,812.32	-	(70,812.32)			Sep-09	Jun-10		2009
126217	ERT TOOLKITS LGE	37,233.85	-	(37,233.85)	-100.00%	0.08%	37,233.85	-	(37,233.85)			Jun-09	Apr-10		2009
126233	E PERFORMANCE LGE	45,954.29	-	(45,954.29)	-100.00%	0.10%	58,124.36	-	(58,124.36)			Jul-09	Dec-10		2009
126337	Generator Replacement - LGE	1,382.87	-	(1,382.87)	-100.00%	0.00%	1,382.87	-	(1,382.87)			Aug-09	Mar-10		2009
126415	Trend Micro Licenses - LGE	6,354.63	-	(6,354.63)	-100.00%	0.01%	6,354.63	-	(6,354.63)			Jul-09	Dec-09		2009
126505	Develop EONUS Rmte Campus -LGE	6,985.16	-	(6,985.16)	-100.00%	0.02%	6,985.16	-	(6,985.16)			Oct-09	Feb-10		2009
126751	MS Project 2007-LGE	5,611.31	-	(5,611.31)	-100.00%	0.01%	5,611.31	-	(5,611.31)			Aug-09	Apr-10		2009
127060	Forklift at ESC	4,854.34	-	(4,854.34)	-100.00%	0.01%	5,116.68	-	(5,116.68)			Dec-09	Aug-10		2009
127084	Oracle Servers - 2009 (LG&E %)	32,257.53	-	(32,257.53)	-100.00%	0.07%	35,854.07	-	(35,854.07)			Aug-09	Jun-10		2009
127125	Gas Management Relocation	18,692.82	-	(18,692.82)	-100.00%	0.04%	0.01	-	(0.01)			Aug-09	Dec-09		2009
127138	FITNESS RM AND PSRT RM	84,066.92	-	(84,066.92)	-100.00%	0.18%	84,726.76	-	(84,726.76)			Aug-09	Jan-10		2009
127218	HP D2D Solution - LGE	12,604.14	-	(12,604.14)	-100.00%	0.03%	12,604.14	-	(12,604.14)			Oct-09	Mar-10		2009
127233	PASS MGR - LGE	4,195.11	-	(4,195.11)	-100.00%	0.01%	4,195.11	-	(4,195.11)			Nov-09	Aug-10		2009
127244	CSS Redesign - LGE	10,543.79	-	(10,543.79)	-100.00%	0.02%	10,543.79	-	(10,543.79)			Sep-09	May-10		2009
127256	LGE DCC CALL RECORD SYSTEM	17,446.28	-	(17,446.28)	-100.00%	0.04%	20,614.99	-	(20,614.99)			Dec-09	Jan-10		2009
127282	TREE TRIMMING MODEL LGE	20,179.68	-	(20,179.68)	-100.00%	0.04%	20,179.68	-	(20,179.68)			Nov-09	Apr-10		2009
127287	Sharepoint Hardware - LGE	466.63	-	(466.63)	-100.00%	0.00%	466.63	-	(466.63)			Dec-09	Apr-10		2009
127289	DOCKING STATIONS & PR (LG&E %)	358.49	-	(358.49)	-100.00%	0.00%	358.49	-	(358.49)			Nov-09	Aug-10		2009
127302	MULD-NON-FUSEABLE SWITCHES	15,709.16	-	(15,709.16)	-100.00%	0.03%	15,709.16	-	(15,709.16)			Dec-09	Nov-10		2009
127309	FieldSmartView Licenses II LGE	3,975.00	-	(3,975.00)	-100.00%	0.01%	4,195.28	-	(4,195.28)			Dec-09	Jun-10		2009
127311	Auburndale Racking	3,975.09	-	(3,975.09)	-100.00%	0.01%	3,970.49	-	(3,970.49)			Dec-09	Aug-10		2009
127344	FILL CASINGS WITH WAX	46,226.07	-	(46,226.07)	-100.00%	0.10%	52,557.13	-	(52,557.13)			Dec-09	Dec-09		2009
127352	TRANSPORTATION HOIST LGE	13,780.68	-	(13,780.68)	-100.00%	0.03%	24,635.51	-	(24,635.51)			Dec-09	Oct-10		2009
ASBLY419	Regulator Assemblies	141,663.94	138,664.89	(2,999.05)	-2.16%	0.30%	524,173.21	521,174.15	(2,999.06)	Jan-09	Dec-09	Feb-06	Dec-12		2009
CLR419	DO NOT USE (LEAK419G, CLAMP)	11,889.95	-	(11,889.95)	-100.00%	0.03%	4,650,798.42	4,638,908.47	(11,889.95)			Jan-04			2009
COMP419	GAS DISTRIBUTION COMPLIANCE	-	-	-	-100.00%	0.00%	118,326.59	117,688.10	(638.49)			Jul-07			2009
GME406	GAS MAIN EXT 406	816,895.13	2,247,000.12	1,430,104.99	63.65%	1.75%	816,895.13	2,247,000.12	1,430,104.99	Jan-02	Dec-25	Jan-04	Jul-13	Decrease due to less customer requests for main extensions than anticipated in the original budget which was generally based on historical trends.	2009
LSMR414	Large Scale Main Replacements	5,524,165.06	13,274,014.24	7,749,849.18	58.38%	11.86%	5,524,165.06	13,274,014.24	7,749,849.18	Jan-01	Dec-25	Jan-04		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. The net difference for the Leak Mitigation program in 2009 is $6,783K. Fewer miles of main were replaced than orginally budgeted and spending and contractor crews were reduced. The length of the program was extended so the work could be completed in later years.	2009
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	588,871.33	-	(588,871.33)	-100.00%	1.26%	588,871.33	-	(588,871.33)			Oct-09	Dec-10	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net difference for the Leak Mitigation program in 2009 is $6,783K. Manhole conflicts were emergent work due to safety concerns associated with gas mains identified in electric manholes. This work started in 4th quarter 2009 and was completed in 2010.	2009
NBCD340OH	NEW BUS COMM OH 340	104.13	-	(104.13)	-100.00%	0.00%	104.13	-	(104.13)			Jan-04	Dec-12		2009
NBGCS419	NEW BUS CONNECT SERV 419	502,897.68	643,990.39	141,092.71	21.91%	1.08%	4,441,079.68	4,377,277.64	(63,802.04)	Mar-01	Dec-25	Feb-04	Dec-12		2009
NBGS341	INSTALL GAS SVC-JOINT TRENCH	163,085.37	-	(163,085.37)	-100.00%	0.35%	1,636,473.50	1,253,101.44	(383,372.06)			Mar-06	Dec-12		2009
NBGS419	NEW BUS GAS SERV 419	1,061,833.22	1,379,544.55	317,711.33	23.03%	2.28%	16,691,362.47	11,562,840.58	(5,128,521.89)	Mar-01	Dec-25	Feb-04	Dec-12	Decrease due to less customer requests for gas services than anticipated in the original budget which was generally based on historical trends.	2009
NBGS421	NEW BUS GAS SERV 421	12,904.12	-	(12,904.12)	-100.00%	0.03%	244,368.71	178,636.92	(65,731.79)			Jan-04	Feb-11		2009
NBGS422	NBGS422	8,111.50	60,201.60	52,090.10	86.53%	0.02%	252,065.16	231,196.26	(20,868.90)	Nov-01	Dec-25	Jan-04	Dec-12		2009
NBRD341UG	NEW BUS RESID UG 341	147.90	-	(147.90)	-100.00%	0.00%	147.90	-	(147.90)			Jan-04	Dec-12		2009
NBSB341UG	NEW BUS SUB 341 UG	166,316.75	583,415.60	417,098.85	71.49%	0.36%	166,316.75	583,415.60	417,098.85	Dec-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
PBWK405G	PUB WORKS GAS 405	(2,476.78)	-	2,476.78	-100.00%	-0.01%	1,498,096.05	1,500,572.83	2,476.78			Jan-04	Dec-12		2009
PBWK406G	PUB WORKS GAS 406	933,275.82	1,272,000.95	338,725.13	26.63%	2.00%	933,275.82	1,272,000.95	338,725.13	Jan-02	Dec-25	Jan-04	Dec-12	Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. In 2009 this included the KY Hwy 22 relocation for $363K.	2009
PIPE406	MAIN MATERIAL ONLY	(24,455.19)	-	24,455.19	-100.00%	-0.05%	179,341.02	203,796.21	24,455.19			Jan-04	Apr-10		2009
PMR414	Priority Main Replacement	205,496.87	340,968.45	135,471.58	39.73%	0.44%	205,496.87	340,968.45	135,471.58	Sep-01	Dec-25	Jan-04			2009
RCST340	CUST REQ 340	4,505.45	-	(4,505.45)	-100.00%	0.01%	4,505.45	-	(4,505.45)			Jan-04	Dec-12		2009
RCST406G	Customer requested - Gas	34,829.87	84,854.99	50,025.12	58.95%	0.07%	34,829.87	84,854.99	50,025.12	Dec-01	Dec-25	Feb-04	Dec-12		2009
RNTPD340	REP THR PARTY DAM 340	1,014.42	-	(1,014.42)	-100.00%	0.00%	1,014.42	-	(1,014.42)			Jan-04	Dec-12		2009
RNTPD419	Repair Third Party Damages-419	106,923.21	94,330.39	(12,592.82)	-13.35%	0.23%	371,180.41	868,544.96	497,364.55	Jul-01	Dec-25	Jan-04	Dec-12		2009
RRCS419G	REP CO GAS SERV 419	1,979,065.17	1,456,098.00	(522,967.17)	-35.92%	4.25%	1,979,065.17	1,456,098.00	(522,967.17)	Feb-01	Dec-25	Jan-04		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. The net difference for the Leak Mitigation program in 2009 is $6,783K. In 2009, fewer miles of main were replaced than orginally budgeted and spending and contractor crews were reduced. The length of the program was extended so the work could be completed in later years.	2009
RRCS421G	REM/REPL CO GAS SERVICE-421	44,915.69	68,006.20	23,090.51	33.95%	0.10%	44,915.69	68,006.20	23,090.51	Nov-01	Dec-14	Jan-04	Feb-11		2009
RRCS422G	RRCS422G	2,171.61	-	(2,171.61)	-100.00%	0.00%	2,171.61	-	(2,171.61)			Feb-04	Dec-12		2009
STRMLGE	LGE Major Storm Event	90,091.55	-	(90,091.55)	-100.00%	0.19%	2,492,896.00	-	(2,492,896.00)			Jan-09	Dec-12		2009
STRMLOUOC	Minor Storm Event Louisville	(505.95)	-	505.95	-100.00%	0.00%	(505.95)	-	505.95			Feb-09	Dec-12		2009
SYSEN406G	System enhancements - Gas	228,472.89	193,210.41	(35,262.48)	-18.25%	0.49%	228,472.89	193,210.41	(35,262.48)	Dec-02	Dec-25	Jan-04	Dec-12		2009
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	208,348.15	100,147.32	(108,200.83)	-108.04%	0.45%	208,348.15	100,147.32	(108,200.83)	Jun-08	Dec-25	Jun-08	Dec-12		2009
TLEQ419	Purchase of Tools - 004190	72,764.40	80,000.06	7,235.66	9.04%	0.16%	1,154,434.78	982,915.09	(171,519.69)	Dec-02	Dec-25	Feb-04	Jan-12		2009
TLEQ447	TOOLS AND EQUIP 447	16,640.12	33,000.23	16,360.11	49.58%	0.04%	382,977.59	298,057.64	(84,919.95)	Aug-05	Dec-14	Mar-04	Dec-11		2009
TLEQ448	Tools and Equipment 448	33,516.05	28,447.50	(5,068.55)	-17.82%	0.07%	33,516.05	28,447.50	(5,068.55)	Aug-02	Dec-12	May-05	Dec-11		2009
TLEQ450	Tools and Equipment , 004500	15,679.73	13,654.80	(2,024.93)	-14.83%	0.03%	15,679.73	13,654.80	(2,024.93)	Aug-02	Dec-14	Jun-04	Dec-11		2009
TLEQ451	Tools and Equipment , 004510	15,755.75	22,758.00	7,002.25	30.77%	0.03%	84,391.58	58,906.02	(25,485.56)	Mar-05	Dec-14	Mar-04	Dec-11		2009
		33,370,842.92	46,563,330.39	13,192,487.47											**2009 Total**
112491	Gas Meters-LGE	1,127.48	-	(1,127.48)	-100.00%	0.00%	1,127.48	-	(1,127.48)			Jan-01	Jun-08		2010
112644	Capital tools	3.30	21,603.00	21,599.70	99.98%	0.00%	96,809.82	16,104,025.30	16,007,215.48	Jun-01	Dec-14	Jun-01	Dec-11		2010
114268	Gas Regulator Replacements	3,963,267.63	4,247,886.01	284,618.38	6.70%	6.66%	16,967,653.91	18,881,245.19	1,913,591.28	May-02	Dec-08	May-02	Jul-12		2010
115030	PURCHASE REGULATORS	69,895.53	84,401.40	14,505.87	17.19%	0.12%	69,895.53	84,401.40	14,505.87	Aug-02	Dec-14	Aug-02	Dec-12		2010
117361	Accrued Labor - LGE	3,074.37	-	(3,074.37)	-100.00%	0.01%	0.02	6,018.65	6,018.63			Mar-04			2010
119902	Clear 12/04 A&G	519,181.41	-	(519,181.41)	-100.00%	0.87%	(348,053.79)	46,824.35	394,878.14			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2010

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120563	MAGN INSTALL PLC ENG#2 CONTR	(2,116.80)	-	2,116.80	-100.00%	0.00%	750,946.23	753,063.03	2,116.80			Jan-06	Nov-10		2010
120595	PURCHASE REGUL-RES/COMM	138,859.31	120,522.00	(18,337.31)	-15.21%	0.23%	138,859.31	120,522.00	(18,337.31)	Jan-06	Jan-10	Jan-06	Jul-12		2010
120596	FARM TAP REGULATOR UPGR	510,448.21	2,837,701.86	2,327,253.65	82.01%	0.86%	5,898,100.06	8,166,999.59	2,268,899.53	Jan-06	Dec-14	Jan-06	Aug-11	This was a multi-year program that was completed earlier than expected. There was also a reduction in scope because less farm taps needed replaced than originally anticipated.	2010
120754	Misc. A/R Uncollect - LGE Cap	(125,181.65)	-	125,181.65	-100.00%	-0.21%	76,067.86	125,181.65	49,113.79			Jun-05			2010
121151	6623 River Park Relo	840.30	-	(840.30)	-100.00%	0.00%	44,843.45	-	(44,843.45)			Oct-05	Jan-08		2010
121527	RIVER PARK PLACE GAS RELO	42,964.22	-	(42,964.22)	-100.00%	0.07%	(364.47)	(1,214.91)	(850.44)			Mar-06	Nov-09		2010
121612	2007 Office Furn. and Equip.	(8.10)	-	8.10	-100.00%	0.00%	54,324.40	54,332.50	8.10			Jan-07	Nov-09		2010
121899	MULD-SPCC COMPLIANCE	(3,953.42)	-	3,953.42	-100.00%	-0.01%	615,156.05	619,109.47	3,953.42			Jan-07	Jan-10		2010
121920	MAGN-EMERGENCY PIPELINE/EQ REP	(7,877.00)	-	7,877.00	-100.00%	-0.01%	63,254.63	71,131.63	7,877.00			Jan-07			2010
122230	WATERSIDE ARENA DO GAS	(252.78)	-	252.78	-100.00%	0.00%	197.86	450.64	252.78			Aug-06	Dec-08		2010
122272	MULD THIRD PARTY DAMAGES-BLANT	71.24	-	(71.24)	-100.00%	0.00%	-	-	-			Sep-06	Jun-11		2010
122362	Mobile Radio System Build LGE	27.02	-	(27.02)	-100.00%	0.00%	1,550,544.01	1,550,517.00	(27.02)			Jan-07	Aug-10		2010
122539	Customer Care System LGE	63,711.42	-	(63,711.42)	-100.00%	0.11%	13,067,418.94	13,003,707.52	(63,711.42)			Dec-06	Apr-09		2010
122650	LGE Gas Meters	1,971,977.32	2,026,118.25	54,140.94	2.67%	3.31%	1,971,977.32	2,026,118.25	54,140.94	Jan-07	Dec-14	Jan-07	Apr-10		2010
122702	BARDSTOWN HP REGULATOR STATION	(12,500.00)	-	12,500.00	-100.00%	-0.02%	282,853.32	295,353.32	12,500.00			Feb-07	Jun-09		2010
122819	CCS - Bus Intelligence	(8,345.32)	-	8,345.32	-100.00%	-0.01%	(0.02)	8,345.30	8,345.32			May-07			2010
122820	CCS - Change Mgmt	(26.40)	-	26.40	-100.00%	0.00%	(0.02)	26.38	26.40			May-07			2010
122821	CCS - Customer Service	(41,594.65)	-	41,594.65	-100.00%	-0.07%	0.16	41,594.81	41,594.65			May-07	Nov-10		2010
122822	CCS - Development	(6,175.78)	-	6,175.78	-100.00%	-0.01%	(0.06)	6,175.73	6,175.78			May-07			2010
122823	CCS - Technology	(7,108.04)	-	7,108.04	-100.00%	-0.01%	0.10	7,108.15	7,108.04			May-07	Aug-14		2010
122959	MILL CREEK GAS MEASUREMENT	(14,343.64)	-	14,343.64	-100.00%	-0.02%	800,664.97	815,044.17	14,379.20			Jul-07	Nov-10		2010
123020	MULD-MISC FACILITY IMPRV	(20,714.87)	-	20,714.87	-100.00%	-0.03%	105,770.83	126,485.70	20,714.87			Jan-08	Jul-09		2010
123021	MULD-SPCC COMPLIANCE PH 2	(2,912.00)	-	2,912.00	-100.00%	0.00%	289,595.50	292,507.50	2,912.00			Jan-08	Jul-09		2010
123023	CP IMPRESSED CURRENT SYS	(2,419.20)	-	2,419.20	-100.00%	0.00%	18,042.09	20,461.29	2,419.20			Jan-08	Nov-10		2010
123025	INSTALL VALVES ON STOR WELLS	0.49	-	(0.49)	-100.00%	0.00%	647,753.38	649,139.67	1,386.29			Jan-08	Jul-09		2010
123028	MAGN-EMERGENCY EQUIP & REPAIRS	(19,044.02)	-	19,044.02	-100.00%	-0.03%	62,790.27	81,834.29	19,044.02			Jan-08	Sep-09		2010
123039	MULD-DRILL 5 RECOVERY WELLS	2,768,508.19	2,739,900.05	(28,608.14)	-1.04%	4.65%	9,544,809.31	8,796,271.66	(748,537.65)	Jan-08	Jun-13	Jan-08	Jul-12		2010
123047	2008 GAS REGUL CAPACITY PROJ	6.14	-	(6.14)	-100.00%	0.00%	76,839.28	77,244.09	404.81			Jan-08	Sep-11		2010
123050	MULD-DOE RUN LINE OTTER CREEK	1,540.05	-	(1,540.05)	-100.00%	0.00%	822,544.51	821,004.46	(1,540.05)			Jan-08	Jul-09		2010
123260	GDS Implementation - LGE	1,346.09	-	(1,346.09)	-100.00%	0.00%	11,497.97	10,151.89	(1,346.09)			Aug-07	Jul-10		2010
123407	PS 8.9 Enhance	-	90,000.00	90,000.00	100.00%	0.00%	-	247,500.00	247,500.00	Jan-10	Dec-10				2010
123531	SL-LGE-Moisture Analyzer	11,655.57	-	(11,655.57)	-100.00%	0.02%	11,655.57	-	(11,655.57)			Jul-10	Dec-10		2010
123889	UPS ASHBOTTOM (GAS)	9.69	-	(9.69)	-100.00%	0.00%	(5,629.05)	(4,990.65)	638.40			Apr-08	Sep-11		2010
124390	CR4 Front Lower WW Slope Repl	-	150,000.03	150,000.03	100.00%	0.00%	-	296,999.99	296,999.99	Jun-08	Nov-11				2010
124793	MAGN GRND WATER PROT	(6,675.00)	-	6,675.00	-100.00%	-0.01%	34,735.39	41,410.39	6,675.00			Jan-09	Dec-10		2010
124798	MAGN EMERG EQUIP REP	(2,713.48)	-	2,713.48	-100.00%	0.00%	54,532.08	57,245.56	2,713.48			Jan-09	Jan-10		2010
124802	MULD KEWANEE BOILER BLDG	20,817.70	-	(20,817.70)	-100.00%	0.03%	2,539,911.54	2,519,093.84	(20,817.70)			Jan-09	Apr-10		2010
124804	MULD HYDRAULIC FAN MOTORS	(63,565.55)	-	63,565.55	-100.00%	-0.11%	105,015.40	63,565.55	(41,449.85)			Jan-09	Dec-09		2010
124805	MULD REPL PURIF 1 BOOSTER PUMP	3,063.51	-	(3,063.51)	-100.00%	0.01%	73,941.38	70,877.87	(3,063.51)			Jan-09	Nov-10		2010
124812	MULD REPAIR/REPLACE DEF EQUIP	(561.60)	-	561.60	-100.00%	0.00%	114,404.18	114,965.78	561.60			Jan-09	Mar-10		2010
124815	MULD H2S SENSORS	(912.43)	-	912.43	-100.00%	0.00%	109,018.92	109,931.35	912.43			Jan-09	Jan-10		2010
124817	MULD PLC REPLACEMENTS	178.31	-	(178.31)	-100.00%	0.00%	66,019.71	65,841.40	(178.31)			Jan-09	Nov-10		2010
124818	MULD PURIF#3 REFLUX PUMP	44,905.58	-	(44,905.58)	-100.00%	0.08%	59,471.38	14,565.80	(44,905.58)			Nov-09	May-11		2010
124819	MULD PURIF 2 REFLUX PUMP REPL	(20,952.41)	-	20,952.41	-100.00%	-0.04%	89,324.00	110,276.41	20,952.41			Jan-09	Dec-09		2010
124824	MULD ACID RIG REPIPE PH2	2,919.45	-	(2,919.45)	-100.00%	0.00%	41,621.67	38,702.22	(2,919.45)			Jan-09	Dec-09		2010
124826	MULD STORAGE PIPELINE REPL	5,642.39	-	(5,642.39)	-100.00%	0.01%	82,802.14	77,390.49	(5,411.65)			Jan-09	Dec-10		2010
124827	MULD TRANSMISSION R/R DEF EQ	(5,707.81)	-	5,707.81	-100.00%	-0.01%	59,928.64	65,636.45	5,707.81			Jan-09	Sep-10		2010
124830	2009 INST GATE VALVES ON WELLS	(12,570.54)	-	12,570.54	-100.00%	-0.02%	476,512.66	492,198.58	15,685.92			Jan-09	Sep-11		2010
124831	2009 PLUG OR REPAIR WELLS	(31,337.29)	-	31,337.29	-100.00%	-0.05%	12,375.24	43,712.53	31,337.29			Jan-09	Dec-09		2010
124833	2009 RELINE GAS STORAGE WELLS	(51,903.84)	-	51,903.84	-100.00%	-0.09%	334,317.48	386,221.32	51,903.84			Jan-09	Dec-09		2010
124834	CORROSION WORK SERV LINE REPL	(9,808.31)	-	9,808.31	-100.00%	-0.02%	60,309.05	70,117.36	9,808.31			Jan-09	Nov-10		2010
124835	CP IMPRESSED CURRENT SY IMPRV	7,444.34	25,014.00	17,569.66	70.24%	0.01%	62,452.78	82,625.71	20,172.93	Jan-09	Oct-10	Jan-09	Jul-11		2010
124839	PI ACT COMPLI RCVs	50,692.78	-	(50,692.78)	-100.00%	0.09%	134,824.35	63,976.48	(70,847.87)			Jan-09	Dec-09		2010
124841	2009 UPGR MAJ STA REGS & CONTR	15,916.84	-	(15,916.84)	-100.00%	0.03%	51,318.25	35,401.41	(15,916.84)			Jan-09	Dec-10		2010
124842	UPGR BLDGS AT MAJOR STATIONS	482.41	-	(482.41)	-100.00%	0.00%	82,024.35	81,541.94	(482.41)			Jan-09	Nov-10		2010
124847	UPGR GAS CONTROL SCADA SYS	654,332.41	758,830.72	104,498.31	13.77%	1.10%	1,344,390.85	1,270,106.70	(74,284.15)	Jan-09	Sep-12	Jan-09	Dec-12		2010
124848	2009 COMMERCIAL HP SERV REPL	34,101.09	-	(34,101.09)	-100.00%	0.06%	204,870.42	170,887.11	(33,983.31)			Jan-09	Dec-10		2010
124849	2009 GAS REG CAPACITY	9,051.11	-	(9,051.11)	-100.00%	0.02%	124,863.83	115,812.72	(9,051.11)			Jan-09	Dec-10		2010
124850	2009 REGULATOR RELIEF VALVES	12,748.36	-	(12,748.36)	-100.00%	0.02%	247,918.67	235,170.31	(12,748.36)			Jan-09	Dec-10		2010
124994	FACILITY EQUIPMENT	(8,417.77)	-	8,417.77	-100.00%	-0.01%	8,417.77	16,835.53	8,417.77			Dec-08	Oct-10		2010
124999	OS LGE FAC IMPROVEMENTS	(1,660.48)	-	1,660.48	-100.00%	0.00%	43,987.07	45,647.55	1,660.48			Nov-08	Oct-10		2010
125001	OFFICE FURNISHINGS AND EQUP	229.91	-	(229.91)	-100.00%	0.00%	31,624.84	31,394.93	(229.91)			Dec-08	Aug-10		2010
125010	ASC ROOF REPLACEMENT	576,078.67	90,004.50	(486,074.17)	-540.06%	0.97%	575,612.26	90,004.50	(485,607.76)	Dec-08	May-11	Dec-08	May-11	Project completed earlier than anticipated. The budget included $2,320K in 2010-2015, but work was completed in 2010 and 2011 for $2,145K. Replacement of roofs at this time enabled roofing contractors to reuse existing insulation materials to help contain replacement costs. Prolonging the replacement would have decreased the likelihood of salvaging those materials which would have resulted in increased costs and greater potential for leaks and roofing system failure.	2010
125012	SECURITY SYSTEMS & EQP	(122.99)	-	122.99	-100.00%	0.00%	44,954.45	45,077.44	122.98			Dec-08	May-10		2010
125036	DIST FAC IMPROVEMENTS	702.45	-	(702.45)	-100.00%	0.00%	17,816.93	17,114.48	(702.45)			Dec-08	May-10		2010
125109	HW/SW Dev Tools 026580-LGE	105.74	-	(105.74)	-100.00%	0.00%	515.65	409.91	(105.74)			Jan-09			2010
125115	ITSD HW/SW PG-LGE	(2,419.97)	-	2,419.97	-100.00%	0.00%	2,855.78	5,275.75	2,419.97			Jan-09	May-10		2010
125120	HW/SW Dev Tools 026570-LGE	17.39	-	(17.39)	-100.00%	0.00%	1,161.21	1,143.82	(17.39)			Jan-09	May-10		2010
125122	Intrusion Prevention-LGE	909.75	-	(909.75)	-100.00%	0.00%	16,072.30	15,162.55	(909.75)			Jan-09	May-10		2010
125128	IT Sec Mon/Aud/Mgmt Tools-LGE	337.99	-	(337.99)	-100.00%	0.00%	5,971.02	5,633.04	(337.99)			Sep-09	Jun-10		2010
125171	MAGN PURIFIER 1 REPAIR	(1,344.00)	-	1,344.00	-100.00%	0.00%	55,263.77	56,607.77	1,344.00			Aug-08	Jul-09		2010
125179	Server Hardware Refresh-LGE	0.01	-	(0.01)	-100.00%	0.00%	62,944.44	62,944.43	(0.01)			Jan-09	Jun-10		2010
125185	RISS 2.0 Upgrade-LGE	11,064.23	-	(11,064.23)	-100.00%	0.02%	34,273.02	23,208.79	(11,064.23)			Nov-09	Oct-10		2010
125197	Bulk Pwr & Env Systems-LGE	257.99	-	(257.99)	-100.00%	0.00%	15,514.34	15,256.36	(257.98)			Jan-09	Aug-10		2010
125213	Sec Fiber Connect-Simpson-LGE	20,834.75	20,777.10	(57.65)	-0.28%	0.04%	143,546.36	35,248.25	(108,298.11)	Jul-09	Jun-10	Jul-09	Jan-11		2010
125235	Louisville Electrical Upg-LGE	590.45	-	(590.45)	-100.00%	0.00%	7,221.86	6,631.40	(590.45)			Jan-09	May-10		2010
125241	Simpsonville Electric Upg-LGE	15.85	-	(15.85)	-100.00%	0.00%	11,824.47	11,808.62	(15.85)			Jan-09	May-10		2010
125255	Proj Mirror-Gold Svc Level-LGE	(2,635.86)	-	2,635.86	-100.00%	0.00%	252,263.13	254,898.99	2,635.86			Jan-09	Oct-10		2010

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125264	HW/SW Dev Tools 026510-LGE10	1,128.81	5,214.90	4,086.09	78.35%	0.00%	1,128.81	5,214.90	4,086.09	Jan-10	Dec-10	Jan-10	Mar-11		2010
125266	Upg-Imaging Jukebox sys-LGE10	-	11,385.00	11,385.00	100.00%	0.00%	-	11,385.00	11,385.00	Jan-10	Dec-09				2010
125267	HW/SW Dev Tools 026580-LGE10	7,016.74	5,692.50	(1,324.24)	-23.26%	0.01%	7,025.61	5,692.50	(1,333.11)	Jan-10	Dec-10	Jan-10	May-11		2010
125268	HW/SW Dev Tools 026540-LGE10	1,253.05	2,979.30	1,726.25	57.94%	0.00%	1,259.69	2,979.30	1,719.61	Jan-10	Dec-10	Jan-10	May-11		2010
125269	Upgrade-Magic System-LGE10	14,848.02	15,659.40	811.38	5.18%	0.02%	14,848.02	15,659.40	811.38	Jan-10	Mar-10	Jan-10	Oct-10		2010
125270	HW/SW Dev Tools 026530-LGE10	2,251.48	3,795.00	1,543.52	40.67%	0.00%	2,251.48	3,795.00	1,543.52	Jan-10	Dec-10	Jan-10	Jan-11		2010
125276	Rate Case-LGE10	43,597.31	237,587.76	193,990.46	81.65%	0.07%	43,597.31	237,587.76	193,990.46	Jan-10	Dec-10	Jan-10	Aug-10		2010
125277	CRM Upgrade-LGE10	-	74,490.00	74,490.00	100.00%	0.00%	-	74,490.00	74,490.00	Jan-10	Dec-10				2010
125278	Patches & CCS Rel Upg-LGE10	-	306,428.36	306,428.36	100.00%	0.00%	-	306,428.36	306,428.36	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
125279	CCS Archiving-LGE10	-	148,980.00	148,980.00	100.00%	0.00%	-	148,980.00	148,980.00	Jan-10	Dec-10				2010
125282	HW/SW Dev Tools 026560-LGE10	-	5,214.90	5,214.90	100.00%	0.00%	-	5,214.90	5,214.90	Jan-10	Dec-10				2010
125283	HW/SW Dev Tools 026570-LGE10	616.02	4,469.40	3,853.38	86.22%	0.00%	616.02	4,469.40	3,853.38	Jan-10	Dec-10	Jan-10	Oct-10		2010
125284	NetAdvan&V Studio LGE-10	11,587.52	12,599.40	1,011.89	8.03%	0.02%	11,587.52	12,599.40	1,011.89	Jan-10	Dec-10	Jan-10	May-11		2010
125285	.NET WPF CLIENT FRAMEWORK-LGE	3,856.48	7,973.70	4,117.22	51.64%	0.01%	4,143.29	7,973.70	3,830.41	Jan-10	Dec-10	Jan-10	Sep-11		2010
125286	Intrusion Prevention-LGE10	40,343.85	45,612.26	5,268.41	11.55%	0.07%	40,343.85	45,612.26	5,268.41	Jul-10	Dec-10	Jul-10	Jan-11		2010
125287	IT Security Infrastruc-LGE10	9,093.53	7,636.97	(1,456.55)	-19.07%	0.02%	8,973.62	7,636.97	(1,336.65)	Jun-10	Nov-10	Jun-10	Jan-11		2010
125289	Data Protection-LGE10	22,723.88	17,504.60	(5,219.27)	-29.82%	0.04%	22,723.88	17,504.60	(5,219.27)	Mar-10	Jul-10	Mar-10	Jan-11		2010
125290	ITSec Mon/Aud/Mgmt Tools-LGE10	-	11,509.57	11,509.57	100.00%	0.00%	-	11,509.57	11,509.57	Jan-10	Dec-10				2010
125291	Gen Compl Infras-LGE10	23,984.74	37,950.00	13,965.26	36.80%	0.04%	24,109.75	37,950.00	13,840.25	Jan-10	Dec-10	Jan-10	Jan-11		2010
125292	Vulnerability Scanning-LGE10	-	9,914.87	9,914.87	100.00%	0.00%	-	9,914.87	9,914.87	Jan-10	Oct-10				2010
125294	IT Security Lab Enh-LGE10	2,649.37	3,818.77	1,169.40	30.62%	0.00%	2,649.37	3,818.77	1,169.40	Jan-10	Jan-11	Jan-10	Jan-11		2010
125295	Access Switch Repl-LGE10	58,337.15	61,200.21	2,863.06	4.68%	0.10%	58,337.15	61,200.21	2,863.06	Jan-10	Dec-10	Jan-10	Jan-11		2010
125296	Core Network Infrastruc-LGE10	23,095.17	23,056.16	(39.02)	-0.17%	0.04%	23,095.17	23,056.16	(39.02)	Jan-10	Oct-10	Jan-10	Nov-10		2010
125297	Data Networks Test Tools-LGE10	6,213.40	7,638.15	1,424.75	18.65%	0.01%	6,213.40	7,638.15	1,424.75	Jan-10	Dec-10	Jan-10	Jan-11		2010
125298	Ntwk Access Dev/Gateway-LGE10	7,612.41	7,637.58	25.17	0.33%	0.01%	7,612.41	7,637.58	25.17	Jan-10	Dec-10	Jan-10	Jan-11		2010
125299	Ntwk Admission Control-LGE10	-	69,269.63	69,269.63	100.00%	0.00%	-	69,269.63	69,269.63	Jan-10	Dec-10				2010
125300	Network Management-LGE10	7,935.56	7,638.15	(297.41)	-3.89%	0.01%	7,935.56	7,638.15	(297.41)	Jan-10	Oct-10	Jan-10	Jan-11		2010
125301	Router Upgrade Project-LGE10	43,290.87	46,259.62	2,968.75	6.42%	0.07%	43,290.87	46,259.62	2,968.75	Jan-10	Dec-10	Jan-10	Jan-11		2010
125302	Sec Infrastructure Enh-LGE10	7,860.16	7,639.03	(221.13)	-2.89%	0.01%	7,860.16	7,639.03	(221.13)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125303	Wireless Buildout-LGE10	1,264.67	7,638.15	6,373.48	83.44%	0.00%	-	7,638.15	7,638.15	Jan-10	Dec-10	Jan-10	Jan-11		2010
125305	Backup Capacity Exp-LGE10	26,534.90	30,455.76	3,920.86	12.87%	0.04%	30,231.82	30,455.76	223.94	Jun-10	Oct-10	Jun-10	Oct-11		2010
125306	SAN Capacity Exp-LGE10	-	69,876.16	69,876.16	100.00%	0.00%	-	69,876.16	69,876.16	Jan-10	Dec-10				2010
125307	Enterprise Storage Exp-LGE10	51.52	60,768.16	60,716.64	99.92%	0.00%	62,821.85	123,538.49	60,716.64	Nov-09	Dec-09	Nov-09	Jun-10		2010
125308	Cable-Server Connect-LGE10	6,839.45	6,831.00	(8.45)	-0.12%	0.01%	6,915.10	6,831.00	(84.10)	Jan-10	Dec-10	Jan-10	May-11		2010
125309	HP Openview Monitoring-LGE10	-	6,265.80	6,265.80	100.00%	0.00%	-	6,265.80	6,265.80	Jan-10	Dec-10				2010
125310	Server Hardware Refresh-LGE10	52,620.17	46,116.26	(6,503.91)	-14.10%	0.09%	56,544.92	46,116.26	(10,428.67)	Jan-10	Dec-10	Jan-10	May-11		2010
125311	Virtual Infrastruc Upg-LGE10	-	19,783.34	19,783.34	100.00%	0.00%	-	19,783.34	19,783.34	Jan-10	Dec-10				2010
125314	Site Security Improve-LGE10	6,169.22	7,543.70	1,374.47	18.22%	0.01%	6,169.22	7,543.70	1,374.47	Mar-10	Nov-10	Mar-10	Jan-11		2010
125316	Outside Cable Plant-LGE10	15,486.03	30,076.99	14,590.96	48.51%	0.03%	15,486.03	30,076.99	14,590.96	Jan-10	Dec-10	Jan-10	Jan-11		2010
125317	Bulk Pwr & Env Systems-LGE10	15,066.14	14,991.53	(74.60)	-0.50%	0.03%	15,103.42	14,991.53	(111.89)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125318	Channel Bank Standard-LGE10	-	75,902.00	75,902.00	100.00%	0.00%	-	75,902.00	75,902.00	Jan-10	Nov-10				2010
125319	Microwave Shelter Renov-LGE10	24,111.02	7,471.55	(16,639.47)	-222.70%	0.04%	24,111.02	7,471.55	(16,639.47)	Apr-10	Nov-10	Apr-10	Jan-11		2010
125320	Mobile Radio-LGE10	5,043.17	7,471.56	2,428.40	32.50%	0.01%	7,449.29	7,471.56	22.27	Jan-10	Dec-10	Jan-10	Jan-11		2010
125321	Ntwk Acc Dev/Site Infr-LGE10	25,868.54	19,070.54	(6,798.00)	-35.65%	0.04%	25,986.77	19,070.54	(6,916.23)	Jan-10	Dec-10	Jan-10	Jan-11		2010
125322	Ntwk Tools/Test Equip-LGE10	15,117.81	15,227.31	109.50	0.72%	0.03%	15,213.29	15,227.31	14.02	Jan-10	Dec-10	Jan-10	Jan-11		2010
125323	Phone Sys Capacity Exp-LGE10	12,646.06	22,865.24	10,219.18	44.69%	0.02%	12,888.76	22,865.24	9,976.49	Jan-10	Dec-10	Jan-10	Jan-11		2010
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	8,340.96	22,879.36	14,538.40	63.54%	0.01%	27,128.73	22,879.36	(4,249.37)	Jun-10	May-11	Jun-10	Dec-11		2010
125326	LG&E SCADA Radios-LGE10	17,111.75	18,093.76	982.01	5.43%	0.03%	17,111.75	18,093.76	982.01	Jul-10	Dec-10	Jul-10	Jan-11		2010
125327	Comp HW Cap-LOB's-LGE10	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-10	Dec-10				2010
125328	Eval Tools & Util-LGE10	19,112.21	22,770.00	3,657.79	16.06%	0.03%	22,175.92	22,770.00	594.08	Jan-10	Dec-10	Jan-10	May-11		2010
125329	Monitor Replacement - LGE 10	8,840.05	9,000.00	159.95	1.78%	0.01%	8,840.05	9,000.00	159.95	Jan-10	Dec-10	Jan-10	Mar-11		2010
125330	Monitor Replacement - SVCO 10	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-10	Dec-10				2010
125331	Tier C rot-desk/lap-LGE10	185,573.79	183,250.36	(2,323.43)	-1.27%	0.31%	184,573.87	183,250.36	(1,323.51)	Jan-10	Dec-10	Jan-10	May-11		2010
125332	Tier C rot-desk/lap-SVCO10	-	238,044.42	238,044.42	100.00%	0.00%	-	238,044.42	238,044.42	Jan-10	Dec-10				2010
125334	New Tech Implement-LGE10	3,771.04	15,180.00	11,408.96	75.16%	0.01%	3,771.04	15,180.00	11,408.96	Jan-10	Dec-10	Jan-10	Jan-11		2010
125336	Data Center Software-LGE10	327.50	4,554.00	4,226.51	92.81%	0.00%	327.50	4,554.00	4,226.51	Jan-10	Dec-10	Jan-10	Mar-11		2010
125338	Louisville Electric Upg-LGE10	3,351.19	7,590.00	4,238.81	55.85%	0.01%	3,351.19	7,590.00	4,238.81	Jan-10	Dec-10	Jan-10	Mar-11		2010
125339	Lou Racks & Furniture-LGE10	3,204.50	3,795.00	590.50	15.56%	0.01%	3,204.50	3,795.00	590.50	Jan-10	Dec-10	Jan-10	Mar-11		2010
125340	Simpson Electric Upg-LGE10	6,176.43	15,180.00	9,003.57	59.31%	0.01%	6,176.43	15,180.00	9,003.57	Jan-10	Dec-10	Jan-10	Mar-11		2010
125341	Simpson Racks/Furniture-LGE10	3,254.63	3,795.00	540.37	14.24%	0.01%	3,254.63	3,795.00	540.37	Jan-10	Dec-10	Jan-10	May-11		2010
125342	Data Base Tools & Equip-LGE10	10,447.18	12,144.00	1,696.82	13.97%	0.02%	10,447.18	12,144.00	1,696.82	Jan-10	Dec-10	Jan-10	Jan-11		2010
125343	Purchase UC4 Executors-LGE10	-	645.62	645.62	100.00%	0.00%	-	645.62	645.62	Jan-10	Dec-10				2010
125345	Proj Mirror-DB tech-LGE10	12,924.94	31,119.00	18,194.06	58.47%	0.02%	12,924.94	31,119.00	18,194.06	Feb-10	Dec-10	Feb-10	Jan-11		2010
125347	Proj Mirror-Sil Svc Lev-LGE10	203,828.43	214,915.58	11,087.15	5.16%	0.34%	203,828.43	214,915.58	11,087.15	Jan-10	Dec-10	Jan-10	May-11		2010
125348	Impl Red Elec Sys-BOC DC-LGE10	238,407.37	322,862.56	84,455.18	26.16%	0.40%	250,592.81	330,097.10	79,504.29	Nov-09	Dec-10	Nov-09	May-11		2010
125357	Rep BOC Data Center UPS-LGE10	-	56,261.76	56,261.76	100.00%	0.00%	-	56,261.76	56,261.76	Jan-10	Dec-10				2010
125359	Rep BOC Data Ctr EPO Sys-LGE10	-	6,072.00	6,072.00	100.00%	0.00%	-	6,072.00	6,072.00	Jan-10	Dec-10				2010
125361	PMO Platform Project - LGE10	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jan-10	Dec-10				2010
125366	Data Protection-LGE11	11,278.08	-	(11,278.08)	-100.00%	0.02%	15,400.79	30,456.05	15,055.27			Jun-10	Mar-12		2010
125415	MidLevel Strge Refresh-LGE11	67,480.71	-	(67,480.71)	-100.00%	0.11%	62,207.84	68,405.74	6,197.90			Nov-10	May-11		2010
125427	Server Hardware Refresh-LGE11	11,415.14	-	(11,415.14)	-100.00%	0.02%	75,894.93	72,959.10	(2,935.83)			Jun-10	Jan-12		2010
125437	SAN Cap Ex incl virtual-LGE11	3,192.59	-	(3,192.59)	-100.00%	0.01%	14,987.21	15,228.16	240.95			Nov-10	May-11		2010
125571	Simpsonville Rks and Fur-LGE11	3,820.70	-	(3,820.70)	-100.00%	0.01%	3,820.70	3,795.00	(25.69)			Jun-10	May-11		2010
125636	PowerPlan Budgeting (LG&E %)	69,215.27	73,650.00	4,434.74	6.02%	0.12%	97,206.77	96,493.94	(712.84)	Sep-09	Jun-10	Sep-09	Jun-10		2010
125641	CFO MTP CapEx (LG&E %)	-	8,100.00	8,100.00	100.00%	0.00%	-	8,100.00	8,100.00	Jan-10	Dec-13				2010
125643	Oracle IPM (LG&E %)	53,950.77	40,500.00	(13,450.77)	-33.21%	0.09%	56,689.98	40,500.00	(16,189.98)	Jul-10	Dec-11	Jul-10	Jan-12		2010
125651	Stores Capital - 2010 (LG&E %)	-	1,500.00	1,500.00	100.00%	0.00%	-	1,500.00	1,500.00	Jan-09	Oct-10				2010
125659	Misc SC - 2010 (LG&E %)	-	12,150.00	12,150.00	100.00%	0.00%	-	12,150.00	12,150.00	Jan-10	Jan-11				2010
125663	CFO Computers - 2010 (LG&E %)	-	2,940.00	2,940.00	100.00%	0.00%	-	2,940.00	2,940.00	Jan-10	Jan-11				2010
125665	PowerPlant Upgrade (LG&E %)	43,913.83	51,450.00	7,536.17	14.65%	0.07%	62,740.15	51,450.00	(11,290.15)	Jul-10	Nov-10	Jul-10	May-11		2010
125684	PIGGABILITY CALVARY LINE	837.20	-	(837.20)	-100.00%	0.00%	1,855,245.40	1,882,285.32	27,039.92			Nov-08	Mar-10		2010
125811	eDiscovery - LGE	762.93	-	(762.93)	-100.00%	0.00%	46,323.64	45,560.72	(762.93)			Nov-08	Jul-10		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
125881	LGE AVAYA INTERACTION CTR	(392.08)	-	392.08	-100.00%	0.00%	36,902.47	37,294.55	392.08			Jan-09	Aug-10		2010
125882	2009 PC PURCHASES	238.25	-	(238.25)	-100.00%	0.00%	21,099.48	20,861.23	(238.25)			Jan-09	Jun-10		2010
125900	MULD ENGINE COOLING	134.90	-	(134.90)	-100.00%	0.00%	64,926.16	68,376.22	3,450.06			Jan-09	Sep-11		2010
125981	KY HWY 480 PHASE I	(31,145.87)	-	31,145.87	-100.00%	-0.05%	222,093.91	253,239.78	31,145.87			Jan-09	Aug-10		2010
126215	OUTAGE SUMMARY MAPS LGE	250.37	-	(250.37)	-100.00%	0.00%	70,812.32	70,561.94	(250.37)			Aug-09	Jun-10		2010
126233	E PERFORMANCE LGE	12,170.07	-	(12,170.07)	-100.00%	0.02%	58,124.36	45,954.29	(12,170.07)			May-09	Dec-10		2010
126339	HONEYWELL EXPERION SCADA	215,461.85	183,652.77	(31,809.08)	-17.32%	0.36%	215,461.85	183,652.77	(31,809.08)	Jun-10	Dec-10	Jun-10	Dec-10		2010
126340	MAGNOLIA 2010 FACIL IMPR	112,702.08	116,572.75	3,870.67	3.32%	0.19%	133,169.30	116,572.75	(16,596.55)	Feb-10	Dec-11	Feb-10	May-11		2010
126350	MULD ELECTRIC MOTOR REPL	87,918.67	127,271.00	39,352.33	30.92%	0.15%	87,918.67	127,271.00	39,352.33	Jan-10	Dec-10	Jan-10	Dec-10		2010
126351	MULD 2010 HANDRAIL IMPROV	-	67,059.74	67,059.74	100.00%	0.00%	-	67,059.74	67,059.74	Jan-10	Dec-10				2010
126370	MULD REFLUX COOL REFURB PUR#3	131,819.12	180,112.20	48,293.08	26.81%	0.22%	127,345.02	180,112.20	52,767.18	Jan-10	Nov-10	Jan-10	May-11		2010
126371	MULD ENG #4 & #8 WATER PUMP	198,592.97	167,341.36	(31,251.61)	-18.68%	0.33%	102,274.29	167,341.36	65,067.07	Jan-10	Dec-10	Jan-10	May-11		2010
126382	MULD 2010 REP/REPL DEF EQ	136,854.05	101,121.98	(35,732.07)	-35.34%	0.23%	138,199.57	101,121.98	(37,077.59)	Jan-10	Dec-10	Jan-10	Sep-11		2010
126384	MULD TURBINE PANEL UPGR	426,791.23	272,186.65	(154,604.58)	-56.80%	0.72%	426,791.23	272,186.65	(154,604.58)	Jun-10	Nov-10	Jun-10	Apr-11		2010
126385	DOIT GAS FAC INSPEC & SURVEYS	63,506.66	75,042.00	11,535.34	15.37%	0.11%	63,506.66	75,042.00	11,535.34	Jan-10	Dec-10	Jan-10	Dec-10		2010
126386	DOIT GAS EMER MGMT SYSTEM	245,241.25	700,392.00	455,150.75	64.99%	0.41%	482,357.45	700,392.00	218,034.55	Jun-10	Nov-11	Jun-10	Jan-12	Full project cost was originally budgeted as Gas only and subsequently it was determined that actuals should be split between Electric and Gas.	2010
126387	DOIT GAS RISER AUDIT	-	375,210.00	375,210.00	100.00%	0.00%	-	375,210.00	375,210.00	Jan-10	Dec-10			Project scope changed which led to IT project being cancelled; revised scoped included in Gas Distribution project in 2012.	2010
126388	DOIT CARRY OVER PROJECTS	7,422.53	15,008.40	7,585.87	50.54%	0.01%	7,422.53	15,008.40	7,585.87	Jan-10	Dec-10	Jan-10	Dec-10		2010
126389	DOIT ELEC FAC INSPEC & SURVEYS	35,903.09	37,521.00	1,617.91	4.31%	0.06%	35,903.09	37,521.00	1,617.91	Mar-10	Dec-10	Mar-10	Dec-10		2010
126390	DOIT HARDWARE INFRASTRUCTURE	49,040.78	45,025.20	(4,015.58)	-8.92%	0.08%	49,581.78	45,025.20	(4,556.58)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126391	DOIT IF - ONLINE OUTAGE MAPS	32,028.00	11,256.30	(20,771.70)	-184.53%	0.05%	32,028.00	11,256.30	(20,771.70)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126392	DOIT MOBILE GIS ENHANCEMENTS	28,475.29	15,008.40	(13,466.89)	-89.73%	0.05%	28,475.29	15,008.40	(13,466.89)	Jan-10	Dec-10	Jan-10	Dec-10		2010
126393	DOIT MOBILE GIS ENT LICENSE	25,974.68	37,521.00	11,546.32	30.77%	0.04%	25,974.68	37,521.00	11,546.32	Jan-09	Dec-10	Jan-09	Aug-10		2010
126394	DOIT MOBILE GIS ROUTING	31,449.54	37,521.00	6,071.46	16.18%	0.05%	30,654.54	37,521.00	6,866.46	Jan-10	Dec-10	Jan-10	Dec-10		2010
126395	DOIT RELIABILITY RPTG DATABASE	9,824.74	30,016.80	20,192.06	67.27%	0.02%	9,824.74	30,016.80	20,192.06	Jan-10	Dec-10	Jan-10	Dec-10		2010
126396	DOIT RESOURCE MGMT SYSTEM	-	37,521.00	37,521.00	100.00%	0.00%	-	37,521.00	37,521.00	Jan-10	Dec-10				2010
126397	DOIT SMLWRLD GIS UPGRD ENHNC	6,031.91	7,504.20	1,472.29	19.62%	0.01%	6,031.91	7,504.20	1,472.29	Jan-10	Dec-10	Jan-10	Dec-10		2010
126398	DOIT SOFTWARE LICENSES	-	15,008.40	15,008.40	100.00%	0.00%	-	15,008.40	15,008.40	Jan-10	Dec-10				2010
126399	DOIT MOBILE INFRASTRUCTURE	68,972.01	150,084.00	81,111.99	54.04%	0.12%	70,116.92	150,084.00	79,967.09	Feb-10	Dec-10	Feb-10	Dec-10		2010
126419	2010 INTERNAL CORROSION MITIG	-	46,617.00	46,617.00	100.00%	0.00%	-	46,617.00	46,617.00	Jan-10	Dec-10				2010
126420	2010 INST CONTROL VALVES/WELLS	350,608.09	757,999.25	407,391.16	53.75%	0.59%	350,928.78	757,999.25	407,070.47	Jan-10	Dec-10	Jan-10	Sep-11	The work (stopping the gas flow in the wells) went better than expected.	2010
126421	2010 PLUG AND REPAIR WELLS	7,184.52	143,000.50	135,815.98	94.98%	0.01%	7,184.52	143,000.50	135,815.98	Jan-10	Dec-10	Jan-10	Dec-10		2010
126422	2010 RELINE GAS STORAGE WELLS	509,901.06	760,999.80	251,098.74	33.00%	0.86%	519,454.73	760,999.80	241,545.07	Jan-10	Dec-10	Jan-10	Dec-10		2010
126423	PLUG WELLS IN WEST POINT	-	102,356.04	102,356.04	100.00%	0.00%	-	102,356.04	102,356.04	Jan-10	Dec-10				2010
126439	MAGN EMERGENCY EQ & REPAIRS	141,754.28	111,330.45	(30,423.83)	-27.33%	0.24%	141,754.28	111,330.45	(30,423.83)	Feb-10	Dec-10	Feb-10	Dec-10		2010
126440	MAGN FARM TAP UPGRADE	881,170.19	1,249,945.82	368,775.63	29.50%	1.48%	896,633.92	1,249,945.82	353,311.90	Jan-10	Dec-10	Jan-10	Sep-11	Original scope of project was to convert all farm tap customers to the new design. 43 were converted to a distribution main instead, resulting in the decrease from budget.	2010
126441	MAG PURCHASE PLASTIC TANKS	27,418.65	29,562.00	2,143.35	7.25%	0.05%	10,903.59	29,562.00	18,658.41	Feb-10	Dec-10	Feb-10	May-11		2010
126442	MAGN PURCHASE MISC EQUIP	50,789.53	28,425.00	(22,364.53)	-78.68%	0.09%	49,841.77	28,425.00	(21,416.77)	Feb-10	Dec-10	Feb-10	Dec-10		2010
126443	MULD UPGRADE EXISTING FARM TAP	46,417.06	100,187.86	53,770.80	53.67%	0.08%	55,334.81	100,187.86	44,853.05	Jan-10	Dec-10	Jan-10	May-11		2010
126444	MULD STORAGE PIPELINE	130,098.70	106,134.18	(23,964.52)	-22.58%	0.22%	102,753.92	106,134.18	3,380.26	Jan-10	Dec-10	Jan-10	Sep-11		2010
126445	MULD TRANSMISSION LINE REPL	100,296.80	105,190.65	4,893.85	4.65%	0.17%	134,416.99	105,190.65	(29,226.34)	Jan-10	Dec-10	Jan-10	Sep-11		2010
126470	REMOTE CONTROL VALVES	154,631.45	389,568.75	234,937.30	60.31%	0.26%	194,565.82	389,568.75	195,002.93	Jan-10	Dec-10	Jan-10	Sep-11		2010
126471	2010 PI COMPL PIGGABILITY	-	4,995,699.39	4,995,699.39	100.00%	0.00%	-	4,995,699.39	4,995,699.39	Jan-10	Dec-10			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	2010
126473	UPGR INDIRECT HEATER FLAME SYS	51,860.53	44,197.82	(7,662.71)	-17.34%	0.09%	51,860.53	44,197.82	(7,662.71)	May-10	Dec-10	May-10	Dec-10		2010
126474	UPGR MAJOR STATION REG & CONTR	-	26,414.40	26,414.40	100.00%	0.00%	29,616.59	26,414.40	(3,202.19)	Jan-10	Dec-10	Jan-10			2010
126475	REPL BARDSTOWN RD EMER GEN	30,940.12	47,409.10	16,468.98	34.74%	0.05%	30,940.12	47,409.10	16,468.98	Jun-10	Dec-10	Jun-10	Dec-10		2010
126476	FT FIELD DEVICE UPGRADES	53,026.59	44,740.18	(8,286.41)	-18.52%	0.09%	53,026.59	44,740.18	(8,286.41)	May-10	Dec-10	May-10	Dec-10		2010
126477	UPGR ROTARY METERS AT IND FAC	79,010.21	78,106.20	(904.01)	-1.16%	0.13%	83,630.84	78,106.20	(5,524.64)	Mar-10	Dec-10	Mar-10	Sep-11		2010
126478	UPGR ODORANT SYS CONTR	75,626.06	90,645.04	15,018.98	16.57%	0.13%	75,626.06	90,645.04	15,018.98	Jun-10	Dec-10	Jun-10	May-11		2010
126479	2010 RELIEF VALVE CAPACITY	57,256.83	171,429.96	114,173.13	66.60%	0.10%	73,130.26	171,429.96	98,299.70	Apr-10	Dec-10	Apr-10	Jun-12		2010
126480	COMMERCIAL HP GAS SERVICE	207,801.94	481,926.42	274,124.48	56.88%	0.35%	209,476.98	481,926.42	272,449.44	Jan-10	Dec-10	Jan-10	Sep-11		2010
126481	INST ELECTR PRESSURE RECORDERS	89,963.40	63,020.10	(26,943.30)	-42.75%	0.15%	89,963.40	63,020.10	(26,943.30)	Jan-10	Dec-10	Jan-10	Jul-11		2010
126482	UPGRADE REGULATION FACILITIES	287,180.92	89,057.40	(198,123.52)	-222.47%	0.48%	415,147.15	89,057.40	(326,089.75)	Mar-10	Sep-11	Mar-10	Sep-11		2010
126483	2010 DISTRIBUTION INTEGRITY	-	139,851.00	139,851.00	100.00%	0.00%	-	139,851.00	139,851.00	Jan-10	Dec-10				2010
126485	GAS REGULATORY TOOLS & EQ	-	20,466.00	20,466.00	100.00%	0.00%	89,921.38	20,466.00	(69,455.38)	Jan-10	Dec-14	Jan-11			2010
126486	2010 FT CUSTOMER CONVERSION	(1,869.10)	42,465.05	44,334.15	104.40%	0.00%	(1,869.10)	42,465.05	44,334.15	Jan-10	Oct-10	Jan-10	Dec-10		2010
126611	LGE FACILITY EQUIPMENT-2011	2,190.00	13,488.17	11,298.17	83.76%	0.00%	4,050.00	13,488.17	9,438.17	Dec-09	Jan-11	Dec-09	Mar-11		2010
126615	FAC IMPROVEMENTS-LGE 2011	107,585.56	149,867.56	42,282.00	28.21%	0.18%	107,585.56	2,566,667.56	2,459,082.00	Dec-09	Jan-11	Dec-09	Jan-11		2010
126616	FURNITURE/OFFICE EQP-LGE 2011	46,270.54	65,042.44	18,771.90	28.86%	0.08%	48,444.86	65,042.44	16,597.58	Dec-09	Oct-13	Dec-09	Jul-12		2010
126617	GREEN INITIATIVES-LGE 2011	84,233.77	116,896.62	32,662.85	27.94%	0.14%	89,788.28	116,896.62	27,108.35	Dec-09	Jan-11	Dec-09	Dec-10		2010
126618	CONTRACT MGMT EQUIP-LGE 2011	21,075.72	30,000.48	8,924.77	29.75%	0.04%	21,075.72	30,000.48	8,924.77	Oct-10	Jan-11	Oct-10	Feb-11		2010
126619	SECURITY SYSTEM EQUIP-LGE 2011	31,511.87	33,893.40	2,381.54	7.03%	0.05%	31,511.87	33,893.40	2,381.54	Dec-09	Jan-11	Dec-09	Mar-11		2010
126620	FACILITY EQUIP-ESC & SSC GEN	132,795.43	14,986.82	(117,808.61)	-786.08%	0.22%	148,861.42	14,986.82	(133,874.60)	Sep-10	Dec-10	Sep-10	Sep-11		2010
126634	DOIT POLE LOADING DESIGN	24,671.25	30,016.80	5,345.55	17.81%	0.04%	24,671.25	30,016.80	5,345.55	Jan-10	Dec-10	Jan-10	Dec-10		2010
126655	Jeffersontown Circuit Work	8,257.29	-	(8,257.29)	-100.00%	0.01%	1,037,193.08	-	(1,037,193.08)			Jan-10	Jan-12		2010
126673	HW/SW Dev Tools 026520-LGE10	-	4,469.40	4,469.40	100.00%	0.00%	-	4,469.40	4,469.40	Jul-09	Dec-10				2010
126680	Config Mgr Infra Req-LGE10	18,197.19	9,867.00	(8,330.19)	-84.42%	0.03%	18,197.19	9,867.00	(8,330.19)	Jan-10	Dec-10	Jan-10	May-11		2010
126682	New OS Compatibility -LGE10	8,240.70	7,590.00	(650.70)	-8.57%	0.01%	8,240.70	7,590.00	(650.70)	Jan-10	Dec-10	Jan-10	May-11		2010
126684	Prod Software Upgrd-LGE10	73,187.06	54,192.60	(18,994.46)	-35.05%	0.12%	73,187.06	54,192.60	(18,994.46)	Jan-10	Dec-10	Jan-10	May-11		2010
126686	Microsoft License-LGE10	24,827.29	11,385.00	(13,442.29)	-118.07%	0.04%	24,827.29	11,385.00	(13,442.29)	Apr-10	Nov-10	Apr-10	Mar-11		2010
126688	UC4 Upgrade-LGE10	-	161.54	161.54	100.00%	0.00%	-	161.54	161.54	Jan-10	Dec-10				2010
126690	Server Cap Expan & Rel-LGE10	16,546.22	15,421.39	(1,124.83)	-7.29%	0.03%	16,546.22	15,421.39	(1,124.83)	Jan-10	Jan-11	Jan-10	May-11		2010
126692	CRAC Unit Repl - LGE10	-	37,948.50	37,948.50	100.00%	0.00%	-	37,948.50	37,948.50	Jan-10	Dec-10				2010
126694	SAN DR/Test Envrmt- LGE10	-	69,876.16	69,876.16	100.00%	0.00%	-	69,876.16	69,876.16	Jan-10	Dec-10				2010
126696	Std logon wActive Dir-LGE10	-	2,325.16	2,325.16	100.00%	0.00%	-	2,325.16	2,325.16	Jan-10	Dec-10				2010
126698	Migration to OV Ops-LGE10	-	6,265.80	6,265.80	100.00%	0.00%	-	6,265.80	6,265.80	Jan-10	Dec-10				2010
126700	Exp to cvr & mntr srvr-LGE10	-	3,795.00	3,795.00	100.00%	0.00%	-	3,795.00	3,795.00	Jan-10	Dec-10				2010
126702	Intgrt wBladelogic&NetIQ-LGE10	-	6,265.80	6,265.80	100.00%	0.00%	-	6,265.80	6,265.80	Jan-10	Dec-10				2010
126704	Storage for HP RISS-LGE10	-	14,238.90	14,238.90	100.00%	0.00%	-	14,238.90	14,238.90	Jan-10	Dec-10				2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
126706	Upgrd BlackBerry Ver-LGE10	-	746.67	746.67	100.00%	0.00%	-	746.67	746.67	Jan-10	Dec-10				2010
126708	EnterpriseStorage Exp-LGE10	-	22,770.00	22,770.00	100.00%	0.00%	-	60,768.16	60,768.16	Jan-10	Dec-10				2010
126710	CIP Compliance-LGE10	22,546.73	75,900.00	53,353.27	70.29%	0.04%	22,546.73	75,900.00	53,353.27	Jan-10	Dec-10	Jan-10	Jan-11		2010
126714	IT LGE IVR	204,412.57	150,033.23	(54,379.34)	-36.24%	0.34%	202,456.84	150,033.23	(52,423.61)	Mar-10	Nov-10	Mar-10	Dec-10		2010
126715	IT LGE CALL CENTER TECHNOLOGY	7,042.82	35,239.05	28,196.24	80.01%	0.01%	7,042.82	35,239.05	28,196.24	Jan-10	Dec-10	Jan-10	Dec-10		2010
126716	IT LGE ADDRESS VERIFICATION	-	7,502.41	7,502.41	100.00%	0.00%	-	7,502.41	7,502.41	Jan-10	Dec-10				2010
126717	IT LGE DSM TECH (DB/TLKIT)	-	37,496.79	37,496.79	100.00%	0.00%	-	37,496.79	37,496.79	Jan-10	Dec-10				2010
126718	IT LGE RETAIL HARDWARE INFRA	18,650.65	29,998.96	11,348.31	37.83%	0.03%	18,650.65	29,998.96	11,348.31	Jan-10	Dec-10	Jan-10	Dec-10		2010
126719	IT LGE TEXTING & CUST COMM	58,347.60	37,527.30	(20,820.30)	-55.48%	0.10%	67,377.20	37,527.30	(29,849.90)	Jan-10	Aug-11	Jan-10	Jun-12		2010
126720	IT LGE BASE BHVR/CRDT SCORING	-	7,500.89	7,500.89	100.00%	0.00%	-	7,500.89	7,500.89	Jan-10	Dec-10				2010
126721	IT LGE XEROX REPLACE/CONTRACT	-	11,242.94	11,242.94	100.00%	0.00%	-	11,242.94	11,242.94	Jan-10	Dec-10				2010
126734	Worthington Sub Expansion	214.23	-	(214.23)	-100.00%	0.00%	707,535.91	-	(707,535.91)			Jun-10	Jun-12		2010
126761	LGE METER EQUIPMENT	2,291.98	17,550.88	15,258.90	86.94%	0.00%	2,291.98	17,550.88	15,258.90	Jan-10	Dec-10	Jan-10	Mar-11		2010
126762	LGE METER PROJECT	-	12,898.10	12,898.10	100.00%	0.00%	-	12,898.10	12,898.10	Jan-10	Dec-10				2010
126763	LGE ERTS 2010	33,722.24	37,504.42	3,782.18	10.08%	0.06%	33,722.24	37,504.42	3,782.18	Jan-10	Dec-10	Jan-10	Jan-11		2010
126764	LGE METER READ GPS	-	1,500.18	1,500.18	100.00%	0.00%	-	1,500.18	1,500.18	Jan-10	Dec-10				2010
126765	WEST CALL CTR KU	-	339,750.00	339,750.00	100.00%	0.00%	-	339,750.00	339,750.00	Jan-09	Dec-10			Project delayed due to further analysis on the site and timing of the project. The Morganfield call center project began in late 2010 and was completed in 2012.	2010
126825	Repl Prologix Platform-LGE10	-	46,020.23	46,020.23	100.00%	0.00%	-	46,020.23	46,020.23	Jan-10	Dec-10				2010
126828	Retire Bluelick Structure-LGE	-	13,594.34	13,594.34	100.00%	0.00%	-	13,594.34	13,594.34	Jul-10	Dec-10	Jul-10			2010
126829	MuldraughToHlsclw MW Radio Lnk	56,037.27	75,946.79	19,909.53	26.22%	0.09%	56,724.27	75,946.79	19,222.52	Mar-10	Nov-10	Mar-10	Jan-11		2010
126830	Replace MW Radio Northside	92,548.33	105,380.81	12,832.47	12.18%	0.16%	92,548.33	105,380.81	12,832.47	Mar-10	Dec-10	Mar-10	Jan-11		2010
126833	Tech Test Lab & Related-LGE10	1,627.43	13,662.00	12,034.57	88.09%	0.00%	1,627.43	13,662.00	12,034.57	Jan-10	Dec-10	Jan-10	Mar-11		2010
126911	Replace DC Roof - LGE12	49,307.18	-	(49,307.18)	-100.00%	0.08%	49,307.18	57,684.00	8,376.82			Jun-10	Mar-11		2010
127060	Forklift at ESC	262.34	-	(262.34)	-100.00%	0.00%	5,116.68	4,854.34	(262.34)			Jul-09	Aug-10		2010
127084	Oracle Servers - 2009 (LG&E %)	3,596.55	-	(3,596.55)	-100.00%	0.01%	35,854.07	32,257.53	(3,596.55)			Aug-09	Jun-10		2010
127125	Gas Management Relocation	(18,692.81)	-	18,692.81	-100.00%	-0.03%	0.01	18,692.82	18,692.81			Aug-09	Dec-09		2010
127138	FITNESS RM AND PSRT RM	47.06	-	(47.06)	-100.00%	0.00%	84,726.76	84,066.92	(659.84)			Aug-09	Jan-10		2010
127169	SMART METER LUTL	-	75,000.00	75,000.00	100.00%	0.00%	-	3,225,000.00	3,225,000.00	Jan-10	Dec-10				2010
127207	Automate Sourcing (LG&E %)	-	32,400.00	32,400.00	100.00%	0.00%	-	32,400.00	32,400.00	Jan-10	Aug-11				2010
127209	Replace 12" Line at Center	510,924.58	541,212.00	30,287.42	5.60%	0.86%	510,924.58	541,212.00	30,287.42	Mar-10	Jun-10	Mar-10	Dec-10		2010
127210	FIELDNET LUTL	31,076.44	30,000.48	(1,075.96)	-3.59%	0.05%	31,076.44	30,000.48	(1,075.96)	Jan-10	Dec-10	Jan-10	Dec-10		2010
127211	AUTO DISPATCH LUTL	-	45,000.73	45,000.73	100.00%	0.00%	-	45,000.73	45,000.73	Jan-10	Dec-10				2010
127221	Adj Pension to Mercer budget	-	(58,053.60)	(58,053.60)	100.00%	0.00%	-	(898,513.20)	(898,513.20)	Jan-10	Dec-10				2010
127256	LGE DCC CALL RECORD SYSTEM	3,168.70	-	(3,168.70)	-100.00%	0.01%	20,614.99	17,446.28	(3,168.70)			Nov-09	Jan-10		2010
127308	TEE SOFTWARE LGE	7,524.44	-	(7,524.44)	-100.00%	0.01%	7,524.44	-	(7,524.44)			Mar-10	Apr-11		2010
127309	FieldSmartView Licenses II LGE	220.28	-	(220.28)	-100.00%	0.00%	4,195.28	3,975.00	(220.28)			Nov-09	Jun-10		2010
127311	Auburndale Racking	(4.61)	-	4.61	-100.00%	0.00%	3,970.49	3,975.09	4.61			Nov-09	Aug-10		2010
127344	FILL CASINGS WITH WAX	6,331.06	-	(6,331.06)	-100.00%	0.01%	52,557.13	46,226.07	(6,331.06)			Dec-09	Dec-09		2010
127352	TRANSPORTATION HOIST LGE	10,854.83	-	(10,854.83)	-100.00%	0.02%	24,635.51	13,780.68	(10,854.83)			Dec-09	Oct-10		2010
127376	ETARIFF LGE 2010	36,028.52	-	(36,028.52)	-100.00%	0.06%	36,028.52	-	(36,028.52)			Jan-10	Dec-10		2010
127412	UPGR BEDFORD CG CEDAR LAKE	80,478.77	-	(80,478.77)	-100.00%	0.14%	80,478.77	-	(80,478.77)			Apr-10	Dec-10		2010
127413	TWIN FALLS RIVERCREST REG FAC	90,161.16	-	(90,161.16)	-100.00%	0.15%	120,245.64	-	(120,245.64)			Oct-10	Sep-11		2010
127415	CustSelfServ LowIncome Enh LGE	3,604.62	-	(3,604.62)	-100.00%	0.01%	3,604.62	-	(3,604.62)			Feb-10	Oct-10		2010
127422	BI Infrastructure - LGE	3,518.61	-	(3,518.61)	-100.00%	0.01%	3,518.61	-	(3,518.61)			Feb-10	Sep-10		2010
127426	TRACTOR	83,918.26	-	(83,918.26)	-100.00%	0.14%	83,918.26	-	(83,918.26)			Jan-10	Dec-10		2010
127427	KUBOTA	41,417.39	-	(41,417.39)	-100.00%	0.07%	41,417.39	-	(41,417.39)			Jan-10	Dec-10		2010
127428	CustSelfServ-First Release LGE	82,975.79	-	(82,975.79)	-100.00%	0.14%	82,852.10	-	(82,852.10)			Apr-10	Jan-11		2010
127430	SAP-ParallelTest&QAEnvironLGE	43,936.60	-	(43,936.60)	-100.00%	0.07%	35,442.77	-	(35,442.77)			Feb-10	Jan-11		2010
127442	EnergyEff CommAuditProj LGE	51,892.15	-	(51,892.15)	-100.00%	0.09%	51,892.12	-	(51,892.12)			Feb-10	Jan-11		2010
127455	MAGNOLIA TO PICCADILLY MODIF	1,252,834.43	-	(1,252,834.43)	-100.00%	2.11%	1,268,674.87	-	(1,268,674.87)			Jun-10	Jul-11	Reallocated from budget funding project 126471.	2010
127464	SV Conf. Table- LGE	882.73	-	(882.73)	-100.00%	0.00%	882.73	-	(882.73)			Mar-10	Dec-10		2010
127473	WK BLUE & GREEN MODIFICATIONS	1,195,677.55	-	(1,195,677.55)	-100.00%	2.01%	2,055,208.94	-	(2,055,208.94)			Jun-10	Jun-12	Reallocated from budget funding project 126471. Work for 2011 project started earlier than anticipated.	2010
127481	LGE WEB MAPS CONNECTOR	2,255.36	-	(2,255.36)	-100.00%	0.00%	2,255.36	-	(2,255.36)			Apr-10	Dec-10		2010
127483	LGE DETS ENHANCEMENTS	21,886.80	-	(21,886.80)	-100.00%	0.04%	21,886.80	-	(21,886.80)			May-10	Dec-10		2010
127540	Ener Eff -Operations Auto LGE	17,541.34	-	(17,541.34)	-100.00%	0.03%	315,173.85	-	(315,173.85)			Jan-10	Oct-12		2010
127542	Service Order Recon-LGE	8,764.18	-	(8,764.18)	-100.00%	0.01%	8,764.18	-	(8,764.18)			May-10	Dec-10		2010
127646	FUEL WORKS LICENSE FEE LGE	6,431.55	-	(6,431.55)	-100.00%	0.01%	2,443.99	-	(2,443.99)			May-10	Apr-11		2010
127649	MAGNOLIA UPGRADE STATION PLCs	188,599.30	-	(188,599.30)	-100.00%	0.32%	290,666.90	-	(290,666.90)			Aug-10	Jul-12		2010
127650	UPGR EFCs AT iNDUSTRIAL METERS	108,309.30	-	(108,309.30)	-100.00%	0.18%	108,309.30	-	(108,309.30)			Jun-10	Dec-10		2010
127652	MULDRAUGH SHORING EQUIP	45,874.09	-	(45,874.09)	-100.00%	0.08%	45,874.09	-	(45,874.09)			Jan-10	Dec-10		2010
127653	MULDRAUGH KUBOTA	41,616.25	-	(41,616.25)	-100.00%	0.07%	41,616.25	-	(41,616.25)			May-10	Dec-10		2010
130000	REPLACE BOC CRAC UNIT-LGE	44,772.53	-	(44,772.53)	-100.00%	0.08%	87,598.02	-	(87,598.02)			Aug-10	May-11		2010
130012	CCS/TOE ENHANCE LGE10	5,845.68	-	(5,845.68)	-100.00%	0.01%	5,845.68	-	(5,845.68)			May-10	Jan-11		2010
130014	AVG HANDLE TIME LGE 10	43,165.27	-	(43,165.27)	-100.00%	0.07%	43,165.27	-	(43,165.27)			May-10	Dec-12		2010
130020	Emergency Generator Doe Run	27,139.47	-	(27,139.47)	-100.00%	0.05%	76,938.37	-	(76,938.37)			Jul-10	Mar-12		2010
130031	CERUS III - LGE 10	43,431.47	-	(43,431.47)	-100.00%	0.07%	43,431.47	-	(43,431.47)			Jun-10	Jan-11		2010
130034	LGE Channel Bank Standard	35,534.64	-	(35,534.64)	-100.00%	0.06%	72,709.11	-	(72,709.11)			Jun-10	May-12		2010
130076	FIM Export to Excel (BCP)	4,950.00	-	(4,950.00)	-100.00%	0.01%	4,950.00	-	(4,950.00)			Jun-10	Dec-10		2010
130166	UPGRADE RTUs	34,811.63	-	(34,811.63)	-100.00%	0.06%	34,811.63	-	(34,811.63)			Jul-10	Dec-10		2010
130167	RISS Storage Upgrade-LGE	6,021.64	-	(6,021.64)	-100.00%	0.01%	6,021.64	-	(6,021.64)			Jul-10	May-11		2010
130170	TANDBERG MGMT SUITE-LGE	1,944.19	-	(1,944.19)	-100.00%	0.00%	1,944.19	-	(1,944.19)			Jun-10	Mar-11		2010
130176	RATECASE-STIPULATION AGREE-LGE	42,669.12	-	(42,669.12)	-100.00%	0.07%	42,669.12	-	(42,669.12)			Jun-10	Dec-10		2010
130190	CONSTRUCTION-SVCDESK - LGE	2,168.85	-	(2,168.85)	-100.00%	0.00%	2,161.54	-	(2,161.54)			Jun-10	May-11		2010
130223	SYS MONITOR-BLADELOGIC-LGE11	8,031.08	-	(8,031.08)	-100.00%	0.01%	8,031.08	-	(8,031.08)			Sep-10	Mar-11		2010
130484	FINANCE DUNNING ENH-LGE10	44,192.57	-	(44,192.57)	-100.00%	0.07%	44,192.57	-	(44,192.57)			Jun-10	Nov-10		2010
130486	SRVC ORDR ENH-LGE13	43,694.52	-	(43,694.52)	-100.00%	0.07%	43,694.52	-	(43,694.52)			Jun-10	Nov-10		2010
130488	BILLING ENHANCEMENTS - LGE10	5,755.03	-	(5,755.03)	-100.00%	0.01%	44,306.99	-	(44,306.99)			Sep-10	Jun-11		2010
130490	VENTYX MOBILE UPGRD-LGE10	32,089.79	-	(32,089.79)	-100.00%	0.05%	32,084.03	-	(32,084.03)			Aug-10	Jan-11		2010
130558	WinDot Application for GC&S	14,943.46	-	(14,943.46)	-100.00%	0.03%	14,943.46	-	(14,943.46)			Jun-10	Dec-10		2010
130570	BUSINESS OBJECTS IMPL-LGE10	27,158.58	-	(27,158.58)	-100.00%	0.05%	27,158.58	-	(27,158.58)			Jul-10	Jan-11		2010
130601	METER READING ENH - LGE13	39,784.31	-	(39,784.31)	-100.00%	0.07%	39,784.31	-	(39,784.31)			Jul-10	Nov-10		2010
130888	RATE COMPARE - LGE10	14,897.90	-	(14,897.90)	-100.00%	0.03%	31,997.36	-	(31,997.36)			Aug-10	Mar-12		2010

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
131377	CALVARY LINE REPL B'TOWN CG	639,531.26	-	(639,531.26)	-100.00%	1.07%	666,235.17	-	(666,235.17)			Jul-10	May-11	Emergent work due to serious anomalies found in internal inspections of pipeline conducted in May 2010. Reallocated from budget funding project 126471.	2010
131700	REPL TUBING BUNDLE PURIF#1	157,210.57	-	(157,210.57)	-100.00%	0.26%	157,210.57	-	(157,210.57)			Aug-10	May-11		2010
131743	MULDRAUGH FACILITY	28,105.80	-	(28,105.80)	-100.00%	0.05%	28,105.80	-	(28,105.80)			Aug-10	Mar-11		2010
131746	MAGNOLIA BLDG CONSTRUCTION	472,986.66	-	(472,986.66)	-100.00%	0.79%	509,799.82	-	(509,799.82)			Aug-10	Sep-11	This building replaced an existing trailer that posed significant safety, security, and operational liabilities in addition to being a potential electric and fire hazard. Funding reallocated from budget funding project for Distribution capital facility improvements and additional funds reallocated from other Energy Delivery projects.	2010
131837	Forklift @ AOC (2010)	5,497.90	-	(5,497.90)	-100.00%	0.01%	5,497.90	-	(5,497.90)			Aug-10	Aug-10		2010
131960	WinIGS Software - LGE	3,090.96	-	(3,090.96)	-100.00%	0.01%	3,090.96	-	(3,090.96)			Aug-10	Nov-10		2010
132041	MULTIFUNCTIONAL DEVICES LGE	217,125.43	-	(217,125.43)	-100.00%	0.36%	353,411.98	-	(353,411.98)			Aug-10	Sep-11		2010
132078	2010 UPGR ROTARY METERS	3,492.38	-	(3,492.38)	-100.00%	0.01%	-	-	-			Aug-10	Dec-10		2010
132123	MT WASHINGTON SCHOOL RELOC	(175.10)	-	175.10	-100.00%	0.00%	(0.00)	-	0.00			Aug-10	Sep-11		2010
132125	FTP Product - LGE	7,033.37	-	(7,033.37)	-100.00%	0.01%	7,033.37	-	(7,033.37)			Aug-10	Jun-11		2010
132153	CENTER MODIFICATIONS	712,925.04	-	(712,925.04)	-100.00%	1.20%	898,240.02	-	(898,240.02)			Sep-10	Oct-11	Emergent work due to a customer hearing water in the Center Transmission line during the summer. The line needed to be modified in order to pig the line to remove the water and other contaminants in the line before the winter operating season.	2010
132167	CMS Upgrade - LGE	10,595.03	-	(10,595.03)	-100.00%	0.02%	10,595.03	-	(10,595.03)			Sep-10	Dec-10		2010
132174	STORAGE VIRTUALIZATION-LGE10	151,905.67	-	(151,905.67)	-100.00%	0.26%	163,603.27	-	(163,603.27)			Jan-10	Dec-11		2010
132177	DNS/DHCP MANAGEMENT-LGE10	12,947.15	-	(12,947.15)	-100.00%	0.02%	12,947.15	-	(12,947.15)			Sep-10	May-11		2010
132180	IPS REPLACEMENT - LGE	13,594.61	-	(13,594.61)	-100.00%	0.02%	13,594.61	-	(13,594.61)			Sep-10	Jan-11		2010
132186	UNIX/LINUX PATCH,MGT,AUDIT-LGE	22,760.55	-	(22,760.55)	-100.00%	0.04%	22,760.55	-	(22,760.55)			Sep-10	May-11		2010
132189	LG&E PSRT Radios 2010	30,380.88	-	(30,380.88)	-100.00%	0.05%	30,380.88	-	(30,380.88)			Sep-10	Dec-10		2010
132190	2010 DCC Cyber Control Area	14,942.12	-	(14,942.12)	-100.00%	0.03%	14,942.12	-	(14,942.12)			Sep-10	Feb-11		2010
132195	SERVICE SUITE ENHANCEMENTS-LGE	10,734.81	-	(10,734.81)	-100.00%	0.02%	10,734.81	-	(10,734.81)			Sep-10	Jan-11		2010
132198	PERFORMANCE SUITE RPTING-LGE	24,171.22	-	(24,171.22)	-100.00%	0.04%	32,691.39	-	(32,691.39)			Sep-10	Sep-11		2010
132229	Meter Shop Tablets - LGE	30,944.50	-	(30,944.50)	-100.00%	0.05%	30,944.50	-	(30,944.50)			Sep-10	Dec-10		2010
132234	WK YELLOW @HWY44 CUTOUT	97,826.31	-	(97,826.31)	-100.00%	0.16%	97,827.02	-	(97,827.02)			Sep-10	Dec-10		2010
132235	WK YELLOW LINE REPL 4 ELLS	74,766.70	-	(74,766.70)	-100.00%	0.13%	145,802.29	-	(145,802.29)			Sep-10	Sep-11		2010
132236	CALVARY LINE @ GENTRY LN REP	52,209.29	-	(52,209.29)	-100.00%	0.09%	52,210.20	-	(52,210.20)			Sep-10	Dec-10		2010
132246	ORACLE LICENSES - LGE10	234,256.72	-	(234,256.72)	-100.00%	0.39%	234,256.72	-	(234,256.72)			Sep-10	Mar-11		2010
132283	SCALES TRANSPORT LGE	13,966.14	-	(13,966.14)	-100.00%	0.02%	13,966.14	-	(13,966.14)			Oct-10	Mar-11		2010
132287	VCS GATEWAY&CONTROLLER LGE	8,739.39	-	(8,739.39)	-100.00%	0.01%	8,739.39	-	(8,739.39)			Oct-10	May-11		2010
132323	Performance Mgmt Project-LGE	115,087.02	-	(115,087.02)	-100.00%	0.19%	124,016.79	-	(124,016.79)			Oct-10	Apr-11		2010
132351	SAP License Software - LGE 11	570,047.28	-	(570,047.28)	-100.00%	0.96%	570,047.28	-	(570,047.28)			Oct-10	May-11	Unanticipated purchases of licenses as a result of the exit from EON	2010
132359	MULD WELDING TRK	58,064.45	-	(58,064.45)	-100.00%	0.10%	64,484.28	-	(64,484.28)			Oct-10	Sep-11		2010
132360	MULD AERIAL LIFT DEVICE	115,743.39	-	(115,743.39)	-100.00%	0.19%	115,743.39	-	(115,743.39)			Oct-10	May-11		2010
132442	SYS CNTR OPS MGR-LGE	40,193.91	-	(40,193.91)	-100.00%	0.07%	37,347.89	-	(37,347.89)			Nov-10	May-11		2010
132479	Polaris Ranger 800 ATV - LGE	5,921.91	-	(5,921.91)	-100.00%	0.01%	5,921.91	-	(5,921.91)			Nov-10	May-11		2010
132523	OUTAGE WEATHER LGE	3,600.00	-	(3,600.00)	-100.00%	0.01%	3,600.00	-	(3,600.00)			Dec-10	Dec-10		2010
132525	ORACLE IPROCUREMENT LICENSE-L	22,086.53	-	(22,086.53)	-100.00%	0.04%	22,086.53	-	(22,086.53)			Dec-10	Jun-11		2010
132536	STRAT ASSET INVEST SFTWR LGE	15,131.70	-	(15,131.70)	-100.00%	0.03%	58,151.71	-	(58,151.71)			Dec-10	Apr-12		2010
132543	CENTER BY-PASS	278,327.76	-	(278,327.76)	-100.00%	0.47%	350,592.44	-	(350,592.44)			Dec-10	May-11		2010
COMP419	GAS DISTRIBUTION COMPLIANCE	638.49	-	(638.49)	-100.00%	0.00%	118,326.59	117,688.10	(638.49)			Jun-06	Dec-12		2010
GME406	GAS MAIN EXT 406	1,112,036.17	1,224,741.20	112,705.03	9.20%	1.87%	1,112,036.17	1,224,741.20	112,705.03	Jan-02	Dec-25	Jan-02	Jul-13		2010
L5-2010	RELOCATIONS T LINES LGE 2010	1,861.09	-	(1,861.09)	-100.00%	0.00%	-	-	-			Aug-08			2010
L9-2010	PRIORITY REPL T-LINES LGE 2010	25,161.33	-	(25,161.33)	-100.00%	0.04%	25,161.33	-	(25,161.33)			Jan-10			2010
LSMR414	Large Scale Main Replacements	13,560,939.47	18,865,459.82	5,304,520.35	28.12%	22.79%	13,560,939.47	18,865,459.82	5,304,520.35	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. Work was shifted from large scale to manhole conflicts and priority main replacements. In 2010 the net difference for these projects was $2,929K. The net underspend on these projects is due to ramp up time required to increase spending in 2010 compared to 2009 actual spending levels.	2010
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	1,521,778.52	-	(1,521,778.52)	-100.00%	2.56%	1,521,778.52	-	(1,521,778.52)			Oct-09	Dec-10	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2010 the net difference for these projects was $2,929K. Work was shifted from large scale to manhole conflicts to eliminate risks associated with gas mains identified in electric manholes in downtown Louisville.	2010
NBCD340OH	NEW BUS COMM OH 340	(104.13)	-	104.13	-100.00%	0.00%	(104.13)	-	104.13			Jan-00	Dec-12		2010
NBCD340UG	NEW BUS COMM UG 340	2,632.77	-	(2,632.77)	-100.00%	0.00%	2,632.77	-	(2,632.77)			Mar-00	Dec-12		2010
NBGCS419	NEW BUS CONNECT SERV 419	202,080.65	500,201.21	298,120.56	59.60%	0.34%	4,441,079.68	4,736,386.14	295,306.46	Mar-01	Dec-25	Mar-01	Dec-12		2010
NBGS341	INSTALL GAS SVC-JOINT TRENCH	81,493.81	210,013.66	128,519.85	61.20%	0.14%	1,636,473.50	1,626,200.47	(10,273.03)	Feb-06	Dec-25	Feb-06	Dec-12		2010
NBGS419	NEW BUS GAS SERV 419	1,506,073.75	870,433.37	(635,640.38)	-73.03%	2.53%	16,691,362.47	12,115,562.62	(4,575,799.85)	Mar-01	Dec-25	Mar-01	Dec-12	Increase due to more customer requests for gas services than anticipated in the original budget which is generally based on historical trends.	2010
NBGS421	NEW BUS GAS SERV 421	16,118.20	122,051.19	105,932.99	86.79%	0.03%	244,368.71	313,592.23	69,223.52	Nov-01	Dec-14	Nov-01	Feb-11		2010
NBGS422	NBGS422	17,021.07	61,747.78	44,726.71	72.43%	0.03%	252,065.16	240,853.94	(11,211.22)	Nov-01	Dec-25	Nov-01	Dec-12		2010
NBSB341UG	NEW BUS SUB 341 UG	173,976.57	-	(173,976.57)	-100.00%	0.29%	173,976.57	-	(173,976.57)			Dec-01	Dec-12		2010
PBWK406G	PUB WORKS GAS 406	695,674.87	1,319,105.95	623,431.08	47.26%	1.17%	695,674.87	1,319,105.95	623,431.08	Jan-02	Dec-25	Jan-02	Dec-12	Decrease due to less public works activity than anticipated because the Kentucky Transportation Cabinet/Metro Government were not ready for relocation projects.	2010
PMR414	Priority Main Replacement	2,076,411.55	1,362,207.52	(714,204.03)	-52.43%	3.49%	2,076,411.55	1,362,207.52	(714,204.03)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2010 the net difference for these projects was $2,929K. Some funds were shifted from large scale to priority main replacements to begin replacing services on elevated pressure systems, which was not originally budgeted.	2010
RCST340	CUST REQ 340	48,445.58	-	(48,445.58)	-100.00%	0.08%	48,445.58	-	(48,445.58)			Feb-01	Dec-12		2010
RCST406G	Customer requested - Gas	(14,063.46)	87,766.05	101,829.51	116.02%	-0.02%	(14,063.46)	87,766.05	101,829.51	Dec-01	Dec-25	Dec-01	Dec-12		2010
RNTPD340	REP THR PARTY DAM 340	57,423.37	-	(57,423.37)	-100.00%	0.10%	57,423.37	-	(57,423.37)			Mar-01	Dec-12		2010
RNTPD419	Repair Third Party Damages-419	118,436.87	-	(118,436.87)	-100.00%	0.20%	371,180.41	881,137.78	509,957.37			Jul-01	Dec-12		2010
RRCS419G	REP CO GAS SERV 419	2,163,246.92	1,949,007.00	(214,239.92)	-10.99%	3.64%	2,163,246.92	1,949,007.00	(214,239.92)	Feb-01	Dec-25	Feb-01			2010
RRCS421G	REM/REPL CO GAS SERVICE-421	19,234.25	95,954.91	76,720.66	79.95%	0.03%	19,234.25	95,954.91	76,720.66	Nov-01	Dec-14	Nov-01	Feb-11		2010
RRCS422G	RRCS422G	2,503.04	-	(2,503.04)	-100.00%	0.00%	2,503.04	-	(2,503.04)			Nov-01	Dec-12		2010
STRM03230	LGE Minor Storm Events	175.07	-	(175.07)	-100.00%	0.00%	175.07	-	(175.07)			Jan-10	Dec-12		2010
SYSEN406G	System enhancements - Gas	404,673.31	626,026.16	221,352.85	35.36%	0.68%	404,673.31	626,026.16	221,352.85	Dec-02	Dec-25	Dec-02	Dec-12		2010
SYSENH340	SYS ENH EXIST CUST 340	12,741.58	-	(12,741.58)	-100.00%	0.02%	12,741.58	-	(12,741.58)			Mar-00	Dec-12		2010
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	186,454.34	-	(186,454.34)	-100.00%	0.31%	186,454.34	-	(186,454.34)			Jun-08	Dec-12		2010
TLEQ419	Purchase of Tools - 004190	76,546.84	83,001.00	6,454.16	7.78%	0.13%	1,154,434.78	1,058,680.43	(95,754.35)	Dec-02	Dec-25	Dec-02	Jan-12		2010
TLEQ447	TOOLS AND EQUIP 447	46,136.24	206,934.00	160,797.76	77.70%	0.08%	382,977.59	488,631.53	105,653.94	Aug-05	Dec-14	Aug-05	Dec-11		2010

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TLEQ450	Tools and Equipment , 004500	21,884.39	25,014.00	3,129.61	12.51%	0.04%	21,884.39	25,014.00	3,129.61	Aug-02	Dec-14	Aug-02	Dec-11		2010
TLEQ451	Tools and Equipment , 004510	8,582.08	25,014.00	16,431.92	65.69%	0.01%	84,391.58	76,917.77	(7,473.81)	Mar-05	Dec-14	Mar-05	Dec-11		2010
		51,862,298.85	59,501,194.02	7,638,895.17											**2010 Total**
112491	Gas Meters-LGE	(1,127.48)	-	1,127.48	-100.00%	0.00%	(1,127.48)	-	1,127.48			Jan-01	Jun-08		2011
112644	Capital tools	14,384.22	21,660.00	7,275.78	33.59%	0.02%	96,809.82	151,965.60	55,155.78	Jun-01	Dec-14	Jun-01	Dec-11		2011
114268	Gas Regulator Replacements	2,132,626.31	3,499,150.38	1,366,524.07	39.05%	3.44%	16,967,653.91	18,758,159.80	1,790,505.89	May-02	Dec-08	May-02	Jul-12	This was a multi-year program. Less work was needed to be done than expected, causing the final two years (2011-2012) to be under budget. In 2011, work was still being performed to verify what needed to be done to complete the 10-year program. The remaining scope was not fine-tuned until after the budgeting cycle was complete.	2011
115030	PURCHASE REGULATORS	83,065.24	76,380.00	(6,685.24)	-8.75%	0.13%	83,065.24	76,380.00	(6,685.24)	Aug-02	Dec-14	Aug-02	Dec-12		2011
117361	Accrued Labor - LGE	221.62	-	(221.62)	-100.00%	0.00%	0.02	9,093.02	9,093.00			Mar-04			2011
119902	Clear 12/04 A&G	(704,118.67)	-	704,118.67	-100.00%	-1.13%	(348,053.79)	566,005.76	914,059.55			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2011
120595	PURCHASE REGUL-RES/COMM	169,552.34	-	(169,552.34)	-100.00%	0.27%	169,552.34	-	(169,552.34)			Jan-06	Jul-12		2011
120596	FARM TAP REGULATOR UPGR	58,349.43	-	(58,349.43)	-100.00%	0.09%	5,898,100.06	5,839,745.94	(58,354.12)			Jan-06	Aug-11		2011
120754	Misc. A/R Uncollect - LGE Cap	(4,975.39)	-	4,975.39	-100.00%	-0.01%	76,067.86	0.00	(76,067.86)			Jun-05			2011
121527	RIVER PARK PLACE GAS RELO	(143,214.07)	-	143,214.07	-100.00%	-0.23%	(364.47)	41,749.31	42,113.78			Mar-06	Nov-09		2011
122272	MULD THIRD PARTY DAMAGES-BLANT	(71.24)	-	71.24	-100.00%	0.00%	-	71.24	71.24			Sep-06	Jun-11		2011
122650	LGE Gas Meters	2,328,288.26	2,086,963.00	(241,325.26)	-11.56%	3.75%	2,328,288.26	2,086,963.00	(241,325.26)	Jan-07	Dec-14	Jan-07	Apr-10		2011
122959	MILL CREEK GAS MEASUREMENT	0.82	-	(0.82)	-100.00%	0.00%	800,664.97	800,700.53	35.56			Jul-07	Nov-10		2011
123025	INSTALL VALVES ON STOR WELLS	(32.87)	-	32.87	-100.00%	0.00%	647,753.38	649,140.16	1,386.78			Jan-08	Jul-09		2011
123039	MULD-DRILL 5 RECOVERY WELLS	1,836,178.68	1,846,999.87	10,821.19	0.59%	2.96%	9,544,809.31	8,624,895.45	(919,913.86)	Jan-08	Jun-13	Jan-08	Jul-12		2011
123047	2008 GAS REGUL CAPACITY PROJ	9.41	-	(9.41)	-100.00%	0.00%	76,839.28	77,250.23	410.95			Jan-08	Sep-11		2011
123407	PS 8.9 Enhance	-	90,000.00	90,000.00	100.00%	0.00%	-	326,250.00	326,250.00	Jan-11	Dec-11				2011
123598	LGE-Gen Stator Bar Study	141.42	-	(141.42)	-100.00%	0.00%	1,128,689.31	-	(1,128,689.31)			Jul-10	Aug-11		2011
123889	UPS ASHBOTTOM (GAS)	14.82	-	(14.82)	-100.00%	0.00%	(5,629.05)	(4,980.96)	648.09			Apr-08	Sep-11		2011
124804	MULD HYDRAULIC FAN MOTORS	105,015.40	-	(105,015.40)	-100.00%	0.17%	105,015.40	-	(105,015.40)			Jan-09	Dec-09		2011
124826	MULD STORAGE PIPELINE REPL	(230.74)	-	230.74	-100.00%	0.00%	82,802.14	83,032.88	230.74			Jan-09	Dec-10		2011
124830	2009 INST GATE VALVES ON WELLS	(3,115.38)	-	3,115.38	-100.00%	-0.01%	476,512.66	479,628.04	3,115.38			Jan-09	Sep-11		2011
124835	CP IMPRESSED CURRENT SY IMPRV	(2,603.27)	-	2,603.27	-100.00%	0.00%	62,452.78	65,056.05	2,603.27			Jan-09	Jul-11		2011
124839	PI ACT COMPLI RCVs	20,155.09	-	(20,155.09)	-100.00%	0.03%	134,824.35	114,669.26	(20,155.09)			Jan-09	Dec-09		2011
124847	UPGR GAS CONTROL SCADA SYS	231,233.16	-	(231,233.16)	-100.00%	0.37%	1,344,390.85	1,165,608.39	(178,782.46)			Jan-09	Dec-12		2011
124848	2009 COMMERCIAL HP SERV REPL	(117.78)	-	117.78	-100.00%	0.00%	204,870.42	204,988.20	117.78			Jan-09	Dec-10		2011
125010	ASC ROOF REPLACEMENT	(466.41)	-	466.41	-100.00%	0.00%	575,612.26	576,078.67	466.41			Dec-08	May-11		2011
125267	HW/SW Dev Tools 026580-LGE10	8.87	-	(8.87)	-100.00%	0.00%	7,025.61	7,016.74	(8.87)			Jan-10	May-11		2011
125268	HW/SW Dev Tools 026540-LGE10	6.65	-	(6.65)	-100.00%	0.00%	1,259.69	1,253.05	(6.64)			Jan-10	May-11		2011
125285	.NET WPF CLIENT FRAMEWORK-LGE	286.82	-	(286.82)	-100.00%	0.00%	4,143.29	3,856.48	(286.82)			Jan-10	Sep-11		2011
125287	IT Security Infrastruc-LGE10	(119.90)	-	119.90	-100.00%	0.00%	8,973.62	9,093.53	119.90			Jun-10	Jan-11		2011
125291	Gen Compl Infras-LGE10	125.01	-	(125.01)	-100.00%	0.00%	24,109.75	23,984.74	(125.01)			Jan-10	Jan-11		2011
125293	Identity Mgmt - LGE11	2,459.99	8,297.40	5,837.41	70.35%	0.00%	2,763.76	8,297.40	5,533.64	Dec-11	Jan-12	Dec-11	May-12		2011
125303	Wireless Buildout-LGE10	(1,264.67)	-	1,264.67	-100.00%	0.00%	-	1,264.67	1,264.67			Jan-10	Jan-11		2011
125305	Backup Capacity Exp-LGE10	3,696.92	-	(3,696.92)	-100.00%	0.01%	30,231.82	26,534.90	(3,696.92)			Jun-10	Oct-11		2011
125308	Cable-Server Connect-LGE10	75.65	-	(75.65)	-100.00%	0.00%	6,915.10	6,839.45	(75.65)			Jan-10	May-11		2011
125310	Server Hardware Refresh-LGE10	3,924.75	-	(3,924.75)	-100.00%	0.01%	56,544.92	52,620.17	(3,924.75)			Jan-10	May-11		2011
125317	Bulk Pwr & Env Systems-LGE10	37.29	-	(37.29)	-100.00%	0.00%	15,103.42	15,066.14	(37.29)			Jan-10	Jan-11		2011
125320	Mobile Radio-LGE10	2,406.13	-	(2,406.13)	-100.00%	0.00%	7,449.29	5,043.17	(2,406.13)			Jan-10	Jan-11		2011
125321	Ntwk Acc Dev/Site Infr-LGE10	118.23	-	(118.23)	-100.00%	0.00%	25,986.77	25,868.54	(118.23)			Jan-10	Jan-11		2011
125322	Ntwk Tools/Test Equip-LGE10	95.48	-	(95.48)	-100.00%	0.00%	15,213.29	15,117.81	(95.48)			Jan-10	Jan-11		2011
125323	Phone Sys Capacity Exp-LGE10	242.70	-	(242.70)	-100.00%	0.00%	12,888.76	12,646.06	(242.70)			Jan-10	Jan-11		2011
125324	Conv-Leased T1 Circ-Wls-LGE11	-	11,978.66	11,978.66	100.00%	0.00%	-	11,978.66	11,978.66	Jan-10	Nov-11				2011
125325	ConT1 Sv-Bdstn-Unlic Wls-LGE10	18,787.77	-	(18,787.77)	-100.00%	0.03%	27,128.73	8,340.96	(18,787.77)			Jun-10	Dec-11		2011
125328	Eval Tools & Util-LGE10	3,063.71	-	(3,063.71)	-100.00%	0.00%	22,175.92	19,112.21	(3,063.71)			Jan-10	May-11		2011
125331	Tier C rot-desk/lap-LGE10	(999.92)	-	999.92	-100.00%	0.00%	184,573.87	185,573.79	999.92			Jan-10	May-11		2011
125348	Impl Red Elec Sys-BOC DC-LGE10	4,950.89	-	(4,950.89)	-100.00%	0.01%	250,592.81	245,641.92	(4,950.89)			Nov-09	May-11		2011
125351	HW/SW Dev Tools 026510-LGE11	1,606.24	6,685.20	5,078.96	75.97%	0.00%	1,606.24	6,685.20	5,078.96	Jan-11	Dec-11	Jan-11	Dec-11		2011
125352	HW/SW Dev Tools 026580-LGE11	2,171.23	5,625.00	3,453.77	61.40%	0.00%	2,179.60	5,625.00	3,445.40	Jan-11	Dec-11	Jan-11	May-12		2011
125353	HW/SW Dev Tools 026540-LGE11	2,758.23	2,971.20	212.97	7.17%	0.00%	2,758.23	2,971.20	212.97	Jan-11	Dec-11	Jan-11	Mar-12		2011
125355	HW/SW Dev Tools 026530-LGE11	1,408.70	3,750.00	2,341.30	62.43%	0.00%	1,408.70	3,750.00	2,341.30	Jan-11	Dec-11	Jan-11	Mar-12		2011
125360	CRM Upgrade-LGE11	-	103,991.02	103,991.02	100.00%	0.00%	-	103,991.02	103,991.02	Jan-11	Dec-11				2011
125362	HW/SW Dev Tools 026560-LGE11	808.96	7,428.00	6,619.04	89.11%	0.00%	808.96	7,428.00	6,619.04	Jan-11	Dec-11	Jan-11	Dec-11		2011
125366	Data Protection-LGE11	4,122.71	20,344.82	16,222.12	79.74%	0.01%	15,400.79	31,622.90	16,222.12	Jun-10	Dec-11	Jun-10	Mar-12		2011
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	107,795.67	37,689.60	(70,106.07)	-186.01%	0.17%	108,450.85	37,689.60	(70,761.25)	Jan-11	Dec-11	Jan-11	Jan-12		2011
125374	Msging Sec Infrastr -LGE11	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-11	Nov-11				2011
125376	Vulnerability Scanning-LGE11	-	6,956.82	6,956.82	100.00%	0.00%	-	6,956.82	6,956.82	Jan-11	Oct-11				2011
125377	Intrusion Prevention-LGE11	-	48,986.85	48,986.85	100.00%	0.00%	-	48,986.85	48,986.85	Jun-10	Oct-11				2011
125380	IT Sec Lab Enh-LGE11	1,421.77	3,773.70	2,351.93	62.32%	0.00%	1,421.77	3,773.70	2,351.93	Jan-11	Dec-11	Jan-11	May-12		2011
125384	Access Switch Rotation-LGE11	61,678.05	60,473.53	(1,204.52)	-1.99%	0.10%	59,233.65	60,473.53	1,239.88	Apr-11	Dec-11	Apr-11	Jan-12		2011
125388	Core Network Infra-LGE11	21,911.37	22,736.78	825.41	3.63%	0.04%	21,911.37	22,736.78	825.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
125393	Data Networks Test Tools-LGE11	6,935.35	7,547.37	612.02	8.11%	0.01%	6,935.35	7,547.37	612.02	Mar-11	Aug-11	Mar-11	Dec-11		2011
125397	Network Acc Dev and Gate-LGE11	6,465.74	7,547.37	1,081.63	14.33%	0.01%	6,465.74	7,547.37	1,081.63	Feb-11	Oct-11	Feb-11	Dec-11		2011
125400	Network Adm Control-LGE11	-	30,473.71	30,473.71	100.00%	0.00%	-	30,473.71	30,473.71	Jan-11	Dec-11				2011
125403	Network Management-LGE11	6,621.50	7,547.40	925.90	12.27%	0.01%	6,621.50	7,547.40	925.90	Mar-11	Aug-11	Mar-11	Dec-11		2011
125406	Security Infra Enh-LGE11	14,871.62	15,094.77	223.15	1.48%	0.02%	14,871.62	15,094.77	223.15	Mar-11	Oct-11	Mar-11	Dec-11		2011
125408	Wireless Buildout-LGE11	41,711.20	7,547.40	(34,163.80)	-452.66%	0.07%	38,058.89	7,547.40	(30,511.49)	Feb-11	Dec-11	Feb-11	Dec-11		2011
125415	MidLevel Strge Refresh-LGE11	(5,272.87)	60,749.98	66,022.85	108.68%	-0.01%	62,207.84	128,230.69	66,022.85	Nov-10	Dec-11	Nov-10	May-11		2011
125419	Cabling for Server Conn-LGE11	6,130.69	6,750.00	619.31	9.18%	0.01%	6,130.69	6,750.00	619.31	Jan-11	Dec-11	Jan-11	Dec-11		2011
125427	Server Hardware Refresh-LGE11	64,248.39	67,499.85	3,251.46	4.82%	0.10%	75,894.93	78,914.99	3,020.05	Jun-10	Dec-11	Jun-10	Jan-12		2011
125432	Backup Cap Expansion-LGE11	-	33,749.97	33,749.97	100.00%	0.00%	-	33,749.97	33,749.97	Jan-11	Nov-11				2011
125437	SAN Cap Ex incl virtual-LGE11	11,794.62	14,999.99	3,205.37	21.37%	0.02%	14,987.21	18,192.58	3,205.37	Nov-10	Dec-11	Nov-10	May-11		2011
125445	Bulk Power & Envir Sys-LGE11	8,404.30	14,949.87	6,545.57	43.78%	0.01%	8,398.36	14,949.87	6,551.51	Jan-11	Dec-11	Jan-11	Dec-11		2011
125545	Mobile Radio-LGE11	2,804.93	14,879.45	12,074.52	81.15%	0.00%	2,804.93	14,879.45	12,074.52	Jan-11	Dec-11	Jan-11	Dec-11		2011
125546	Netwk Acc Dev & St Infra-LGE11	17,059.19	18,984.23	1,925.04	10.14%	0.03%	17,059.19	18,984.23	1,925.04	Jan-11	Dec-11	Jan-11	Dec-11		2011
125547	Netwk Tools & Test Equi-LGE11	13,191.96	15,158.73	1,966.77	12.97%	0.02%	13,191.96	15,158.74	1,966.78	Jan-11	Dec-11	Jan-11	Dec-11		2011
125549	Outside Cable Plant -LGE11	8,737.45	29,993.43	21,255.99	70.87%	0.01%	10,572.11	29,993.43	19,421.33	Jan-11	Dec-11	Jan-11	Dec-11		2011
125552	Site Security Impmts-LGE11	6,723.81	7,474.94	751.12	10.05%	0.01%	6,723.81	7,474.94	751.12	Jan-11	Dec-11	Jan-11	Dec-11		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
125556	Telephone Syst Cap Exp-LGE11	19,346.81	22,761.99	3,415.18	15.00%	0.03%	17,822.94	22,761.98	4,939.04	Jan-11	Dec-11	Jan-11	Dec-11		2011
125558	VOIP Campus Upgrades-LGE11	-	75,841.28	75,841.28	100.00%	0.00%	-	75,841.28	75,841.28	Jun-08	Dec-11				2011
125559	Com HW Cptl for LOB's-SVCO11	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-11	Dec-11				2011
125561	Monitor Replmt - LGE-LGE11	2,032.15	9,000.00	6,967.85	77.42%	0.00%	2,032.15	9,000.00	6,967.85	Jan-11	Dec-11	Jan-11	Dec-11		2011
125562	Monitor Replmt - Servco-LGE11	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-11	Dec-11				2011
125564	TC rot of dkt & ltp-SER-LGe11	-	280,177.50	280,177.50	100.00%	0.00%	-	280,177.50	280,177.50	Jan-11	Dec-11				2011
125566	TC rot of dskt & lt-LGE-LGE11	90,300.96	408,561.00	318,260.04	77.90%	0.15%	90,300.96	408,561.00	318,260.04	Jan-11	Dec-11	Jan-11	May-12	Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2011
125567	Tech Tst Lab & Rel -LGE11	-	13,500.00	13,500.00	100.00%	0.00%	-	13,500.00	13,500.00	Jan-11	Dec-11				2011
125569	New Tech Implmt-LGE11	4,652.21	15,000.00	10,347.79	68.99%	0.01%	4,652.21	15,000.00	10,347.79	Jan-11	Dec-11	Jan-11	Mar-12		2011
125572	Smpsnville Elect Upgrds-LGE11	12,672.78	14,250.00	1,577.22	11.07%	0.02%	12,672.78	14,250.00	1,577.22	Aug-10	Dec-11	Aug-10	Mar-12		2011
125573	Louisville Racks & Fur-LGE11	3,478.41	3,750.00	271.59	7.24%	0.01%	3,478.41	3,750.00	271.59	Aug-10	Dec-11	Aug-10	Mar-12		2011
125574	Louisville Elect Upgds-LGE11	3,764.92	7,500.00	3,735.08	49.80%	0.01%	3,764.92	7,500.00	3,735.08	Aug-10	Dec-11	Aug-10	May-12		2011
125575	DB Tools & Eqiptmnt-LGE11	11,000.00	11,250.00	250.00	2.22%	0.02%	11,000.00	11,250.00	250.00	Jan-11	Dec-11	Jan-11	Dec-11		2011
125576	Data Center Software-LGE11	6,829.77	6,750.00	(79.77)	-1.18%	0.01%	6,829.77	6,750.00	(79.77)	Aug-10	Dec-11	Aug-10	May-12		2011
125582	Project Mirror - LGE11	91,564.72	89,999.04	(1,565.68)	-1.74%	0.15%	91,564.72	89,999.04	(1,565.68)	Jan-11	Dec-11	Jan-11	May-12		2011
125584	Patches & CCS Rel Upg-LGE11	-	329,922.03	329,922.03	100.00%	0.00%	-	820,167.11	820,167.11	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
125636	PowerPlan Budgeting (LG&E %)	5,147.57	-	(5,147.57)	-100.00%	0.01%	97,206.77	92,059.20	(5,147.57)			Sep-09	Jun-10		2011
125643	Oracle IPM (LG&E %)	23,873.97	2,897.01	(20,976.96)	-724.09%	0.04%	56,689.98	56,847.78	157.81	Jul-10	Dec-11	Jul-10	Jan-12		2011
125661	Stores Capital - 2011 (LG&E %)	-	1,650.00	1,650.00	100.00%	0.00%	-	1,650.00	1,650.00	Feb-11	Nov-11				2011
125665	PowerPlant Upgrade (LG&E %)	18,908.82	-	(18,908.82)	-100.00%	0.03%	62,740.15	43,913.83	(18,826.32)			Jul-10	May-11		2011
125684	PIGGABILITY CALVARY LINE	(27,877.12)	-	27,877.12	-100.00%	-0.04%	1,855,245.40	1,883,122.52	27,877.12			Nov-08	Mar-10		2011
125900	MULD ENGINE COOLING	81.98	-	(81.98)	-100.00%	0.00%	64,926.16	68,511.12	3,584.96			Jan-09	Sep-11		2011
126340	MAGNOLIA 2010 FACIL IMPR	20,467.22	-	(20,467.22)	-100.00%	0.03%	133,169.30	112,702.08	(20,467.22)			Feb-10	May-11		2011
126370	MULD REFLUX COOL REFURB PUR#3	(4,474.10)	-	4,474.10	-100.00%	-0.01%	127,345.02	131,819.12	4,474.10			Jan-10	May-11		2011
126371	MULD ENG #4 & #8 WATER PUMP	(96,318.68)	-	96,318.68	-100.00%	-0.16%	102,274.29	198,592.97	96,318.68			Jan-10	May-11		2011
126382	MULD 2010 REP/REPL DEF EQ	1,897.45	-	(1,897.45)	-100.00%	0.00%	138,199.57	136,854.05	(1,345.52)			Jan-10	Sep-11		2011
126386	DOIT GAS EMER MGMT SYSTEM	241,395.06	813,119.45	571,724.39	70.31%	0.39%	482,357.45	1,058,360.70	576,003.25	Jun-10	Nov-11	Jun-10	Jan-12	Full project cost was originally budgeted as Gas only and subsequently it was determined that actuals should be split between Electric and Gas.	2011
126390	DOIT HARDWARE INFRASTRUCTURE	541.00	-	(541.00)	-100.00%	0.00%	49,581.78	49,040.78	(541.00)			Jan-10	Dec-10		2011
126394	DOIT MOBILE GIS ROUTING	(795.00)	-	795.00	-100.00%	0.00%	30,654.54	31,449.54	795.00			Jan-10	Dec-10		2011
126399	DOIT MOBILE INFRASTRUCTURE	1,144.90	-	(1,144.90)	-100.00%	0.00%	70,116.92	68,972.01	(1,144.90)			Feb-10	Dec-10		2011
126420	2010 INST CONTROL VALVES/WELLS	320.69	-	(320.69)	-100.00%	0.00%	350,928.78	350,608.09	(320.69)			Jan-10	Sep-11		2011
126422	2010 RELINE GAS STORAGE WELLS	9,553.67	-	(9,553.67)	-100.00%	0.02%	519,454.73	509,901.06	(9,553.67)			Jan-10	Dec-10		2011
126440	MAGN FARM TAP UPGRADE	7,441.38	-	(7,441.38)	-100.00%	0.01%	896,633.92	881,170.19	(15,463.73)			Jan-10	Sep-11		2011
126441	MAG PURCHASE PLASTIC TANKS	(16,515.06)	-	16,515.06	-100.00%	-0.03%	10,903.59	27,418.65	16,515.06			Feb-10	May-11		2011
126442	MAGN PURCHASE MISC EQUIP	(947.76)	-	947.76	-100.00%	0.00%	49,841.77	50,789.53	947.76			Feb-10	Dec-10		2011
126443	MULD UPGRADE EXISTING FARM TAP	8,917.75	-	(8,917.75)	-100.00%	0.01%	55,334.81	46,417.06	(8,917.75)			Jan-10	May-11		2011
126444	MULD STORAGE PIPELINE	1,191.16	-	(1,191.16)	-100.00%	0.00%	102,753.92	130,098.70	27,344.78			Jan-10	Sep-11		2011
126445	MULD TRANSMISSION LINE REPL	2,284.33	-	(2,284.33)	-100.00%	0.00%	134,416.99	100,296.80	(34,120.19)			Jan-10	Sep-11		2011
126470	REMOTE CONTROL VALVES	38,311.29	-	(38,311.29)	-100.00%	0.06%	194,565.82	154,631.45	(39,934.37)			Jan-10	Sep-11		2011
126474	UPGR MAJOR STATION REG & CONTR	29,616.59	-	(29,616.59)	-100.00%	0.05%	29,616.59	-	(29,616.59)			Jan-10	Dec-12		2011
126477	UPGR ROTARY METERS AT IND FAC	4,620.63	-	(4,620.63)	-100.00%	0.01%	83,630.84	79,010.21	(4,620.63)			Mar-10	Sep-11		2011
126479	2010 RELIEF VALVE CAPACITY	15,873.38	-	(15,873.38)	-100.00%	0.03%	73,130.26	57,256.83	(15,873.43)			Apr-10	Jun-12		2011
126480	COMMERCIAL HP GAS SERVICE	16,499.63	-	(16,499.63)	-100.00%	0.03%	209,476.98	207,801.94	(1,675.04)			Jan-10	Sep-11		2011
126482	UPGRADE REGULATION FACILITIES	131,365.28	-	(131,365.28)	-100.00%	0.21%	415,147.15	287,180.92	(127,966.23)			Mar-10	Sep-11		2011
126485	GAS REGULATORY TOOLS & EQ	55,640.94	20,520.00	(35,120.94)	-171.15%	0.09%	89,921.38	61,560.00	(28,361.38)	Jan-11	Dec-14	Jan-11	Mar-13		2011
126611	LGE FACILITY EQUIPMENT-2011	1,860.00	-	(1,860.00)	-100.00%	0.00%	4,050.00	2,190.00	(1,860.00)			Dec-09	Mar-11		2011
126616	FURNITURE/OFFICE EQP-LGE 2011	3,415.72	-	(3,415.72)	-100.00%	0.01%	48,444.86	46,270.54	(2,174.32)			Dec-09	Jul-12		2011
126617	GREEN INITIATIVES-LGE 2011	5,554.51	-	(5,554.51)	-100.00%	0.01%	89,788.28	84,233.77	(5,554.51)			Dec-09	Dec-10		2011
126620	FACILITY EQUIP-ESC & SSC GEN	16,066.00	-	(16,066.00)	-100.00%	0.03%	148,861.42	132,795.43	(16,066.00)			Sep-10	Sep-11		2011
126655	Jeffersontown Circuit Work	(8,257.29)	-	8,257.29	-100.00%	-0.01%	1,037,193.08	8,257.29	(1,028,935.79)			Jan-10	Jan-12		2011
126714	IT LGE IVR	50.03	-	(50.03)	-100.00%	0.00%	202,456.84	204,412.57	1,955.73			Mar-10	Dec-10		2011
126719	IT LGE TEXTING & CUST COMM	9,029.60	-	(9,029.60)	-100.00%	0.01%	67,377.20	58,347.60	(9,029.60)			Jan-10	Jun-12		2011
126829	MuldraughToHlsclw MW Radio Lnk	687.00	-	(687.00)	-100.00%	0.00%	56,724.27	56,037.27	(687.00)			Mar-10	Jan-11		2011
126837	HW/SW Dev Tools 026520-LGE11	665.52	5,942.40	5,276.88	88.80%	0.00%	665.52	5,942.40	5,276.88	Jan-11	Dec-11	Jan-11	May-12		2011
126839	CCS Archiving-LGE11	-	74,279.27	74,279.27	100.00%	0.00%	-	74,279.27	74,279.27	Jan-11	Dec-10				2011
126841	Actuate Reimplement - LGE11	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-11	Dec-11				2011
126843	Microsoft License-LGE11	16,862.89	3,750.00	(13,112.89)	-349.68%	0.03%	16,862.89	3,750.00	(13,112.89)	Jan-11	Dec-10	Jan-11	Sep-11		2011
126845	Srvr Cap Expan & Rel-LGE11	14,721.69	12,749.92	(1,971.77)	-15.46%	0.02%	14,721.69	12,749.92	(1,971.77)	Aug-10	Dec-11	Aug-10	May-12		2011
126849	Upgrd Vmware Infrast-LGE11	12,025.80	12,047.35	21.55	0.18%	0.02%	12,025.80	12,047.35	21.55	Jan-11	Dec-11	Jan-11	May-12		2011
126851	Pur/Rebuild Radio Sites-LGE11	-	44,802.49	44,802.49	100.00%	0.00%	-	44,802.49	44,802.49	Jan-11	Dec-11				2011
126852	Wiring Upgrd VoIP & Data-LGE11	5,618.92	22,424.80	16,805.88	74.94%	0.01%	5,618.92	22,424.80	16,805.88	Jan-11	Dec-11	Jan-11	Dec-11		2011
127138	FITNESS RM AND PSRT RM	612.77	-	(612.77)	-100.00%	0.00%	84,726.76	84,113.98	(612.77)			Aug-09	Jan-10		2011
127207	Automate Sourcing (LG&E %)	-	17,700.00	17,700.00	100.00%	0.00%	-	17,700.00	17,700.00	May-11	Aug-11				2011
127345	PENILE CITY GATE ST REDESIGN	118.22	-	(118.22)	-100.00%	0.00%	1,196,845.05	-	(1,196,845.05)			Jun-09	Nov-13		2011
127413	TWIN FALLS RIVERCREST REG FAC	30,084.37	-	(30,084.37)	-100.00%	0.05%	120,245.64	90,161.16	(30,084.48)			Oct-10	Sep-11		2011
127428	CustSelfServ-First Release LGE	(123.69)	-	123.69	-100.00%	0.00%	82,852.10	82,975.79	123.69			Apr-10	Jan-11		2011
127430	SAP-ParallelTest&QAEnvironLGE	(8,493.83)	-	8,493.83	-100.00%	-0.01%	35,442.77	43,936.60	8,493.83			Feb-10	Jan-11		2011
127442	EnergyEff CommAuditProj LGE	(0.03)	-	0.03	-100.00%	0.00%	51,892.12	51,892.15	0.03			Feb-10	Jan-11		2011
127455	MAGNOLIA TO PICCADILLY MODIF	15,839.90	-	(15,839.90)	-100.00%	0.03%	1,268,674.87	1,252,834.43	(15,840.44)			Jun-10	Jul-11		2011
127473	WK BLUE & GREEN MODIFICATIONS	1,144,130.12	2,212,740.00	1,068,609.88	48.29%	1.84%	2,055,208.94	3,408,417.55	1,353,208.61	Jun-10	Nov-11	Jun-10	Jun-12	Project started early in 2010 and remainder in 2011.	2011
127540	Ener Eff -Operations Auto LGE	183,249.44	169,652.76	(13,596.67)	-8.01%	0.30%	315,173.85	187,194.10	(127,979.75)	Jan-10	Dec-12	Jan-10	Oct-12		2011
127646	FUEL WORKS LICENSE FEE LGE	(3,987.56)	-	3,987.56	-100.00%	-0.01%	2,443.99	6,431.55	3,987.56			May-10	Apr-11		2011
127649	MAGNOLIA UPGRADE STATION PLCs	72,367.33	-	(72,367.33)	-100.00%	0.12%	290,666.90	188,599.30	(102,067.60)			Aug-10	Jul-12		2011
130000	REPLACE BOC CRAC UNIT-LGE	42,825.49	-	(42,825.49)	-100.00%	0.07%	87,598.02	44,772.53	(42,825.49)			Aug-10	May-11		2011
130003	IMPLEMENT SOA-LGE	138,613.80	225,000.00	86,386.20	38.39%	0.22%	142,389.98	225,000.00	82,610.02	May-11	Jan-12	May-11	Mar-12		2011
130020	Emergency Generator Doe Run	49,798.90	47,266.42	(2,532.48)	-5.36%	0.08%	76,938.37	141,664.89	64,726.52	Jul-10	Dec-13	Jul-10	Mar-12		2011
130034	LGE Channel Bank Standard	37,178.51	37,500.03	321.52	0.86%	0.06%	72,709.11	73,034.67	325.56	Jun-10	Nov-11	Jun-10	May-12		2011
130173	CIP COMPLIANCE INFRASTR-LGE11	39,933.88	180,646.67	140,712.79	77.89%	0.06%	40,627.15	180,646.67	140,019.52	Jan-11	Dec-11	Jan-11	May-12		2011
130184	CIP COMPLIANCE TOOLS-LGE11	25,443.44	37,499.88	12,056.44	32.15%	0.04%	26,518.54	37,499.88	10,981.34	Sep-11	Dec-11	Sep-11	May-12		2011
130190	CONSTRUCTION-SVCDESK - LGE	(7.31)	-	7.31	-100.00%	0.00%	2,161.54	2,168.85	7.31			Jun-10	May-11		2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
130210	SP ADMIN TOOL - LGE11	4,197.67	720.00	(3,477.67)	-483.01%	0.01%	891.24	720.00	(171.24)	Jan-11	Dec-11	Jan-11			2011
130219	SYS MONITOR-HP OPENVIEW-LGE11	-	9,749.84	9,749.84	100.00%	0.00%	-	9,749.84	9,749.84	Jan-11	Dec-11				2011
130226	SP XP STORAGE COST-LGE11	-	570.00	570.00	100.00%	0.00%	-	570.00	570.00	Jan-11	Dec-11				2011
130236	ENTERPRISE STORAGE EXPAN-LGE11	35,880.39	37,499.99	1,619.60	4.32%	0.06%	35,880.53	37,499.99	1,619.45	Jan-11	Dec-11	Jan-11	Mar-12		2011
130241	UPGRADE TO SP2011-LGE11	20,542.64	6,630.26	(13,912.37)	-209.83%	0.03%	15,735.14	6,630.26	(9,104.87)	Jan-11	Dec-11	Jan-11	Jan-12		2011
130271	RISS REPLACEMENT-LGE11	50,694.74	-	(50,694.74)	-100.00%	0.08%	73,974.65	74,999.69	1,025.04			Oct-11			2011
130315	KSTN Strategic Arch Dsgn-LGE	-	75,554.92	75,554.92	100.00%	0.00%	-	151,110.07	151,110.07	Jan-11	Dec-12				2011
130362	PROJMIRROR DB TECH-LGE11	14,132.04	15,150.00	1,017.96	6.72%	0.02%	14,132.04	15,150.00	1,017.96	Jan-11	Dec-11	Jan-11	Jan-12		2011
130401	EVALUATE TOOLS&UTILITIES-LGE11	18,563.30	11,250.00	(7,313.30)	-65.01%	0.03%	18,563.30	11,250.00	(7,313.30)	Jan-11	Dec-11	Jan-11	May-12		2011
130438	WPF CLIENT FRAMEWORK DEV-LGE11	-	9,000.00	9,000.00	100.00%	0.00%	-	9,000.00	9,000.00	Jan-11	Dec-11				2011
130464	Collaborative Tools	512.60	2,250.00	1,737.40	77.22%	0.00%	512.60	2,250.00	1,737.40	Jan-11	Dec-11	Jan-11	Jan-12		2011
130479	2011 FT CONVERSION PROJ	-	44,723.21	44,723.21	100.00%	0.00%	-	44,723.21	44,723.21	Jan-11	Dec-11				2011
130481	MULD MODIFY ST FLD LINES	242,072.70	249,999.86	7,927.16	3.17%	0.39%	276,396.95	961,017.98	684,621.03	Mar-11	Dec-12	Mar-11	Dec-12		2011
130488	BILLING ENHANCEMENTS - LGE10	38,551.96	35,237.85	(3,314.11)	-9.40%	0.06%	44,306.99	40,992.88	(3,314.11)	Sep-10	Dec-11	Sep-10	Jun-11		2011
130490	VENTYX MOBILE UPGRD-LGE10	(5.75)	-	5.75	-100.00%	0.00%	32,084.03	32,089.79	5.75			Aug-10	Jan-11		2011
130492	UPGR INDIRECT HEAT RE-LITER	40,432.10	45,138.12	4,706.02	10.43%	0.07%	40,432.10	136,655.90	96,223.80	Jan-11	Dec-11	Jan-11	Jul-12		2011
130493	UPGR DR & ELLINGSWORTH	181,543.08	169,618.92	(11,924.16)	-7.03%	0.29%	181,447.49	390,617.76	209,170.27	Jan-11	Jul-12	Jan-11	Dec-12		2011
130494	2011 UPGR MAJOR STAT REGS	29,796.06	49,377.14	19,581.08	39.66%	0.05%	31,711.92	73,556.92	41,845.00	Jan-11	Dec-12	Jan-11	Dec-12		2011
130495	REMOTE ODORANT SYS REP	5,189.74	68,312.84	63,123.10	92.40%	0.01%	(0.00)	163,362.19	163,362.19	Jan-11	Nov-11	Jan-11	Mar-12		2011
130497	UPGR FAC @ CITY GATES Prj	-	27,623.20	27,623.20	100.00%	0.00%	-	137,154.97	137,154.97	Jan-11	Dec-13				2011
130498	UPGRADE VALVE ACTUATORS Prj	64,753.15	82,474.80	17,721.65	21.49%	0.10%	67,378.87	234,249.41	166,870.54	Jan-11	Dec-11	Jan-11	Jun-12		2011
130499	UPGRADE ELLINGSWORTH REG	50,092.12	45,957.14	(4,134.98)	-9.00%	0.08%	50,092.12	45,957.14	(4,134.98)	Jan-11	Dec-11	Jan-11	Apr-12		2011
130500	UPGR ODORANT CONTROLL	99,372.11	98,434.81	(937.30)	-0.95%	0.16%	99,372.11	123,514.81	24,142.70	Jan-11	Nov-11	Jan-11	Mar-12		2011
130501	COMM HP SERV COMPLIANCE Prj	433,714.85	495,752.31	62,037.46	12.51%	0.70%	425,725.36	1,532,798.19	1,107,072.83	May-11	Dec-11	May-11	Apr-12		2011
130502	GAS RELIEF VALVE COMPLIAN	-	166,371.42	166,371.42	100.00%	0.00%	-	166,371.42	166,371.42	Jan-11	Dec-11				2011
130503	GAS REG CAPACITY PROG	417,845.30	-	(417,845.30)	-100.00%	0.67%	496,788.85	-	(496,788.85)			May-11	Jul-12	The project was budgeted to a 122 Electric Distribution product code but the actuals hit a 131 Gas Common product code. The net variance is $89K.	2011
130504	MAGN FACILITY IMPROV	105,260.99	104,402.48	(858.51)	-0.82%	0.17%	110,772.64	348,028.92	237,256.28	Jan-11	Dec-11	Jan-11	Dec-11		2011
130505	GAS COMPRESSOR REP/ADD	5,774,791.39	5,000,040.00	(774,751.39)	-15.49%	9.30%	29,262,344.15	21,999,096.04	(7,263,248.11)	Jan-11	Nov-13	Jan-11	Jan-14	Materials purchased for multi-year project were higher than budgeted for 2011.	2011
130510	REPLACE PURIFIER #1 REBOIL	873,705.24	846,000.66	(27,704.58)	-3.27%	1.41%	901,109.13	846,000.66	(55,108.47)	Jan-11	Nov-11	Jan-11	Feb-12		2011
130511	REPL INSULATION PIPE IN PURIF	62,748.62	65,394.05	2,645.43	4.05%	0.10%	62,748.62	208,808.97	146,060.35	Jan-11	Dec-11	Jan-11	Jan-12		2011
130512	MULD CAPITAL PIPELINE REP	-	96,611.81	96,611.81	100.00%	0.00%	-	96,611.81	96,611.81	Jan-11	Dec-11				2011
130514	MULD COMPRESSOR PIPE REP	129,148.46	104,000.11	(25,148.35)	-24.18%	0.21%	126,854.76	323,000.99	196,146.23	Jun-11	Dec-13	Jun-11	Dec-11		2011
130515	MULD STATION TRANSM	59,671.20	82,486.53	22,815.33	27.66%	0.10%	60,035.50	82,486.53	22,451.03	Jan-11	Dec-11	Jan-11	Dec-11		2011
130516	PURCHASE DIAGNOSTIC TOOLS	55,117.38	51,300.00	(3,817.38)	-7.44%	0.09%	55,117.38	161,880.00	106,762.62	Jan-11	Dec-11	Jan-11	Oct-11		2011
130517	MULD REPLACE DEFECTIVE EQ	152,098.32	101,091.28	(51,007.04)	-50.46%	0.25%	152,098.32	101,091.28	(51,007.04)	Jan-11	Nov-11	Jan-11	Dec-11		2011
130518	MULD STATION YARD VALVE	69,534.48	56,002.78	(13,531.70)	-24.16%	0.11%	79,002.13	174,468.58	95,466.45	Jan-11	Dec-11	Jan-11	Jun-12		2011
130847	MAGN INST FLASH SEPARATOR	-	20,520.00	20,520.00	100.00%	0.00%	-	20,520.00	20,520.00	Jan-11	Dec-11				2011
130852	MAGN INSTALL WATER INLET	28,375.50	27,608.43	(767.07)	-2.78%	0.05%	28,375.50	86,171.91	57,796.41	Jan-11	Dec-11	Jan-11	Dec-11		2011
130853	MULD ELEC MTR & PUMP	87,147.25	140,517.03	53,369.78	37.98%	0.14%	87,147.25	140,517.03	53,369.78	Jan-11	Dec-11	Jan-11	Mar-12		2011
130855	MAGN REPLACE MUFFLERS	21,801.29	29,888.43	8,087.14	27.06%	0.04%	21,801.29	95,882.69	74,081.40	Jan-11	Dec-11	Jan-11	Oct-11		2011
130856	MULD PURIFIER PROCESS PIPE	40,544.36	50,000.27	9,455.91	18.91%	0.07%	40,544.36	50,000.27	9,455.91	Jan-11	Dec-11	Jan-11	Dec-11		2011
130858	MAGN AIR SYS UPGRADE	71,176.06	59,611.24	(11,564.82)	-19.40%	0.11%	71,176.06	59,611.24	(11,564.82)	Jan-11	Dec-11	Jan-11	Oct-11		2011
130860	MAGN INST PNEUMATIC CRANE	35,447.63	33,060.00	(2,387.63)	-7.22%	0.06%	35,447.63	33,060.00	(2,387.63)	Jan-11	Dec-11	Jan-11	Aug-11		2011
130862	MULD MISC HANDRAILS Prj	-	37,530.07	37,530.07	100.00%	0.00%	-	37,530.07	37,530.07	Jan-11	Dec-11				2011
130864	MAGN INST SAVE-AIR SYS	62,874.93	76,545.62	13,670.69	17.86%	0.10%	62,874.93	242,928.26	180,053.33	Jan-11	Dec-11	Jan-11	Jan-12		2011
130865	MAGN INSTALL SUCTION & DISCHRG	-	29,640.00	29,640.00	100.00%	0.00%	-	29,640.00	29,640.00	Jan-11	Dec-11				2011
130869	MULDRAUGH FIELD STAIRWAY	26,259.07	20,263.09	(5,995.98)	-29.59%	0.04%	26,259.07	20,263.09	(5,995.98)	Jan-11	Dec-11	Jan-11	Dec-11		2011
130874	MAGN REPACK #1 PURIFIER	78,052.88	145,111.24	67,058.36	46.21%	0.13%	72,825.03	145,111.24	72,286.21	Jan-11	Dec-11	Jan-11	Jan-12		2011
130888	RATE COMPARE - LGE10	17,099.46	-	(17,099.46)	-100.00%	0.03%	31,997.36	14,897.90	(17,099.46)			Aug-10	Mar-12		2011
130912	MULD COMPR COOLER BLDG	101,712.49	102,654.17	941.68	0.92%	0.16%	98,356.07	102,654.17	4,298.10	Jan-11	Dec-11	Jan-11	Dec-11		2011
130913	MULD H2S INLET UNITS Prj	84,445.60	125,209.53	40,763.93	32.56%	0.14%	84,445.60	125,209.53	40,763.93	Jan-11	Dec-11	Jan-11	Dec-11		2011
130914	MULD STA ACID BERM	86,116.23	46,488.79	(39,627.44)	-85.24%	0.14%	95,183.60	46,488.79	(48,694.81)	Jan-11	Jun-12	Jan-11	Sep-12		2011
130915	MULD INT AUX COOLING	52,818.99	83,113.53	30,294.54	36.45%	0.09%	52,818.99	83,113.53	30,294.54	Jan-11	Dec-11	Jan-11	Dec-11		2011
130916	MULD ENG NO. 7 COOLING PIPING	41,409.48	52,278.64	10,869.16	20.79%	0.07%	41,409.48	161,589.02	120,179.54	Jan-11	Dec-11	Jan-11	Dec-11		2011
130917	AC MITIGATION Prj	21,459.01	17,100.00	(4,359.01)	-25.49%	0.03%	21,459.01	52,440.00	30,980.99	Jan-11	Dec-11	Jan-11	Jul-12		2011
130921	CP IMPRESSED SYS IMP	80,687.48	33,160.23	(47,527.25)	-143.33%	0.13%	46,315.48	88,852.84	42,537.36	Aug-11	Aug-12	Aug-11	Dec-12		2011
130922	2011 INTERN CORROSION MIT	-	47,880.00	47,880.00	100.00%	0.00%	-	149,340.00	149,340.00	Jan-11	Dec-13				2011
130923	2011 PI CASING RETIREMENT	-	53,358.02	53,358.02	100.00%	0.00%	-	160,925.78	160,925.78	Jan-11	Dec-11				2011
130925	MAGN EMERGENCY EQ REP	116,503.20	103,905.62	(12,597.58)	-12.12%	0.19%	107,559.89	319,266.28	211,706.39	Jan-11	Dec-11	Jan-11	Jun-12		2011
130930	MAGN PLASTIC TANKS	29,066.01	26,220.00	(2,846.01)	-10.85%	0.05%	29,066.01	85,500.00	56,433.99	Jan-11	Dec-11	Jan-11	Jan-12		2011
130931	MULD THREE REPLMENT WELLS	-	1,226,000.21	1,226,000.21	100.00%	0.00%	-	1,226,000.21	1,226,000.21	Jan-11	Dec-11			Project was cancelled due to detailed engineering study finding replacement wells were not required.	2011
130934	MAGN 2011 REPL BARE STEEL LN	147,253.93	158,956.86	11,702.93	7.36%	0.24%	147,253.93	497,312.92	350,058.99	Jan-11	Dec-11	Jan-11	Aug-11		2011
130935	DRILL WELLS IN CENTER	744,020.60	745,165.29	1,144.69	0.15%	1.20%	1,052,611.62	3,955,938.83	2,903,327.21	Jan-11	Oct-12	Jan-11	May-12		2011
130937	MULD UPG EXISTING FARM TAPS	19,310.51	90,409.53	71,099.02	78.64%	0.03%	20,239.42	89,409.53	69,170.11	Jan-11	Dec-11	Jan-11	Dec-11		2011
130939	2011 INST GATE VALVES	602,242.43	751,260.00	149,017.57	19.84%	0.97%	663,426.75	1,936,860.00	1,273,433.25	Jan-11	Dec-13	Jan-11	Jan-12		2011
130940	RELINE GAS STORAGE WELL	99,650.73	772,920.00	673,269.27	87.11%	0.16%	108,081.53	2,406,540.00	2,298,458.47	Jan-11	Oct-11	Jan-11	Jun-12	The casing inspection logs run showed less wells needing relining than anticipated.	2011
130941	MAGN OIL & WATER COOLING CONTR	14,331.00	26,302.81	11,971.81	45.52%	0.02%	23,053.99	168,635.09	145,581.10	Jan-11	Dec-11	Jan-11	Jun-12		2011
130942	WK YELLOW LINE MODIFICATIONS	1,901,136.10	2,944,620.00	1,043,483.90	35.44%	3.06%	1,777,139.01	2,944,620.00	1,167,480.99	Jan-11	Jun-12	Jan-11	Dec-12	More detailed engineering review received after budgeting process resulted in a lower revised estimate.	2011
130944	MULD GAS TRANSMISSION	89,669.57	110,006.77	20,337.20	18.49%	0.14%	90,920.97	340,216.65	249,295.68	Jan-11	Dec-11	Jan-11	Dec-11		2011
130945	2011 PIGGABILITY Prj	-	2,368,920.00	2,368,920.00	100.00%	0.00%	-	2,368,920.00	2,368,920.00	Jan-11	Dec-11			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	2011
130946	DIST REG FACILITY REPL	173,659.90	217,338.45	43,678.55	20.10%	0.28%	209,279.83	1,623,134.97	1,413,855.14	Jan-11	Dec-13	Jan-11	Jun-12		2011
130947	MAG MOISTURE ANALYZER	21,382.21	14,902.81	(6,479.40)	-43.48%	0.03%	21,382.21	59,376.11	37,993.90	Jan-11	Dec-11	Jan-11	Jan-12		2011
130948	MAGN AIR COMPRESSOR	16,492.54	19,380.00	2,887.46	14.90%	0.03%	16,492.54	19,380.00	2,887.46	Jan-11	Dec-11	Jan-11	Sep-11		2011
130949	MULD WELDING TRUCK Prj	-	65,000.52	65,000.52	100.00%	0.00%	-	65,000.52	65,000.52	Jan-11	Dec-11				2011
131014	Internet Functionality-LGE	6,600.00	11,400.00	4,800.00	42.11%	0.01%	6,600.00	34,199.99	27,599.99	Jan-11	Sep-11	Jan-11	Feb-12		2011
131016	Mobile Storm Ament Tool - LGE	-	74,872.49	74,872.49	100.00%	0.00%	-	82,372.49	82,372.49	Jan-11	Dec-13				2011
131019	Mobile Auto Dispatch - LGE	397,488.57	150,000.00	(247,488.57)	-164.99%	0.64%	1,059,872.70	315,000.00	(744,872.69)	Sep-11	Jun-14	Sep-11	Aug-14		2011
131022	Mobile Infrastructure LGE	-	224,400.62	224,400.62	100.00%	0.00%	-	329,400.61	329,400.61	Jan-11	Dec-13				2011
131025	Mobile GIS Enhancements LGE	8,560.96	14,860.62	6,299.66	42.39%	0.01%	11,237.91	44,860.61	33,622.70	Jan-11	Dec-13	Jan-11	Sep-12		2011
131027	GPS Tracking - LGE	-	371.39	371.39	100.00%	0.00%	-	75,371.38	75,371.38	Jan-11	Dec-13				2011
131028	Elec Fac Inspec Surveys - LGE	-	37,500.00	37,500.00	100.00%	0.00%	-	112,500.00	112,500.00	Jan-11	Dec-13				2011

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
131031	Work Mgmt System Prj	-	148,451.35	148,451.35	100.00%	0.00%	801,473.61	636,451.02	(165,022.59)	Jan-11	Dec-14	Sep-12			2011
131033	Rptg Business Intelligence LGE	9,295.35	22,500.00	13,204.65	58.69%	0.01%	9,588.02	67,499.99	57,911.98	Jan-11	Dec-11	Jan-11	Feb-12		2011
131034	Smallworld_GIS Upgrade LGE	57,474.26	81,459.28	23,985.02	29.44%	0.09%	58,011.64	131,859.28	73,847.64	Jan-11	Dec-11	Jan-11	Jan-12		2011
131036	Schematics - LGE	-	22,500.00	22,500.00	100.00%	0.00%	-	22,500.00	22,500.00	Jan-11	Dec-11				2011
131038	SynerGee System Modeling LGE	-	742.92	742.92	100.00%	0.00%	-	8,242.92	8,242.92	Jan-11	Dec-13				2011
131039	Hardware Infrastructure - LGE	46,230.62	41,100.00	(5,130.62)	-12.48%	0.07%	46,839.86	125,529.89	78,690.03	Jan-11	Dec-11	Jan-11	Feb-12		2011
131040	Carry Over Projects - LGE	47.58	7,500.00	7,452.42	99.37%	0.00%	4,045.43	22,500.00	18,454.57	Jan-11	Dec-11	Jan-11	Dec-11		2011
131045	Joint Trench Replacement - LGE	-	28,500.00	28,500.00	100.00%	0.00%	-	28,500.00	28,500.00	Jan-11	Dec-11				2011
131046	Damage Tracking System - LGE	-	27,000.00	27,000.00	100.00%	0.00%	-	27,000.00	27,000.00	Jan-11	Dec-11				2011
131075	METER LGE EQUIP	8,291.81	17,945.18	9,653.37	53.79%	0.01%	16,466.29	55,199.03	38,732.73	Jan-10	Jul-12	Jan-10	Jan-12		2011
131080	METER LGE PROJECTS	-	13,241.10	13,241.10	100.00%	0.00%	-	40,692.90	40,692.90	Jan-10	Dec-11				2011
131082	ERTS LGE	31,284.61	18,746.61	(12,538.00)	-66.88%	0.05%	31,255.55	56,239.83	24,984.28	Jan-11	Dec-11	Jan-11	Dec-11		2011
131083	RATE CASE KVA METER	-	4,199.58	4,199.58	100.00%	0.00%	-	4,199.58	4,199.58	Jan-11	Dec-11				2011
131086	GAS Facility Inspections	247,818.33	149,742.60	(98,075.74)	-65.50%	0.40%	247,818.33	374,742.60	126,924.26	Jan-11	Dec-11	Jan-11	Jan-12		2011
131124	Customer Comm. - LGE	-	37,496.25	37,496.25	100.00%	0.00%	-	127,487.25	127,487.25	Jan-11	Dec-11				2011
131126	Rptg_BI_Data Analysis LGE	-	22,497.75	22,497.75	100.00%	0.00%	-	52,494.75	52,494.75	Jan-11	Dec-12				2011
131128	Ventyx Perf Suite - LGE	-	37,496.25	37,496.25	100.00%	0.00%	-	37,496.25	37,496.25	Jan-11	Dec-11				2011
131129	Radio Infrastructure - LGE	-	14,998.50	14,998.50	100.00%	0.00%	-	14,998.50	14,998.50	Jan-11	Dec-11				2011
131131	Call Center Tech - LGE	-	14,998.50	14,998.50	100.00%	0.00%	-	47,395.26	47,395.26	Jan-11	Dec-13				2011
131140	Retail Hardware IFS - LGE	26,850.61	29,997.00	3,146.39	10.49%	0.04%	27,784.39	41,995.80	14,211.41	Jan-11	Dec-11	Jan-11	Feb-12		2011
131286	BOC MAILROOM / REPRO EQP	-	19,500.00	19,500.00	100.00%	0.00%	-	34,500.00	34,500.00	Jan-11	Dec-11				2011
131291	LGE VIDEO CONFERENCE EQP	-	18,000.00	18,000.00	100.00%	0.00%	-	54,000.00	54,000.00	Jan-11	Dec-11				2011
131293	BOC BATTERIES	6,228.44	7,500.16	1,271.72	16.96%	0.01%	6,228.44	7,500.16	1,271.72	Jan-11	Dec-11	Jan-11	May-11		2011
131377	CALVARY LINE REPL B'TOWN CG	26,380.67	-	(26,380.67)	-100.00%	0.04%	666,235.17	639,531.26	(26,703.91)			Jul-10	May-11		2011
131432	Retail System Enhncmnts - LGE	21,652.85	44,995.50	23,342.65	51.88%	0.03%	23,340.24	119,988.00	96,647.76	Jan-11	Dec-11	Jan-11	Feb-12		2011
131515	DO-FAC IMPROVEMENTS LGE	6,415.11	10,908.00	4,492.89	41.19%	0.01%	6,415.11	92,807.08	86,391.97	Jan-11	Dec-11	Jan-11	Jun-12		2011
131566	DO-GAS STORAGE FAC IMPRVMTS	24,033.30	27,599.66	3,566.36	12.92%	0.04%	24,033.30	88,499.63	64,466.33	Jan-11	Dec-11	Jan-11	Jun-12		2011
131573	DO-MULDRAUGH HVAC	1,770.00	13,800.14	12,030.14	87.17%	0.00%	1,770.00	13,800.14	12,030.14	Jan-11	Dec-11	Jan-11	Jun-12		2011
131577	EON BLDG CARPET	-	14,984.87	14,984.87	100.00%	0.00%	-	14,984.87	14,984.87	Jan-11	Dec-11				2011
131580	EOC-PARKING LOT	-	40,455.05	40,455.05	100.00%	0.00%	-	40,455.05	40,455.05	Jan-11	Dec-11				2011
131582	CARPET - LGE FACILITIES	50,391.44	12,878.71	(37,512.72)	-291.28%	0.08%	33,606.38	35,000.14	1,393.76	Jan-11	Dec-11	Jan-11	Jun-12		2011
131583	REMODEL LGE OFFICES	64,573.25	26,967.00	(37,606.25)	-139.45%	0.10%	65,715.62	83,840.10	18,124.48	Jan-11	Dec-11	Jan-11	Jun-12		2011
131586	LGE FIRE PROTECT. EQUIP	-	20,400.00	20,400.00	100.00%	0.00%	-	44,400.00	44,400.00	Jan-11	Dec-11				2011
131589	OFFICE FURNITURE - LGE	49,218.65	45,450.00	(3,768.65)	-8.29%	0.08%	50,965.86	143,985.60	93,019.74	Jan-11	Dec-11	Jan-11	Sep-13		2011
131606	SSC - HVAC REPLACEMENT	15,212.70	22,725.00	7,512.30	33.06%	0.02%	15,212.70	22,725.00	7,512.30	Jan-11	Dec-11	Jan-11	Jun-12		2011
131614	LGE CYBER SECURITY EQP	38,095.23	30,000.00	(8,095.23)	-26.98%	0.06%	38,018.30	30,000.00	(8,018.30)	Jan-11	Dec-11	Jan-11	Jan-12		2011
131618	LGE SECURITY EQUIP	9,843.86	7,500.00	(2,343.86)	-31.25%	0.02%	9,843.86	37,500.00	27,656.14	Jan-11	Dec-11	Jan-11	Jun-12		2011
131623	FAILED EQUIPMENT - LGE	3,135.00	8,635.50	5,500.50	63.70%	0.01%	3,135.00	38,677.95	35,542.95	Jan-11	Dec-11	Jan-11	Jun-12		2011
131746	MAGNOLIA BLDG CONSTRUCTION	36,813.16	-	(36,813.16)	-100.00%	0.06%	509,799.82	472,986.66	(36,813.16)			Aug-10	Sep-11		2011
131825	Financial Planning Software	54,750.14	60,000.00	5,249.87	8.75%	0.09%	53,743.10	60,000.00	6,256.90	Feb-11	Apr-12	Feb-11	Nov-12		2011
132041	MULTIFUNCTIONAL DEVICES LGE	136,286.56	151,714.44	15,427.88	10.17%	0.22%	353,411.98	368,839.87	15,427.88	Aug-10	Jun-11	Aug-10	Sep-11		2011
132062	Clarity Software (LG&E %)	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Feb-11	Nov-11				2011
132069	EDI Direct Connect (LG&E %)	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-11	Sep-11				2011
132072	PowerPlant Memory (LG&E %)	4,991.24	6,000.00	1,008.77	16.81%	0.01%	4,991.24	6,000.00	1,008.77	Jan-11	Dec-11	Jan-11	Dec-11		2011
132074	Other CFO CapEx (LTP) - LG&E %	-	750.00	750.00	100.00%	0.00%	-	461,250.00	461,250.00	Jan-11	Dec-21				2011
132078	2010 UPGR ROTARY METERS	(3,492.38)	-	3,492.38	-100.00%	-0.01%	-	3,492.38	3,492.38			Aug-10	Dec-10		2011
132123	MT WASHINGTON SCHOOL RELOC	175.10	-	(175.10)	-100.00%	0.00%	(0.00)	(175.10)	(175.10)			Aug-10	Sep-11		2011
132153	CENTER MODIFICATIONS	206,398.93	-	(206,398.93)	-100.00%	0.33%	898,240.02	712,925.04	(185,314.98)			Sep-10	Oct-11		2011
132174	STORAGE VIRTUALIZATION-LGE10	11,697.60	-	(11,697.60)	-100.00%	0.02%	163,603.27	151,905.67	(11,697.60)			Jan-10	Dec-11		2011
132198	PERFORMANCE SUITE RPTING-LGE	8,520.17	-	(8,520.17)	-100.00%	0.01%	32,691.39	24,171.22	(8,520.17)			Sep-10	Sep-11		2011
132234	WK YELLOW @HWY44 CUTOUT	0.71	-	(0.71)	-100.00%	0.00%	97,827.02	97,826.31	(0.71)			Sep-10	Dec-10		2011
132235	WK YELLOW LINE REPL 4 ELLS	71,035.29	-	(71,035.29)	-100.00%	0.11%	145,802.29	74,766.70	(71,035.59)			Sep-10	Sep-11		2011
132236	CALVARY LINE @ GENTRY LN REP	0.91	-	(0.91)	-100.00%	0.00%	52,210.20	52,209.29	(0.91)			Sep-10	Dec-10		2011
132323	Performance Mgmt Project-LGE	8,929.77	-	(8,929.77)	-100.00%	0.01%	124,016.79	115,087.02	(8,929.77)			Oct-10	Apr-11		2011
132359	MULD WELDING TRK	6,419.83	-	(6,419.83)	-100.00%	0.01%	64,484.28	58,064.45	(6,419.83)			Oct-10	Sep-11		2011
132442	SYS CNTR OPS MGR-LGE	(2,846.01)	-	2,846.01	-100.00%	0.00%	37,347.89	40,193.91	2,846.01			Nov-10	May-11		2011
132536	STRAT ASSET INVEST SFTWR LGE	38,443.26	-	(38,443.26)	-100.00%	0.06%	58,151.71	15,131.70	(43,020.01)			Dec-10	Apr-12		2011
132543	CENTER BY-PASS	59,361.31	-	(59,361.31)	-100.00%	0.10%	350,592.44	278,327.76	(72,264.68)			Dec-10	May-11		2011
132548	BPEM ENHANCEMENTS-LGE	41,385.65	-	(41,385.65)	-100.00%	0.07%	41,385.65	-	(41,385.65)			Dec-10	Jul-11		2011
132587	MORGANFIELD OFFICE BLDG LGE	46,201.76	-	(46,201.76)	-100.00%	0.07%	47,551.82	-	(47,551.82)			Jan-11	Oct-11		2011
132588	INTERIM MORGANFLD CALL CTR LGE	43,440.90	-	(43,440.90)	-100.00%	0.07%	28,720.47	-	(28,720.47)			Jan-11	Oct-11		2011
132621	PENILE TO PADDY'S RUN PIPELINE	1,198,196.82	-	(1,198,196.82)	-100.00%	1.93%	4,044,712.18	-	(4,044,712.18)			Feb-11	Mar-13	Reallocated from budget funding project 130945.	2011
132629	Cooper Chapel Rd Gas Main Relo	84,929.79	-	(84,929.79)	-100.00%	0.14%	754,247.31	-	(754,247.31)			Sep-11	Nov-12		2011
132666	MY ACCOUNT 2011 FIRST RELEASE	46,237.79	-	(46,237.79)	-100.00%	0.07%	89,589.56	-	(89,589.56)			Feb-11	Dec-12		2011
132684	MILL CREEK LINE MODIFICATIONS	296,298.71	-	(296,298.71)	-100.00%	0.48%	297,069.38	-	(297,069.38)			Feb-11	Jun-12		2011
132723	TOAD LICENSES-LGE11	10,159.37	-	(10,159.37)	-100.00%	0.02%	10,159.37	-	(10,159.37)			Mar-11	Dec-11		2011
132741	MAG-16 DENTS	124,835.94	-	(124,835.94)	-100.00%	0.20%	91,637.26	-	(91,637.26)			Mar-11	Dec-11		2011
132742	MR/SO/DIST CCS ENH BUND-LGE	43,032.14	-	(43,032.14)	-100.00%	0.07%	43,032.14	-	(43,032.14)			Mar-11	Sep-11		2011
132763	EDI IMPLEMENTATION-LGE 11	26,043.73	-	(26,043.73)	-100.00%	0.04%	26,406.16	-	(26,406.16)			Mar-11	May-12		2011
132770	EOC T-40LP TRAILER	21,448.06	-	(21,448.06)	-100.00%	0.03%	21,448.06	-	(21,448.06)			Mar-11	Dec-11		2011
132771	AOC T-40LP Trailer	21,448.06	-	(21,448.06)	-100.00%	0.03%	21,448.06	-	(21,448.06)			Mar-11	Dec-11		2011
132987	MISC FARM TAP REPLACEMENTS	1,509.29	-	(1,509.29)	-100.00%	0.00%	-	-	-			Apr-11	Jun-12		2011
133024	CCS LOW INCOME COMMITMENT-LGE	44,342.71	-	(44,342.71)	-100.00%	0.07%	44,581.46	-	(44,581.46)			Apr-11	Dec-11		2011
133083	Auburndale Forklift	9,135.50	-	(9,135.50)	-100.00%	0.01%	9,135.50	-	(9,135.50)			May-11	Jul-11		2011
133092	KY HWY 22 RELOC - PHASE 3	79,808.90	-	(79,808.90)	-100.00%	0.13%	52,456.81	-	(52,456.81)			Apr-11	Sep-12		2011
133160	CCS ARCHIVE/PURGE TECH-LGE	7,216.25	-	(7,216.25)	-100.00%	0.01%	8,958.64	-	(8,958.64)			May-11	May-12		2011
133434	CALVARY 12"@WESTSIDE DRIVE	9,572.25	-	(9,572.25)	-100.00%	0.02%	9,572.25	-	(9,572.25)			May-11	Dec-11		2011
133893	MINOR CONSTRUCTION BOC2-LGE	9,322.53	-	(9,322.53)	-100.00%	0.02%	9,322.53	-	(9,322.53)			Jun-11	May-12		2011
134178	BALLARDSVILLE LINE @ HWY 146	171,897.29	-	(171,897.29)	-100.00%	0.28%	184,845.96	-	(184,845.96)			Jul-11	Jun-12		2011
134270	VIRTUAL DESKTOP - LGE	255,286.76	-	(255,286.76)	-100.00%	0.41%	373,069.95	-	(373,069.95)			Sep-11	Sep-13		2011
134298	MAGNOLIA DUMP TRUCK	14,325.26	-	(14,325.26)	-100.00%	0.02%	14,325.26	-	(14,325.26)			Jun-11	Jan-12		2011
134308	BOC TELLER AREA RENOVATION	9,583.00	-	(9,583.00)	-100.00%	0.02%	9,583.00	-	(9,583.00)			Jun-11	Jun-12		2011
134438	ROD DROP INSTRUMENTATION	22,435.65	-	(22,435.65)	-100.00%	0.04%	114,022.97	-	(114,022.97)			Nov-11	Feb-12		2011

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134439	HYDRAULIC PUSHRODS_ROCKER ARMS	32,936.04	-	(32,936.04)	-100.00%	0.05%	32,936.04	-	(32,936.04)			Jan-11	Jan-12		2011
134441	INST LEVEL MONITORS ON TOWERS	65,263.46	-	(65,263.46)	-100.00%	0.11%	65,263.46	-	(65,263.46)			Nov-11	Jan-12		2011
134447	VISTA SWITCH_ELEC LINE FEEDS	86,812.14	-	(86,812.14)	-100.00%	0.14%	137,482.05	-	(137,482.05)			Oct-11	Jan-13		2011
134523	Resource Mgmt Tool-LGE	24,587.70	-	(24,587.70)	-100.00%	0.04%	42,008.23	-	(42,008.23)			Oct-11	Feb-13		2011
134588	HEATER RELITER UPGRADE	22,263.44	-	(22,263.44)	-100.00%	0.04%	38,341.10	-	(38,341.10)			Nov-11	Dec-12		2011
134603	CG & LG REGULATOR ST RTUs	68,715.20	-	(68,715.20)	-100.00%	0.11%	97,247.63	-	(97,247.63)			Nov-11	Apr-14		2011
134652	MAGNOLIA LEAK SURVEY INSTRU	47,551.43	-	(47,551.43)	-100.00%	0.08%	49,134.31	-	(49,134.31)			Nov-11	Jan-12		2011
134656	DOZER WITH TRAILER	179,731.54	-	(179,731.54)	-100.00%	0.29%	184,752.60	-	(184,752.60)			Nov-11	Mar-12		2011
134890	QUALITY OF SERVICE-LGE 2011	14,855.84	-	(14,855.84)	-100.00%	0.02%	35,804.55	-	(35,804.55)			Aug-11	Dec-12		2011
135118	Check Sealer A/P	797.86	-	(797.86)	-100.00%	0.00%	797.86	-	(797.86)			Jul-11	Sep-11		2011
135163	REPLACE CG CONTROLLERS	37,033.13	-	(37,033.13)	-100.00%	0.06%	37,033.13	-	(37,033.13)			Nov-11	Sep-12		2011
135168	OBSOLETE ROTARY METER UPGR	42,691.18	-	(42,691.18)	-100.00%	0.07%	52,676.67	-	(52,676.67)			Nov-11	Mar-13		2011
135182	ALLEN BRADLEY PLC_H2S FLARE	14,431.58	-	(14,431.58)	-100.00%	0.02%	60,382.61	-	(60,382.61)			Nov-11	Dec-13		2011
135300	PEOPLESOFT 9.1 LGE	45,431.89	-	(45,431.89)	-100.00%	0.07%	188,109.86	-	(188,109.86)			Sep-11	Oct-12		2011
135355	BLUESTRIPE - LGE 2011	7,393.35	-	(7,393.35)	-100.00%	0.01%	7,393.35	-	(7,393.35)			Aug-11	Jan-12		2011
135435	IRISE SOFTWARE - LGE 2011	53,934.50	-	(53,934.50)	-100.00%	0.09%	103,624.35	-	(103,624.35)			Aug-11	Feb-13		2011
135471	REPL ACTUATOR CONTROLLERS	28,020.11	-	(28,020.11)	-100.00%	0.05%	28,372.67	-	(28,372.67)			Aug-11	Jun-12		2011
135558	6TH FLOOR CONSTRUCTION-LGE11	6,025.37	-	(6,025.37)	-100.00%	0.01%	7,018.69	-	(7,018.69)			Sep-11	May-12		2011
135566	Swing Reach	27,189.40	-	(27,189.40)	-100.00%	0.04%	27,189.40	-	(27,189.40)			Apr-11	Dec-11		2011
135578	SAP BWA Licenses-LGE11	18,881.57	-	(18,881.57)	-100.00%	0.03%	18,881.57	-	(18,881.57)			Sep-11	Mar-12		2011
135586	REPLACE WESTERN KY YELLOW LINE	928,601.88	-	(928,601.88)	-100.00%	1.50%	4,782,935.79	-	(4,782,935.79)			Sep-11	Aug-13	Reallocated from budget funding project 130945. Materials were ordered in 2011 (most due to long lead times) to allow early start to 2012 construction project.	2011
135587	MAGNOLIA 20" REPAIRS	348,710.97	-	(348,710.97)	-100.00%	0.56%	691,734.98	-	(691,734.98)			Sep-11	Oct-13	Emergent work due to serious anomalies found in internal inspections of pipeline in July 2011. Reallocated from budget funding project 130945.	2011
135591	Netscout-LGE11	35,286.41	-	(35,286.41)	-100.00%	0.06%	35,286.41	-	(35,286.41)			Sep-11	Mar-12		2011
135599	DCS IPM CUSTOMER CLIENT-LGE	80,000.00	-	(80,000.00)	-100.00%	0.13%	80,000.00	-	(80,000.00)			Sep-11	Oct-12		2011
135608	Contact Center - CTI - LGE11	180,470.37	-	(180,470.37)	-100.00%	0.29%	264,880.77	-	(264,880.77)			Oct-11	Jan-13		2011
135633	MULDRAUGH PARTS WASHER	13,523.60	-	(13,523.60)	-100.00%	0.02%	13,523.60	-	(13,523.60)			Oct-11	Dec-11		2011
135635	UPGR FACIL AT DISTRICT REG STA	449.03	-	(449.03)	-100.00%	0.00%	-	-	-			Oct-11	Apr-12		2011
135636	DEMAGNITIZER	28,833.43	-	(28,833.43)	-100.00%	0.05%	28,833.43	-	(28,833.43)			Oct-11	Mar-12		2011
135663	SolMan Process Blueprint-LGE11	15,769.54	-	(15,769.54)	-100.00%	0.03%	15,769.54	-	(15,769.54)			Oct-11	Mar-12		2011
135668	2,550 ITRON GAS 40 GB ERTS	156,773.64	-	(156,773.64)	-100.00%	0.25%	156,773.64	-	(156,773.64)			Oct-11	Dec-11		2011
135692	LACONIA OFFICE UPGRADE	20,509.35	-	(20,509.35)	-100.00%	0.03%	20,509.35	-	(20,509.35)			Oct-11	Jun-12		2011
135693	FLARE INFRARED CAMERA	14,747.08	-	(14,747.08)	-100.00%	0.02%	14,747.08	-	(14,747.08)			Oct-11	Dec-11		2011
135702	HP QUALITY CENTER UPGR-LGE	4,731.21	-	(4,731.21)	-100.00%	0.01%	4,731.21	-	(4,731.21)			Oct-11	May-12		2011
135771	SSC BUILDING	40,906.35	-	(40,906.35)	-100.00%	0.07%	56,288.85	-	(56,288.85)			Nov-11	Mar-12		2011
135775	CENTER TRAN LINE REPLACEMENT	42,789.92	-	(42,789.92)	-100.00%	0.07%	37,116.37	-	(37,116.37)			Oct-11	Dec-12		2011
135777	REPL PIECE PENILE TO PADDY'S	50,056.10	-	(50,056.10)	-100.00%	0.08%	46,088.62	-	(46,088.62)			Nov-11	Jun-12		2011
135778	DUMP TRUCK	14,325.26	-	(14,325.26)	-100.00%	0.02%	14,325.26	-	(14,325.26)			Nov-11	Dec-11		2011
135805	TRACTOR LOADER CUTTER	43,615.24	-	(43,615.24)	-100.00%	0.07%	43,615.24	-	(43,615.24)			Nov-11	Dec-11		2011
135839	Satellite Phones	10,233.24	-	(10,233.24)	-100.00%	0.02%	10,776.51	-	(10,776.51)			Dec-11	Nov-12		2011
135675LGE	PPL Alternate Data Ctr-LGE11	35,737.00	-	(35,737.00)	-100.00%	0.06%	17,582.09	-	(17,582.09)			Oct-11	May-12		2011
135677LGE	Disk Backup & NAS Rfresh-LGE11	99,862.13	-	(99,862.13)	-100.00%	0.16%	99,862.13	-	(99,862.13)			Oct-11	May-12		2011
135689LGE	Bill Redesign-LGE11	13,713.64	-	(13,713.64)	-100.00%	0.02%	40,496.63	-	(40,496.63)			Oct-11	Oct-12		2011
135695LGE	SAP Testing Automation-LGE11	53,867.18	-	(53,867.18)	-100.00%	0.09%	77,764.40	-	(77,764.40)			Oct-11	Dec-13		2011
135697LGE	Revenue Collect Enh-LGE11	1,616.63	-	(1,616.63)	-100.00%	0.00%	41,238.64	-	(41,238.64)			Oct-11	Dec-13		2011
135719LGE	TDMS Implementation-LGE11	25,364.86	-	(25,364.86)	-100.00%	0.04%	25,668.67	-	(25,668.67)			Oct-11	Jan-12		2011
135754LGE	SQL Server Compression-LGE11	5,281.97	-	(5,281.97)	-100.00%	0.01%	5,281.97	-	(5,281.97)			Nov-11	Jan-12		2011
GME406	GAS MAIN EXT 406	1,069,491.24	1,149,970.27	80,479.03	7.00%	1.72%	1,069,491.24	1,149,970.27	80,479.03	Jan-02	Dec-25	Jan-02	Jul-13		2011
L9-2010	PRIORITY REPL T-LINES LGE 2010	4,152.20	-	(4,152.20)	-100.00%	0.01%	4,152.20	-	(4,152.20)			Jan-10			2011
L9-2011	PRIORITY REPL T-LINES LGE 2011	-	359,893.73	359,893.73	100.00%	0.00%	-	719,787.46	719,787.46	Jan-11	Jun-12	Jan-11		Actuals recorded with a 121 product code but budget used a 141 (common) product code. Variances essentially offset.	2011
LSMR414	Large Scale Main Replacements	18,326,935.42	17,248,924.05	(1,078,011.37)	-6.25%	29.53%	18,326,935.42	17,248,924.05	(1,078,011.37)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The program spans several years. In 2011 the net difference for these projects was ($1,141K). More miles of main were replaced than orginally budgeted and resurfacing costs were higher than anticipated.	2011
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	8.07	-	(8.07)	-100.00%	0.00%	8.07	-	(8.07)			Oct-09	Dec-10		2011
NBCD340UG	NEW BUS COMM UG 340	130,423.06	-	(130,423.06)	-100.00%	0.21%	130,423.06	-	(130,423.06)			Mar-00	Dec-12		2011
NBGCS419	NEW BUS CONNECT SERV 419	2,814.10	-	(2,814.10)	-100.00%	0.00%	4,441,079.68	4,438,265.58	(2,814.10)			Mar-01	Dec-12		2011
NBGS341	INSTALL GAS SVC-JOINT TRENCH	78,191.77	100,617.80	22,426.03	22.29%	0.13%	1,636,473.50	1,812,414.28	175,940.78	Feb-06	Dec-25	Feb-06	Dec-12		2011
NBGS419	NEW BUS GAS SERV 419	1,739,081.22	1,400,930.11	(338,151.11)	-24.14%	2.80%	16,691,362.47	17,160,293.93	468,931.46	Mar-01	Dec-25	Mar-01	Dec-12	Increase due to more customer requests for gas services than anticipated in the original budget which is generally based on historical trends.	2011
NBGS421	NEW BUS GAS SERV 421	21,219.35	124,864.40	103,645.05	83.01%	0.03%	244,368.71	595,825.06	351,456.35	Nov-01	Dec-14	Nov-01	Feb-11		2011
NBGS422	NBGS422	17,813.17	62,206.95	44,393.78	71.36%	0.03%	252,065.16	391,980.04	139,914.88	Nov-01	Dec-25	Nov-01	Dec-12		2011
NBRD341UG	NEW BUS RESID UG 341	843.60	-	(843.60)	-100.00%	0.00%	843.60	-	(843.60)			Jan-00	Dec-12		2011
NBSB341UG	NEW BUS SUB 341 UG	214,733.95	-	(214,733.95)	-100.00%	0.35%	214,733.95	-	(214,733.95)			Dec-01	Dec-12		2011
PBWK406G	PUB WORKS GAS 406	539,806.87	1,348,518.37	808,711.50	59.97%	0.87%	539,806.87	1,348,518.37	808,711.50	Jan-02	Dec-25	Jan-02	Dec-12	Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more so if there are individual jobs greater than $300K money was reallocated to these separate projects. In 2011 this included $875K estimated cost for Cooper Chapel Rd Gas Main Relocation (132629), which started in 2011 but most work was completed in 2012.	2011
PMR414	Priority Main Replacement	2,688,068.82	2,732,629.91	44,561.09	1.63%	4.33%	2,688,068.82	2,732,629.91	44,561.09	Sep-01	Dec-25	Sep-01			2011
RCST406G	Customer requested - Gas	138,460.37	67,066.16	(71,394.21)	-106.45%	0.22%	138,460.37	67,066.16	(71,394.21)	Dec-01	Dec-25	Dec-01	Dec-12		2011
RNTPD340	REP THR PARTY DAM 340	57,159.47	-	(57,159.47)	-100.00%	0.09%	57,159.47	-	(57,159.47)			Mar-01	Dec-12		2011
RNTPD419	Repair Third Party Damages-419	86,834.73	-	(86,834.73)	-100.00%	0.14%	371,180.41	999,574.65	628,394.24			Jul-01	Dec-12		2011
RRCS419G	REP CO GAS SERV 419	1,785,082.17	1,614,538.55	(170,543.62)	-10.56%	2.88%	1,785,082.17	1,614,538.55	(170,543.62)	Feb-01	Dec-25	Feb-01			2011
RRCS421G	REM/REPL CO GAS SERVICE-421	16,669.02	81,132.65	64,463.63	79.45%	0.03%	16,669.02	81,132.65	64,463.63	Nov-01	Dec-14	Nov-01	Feb-11		2011
RRCS422G	RRCS422G	1,773.58	-	(1,773.58)	-100.00%	0.00%	1,773.58	-	(1,773.58)			Nov-01	Dec-12		2011
SYSEN406G	System enhancements - Gas	441,500.57	879,953.71	438,453.14	49.83%	0.71%	441,500.57	879,953.71	438,453.14	Dec-02	Dec-25	Dec-02	Dec-12	Decrease due to less system enhancement work than anticipated in the original budget which is generally based on historical trends.	2011
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	35,222.18	50,516.76	15,294.58	30.28%	0.06%	35,222.18	50,516.76	15,294.58	Jun-08	Dec-25	Jun-08	Dec-12		2011
TLEQ419	Purchase of Tools - 004190	102,208.51	93,480.00	(8,728.51)	-9.34%	0.16%	1,154,434.78	1,348,626.27	194,191.49	Dec-02	Dec-25	Dec-02	Jan-12		2011
TLEQ447	TOOLS AND EQUIP 447	55,143.82	25,000.20	(30,143.62)	-120.57%	0.09%	382,977.59	404,835.07	21,857.48	Aug-05	Dec-14	Aug-05	Dec-11		2011
TLEQ448	Tools and Equipment 448	70,358.97	30,780.00	(39,578.97)	-128.59%	0.11%	70,358.97	30,780.00	(39,578.97)	Aug-02	Dec-12	Aug-02	Dec-11		2011

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TLEQ450	Tools and Equipment , 004500	51,162.91	25,080.00	(26,082.91)	-104.00%	0.08%	51,162.91	25,080.00	(26,082.91)	Aug-02	Dec-14	Aug-02	Dec-11		2011
TLEQ451	Tools and Equipment , 004510	23,905.73	25,080.00	1,174.27	4.68%	0.04%	84,391.58	135,725.85	51,334.27	Mar-05	Dec-14	Mar-05	Dec-11		2011
		58,316,833.72	62,063,280.68	3,746,446.96											**2011 Total**
112644	Capital tools	-	19,686.00	19,686.00	100.00%	0.00%	96,809.82	158,183.82	61,374.00	Jun-01	Dec-14	Jun-01			2012
114268	Gas Regulator Replacements	1,205,950.76	1,610,778.00	404,827.24	25.13%	2.31%	16,967,653.91	17,370,760.14	403,106.23	May-02	Dec-08	May-02	Jul-12	This was a multi-year program. Less work was needed to be done than expected, causing the final two years (2011-2012) to be under budget. In 2011, work was still being performed to verify what needed to be done to complete the 10-year program. The remaining scope was not fine-tuned until after the budgeting cycle was complete.	2012
115030	PURCHASE REGULATORS	101,310.03	92,640.00	(8,670.03)	-9.36%	0.19%	101,310.03	92,640.00	(8,670.03)	Aug-02	Dec-14	Aug-02	Dec-12		2012
117361	Accrued Labor - LGE	(8,213.44)	-	8,213.44	-100.00%	-0.02%	0.02	9,314.64	9,314.62			Mar-04			2012
119902	Clear 12/04 A&G	(639,999.95)	-	639,999.95	-100.00%	-1.22%	(348,053.79)	(138,112.90)	209,940.89			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2012
120595	PURCHASE REGUL-RES/COMM	107,428.38	129,696.00	22,267.62	17.17%	0.21%	107,428.38	129,696.00	22,267.62	Jan-06	Jan-10	Jan-06	Jul-12		2012
120596	FARM TAP REGULATOR UPGR	4.69	-	(4.69)	-100.00%	0.00%	5,898,100.06	5,898,095.37	(4.69)			Jan-06	Aug-11		2012
120754	Misc. A/R Uncollect - LGE Cap	60,360.85	-	(60,360.85)	-100.00%	0.12%	76,067.86	(4,975.39)	(81,043.25)			Jun-05			2012
122650	LGE Gas Meters	2,219,154.81	2,036,712.60	(182,442.21)	-8.96%	4.25%	2,219,154.81	2,036,712.60	(182,442.21)	Jan-07	Dec-14	Jan-07	Apr-10		2012
122959	MILL CREEK GAS MEASUREMENT	(36.38)	-	36.38	-100.00%	0.00%	800,664.97	800,701.35	36.38			Jul-07	Nov-10		2012
123025	INSTALL VALVES ON STOR WELLS	(1,353.91)	-	1,353.91	-100.00%	0.00%	647,753.38	649,107.29	1,353.91			Jan-08	Jul-09		2012
123039	MULD-DRILL 5 RECOVERY WELLS	904,278.71	670,656.13	(233,622.58)	-34.83%	1.73%	9,544,809.31	9,284,730.39	(260,078.92)	Jan-08	Jun-13	Jan-08	Jul-12		2012
123047	2008 GAS REGUL CAPACITY PROJ	(420.36)	-	420.36	-100.00%	0.00%	76,839.28	77,259.64	420.36			Jan-08	Sep-11		2012
123889	UPS ASHBOTTOM (GAS)	(662.91)	-	662.91	-100.00%	0.00%	(5,629.05)	(4,966.14)	662.91			Apr-08	Sep-11		2012
124847	UPGR GAS CONTROL SCADA SYS	(52,450.70)	-	52,450.70	-100.00%	-0.10%	1,344,390.85	1,396,841.55	52,450.70			Jan-09	Dec-12		2012
125013	FAILED EQUIPMT REPLACE	(34.29)	-	34.29	-100.00%	0.00%	11,762.57	11,796.86	34.29			Dec-08	Mar-10		2012
125293	Identity Mgmt - LGE11	303.77	-	(303.77)	-100.00%	0.00%	2,763.76	2,459.99	(303.77)			Dec-11	May-12		2012
125352	HW/SW Dev Tools 026580-LGE11	8.38	-	(8.38)	-100.00%	0.00%	2,179.60	2,171.23	(8.38)			Jan-11	May-12		2012
125358	Rate Case-LGE11	-	44,532.00	44,532.00	100.00%	0.00%	-	44,532.00	44,532.00	Jan-12	Dec-12				2012
125368	IT Sec Mon/Aud/Mgt Tools-LGE11	655.18	-	(655.18)	-100.00%	0.00%	108,450.85	107,795.67	(655.18)			Jan-11	Jan-12		2012
125384	Access Switch Rotation-LGE11	(2,444.40)	-	2,444.40	-100.00%	0.00%	59,233.65	61,678.05	2,444.40			Apr-11	Jan-12		2012
125408	Wireless Buildout-LGE11	(3,652.31)	-	3,652.31	-100.00%	-0.01%	38,058.89	41,711.20	3,652.31			Feb-11	Dec-11		2012
125427	Server Hardware Refresh-LGE11	231.41	-	(231.41)	-100.00%	0.00%	75,894.93	75,663.53	(231.40)			Jun-10	Jan-12		2012
125445	Bulk Power & Envir Sys-LGE11	(5.94)	-	5.94	-100.00%	0.00%	8,398.36	8,404.30	5.94			Jan-11	Dec-11		2012
125549	Outside Cable Plant -LGE11	1,834.66	-	(1,834.66)	-100.00%	0.00%	10,572.11	8,737.45	(1,834.66)			Jan-11	Dec-11		2012
125556	Telephone Syst Cap Exp-LGE11	(1,523.87)	-	1,523.87	-100.00%	0.00%	17,822.94	19,346.81	1,523.87			Jan-11	Dec-11		2012
125584	Patches & CCS Rel Upg-LGE11	-	74,220.00	74,220.00	100.00%	0.00%	-	74,220.00	74,220.00	Aug-12	Dec-12				2012
125643	Oracle IPM (LG&E %)	(21,134.76)	-	21,134.76	-100.00%	-0.04%	56,689.98	77,824.74	21,134.76			Jul-10	Jan-12		2012
125665	PowerPlant Upgrade (LG&E %)	(82.50)	-	82.50	-100.00%	0.00%	62,740.15	62,822.65	82.50			Jul-10	May-11		2012
125667	PowerPlant - Version (LG&E %)	20,866.25	46,152.96	25,286.71	54.79%	0.04%	20,866.25	120,000.00	99,133.75	Mar-12	May-12	Mar-12	Sep-12		2012
125669	Stores Capital - 2012 (LG&E %)	-	1,650.00	1,650.00	100.00%	0.00%	-	1,650.00	1,650.00	Feb-12	Nov-12				2012
125900	MULD ENGINE COOLING	(3,666.94)	-	3,666.94	-100.00%	-0.01%	64,926.16	68,593.10	3,666.94			Jan-09	Sep-11		2012
126382	MULD 2010 REP/REPL DEF EQ	(551.93)	-	551.93	-100.00%	0.00%	138,199.57	138,751.50	551.93			Jan-10	Sep-11		2012
126386	DOIT GAS EMER MGMT SYSTEM	(4,278.85)	-	4,278.85	-100.00%	-0.01%	482,357.45	486,636.30	4,278.85			Jun-10	Jan-12		2012
126444	MULD STORAGE PIPELINE	(28,535.94)	-	28,535.94	-100.00%	-0.05%	102,753.92	131,289.86	28,535.94			Jan-10	Sep-11		2012
126445	MULD TRANSMISSION LINE REPL	31,835.86	-	(31,835.86)	-100.00%	0.06%	134,416.99	102,581.13	(31,835.86)			Jan-10	Sep-11		2012
126470	REMOTE CONTROL VALVES	1,623.08	-	(1,623.08)	-100.00%	0.00%	194,565.82	192,942.74	(1,623.08)			Jan-10	Sep-11		2012
126479	2010 RELIEF VALVE CAPACITY	0.05	-	(0.05)	-100.00%	0.00%	73,130.26	73,130.21	(0.05)			Apr-10	Jun-12		2012
126480	COMMERCIAL HP GAS SERVICE	(14,824.59)	-	14,824.59	-100.00%	-0.03%	209,476.98	224,301.57	14,824.59			Jan-10	Sep-11		2012
126482	UPGRADE REGULATION FACILITIES	(3,399.05)	-	3,399.05	-100.00%	-0.01%	415,147.15	418,546.20	3,399.05			Mar-10	Sep-11		2012
126485	GAS REGULATORY TOOLS & EQ	34,561.05	20,959.80	(13,601.25)	-64.89%	0.07%	89,921.38	119,446.74	29,525.36	Jan-11	Dec-14	Jan-11	Mar-13		2012
126865	HW/SW Dev Tools 026540-LGE12	4,065.19	7,422.00	3,356.81	45.23%	0.01%	4,065.19	7,422.00	3,356.81	Jan-12	Dec-12	Jan-12	Nov-12		2012
126871	HW/SW Dev Tools 026580-LGE12	-	5,649.75	5,649.75	100.00%	0.00%	-	5,649.75	5,649.75	Dec-11	Dec-12				2012
126881	New Tech Implement-LGE12	-	30,132.00	30,132.00	100.00%	0.00%	-	30,132.00	30,132.00	Jan-12	Dec-12				2012
126890	Comp HW Cap for LOB's-LGE12	11,172.49	45,000.00	33,827.51	75.17%	0.02%	11,172.49	45,000.00	33,827.51	Feb-12	Dec-12	Feb-12	Feb-13		2012
126892	Monitor Replacement-LGE12	6,553.01	9,000.00	2,447.00	27.19%	0.01%	6,553.01	9,000.00	2,447.00	Feb-12	Dec-12	Feb-12	Dec-12		2012
126894	Monitor Replacement-SVCO12	12,347.47	15,000.00	2,652.53	17.68%	0.02%	-	15,000.00	15,000.00	Jan-12	Dec-12	Jan-12	Dec-12		2012
126898	Tech Refresh - LGE12	265,835.37	273,084.00	7,248.63	2.65%	0.51%	265,682.07	273,084.00	7,401.93	Feb-12	Dec-12	Feb-12	Sep-13		2012
126900	Tech Refresh - SVCO12	-	331,197.73	331,197.73	100.00%	0.00%	-	331,197.73	331,197.73	Jan-12	Dec-12			Budget was incorrectly identified as a utility project and therefore included in this data set. Actuals are correctly attributed to Capital Corp.	2012
126901	Lou Electrical Upg-LGE12	7,225.04	7,533.00	307.96	4.09%	0.01%	7,225.04	7,533.00	307.96	Jan-12	Dec-12	Jan-12	Dec-12		2012
126903	Lou Racks & Furniture-LGE12	3,484.24	3,766.50	282.26	7.49%	0.01%	3,484.24	3,766.50	282.26	Jan-12	Dec-12	Jan-12	Dec-12		2012
126907	Replace Air Handler Unit-LGE12	5,850.94	13,559.40	7,708.46	56.85%	0.01%	8,247.19	13,559.40	5,312.21	Aug-10	Dec-12	Aug-10	Dec-12		2012
126909	ReplChillers&Pumps-BOC-LGE12	41,168.63	4,519.80	(36,648.83)	-810.85%	0.08%	41,168.63	4,519.80	(36,648.83)	Oct-12	Dec-12	Oct-12	Dec-12		2012
126913	Srvr Cap Expan & Rel-LGE12	12,174.64	12,806.10	631.46	4.93%	0.02%	12,174.64	12,806.10	631.46	Jan-12	Dec-12	Jan-12	Oct-12		2012
126915	Server Hardware Refresh-LGE12	129,949.36	167,206.35	37,256.99	22.28%	0.25%	131,034.61	167,206.35	36,171.74	Jan-12	Dec-12	Jan-12	Feb-13		2012
126917	Simpsonville Elect Upg-LGE12	11,713.62	14,312.70	2,599.08	18.16%	0.02%	11,699.19	14,312.70	2,613.51	Jan-12	Dec-12	Jan-12	Feb-13		2012
126919	Simpsonville Racks&Furn-LGE12	2,898.51	3,766.50	867.99	23.04%	0.01%	2,898.51	3,766.50	867.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
126921	Cabling for Server Conn-LGE12	5,211.20	6,779.70	1,568.50	23.14%	0.01%	5,211.20	6,779.70	1,568.50	Jan-12	Dec-12	Jan-12	Oct-12		2012
126924	Data Center Software-LGE12	7,006.68	6,779.70	(226.98)	-3.35%	0.01%	7,006.68	6,779.70	(226.98)	Sep-12	Dec-12	Sep-12	Dec-12		2012
126928	VESDA Interlock CRAC-LGE12	11,362.68	11,299.50	(63.18)	-0.56%	0.02%	11,362.68	11,299.50	(63.18)	Mar-12	Dec-12	Mar-12	Nov-12		2012
126930	Bulk Pwr & Env Systems-LGE12	5,669.72	7,628.19	1,958.47	25.67%	0.01%	5,924.62	7,628.19	1,703.57	Jan-12	Jan-13	Jan-12	Jan-13		2012
126935	Mobile Radio-LGE12	16,166.03	15,089.49	(1,076.54)	-7.13%	0.03%	16,166.03	15,089.49	(1,076.54)	Jan-12	Dec-12	Jan-12	Dec-12		2012
126937	NtwkAccessDev/Site Infrs-LGE12	23,106.23	18,927.66	(4,178.57)	-22.08%	0.04%	18,080.25	18,927.66	847.41	Jan-12	Dec-12	Jan-12	Feb-13		2012
126939	Ntwk Tools/Test Equip-LGE12	14,255.09	15,122.31	867.22	5.73%	0.03%	14,255.09	15,122.31	867.22	Jan-12	Dec-12	Jan-12	Dec-12		2012
126941	Outside Cable Plant -LGE12	17,190.22	30,417.45	13,227.23	43.49%	0.03%	17,699.79	30,417.45	12,717.66	Jan-12	Dec-12	Jan-12	Jan-13		2012
126944	Pur/Rebuild Radio Sites-LGE12	-	22,598.97	22,598.97	100.00%	0.00%	-	22,598.97	22,598.97	Jan-12	Dec-12				2012
126946	Site Sec Improvements-LGE12	5,016.73	7,580.58	2,563.85	33.82%	0.01%	5,016.73	7,580.58	2,563.85	Sep-12	Dec-12	Sep-12	Dec-12		2012
126948	Phone Sys Capacity Exp-LGE12	22,649.24	22,694.16	44.92	0.20%	0.04%	22,649.24	22,694.16	44.92	Jan-12	Dec-12	Jan-12	Dec-12		2012
126950	Cisco UC&C-LGE12	209,213.57	301,320.03	92,106.46	30.57%	0.40%	263,134.69	301,320.03	38,185.34	Jan-12	Dec-12	Jan-12	Sep-13		2012
126956	Conv-Leased T1 Circ-Wls-LGE12	15,384.89	12,147.96	(3,236.93)	-26.65%	0.03%	15,384.89	12,147.96	(3,236.93)	Jan-12	Dec-12	Jan-12	Sep-12		2012
126963	Backup Capacity Exp-LGE12	-	30,131.40	30,131.40	100.00%	0.00%	-	30,131.40	30,131.40	Jan-12	Dec-12				2012
126965	MidLevel Storage Refresh-LGE12	290,203.70	61,017.27	(229,186.43)	-375.61%	0.56%	329,869.90	61,017.27	(268,852.63)	Jan-12	Aug-13	Jan-12	Mar-14		2012
126971	SAN Capacity Exp-LGE12	36,374.48	30,132.00	(6,242.48)	-20.72%	0.07%	36,374.48	30,132.00	(6,242.48)	Jul-12	Dec-12	Jul-12	Oct-12		2012
126975	Upgrd Vmware Infrast-LGE12	13,243.03	14,360.82	1,117.79	7.78%	0.03%	12,955.24	14,360.82	1,405.58	Feb-12	Dec-12	Feb-12	Dec-12		2012
126987	Upgrade to SQL 2011-LGE12	-	6,659.16	6,659.16	100.00%	0.00%	-	6,659.16	6,659.16	Jan-12	Dec-12				2012
126989	Access Switch Rotate-LGE12	74,770.27	75,329.76	559.49	0.74%	0.14%	74,770.27	75,329.76	559.49	Feb-12	Dec-12	Feb-12	Dec-12		2012
126991	CERUS III-LGE12	69,087.89	68,272.29	(815.60)	-1.19%	0.13%	61,665.54	68,272.29	6,606.75	Jan-12	Dec-12	Jan-12	Dec-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
126993	Core Network Infra-LGE12	21,780.12	22,598.97	818.85	3.62%	0.04%	21,780.12	22,598.97	818.85	Jan-12	Dec-12	Jan-12	Dec-12		2012
126995	Data Networks Test Tools-LGE12	6,685.75	7,580.58	894.83	11.80%	0.01%	6,758.75	7,580.58	821.83	Jan-12	Dec-12	Jan-12	Jan-13		2012
126997	Net Access Dev & Gateway-LGE12	7,016.59	7,580.58	563.99	7.44%	0.01%	7,016.59	7,580.58	563.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
126999	Network Management-LGE12	51,546.02	55,466.73	3,920.71	7.07%	0.10%	51,546.02	55,466.73	3,920.71	May-12	Oct-12	May-12	Dec-12		2012
127001	Sec Infrastructure Enh-LGE12	14,566.97	15,161.16	594.19	3.92%	0.03%	14,746.14	15,161.16	415.02	Jan-12	Dec-12	Jan-12	Jan-13		2012
127003	Wireless Upgrade-LGE12	39,028.23	45,222.00	6,193.77	13.70%	0.07%	36,578.01	45,222.00	8,643.99	Jan-12	Dec-12	Jan-12	Dec-12		2012
127005	DB Tools and Equip-LGE12	10,088.19	11,299.50	1,211.31	10.72%	0.02%	10,088.19	11,299.50	1,211.31	May-12	Dec-12	May-12	Dec-12		2012
127009	Data Protection-LGE12	9,736.55	7,580.61	(2,155.94)	-28.44%	0.02%	9,736.55	7,580.61	(2,155.94)	Jan-12	Dec-12	Jan-12	Oct-12		2012
127011	Identity Mgmt - LGE12	-	3,766.50	3,766.50	100.00%	0.00%	-	3,766.50	3,766.50	Jan-12	Dec-12				2012
127015	IT Sec Infrastructure-LGE12	2,386.46	18,880.11	16,493.65	87.36%	0.00%	2,386.46	18,880.11	16,493.65	Jan-12	Dec-12	Jan-12	Dec-12		2012
127019	Msging Sec Infrastr -LGE12	1,977.24	37,759.80	35,782.56	94.76%	0.00%	1,977.24	37,759.80	35,782.56	Aug-12	Dec-12	Aug-12	Nov-12		2012
127021	Vulnerability Scanning-LGE12	14,972.22	7,580.61	(7,391.61)	-97.51%	0.03%	14,972.22	7,580.61	(7,391.61)	Mar-12	Dec-12	Mar-12	Oct-12		2012
127025	Microsoft License-LGE12	18,926.21	11,299.50	(7,626.71)	-67.50%	0.04%	18,926.21	11,299.50	(7,626.71)	Jan-12	Apr-12	Jan-12	Sep-12		2012
127181	PeopleSoft Time (LG&E %)	64,618.88	60,000.00	(4,618.88)	-7.70%	0.12%	420,935.91	75,000.00	(345,935.91)	Jul-11	Oct-14	Jul-11			2012
127345	PENILE CITY GATE ST REDESIGN	(118.22)	876,833.40	876,951.62	100.01%	0.00%	1,196,845.05	876,951.62	(319,893.43)	Jun-09	Sep-13	Jun-09	Nov-13	Initial work on this project was completed in 2010. The remainder of the project work was delayed until 2013 due to construction resource constraints and gas system constraints associated with other construction work.	2012
127413	TWIN FALLS RIVERCREST REG FAC	0.11	-	(0.11)	-100.00%	0.00%	120,245.64	120,245.53	(0.11)			Oct-10	Sep-11		2012
127455	MAGNOLIA TO PICCADILLY MODIF	0.54	-	(0.54)	-100.00%	0.00%	1,268,674.87	1,268,674.33	(0.54)			Jun-10	Jul-11		2012
127473	WK BLUE & GREEN MODIFICATIONS	(284,598.73)	-	284,598.73	-100.00%	-0.54%	2,055,208.94	2,339,807.67	284,598.73			Jun-10	Jun-12		2012
127540	Ener Eff -Operations Auto LGE	114,383.07	-	(114,383.07)	-100.00%	0.22%	315,173.85	200,790.77	(114,383.07)			Jan-10	Oct-12		2012
127649	MAGNOLIA UPGRADE STATION PLCs	30,458.71	-	(30,458.71)	-100.00%	0.06%	290,666.90	260,966.63	(29,700.27)			Aug-10	Jul-12		2012
130003	IMPLEMENT SOA-LGE	3,776.19	-	(3,776.19)	-100.00%	0.01%	142,389.98	138,613.80	(3,776.19)			May-11	Mar-12		2012
130034	LGE Channel Bank Standard	(4.04)	-	4.04	-100.00%	0.00%	72,709.11	72,713.15	4.04			Jun-10	May-12		2012
130103	IT ASSET MGMT - LGE12	25,369.56	45,197.82	19,828.26	43.87%	0.05%	25,369.56	45,197.82	19,828.26	Oct-12	Dec-12	Oct-12	Dec-12		2012
130173	CIP COMPLIANCE INFRASTR-LGE11	693.27	-	(693.27)	-100.00%	0.00%	40,627.15	39,933.88	(693.27)			Jan-11	May-12		2012
130184	CIP COMPLIANCE TOOLS-LGE11	1,075.10	-	(1,075.10)	-100.00%	0.00%	26,518.54	25,443.44	(1,075.10)			Sep-11	May-12		2012
130194	CIP COMPLI INFRA-LGE12	17,836.34	146,365.80	128,529.47	87.81%	0.03%	18,164.65	146,365.80	128,201.15	Jan-12	Dec-13	Jan-12	Mar-14		2012
130198	CIP COMPLIANCE TOOLS-LGE12	46,814.66	37,665.39	(9,149.27)	-24.29%	0.09%	41,206.31	37,665.39	(3,540.92)	Jan-12	Dec-12	Jan-12	Feb-13		2012
130210	SP ADMIN TOOL - LGE11	(3,306.43)	-	3,306.43	-100.00%	-0.01%	891.24	4,197.67	3,306.43			Jan-11			2012
130213	SP EXTRANET IMPLEMENT - LGE11	-	7,532.82	7,532.82	100.00%	0.00%	-	7,532.82	7,532.82	Jan-12	Dec-12				2012
130236	ENTERPRISE STORAGE EXPAN-LGE11	0.14	-	(0.14)	-100.00%	0.00%	35,880.53	35,880.39	(0.14)			Jan-11	Mar-12		2012
130241	UPGRADE TO SP2011-LGE11	(4,807.50)	-	4,807.50	-100.00%	-0.01%	15,735.14	20,542.64	4,807.50			Jan-11	Jan-12		2012
130254	BAMBOO WEB PART UPGRD-LGE12	-	90.39	90.39	100.00%	0.00%	-	90.39	90.39	Jan-12	Dec-12				2012
130258	SUN SOLARIS PLATFORM-LGE12	4,684.16	22,598.91	17,914.75	79.27%	0.01%	4,684.16	22,598.91	17,914.75	Jun-12	Dec-12	Jun-12	Dec-12		2012
130262	SYS MONITOR-HP OPENVIEW-LGE12	-	7,533.00	7,533.00	100.00%	0.00%	-	7,533.00	7,533.00	Jan-12	Dec-12				2012
130265	SYS MONITOR-NETIQ-LGE12	5,030.00	9,792.69	4,762.69	48.64%	0.01%	5,044.19	9,792.69	4,748.50	May-12	Dec-12	May-12	Jan-13		2012
130268	SP ADMIN TOOL RENEWAL-LGE12	179.45	8,738.16	8,558.71	97.95%	0.00%	-	8,738.16	8,738.16	Jan-12	Nov-12	Jan-12	Oct-12		2012
130271	RISS REPLACEMENT-LGE11	23,279.91	-	(23,279.91)	-100.00%	0.04%	73,974.65	50,694.74	(23,279.91)			Oct-11			2012
130277	CITRIX - LGE13	-	6,628.77	6,628.77	100.00%	0.00%	-	6,628.77	6,628.77	Feb-12	Sep-13				2012
130308	NETAPP NAS REFRESH-LGE13	22,987.65	36,158.30	13,170.64	36.42%	0.04%	22,987.65	36,158.30	13,170.64	Feb-12	Dec-13	Feb-12	Dec-12		2012
130315	KSTN Strategic Arch Dsgn-LGE	-	45,197.85	45,197.85	100.00%	0.00%	-	45,197.85	45,197.85	Jan-11	Dec-12				2012
130404	EVALUATE TOOLS&UTILITIES-LGE12	7,907.14	18,832.50	10,925.36	58.01%	0.02%	7,907.14	18,832.50	10,925.36	Jan-12	Dec-12	Jan-12	Dec-12		2012
130435	IT SEC INFRASTRUCTURE-LGE13	12,507.16	11,299.50	(1,207.66)	-10.69%	0.02%	12,507.16	11,299.50	(1,207.66)	Feb-12	Nov-12	Feb-12	Dec-12		2012
130447	SERENA RENEWAL-LGE13	-	6,327.72	6,327.72	100.00%	0.00%	-	6,327.72	6,327.72	Feb-12	Dec-13				2012
130481	MULD MODIFY ST FLD LINES	34,324.25	-	(34,324.25)	-100.00%	0.07%	276,396.95	242,072.70	(34,324.25)			Mar-11	Dec-12		2012
130493	UPGR DR & ELLINGSWORTH	(95.59)	-	95.59	-100.00%	0.00%	181,447.49	181,543.08	95.59			Jan-11	Dec-12		2012
130494	2011 UPGR MAJOR STAT REGS	1,915.86	-	(1,915.86)	-100.00%	0.00%	31,711.92	29,796.06	(1,915.86)			Jan-11	Dec-12		2012
130495	REMOTE ODORANT SYS REP	(5,189.74)	-	5,189.74	-100.00%	-0.01%	(0.00)	5,189.74	5,189.74			Jan-11	Mar-12		2012
130498	UPGRADE VALVE ACTUATORS Prj	2,625.72	-	(2,625.72)	-100.00%	0.01%	67,378.87	64,753.15	(2,625.72)			Jan-11	Jun-12		2012
130501	COMM HP SERV COMPLIANCE Prj	(7,989.49)	-	7,989.49	-100.00%	-0.02%	425,725.36	433,714.85	7,989.49			May-11	Apr-12		2012
130503	GAS REG CAPACITY PROG	78,943.55	-	(78,943.55)	-100.00%	0.15%	496,788.85	417,845.30	(78,943.55)			May-11	Jul-12		2012
130504	MAGN FACILITY IMPROV	5,511.65	-	(5,511.65)	-100.00%	0.01%	110,772.64	105,260.99	(5,511.65)			Jan-11	Dec-11		2012
130505	GAS COMPRESSOR REP/ADD	19,787,843.46	17,000,000.48	(2,787,842.98)	-16.40%	37.87%	29,262,344.15	22,774,791.87	(6,487,552.28)	Jan-11	Nov-13	Jan-11	Jan-14	Multi-year project construction spanned 2011-2013. The net variance to budget for all three years is $3.9M higher, due to higher construction costs than estimated in original engineering cost estimate.	2012
130510	REPLACE PURIFIER #1 REBOIL	27,403.89	-	(27,403.89)	-100.00%	0.05%	901,109.13	873,705.24	(27,403.89)			Jan-11	Feb-12		2012
130514	MULD COMPRESSOR PIPE REP	(293.70)	-	293.70	-100.00%	0.00%	126,854.76	129,148.46	2,293.70			Jun-11	Dec-11		2012
130515	MULD STATION TRANSM	364.30	-	(364.30)	-100.00%	0.00%	60,035.50	59,671.20	(364.30)			Jan-11	Dec-11		2012
130518	MULD STATION YARD VALVE	9,467.65	-	(9,467.65)	-100.00%	0.02%	79,002.13	69,534.48	(9,467.65)			Jan-11	Jun-12		2012
130874	MAGN REPACK #1 PURIFIER	(5,227.85)	-	5,227.85	-100.00%	-0.01%	72,825.03	78,052.88	5,227.85			Jan-11	Jan-12		2012
130912	MULD COMPR COOLER BLDG	(3,356.42)	-	3,356.42	-100.00%	-0.01%	98,356.07	101,712.49	3,356.42			Jan-11	Dec-11		2012
130914	MULD STA ACID BERM	9,067.37	-	(9,067.37)	-100.00%	0.02%	95,183.60	86,116.23	(9,067.37)			Jan-11	Sep-12		2012
130921	CP IMPRESSED SYS IMP	(34,372.00)	-	34,372.00	-100.00%	-0.07%	46,315.48	80,687.48	34,372.00			Aug-11	Dec-12		2012
130925	MAGN EMERGENCY EQ REP	(8,943.31)	-	8,943.31	-100.00%	-0.02%	107,559.89	116,503.20	8,943.31			Jan-11	Jun-12		2012
130935	DRILL WELLS IN CENTER	254,569.91	-	(254,569.91)	-100.00%	0.49%	1,052,611.62	744,020.60	(308,591.02)			Jan-11	May-12		2012
130937	MULD UPG EXISTING FARM TAPS	928.91	-	(928.91)	-100.00%	0.00%	20,239.42	19,310.51	(928.91)			Jan-11	Dec-11		2012
130939	2011 INST GATE VALVES	2,314.56	-	(2,314.56)	-100.00%	0.00%	663,426.75	602,242.43	(61,184.32)			Jan-11	Jan-12		2012
130940	RELINE GAS STORAGE WELL	8,430.80	-	(8,430.80)	-100.00%	0.02%	108,081.53	99,650.73	(8,430.80)			Jan-11	Jun-12		2012
130941	MAGN OIL & WATER COOLING CONTR	8,722.99	-	(8,722.99)	-100.00%	0.02%	23,053.99	14,331.00	(8,722.99)			Jan-11	Jun-12		2012
130942	WK YELLOW LINE MODIFICATIONS	13,559.73	-	(13,559.73)	-100.00%	0.03%	1,777,139.01	1,901,136.10	123,997.09			Jan-11	Dec-12		2012
130944	MULD GAS TRANSMISSION	1,251.40	-	(1,251.40)	-100.00%	0.00%	90,920.97	89,669.57	(1,251.40)			Jan-11	Dec-11		2012
130946	DIST REG FACILITY REPL	35,619.93	-	(35,619.93)	-100.00%	0.07%	209,279.83	173,659.90	(35,619.93)			Jan-11	Jun-12		2012
131019	Mobile Auto Dispatch - LGE	365,440.20	322,711.76	(42,728.44)	-13.24%	0.70%	1,059,872.70	1,017,512.99	(42,359.71)	Sep-11	Jun-14	Sep-11	Aug-14		2012
131025	Mobile GIS Enhancements LGE	2,676.95	-	(2,676.95)	-100.00%	0.01%	11,237.91	8,560.96	(2,676.95)			Jan-11	Sep-12		2012
131031	Work Mgmt System Prj	124,833.31	450,000.13	325,166.83	72.26%	0.24%	801,473.61	900,000.21	98,526.59	Sep-12	Dec-14	Sep-12	Feb-15	Originally budgeted but delayed due to discussions with parent on singular work mgmt. platform.	2012
131033	Rptg Business Intelligence LGE	292.67	-	(292.67)	-100.00%	0.00%	9,588.02	9,295.35	(292.66)			Jan-11	Feb-12		2012
131034	Smallworld_GIS Upgrade LGE	537.38	-	(537.38)	-100.00%	0.00%	58,011.64	57,474.26	(537.38)			Jan-11	Jan-12		2012
131039	Hardware Infrastructure - LGE	609.24	-	(609.24)	-100.00%	0.00%	46,839.86	46,230.62	(609.24)			Jan-11	Feb-12		2012
131040	Carry Over Projects - LGE	3,997.85	-	(3,997.85)	-100.00%	0.01%	4,045.43	47.58	(3,997.85)			Jan-11	Dec-11		2012
131075	METER LGE EQUIP	8,174.49	-	(8,174.49)	-100.00%	0.02%	16,466.29	8,291.81	(8,174.49)			Jan-10	Jan-12		2012
131082	ERTS LGE	(29.05)	-	29.05	-100.00%	0.00%	31,255.55	31,284.61	29.05			Jan-11	Dec-11		2012
131140	Retail Hardware IFS - LGE	933.78	-	(933.78)	-100.00%	0.00%	27,784.39	26,850.61	(933.78)			Jan-11	Feb-12		2012
131432	Retail System Enhncmnts - LGE	1,687.40	-	(1,687.40)	-100.00%	0.00%	23,340.24	21,652.85	(1,687.40)			Jan-11	Feb-12		2012
131510	SHAREPOINT ENTRPRSE LIC-LGE12	99,725.39	30,221.70	(69,503.69)	-229.98%	0.19%	99,725.39	30,221.70	(69,503.69)	Jan-12	Apr-12	Jan-12	Oct-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
131582	CARPET - LGE FACILITIES	(16,785.05)	-	16,785.05	-100.00%	-0.03%	33,606.38	50,391.44	16,785.05			Jan-11	Jun-12		2012
131583	REMODEL LGE OFFICES	1,142.38	-	(1,142.38)	-100.00%	0.00%	65,715.62	64,573.25	(1,142.38)			Jan-11	Jun-12		2012
131589	OFFICE FURNITURE - LGE	1,960.81	-	(1,960.81)	-100.00%	0.00%	50,965.86	49,218.65	(1,747.21)			Jan-11	Sep-13		2012
131614	LGE CYBER SECURITY EQP	(76.93)	-	76.93	-100.00%	0.00%	38,018.30	38,095.23	76.93			Jan-11	Jan-12		2012
131825	Financial Planning Software	1,766.89	-	(1,766.89)	-100.00%	0.00%	53,743.10	54,750.14	1,007.04			Feb-11	Nov-12		2012
131828	Oracle Upgrade 2012 (LG&E%)	357,246.23	225,000.00	(132,246.23)	-58.78%	0.68%	1,044,973.83	1,350,000.00	305,026.17	Jan-12	Aug-13	Jan-12	Aug-13		2012
132074	Other CFO CapEx (LTP) - LG&E %	-	1,500.00	1,500.00	100.00%	0.00%	-	393,000.00	393,000.00	Jan-11	Dec-21				2012
132153	CENTER MODIFICATIONS	(21,083.95)	-	21,083.95	-100.00%	-0.04%	898,240.02	919,323.97	21,083.95			Sep-10	Oct-11		2012
132235	WK YELLOW LINE REPL 4 ELLS	0.30	-	(0.30)	-100.00%	0.00%	145,802.29	145,801.99	(0.30)			Sep-10	Sep-11		2012
132536	STRAT ASSET INVEST SFTWR LGE	4,304.88	-	(4,304.88)	-100.00%	0.01%	58,151.71	53,574.96	(4,576.75)			Dec-10	Apr-12		2012
132543	CENTER BY-PASS	12,903.37	-	(12,903.37)	-100.00%	0.02%	350,592.44	337,689.07	(12,903.37)			Dec-10	May-11		2012
132587	MORGANFIELD OFFICE BLDG LGE	1,350.06	-	(1,350.06)	-100.00%	0.00%	47,551.82	46,201.76	(1,350.06)			Jan-11	Oct-11		2012
132588	INTERIM MORGANFLD CALL CTR LGE	(14,720.43)	-	14,720.43	-100.00%	-0.03%	28,720.47	43,440.90	14,720.43			Jan-11	Oct-11		2012
132621	PENILE TO PADDY'S RUN PIPELINE	2,835,231.66	1,874,802.00	(960,429.66)	-51.23%	5.43%	4,044,712.18	3,072,998.82	(971,713.36)	Feb-11	Dec-12	Feb-11	Mar-13	Project completed later than expected due to weather delays and shortage of contractors. Extra work was performed to mitigate the risk of outages to industrial customers and Cane Run during in-line inspection operations.	2012
132629	Cooper Chapel Rd Gas Main Relo	669,317.52	-	(669,317.52)	-100.00%	1.28%	754,247.31	84,929.79	(669,317.52)			Sep-11	Nov-12	Reallocated from gas public works budget funding project (PBWK406G). Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2012
132666	MY ACCOUNT 2011 FIRST RELEASE	43,351.76	-	(43,351.76)	-100.00%	0.08%	89,589.56	46,237.79	(43,351.76)			Feb-11	Dec-12		2012
132684	MILL CREEK LINE MODIFICATIONS	770.67	-	(770.67)	-100.00%	0.00%	297,069.38	296,298.71	(770.67)			Feb-11	Jun-12		2012
132741	MAG-16 DENTS	(33,198.68)	-	33,198.68	-100.00%	-0.06%	91,637.26	124,835.94	33,198.68			Mar-11	Dec-11		2012
132763	EDI IMPLEMENTATION-LGE 11	362.43	-	(362.43)	-100.00%	0.00%	26,406.16	26,043.73	(362.43)			Mar-11	May-12		2012
132987	MISC FARM TAP REPLACEMENTS	(1,509.29)	-	1,509.29	-100.00%	0.00%	-	1,509.29	1,509.29			Apr-11	Jun-12		2012
133024	CCS LOW INCOME COMMITMENT-LGE	238.75	-	(238.75)	-100.00%	0.00%	44,581.46	44,342.71	(238.75)			Apr-11	Dec-11		2012
133092	KY HWY 22 RELOC - PHASE 3	(27,352.09)	-	27,352.09	-100.00%	-0.05%	52,456.81	79,808.90	27,352.09			Apr-11	Sep-12		2012
133160	CCS ARCHIVE/PURGE TECH-LGE	1,742.39	-	(1,742.39)	-100.00%	0.00%	8,958.64	7,216.25	(1,742.39)			May-11	May-12		2012
133222	PERSONL PROD GROWTH REFRES	35,488.80	7,533.00	(27,955.80)	-371.11%	0.07%	15,333.49	7,533.00	(7,800.49)	Jan-12	Dec-12	Jan-12			2012
133234	PERSONAL PROD GR REF LGE13	47,589.54	-	(47,589.54)	-100.00%	0.09%	85,234.64	60,264.00	(24,970.64)			Dec-12	Dec-13		2012
133477	IT SAN SWITCH EXPAN LGE12	-	30,132.00	30,132.00	100.00%	0.00%	-	30,132.00	30,132.00	Jan-12	Dec-12				2012
133544	BLD-ENHANCE SP DEV,TEST LGE12	8,427.75	9,039.57	611.82	6.77%	0.02%	8,427.75	9,039.57	611.82	Jan-12	Dec-12	Jan-12	Dec-12		2012
133548	SHAREPOINT SP TEST ENVR LGE12	-	5,273.10	5,273.10	100.00%	0.00%	-	5,273.10	5,273.10	Jan-12	Dec-12				2012
133558	SHAREPOINT RAD EDITOR LGE12	-	451.98	451.98	100.00%	0.00%	-	451.98	451.98	Jan-12	Dec-12				2012
133569	SHAREPOINT RE-CODE SP LGE12	2,982.61	6,779.67	3,797.06	56.01%	0.01%	2,982.61	6,779.67	3,797.06	Jan-12	Dec-12	Jan-12	Dec-12		2012
133623	CONF TOOL VIDEO CONF LGE 12	7,634.12	8,286.30	652.18	7.87%	0.01%	7,634.12	8,286.30	652.18	May-12	Dec-12	May-12	Dec-12		2012
133696	UPGRADE TO LYNC SERV-LGE12	4,255.25	18,079.20	13,823.95	76.46%	0.01%	4,255.25	18,079.20	13,823.95	Feb-12	Dec-12	Feb-12	Dec-12		2012
133768	IT DOCUMENT MGR UPG - LGE12	-	45,198.00	45,198.00	100.00%	0.00%	0.00	45,198.00	45,198.00	Jan-12	Nov-12	Jan-12			2012
133856	NE DATA COM NETSCOUT - LGE12	38,900.03	37,664.85	(1,235.18)	-3.28%	0.07%	38,900.03	37,664.85	(1,235.18)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133876	GS Maximo Upgrd	31,560.34	-	(31,560.34)	-100.00%	0.06%	112,830.11	-	(112,830.11)			Jan-12	Oct-13		2012
133908	NEW WIDE AREA NTWK FIB - LGE12	-	30,108.90	30,108.90	100.00%	0.00%	-	30,108.90	30,108.90	Jan-12	Dec-12				2012
133948	NE WD ARA NWK RFAS & RT- LGE12	8,256.22	15,649.29	7,393.07	47.24%	0.02%	7,766.36	15,649.29	7,882.93	Jan-12	Dec-12	Jan-12	Dec-12		2012
133965	IT INTAL APPLI TLS FOR - LGE12	430.95	1,506.60	1,075.65	71.40%	0.00%	430.95	1,506.60	1,075.65	Apr-12	Dec-12	Apr-12	Sep-12		2012
133985	BI IMPLEMNTATN DA WSE - LGE12	59,843.26	22,599.00	(37,244.26)	-164.80%	0.11%	59,843.26	22,599.00	(37,244.26)	Feb-12	Dec-12	Feb-12			2012
133992	SharePoint Dev Framework-LGE12	54,925.32	7,533.00	(47,392.32)	-629.13%	0.11%	54,925.32	7,533.00	(47,392.32)	Feb-12	Dec-12	Feb-12	Oct-12		2012
133995	HTML5 Framework - LGE12	25,820.35	7,533.00	(18,287.35)	-242.76%	0.05%	25,820.35	7,533.00	(18,287.35)	May-12	Dec-12	May-12	Nov-12		2012
134003	COLLECTIVE BILLING ENH - LGE12	1,596.55	74,171.46	72,574.91	97.85%	0.00%	30,618.91	74,171.46	43,552.55	Jun-12	Dec-14	Jun-12	Jan-15		2012
134005	CRM/ECC ENHANC PACKS - LGE12	-	115,369.77	115,369.77	100.00%	0.00%	-	115,369.77	115,369.77	Jan-12	Dec-12				2012
134007	CCS ENHANCEMENTS - LGE12	-	74,155.13	74,155.13	100.00%	0.00%	-	74,155.13	74,155.13	Jan-12	Dec-12				2012
134013	ENERGY EFFICENCY - LGE12	-	75,377.25	75,377.25	100.00%	0.00%	-	75,377.25	75,377.25	Jan-12	Dec-12				2012
134178	BALLARDSVILLE LINE @ HWY 146	12,948.67	-	(12,948.67)	-100.00%	0.02%	184,845.96	171,897.29	(12,948.67)			Jul-11	Jun-12		2012
134270	VIRTUAL DESKTOP - LGE	112,784.29	158,192.92	45,408.62	28.70%	0.22%	373,069.95	413,479.68	40,409.72	Sep-11	Dec-12	Sep-11	Sep-13		2012
134356	MFDS GROWTH/REFRESH-2012L	-	9,000.00	9,000.00	100.00%	0.00%	-	9,000.00	9,000.00	Jan-12	Dec-12				2012
134417	2012 FT CONVERSION PROJ	19.64	44,860.08	44,840.44	99.96%	0.00%	19.64	137,594.96	137,575.32	Jan-12	Dec-12	Jan-12	Mar-13		2012
134427	CATALYSTS AND A/F RATIO CNTL	179,213.97	750,707.52	571,493.55	76.13%	0.34%	185,682.77	750,707.52	565,024.75	Jan-12	Dec-12	Jan-12	Jun-13	This equipment was to fulfill new EPA regulations at the time. There were not many options available during the budgeting process. However, by the time the project was started, there were alternative systems for meeting the new regulations that allowed for simpler control (single fuel control valve vs several per engine). Also, the catalyst elements could be installed in the existing exhaust piping rather than requiring a new exhaust silencer.	2012
134428	REPL TRANSITE PANELS W/ METAL	133,632.82	64,848.00	(68,784.82)	-106.07%	0.26%	133,572.82	260,550.00	126,977.18	Aug-12	Dec-12	Aug-12	Jun-13		2012
134430	INSTALL FIRE DETECTION_ENG RM	-	26,704.22	26,704.22	100.00%	0.00%	-	26,704.22	26,704.22	Jan-12	Oct-12				2012
134431	REPL INSULATION_PIPING PURIF	49,376.23	85,170.58	35,794.35	42.03%	0.09%	55,088.89	260,741.53	205,652.64	Jan-12	Dec-12	Jan-12	Jun-13		2012
134435	MAGN FAC IMPROV_EQ REPLACE	126,595.02	117,098.44	(9,496.58)	-8.11%	0.24%	120,546.27	364,574.47	244,028.20	Jan-12	Dec-12	Jan-12	Jun-13		2012
134436	SECURITY UPGR MAGN & CANMER	261,235.50	82,359.59	(178,875.91)	-217.19%	0.50%	262,122.15	168,453.57	(93,668.58)	Jan-12	Dec-12	Jan-12	Jun-13		2012
134437	WATER INLET HEADERS ON COOPERS	22,552.32	29,091.59	6,539.27	22.48%	0.04%	22,552.32	59,162.53	36,610.21	Jan-12	Oct-12	Jan-12	Dec-12		2012
134438	ROD DROP INSTRUMENTATION	91,587.32	105,378.00	13,790.68	13.09%	0.18%	114,022.97	242,455.65	128,432.68	Nov-11	Feb-12	Nov-11	Feb-12		2012
134439	HYDRAULIC PUSHRODS_ROCKER ARMS	-	40,883.41	40,883.41	100.00%	0.00%	32,936.04	73,819.45	40,883.41	Jan-11	Dec-11	Jan-11			2012
134440	OIL AND WATER COOLING CONTROLS	-	58,041.59	58,041.59	100.00%	0.00%	-	142,501.47	142,501.47	Jan-12	Dec-12				2012
134441	INST LEVEL MONITORS ON TOWERS	-	68,605.18	68,605.18	100.00%	0.00%	65,263.46	133,868.64	68,605.18	Nov-11	Dec-11	Nov-11			2012
134444	PORTABLE MOISTURE ANALYZER	61,632.51	60,357.59	(1,274.92)	-2.11%	0.12%	61,632.51	60,357.59	(1,274.92)	Jan-12	Dec-12	Jan-12	Oct-12		2012
134445	INSTALL RING GEAR STARTERS	70,176.00	81,201.59	11,025.59	13.58%	0.13%	70,176.00	252,249.62	182,073.62	Jan-12	Oct-12	Jan-12	Jun-13		2012
134446	REPL MUFFLERS ON ENG #4	-	32,565.59	32,565.59	100.00%	0.00%	-	100,701.08	100,701.08	Jan-12	Oct-12				2012
134447	VISTA SWITCH_ELEC LINE FEEDS	5,882.12	126,703.91	120,821.79	95.36%	0.01%	137,482.05	213,516.05	76,034.00	Oct-11	Dec-12	Oct-11	Jan-13		2012
134448	MULD REPL DEFECTIVE EQ	135,161.11	91,513.38	(43,647.73)	-47.70%	0.26%	135,161.11	295,533.35	160,372.24	Jan-12	Dec-12	Jan-12	Jun-13		2012
134449	RYDER BANDS #1&#2_ENG COMP	186,220.45	174,125.94	(12,094.51)	-6.95%	0.36%	186,620.89	174,125.94	(12,494.95)	Jan-12	Dec-12	Jan-12	Jun-13		2012
134450	AERIAL COOLERS_H2S REM UNITS	257,203.47	300,020.96	42,817.49	14.27%	0.49%	257,203.47	879,168.16	621,964.69	Jan-12	Dec-12	Jan-12	Jun-13		2012
134451	COMPRESSOR STA PIPELINE REP	86,873.04	101,764.17	14,891.13	14.63%	0.17%	86,873.04	305,000.54	218,127.50	Jan-12	Dec-12	Jan-12	Jun-13		2012
134452	REPL PURIFICATION PROCESS PIPE	33,765.48	52,283.13	18,517.65	35.42%	0.06%	35,135.69	150,779.93	115,644.24	Jan-12	Dec-12	Jan-12	Jun-13		2012
134453	YARD VALVE REPLACEMENTS	72,313.92	45,907.45	(26,406.47)	-57.52%	0.14%	72,313.92	133,804.27	61,490.35	Jun-12	Dec-12	Jun-12	Jun-13		2012
134454	COOLANT PIPING ENG_ENG COOLERS	31,279.91	46,492.72	15,212.81	32.72%	0.06%	31,279.91	147,177.13	115,897.22	Jan-12	Dec-12	Jan-12	Jun-13		2012
134455	HEAT TRACE_#2 PURIF COOLER	21,162.37	129,127.32	107,964.95	83.61%	0.04%	21,162.37	129,127.32	107,964.95	Jan-12	Dec-12	Jan-12	Dec-12		2012
134459	UPGR PURIF FOR FREEZE PROTECT	32,814.32	74,997.67	42,183.35	56.25%	0.06%	36,187.12	129,537.26	93,350.14	Jan-12	Dec-12	Jan-12	Jun-13		2012
134461	REINFORCEMENT BOLTS_COOPER ENG	-	44,396.88	44,396.88	100.00%	0.00%	-	44,396.88	44,396.88	Jan-12	Dec-12				2012
134462	REPL MUFFLERS_COMPRESSOR ENG	35,709.40	69,027.12	33,317.72	48.27%	0.07%	35,709.40	69,027.12	33,317.72	Jan-12	Dec-12	Jan-12	Dec-12		2012
134464	SEP HP & LOW PRESSURE AIR SYS	113,503.02	109,372.26	(4,130.76)	-3.78%	0.22%	126,241.71	109,372.26	(16,869.45)	Jan-12	Oct-13	Jan-12	Jan-14		2012
134467	UPG RICH AMINE FILT 2&3 PURIF	-	29,702.28	29,702.28	100.00%	0.00%	-	74,700.65	74,700.65	Jan-12	Dec-13				2012
134468	ERTS LGE 2012	28,246.39	15,000.03	(13,246.36)	-88.31%	0.05%	28,246.39	45,000.08	16,753.70	Jan-12	Dec-12	Jan-12	Oct-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134469	SOIL/AIR INTERFACE CTG REPL	-	50,782.85	50,782.85	100.00%	0.00%	-	153,818.80	153,818.80	Jan-12	Dec-12				2012
134472	METER EQUIP LGE 2012	-	17,949.89	17,949.89	100.00%	0.00%	-	53,849.66	53,849.66	Jan-12	Dec-14				2012
134474	AOC Metering Renov 2012	12,128.13	13,500.21	1,372.08	10.16%	0.02%	15,357.19	40,500.62	25,143.44	Oct-12	Oct-12	Oct-12	Jun-13		2012
134497	Electric OMS Replace/Upg-LGE	191,733.51	-	(191,733.51)	-100.00%	0.37%	211,381.67	-	(211,381.67)			Jan-12	Jul-13		2012
134506	Gas Facility Inspec/Surveys	228,789.29	75,038.40	(153,750.89)	-204.90%	0.44%	88,217.15	75,038.40	(13,178.75)	Jan-12	Dec-12	Jan-12	Dec-13		2012
134507	Elec Facility Inspec/Surv-LGE	-	37,519.20	37,519.20	100.00%	0.00%	-	37,519.20	37,519.20	Jan-12	Jan-12				2012
134509	Reporting/Bus Intel-LGE	14,436.21	22,581.00	8,144.79	36.07%	0.03%	14,436.21	22,581.00	8,144.79	Jan-12	Dec-12	Jan-12	Feb-13		2012
134511	2012 CP IMPRESSED SYS IMPROV	31,456.21	32,424.00	967.79	2.98%	0.06%	31,456.21	62,424.00	30,967.79	Oct-12	Dec-12	Oct-12	Sep-13		2012
134512	2012 AC MITIGATION	56,526.44	128,074.80	71,548.36	55.86%	0.11%	237,794.71	523,976.47	286,181.76	Jan-12	Dec-13	Jan-12	Jul-14		2012
134515	2012 INTERNAL CORROS MITIGATE	81,789.22	150,000.00	68,210.78	45.47%	0.16%	114,455.87	450,000.01	335,544.14	Jan-12	Dec-12	Jan-12	Jul-14		2012
134520	15,000' 2"_30,000' 4" PLASTIC	-	(2.80)	(2.80)	100.00%	0.00%	-	863,170.36	863,170.36	Jan-12	Dec-13				2012
134523	Resource Mgmt Tool-LGE	17,420.53	52,499.80	35,079.27	66.82%	0.03%	42,008.23	77,087.50	35,079.27	Oct-11	Dec-12	Oct-11	Feb-13		2012
134526	MAGN EMERG PIPE_EQ REP	126,901.38	107,816.85	(19,084.53)	-17.70%	0.24%	126,901.38	362,839.34	235,937.96	Jan-12	Dec-12	Jan-12	Jun-13		2012
134529	34,149' 4" GATH LINE_4,100/YR	32.62	171,877.84	171,845.22	99.98%	0.00%	0.00	529,978.54	529,978.54	Jan-12	Dec-12	Jan-12	Oct-13		2012
134533	2012 Hardware Infra-LGE	30,469.86	30,300.00	(169.86)	-0.56%	0.06%	30,469.86	30,300.00	(169.86)	Jan-12	Jan-12	Jan-12	Jul-12		2012
134534	2012 Carry Over Proj-LGE	-	3,300.00	3,300.00	100.00%	0.00%	-	3,300.00	3,300.00	Jan-12	Jan-12				2012
134536	Customer Communc-LGE	17,850.00	37,500.00	19,650.00	52.40%	0.03%	17,850.00	37,500.00	19,650.00	Jan-12	Dec-12	Jan-12	Jan-13		2012
134538	Retail Sys Enhance-LGE	17,985.89	37,500.00	19,514.11	52.04%	0.03%	17,985.89	37,500.00	19,514.11	Jan-12	Dec-12	Jan-12	Feb-13		2012
134541	Call Center Tech-LGE	-	15,750.00	15,750.00	100.00%	0.00%	-	15,750.00	15,750.00	Jan-12	Jan-12				2012
134543	Reporting/BI/DataAna-LGE	17,640.90	22,500.00	4,859.10	21.60%	0.03%	24,754.91	22,500.00	(2,254.91)	Jan-12	Dec-12	Jan-12	Jun-13		2012
134546	Call Analyzer Tool-LGE	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-12	Jan-12				2012
134548	FieldNet Enhance/Up-LGE	-	15,000.00	15,000.00	100.00%	0.00%	3,232.91	15,000.00	11,767.10	Jan-12	Jan-12	Jan-12			2012
134550	2012 Retail HW Infra-LGE	29,989.48	30,000.00	10.52	0.04%	0.06%	32,684.87	30,000.00	(2,684.87)	Jan-12	Jan-12	Jan-12	Jul-12		2012
134554	INSTALL CONTROL VALVES ON WELL	171,008.41	200,334.00	29,325.59	14.64%	0.33%	70,766.85	443,514.00	372,747.15	Mar-12	Dec-12	Mar-12	Dec-12		2012
134555	RELINE GAS STORAGE WELLS_2012	112,031.98	399,946.68	287,914.70	71.99%	0.21%	104,837.99	1,422,268.48	1,317,430.49	Jan-12	Dec-12	Jan-12	Jun-13		2012
134581	REPL BARE STEEL_WK TRANS LN	-	656,792.76	656,792.76	100.00%	0.00%	-	2,076,784.74	2,076,784.74	Jan-12	Dec-14			Project delayed due to higher priority projects taking precedence.	2012
134582	REPL BARE STEEL_DR INDIANA	231,005.20	90,005.88	(140,999.32)	-156.66%	0.44%	230,986.41	293,361.83	62,375.42	Jan-12	Dec-12	Jan-12	Jun-13		2012
134583	WASHOUTS STORAGE FLDS/TRANS LN	125,842.47	104,502.12	(21,340.35)	-20.42%	0.24%	125,842.47	342,383.83	216,541.36	Jan-12	Dec-12	Jan-12	Jun-13		2012
134584	MULD GAS TRANS LN REPL	-	90,313.06	90,313.06	100.00%	0.00%	-	290,028.06	290,028.06	Jan-12	Dec-12				2012
134585	MOD MULD_DR LNS FOR PIGGING	-	(1,006.38)	(1,006.38)	100.00%	0.00%	-	578,715.05	578,715.05	Jan-12	Dec-13				2012
134586	REPAIR TRANS LNS_INLINE INSP	-	551,208.00	551,208.00	100.00%	0.00%	-	1,027,146.00	1,027,146.00	Jan-12	Dec-14			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	2012
134588	HEATER RELITER UPGRADE	16,077.66	38,768.16	22,690.50	58.53%	0.03%	38,341.10	61,031.60	22,690.50	Nov-11	Dec-11	Nov-11	Dec-12		2012
134600	UPGR CG EMER GENERATORS	28,870.80	52,815.12	23,944.32	45.34%	0.06%	28,870.80	117,812.46	88,941.66	Jan-12	Dec-12	Jan-12	Mar-13		2012
134601	UPGRADE ELLINGSWORTH CG ST	48,461.21	46,169.04	(2,292.17)	-4.96%	0.09%	53,474.95	93,408.49	39,933.54	Jan-12	Dec-12	Jan-12	Jun-13		2012
134602	UPGR CG & LG REG ST ELEC EQ	71,041.09	60,006.02	(11,035.07)	-18.39%	0.14%	71,041.09	190,073.07	119,031.98	Jan-12	Dec-12	Jan-12	Mar-13		2012
134603	CG & LG REGULATOR ST RTUs	9,581.78	92,338.08	82,756.30	89.62%	0.02%	97,247.63	352,218.16	254,970.53	Nov-11	Dec-12	Nov-11	Apr-14		2012
134604	CG VALVE ACTUATORS	27,748.72	79,600.08	51,851.36	65.14%	0.05%	27,748.72	158,438.96	130,690.24	Jan-12	Dec-12	Jan-12	Mar-13		2012
134605	UPGR FACILITIES @ CITY GATE ST	17,904.96	15,910.08	(1,994.88)	-12.54%	0.03%	17,904.96	62,324.96	44,420.00	Jan-12	Dec-14	Jan-12	Mar-13		2012
134607	CALVARY CG CHROMATOGRAPH	57,084.23	43,853.04	(13,231.19)	-30.17%	0.11%	57,084.23	43,853.04	(13,231.19)	Jan-12	Dec-12	Jan-12	Mar-13		2012
134613	UPG CG TRANMITTERS	26,650.33	21,851.04	(4,799.29)	-21.96%	0.05%	26,650.33	68,797.48	42,147.15	Feb-12	Apr-12	Feb-12	Jun-12		2012
134614	ELDER PARK CG IND FIRED HTR	-	(1.26)	(1.26)	100.00%	0.00%	-	236,999.74	236,999.74	Jan-12	Dec-13				2012
134617	ELLINGSWORTH REG ST IND HTR	23,596.40	58,061.61	34,465.21	59.36%	0.05%	23,596.40	58,061.61	34,465.21	Jan-12	Dec-12	Jan-12	Dec-12		2012
134618	AUTOM CG FUEL GAS INDICATORS	4,922.88	31,115.04	26,192.16	84.18%	0.01%	5,636.52	31,115.04	25,478.52	Jan-12	Jun-13	Jan-12	Mar-14		2012
134631	GMPS CUSTOMER CONVERSIONS	-	14,903.04	14,903.04	100.00%	0.00%	-	44,479.48	44,479.48	Jan-12	Dec-14				2012
134637	UPGR FT FIELD DEVICE	106,596.52	98,128.08	(8,468.44)	-8.63%	0.20%	106,596.52	198,396.98	91,800.46	Jan-12	Dec-12	Jan-12	Mar-13		2012
134641	REPL MAGNOLIA ODORANT SYSTEM	-	11,581.48	11,581.48	100.00%	0.00%	-	200,581.00	200,581.00	Jan-12	Dec-13				2012
134642	ODORANT SYSTEM CONTROLLERS	107,255.61	94,654.08	(12,601.53)	-13.31%	0.21%	107,255.61	290,450.96	183,195.35	Jan-12	Dec-12	Jan-12	Mar-13		2012
134645	ELECTRONIC RECORDING GAUGES	-	2.22	2.22	100.00%	0.00%	-	910,989.13	910,989.13	Jan-12	Dec-14				2012
134646	UPGR FACIL_DISTRICT REGUL ST	60,596.24	21,851.04	(38,745.20)	-177.32%	0.12%	71,292.60	68,797.48	(2,495.12)	Jan-12	Jun-13	Jan-12	Dec-13		2012
134648	GAS REGULATION CAPACITY	278,450.74	290,586.82	12,136.08	4.18%	0.53%	272,078.18	872,417.89	600,339.71	Jan-12	Dec-12	Jan-12	Jun-13		2012
134652	MAGNOLIA LEAK SURVEY INSTRU	1,582.88	44,004.00	42,421.12	96.40%	0.00%	49,134.31	91,555.43	42,421.12	Nov-11	Dec-11	Nov-11	Jan-12		2012
134653	BED FOR CRANE TRUCK	8,440.63	7,990.20	(450.43)	-5.64%	0.02%	8,440.63	7,990.20	(450.43)	Jan-12	Dec-12	Jan-12	Dec-12		2012
134655	HYDRAULIC VALVE OPERATOR	16,758.50	20,033.40	3,274.90	16.35%	0.03%	16,758.50	20,033.40	3,274.90	Nov-11	Dec-11	Nov-11	Jun-12		2012
134656	DOZER WITH TRAILER	5,021.06	170,226.00	165,204.94	97.05%	0.01%	184,752.60	349,957.54	165,204.94	Nov-11	Dec-11	Nov-11	Mar-12		2012
134787	DRILL WELLS IN CENTER FIELD	1,526,766.05	1,940,112.91	413,346.86	21.31%	2.92%	1,772,436.45	1,940,112.89	167,676.44	Jan-12	Aug-13	Jan-12	Jun-13	Project was scaled back by one well.	2012
134885	EQUIPMENT TRAILERS	-	45,046.20	45,046.20	100.00%	0.00%	-	90,092.40	90,092.40	Jan-12	Dec-14				2012
134890	QUALITY OF SERVICE-LGE 2011	20,948.71	-	(20,948.71)	-100.00%	0.04%	35,804.55	14,855.84	(20,948.71)			Aug-11	Dec-12		2012
135018	SSC CANOPY ROOF	52,866.00	54,000.00	1,134.00	2.10%	0.10%	52,866.00	54,000.00	1,134.00	Jan-12	Dec-12	Jan-12	Jun-13		2012
135019	ESC-OFFICE RENOVATION	56,905.96	44,999.75	(11,906.21)	-26.46%	0.11%	56,905.96	44,999.75	(11,906.21)	Jan-12	Dec-12	Jan-12	Nov-12		2012
135020	LGE FAILED EQP-2011	23,709.48	25,500.00	1,790.52	7.02%	0.05%	23,709.48	25,500.00	1,790.52	Jan-12	Dec-12	Jan-12	Jun-13		2012
135027	LGE OFFICE SERVICES EQPMT-2012	1,226.97	30,000.00	28,773.03	95.91%	0.00%	1,226.97	30,000.00	28,773.03	Jan-12	Dec-12	Jan-12	Oct-12		2012
135028	ESC FURNITURE	83,672.29	73,143.30	(10,528.99)	-14.40%	0.16%	83,672.29	73,143.30	(10,528.99)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135029	BOC ANNEX ROOF REPLACEMT	45,544.30	51,000.00	5,455.70	10.70%	0.09%	45,544.30	51,000.00	5,455.70	Jan-12	Dec-12	Jan-12	Jul-12		2012
135030	LGE-REPLACE SECURITY EQP 2012	25,306.61	40,500.00	15,193.39	37.51%	0.05%	38,682.02	40,500.00	1,817.98	Jan-12	Dec-12	Jan-12	Jun-13		2012
135034	AUB-UTILITY VEHICLE-2011	4,472.67	4,581.00	108.33	2.36%	0.01%	4,472.67	4,581.00	108.33	Jan-12	Dec-12	Jan-12	Sep-12		2012
135039	LGE-OFFICE RENOVATIONS-2012	42,663.59	15,000.00	(27,663.59)	-184.42%	0.08%	42,663.59	15,000.00	(27,663.59)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135043	LGE-FURNITURE AND EQPMT 2012	51,397.14	14,995.14	(36,402.00)	-242.76%	0.10%	30,898.86	14,995.14	(15,903.72)	Jan-12	Dec-12	Jan-12	Mar-13		2012
135045	LGE-FIRE PROTECTION EQUIP-2012	18,210.00	12,000.00	(6,210.00)	-51.75%	0.03%	18,027.90	12,000.00	(6,027.90)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135053	DO-MAGNOLIA CONST STORAGE BLDG	-	80,000.00	80,000.00	100.00%	0.00%	-	80,000.00	80,000.00	Jan-12	Dec-12				2012
135065	DO-CENTER CONST OFFICE BLDG	-	130,000.00	130,000.00	100.00%	0.00%	-	130,000.00	130,000.00	Jan-12	Dec-12				2012
135142	UI Planner Upgrade 2012	-	13,500.00	13,500.00	100.00%	0.00%	-	13,500.00	13,500.00	Jan-12	Dec-12				2012
135150	2012 SCADA SYS DEVICE DRIVERS	94,282.02	67,013.04	(27,268.98)	-40.69%	0.18%	94,282.02	135,096.49	40,814.47	Jan-12	Dec-12	Jan-12	Jun-13		2012
135158	REPLACE WELKER REGULATORS	-	147,375.50	147,375.50	100.00%	0.00%	13,136.99	297,438.40	284,301.41	Jan-12	Jun-13	Jan-12			2012
135159	CRESTWOOD CITY GATE	146,113.09	143,901.50	(2,211.59)	-1.54%	0.28%	146,126.81	143,901.50	(2,225.31)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135160	PIPE SUPPORTS_CG_REG	69,403.53	96,185.18	26,781.65	27.84%	0.13%	69,403.53	291,982.06	222,578.53	Jan-12	Dec-12	Jan-12	Jun-13		2012
135163	REPLACE CG CONTROLLERS	-	47,327.04	47,327.04	100.00%	0.00%	37,033.13	182,258.61	145,225.48	Nov-11	Dec-14	Nov-11			2012
135165	CG STATION BARDSTOWN RD	-	782,423.75	782,423.75	100.00%	0.00%	-	782,423.75	782,423.75	Jan-12	Dec-12			Project was delayed as a result of the Penile City Gate Station (project 127345) being delayed. Gas system constraints could not support two city gate station renovation projects proceeding at the same time. Engineering is now expected to be completed in 2014 with material ordering and preliminary construction work in 2015 and the majority of the construction work activities planned for 2016.	2012
135166	COMM HP SERVICE UPGRADES	514,460.13	541,727.87	27,267.74	5.03%	0.98%	534,670.10	1,568,597.28	1,033,927.18	Mar-12	Jun-13	Mar-12	Aug-13		2012
135168	OBSOLETE ROTARY METER UPGR	9,985.49	77,049.04	67,063.55	87.04%	0.02%	52,676.67	279,982.78	227,306.11	Nov-11	Dec-12	Nov-11	Mar-13		2012

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135170	2012 GAS REGUL FACIL UPGR	102,875.94	590,883.84	488,007.90	82.59%	0.20%	462,942.59	1,504,425.76	1,041,483.17	Aug-12	Jun-13	Aug-12	Dec-14	The fabrication and construction of the Campground & Kramers Lane regulator station was delayed due to construction resource constraints. Initial work was started in 2012 with the project completed in 2014. With expected spend in 2014, the total project will be $473K - a net variance of $118K.	2012
135180	SOIL_AIR INTERF COATING	-	52,243.76	52,243.76	100.00%	0.00%	-	156,463.76	156,463.76	Jan-12	Dec-12				2012
135182	ALLEN BRADLEY PLC_H2S FLARE	42,789.04	34,380.18	(8,408.86)	-24.46%	0.08%	60,382.61	48,811.76	(11,570.85)	Nov-11	Jun-13	Nov-11	Dec-13		2012
135183	FANS FOR PURIF AERIAL COOLERS	145,928.04	141,447.60	(4,480.44)	-3.17%	0.28%	148,864.98	141,447.88	(7,417.10)	Jan-12	Dec-12	Jan-12	Jun-13		2012
135228	REPL CT MEASUREMENT EQ	-	48,253.44	48,253.44	100.00%	0.00%	-	94,566.49	94,566.49	Jan-12	Dec-12				2012
135260	Wallstreet Suite	-	22,430.77	22,430.77	100.00%	0.00%	80,900.75	72,900.00	(8,000.75)	Jan-12	Jun-14	Jun-13			2012
135300	PEOPLESOFT 9.1 LGE	142,677.97	144,545.41	1,867.44	1.29%	0.27%	188,109.86	189,977.30	1,867.44	Sep-11	Aug-12	Sep-11	Oct-12		2012
135435	IRISE SOFTWARE - LGE 2011	49,689.85	-	(49,689.85)	-100.00%	0.10%	103,624.35	53,934.50	(49,689.85)			Aug-11	Feb-13		2012
135471	REPL ACTUATOR CONTROLLERS	352.56	-	(352.56)	-100.00%	0.00%	28,372.67	28,020.11	(352.56)			Aug-11	Jun-12		2012
135558	6TH FLOOR CONSTRUCTION-LGE11	993.32	-	(993.32)	-100.00%	0.00%	7,018.69	6,025.37	(993.32)			Sep-11	May-12		2012
135586	REPLACE WESTERN KY YELLOW LINE	3,789,953.51	5,000,003.16	1,210,049.65	24.20%	7.25%	4,782,935.79	5,928,605.04	1,145,669.25	Sep-11	Sep-12	Sep-11	Aug-13	Materials were ordered in 2011 to allow early start to 2012 construction project.	2012
135587	MAGNOLIA 20" REPAIRS	339,788.82	-	(339,788.82)	-100.00%	0.65%	691,734.98	348,710.97	(343,024.01)			Sep-11	Oct-13	Emergent work due to serious anomalies found in internal inspections of pipeline in July 2011. A full engineering review revealed the need for six additional unplanned pipe replacements in 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
135608	Contact Center - CTI - LGE11	84,136.60	85,559.48	1,422.88	1.66%	0.16%	264,880.77	266,029.85	1,149.08	Oct-11	Jun-12	Oct-11	Jan-13		2012
135635	UPGR FACIL AT DISTRICT REG STA	(449.03)	-	449.03	-100.00%	0.00%	-	449.03	449.03			Oct-11	Apr-12		2012
135771	SSC BUILDING	15,382.50	-	(15,382.50)	-100.00%	0.03%	56,288.85	40,906.35	(15,382.50)			Nov-11	Mar-12		2012
135775	CENTER TRAN LINE REPLACEMENT	1,526.45	-	(1,526.45)	-100.00%	0.00%	37,116.37	42,789.92	5,673.55			Oct-11	Dec-12		2012
135776	GAS VACUUM EXCAV RIG	24,145.14	-	(24,145.14)	-100.00%	0.05%	24,145.14	-	(24,145.14)			Nov-11	Jun-12		2012
135777	REPL PIECE PENILE TO PADDY'S	(3,967.48)	-	3,967.48	-100.00%	-0.01%	46,088.62	50,056.10	3,967.48			Nov-11	Jun-12		2012
135839	Satellite Phones	543.27	-	(543.27)	-100.00%	0.00%	10,776.51	10,233.24	(543.27)			Dec-11	Nov-12		2012
135869	SMALL TOOLS 2012 - 004190	134,032.47	-	(134,032.47)	-100.00%	0.26%	123,080.42	-	(123,080.42)			Dec-11	Nov-13		2012
135933	ELECTRIC PUMP JACK FOR DOE RUN	61,297.64	-	(61,297.64)	-100.00%	0.12%	61,297.64	-	(61,297.64)			Jan-12	Jun-13		2012
135938	2012 MULDRAUGH SMALL TOOLS	13,916.63	-	(13,916.63)	-100.00%	0.03%	13,916.63	-	(13,916.63)			Jan-12	Dec-12		2012
135940	2012 MAGNOLIA SMALL TOOLS	33,237.92	-	(33,237.92)	-100.00%	0.06%	33,237.92	-	(33,237.92)			Jan-12			2012
135942	2012 IME SMALL TOOLS	48,555.79	-	(48,555.79)	-100.00%	0.09%	48,323.63	-	(48,323.63)			Jan-12	Apr-13		2012
135943	2012 SRO SMALL TOOLS	50,110.89	-	(50,110.89)	-100.00%	0.10%	50,110.89	-	(50,110.89)			Jan-12	Dec-12		2012
135953	SECURITY OFFICE REMODEL	13,308.48	-	(13,308.48)	-100.00%	0.03%	13,308.48	-	(13,308.48)			Jan-12	Sep-12		2012
136018	J GALT FC X (LGE)	686.88	-	(686.88)	-100.00%	0.00%	686.88	-	(686.88)			Jan-12	Apr-12		2012
136026	BRI-MAR DUMP TRAILER	7,717.17	-	(7,717.17)	-100.00%	0.01%	7,717.17	-	(7,717.17)			Feb-12	Jun-12		2012
136121	BAT WING	14,582.46	-	(14,582.46)	-100.00%	0.03%	14,582.46	-	(14,582.46)			Jan-12	Oct-12		2012
136129	ESC Entrance - 2012	229,953.43	-	(229,953.43)	-100.00%	0.44%	229,953.43	-	(229,953.43)			Feb-12	Dec-12		2012
136142	BASS-TRIGON UPGR SOFTWARE-LGE	5,343.10	-	(5,343.10)	-100.00%	0.01%	5,343.10	-	(5,343.10)			Feb-12	Nov-12		2012
136368	2012 MAG LINE DENT CUTOUT/REPL	10,958.64	-	(10,958.64)	-100.00%	0.02%	10,358.64	-	(10,358.64)			Mar-12	Dec-12		2012
136498	CHAINAGE ALIGNMENT TOOL-LGE	9,223.49	-	(9,223.49)	-100.00%	0.02%	9,223.49	-	(9,223.49)			Apr-12	Feb-13		2012
136514	CENTER NEW POLE BARN	141,747.12	-	(141,747.12)	-100.00%	0.27%	141,747.12	-	(141,747.12)			Jan-12	Jul-12		2012
136516	EEI SOFTWARE ED - LGE	1,521.00	-	(1,521.00)	-100.00%	0.00%	1,521.00	-	(1,521.00)			Apr-12	Feb-13		2012
136614	THEMATIC MAPPING - LGE 2012	3,864.30	-	(3,864.30)	-100.00%	0.01%	3,864.30	-	(3,864.30)			May-12	Feb-13		2012
136973	LOU REG AIRPORT AUTH GAS REL	2,450.71	-	(2,450.71)	-100.00%	0.00%	(0.00)	-	0.00			May-12	Feb-13		2012
136985	SIMPSONVILLE DATA CTR IMPROV	11,461.62	-	(11,461.62)	-100.00%	0.02%	11,461.62	-	(11,461.62)			May-12			2012
137489	UPGR FENCING AT DOE RUN SITE	25,669.39	-	(25,669.39)	-100.00%	0.05%	25,669.39	-	(25,669.39)			May-12	Dec-12		2012
138243	WK A STAFFORD TO ST HELENS	41,786.74	-	(41,786.74)	-100.00%	0.08%	25,854.25	-	(25,854.25)			Jul-12	Mar-13		2012
138286	WKA LN PRESSURE TST BLANTON LN	65,006.41	-	(65,006.41)	-100.00%	0.12%	65,464.71	-	(65,464.71)			Apr-12	Oct-13		2012
138384	GAS MAOP DOC MGMT	2,787.38	-	(2,787.38)	-100.00%	0.01%	2,787.38	-	(2,787.38)			Jul-12	Feb-13		2012
138512	MAGNOLIA 16" PIPELINE	384,766.01	-	(384,766.01)	-100.00%	0.74%	400,733.91	-	(400,733.91)			Jul-12	Aug-13	Emergent work due to serious anomalies found in internal inspections of pipeline in 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138614	PowerPlant Prop Tax	31,521.91	-	(31,521.91)	-100.00%	0.06%	57,840.75	-	(57,840.75)			Oct-12	Aug-13		2012
138669	REPLACE PIPE WK A MAG 16 IN	362,798.44	-	(362,798.44)	-100.00%	0.69%	433,058.59	-	(433,058.59)			Jun-12	Dec-13	Emergent work due to serious anomalies found in internal inspections of pipeline in 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138675	EAST END OHIO RVR BRIDGES GAS	12,104.00	-	(12,104.00)	-100.00%	0.02%	-	-	-			Aug-12	Jun-14		2012
138689	REPLACE PIPE ON THE WKA LINE	496,946.99	-	(496,946.99)	-100.00%	0.95%	2,190,938.74	-	(2,190,938.74)			Aug-12	Mar-14	Emergent work due to serious anomalies found in internal inspections of pipeline in July 2012. An estimate for unknown pipeline modifications is budgeted in project 134586.	2012
138694	INST120 FT 4" PIPE AND DRIP	76,311.67	-	(76,311.67)	-100.00%	0.15%	76,717.25	-	(76,717.25)			Aug-12	Nov-13		2012
138695	PURCHASE NEW AMINE PUMP	15,628.12	-	(15,628.12)	-100.00%	0.03%	15,628.12	-	(15,628.12)			Aug-12	Jun-13		2012
138696	RADIO COMM	36,158.12	-	(36,158.12)	-100.00%	0.07%	38,659.77	-	(38,659.77)			Aug-12	Jun-13		2012
138697	2012 GAS RISER PROJECT	108,087.53	-	(108,087.53)	-100.00%	0.21%	-	-	-			Aug-12	Feb-13		2012
138728	Fuelworx to Aligne Fuels-LGE	4,082.45	-	(4,082.45)	-100.00%	0.01%	5,973.34	-	(5,973.34)			Aug-12	Apr-14		2012
138796	REPLACE VALVE 2 BCG	5,077.42	-	(5,077.42)	-100.00%	0.01%	5,077.42	-	(5,077.42)			Sep-12	Mar-13		2012
138813	AIRPACKS/TANKS-4190	11,225.88	-	(11,225.88)	-100.00%	0.02%	11,225.88	-	(11,225.88)			Oct-12	Feb-13		2012
138863	GMI COMBUSTIBLE GAS INDICATORS	6,665.47	-	(6,665.47)	-100.00%	0.01%	48,242.00	-	(48,242.00)			Oct-12			2012
138864	SYNERGEE CM LICENSE- LGE	1,306.97	-	(1,306.97)	-100.00%	0.00%	1,306.97	-	(1,306.97)			Oct-12	Feb-13		2012
138867	PROJECT WISE UPGR-LGE	2,748.35	-	(2,748.35)	-100.00%	0.01%	2,748.35	-	(2,748.35)			Oct-12	Feb-13		2012
138872	REPL 20' 16" PIPE WKY B LINE	33,227.83	-	(33,227.83)	-100.00%	0.06%	42,585.90	-	(42,585.90)			Oct-12	Oct-13		2012
138879	Purchase AMR Meters	31,644.20	-	(31,644.20)	-100.00%	0.06%	31,644.20	-	(31,644.20)			Oct-12	Jun-13		2012
138882	2012 ATV MAGNOLIA	20,868.60	-	(20,868.60)	-100.00%	0.04%	20,868.60	-	(20,868.60)			Oct-12	Jun-13		2012
138919	TOWMASTER TRAILER-004190	22,685.83	-	(22,685.83)	-100.00%	0.04%	22,638.61	-	(22,638.61)			Nov-12	Jun-13		2012
138978	REPL BELLS LANE 8" PIPELINE	16,062.22	-	(16,062.22)	-100.00%	0.03%	16,062.22	-	(16,062.22)			Nov-12	Oct-13		2012
139003	WK B LINE ASHLAWN DR CRUMS LN	57,411.14	-	(57,411.14)	-100.00%	0.11%	691,056.06	-	(691,056.06)			Dec-12	Jan-14		2012
139009	WILSON ROAD GAS RELOCATION	463,519.55	-	(463,519.55)	-100.00%	0.89%	458,389.89	-	(458,389.89)			Dec-12	Jan-13	Reallocated from gas public works budget funding project (PBWK406G). Internal policy required individual projects for anything normally in a blanket project that cost $300K or more.	2012
139030	PENILE TO PADDY'S ILI REPL	152,343.93	-	(152,343.93)	-100.00%	0.29%	944,690.14	-	(944,690.14)			Dec-12	Dec-13		2012
139039	CAPX WEST POINT DERAILMENT	3,004.09	-	(3,004.09)	-100.00%	0.01%	117,194.66	-	(117,194.66)			Oct-12	Jan-14		2012
126932LGE	Connect to LGE RemoteOff-LGE12	32,240.18	-	(32,240.18)	-100.00%	0.06%	32,240.18	-	(32,240.18)			Jul-12	Dec-12		2012
135675LGE	PPL Alternate Data Ctr-LGE11	(18,154.91)	-	18,154.91	-100.00%	-0.03%	17,582.09	35,737.00	18,154.91			Oct-11	May-12		2012
135689LGE	Bill Redesign-LGE11	26,782.99	-	(26,782.99)	-100.00%	0.05%	40,496.63	13,713.64	(26,782.99)			Oct-11	Oct-12		2012
135695LGE	SAP Testing Automation-LGE11	15,920.32	-	(15,920.32)	-100.00%	0.03%	77,764.40	53,867.18	(23,897.22)			Oct-11	Dec-13		2012
135697LGE	Revenue Collect Enh-LGE11	16,700.84	-	(16,700.84)	-100.00%	0.03%	41,238.64	1,616.63	(39,622.00)			Oct-11	Dec-13		2012
135719LGE	TDMS Implementation-LGE11	303.81	-	(303.81)	-100.00%	0.00%	25,668.67	25,364.86	(303.81)			Oct-11	Jan-12		2012
135810LGE	Billing Enhancement-LGE12	12,247.94	-	(12,247.94)	-100.00%	0.02%	40,780.52	-	(40,780.52)			Nov-11	Dec-14		2012
135937LGE	SP EXTRANET IMPLEMENT - LGE12	922.61	-	(922.61)	-100.00%	0.00%	922.61	-	(922.61)			Jan-12	Dec-12		2012
135944LGE	Solution Mngr Automate - LGE12	8,753.64	-	(8,753.64)	-100.00%	0.02%	8,753.64	-	(8,753.64)			Apr-12	Dec-12		2012

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
136126LGE	CIP - PACS isolation-LGE12	6,480.40	-	(6,480.40)	-100.00%	0.01%	6,480.40	-	(6,480.40)			Feb-12	Dec-12		2012
136147LGE	Auto Reconnects Enh-LGE12	13,645.94	-	(13,645.94)	-100.00%	0.03%	13,645.94	-	(13,645.94)			Feb-12	Jul-12		2012
136181LGE	Ferch Cubicle Purchase-LGE12	5,763.59	-	(5,763.59)	-100.00%	0.01%	2,814.36	-	(2,814.36)			Mar-12	Jan-13		2012
136587LGE	CIP Process Automation-LGE12	18,956.54	-	(18,956.54)	-100.00%	0.04%	18,956.54	-	(18,956.54)			Apr-12	Dec-12		2012
136671LGE	CSS 1st Floor Mods-LGE12	1,379.16	-	(1,379.16)	-100.00%	0.00%	1,379.16	-	(1,379.16)			May-12	Dec-12		2012
137721LGE	LGECenter 6SW Furniture-LGE12	826.80	-	(826.80)	-100.00%	0.00%	826.80	-	(826.80)			Jun-12	Sep-12		2012
138122LGE	TDMS - LGE12	29,927.54	-	(29,927.54)	-100.00%	0.06%	26,197.43	-	(26,197.43)			Jul-12	Nov-12		2012
138175LGE	eTariff Upgrade - LGE13	4,902.86	-	(4,902.86)	-100.00%	0.01%	4,902.86	-	(4,902.86)			Jul-12	Dec-12		2012
138281LGE	Ener Eff Enhancements-LGE12	19,922.84	-	(19,922.84)	-100.00%	0.04%	42,623.50	-	(42,623.50)			Jul-12	Jul-13		2012
138283LGE	Rate Case 2012 - LGE12	34,094.64	-	(34,094.64)	-100.00%	0.07%	41,573.17	-	(41,573.17)			Jul-12	Jan-13		2012
138443LGE	MyAccount Enhance - LGE12	13,668.47	-	(13,668.47)	-100.00%	0.03%	35,923.61	-	(35,923.61)			Jul-12	Mar-14		2012
138687LGE	Low Income Enhance-LGE12	7,008.90	-	(7,008.90)	-100.00%	0.01%	24,232.92	-	(24,232.92)			Aug-12	Dec-13		2012
138707LGE	Globalscape FTP to Tier1-LGE12	8,328.47	-	(8,328.47)	-100.00%	0.02%	8,328.47	-	(8,328.47)			Aug-12	Nov-12		2012
138807LGE	McAfee License True Up-LGE12	1,915.34	-	(1,915.34)	-100.00%	0.00%	1,915.34	-	(1,915.34)			Sep-12	Nov-12		2012
138823LGE	BW/BWA Upgrade - LGE12	56,844.98	-	(56,844.98)	-100.00%	0.11%	78,744.21	-	(78,744.21)			Oct-12	Sep-13		2012
138830LGE	DMZ Redesign-Firewalls-LGE12	39,212.38	-	(39,212.38)	-100.00%	0.08%	39,212.38	-	(39,212.38)			Oct-12	Nov-12		2012
138835LGE	Jabber - LGE12	19,646.02	-	(19,646.02)	-100.00%	0.04%	28,026.44	-	(28,026.44)			Aug-12	Dec-13		2012
138854LGE	Access Policy Manager - LGE12	9,743.59	-	(9,743.59)	-100.00%	0.02%	10,108.39	-	(10,108.39)			Oct-12	Dec-12		2012
138861LGE	Memory Upgrade VDI-LGE12	14,827.40	-	(14,827.40)	-100.00%	0.03%	14,827.40	-	(14,827.40)			Nov-12	Dec-12		2012
138862LGE	Pckt Flw Switch Inf Exp-LGE12	44,885.84	-	(44,885.84)	-100.00%	0.09%	44,885.84	-	(44,885.84)			Nov-12	Dec-12		2012
138892LGE	Licensing Citrix 4.5 upg-LGE12	30,066.48	-	(30,066.48)	-100.00%	0.06%	30,066.48	-	(30,066.48)			Oct-12	Dec-12		2012
138898LGE	Enterprise Info Mgmt-LGE12	136,314.29	-	(136,314.29)	-100.00%	0.26%	590,558.42	-	(590,558.42)			Dec-12	Nov-15		2012
138904LGE	Vulnerability Scan-DMZ-LGE12	942.39	-	(942.39)	-100.00%	0.00%	942.39	-	(942.39)			Nov-12	Dec-12		2012
138925LGE	Nexus Lab-LGE12	52,725.70	-	(52,725.70)	-100.00%	0.10%	52,725.70	-	(52,725.70)			Nov-12	Dec-12		2012
138961LGE	OpenText Email Mgmt-LGE12	24,748.03	-	(24,748.03)	-100.00%	0.05%	24,748.03	-	(24,748.03)			Nov-12	Dec-12		2012
138970LGE	Exchange 2010 Inf Upg-LGE12	8,093.16	-	(8,093.16)	-100.00%	0.02%	8,172.36	-	(8,172.36)			Nov-12	Jan-13		2012
139025LGE	BlueStripe-LGE12	15,467.52	-	(15,467.52)	-100.00%	0.03%	15,467.52	-	(15,467.52)			Dec-12	Dec-12		2012
139029LGE	Carbide Optic Fiber Ins-LGE12	133.94	-	(133.94)	-100.00%	0.00%	1,874.28	-	(1,874.28)			Dec-12	Oct-13		2012
DLSMR414	DWNTWN LRG SCALE MAIN	-	2,470,882.63	2,470,882.63	100.00%	0.00%	28,237,642.87	13,413,982.87	(14,823,660.00)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been $2,471K and budget for downtown main replacements should have been $1,030K). The net overspend for these three projects is ($526K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
GME406	GAS MAIN EXT 406	1,820,282.34	1,200,282.80	(619,999.54)	-51.65%	3.48%	1,820,282.34	1,200,282.80	(619,999.54)	Jan-02	Dec-25	Jan-02	Jul-13	Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	2012
L5-2010	RELOCATIONS T LINES LGE 2010	(1,861.09)	-	1,861.09	-100.00%	0.00%	-	1,861.09	1,861.09			Aug-08			2012
L9-2010	PRIORITY REPL T-LINES LGE 2010	4,613.48	-	(4,613.48)	-100.00%	0.01%	4,613.48	-	(4,613.48)			Jan-10			2012
L9-2011	PRIORITY REPL T-LINES LGE 2011	4,915.73	-	(4,915.73)	-100.00%	0.01%	4,915.73	-	(4,915.73)			Jan-11			2012
LSMR414	Large Scale Main Replacements	3,966,734.97	1,029,771.63	(2,936,963.34)	-285.21%	7.59%	3,966,734.97	2,059,543.26	(1,907,191.71)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been $2,471K and budget for downtown main replacements should have been $1,030K). The net overspend for these three projects is ($526K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
MAN414	ELECTRIC/GAS MANHOLE CONFLICTS	(31,454.48)	-	31,454.48	-100.00%	-0.06%	(31,454.48)	-	31,454.48			Oct-09	Dec-10		2012
NBCD340UG	NEW BUS COMM UG 340	840.13	-	(840.13)	-100.00%	0.00%	840.13	-	(840.13)			Mar-00	Dec-12		2012
NBGS341	INSTALL GAS SVC-JOINT TRENCH	41,255.78	229,284.00	188,028.22	82.01%	0.08%	1,636,473.50	2,200,613.42	564,139.92	Feb-06	Dec-25	Feb-06	Dec-12		2012
NBGS419	NEW BUS GAS SERV 419	2,179,795.96	1,632,989.14	(546,806.82)	-33.49%	4.17%	16,691,362.47	19,636,553.64	2,945,191.17	Mar-01	Dec-25	Mar-01	Dec-12	Increase due to more customer requests for gas services than anticipated in the original budget which was generally based on historical trends.	2012
NBGS421	NEW BUS GAS SERV 421	15,490.12	32,490.12	17,000.00	52.32%	0.03%	244,368.71	332,091.15	87,722.44	Nov-01	Dec-14	Nov-01	Feb-11		2012
NBGS422	NBGS422	22,463.87	67,670.49	45,206.62	66.80%	0.04%	252,065.16	420,611.49	168,546.33	Nov-01	Dec-25	Nov-01	Dec-12		2012
NBRD341UG	NEW BUS RESID UG 341	322.51	-	(322.51)	-100.00%	0.00%	322.51	-	(322.51)			Jan-00	Dec-12		2012
NBSB341UG	NEW BUS SUB 341 UG	129,592.26	-	(129,592.26)	-100.00%	0.25%	129,592.26	-	(129,592.26)			Dec-01	Dec-12		2012
PBWK406G	PUB WORKS GAS 406	(7,423.94)	1,373,984.95	1,381,408.89	100.54%	-0.01%	(7,423.94)	1,373,984.95	1,381,408.89	Jan-02	Dec-25	Jan-02	Dec-12	Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more so if there are individual jobs greater than $300K money was reallocated to these separate projects. In 2012 this included Cooper Chapel Rd Gas Main Relocation (132629) and Wilson Rd Gas Relocation (139009).	2012
PMR414	Priority Main Replacement	1,058,809.23	998,775.10	(60,034.13)	-6.01%	2.03%	1,058,809.23	1,997,550.20	938,740.97	Sep-01	Dec-25	Sep-01			2012
RCST340	CUST REQ 340	(15,639.55)	-	15,639.55	-100.00%	-0.03%	(15,639.55)	-	15,639.55			Feb-01	Dec-12		2012
RCST406G	Customer requested - Gas	(29,542.13)	70,331.12	99,873.25	142.00%	-0.06%	(29,542.13)	70,331.12	99,873.25	Dec-01	Dec-25	Dec-01	Dec-12		2012
RNTPD340	REP THR PARTY DAM 340	68,755.46	-	(68,755.46)	-100.00%	0.13%	68,755.46	-	(68,755.46)			Mar-01	Dec-12		2012
RNTPD419	Repair Third Party Damages-419	56,635.58	-	(56,635.58)	-100.00%	0.11%	371,180.41	1,086,409.38	715,228.97			Jul-01	Dec-12		2012
RNTPD422	Blanket Project - Org 004220	(2,495.16)	-	2,495.16	-100.00%	0.00%	(2,495.16)	-	2,495.16			Oct-05	Dec-12		2012
RRCS419G	REP CO GAS SERV 419	420,973.11	405,590.48	(15,382.63)	-3.79%	0.81%	420,973.11	811,180.96	390,207.85	Feb-01	Dec-25	Feb-01			2012
RRCS421G	REM/REPL CO GAS SERVICE-421	1,885.65	39,003.04	37,117.39	95.17%	0.00%	1,885.65	39,003.04	37,117.39	Nov-01	Dec-14	Nov-01	Feb-11		2012
RRCS422G	RRCS422G	883.64	-	(883.64)	-100.00%	0.00%	883.64	-	(883.64)			Nov-01	Dec-12		2012
SYSEN406G	System enhancements - Gas	493,708.88	403,087.08	(90,621.80)	-22.48%	0.94%	493,708.88	403,087.08	(90,621.80)	Dec-02	Dec-25	Dec-02	Dec-12		2012
TBRD419G	MISC GAS MAIN LEAK REPAIR/REM	183,902.83	125,712.38	(58,190.45)	-46.29%	0.35%	183,902.83	125,712.38	(58,190.45)	Jun-08	Dec-25	Jun-08	Dec-12		2012
TLEQ419	Purchase of Tools - 004190	-	97,272.00	97,272.00	100.00%	0.00%	1,154,434.78	1,453,198.78	298,764.00	Dec-02	Dec-25	Dec-02			2012
TLEQ447	TOOLS AND EQUIP 447	-	25,997.10	25,997.10	100.00%	0.00%	382,977.59	462,879.59	79,902.00	Aug-05	Dec-14	Aug-05			2012
TLEQ448	Tools and Equipment 448	3,517.71	32,424.00	28,906.29	89.15%	0.01%	3,517.71	32,424.00	28,906.29	Aug-02	Dec-12	Aug-02	Dec-11		2012
TLEQ450	Tools and Equipment , 004500	-	25,476.00	25,476.00	100.00%	0.00%	-	25,476.00	25,476.00	Aug-02	Dec-14	Aug-02			2012
TLEQ451	Tools and Equipment , 004510	-	25,476.00	25,476.00	100.00%	0.00%	84,391.58	160,819.62	76,428.04	Mar-05	Dec-14	Mar-05			2012
		57,018,354.55	57,163,759.12	145,404.56											**2012 Total**
114268	Gas Regulator Replacements	1,721.01	-	(1,721.01)	-100.00%	0.00%	16,967,653.91	16,965,932.90	(1,721.01)			May-02	Jul-12		2013
115030	PURCHASE REGULATORS	704.35	-	(704.35)	-100.00%	0.00%	704.35	-	(704.35)			Aug-02	Dec-12		2013
117361	Accrued Labor - LGE	4,295.91	731,840.70	727,544.79	99.41%	0.01%	0.02	3,660,304.70	3,660,304.68	Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2013
119902	Clear 12/04 A&G	351,513.53	-	(351,513.53)	-100.00%	0.98%	(348,053.79)	(778,112.85)	(430,059.06)			Dec-04		This project is used for the annual true-up activity and does not have a cooresponding budget amount.	2013
120595	PURCHASE REGUL-RES/COMM	2,291.87	-	(2,291.87)	-100.00%	0.01%	2,291.87	-	(2,291.87)			Jan-06	Jul-12		2013
120754	Misc. A/R Uncollect - LGE Cap	(4,648.86)	-	4,648.86	-100.00%	-0.01%	76,067.86	55,385.46	(20,682.40)			Jun-05			2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
122650	LGE Gas Meters	99,917.27	-	(99,917.27)	-100.00%	0.28%	99,917.27	-	(99,917.27)			Jan-07	Apr-10		2013
122823	CCS - Technology	1,460.16	-	(1,460.16)	-100.00%	0.00%	0.10	0.10	0.00			May-07	Aug-14		2013
123039	MULD-DRILL 5 RECOVERY WELLS	26,456.34	-	(26,456.34)	-100.00%	0.07%	9,544,809.31	9,518,352.97	(26,456.34)			Jan-08	Jul-12		2013
123407	PS 8.9 Enhance	-	33,750.00	33,750.00	100.00%	0.00%	-	168,750.00	168,750.00	Jan-13	Dec-13				2013
126440	MAGN FARM TAP UPGRADE	8,022.35	-	(8,022.35)	-100.00%	0.02%	896,633.92	888,611.57	(8,022.35)			Jan-10	Sep-11		2013
126485	GAS REGULATORY TOOLS & EQ	(280.61)	-	280.61	-100.00%	0.00%	89,921.38	90,201.99	280.61			Jan-11	Mar-13		2013
126616	FURNITURE/OFFICE EQP-LGE 2011	(1,241.40)	-	1,241.40	-100.00%	0.00%	48,444.86	49,686.26	1,241.40			Dec-09	Jul-12		2013
126714	IT LGE IVR	(2,005.76)	-	2,005.76	-100.00%	-0.01%	202,456.84	204,462.60	2,005.76			Mar-10	Dec-10		2013
126894	Monitor Replacement-SVCO12	(12,347.47)	-	12,347.47	-100.00%	-0.03%	-	12,347.47	12,347.47			Jan-12	Dec-12		2013
126898	Tech Refresh - LGE12	(153.30)	-	153.30	-100.00%	0.00%	265,682.07	265,835.37	153.30			Feb-12	Sep-13		2013
126907	Replace Air Handler Unit-LGE12	2,396.25	-	(2,396.25)	-100.00%	0.01%	8,247.19	5,850.94	(2,396.25)			Aug-10	Dec-12		2013
126915	Server Hardware Refresh-LGE12	1,085.25	-	(1,085.25)	-100.00%	0.00%	131,034.61	129,949.36	(1,085.25)			Jan-12	Feb-13		2013
126917	Simpsonville Elect Upg-LGE12	(14.43)	-	14.43	-100.00%	0.00%	11,699.19	11,713.62	14.43			Jan-12	Feb-13		2013
126930	Bulk Pwr & Env Systems-LGE12	254.90	-	(254.90)	-100.00%	0.00%	5,924.62	5,669.72	(254.90)			Jan-12	Jan-13		2013
126937	NtwkAccessDev/Site Infrs-LGE12	(5,025.98)	-	5,025.98	-100.00%	-0.01%	18,080.25	23,106.23	5,025.98			Jan-12	Feb-13		2013
126941	Outside Cable Plant -LGE12	509.57	-	(509.57)	-100.00%	0.00%	17,699.79	17,190.22	(509.57)			Jan-12	Jan-13		2013
126950	Cisco UC&C-LGE12	53,921.11	-	(53,921.11)	-100.00%	0.15%	263,134.69	209,213.57	(53,921.11)			Jan-12	Sep-13		2013
126965	MidLevel Storage Refresh-LGE12	39,666.20	40,650.00	983.80	2.42%	0.11%	329,869.90	330,853.70	983.80	Jan-12	Aug-13	Jan-12	Mar-14		2013
126975	Upgrd Vmware Infrast-LGE12	(287.79)	-	287.79	-100.00%	0.00%	12,955.24	13,243.03	287.79			Feb-12	Dec-12		2013
126991	CERUS III-LGE12	(7,422.35)	-	7,422.35	-100.00%	-0.02%	61,665.54	69,087.89	7,422.35			Jan-12	Dec-12		2013
126995	Data Networks Test Tools-LGE12	73.00	-	(73.00)	-100.00%	0.00%	6,758.75	6,685.75	(73.00)			Jan-12	Jan-13		2013
127001	Sec Infrastructure Enh-LGE12	179.18	-	(179.18)	-100.00%	0.00%	14,746.14	14,566.97	(179.17)			Jan-12	Jan-13		2013
127003	Wireless Upgrade-LGE12	(2,450.22)	-	2,450.22	-100.00%	-0.01%	36,578.01	39,028.23	2,450.22			Jan-12	Dec-12		2013
127181	PeopleSoft Time (LG&E %)	169,578.09	117,600.00	(51,978.09)	-44.20%	0.47%	420,935.91	182,218.88	(238,717.03)	Jul-11	Oct-14	Jul-11			2013
127345	PENILE CITY GATE ST REDESIGN	1,154,177.84	-	(1,154,177.84)	-100.00%	3.21%	1,196,845.05	-	(1,196,845.05)			Jun-09	Nov-13	Actuals charged to project 127345 but budgeted on project 137927 for 2013. Total project gross was expected to be $4.1M with payment from Texas Gas of $2.5M, leaving a net $1.6M. The net variance is $443K. Budget was based on engineering estimates, actuals came in lower than expected.	2013
130083	Hdwe Capital for LOBs - LGE13	30,089.71	17,000.01	(13,089.71)	-77.00%	0.08%	30,614.94	17,000.01	(13,614.93)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130085	MONITOR REPLACEMENT-LGE13	9,768.18	9,600.00	(168.18)	-1.75%	0.03%	9,768.18	9,600.00	(168.18)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130089	TECHNOLOGY REFRESH - LGE13	177,392.39	176,894.55	(497.84)	-0.28%	0.49%	178,060.18	176,894.55	(1,165.62)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130107	LOU ELEC UPGRADES-LGE13	7,739.06	7,500.00	(239.06)	-3.19%	0.02%	7,739.06	7,500.00	(239.06)	Aug-10	Dec-13	Aug-10	Dec-13		2013
130110	LOU RACKS & FURN-LGE13	3,609.47	3,750.00	140.53	3.75%	0.01%	3,609.47	3,750.00	140.53	Jan-13	Dec-13	Jan-13	Mar-14		2013
130113	SIMPSONVL RACK&FURN LGE13	3,586.80	3,750.00	163.20	4.35%	0.01%	3,586.80	3,750.00	163.20	Jan-13	Dec-13	Jan-13	Dec-13		2013
130116	SIMPSONVL ELEC UPGRADE-LGE13	7,175.03	7,500.00	324.97	4.33%	0.02%	7,224.93	7,500.00	275.07	Jan-13	Dec-13	Jan-13	Dec-13		2013
130125	SERVER HW REFRESH - LGE13	108,566.33	76,500.03	(32,066.30)	-41.92%	0.30%	113,695.65	76,500.03	(37,195.62)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130128	CABLING SERVER CONNECT-LGE13	6,421.80	6,750.00	328.20	4.86%	0.02%	6,421.80	6,750.00	328.20	Jan-13	Dec-13	Jan-13	Jan-14		2013
130131	DATA CENTER SW - LGE13	6,070.59	11,250.00	5,179.41	46.04%	0.02%	6,143.64	11,250.00	5,106.36	Aug-10	Dec-13	Aug-10	Mar-14		2013
130135	SERVER CAP EXP&REL - LGE13	11,934.36	12,750.00	815.64	6.40%	0.03%	11,507.41	12,750.00	1,242.59	Aug-10	Dec-13	Aug-10	Jul-14		2013
130194	CIP COMPLI INFRA-LGE12	328.32	-	(328.32)	-100.00%	0.00%	18,164.65	17,836.34	(328.32)			Jan-12	Mar-14		2013
130198	CIP COMPLIANCE TOOLS-LGE12	(5,608.35)	-	5,608.35	-100.00%	-0.02%	41,206.31	46,814.66	5,608.35			Jan-12	Feb-13		2013
130201	CIP COMPLIANCE INFRASTR-LGE13	-	124,500.02	124,500.02	100.00%	0.00%	-	124,500.02	124,500.02	Jan-13	Dec-13				2013
130205	CIP COMPLIANCE TOOLS-LGE13	32,006.67	37,500.00	5,493.33	14.65%	0.09%	32,356.15	37,500.00	5,143.85	Jan-13	Dec-13	Jan-13	Feb-15		2013
130265	SYS MONITOR-NETIQ-LGE12	14.19	-	(14.19)	-100.00%	0.00%	5,044.19	5,030.00	(14.19)			May-12	Jan-13		2013
130268	SP ADMIN TOOL RENEWAL-LGE12	(179.45)	-	179.45	-100.00%	0.00%	-	179.45	179.45			Jan-12	Oct-12		2013
130274	VMWARE INFRA UPGRD-LGE13	16,983.21	16,500.00	(483.21)	-2.93%	0.05%	16,983.21	16,500.00	(483.21)	Jan-13	Dec-13	Jan-13	Mar-14		2013
130285	BACKUP CAPACITY EXP-LGE13	33,189.01	33,750.01	560.99	1.66%	0.09%	33,189.01	33,750.01	560.99	Mar-13	Dec-13	Mar-13	Mar-14		2013
130288	SYS MONITOR-HP OPENVIEW-LGE13	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-13	Dec-13				2013
130296	SP XP STORAGE-LGE13	-	75.00	75.00	100.00%	0.00%	-	75.00	75.00	Jan-13	Mar-13				2013
130312	BES RENEWAL-LGE13	-	1,875.00	1,875.00	100.00%	0.00%	-	1,875.00	1,875.00	Jan-13	Dec-13				2013
130321	REPLACE FIBER REACH NODES-LGE	74,792.92	405,395.40	330,602.48	81.55%	0.21%	121,850.51	405,395.41	283,544.90	Jan-13	Dec-15	Jan-13	Dec-14	Offset by project 130321. Change in project naming convention.	2013
130322	BULK PWR&ENVIRO SYSTEMS-LGE13	17,132.79	15,000.00	(2,132.79)	-14.22%	0.05%	17,703.80	15,000.00	(2,703.81)	Jan-13	Dec-13	Jan-13	Feb-14		2013
130324	CONFERENCE BRIDGE - LGE13	11,035.70	29,999.99	18,964.29	63.21%	0.03%	11,035.70	29,999.99	18,964.29	Apr-13	Dec-13	Apr-13	Dec-13		2013
130328	MW SHELTER RENOVATION-LGE13	-	11,250.01	11,250.01	100.00%	0.00%	-	11,250.01	11,250.01	Jan-13	Dec-13				2013
130330	MOBILE RADIO - LGE13	28,896.63	30,000.00	1,103.37	3.68%	0.08%	28,896.63	30,000.00	1,103.37	Jan-13	Dec-13	Jan-13	Jan-14		2013
130332	NTWK ACCESS DEV&SITE IN-LGE13	10,746.35	18,750.00	8,003.66	42.69%	0.03%	24,050.48	18,750.00	(5,300.47)	Jan-13	Dec-13	Jan-13	Jul-14		2013
130341	OUTSIDE CABLE PLANT-LGE13	21,864.47	29,999.99	8,135.51	27.12%	0.06%	21,864.47	29,999.99	8,135.51	Jan-13	Dec-13	Jan-13	Jan-14		2013
130345	SCADA&UHF CHAN REPLACE-LGE13	-	34,500.01	34,500.01	100.00%	0.00%	-	34,500.01	34,500.01	Jan-13	Dec-13				2013
130348	SITE SECURITY IMPROVE-LGE13	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-13	Dec-13				2013
130355	UC&C-LGE13	566,330.81	509,169.37	(57,161.44)	-11.23%	1.57%	569,223.21	509,169.37	(60,053.84)	Jul-13	Dec-13	Jul-13	Oct-14		2013
130368	ACCESS SWITCH ROTATION-LGE13	75,354.16	75,000.02	(354.14)	-0.47%	0.21%	76,735.35	75,000.02	(1,735.33)	Jan-13	Dec-13	Jan-13	Jun-14		2013
130371	CORE NTWK INFRASTRUCT-LGE13	22,275.29	22,500.00	224.71	1.00%	0.06%	22,275.29	22,500.00	224.71	Jan-13	Dec-13	Jan-13	Dec-13		2013
130377	EBUSINESS FIREWALL REPL-LGE13	38,997.30	30,000.00	(8,997.30)	-29.99%	0.11%	40,643.75	30,000.00	(10,643.75)	May-13	Dec-13	May-13	Jun-14		2013
130383	NTWK ACCESS DEVICE&GTWY-LGE13	6,614.91	7,500.00	885.09	11.80%	0.02%	6,614.91	7,500.00	885.09	Jan-13	Dec-13	Jan-13	Mar-14		2013
130389	SEC INFRASTRUCTURE ENH-LGE13	14,107.94	15,000.00	892.07	5.95%	0.04%	14,107.94	15,000.00	892.07	Jun-13	Dec-13	Jun-13	Mar-14		2013
130392	WIRELESS BUILDOUT - LGE13	4,603.82	750.00	(3,853.82)	-513.84%	0.01%	4,726.43	750.00	(3,976.43)	Dec-12	Dec-13	Dec-12	Aug-14		2013
130410	MICROSOFT LICENSE TRUEUP-LGE13	34,464.87	11,250.00	(23,214.87)	-206.35%	0.10%	34,464.87	11,250.00	(23,214.87)	Jan-13	Dec-13	Jan-13	Sep-13		2013
130420	DATA PROTECTION - LGE13	-	3,750.00	3,750.00	100.00%	0.00%	-	3,750.00	3,750.00	Jan-13	Dec-13				2013
130429	SEC EVENT MANAGEMENT-LGE13	-	15,000.01	15,000.01	100.00%	0.00%	-	15,000.01	15,000.01	Jan-13	Dec-13				2013
130456	SAP ECC/CCS UPGRADE-LGE13	-	928,154.81	928,154.81	100.00%	0.00%	-	928,154.81	928,154.81	Jan-13	Dec-13			Upgrade of CCS deferred to 2016-17 to allow the original implementation to mature and better prepare for upgrade impact	2013
130505	GAS COMPRESSOR REP/ADD	3,560,187.80	3,227,000.96	(333,186.84)	-10.32%	9.90%	29,262,344.15	28,789,635.81	(472,708.34)	Jan-11	Nov-13	Jan-11	Jan-14	Multi-year project construction spanned 2011-2013. The net variance to budget for all three years is $3.9M higher, due to higher construction costs than estimated in original engineering cost estimate.	2013
130514	MULD COMPRESSOR PIPE REP	(2,000.00)	-	2,000.00	-100.00%	-0.01%	126,854.76	128,854.76	2,000.00			Jun-11	Dec-11		2013
130935	DRILL WELLS IN CENTER	54,021.11	-	(54,021.11)	-100.00%	0.15%	1,052,611.62	998,590.51	(54,021.11)			Jan-11	May-12		2013
130939	2011 INST GATE VALVES	58,869.76	-	(58,869.76)	-100.00%	0.16%	663,426.75	604,556.99	(58,869.76)			Jan-11	Jan-12		2013
130942	WK YELLOW LINE MODIFICATIONS	(137,556.82)	-	137,556.82	-100.00%	-0.38%	1,777,139.01	1,914,695.83	137,556.82			Jan-11	Dec-12		2013
131019	Mobile Auto Dispatch - LGE	286,079.27	-	(286,079.27)	-100.00%	0.80%	1,059,872.70	762,928.77	(296,943.92)			Sep-11	Aug-14		2013
131031	Work Mgmt System Prj	492,816.62	545,457.08	52,640.45	9.65%	1.37%	801,473.61	799,890.08	(1,583.54)	Sep-12	Dec-14	Sep-12	Feb-15		2013
131589	OFFICE FURNITURE - LGE	(213.60)	-	213.60	-100.00%	0.00%	50,965.86	51,179.46	213.60			Jan-11	Sep-13		2013
131825	Financial Planning Software	(2,773.93)	-	2,773.93	-100.00%	-0.01%	53,743.10	56,517.03	2,773.93			Feb-11	Nov-12		2013
131828	Oracle Upgrade 2012 (LG&E%)	687,228.78	677,791.26	(9,437.52)	-1.39%	1.91%	1,044,973.83	1,035,037.49	(9,936.34)	Jan-12	Aug-13	Jan-12	Aug-13		2013
132058	Stores Capital (2013) - LG&E %	-	3,450.00	3,450.00	100.00%	0.00%	-	97,290.00	97,290.00	Jan-13	Dec-19				2013
132074	Other CFO CapEx (LTP) - LG&E %	-	1,500.00	1,500.00	100.00%	0.00%	-	301,500.00	301,500.00	Jan-11	Dec-21				2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
132536	STRAT ASSET INVEST SFTWR LGE	271.88	-	(271.88)	-100.00%	0.00%	58,151.71	57,879.84	(271.88)			Dec-10	Apr-12		2013
132621	PENILE TO PADDY'S RUN PIPELINE	11,185.97	-	(11,185.97)	-100.00%	0.03%	4,044,712.18	4,033,428.48	(11,283.70)			Feb-11	Mar-13		2013
133222	PERSONL PROD GROWTH REFRES	(20,155.31)	-	20,155.31	-100.00%	-0.06%	15,333.49	35,488.80	20,155.31			Jan-12			2013
133234	PERSONAL PROD GR REF LGE13	77,392.31	60,000.00	(17,392.31)	-28.99%	0.22%	85,234.64	107,589.54	22,354.90	Dec-12	Dec-13	Dec-12	Dec-13		2013
133486	SAN SWTCH REFRSH LGE14	135,193.43	-	(135,193.43)	-100.00%	0.38%	139,234.51	183,750.00	44,515.49			Sep-13	Mar-14		2013
133497	IT SYSTEMS MANAGE - BMC LGE13	-	9,750.00	9,750.00	100.00%	0.00%	-	9,750.00	9,750.00	Jan-13	Dec-13				2013
133553	SHARET BUILD SP TEST LGE13	-	5,250.00	5,250.00	100.00%	0.00%	-	5,250.00	5,250.00	Jan-13	Dec-13				2013
133632	REPLACE MXP VIDEO UNITS LGE	13,904.59	8,250.00	(5,654.59)	-68.54%	0.04%	13,904.59	8,250.00	(5,654.59)	Jan-13	Dec-13	Jan-13	Mar-14		2013
133676	UPGRADE TO SQL -LGE 13	-	6,630.00	6,630.00	100.00%	0.00%	-	6,630.00	6,630.00	Jan-13	Dec-13				2013
133716	Encase Forensics Tool-LGE13	9,525.21	7,500.00	(2,025.21)	-27.00%	0.03%	9,525.21	7,500.00	(2,025.21)	Jan-13	Dec-13	Jan-13	Dec-13		2013
133732	NETWORK SEC LAB ENH-LGE 13	-	3,750.00	3,750.00	100.00%	0.00%	-	3,750.00	3,750.00	Jan-13	Dec-13				2013
133815	WORKST UTILITIES FUT - LGE13	-	150,255.03	150,255.03	100.00%	0.00%	-	150,255.03	150,255.03	Jan-13	Dec-13				2013
133876	GS Maximo Upgrd	81,269.78	-	(81,269.78)	-100.00%	0.23%	112,830.11	31,560.34	(81,269.78)			Jan-12	Oct-13		2013
133948	NE WD ARA NWK RFAS & RT- LGE12	(489.86)	-	489.86	-100.00%	0.00%	7,766.36	8,256.22	489.86			Jan-12	Dec-12		2013
133958	Tele Rm to Data Ctr Move-LGE13	-	37,499.97	37,499.97	100.00%	0.00%	-	37,499.97	37,499.97	Jan-13	Dec-13				2013
134003	COLLECTIVE BILLING ENH - LGE12	15,256.80	-	(15,256.80)	-100.00%	0.04%	30,618.91	1,596.55	(29,022.36)			Jun-12	Jan-15		2013
134009	IT CSS ENHNCEMNTS - LGE13	-	65,999.99	65,999.99	100.00%	0.00%	-	65,999.99	65,999.99	Jan-13	Dec-13				2013
134015	IT ENRGY EFFIC - LGE13	-	47,280.00	47,280.00	100.00%	0.00%	-	47,280.00	47,280.00	Jan-13	Dec-13				2013
134270	VIRTUAL DESKTOP - LGE	4,998.90	-	(4,998.90)	-100.00%	0.01%	373,069.95	368,071.05	(4,998.90)			Sep-11	Sep-13		2013
134359	MFDS GROWTH/REFRESH-2013L	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-13	Dec-13				2013
134427	CATALYSTS AND A/F RATIO CNTL	6,468.80	-	(6,468.80)	-100.00%	0.02%	185,682.77	179,213.97	(6,468.80)			Jan-12	Jun-13		2013
134428	REPL TRANSITE PANELS W/ METAL	(60.00)	-	60.00	-100.00%	0.00%	133,572.82	133,632.82	60.00			Aug-12	Jun-13		2013
134431	REPL INSULATION_PIPING PURIF	5,712.66	-	(5,712.66)	-100.00%	0.02%	55,088.89	49,376.23	(5,712.66)			Jan-12	Jun-13		2013
134435	MAGN FAC IMPROV_EQ REPLACE	(6,048.75)	-	6,048.75	-100.00%	-0.02%	120,546.27	126,595.02	6,048.75			Jan-12	Jun-13		2013
134436	SECURITY UPGR MAGN & CANMER	886.65	-	(886.65)	-100.00%	0.00%	262,122.15	261,235.50	(886.65)			Jan-12	Jun-13		2013
134449	RYDER BANDS #1&#2_ENG COMP	400.44	-	(400.44)	-100.00%	0.00%	186,620.89	186,220.45	(400.44)			Jan-12	Jun-13		2013
134452	REPL PURIFICATION PROCESS PIPE	1,370.21	-	(1,370.21)	-100.00%	0.00%	35,135.69	33,765.48	(1,370.21)			Jan-12	Jun-13		2013
134459	UPGR PURIF FOR FREEZE PROTECT	3,372.80	-	(3,372.80)	-100.00%	0.01%	36,187.12	32,814.32	(3,372.80)			Jan-12	Jun-13		2013
134464	SEP HP & LOW PRESSURE AIR SYS	10,187.74	-	(10,187.74)	-100.00%	0.03%	126,241.71	113,503.02	(12,738.69)			Jan-12	Jan-14		2013
134474	AOC Metering Renov 2012	3,229.06	-	(3,229.06)	-100.00%	0.01%	15,357.19	12,128.13	(3,229.06)			Oct-12	Jun-13		2013
134497	Electric OMS Replace/Upg-LGE	19,648.16	-	(19,648.16)	-100.00%	0.05%	211,381.67	191,733.51	(19,648.16)			Jan-12	Jul-13		2013
134506	Gas Facility Inspec/Surveys	65,267.87	-	(65,267.87)	-100.00%	0.18%	88,217.15	228,789.29	140,572.14			Jan-12	Dec-13		2013
134512	2012 AC MITIGATION	147,143.65	-	(147,143.65)	-100.00%	0.41%	237,794.71	56,526.44	(181,268.27)			Jan-12	Jul-14		2013
134515	2012 INTERNAL CORROS MITIGATE	7,111.49	-	(7,111.49)	-100.00%	0.02%	114,455.87	81,789.22	(32,666.65)			Jan-12	Jul-14		2013
134529	34,149' 4" GATH LINE_4,100/YR	(32.62)	-	32.62	-100.00%	0.00%	0.00	32.62	32.62			Jan-12	Oct-13		2013
134543	Reporting/BI/DataAna-LGE	7,114.01	-	(7,114.01)	-100.00%	0.02%	24,754.91	17,640.90	(7,114.01)			Jan-12	Jun-13		2013
134550	2012 Retail HW Infra-LGE	2,695.39	-	(2,695.39)	-100.00%	0.01%	32,684.87	29,989.48	(2,695.39)			Jan-12	Jul-12		2013
134554	INSTALL CONTROL VALVES ON WELL	(100,241.56)	-	100,241.56	-100.00%	-0.28%	70,766.85	171,008.41	100,241.56			Mar-12	Dec-12		2013
134555	RELINE GAS STORAGE WELLS_2012	(7,193.99)	-	7,193.99	-100.00%	-0.02%	104,837.99	112,031.98	7,193.99			Jan-12	Jun-13		2013
134562	2013 Mobile Auto Dspch-LGE	-	323,937.74	323,937.74	100.00%	0.00%	-	340,223.24	340,223.24	Jan-13	Dec-14			Project number changed to #131019; variance is less than $300k	2013
134570	2013 Elec OMS Upgrade-LGE	11,234.21	16,206.67	4,972.46	30.68%	0.03%	11,234.21	16,206.67	4,972.46	Jan-13	Dec-13	Jan-13	Dec-13		2013
134577	2013 Ventyx Upgrades-LGE	-	12,159.09	12,159.09	100.00%	0.00%	-	430,636.91	430,636.91	Jan-13	Dec-15				2013
134582	REPL BARE STEEL_DR INDIANA	(18.79)	-	18.79	-100.00%	0.00%	230,986.41	231,005.20	18.79			Jan-12	Jun-13		2013
134591	2013 Report/BI-LGE	-	22,500.00	22,500.00	100.00%	0.00%	-	22,500.00	22,500.00	Jan-13	Dec-13				2013
134595	2013 SynerGee-LGE	7,295.92	8,128.37	832.45	10.24%	0.02%	7,295.92	8,128.37	832.45	Jan-13	Dec-13	Jan-13	Mar-14		2013
134597	2013 Hardware Infra-LGE	17,275.88	32,446.49	15,170.62	46.76%	0.05%	17,275.88	32,446.49	15,170.62	Jan-13	Dec-13	Jan-13	Dec-13		2013
134601	UPGRADE ELLINGSWORTH CG ST	5,013.74	-	(5,013.74)	-100.00%	0.01%	53,474.95	48,461.21	(5,013.74)			Jan-12	Jun-13		2013
134603	CG & LG REGULATOR ST RTUs	15,961.99	-	(15,961.99)	-100.00%	0.04%	97,247.63	78,296.98	(18,950.65)			Nov-11	Apr-14		2013
134618	AUTOM CG FUEL GAS INDICATORS	1,766.77	-	(1,766.77)	-100.00%	0.00%	5,636.52	4,922.88	(713.64)			Jan-12	Mar-14		2013
134646	UPGR FACIL_DISTRICT REGUL ST	10,696.36	-	(10,696.36)	-100.00%	0.03%	71,292.60	60,596.24	(10,696.36)			Jan-12	Dec-13		2013
134648	GAS REGULATION CAPACITY	(6,372.56)	-	6,372.56	-100.00%	-0.02%	272,078.18	278,450.74	6,372.56			Jan-12	Jun-13		2013
134671	2013 Cust Commication-LGE	-	40,498.50	40,498.50	100.00%	0.00%	-	40,498.50	40,498.50	Jan-13	Dec-13				2013
134675	2013 Ret Sys Enhance-LGE	14,531.96	48,720.00	34,188.05	70.17%	0.04%	18,255.60	48,720.00	30,464.40	Jan-13	Dec-13	Jan-13	Mar-14		2013
134677	2013 Call Center Tech-LGE	-	243,052.48	243,052.48	100.00%	0.00%	-	243,052.48	243,052.48	Jan-13	Dec-13				2013
134687	Call Recording Replace-LGE	-	202,554.01	202,554.01	100.00%	0.00%	-	202,554.01	202,554.01	Jan-13	Dec-14				2013
134689	2013 FieldNet Enhance-LGE	4,096.13	8,221.50	4,125.37	50.18%	0.01%	2,418.16	8,221.50	5,803.34	Jan-13	Dec-13	Jan-13	Sep-14		2013
134691	2013 Retail HW Infra-LGE	20,617.84	32,429.27	11,811.43	36.42%	0.06%	13,637.24	32,429.27	18,792.03	Jan-13	Dec-13	Jan-13	Mar-14		2013
134787	DRILL WELLS IN CENTER FIELD	245,670.40	-	(245,670.40)	-100.00%	0.68%	1,772,436.45	1,526,766.05	(245,670.40)			Jan-12	Jun-13		2013
135030	LGE-REPLACE SECURITY EQP 2012	13,375.41	-	(13,375.41)	-100.00%	0.04%	38,682.02	25,306.61	(13,375.41)			Jan-12	Jun-13		2013
135043	LGE-FURNITURE AND EQPMT 2012	(20,498.28)	-	20,498.28	-100.00%	-0.06%	30,898.86	51,397.14	20,498.28			Jan-12	Mar-13		2013
135045	LGE-FIRE PROTECTION EQUIP-2012	(182.10)	-	182.10	-100.00%	0.00%	18,027.90	18,210.00	182.10			Jan-12	Jun-13		2013
135158	REPLACE WELKER REGULATORS	15,136.99	-	(15,136.99)	-100.00%	0.04%	13,136.99	-	(13,136.99)			Jan-12	Aug-14		2013
135159	CRESTWOOD CITY GATE	13.72	-	(13.72)	-100.00%	0.00%	146,126.81	146,113.09	(13.72)			Jan-12	Jun-13		2013
135166	COMM HP SERVICE UPGRADES	20,209.97	-	(20,209.97)	-100.00%	0.06%	534,670.10	514,460.13	(20,209.97)			Mar-12	Aug-13		2013
135170	2012 GAS REGUL FACIL UPGR	267,339.96	-	(267,339.96)	-100.00%	0.74%	462,942.59	102,875.94	(360,066.65)			Aug-12	Dec-14		2013
135182	ALLEN BRADLEY PLC_H2S FLARE	3,161.99	-	(3,161.99)	-100.00%	0.01%	60,382.61	57,220.62	(3,161.99)			Nov-11	Dec-13		2013
135183	FANS FOR PURIF AERIAL COOLERS	2,936.94	-	(2,936.94)	-100.00%	0.01%	148,864.98	145,928.04	(2,936.94)			Jan-12	Jun-13		2013
135260	Wallstreet Suite	44,773.58	50,469.23	5,695.65	11.29%	0.12%	80,900.75	50,469.23	(30,431.52)	Jun-13	Jun-14	Jun-13	Jul-14		2013
135586	REPLACE WESTERN KY YELLOW LINE	64,380.40	-	(64,380.40)	-100.00%	0.18%	4,782,935.79	4,718,555.39	(64,380.40)			Sep-11	Aug-13		2013
135587	MAGNOLIA 20" REPAIRS	3,235.19	-	(3,235.19)	-100.00%	0.01%	691,734.98	688,499.79	(3,235.19)			Sep-11	Oct-13		2013
135608	Contact Center - CTI - LGE11	273.80	-	(273.80)	-100.00%	0.00%	264,880.77	264,606.97	(273.80)			Oct-11	Jan-13		2013
135775	CENTER TRAN LINE REPLACEMENT	(7,200.00)	-	7,200.00	-100.00%	-0.02%	37,116.37	44,316.37	7,200.00			Oct-11	Dec-12		2013
135869	SMALL TOOLS 2012 - 004190	(10,952.05)	-	10,952.05	-100.00%	-0.03%	123,080.42	134,032.47	10,952.05			Dec-11	Nov-13		2013
135942	2012 IME SMALL TOOLS	(232.16)	-	232.16	-100.00%	0.00%	48,323.63	48,555.79	232.16			Jan-12	Apr-13		2013
136368	2012 MAG LINE DENT CUTOUT/REPL	(600.00)	-	600.00	-100.00%	0.00%	10,358.64	10,958.64	600.00			Mar-12	Dec-12		2013
136973	LOU REG AIRPORT AUTH GAS REL	(2,450.71)	-	2,450.71	-100.00%	-0.01%	(0.00)	2,450.71	2,450.71			May-12	Feb-13		2013
137583	EMS App Enhancements-LGE(2013)	-	26,144.18	26,144.18	100.00%	0.00%	-	26,144.18	26,144.18	Aug-13	Nov-13				2013
137772	TRODS - LG&E	5,195.18	10,050.80	4,855.62	48.31%	0.01%	6,138.68	20,227.16	14,088.48	Jun-12	Dec-14	Jun-12	Sep-14		2013
137818	MAGN GAS STOR FAC IMPROVEMENT	155,190.78	121,890.67	(33,300.11)	-27.32%	0.43%	155,190.34	121,890.67	(33,299.67)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137820	MAGNOLIA STATION VALVE UPGRADE	194,188.33	241,290.42	47,102.09	19.52%	0.54%	198,732.85	241,290.42	42,557.57	Jan-13	Dec-13	Jan-13	Jan-14		2013
137821	MAGN RPL INSUL REP PIPE PURIF	58,499.00	25,506.72	(32,992.28)	-129.35%	0.16%	58,499.00	25,506.72	(32,992.28)	Jan-13	Dec-13	Jan-13	Dec-13		2013
137822	INSTALL RING GEARS STARTERS	-	(1,976.90)	(1,976.90)	100.00%	0.00%	-	(1,976.90)	(1,976.90)	Jan-13	Dec-13				2013
137831	WATER INLET HEADERS COOPERS	27,416.80	27,820.36	403.56	1.45%	0.08%	27,416.80	27,820.36	403.56	Jan-13	Dec-13	Jan-13	Jan-14		2013

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137832	REMOVE CONCRETE PIERS	40,332.45	80,252.12	39,919.67	49.74%	0.11%	40,332.45	80,252.12	39,919.67	Jan-13	Dec-13	Jan-13	Jan-14		2013
137833	FLAME AND GAS DETECTION	123,492.50	150,415.71	26,923.21	17.90%	0.34%	123,492.50	150,415.71	26,923.21	Jan-13	Dec-13	Jan-13	Jan-14		2013
137840	COOLANT HEATERS - 6 ENGINES	233,288.52	400,066.42	166,777.90	41.69%	0.65%	236,558.40	400,066.42	163,508.02	Jan-13	Dec-13	Jan-13	Jan-14		2013
137843	MULD YARD VALVE REPL	150,153.08	46,172.36	(103,980.72)	-225.20%	0.42%	150,153.08	46,172.36	(103,980.72)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137844	REPL 2 AERIAL COOL H2S REMOVAL	247,935.31	285,000.19	37,064.88	13.01%	0.69%	276,543.99	285,000.19	8,456.20	Jan-13	Dec-13	Jan-13	Jan-14		2013
137845	UPGR FAC IN PUR FOR FREEZ PROD	65,692.95	54,148.29	(11,544.66)	-21.32%	0.18%	65,692.95	54,148.29	(11,544.66)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137846	INST VIB MONIT FOR TURBINES	11,398.54	79,757.06	68,358.52	85.71%	0.03%	170,958.10	79,757.06	(91,201.04)	Jan-13	Dec-13	Jan-13	Dec-14		2013
137847	INST VIB MONI FOR AIR COMPR	57,053.17	49,634.78	(7,418.39)	-14.95%	0.16%	57,053.17	49,634.78	(7,418.39)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137848	REPL/UPGR PIPE SUP IN MULD STA	31,004.13	21,512.80	(9,491.33)	-44.12%	0.09%	31,004.13	21,512.80	(9,491.33)	Jan-13	Dec-13	Jan-13	Apr-14		2013
137852	REPL #3 PUR BOILER BUILDING	249,280.83	223,904.82	(25,376.01)	-11.33%	0.69%	245,857.38	223,904.82	(21,952.56)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137855	REPL MUFFLERS ON COMPR ENGINES	66,810.09	69,270.49	2,460.40	3.55%	0.19%	66,810.09	69,270.49	2,460.40	Jan-13	Dec-13	Jan-13	Jan-14		2013
137858	INST FLSH TANK ON #3 PURI UNIT	-	239,488.95	239,488.95	100.00%	0.00%	-	239,488.95	239,488.95	Jan-13	Dec-13				2013
137861	UPGR AMINE FILT #2, #3 PUR UNT	76,982.67	38,756.28	(38,226.39)	-98.63%	0.21%	103,889.68	38,756.28	(65,133.40)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137864	REPL DEF EQPT	106,999.11	113,296.25	6,297.14	5.56%	0.30%	106,999.11	113,296.25	6,297.14	Jan-13	Dec-13	Jan-13	Jan-14		2013
137867	COMPR STATION PIPLINE REP	207,297.78	94,999.11	(112,298.67)	-118.21%	0.58%	318,147.20	94,999.11	(223,148.09)	Jan-13	Dec-13	Jan-13	Sep-14		2013
137869	REPL PURI PROCESS PIPING	21,406.84	50,148.79	28,741.95	57.31%	0.06%	25,267.48	50,148.79	24,881.31	Jan-13	Dec-13	Jan-13	Jan-14		2013
137870	EMGNCY PIPE/EQPT IMPR	138,581.42	111,500.00	(27,081.42)	-24.29%	0.39%	97,827.66	111,500.00	13,672.34	Jan-13	Dec-13	Jan-13	Jan-14		2013
137872	REPL 34,149 FT BARE 4" GATH LN	221,683.83	174,917.84	(46,765.99)	-26.74%	0.62%	221,683.83	174,917.84	(46,765.99)	Jan-13	Dec-13	Jan-13	Dec-13		2013
137874	REPL 1410FT BARE 8" PIPE MAG	59,178.29	118,052.83	58,874.54	49.87%	0.16%	59,178.29	118,052.83	58,874.54	Jan-13	Dec-13	Jan-13	Jan-14		2013
137875	INST 20" VALVE ON MAG UPPER	150,635.39	206,164.60	55,529.21	26.93%	0.42%	150,635.39	206,164.60	55,529.21	Jan-13	Dec-13	Jan-13	Dec-13		2013
137896	REPL BARE STL PIPELN DOE RUN	108,803.07	97,270.36	(11,532.71)	-11.86%	0.30%	101,474.03	97,270.36	(4,203.67)	Jan-13	Dec-13	Jan-13	Jun-14		2013
137897	DRKY FARM POT REMOV	86,013.01	21,659.10	(64,353.91)	-297.12%	0.24%	86,013.01	21,659.10	(64,353.91)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137900	RELIN GAS STORAGE WELLS	208,187.91	299,997.44	91,809.53	30.60%	0.58%	208,187.91	299,997.44	91,809.53	Jan-13	Dec-13	Jan-13	Dec-13		2013
137901	INST CTRL VALV GAS STOR WEL	102,416.76	167,250.00	64,833.24	38.76%	0.28%	105,312.98	167,250.00	61,937.02	Jan-13	Dec-13	Jan-13	Dec-13		2013
137907	WSH OUTS STOR FLD/TRANS LN	-	110,330.36	110,330.36	100.00%	0.00%	-	110,330.36	110,330.36	Jan-13	Dec-13				2013
137910	REPL STL PIPELN WK TRANS LN	2,489,083.72	688,783.42	(1,800,300.30)	-261.37%	6.92%	2,577,000.04	688,783.42	(1,888,216.62)	Jan-13	Dec-13	Jan-13	Nov-13	Emergent work due to serious anomalies found in internal inspections of pipeline. Results from in-line inspections identified more defects than budgeted.	2013
137912	GAS TRANS LN REPL	-	94,999.10	94,999.10	100.00%	0.00%	-	94,999.10	94,999.10	Jan-13	Dec-13				2013
137914	REPL TRANS VALVE	-	278,783.61	278,783.61	100.00%	0.00%	-	278,783.61	278,783.61	Jan-13	Dec-13				2013
137915	#2 REACTIVATOR REPL	258,896.63	235,099.96	(23,796.67)	-10.12%	0.72%	258,896.63	235,099.96	(23,796.67)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137917	BKHOES STOR FLD & MAG DIST	149,350.20	84,740.00	(64,610.20)	-76.25%	0.42%	89,149.41	84,740.00	(4,409.41)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137918	AIR COMPRESSOR.	15,449.45	21,185.00	5,735.55	27.07%	0.04%	15,449.45	21,185.00	5,735.55	Jan-13	Dec-13	Jan-13	Jan-14		2013
137919	TELETRUCK CTR STOR	65,219.54	66,900.00	1,680.46	2.51%	0.18%	65,219.54	66,900.00	1,680.46	Jan-13	Dec-13	Jan-13	Jan-14		2013
137920	TELETRUCK MAG STATION	65,219.54	66,900.00	1,680.46	2.51%	0.18%	65,219.54	66,900.00	1,680.46	Jan-13	Dec-13	Jan-13	Jan-14		2013
137921	T&E MAG GAS STORAGE	31,647.95	33,450.00	1,802.05	5.39%	0.09%	31,647.95	33,450.00	1,802.05	Jan-13	Dec-13	Jan-13	Jan-14		2013
137922	GAS T&E MULD	44,592.61	26,999.73	(17,592.88)	-65.16%	0.12%	55,915.45	26,999.73	(28,915.72)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137925	PURCH/INST CHROMATOGRAPHS	-	45,859.38	45,859.38	100.00%	0.00%	-	45,859.38	45,859.38	Jan-13	Dec-13				2013
137926	SOIL/AIR INTERF COATING	-	51,548.36	51,548.36	100.00%	0.00%	-	51,548.36	51,548.36	Jan-13	Dec-13				2013
137927	PENILE CTY GATE STA PROJ	-	1,587,736.09	1,587,736.09	100.00%	0.00%	-	1,587,736.09	1,587,736.09	Jan-13	Dec-13			Actuals charged to project 127345 but budgeted on project 137927 for 2013. Total project gross was expected to be $4.1M with payment from Texas Gas of $2.5M, leaving a net $1.6M. The net variance is $443K. Budget was based on engineering estimates, actuals came in lower than expected.	2013
137928	UPGR CG LG REG STA PIPE SUP	110,010.37	145,383.14	35,372.77	24.33%	0.31%	154,320.11	145,383.14	(8,936.97)	Jan-13	Dec-13	Jan-13	Dec-14		2013
137929	UPGR CG STA EMER GENER	36,548.65	55,068.13	18,519.48	33.63%	0.10%	49,092.53	55,068.13	5,975.60	Jan-13	Dec-13	Jan-13	Nov-14		2013
137930	UPGR CG LG REG STA ELEC EQP	94,497.80	61,076.26	(33,421.54)	-54.72%	0.26%	94,497.80	61,076.26	(33,421.54)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137931	UPGR CG & LG REG STA RTU's	108,289.24	95,208.14	(13,081.10)	-13.74%	0.30%	146,704.07	95,208.14	(51,495.93)	Jan-13	Dec-13	Jan-13	Nov-14		2013
137933	UPGR CG VALVE ACTUATORS	37,924.55	79,453.76	41,529.21	52.27%	0.11%	37,924.55	79,453.76	41,529.21	Jan-13	Dec-13	Jan-13	Mar-14		2013
137934	UPGR FAC @ CG STATIONS	71,361.65	23,703.76	(47,657.89)	-201.06%	0.20%	62,061.65	23,703.76	(38,357.89)	Jan-13	Dec-13	Jan-13	Jan-14		2013
137935	RET/REPL CG CONTROLLERS	40,616.60	48,233.76	7,617.16	15.79%	0.11%	40,616.60	48,233.76	7,617.16	Jan-13	Dec-13	Jan-13	Aug-14		2013
137936	REPL ELDER PK IND FIRED HEAT	122,284.61	220,088.14	97,803.53	44.44%	0.34%	268,403.05	220,088.14	(48,314.91)	Jan-13	Dec-13	Jan-13	Dec-14		2013
137937	UPGR CG TRANSMITTERS	30,673.60	23,559.38	(7,114.22)	-30.20%	0.09%	30,673.60	23,559.38	(7,114.22)	Jan-13	Dec-13	Jan-13	Apr-14		2013
137939	AUTOM FUEL GAS INDIC @ CG	-	(0.01)	(0.01)	100.00%	0.00%	-	(0.01)	(0.01)	Jan-13	Dec-13				2013
137940	COMM HP GAS SERV UPGR	19,486.70	517,195.01	497,708.31	96.23%	0.05%	9,005.71	517,195.01	508,189.30	Jan-13	Dec-13	Jan-13	Jul-14	Most of project delayed to 2014 due to construction resource constraints associated with shifting resources to system reinforcement initiatives required for the MAOP project.	2013
137941	GMPS CUST CONVERSIONS	-	14,639.38	14,639.38	100.00%	0.00%	-	14,639.38	14,639.38	Jan-13	Dec-13				2013
137942	UPGR FT FLD DEVICE	101,244.08	100,638.76	(605.32)	-0.60%	0.28%	101,244.08	100,638.76	(605.32)	Jan-13	Dec-13	Jan-13	Apr-14		2013
137943	UPGR OBSOLETE ROTARY MTRS	93,078.81	79,681.72	(13,397.09)	-16.81%	0.26%	93,078.81	79,681.72	(13,397.09)	Jan-13	Dec-13	Jan-13	Dec-13		2013
137944	BELTLINE SEPERATION PROJ	-	438,840.90	438,840.90	100.00%	0.00%	-	438,840.90	438,840.90	Jan-13	Dec-13			Project delayed to 2014-2015 due to construction resource constraints associated with shifting resources to system reinforcement initiatives required for the MAOP project.	2013
137946	REPL MAGNOLIA ODORANT SYS	144,559.25	148,583.76	4,024.51	2.71%	0.40%	144,559.25	148,583.76	4,024.51	Jan-13	Dec-13	Jan-13	Apr-14		2013
137947	UPGR FAC DISTR REGU STA	-	23,544.18	23,544.18	100.00%	0.00%	-	23,544.18	23,544.18	Jan-13	Dec-13				2013
137948	GAS REGULATION FAC UPGR	107,856.25	611,502.71	503,646.46	82.36%	0.30%	253,626.59	611,502.71	357,876.12	Jan-13	Mar-14	Jan-13	Nov-14	Most of project delayed to 2014 due to construction resource constraints associated with shifting resources to system reinforcement initiatives required for the MAOP project.	2013
137949	GAS REG CAPACITY PROJ	160,056.36	290,804.26	130,747.90	44.96%	0.45%	159,539.18	290,804.26	131,265.08	Jan-13	Mar-14	Jan-13	Jul-14		2013
137950	PUR/INTE SCADA SYS DEV DRIV	-	68,159.38	68,159.38	100.00%	0.00%	-	68,159.38	68,159.38	Jan-13	Dec-13				2013
137951	PUR SMALL TOOLS IME GROUP	24,967.93	25,645.00	677.07	2.64%	0.07%	24,967.93	25,645.00	677.07	Jan-13	Dec-13	Jan-13	Apr-14		2013
137952	PUR SMALL TOOLS SRO GROUP	5,453.57	25,645.00	20,191.43	78.73%	0.02%	15,362.00	25,645.00	10,283.00	Jan-13	Dec-13	Jan-13	Jun-14		2013
137953	CP IMPRESSED CUR SYS IMPR	14,050.05	15,052.50	1,002.45	6.66%	0.04%	14,050.05	15,052.50	1,002.45	Jan-13	Dec-13	Jan-13	Jun-14		2013
137954	AC-MITIGATION	42,700.58	200,031.00	157,330.42	78.65%	0.12%	42,700.58	200,031.00	157,330.42	Jan-13	Dec-13	Jan-13	Aug-14		2013
137991	REPL BARE ST PIPELN WK TRANS	132,625.73	-	(132,625.73)	-100.00%	0.37%	455,671.58	710,000.65	254,329.07			Jan-13	Oct-14		2013
138001	UPGR CG STA TRANSMITTERS	27,820.63	-	(27,820.63)	-100.00%	0.08%	27,820.63	24,603.15	(3,217.48)			Oct-13	Jun-14		2013
138004	UPGR ELDER PK CG STATION	38,687.73	48,089.38	9,401.65	19.55%	0.11%	39,806.29	48,089.38	8,283.09	Jan-13	Dec-13	Jan-13	Jul-14		2013
138041	FT CUST CONVER PROJ	(522.85)	46,148.13	46,670.98	101.13%	0.00%	(522.85)	46,148.13	46,670.98	Jan-13	Dec-13	Jan-13	Mar-14		2013
138042	INT CORR- PRESSURE MON EQP	82,778.25	200,275.71	117,497.46	58.67%	0.23%	122,084.52	200,275.71	78,191.19	Jan-13	Dec-13	Jan-13	Mar-15		2013
138043	INT CORR- POI, COU, PROBES	49,262.46	250,450.71	201,188.25	80.33%	0.14%	49,262.46	250,450.71	201,188.25	Jan-13	Dec-13	Jan-13	Jan-14		2013
138045	INST ODOR INJ SYS LRG REG FAC	-	60,498.76	60,498.76	100.00%	0.00%	-	60,498.76	60,498.76	Jan-13	Dec-13				2013
138046	INSTALL ELEC RECORDING DEVICES	-	(3,953.80)	(3,953.80)	100.00%	0.00%	-	(3,953.80)	(3,953.80)	Jan-13	Dec-13				2013
138047	UPG REMOTE DATA COMM SITES	36,478.61	47,676.26	11,197.65	23.49%	0.10%	38,268.21	47,676.26	9,408.05	Jan-13	Dec-13	Jan-13	Jun-14		2013
138050	UPGR PADDYS RUN STATION	-	73,878.76	73,878.76	100.00%	0.00%	-	73,878.76	73,878.76	Jan-13	Dec-13				2013
138051	2013-IMPROVE PIPELINES	-	699,901.10	699,901.10	100.00%	0.00%	-	699,901.10	699,901.10	Jan-13	Dec-13			Budget is developed at a higher level to encompass pipeline modification projects and reallocated to individual projects as they are identified.	2013
138052	RCV- POW GAS RESERVE TANKS	-	16,000.25	16,000.25	100.00%	0.00%	-	16,000.25	16,000.25	Jan-13	Dec-13				2013
138053	RCV- MAG LINE @ HWY 1600	85,749.49	120,067.00	34,317.51	28.58%	0.24%	133,549.82	120,067.00	(13,482.82)	Jan-13	Dec-13	Jan-13	Sep-14		2013
138055	RCV- MAG LINE @ MULDRAUGH	78,545.72	74,928.00	(3,617.72)	-4.83%	0.22%	179,494.48	74,928.00	(104,566.48)	Jan-13	Dec-13	Jan-13	May-14		2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
138056	RCV- MULDRAUGH STATION	-	164,797.00	164,797.00	100.00%	0.00%	-	164,797.00	164,797.00	Jan-13	Dec-13				2013
138057	RCV- PENILE CALVARY CROSSOVER	13,142.43	69,018.50	55,876.07	80.96%	0.04%	85,581.18	69,018.50	(16,562.68)	Jan-13	Dec-13	Jan-13	Sep-14		2013
138058	RCV- CHECK VALVES	43,755.23	74,036.00	30,280.77	40.90%	0.12%	57,336.65	74,036.00	16,699.35	Jan-13	Dec-13	Jan-13	Mar-15		2013
138059	VLV REPL- MAG 16" LN @HWY 1135	37,951.80	100,015.50	62,063.70	62.05%	0.11%	130,165.66	100,015.50	(30,150.16)	Jan-13	Dec-13	Jan-13	Dec-14		2013
138065	GAS REGULATORY TOOLS & EPQT	11,987.86	30,105.00	18,117.14	60.18%	0.03%	11,987.86	30,105.00	18,117.14	Jan-13	Dec-13	Jan-13	Jan-14		2013
138183	BOC CSCC - LGE	18,024.40	11,250.00	(6,774.40)	-60.22%	0.05%	17,510.31	11,250.00	(6,260.31)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138189	CAMERAS - LGE 2013	14,453.29	7,500.00	(6,953.29)	-92.71%	0.04%	14,453.29	7,500.00	(6,953.29)	Jan-13	Dec-14	Jan-13	Feb-14		2013
138191	FIRE SYSTEMS - LGE 2013	10,098.13	9,000.00	(1,098.13)	-12.20%	0.03%	10,098.13	9,000.00	(1,098.13)	Jan-13	Dec-13	Jan-13	Feb-14		2013
138193	SECURITY EQUIPMENT LGE 2013	8,717.95	15,000.00	6,282.05	41.88%	0.02%	26,639.24	15,000.00	(11,639.24)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138243	WK A STAFFORD TO ST HELENS	(15,932.49)	-	15,932.49	-100.00%	-0.04%	25,854.25	41,786.74	15,932.49			Jul-12	Mar-13		2013
138260	ERTs 2014 LG&E	-	15,000.28	15,000.28	100.00%	0.00%	12,772.49	33,750.18	20,977.69	Jan-13	Dec-18				2013
138265	2013 LGE METER PROJECTS	-	13,500.02	13,500.02	100.00%	0.00%	-	27,000.03	27,000.03	Jan-13	Dec-18				2013
138279	2013 LGE PERFORM MNGMT	-	40,499.72	40,499.72	100.00%	0.00%	-	40,499.72	40,499.72	Jan-13	Dec-13				2013
138286	WKA LN PRESSURE TST BLANTON LN	458.30	-	(458.30)	-100.00%	0.00%	65,464.71	65,006.41	(458.30)			Apr-12	Oct-13		2013
138292	2013 IRAS ENHANCEMENTS	-	90,002.02	90,002.02	100.00%	0.00%	-	90,002.02	90,002.02	Jan-13	Dec-13				2013
138294	TRMS REPL/UPGR LGE	44,304.32	80,999.19	36,694.88	45.30%	0.12%	101,013.88	80,999.19	(20,014.69)	Jan-13	Dec-14	Jan-13	Jan-15		2013
138301	2013 LGE MV90 REPL	-	24,238.50	24,238.50	100.00%	0.00%	-	24,238.50	24,238.50	Jan-13	Dec-13				2013
138307	SMALL TOOLS -2013	-	97,005.00	97,005.00	100.00%	0.00%	-	97,005.00	97,005.00	Jan-13	Dec-13				2013
138308	2013 SMALL TOOLS - 004280	-	23,415.00	23,415.00	100.00%	0.00%	-	23,415.00	23,415.00	Jan-13	Dec-13				2013
138334	AUB GAS REG OFFICE RENOVATION	-	3,900.00	3,900.00	100.00%	0.00%	-	3,900.00	3,900.00	Jan-13	Dec-13				2013
138335	ADMIN CONTRACT SVC EQUIP	20,535.17	15,000.00	(5,535.17)	-36.90%	0.06%	9,029.31	15,000.00	5,970.69	Jan-13	Dec-13	Jan-13	Aug-13		2013
138337	BOC REPLACE WINDOWS	78,959.60	61,500.00	(17,459.60)	-28.39%	0.22%	79,523.46	61,500.00	(18,023.46)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138371	LGE NEW BUSINESS-REMODEL	-	9,000.00	9,000.00	100.00%	0.00%	-	9,000.00	9,000.00	Jan-13	Dec-13				2013
138373	LGE - REPLACE FAILED EQUIPMENT	11,903.18	15,000.00	3,096.83	20.65%	0.03%	3,293.40	15,000.00	11,706.60	Jan-13	Dec-13	Jan-13	Feb-13		2013
138374	LGE FURNITURE & OFFICE EQP	31,734.46	9,000.00	(22,734.46)	-252.61%	0.09%	11,048.99	9,000.00	(2,048.99)	Jan-13	Dec-13	Jan-13	Jun-14		2013
138442	MAJOR PROJECT- KOSMOSDALE	-	1,589,262.54	1,589,262.54	100.00%	0.00%	-	1,589,262.54	1,589,262.54	Jan-13	Dec-13			CEMEX (formerly Kosmosdale) had communicated plans for a project that would greatly increase their gas load and require new gas measurement an regulation facilities to serve this very large gas demand. Budget funds were allocated to cover this cost during the planning process for the 2013 budget. Later in 2013, CEMEX decided not to go forward with this project.	2013
138512	MAGNOLIA 16" PIPELINE	15,967.90	-	(15,967.90)	-100.00%	0.04%	400,733.91	384,766.01	(15,967.90)			Jul-12	Aug-13		2013
138569	HWY 53 - GAS RELOCATION	-	1,200,714.41	1,200,714.41	100.00%	0.00%	-	1,200,714.41	1,200,714.41	Jul-12	Dec-13			Project delayed due to Kentucky Transportation Cabinet project schedule changes.	2013
138597	PowerPlant Lease	-	9,936.00	9,936.00	100.00%	0.00%	-	9,936.00	9,936.00	Jan-13	Jun-13				2013
138610	Auburndale Pole Racks 13-14	-	30,000.00	30,000.00	100.00%	0.00%	34,157.54	60,000.00	25,842.46	Sep-13	Dec-14	Sep-13			2013
138614	PowerPlant Prop Tax	26,195.09	29,040.00	2,844.91	9.80%	0.07%	57,840.75	60,561.91	2,721.16	Oct-12	Mar-13	Oct-12	Aug-13		2013
138617	PowerPlant Memory	-	5,280.00	5,280.00	100.00%	0.00%	-	5,280.00	5,280.00	Jan-13	Dec-13				2013
138629	SFTY TAGGING SYS-LGE14	-	120,000.00	120,000.00	100.00%	0.00%	-	195,000.00	195,000.00	Jan-13	Dec-14				2013
138669	REPLACE PIPE WK A MAG 16 IN	70,260.15	-	(70,260.15)	-100.00%	0.20%	433,058.59	362,798.44	(70,260.15)			Jun-12	Dec-13		2013
138689	REPLACE PIPE ON THE WKA LINE	1,692,198.46	3,000,000.00	1,307,801.54	43.59%	4.71%	2,190,938.74	3,496,946.99	1,306,008.25	Aug-12	Dec-13	Aug-12	Mar-14	Project started earlier than anticipated (in 2012) to expedite repairs.	2013
138694	INST120 FT 4" PIPE AND DRIP	405.58	-	(405.58)	-100.00%	0.00%	76,717.25	76,311.67	(405.58)			Aug-12	Nov-13		2013
138696	RADIO COMM	2,501.65	-	(2,501.65)	-100.00%	0.01%	38,659.77	36,158.12	(2,501.65)			Aug-12	Jun-13		2013
138710	Corporate Web Site & App LGE	27,382.29	139,500.00	112,117.71	80.37%	0.08%	83,699.24	139,500.00	55,800.76	Jan-13	Dec-14	Jan-13	Dec-14		2013
138719	CTS 3.0 and AFB 3.0 - LGE	-	51,042.60	51,042.60	100.00%	0.00%	80,746.25	51,042.60	(29,703.65)	Sep-12	Jun-14	Sep-12			2013
138728	Fuelworx to Aligne Fuels-LGE	1,890.90	-	(1,890.90)	-100.00%	0.01%	5,973.34	4,082.45	(1,890.90)			Aug-12	Apr-14		2013
138863	GMI COMBUSTIBLE GAS INDICATORS	41,576.53	-	(41,576.53)	-100.00%	0.12%	48,242.00	6,665.47	(41,576.53)			Oct-12			2013
138872	REPL 20' 16" PIPE WKY B LINE	9,358.07	-	(9,358.07)	-100.00%	0.03%	42,585.90	33,227.83	(9,358.07)			Oct-12	Oct-13		2013
138919	TOWMASTER TRAILER-004190	(47.22)	-	47.22	-100.00%	0.00%	22,638.61	22,685.83	47.22			Nov-12	Jun-13		2013
139003	WK B LINE ASHLAWN DR CRUMS LN	605,594.63	-	(605,594.63)	-100.00%	1.68%	691,056.06	57,411.14	(633,644.92)			Dec-12	Jan-14	Emergent work due to serious anomalies found in internal inspections of pipeline in February 2013. An estimate for pipeline modifications is budgeted in project 138051.	2013
139009	WILSON ROAD GAS RELOCATION	(5,129.66)	-	5,129.66	-100.00%	-0.01%	458,389.89	463,519.55	5,129.66			Dec-12	Jan-13		2013
139030	PENILE TO PADDY'S ILI REPL	771,214.63	-	(771,214.63)	-100.00%	2.14%	944,690.14	152,343.93	(792,346.21)			Dec-12	Dec-13	Emergent work due to serious anomalies found in internal inspections of pipeline in January 2013. An estimate for pipeline modifications is budgeted in project 138051.	2013
139039	CAPX WEST POINT DERAILMENT	113,403.38	-	(113,403.38)	-100.00%	0.32%	117,194.66	3,004.09	(114,190.57)			Oct-12	Jan-14		2013
139103	PURCHASE OLIVER WELLS_RIGHTS	9,255.90	-	(9,255.90)	-100.00%	0.03%	9,255.90	-	(9,255.90)			Jan-13	Sep-13		2013
139120	CASCADE WORK MGMT FAC-LGE	12,784.74	-	(12,784.74)	-100.00%	0.04%	28,527.28	-	(28,527.28)			Jan-13	Dec-14		2013
139170	Pole Rack Stops Auburndale	3,550.57	-	(3,550.57)	-100.00%	0.01%	3,550.57	-	(3,550.57)			Feb-13	Sep-13		2013
139484	Oce Plotwave Printer-LG&E	636.80	-	(636.80)	-100.00%	0.00%	797.89	-	(797.89)			Mar-13	Sep-14		2013
139503	C1-36 Drilling Machine	10,244.45	-	(10,244.45)	-100.00%	0.03%	10,244.45	-	(10,244.45)			Mar-13	Mar-14		2013
139504	WK B LINE AT SALT RIVER REPL	58,896.62	-	(58,896.62)	-100.00%	0.16%	58,896.62	-	(58,896.62)			Mar-13	Dec-13		2013
139560	WK A AT SALT RIVER	100,759.01	-	(100,759.01)	-100.00%	0.28%	99,639.22	-	(99,639.22)			Apr-13	Mar-14		2013
139655	DOWNTOWN OHIO RVR BRIDGE GAS	127.74	-	(127.74)	-100.00%	0.00%	0.00	-	(0.00)			Apr-13	Dec-14		2013
139754	TOW MASTER TRAILERS-GAS DIST	68,853.58	-	(68,853.58)	-100.00%	0.19%	68,853.58	-	(68,853.58)			May-13	Apr-14		2013
139784	REPL DRIPS DRIN AND DRKY	143,309.12	-	(143,309.12)	-100.00%	0.40%	143,959.76	-	(143,959.76)			May-13	Jan-14		2013
139943	MILL CREEK REG REPLACEMENT	14,697.99	-	(14,697.99)	-100.00%	0.04%	16,362.36	-	(16,362.36)			May-13	Jul-14		2013
139961	ERTs 2013 LG&E Gas	10,445.03	-	(10,445.03)	-100.00%	0.03%	10,445.03	-	(10,445.03)			May-13	Oct-13		2013
140148	ELECTRONIC PRESSURE RECORDERS	226,323.43	-	(226,323.43)	-100.00%	0.63%	230,294.69	-	(230,294.69)			May-13	Nov-14		2013
140240	RECRUITING SYSTEM IMPL LGE	9,093.24	-	(9,093.24)	-100.00%	0.03%	36,795.91	-	(36,795.91)			Jul-13	Dec-14		2013
140369	TRANSITE SIDING GARAGE BLDG	181,175.23	-	(181,175.23)	-100.00%	0.50%	146,175.23	-	(146,175.23)			Jun-13	Jan-14		2013
140373	HARDWARE/SOFTWARE INFR-LGE	54,435.42	-	(54,435.42)	-100.00%	0.15%	54,435.42	-	(54,435.42)			Jun-13	Jun-14		2013
140381	MAOP UPGRADE PROJECT	451,299.91	-	(451,299.91)	-100.00%	1.26%	579,387.90	-	(579,387.90)			Jun-13	Mar-14	Emergent work due to system reinforcement needs.	2013
140387	BOC-1 ROOM 114	7,270.60	-	(7,270.60)	-100.00%	0.02%	7,292.74	-	(7,292.74)			Jun-13	Apr-14		2013
140408	AOC - OFFICE RENOVATION	46,808.37	-	(46,808.37)	-100.00%	0.13%	47,852.79	-	(47,852.79)			Jun-13	Apr-14		2013
140497	REPL 5700' 16" BELLS LN TO PR	18,838.47	-	(18,838.47)	-100.00%	0.05%	3,193,645.39	-	(3,193,645.39)			Nov-13	Sep-14		2013
140567	TANKS FOR SHALE COMPRESSION	24,825.76	-	(24,825.76)	-100.00%	0.07%	24,825.76	-	(24,825.76)			Oct-13	Jan-14		2013
140578	REPLACE EQUIP TRAILERS	75,028.68	-	(75,028.68)	-100.00%	0.21%	75,028.37	-	(75,028.37)			Oct-13	Jan-14		2013
140583	ALL TERRAIN VEHICLE	17,284.11	-	(17,284.11)	-100.00%	0.05%	13,358.49	-	(13,358.49)			Oct-13	Jan-14		2013
140588	HWY 44 RELOCATION - 004190	199,342.27	-	(199,342.27)	-100.00%	0.55%	588,491.09	-	(588,491.09)			Jul-13	Jul-14		2013
140600	BATTERY CH ENG CONTROL PA	14,966.74	-	(14,966.74)	-100.00%	0.04%	24,986.53	-	(24,986.53)			Oct-13	Jan-14		2013
140863	FENCE AND GATE LACONIA SHOP	26,361.25	-	(26,361.25)	-100.00%	0.07%	26,361.25	-	(26,361.25)			Nov-13	Mar-14		2013
140873	PRE-MANUFACTURE BLDG	65,332.35	-	(65,332.35)	-100.00%	0.18%	63,640.69	-	(63,640.69)			Nov-13	Jan-14		2013
140957	High Speed Hist Arch LG&E	22,525.40	-	(22,525.40)	-100.00%	0.06%	22,525.40	-	(22,525.40)			Jan-13	Jun-14		2013
141000	2014 BACKHOES FOR MAGNOLIA	72,284.50	-	(72,284.50)	-100.00%	0.20%	72,284.50	-	(72,284.50)			Oct-13	Jan-14		2013
141002	2014 TRACTORS FOR MAG FLD	53,881.90	-	(53,881.90)	-100.00%	0.15%	53,881.90	-	(53,881.90)			Oct-13	Jan-14		2013
141392	LGE FURNITURE PROJ	73,384.50	-	(73,384.50)	-100.00%	0.20%	288,501.90	-	(288,501.90)			Jul-13			2013

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
142516	LGE Replace Garage Equip	21,030.59	-	(21,030.59)	-100.00%	0.06%	21,030.59	-	(21,030.59)			Sep-13	Apr-14		2013
142521	MOBILE SEPARATOR	59,741.57	-	(59,741.57)	-100.00%	0.17%	109,241.22	-	(109,241.22)			Aug-13	Jul-14		2013
142534	GRADIENT CONTROL MATS	101,166.71	-	(101,166.71)	-100.00%	0.28%	101,166.71	-	(101,166.71)			Aug-13	Jun-14		2013
142561	REMODEL AT EOC - 2013	686.31	-	(686.31)	-100.00%	0.00%	686.31	-	(686.31)			Aug-13	Apr-14		2013
142571	RESPIRATOR GEAR FOR GAS CONS	49,904.52	-	(49,904.52)	-100.00%	0.14%	49,904.52	-	(49,904.52)			Aug-13	Apr-14		2013
142621	PENILE TEE REPLACEMENT	505.53	-	(505.53)	-100.00%	0.00%	-	-	-			Aug-13	Mar-14		2013
142635	2013_EMS_Dbase_Expansion_LGE	5,341.77	-	(5,341.77)	-100.00%	0.01%	5,341.77	-	(5,341.77)			Sep-13	Dec-13		2013
142647	REMODEL AT AOC - 2013	1,475.55	-	(1,475.55)	-100.00%	0.00%	1,508.97	-	(1,508.97)			Sep-13	Dec-13		2013
142653	BOC-TREADMILL	1,047.81	-	(1,047.81)	-100.00%	0.00%	1,047.81	-	(1,047.81)			Jan-13	Feb-14		2013
142734	LGE-BOC IT OFFICE	78,750.02	-	(78,750.02)	-100.00%	0.22%	84,380.12	-	(84,380.12)			Sep-13	Dec-13		2013
142741	MAGN #1 REACTIVATOR	172,891.47	-	(172,891.47)	-100.00%	0.48%	123,194.25	-	(123,194.25)			Oct-13	Jan-14		2013
142761	ICCP Domain Cntrlrs-LGE-2013	729.91	-	(729.91)	-100.00%	0.00%	2,347.18	-	(2,347.18)			Oct-13	Apr-15		2013
142771	TOOL HYDR SQUEEZE OFF STEEL	45,469.81	-	(45,469.81)	-100.00%	0.13%	45,469.81	-	(45,469.81)			Oct-13	Apr-14		2013
142775	BOC Lobby Lighting 2013	867.37	-	(867.37)	-100.00%	0.00%	-	-	-			Oct-13	Jan-14		2013
142798	IPS Device for QAS-LGE-2013	3,096.23	-	(3,096.23)	-100.00%	0.01%	3,697.52	-	(3,697.52)			Oct-13	Mar-15		2013
142822	RESPIRATOR GEAR - GAS DIST	30,578.82	-	(30,578.82)	-100.00%	0.09%	30,578.82	-	(30,578.82)			Oct-13	Apr-14		2013
142836	BI Space 2013 LG&E-BOC 3	2,965.60	-	(2,965.60)	-100.00%	0.01%	2,992.76	-	(2,992.76)			Oct-13	Apr-14		2013
142852	LOAD User Licenses-LG&E	4,541.04	-	(4,541.04)	-100.00%	0.01%	4,541.04	-	(4,541.04)			Oct-13	Mar-14		2013
142863	MULDRAUGH HELICOPTER PAD	27,536.86	-	(27,536.86)	-100.00%	0.08%	27,536.86	-	(27,536.86)			Oct-13	Jan-14		2013
142924	Powerbase License - LGE	5,716.85	-	(5,716.85)	-100.00%	0.02%	5,716.85	-	(5,716.85)			Nov-13	Jun-14		2013
142952	29 COMPUTER MONITORS FOR GRS	2,325.89	-	(2,325.89)	-100.00%	0.01%	2,325.89	-	(2,325.89)			Nov-13	Jun-14		2013
143004	GPS EQUIPMENT - GAS DIST	40,097.90	-	(40,097.90)	-100.00%	0.11%	38,048.03	-	(38,048.03)			Dec-13	Mar-14		2013
143022	SECURITY & PA SYSTEM - BOC	19,233.60	-	(19,233.60)	-100.00%	0.05%	54,437.09	-	(54,437.09)			Dec-13	Dec-14		2013
143025	MULDRAUGH PURCH TELEHANDLER	131,076.57	-	(131,076.57)	-100.00%	0.36%	138,941.16	-	(138,941.16)			Dec-13	Jan-14		2013
143029	MATERIAL HANDLER -LACONIA	51,843.43	-	(51,843.43)	-100.00%	0.14%	55,713.95	-	(55,713.95)			Dec-13	Jan-14		2013
143030	BACKHOE - AUBURNDALE 2013	89,938.27	-	(89,938.27)	-100.00%	0.25%	89,938.27	-	(89,938.27)			Dec-13	Mar-14		2013
143031	BACKHOE TRAILER - AOC	38,577.93	-	(38,577.93)	-100.00%	0.11%	21,636.12	-	(21,636.12)			Dec-13	Mar-14		2013
143032	ED&MA MONITORS 2013 LG&E	3,315.75	-	(3,315.75)	-100.00%	0.01%	3,219.28	-	(3,219.28)			Dec-13	Mar-14		2013
143036	Pin Brazing Machine 2013	3,715.68	-	(3,715.68)	-100.00%	0.01%	4,061.92	-	(4,061.92)			Dec-13	Jun-14		2013
143037	CATALYST FOR EMISSION CONT SYS	6,005.15	-	(6,005.15)	-100.00%	0.02%	20,656.86	-	(20,656.86)			Dec-13	Jan-14		2013
143038	MINI EXCAVATOR MAG	38,479.58	-	(38,479.58)	-100.00%	0.11%	48,474.07	-	(48,474.07)			Dec-13	Jan-14		2013
143040	PRESS WASH & TOOL BOXES	43,223.90	-	(43,223.90)	-100.00%	0.12%	45,268.09	-	(45,268.09)			Dec-13	Jan-14		2013
143041	MINI EXCAVATOR MULDRAUGH	39,664.15	-	(39,664.15)	-100.00%	0.11%	39,733.35	-	(39,733.35)			Dec-13	Jan-14		2013
143045	TRACKED SKID LOADER-MULD	51,847.01	-	(51,847.01)	-100.00%	0.14%	51,847.01	-	(51,847.01)			Dec-13	Jan-14		2013
143046	LEAK DETECTION EQ - MULD	34,332.39	-	(34,332.39)	-100.00%	0.10%	34,332.39	-	(34,332.39)			Dec-13	Jan-14		2013
143051	GEOEXPLORER GPS UNIT	8,824.09	-	(8,824.09)	-100.00%	0.02%	8,824.09	-	(8,824.09)			Dec-13	Jun-14		2013
143069	MR 2013 ERG MODULE	32,351.25	-	(32,351.25)	-100.00%	0.09%	32,351.25	-	(32,351.25)			Dec-13	Dec-13		2013
002LGE14	Appt Scheduling-LGE14	21,331.09	-	(21,331.09)	-100.00%	0.06%	21,811.16	-	(21,811.16)			Sep-13	Sep-14		2013
019LGE14	PACS Replacement-LGE14	79,154.64	-	(79,154.64)	-100.00%	0.22%	295,218.03	-	(295,218.03)			Aug-13	Feb-15		2013
130321LGE	REPL FIBER NODES-LGE ONLY	270,510.34	-	(270,510.34)	-100.00%	0.75%	836,552.61	-	(836,552.61)			Jan-13	Dec-15		2013
134687LGE	Call Recording Replace-LGE13	62,437.89	-	(62,437.89)	-100.00%	0.17%	100,592.26	-	(100,592.26)			Aug-13	Aug-14		2013
135695LGE	SAP Testing Automation-LGE11	7,976.90	-	(7,976.90)	-100.00%	0.02%	77,764.40	69,787.49	(7,976.90)			Oct-11	Dec-13		2013
135697LGE	Revenue Collect Enh-LGE11	22,921.37	-	(22,921.37)	-100.00%	0.06%	41,238.64	18,317.47	(22,921.16)			Oct-11	Dec-13		2013
135810LGE	Billing Enhancement-LGE12	12,759.99	-	(12,759.99)	-100.00%	0.04%	40,780.52	12,247.94	(28,532.58)			Nov-11	Dec-14		2013
136181LGE	Ferch Cubicle Purchase-LGE12	(2,949.23)	-	2,949.23	-100.00%	-0.01%	2,814.36	5,763.59	2,949.23			Mar-12	Jan-13		2013
137819LGE	Exchange HA Re-architect-LGE13	11,121.44	9,750.00	(1,371.44)	-14.07%	0.03%	21,167.39	9,750.00	(11,417.39)	Sep-12	Dec-14	Sep-12	Dec-14		2013
137826LGE	Upgrade F5-LGE13	37,515.56	24,749.99	(12,765.57)	-51.58%	0.10%	75,866.45	24,749.99	(51,116.45)	Aug-13	Dec-14	Aug-13	Oct-14		2013
137830LGE	Call Mgmt Sys Reporting-LGE13	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-13	Dec-13				2013
137842LGE	Refresh Zenapp Blades-LGE13	53,080.68	15,000.00	(38,080.68)	-253.87%	0.15%	53,080.68	15,000.00	(38,080.68)	Apr-13	Dec-13	Apr-13	Dec-13		2013
137863LGE	Voice/Vid Monitor Tools-LGE13	72,624.79	75,000.00	2,375.21	3.17%	0.20%	79,502.56	75,000.00	(4,502.56)	Sep-13	Dec-13	Sep-13	Mar-14		2013
137889LGE	IP Management-LGE13	-	11,249.99	11,249.99	100.00%	0.00%	-	11,249.99	11,249.99	May-13	Dec-13				2013
137891LGE	SOA Infrastructure-LGE13	-	37,500.00	37,500.00	100.00%	0.00%	-	37,500.00	37,500.00	Jun-13	Jun-13				2013
138122LGE	TDMS - LGE12	(3,730.11)	-	3,730.11	-100.00%	-0.01%	26,197.43	29,927.54	3,730.11			Jul-12	Nov-12		2013
138281LGE	Ener Eff Enhancements-LGE12	22,700.66	25,028.72	2,328.06	9.30%	0.06%	42,623.50	44,951.57	2,328.06	Jul-12	Jul-13	Jul-12	Jul-13		2013
138283LGE	Rate Case 2012 - LGE12	7,478.54	-	(7,478.54)	-100.00%	0.02%	41,573.17	34,094.64	(7,478.54)			Jul-12	Jan-13		2013
138443LGE	MyAccount Enhance - LGE12	22,255.14	19,759.52	(2,495.63)	-12.63%	0.06%	35,923.61	33,427.98	(2,495.63)	Jul-12	Sep-13	Jul-12	Mar-14		2013
138687LGE	Low Income Enhance-LGE12	20,541.47	26,346.00	5,804.53	22.03%	0.06%	24,232.92	33,354.90	9,121.98	Aug-12	Dec-13	Aug-12	Dec-13		2013
138823LGE	BW/BWA Upgrade - LGE12	21,899.24	-	(21,899.24)	-100.00%	0.06%	78,744.21	56,844.98	(21,899.24)			Oct-12	Sep-13		2013
138835LGE	Jabber - LGE12	6,569.01	-	(6,569.01)	-100.00%	0.02%	28,026.44	19,646.02	(8,380.43)			Aug-12	Dec-13		2013
138854LGE	Access Policy Manager - LGE12	364.80	-	(364.80)	-100.00%	0.00%	10,108.39	9,743.59	(364.80)			Oct-12	Dec-12		2013
138898LGE	Enterprise Info Mgmt-LGE12	121,828.19	-	(121,828.19)	-100.00%	0.34%	590,558.42	136,314.29	(454,244.13)			Dec-12	Nov-15		2013
138970LGE	Exchange 2010 Inf Upg-LGE12	79.21	-	(79.21)	-100.00%	0.00%	8,172.36	8,093.16	(79.21)			Nov-12	Jan-13		2013
139029LGE	Carbide Optic Fiber Ins-LGE12	1,740.35	-	(1,740.35)	-100.00%	0.00%	1,874.28	133.94	(1,740.35)			Dec-12	Oct-13		2013
139146LGE	OpenText Email Upgrade-LGE13	7,812.02	-	(7,812.02)	-100.00%	0.02%	8,449.78	-	(8,449.78)			Jan-13	Jul-14		2013
139205LGE	EE DLC MULITFAM ENH-LGE13	13,115.96	-	(13,115.96)	-100.00%	0.04%	13,115.96	-	(13,115.96)			Apr-13	Dec-13		2013
139250LGE	SAP Connector-LGE13	2,434.99	-	(2,434.99)	-100.00%	0.01%	2,434.99	-	(2,434.99)			Feb-13	Mar-14		2013
139253LGE	Adv Business Reporting-LGE13	28,705.54	-	(28,705.54)	-100.00%	0.08%	30,354.32	-	(30,354.32)			Feb-13	Mar-14		2013
139579LGE	FERCH TOOLS-LGE13	317.46	-	(317.46)	-100.00%	0.00%	317.46	-	(317.46)			Apr-13	Dec-13		2013
139679LGE	SQL Server Toolset-LGE13	1,298.63	-	(1,298.63)	-100.00%	0.00%	1,298.63	-	(1,298.63)			May-13	Sep-13		2013
139738LGE	Oracle Licenses - LGE13	586,976.16	-	(586,976.16)	-100.00%	1.63%	586,976.16	-	(586,976.16)			May-13	Dec-13	Change in approach to universal license agreement	2013
139933LGE	SAP PI Upgrade-LGE13	70,613.76	-	(70,613.76)	-100.00%	0.20%	67,277.04	-	(67,277.04)			May-13	Mar-14		2013
140316LGE	CCS SQL Server Integ LGE13	20,841.87	-	(20,841.87)	-100.00%	0.06%	23,081.02	-	(23,081.02)			Aug-13	Mar-14		2013
140354LGE	SP SITE COLLECT - LGE13	948.86	-	(948.86)	-100.00%	0.00%	948.86	-	(948.86)			Jun-13	Dec-13		2013
140363LGE	RECORDS MGMT PILOT LGE13	4,874.18	-	(4,874.18)	-100.00%	0.01%	4,874.18	-	(4,874.18)			Jun-13	Mar-14		2013
140922LGE	LOGRHYTHM UPGRADE-LGE13	15,839.42	-	(15,839.42)	-100.00%	0.04%	15,907.02	-	(15,907.02)			Jul-13	Mar-14		2013
141114LGE	App Sec Initiative-LGE13	15,192.05	-	(15,192.05)	-100.00%	0.04%	21,462.97	-	(21,462.97)			Jul-13	Feb-15		2013
142497LGE	EE Enhance Phase III-LGE13	25,384.04	-	(25,384.04)	-100.00%	0.07%	36,245.97	-	(36,245.97)			Aug-13	Aug-14		2013
142539LGE	Retail Meter Dashboard-LGE13	11,567.52	-	(11,567.52)	-100.00%	0.03%	11,567.52	-	(11,567.52)			Aug-13	Mar-14		2013
142648LGE	Data Center Renov-LGE13	1,314.33	-	(1,314.33)	-100.00%	0.00%	1,314.33	-	(1,314.33)			Sep-13			2013
142664LGE	RoD Upgrade-13	1,278.15	-	(1,278.15)	-100.00%	0.00%	2,293.92	-	(2,293.92)			Sep-13	Jun-14		2013
142683LGE	XP Replacement-LGE13	76,911.26	-	(76,911.26)	-100.00%	0.21%	36,853.45	-	(36,853.45)			Sep-13	Jul-14		2013
142684LGE	SHAREPOINT 2013-LGE13	115,510.25	-	(115,510.25)	-100.00%	0.32%	140,344.28	-	(140,344.28)			Sep-13	Jul-14		2013
142687LGE	iFactor Upgrade-LGE13	7,684.05	-	(7,684.05)	-100.00%	0.02%	10,561.26	-	(10,561.26)			Sep-13	Jul-14		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
142688LGE	MV90 Web-LGE13	9,663.07	-	(9,663.07)	-100.00%	0.03%	10,495.37	-	(10,495.37)			Oct-13	Jan-14		2013
142721LGE	Paymentus-LGE13	9,043.79	-	(9,043.79)	-100.00%	0.03%	10,763.29	-	(10,763.29)			Sep-13	Mar-14		2013
142806LGE	IT 2nd FLR Renov-LGE13	4,041.33	-	(4,041.33)	-100.00%	0.01%	4,041.33	-	(4,041.33)			Sep-13	May-14		2013
142818LGE	DB Backup-LGE13	103,529.80	-	(103,529.80)	-100.00%	0.29%	109,620.06	-	(109,620.06)			Oct-13	Jul-14		2013
142819LGE	Telecom Monitor Enhance-LGE13	25,017.46	-	(25,017.46)	-100.00%	0.07%	14,098.22	-	(14,098.22)			Oct-13	Oct-14		2013
142823LGE	OMS Circuit Enhance-LGE13	2,177.33	-	(2,177.33)	-100.00%	0.01%	2,177.33	-	(2,177.33)			Oct-13	Mar-14		2013
142827LGE	Additional Tough Books-LGE13	21,037.16	-	(21,037.16)	-100.00%	0.06%	26,060.81	-	(26,060.81)			Oct-13	Mar-14		2013
142831LGE	OpenText Email Mgmt-LGE13	4,924.16	-	(4,924.16)	-100.00%	0.01%	7,442.49	-	(7,442.49)			Oct-13	Feb-15		2013
142846LGE	Storage Reporting Tool-LGE13	33,927.95	-	(33,927.95)	-100.00%	0.09%	42,973.50	-	(42,973.50)			Oct-13	Feb-15		2013
142888LGE	DDoS Protection Plan-LGE13	30,355.73	-	(30,355.73)	-100.00%	0.08%	30,355.73	-	(30,355.73)			Nov-13	Mar-14		2013
142908LGE	EMC PowerPath-LGE13	28,564.47	-	(28,564.47)	-100.00%	0.08%	28,564.47	-	(28,564.47)			Nov-13	Mar-14		2013
142912LGE	Core Switch Modules-LGE13	12,271.56	-	(12,271.56)	-100.00%	0.03%	12,271.56	-	(12,271.56)			Nov-13	Mar-14		2013
142946LGE	Downtown Network-LGE13	3,665.99	-	(3,665.99)	-100.00%	0.01%	-	-	-			Nov-13	Jan-15		2013
142956LGE	Savinson Monitoring-LGE13	11,000.89	-	(11,000.89)	-100.00%	0.03%	11,000.89	-	(11,000.89)			Nov-13	Mar-14		2013
142993LGE	Monitoring SAP Mgmt Pack-LGE13	3,406.58	-	(3,406.58)	-100.00%	0.01%	3,583.39	-	(3,583.39)			Dec-13	Mar-14		2013
142997LGE	Isilon Test Cluster-LGE13	8,026.88	-	(8,026.88)	-100.00%	0.02%	8,332.98	-	(8,332.98)			Dec-13	Jul-14		2013
143000LGE	Bluestripe Monitoring-LG13	47,146.68	-	(47,146.68)	-100.00%	0.13%	47,146.68	-	(47,146.68)			Dec-13	Mar-14		2013
143005LGE	Magik Dev Tools-LGE13	1,353.11	-	(1,353.11)	-100.00%	0.00%	1,455.26	-	(1,455.26)			Dec-13	Mar-14		2013
143009LGE	Test Drive Monitoring-LGE13	9,201.46	-	(9,201.46)	-100.00%	0.03%	11,253.22	-	(11,253.22)			Dec-13	Jul-14		2013
143012LGE	SAP Licenses-LGE13	27,067.93	-	(27,067.93)	-100.00%	0.08%	28,693.12	-	(28,693.12)			Dec-13	Mar-14		2013
143070LGE	FERC EQR-LGE13	4,487.58	-	(4,487.58)	-100.00%	0.01%	7,671.89	-	(7,671.89)			Dec-13	Apr-15		2013
143075LGE	Addt'l Microsoft True-up-LGE13	3,985.31	-	(3,985.31)	-100.00%	0.01%	33,417.01	-	(33,417.01)			Dec-13	Mar-14		2013
143078LGE	Web ASA's Replacement-LGE13	6,647.68	-	(6,647.68)	-100.00%	0.02%	6,647.68	-	(6,647.68)			Dec-13	Mar-14		2013
143086LGE	VMAX Expansion-LGE13	40,090.68	-	(40,090.68)	-100.00%	0.11%	40,090.68	-	(40,090.68)			Dec-13	Mar-14		2013
CCAPR460	Purchase Regulators - 004600	122,458.92	-	(122,458.92)	-100.00%	0.34%	122,458.92	-	(122,458.92)			Jan-13			2013
CGME406	NB Gas Main Ext - 004060	1,654,928.43	1,299,716.69	(355,211.74)	-27.33%	4.60%	1,654,928.43	1,299,716.69	(355,211.74)	Dec-12	Dec-25	Dec-12		Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	2013
CGMTR134	LGE Gas Meters - 001340	2,192,906.17	1,548,419.08	(644,487.09)	-41.62%	6.10%	2,192,906.17	1,548,419.08	(644,487.09)	Jan-13	Dec-19	Jan-13		Increase due primarily to purchasing more gas meters as a result of the gas main & riser replacement projects and replacing core gas meters that are normally remanufactured.	2013
CNBGS419	NB Gas Services - 004190	1,810,751.31	2,000,404.88	189,653.57	9.48%	5.04%	1,810,751.31	2,000,404.88	189,653.57	Jan-13	Dec-25	Jan-13			2013
CNBGS421	NB Gas Services - 004210	3,676.53	36,997.24	33,320.71	90.06%	0.01%	3,676.53	36,997.24	33,320.71	Jan-13	Dec-14	Jan-13			2013
CNBRD341U	NB Resid UG - 003410	381,723.74	-	(381,723.74)	-100.00%	1.06%	381,723.74	-	(381,723.74)			Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development	2013
CNBREG451	PURCH REGULATORS - 004510	92,178.32	94,775.00	2,596.68	2.74%	0.26%	92,178.32	94,775.00	2,596.68	Jan-13	Dec-14	Jan-13			2013
CPBWK406G	Gas Public Works - 004060	1,129,968.41	1,412,017.25	282,048.84	19.97%	3.14%	1,129,968.41	1,412,017.25	282,048.84	Jan-13	Dec-25	Jan-13			2013
CRCS421	Repl Co Gas Services - 004210	-	32,940.42	32,940.42	100.00%	0.00%	-	32,940.42	32,940.42	Jan-13	Dec-13				2013
CRCST406G	Cust Requested - 004060	(114,269.03)	124,628.26	238,897.29	191.69%	-0.32%	(114,269.03)	124,628.26	238,897.29	Jan-13	Dec-25	Jan-13			2013
CSYSEN406	Sys Enh - 004060	340,283.27	246,674.99	(93,608.28)	-37.95%	0.95%	340,283.27	246,674.99	(93,608.28)	Jan-13	Dec-25	Jan-13			2013
CTBRD419	Cap Trbl Orders Gas - 004190	153,492.43	80,251.97	(73,240.46)	-91.26%	0.43%	153,492.43	80,251.97	(73,240.46)	Jan-13	Dec-25	Jan-13			2013
CTPD340	Capital Thrd Party - 003400	51,304.00	-	(51,304.00)	-100.00%	0.14%	51,304.00	-	(51,304.00)			Jan-13			2013
CTPD419	Capital Thrd Party - 004190	108,558.50	100,279.83	(8,278.66)	-8.26%	0.30%	108,558.50	100,279.83	(8,278.66)	Jan-13	Dec-25	Jan-13			2013
GME406	GAS MAIN EXT 406	153,825.36	-	(153,825.36)	-100.00%	0.43%	153,825.36	-	(153,825.36)			Jan-02	Jul-13		2013
L9-2010	PRIORITY REPL T-LINES LGE 2010	2,655.49	-	(2,655.49)	-100.00%	0.01%	2,655.49	-	(2,655.49)			Jan-10			2013
L9-2011	PRIORITY REPL T-LINES LGE 2011	13,501.68	-	(13,501.68)	-100.00%	0.04%	13,501.68	-	(13,501.68)			Jan-11			2013
L9-2012	3PRIORITY REPL T-LINE LGE 2012	156.75	-	(156.75)	-100.00%	0.00%	156.75	-	(156.75)			Jan-12			2013
NBGS341	INSTALL GAS SVC-JOINT TRENCH	995.87	-	(995.87)	-100.00%	0.00%	1,636,473.50	1,617,128.17	(19,345.33)			Feb-06	Dec-12		2013
NBGS419	NEW BUS GAS SERV 419	21,282.29	-	(21,282.29)	-100.00%	0.06%	16,691,362.47	16,670,080.18	(21,282.29)			Mar-01	Dec-12		2013
NBGS421	NEW BUS GAS SERV 421	8,293.09	-	(8,293.09)	-100.00%	0.02%	244,368.71	244,368.71	-			Nov-01	Feb-11		2013
NBGS422	NBGS422	15,660.89	-	(15,660.89)	-100.00%	0.04%	252,065.16	236,404.27	(15,660.89)			Nov-01	Dec-12		2013
NBSB341UG	NEW BUS SUB 341 UG	56,393.49	-	(56,393.49)	-100.00%	0.16%	56,393.49	-	(56,393.49)			Dec-01	Dec-12		2013
PBWK406G	PUB WORKS GAS 406	1,101.85	-	(1,101.85)	-100.00%	0.00%	1,101.85	-	(1,101.85)			Jan-02	Dec-12		2013
RCST406G	Customer requested - Gas	20,321.43	-	(20,321.43)	-100.00%	0.06%	20,321.43	-	(20,321.43)			Dec-01	Dec-12		2013
RNTPD340	REP THR PARTY DAM 340	18,568.08	-	(18,568.08)	-100.00%	0.05%	18,568.08	-	(18,568.08)			Mar-01	Dec-12		2013
RNTPD419	Repair Third Party Damages-419	16,909.97	-	(16,909.97)	-100.00%	0.05%	371,180.41	1,143,044.95	771,864.54			Jul-01	Dec-12		2013
SYSEN406G	System enhancements - Gas	19,456.35	-	(19,456.35)	-100.00%	0.05%	19,456.35	-	(19,456.35)			Dec-02	Dec-12		2013
		35,345,189.48	35,958,865.81	613,676.33											**2013 Total**
001LGE14	Analog Sunset Yr 1/3-LGE14	-	32,774.96	32,774.96	100.00%	0.00%	-	32,774.96	32,774.96	Jan-14	Dec-14				2014
002LGE14	Appt Scheduling-LGE14	-	42,750.00	42,750.00	100.00%	0.00%	21,811.16	64,081.09	42,269.93	Sep-13	Dec-14				2014
003LGE14	Backup Telecom RFAS Host-LGE13	13,455.67	12,117.55	(1,338.12)	-11.04%	0.04%	13,455.67	12,117.55	(1,338.12)	Mar-14	Sep-14	Mar-14	Aug-14		2014
004LGE14	Call Center-Route&Report-LGE14	67,763.69	177,849.61	110,085.92	61.90%	0.20%	181,565.36	177,849.61	(3,715.75)	Jan-14	Dec-15	Jan-14			2014
005LGE14	Cust Comm-text, apps-LGE14	50,904.38	71,249.98	20,345.60	28.56%	0.15%	129,526.70	71,249.98	(58,276.72)	Jan-14	Dec-15	Jan-14	Dec-15		2014
006LGE14	EE DSM Filing 2014-LGE14	-	37,500.01	37,500.01	100.00%	0.00%	-	37,500.01	37,500.01	Jan-14	Dec-14				2014
007LGE14	Upgrade eTarrif-LGE14	-	4,500.00	4,500.00	100.00%	0.00%	-	4,500.00	4,500.00	Jan-14	Dec-14				2014
008LGE14	Virtualization buildout-LGE14	35,851.34	35,624.98	(226.36)	-0.64%	0.11%	35,898.78	35,624.98	(273.80)	Jan-14	Dec-14	Jan-14	Feb-15		2014
009LGE14	GIS-Geo Info Syst-Ph2-LGE14	-	8,550.00	8,550.00	100.00%	0.00%	-	8,550.00	8,550.00	Jan-14	Dec-14				2014
010LGE14	SDE Replacement-Yr 1/2-LGE14	-	99,750.02	99,750.02	100.00%	0.00%	-	99,750.02	99,750.02	Jan-14	Dec-14				2014
012LGE14	IT App Sec Monitoring-LGE14	-	14,250.04	14,250.04	100.00%	0.00%	-	14,250.04	14,250.04	Jan-14	Dec-14				2014
013LGE14	LGE Bldg Telecom Renov-LGE14	-	10,014.46	10,014.46	100.00%	0.00%	-	10,014.46	10,014.46	Jan-14	Dec-14				2014
014LGE14	NAS Capacity Expansion-LGE14	-	30,749.99	30,749.99	100.00%	0.00%	-	30,749.99	30,749.99	Jan-14	Dec-14				2014
015LGE14	Network Test Equipment-LGE14	7,242.16	7,499.99	257.83	3.44%	0.02%	7,242.16	7,499.99	257.83	Jan-14	Dec-14	Jan-14	Feb-15		2014
016LGE14	Open Enrollment-LGE14	9,104.00	7,499.99	(1,604.01)	-21.39%	0.03%	9,104.00	7,499.99	(1,604.01)	Jan-14	Dec-14	Jan-14	May-15		2014
017LGE14	Oracle NMS Enhance-LGE14	-	15,000.01	15,000.01	100.00%	0.00%	-	15,000.01	15,000.01	Jan-14	Dec-14				2014
018LGE14	Original Software Upgr-LGE14	-	2,849.98	2,849.98	100.00%	0.00%	-	2,849.98	2,849.98	Jan-14	Dec-14				2014
019LGE14	PACS Replacement-LGE14	206,640.42	225,000.00	18,359.58	8.16%	0.61%	295,218.03	304,154.64	8,936.61	Aug-13	Dec-14	Aug-13	Feb-15		2014
020LGE14	Password Mgr Upgrade-LGE14	-	4,275.00	4,275.00	100.00%	0.00%	-	4,275.00	4,275.00	Jan-14	Dec-14				2014
021LGE14	PI Web Part Renew/Upgr-LGE14	-	413.24	413.24	100.00%	0.00%	-	413.24	413.24	Jan-14	Dec-14				2014
022LGE14	PowerPlant-Add Storage-LGE14	-	5,700.02	5,700.02	100.00%	0.00%	-	5,700.02	5,700.02	Jan-14	Dec-14				2014
023LGE14	PowerPlant Approvals-LGE14	-	14,250.02	14,250.02	100.00%	0.00%	-	14,250.02	14,250.02	Jan-14	Dec-14				2014
024LGE14	PowerPl Lease Mod Upgr-LGE14	-	6,412.50	6,412.50	100.00%	0.00%	-	6,412.50	6,412.50	Jan-14	Dec-14				2014
025LGE14	Safety audit tool-LGE14	-	7,124.98	7,124.98	100.00%	0.00%	-	7,124.98	7,124.98	Jan-14	Dec-14				2014
026LGE14	Stor Reprt Tool Replace-LGE14	-	47,025.02	47,025.02	100.00%	0.00%	-	47,025.02	47,025.02	Jan-14	Dec-14				2014
027LGE14	TOA Application-LGE14	-	24,937.45	24,937.45	100.00%	0.00%	-	24,937.45	24,937.45	Jan-14	Dec-14				2014

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027LGE15	GIS-Geo Info Syst-Ph2-LGE15	14,717.27	-	(14,717.27)	-100.00%	0.04%	32,616.14	4,275.00	(28,341.14)			Jan-14	Jun-16		2014
028LGE14	Transmission Repository-LGE14	4,719.89	13,537.48	8,817.58	65.13%	0.01%	4,884.22	13,537.48	8,653.25	Jan-14	Dec-14	Jan-14	Feb-15		2014
030LGE14	Upgr Recruit Onboarding-LGE14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
031LGE14	Upgr GVR log-LGE14	-	7,124.98	7,124.98	100.00%	0.00%	-	7,124.98	7,124.98	Jan-14	Dec-14				2014
032LGE14	Vulnerability Scanning-LGE14	-	427.50	427.50	100.00%	0.00%	-	427.50	427.50	Jan-14	Dec-14				2014
042LGE14	Avaya-Contact Center-LGE14	28,163.93	42,750.06	14,586.13	34.12%	0.08%	43,011.69	42,750.06	(261.63)	Jan-14	Dec-14	Jan-14	Jun-15		2014
043LGE14	PeopleSoft Enhance-LGE14	-	32,062.50	32,062.50	100.00%	0.00%	-	32,062.50	32,062.50	Jan-14	Dec-14				2014
044LGE14	Replace UPS Switchboard-LGE14	-	68,400.00	68,400.00	100.00%	0.00%	-	68,400.00	68,400.00	Jan-14	Dec-14				2014
045LGE14	STORMS WMS Upgr/Repl-LGE14	-	120,000.17	120,000.17	100.00%	0.00%	-	120,000.17	120,000.17	Jan-14	Dec-14				2014
046LGE14	Computer Hardware-LGE14	18,255.82	-	(18,255.82)	-100.00%	0.05%	18,255.82	-	(18,255.82)			Dec-13	Feb-15		2014
048LGE14	Tech Refresh of desk/lap-LGE14	187,865.60	-	(187,865.60)	-100.00%	0.56%	187,865.60	-	(187,865.60)			Jan-14	Dec-14		2014
049LGE14	Mob Disp Upgr to WMS-LGE14	-	106,875.00	106,875.00	100.00%	0.00%	-	106,875.00	106,875.00	Jan-14	Dec-16				2014
050LGE14	Mobile Infrastructure-LGE14	19,319.93	37,500.01	18,180.09	48.48%	0.06%	19,319.93	37,500.01	18,180.09	Jan-14	Dec-14	Jan-14	Feb-15		2014
051LGE14	CFO Systems Capital-LGE14	-	14,249.99	14,249.99	100.00%	0.00%	-	14,249.99	14,249.99	Jan-14	Dec-14				2014
052LGE14	Multi-Fun Dev Grow&Ref-LGE14	11,369.59	-	(11,369.59)	-100.00%	0.03%	11,369.59	-	(11,369.59)			Dec-13	Feb-15		2014
053LGE14	Retail Sys Enhance-LGE14	22,668.24	-	(22,668.24)	-100.00%	0.07%	22,798.83	-	(22,798.83)			Jan-14	Dec-14		2014
054LGE14	Network Access Devices-LGE14	19,351.82	-	(19,351.82)	-100.00%	0.06%	19,351.82	-	(19,351.82)			Jan-14	Dec-14		2014
055LGE14	IP Management-LGE14	29,549.43	-	(29,549.43)	-100.00%	0.09%	29,549.43	-	(29,549.43)			Jan-14	Feb-15		2014
056LGE14	CIP Compliance Tools-LGE14	35,061.89	-	(35,061.89)	-100.00%	0.10%	34,785.00	-	(34,785.00)			Jan-14	Feb-15		2014
057LGE14	Cabling Server Connect-LGE14	6,480.04	-	(6,480.04)	-100.00%	0.02%	6,480.04	-	(6,480.04)			Jan-14	Feb-15		2014
058LGE14	Louisville Elect Upgr-LGE14	14,256.23	-	(14,256.23)	-100.00%	0.04%	14,256.23	-	(14,256.23)			Jan-14	Feb-15		2014
059LGE14	IT Data Ctr Racks&Furn-LGE14	7,743.33	-	(7,743.33)	-100.00%	0.02%	7,743.33	-	(7,743.33)			Jan-14	Feb-15		2014
060LGE14	Outside Cable Plant-LGE14	9,497.63	-	(9,497.63)	-100.00%	0.03%	9,497.63	-	(9,497.63)			Jan-14	Feb-15		2014
062LGE14	IT Server Hardware Refr-LGE14	66,812.28	-	(66,812.28)	-100.00%	0.20%	66,812.28	-	(66,812.28)			Jan-14	Dec-14		2014
063LGE14	CIP Compliance Infra-LGE14	74,629.46	-	(74,629.46)	-100.00%	0.22%	75,866.69	-	(75,866.69)			Jan-14	Feb-15		2014
064LGE14	Simpsonville Furn&Racks-LGE14	3,319.11	-	(3,319.11)	-100.00%	0.01%	3,319.11	-	(3,319.11)			Jan-14	Feb-15		2014
065LGE14	Simpsonville Elect Upg-LGE14	7,102.03	-	(7,102.03)	-100.00%	0.02%	7,101.83	-	(7,101.83)			Jan-14	Dec-14		2014
066LGE14	Server Cap Expan&Reliab-LGE14	8,745.37	-	(8,745.37)	-100.00%	0.03%	8,768.21	-	(8,768.21)			Jan-14	Feb-15		2014
067LGE14	Mobile Radio-LGE14	18,766.79	-	(18,766.79)	-100.00%	0.06%	25,254.68	-	(25,254.68)			Jan-14	Feb-15		2014
068LGE14	Cisco VPN Appliance Upgr-LGE14	42,840.95	-	(42,840.95)	-100.00%	0.13%	42,840.95	-	(42,840.95)			Jan-14	Feb-15		2014
069LGE14	Site Security Improve-LGE14	5,823.01	-	(5,823.01)	-100.00%	0.02%	6,460.70	-	(6,460.70)			Jan-14	Feb-15		2014
070LGE14	Wireless Buildout-LGE14	7,532.62	-	(7,532.62)	-100.00%	0.02%	7,532.62	-	(7,532.62)			Jan-14	Feb-15		2014
071LGE14	Telecom Shelter Renov-LGE14	4,309.27	-	(4,309.27)	-100.00%	0.01%	4,309.27	-	(4,309.27)			Jan-14	Feb-15		2014
072LGE14	Bulk Power & Env Systems-LGE14	15,532.85	-	(15,532.85)	-100.00%	0.05%	15,567.42	-	(15,567.42)			Jan-14	Feb-15		2014
073LGE14	Core Network Infra-LGE14	22,870.09	-	(22,870.09)	-100.00%	0.07%	22,870.09	-	(22,870.09)			Jan-14	Feb-15		2014
074LGE14	Monitor Replacement-LGE14	9,254.42	-	(9,254.42)	-100.00%	0.03%	9,256.13	-	(9,256.13)			Jan-14	Feb-15		2014
075LGE14	Upgrade EMS Hardware-LGE14	59,849.36	-	(59,849.36)	-100.00%	0.18%	41,372.60	-	(41,372.60)			Jan-14	Feb-15		2014
076LGE14	Upgrade VMWare Infra-LGE14	19,217.72	-	(19,217.72)	-100.00%	0.06%	19,217.72	-	(19,217.72)			Jan-14	Feb-15		2014
078LGE14	Corp Firewall Replace-LGE14	43,300.60	-	(43,300.60)	-100.00%	0.13%	43,300.60	-	(43,300.60)			Mar-14	Feb-15		2014
079LGE14	Access Switch Rotation-LGE14	77,067.36	-	(77,067.36)	-100.00%	0.23%	77,067.36	-	(77,067.36)			Mar-14	Jan-15		2014
080LGE14	Lockout/Tagout (LOTO)-LGE14	89,274.97	-	(89,274.97)	-100.00%	0.26%	199,058.12	-	(199,058.12)			Jan-14	Dec-15		2014
083LGE14	SQL Upgrade-LGE14	14,803.76	-	(14,803.76)	-100.00%	0.04%	14,803.76	-	(14,803.76)			Mar-14	Jul-14		2014
083LGE16	Tower Replacements-LGE16	75,668.27	-	(75,668.27)	-100.00%	0.22%	75,821.17	75,000.00	(821.17)			Jan-14	Feb-15		2014
084LGE14	Intrusion Prevention-LGE14	19,335.35	-	(19,335.35)	-100.00%	0.06%	19,335.35	-	(19,335.35)			Jan-14	Feb-15		2014
085LGE14	IRAS Enhancements-LGE14	35,719.26	-	(35,719.26)	-100.00%	0.11%	31,660.54	-	(31,660.54)			Jan-14	Feb-15		2014
086LGE14	Add Electr Simpsonville-LGE14	36,931.90	-	(36,931.90)	-100.00%	0.11%	36,931.90	-	(36,931.90)			Jan-14	Feb-15		2014
087LGE14	EE DSM Filing (Non-AMS)-LGE14	3,342.65	-	(3,342.65)	-100.00%	0.01%	18,365.98	-	(18,365.98)			Jan-14	Dec-15		2014
088LGE14	SAN Capacity Expan-LGE14	68,596.73	-	(68,596.73)	-100.00%	0.20%	68,596.73	-	(68,596.73)			Jan-14	Feb-15		2014
089LGE14	Sec Infras Enhance-LGE14	15,123.72	-	(15,123.72)	-100.00%	0.04%	15,123.72	-	(15,123.72)			Jan-14	Feb-15		2014
090LGE14	Pers Productivity SW-LGE14	2,434.61	-	(2,434.61)	-100.00%	0.01%	2,434.61	-	(2,434.61)			Jan-14	Feb-15		2014
091LGE14	Gas Facility Inspection-LGE14	4,906.95	-	(4,906.95)	-100.00%	0.01%	52,084.22	-	(52,084.22)			Jan-14	Nov-15		2014
092LGE14	Microsoft True-Up-LGE14	19,173.68	-	(19,173.68)	-100.00%	0.06%	19,173.68	-	(19,173.68)			Jan-14	Feb-15		2014
117361	Accrued Labor - LGE	(1,130.62)	745,826.16	746,956.78	100.15%	0.00%	0.02	3,734,527.92	3,734,527.91	Mar-04	Aug-10	Mar-04		Anticipated Adjustment was budgeted to this project, but actuals were spread to many individual projects.	2014
119902	Clear 12/04 A&G	361,834.69	102,841.20	(258,993.49)	-251.84%	1.07%	361,834.69	102,841.20	(258,993.49)	Dec-04	Dec-10	Dec-04			2014
120754	Misc. A/R Uncollect - LGE Cap	(9,442.82)	-	9,442.82	-100.00%	-0.03%	76,067.86	50,736.60	(25,331.26)			Jun-05			2014
120LGE14	UC&C-LGE14	329,270.78	-	(329,270.78)	-100.00%	0.98%	329,990.05	-	(329,990.05)			Jan-14	Jan-15		2014
121LGE14	Transmission Outage App-LGE14	78,696.41	-	(78,696.41)	-100.00%	0.23%	79,567.24	-	(79,567.24)			Jan-14	Jan-15		2014
122823	CCS - Technology	(1,460.16)	-	1,460.16	-100.00%	0.00%	0.10	1,460.26	1,460.16			May-07	Aug-14		2014
122LGE14	Ventyx Mobile Upgrade-LGE14	107,748.83	-	(107,748.83)	-100.00%	0.32%	370,244.91	-	(370,244.91)			Jan-14	Oct-16		2014
127181	PeopleSoft Time (LG&E %)	182,734.64	40,800.00	(141,934.64)	-347.88%	0.54%	420,935.91	274,996.97	(145,938.94)	Jul-11	Oct-14	Jul-11			2014
130083	Hdwe Capital for LOBs - LGE13	525.23	-	(525.23)	-100.00%	0.00%	30,614.94	30,089.71	(525.23)			Jan-13	Jun-14		2014
130089	TECHNOLOGY REFRESH - LGE13	667.79	-	(667.79)	-100.00%	0.00%	178,060.18	177,392.39	(667.79)			Jan-13	Jun-14		2014
130116	SIMPSONVL ELEC UPGRADE-LGE13	49.91	-	(49.91)	-100.00%	0.00%	7,224.93	7,175.03	(49.90)			Jan-13	Dec-13		2014
130125	SERVER HW REFRESH - LGE13	5,129.33	-	(5,129.33)	-100.00%	0.02%	113,695.65	108,566.33	(5,129.33)			Jan-13	Jun-14		2014
130131	DATA CENTER SW - LGE13	73.05	-	(73.05)	-100.00%	0.00%	6,143.64	6,070.59	(73.05)			Aug-10	Mar-14		2014
130135	SERVER CAP EXP&REL - LGE13	(426.95)	-	426.95	-100.00%	0.00%	11,507.41	11,934.36	426.95			Aug-10	Jul-14		2014
130205	CIP COMPLIANCE TOOLS-LGE13	349.48	-	(349.48)	-100.00%	0.00%	32,356.15	32,006.67	(349.48)			Jan-13	Feb-15		2014
130321	REPLACE FIBER REACH NODES-LGE	46,418.18	193,275.29	146,857.11	75.98%	0.14%	121,850.51	410,481.60	288,631.09	Jan-13	Dec-15	Jan-13	Dec-14		2014
130321LGE	REPL FIBER NODES-LGE ONLY	297,728.42	-	(297,728.42)	-100.00%	0.88%	836,552.61	270,510.34	(566,042.27)			Jan-13	Dec-15		2014
130322	BULK PWR&ENVIRO SYSTEMS-LGE13	571.01	-	(571.01)	-100.00%	0.00%	17,703.80	17,132.79	(571.01)			Jan-13	Feb-14		2014
130332	NTWK ACCESS DEV&SITE IN-LGE13	13,304.13	-	(13,304.13)	-100.00%	0.04%	24,050.48	10,746.35	(13,304.13)			Jan-13	Jul-14		2014
130355	UC&C-LGE13	2,892.40	-	(2,892.40)	-100.00%	0.01%	569,223.21	566,330.81	(2,892.40)			Jul-13	Oct-14		2014
130368	ACCESS SWITCH ROTATION-LGE13	1,381.19	-	(1,381.19)	-100.00%	0.00%	76,735.35	75,354.16	(1,381.19)			Jan-13	Jun-14		2014
130377	EBUSINESS FIREWALL REPL-LGE13	1,646.45	-	(1,646.45)	-100.00%	0.00%	40,643.75	38,997.30	(1,646.45)			May-13	Jun-14		2014
130380	IP MANAGEMENT - LGE13	-	30,000.01	30,000.01	100.00%	0.00%	-	30,000.01	30,000.01	Jan-14	Dec-14				2014
130392	WIRELESS BUILDOUT - LGE13	122.61	-	(122.61)	-100.00%	0.00%	4,726.43	4,603.82	(122.61)			Dec-12	Aug-14		2014
131019	Mobile Auto Dispatch - LGE	10,864.66	-	(10,864.66)	-100.00%	0.03%	1,059,872.70	1,049,008.04	(10,864.66)			Sep-11	Aug-14		2014
131031	Work Mgmt System Prj	183,823.68	-	(183,823.68)	-100.00%	0.55%	801,473.61	617,649.93	(183,823.68)			Sep-12	Feb-15		2014
131828	Oracle Upgrade 2012 (LG&E%)	498.83	-	(498.83)	-100.00%	0.00%	1,044,973.83	1,044,475.01	(498.82)			Jan-12	Aug-13		2014
132058	Stores Capital (2013) - LG&E %	-	3,750.00	3,750.00	100.00%	0.00%	-	23,250.00	23,250.00	Jan-14	Dec-19				2014
133203	MONITOR REPLACEMENT LGE14	-	9,600.01	9,600.01	100.00%	0.00%	-	9,600.01	9,600.01	Jan-14	Dec-14				2014
133217	MULTI-FUNCTIONAL DEVICE	-	52,499.99	52,499.99	100.00%	0.00%	-	52,499.99	52,499.99	Jan-14	Dec-14				2014
133234	PERSONAL PROD GR REF LGE13	(39,747.21)	-	39,747.21	-100.00%	-0.12%	85,234.64	124,981.85	39,747.21			Dec-12	Dec-13		2014

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
133241	PERSONAL PROD GRWTH LGE14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
133249	TECH REFRESH DESKTOP LGE14	-	179,382.09	179,382.09	100.00%	0.00%	-	179,382.09	179,382.09	Jan-14	Dec-14				2014
133251	IT DATA CTR CABLING LGE14	-	6,000.01	6,000.01	100.00%	0.00%	-	6,000.01	6,000.01	Jan-14	Dec-14				2014
133254	DATA CTR INST COOL/ELECT LG14	-	57,000.02	57,000.02	100.00%	0.00%	-	57,000.02	57,000.02	Jan-14	Dec-14				2014
133257	IT DATA CTR ELECT UPGRDE LG14	-	14,249.99	14,249.99	100.00%	0.00%	-	14,249.99	14,249.99	Jan-14	Dec-14				2014
133260	IT DATA CTR RACKS FURN LG14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
133291	IT DATA CTR SIM ELE UPGR LG14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
133296	IT DATA CTR SIM FURN/RAC LG14	-	3,750.01	3,750.01	100.00%	0.00%	-	3,750.01	3,750.01	Jan-14	Dec-14				2014
133299	IT SERV CAPC EXPAN LG14	-	8,250.00	8,250.00	100.00%	0.00%	-	8,250.00	8,250.00	Jan-14	Dec-14				2014
133308	IT SERVR HARDWARE REF LG14	-	67,500.17	67,500.17	100.00%	0.00%	-	67,500.17	67,500.17	Jan-14	Dec-14				2014
133471	IT SAN CAPACITY EXPAN LGE14	-	96,750.01	96,750.01	100.00%	0.00%	-	96,750.01	96,750.01	Jan-14	Dec-14				2014
133486	SAN SWTCH REFRSH LGE14	4,041.08	183,750.07	179,708.99	97.80%	0.01%	139,234.51	318,943.51	179,708.99	Sep-13	Dec-13	Sep-13	Mar-14		2014
133494	IT STORAGE BACKUP CAP LGE14	-	30,000.01	30,000.01	100.00%	0.00%	-	30,000.01	30,000.01	Jan-14	Dec-14				2014
133503	IT UPGRADE VMWARE INFRA LGE14	-	18,000.02	18,000.02	100.00%	0.00%	-	18,000.02	18,000.02	Jan-14	Dec-14				2014
133682	UPGRADE TO SQL - LGE 2014	-	6,298.52	6,298.52	100.00%	0.00%	-	6,298.52	6,298.52	Jan-14	Dec-14				2014
133725	NETWORK SEC INTR PREV-LGE14	-	42,017.54	42,017.54	100.00%	0.00%	-	42,017.54	42,017.54	Jan-14	Dec-14				2014
133754	CIP COMPLIANCE INFR- LGE 2014	-	75,000.02	75,000.02	100.00%	0.00%	-	75,000.02	75,000.02	Jan-14	Dec-14				2014
133757	CIP COMPLIANCE TOOLS-LGE 2014	-	37,499.98	37,499.98	100.00%	0.00%	-	37,499.98	37,499.98	Jan-14	Dec-14				2014
133806	MICROSOFT LICENSE TRU - LGE14	-	22,500.01	22,500.01	100.00%	0.00%	-	22,500.01	22,500.01	Jan-14	Dec-14				2014
133838	NE DATA COMM ACCE SWT - LGE14	-	75,012.79	75,012.79	100.00%	0.00%	-	75,012.79	75,012.79	Jan-14	Dec-14				2014
133841	NE DATA COM CORE NETW - LGE14	-	22,500.06	22,500.06	100.00%	0.00%	-	22,500.06	22,500.06	Jan-14	Dec-14				2014
133868	NE INTNT CONN CORP FW - LGE14	-	45,000.02	45,000.02	100.00%	0.00%	-	45,000.02	45,000.02	Jan-14	Dec-14				2014
133871	NE INTERNET CONN SECU - LGE14	-	15,000.06	15,000.06	100.00%	0.00%	-	15,000.06	15,000.06	Jan-14	Dec-14				2014
133878	NE LAND MOBILE RADIO - LGE14	-	30,043.30	30,043.30	100.00%	0.00%	-	30,043.30	30,043.30	Jan-14	Dec-14				2014
133894	NE REMOTE ACCESS VPN - LGE14	-	45,000.02	45,000.02	100.00%	0.00%	-	45,000.02	45,000.02	Jan-14	Dec-14				2014
133904	NEW WIDE AREA NTWK BUL - LGE14	-	15,042.13	15,042.13	100.00%	0.00%	-	15,042.13	15,042.13	Jan-14	Dec-14				2014
133921	NEW WIDE AREA NTWK MIC - LGE14	-	11,262.17	11,262.17	100.00%	0.00%	-	11,262.17	11,262.17	Jan-14	Dec-14				2014
133925	NE WDE ARA NTW ACS DE - LGE14	-	18,764.61	18,764.61	100.00%	0.00%	-	18,764.61	18,764.61	Jan-14	Dec-14				2014
133945	NW WD ARA NTWK OUTSIDE - LGE14	-	26,250.05	26,250.05	100.00%	0.00%	-	26,250.05	26,250.05	Jan-14	Dec-14				2014
133955	NE WD ARA NWK SITE SEC - LGE14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
133960	NE WRLESS NTWK WRS - LGE14	-	7,499.99	7,499.99	100.00%	0.00%	-	7,499.99	7,499.99	Jan-14	Dec-14				2014
134003	COLLECTIVE BILLING ENH - LGE12	13,765.56	-	(13,765.56)	-100.00%	0.04%	30,618.91	16,853.35	(13,765.56)			Jun-12	Jan-15		2014
134021	SAP CCS/CSS RELESE UP - LGE14	-	1,692,000.83	1,692,000.83	100.00%	0.00%	-	1,692,000.83	1,692,000.83	Jan-14	Dec-14			Project start was delayed to 2015	2014
134367	VCE COM UNIFD COMM - LGE14	-	360,006.34	360,006.34	100.00%	0.00%	-	360,006.34	360,006.34	Jan-14	Dec-14				2014
134577	2013 Ventyx Upgrades-LGE	-	106,875.02	106,875.02	100.00%	0.00%	-	106,875.02	106,875.02	Jan-13	Dec-15				2014
134675	2013 Ret Sys Enhance-LGE	3,723.65	-	(3,723.65)	-100.00%	0.01%	18,255.60	14,531.96	(3,723.65)			Jan-13	Mar-14		2014
134687LGE	Call Recording Replace-LGE13	38,154.37	-	(38,154.37)	-100.00%	0.11%	100,592.26	62,437.89	(38,154.37)			Aug-13	Aug-14		2014
134689	2013 FieldNet Enhance-LGE	(1,677.97)	-	1,677.97	-100.00%	0.00%	2,418.16	4,096.13	1,677.97			Jan-13	Sep-14		2014
134691	2013 Retail HW Infra-LGE	(6,980.60)	-	6,980.60	-100.00%	-0.02%	13,637.24	20,617.84	6,980.60			Jan-13	Mar-14		2014
134705	2014 Gas Facility Inspect	-	60,000.01	60,000.01	100.00%	0.00%	-	60,000.01	60,000.01	Jan-14	Dec-14				2014
134706	Elec Facil Inspec-LGE14	-	37,499.98	37,499.98	100.00%	0.00%	-	37,499.98	37,499.98	Jan-14	Dec-14				2014
134724	2014 Retail Sys Enhance-LGE	-	42,750.00	42,750.00	100.00%	0.00%	-	42,750.00	42,750.00	Jan-14	Dec-14				2014
135057	Downtown Network AMS	-	188,401.22	188,401.22	100.00%	0.00%	-	188,401.22	188,401.22	Jan-14	Dec-14				2014
135260	Wallstreet Suite	36,127.17	10,200.00	(25,927.17)	-254.19%	0.11%	80,900.75	54,973.58	(25,927.17)	Jun-13	Jun-14	Jun-13	Jul-14		2014
135420	EM Soft Tools 2014 LGE	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-14	Dec-14				2014
135697LGE	Revenue Collect Enh-LGE11	(0.21)	-	0.21	-100.00%	0.00%	41,238.64	41,238.85	0.21			Oct-11	Dec-13		2014
135810LGE	Billing Enhancement-LGE12	15,772.58	-	(15,772.58)	-100.00%	0.05%	40,780.52	25,007.93	(15,772.58)			Nov-11	Dec-14		2014
137772	TRODS - LG&E	943.49	10,032.04	9,088.55	90.60%	0.00%	6,138.68	15,227.22	9,088.55	Jun-12	Dec-14	Jun-12	Sep-14		2014
137819LGE	Exchange HA Re-architect-LGE13	7,811.73	-	(7,811.73)	-100.00%	0.02%	21,167.39	11,121.44	(10,045.95)			Sep-12	Dec-14		2014
137826LGE	Upgrade F5-LGE13	23,446.19	-	(23,446.19)	-100.00%	0.07%	75,866.45	37,515.56	(38,350.88)			Aug-13	Oct-14		2014
137837LGE	Tape Silo Refresh-LGE14	-	49,874.99	49,874.99	100.00%	0.00%	-	49,874.99	49,874.99	Jan-14	Nov-14				2014
137850LGE	Upgrade F5-LGE14	-	56,999.98	56,999.98	100.00%	0.00%	-	56,999.98	56,999.98	Jan-14	Dec-14				2014
137863LGE	Voice/Vid Monitor Tools-LGE13	6,877.77	-	(6,877.77)	-100.00%	0.02%	79,502.56	72,624.79	(6,877.77)			Sep-13	Mar-14		2014
138183	BOC CSCC - LGE	(514.09)	-	514.09	-100.00%	0.00%	17,510.31	18,024.40	514.09			Jan-13	Mar-14		2014
138193	SECURITY EQUIPMENT LGE 2013	17,921.29	-	(17,921.29)	-100.00%	0.05%	26,639.24	8,717.95	(17,921.29)			Jan-13	Mar-14		2014
138198	2014 CAMERAS	41,865.85	30,000.00	(11,865.85)	-39.55%	0.12%	46,294.93	30,000.00	(16,294.93)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138201	2014 FIRE SYSTEMS	1,159.83	9,000.00	7,840.17	87.11%	0.00%	1,159.83	9,000.00	7,840.17	Jan-14	Dec-14	Jan-14	Dec-14		2014
138203	2014 SECURITY EQUIPMENT	6,273.43	15,000.00	8,726.57	58.18%	0.02%	11,193.38	15,000.00	3,806.62	Jan-14	Dec-14	Jan-14	Dec-14		2014
138254	Meter Equipment 2014 LG&E Elec	7,453.52	8,700.00	1,246.48	14.33%	0.02%	7,453.52	8,700.00	1,246.48	Jan-13	Dec-14	Jan-13	Nov-14		2014
138260	ERTs 2014 LG&E	12,772.49	22,500.00	9,727.51	43.23%	0.04%	12,772.49	22,500.00	9,727.51	Jan-13	Dec-18	Jan-13	Jul-14		2014
138293	2014 IRAS ENHANCEMENTS	-	42,750.00	42,750.00	100.00%	0.00%	-	42,750.00	42,750.00	Jan-14	Dec-14				2014
138294	TRMS REPL/UPGR LGE	59,885.97	53,401.61	(6,484.37)	-12.14%	0.18%	101,013.88	97,705.92	(3,307.96)	Jan-13	Dec-14	Jan-13	Jan-15		2014
138335	ADMIN CONTRACT SVC EQUIP	(11,505.86)	-	11,505.86	-100.00%	-0.03%	9,029.31	20,535.17	11,505.86			Jan-13	Aug-13		2014
138337	BOC REPLACE WINDOWS	563.86	-	(563.86)	-100.00%	0.00%	79,523.46	78,959.60	(563.86)			Jan-13	Mar-14		2014
138373	LGE - REPLACE FAILED EQUIPMENT	(8,609.78)	-	8,609.78	-100.00%	-0.03%	3,293.40	11,903.18	8,609.78			Jan-13	Feb-13		2014
138374	LGE FURNITURE & OFFICE EQP	(20,685.47)	-	20,685.47	-100.00%	-0.06%	11,048.99	31,734.46	20,685.47			Jan-13	Jun-14		2014
138527	AUB-PAVE MAIN DRIVE AREA	52,980.55	90,000.00	37,019.45	41.13%	0.16%	53,182.22	90,000.00	36,817.78	Jan-14	Dec-14	Jan-14	Feb-15		2014
138530	BOC-MAILRM & COPY CTR EQP	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-14	Dec-14				2014
138531	BOC-REPLACE WINDOWS 2014	77,969.89	83,777.18	5,807.29	6.93%	0.23%	77,969.89	83,777.18	5,807.29	Jan-14	Dec-14	Jan-14	Jan-15		2014
138532	ESC CONST SALT STORAGE BLDG	7,185.00	7,125.00	(60.00)	-0.84%	0.02%	7,185.00	7,125.00	(60.00)	Jan-14	Dec-14	Jan-14	Jul-14		2014
138533	ESC - CANOPY LIGHTS	17,688.90	15,345.00	(2,343.90)	-15.27%	0.05%	17,688.90	15,345.00	(2,343.90)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138544	SSC-CONST SALT STORAGE BLDG	6,037.50	7,125.00	1,087.50	15.26%	0.02%	6,037.50	7,125.00	1,087.50	Jan-14	Dec-14	Jan-14	Jun-14		2014
138545	SSC-RESURFACE WEST PARKING LOT	18,004.61	24,734.30	6,729.68	27.21%	0.05%	18,105.45	24,734.30	6,628.84	Jan-14	Dec-14	Jan-14	Jun-15		2014
138547	LGE VIDEO CONF RM EQP	7,773.16	15,000.00	7,226.84	48.18%	0.02%	7,913.45	15,000.00	7,086.55	Jan-14	Dec-14	Jan-14	Dec-14		2014
138550	FAILED EQUIPMENT - FACILITIES	23,491.33	30,000.00	6,508.67	21.70%	0.07%	4,356.22	30,000.00	25,643.78	Jan-14	Dec-14	Jan-14	Jun-15		2014
138551	LGE OFFICE RENOVATION 2014	-	28,500.00	28,500.00	100.00%	0.00%	-	28,500.00	28,500.00	Jan-14	Dec-14				2014
138552	CARPET/FLOORIN REPL LGE 2014	13,744.36	28,500.00	14,755.64	51.77%	0.04%	12,359.75	28,500.00	16,140.26	Jan-14	Dec-14	Jan-14	Feb-15		2014
138553	LGE REPLACE FAILED EQP	21,232.51	30,000.00	8,767.49	29.22%	0.06%	26,814.49	30,000.00	3,185.51	Jan-14	Dec-14	Jan-14	Jun-15		2014
138554	LGE SRV CTR FURNITURE 2014	10,849.61	30,000.00	19,150.40	63.83%	0.03%	10,669.43	30,000.00	19,330.57	Jan-14	Dec-14	Jan-14	Jan-15		2014
138566	LGE TRAINING RM EQP	-	12,000.00	12,000.00	100.00%	0.00%	-	12,000.00	12,000.00	Jan-14	Dec-14				2014
138610	Auburndale Pole Racks 13-14	269.66	37,500.00	37,230.34	99.28%	0.00%	34,157.54	71,387.88	37,230.34	Sep-13	Dec-14	Sep-13	Dec-13		2014
138614	PowerPlant Prop Tax	123.75	-	(123.75)	-100.00%	0.00%	57,840.75	57,717.00	(123.75)			Oct-12	Aug-13		2014
138629	SFTY TAGGING SYS-LGE14	-	255,000.13	255,000.13	100.00%	0.00%	-	255,000.13	255,000.13	Jan-13	Dec-14				2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
138687LGE	Low Income Enhance-LGE12	(3,317.45)	-	3,317.45	-100.00%	-0.01%	24,232.92	27,550.37	3,317.45			Aug-12	Dec-13		2014
138710	Corporate Web Site & App LGE	48,150.25	-	(48,150.25)	-100.00%	0.14%	83,699.24	27,382.29	(56,316.95)			Jan-13	Dec-14		2014
138719	CTS 3.0 and AFB 3.0 - LGE	28,507.84	8,623.12	(19,884.72)	-230.60%	0.08%	80,746.25	60,861.53	(19,884.72)	Sep-12	Jun-14	Sep-12	May-14		2014
138835LGE	Jabber - LGE12	1,811.42	-	(1,811.42)	-100.00%	0.01%	28,026.44	26,215.03	(1,811.42)			Aug-12	Dec-13		2014
138898LGE	Enterprise Info Mgmt-LGE12	203,036.67	98,550.00	(104,486.67)	-106.02%	0.60%	590,558.42	356,692.48	(233,865.94)	Dec-12	Oct-13	Dec-12	Nov-15		2014
139120	CASCADE WORK MGMT FAC-LGE	15,742.55	-	(15,742.55)	-100.00%	0.05%	28,527.28	12,784.74	(15,742.55)			Jan-13	Dec-14		2014
139146LGE	OpenText Email Upgrade-LGE13	637.76	-	(637.76)	-100.00%	0.00%	8,449.78	7,812.02	(637.76)			Jan-13	Jul-14		2014
139253LGE	Adv Business Reporting-LGE13	1,648.78	-	(1,648.78)	-100.00%	0.00%	30,354.32	28,705.54	(1,648.78)			Feb-13	Mar-14		2014
139439	Comp-related equip-LGE 2013	7,127.75	-	(7,127.75)	-100.00%	0.02%	11,154.63	4,026.88	(7,127.75)			Mar-13	Aug-14		2014
139484	Oce Plotwave Printer-LG&E	161.08	-	(161.08)	-100.00%	0.00%	797.89	636.80	(161.08)			Mar-13	Sep-14		2014
139602	RETAIL EDI - LGE 2013	11,153.83	-	(11,153.83)	-100.00%	0.03%	22,845.29	11,691.47	(11,153.83)			Apr-13	May-14		2014
139933LGE	SAP PI Upgrade-LGE13	(3,336.72)	-	3,336.72	-100.00%	-0.01%	67,277.04	70,613.76	3,336.72			May-13	Mar-14		2014
140080	Upgrade EMS Software-LGE-2014	45,521.90	18,957.32	(26,564.58)	-140.13%	0.13%	44,944.60	18,957.32	(25,987.28)	Feb-14	Nov-14	Feb-14	Oct-14		2014
140114	Domain Cntrls-ICCP-LGE-2014	-	5,059.80	5,059.80	100.00%	0.00%	-	5,059.80	5,059.80	Mar-14	Nov-14				2014
140240	RECRUITING SYSTEM IMPL LGE	26,976.44	-	(26,976.44)	-100.00%	0.08%	36,795.91	9,093.24	(27,702.67)			Jul-13	Dec-14		2014
140316LGE	CCS SQL Server Integ LGE13	2,239.15	-	(2,239.15)	-100.00%	0.01%	23,081.02	20,841.87	(2,239.15)			Aug-13	Mar-14		2014
140387	BOC-1 ROOM 114	22.13	-	(22.13)	-100.00%	0.00%	7,292.74	7,270.60	(22.13)			Jun-13	Apr-14		2014
140408	AOC - OFFICE RENOVATION	1,044.42	-	(1,044.42)	-100.00%	0.00%	47,852.79	46,808.37	(1,044.42)			Jun-13	Apr-14		2014
140922LGE	LOGRHYTHM UPGRADE-LGE13	67.61	-	(67.61)	-100.00%	0.00%	15,907.02	15,839.42	(67.61)			Jul-13	Mar-14		2014
141088	HW/SW - 2014 004370	51,544.55	44,918.96	(6,625.60)	-14.75%	0.15%	51,544.55	44,918.96	(6,625.60)	Jul-13	Dec-14	Jul-13	Sep-14		2014
141114LGE	App Sec Initiative-LGE13	6,270.92	-	(6,270.92)	-100.00%	0.02%	21,462.97	15,192.05	(6,270.92)			Jul-13	Feb-15		2014
141390	Environmental Equipment LGE	-	10,800.00	10,800.00	100.00%	0.00%	-	54,000.00	54,000.00	Jan-14	Dec-19				2014
141392	LGE FURNITURE PROJ	123,084.73	154,935.00	31,850.27	20.56%	0.37%	123,084.73	154,935.00	31,850.27	Jul-13	Nov-13	Jul-13			2014
141426	LGE CHAIRS 2014	4,029.31	30,000.00	25,970.69	86.57%	0.01%	8,434.37	91,200.00	82,765.63	Jan-14	Dec-14	Jan-14	Jun-15		2014
141665	AMRs LG&E 2014	59,609.43	60,000.10	390.68	0.65%	0.18%	59,609.43	60,000.10	390.67	Jan-14	Dec-18	Jan-14	Jun-14		2014
142325	Retail Hardware LG&E 2014	5,563.50	39,600.00	34,036.50	85.95%	0.02%	5,576.33	39,600.00	34,023.67	Jan-14	Dec-14	Jan-14	Nov-15		2014
142497LGE	EE Enhance Phase III-LGE13	10,861.93	-	(10,861.93)	-100.00%	0.03%	36,245.97	25,384.04	(10,861.93)			Aug-13	Aug-14		2014
142511	Meter Projects 2014 LG&E Elec	-	13,350.00	13,350.00	100.00%	0.00%	(165.56)	13,350.00	13,515.56	Jan-14	Dec-18				2014
142647	REMODEL AT AOC - 2013	33.41	-	(33.41)	-100.00%	0.00%	1,508.97	1,475.55	(33.41)			Sep-13	Dec-13		2014
142664LGE	RoD Upgrade-13	1,015.77	-	(1,015.77)	-100.00%	0.00%	2,293.92	1,278.15	(1,015.77)			Sep-13	Jun-14		2014
142683LGE	XP Replacement-LGE13	38,368.25	-	(38,368.25)	-100.00%	0.11%	36,853.45	76,911.26	40,057.81			Sep-13	Jul-14		2014
142684LGE	SHAREPOINT 2013-LGE13	24,834.04	-	(24,834.04)	-100.00%	0.07%	140,344.28	115,510.25	(24,834.04)			Sep-13	Jul-14		2014
142687LGE	iFactor Upgrade-LGE13	3,618.17	-	(3,618.17)	-100.00%	0.01%	10,561.26	7,684.05	(2,877.21)			Sep-13	Jul-14		2014
142688LGE	MV90 Web-LGE13	832.31	-	(832.31)	-100.00%	0.00%	10,495.37	9,663.07	(832.31)			Oct-13	Jan-14		2014
142721LGE	Paymentus-LGE13	1,719.50	-	(1,719.50)	-100.00%	0.01%	10,763.29	9,043.79	(1,719.50)			Sep-13	Mar-14		2014
142734	LGE-BOC IT OFFICE	5,630.10	-	(5,630.10)	-100.00%	0.02%	84,380.12	78,750.02	(5,630.10)			Sep-13	Dec-13		2014
142759	Rplce EMS Wkstations-LGE-2013	8,198.67	-	(8,198.67)	-100.00%	0.02%	26,846.08	18,647.41	(8,198.67)			Oct-13	Jun-14		2014
142761	ICCP Domain Cntrlrs-LGE-2013	1,297.45	-	(1,297.45)	-100.00%	0.00%	2,347.18	729.91	(1,617.27)			Oct-13	Apr-15		2014
142775	BOC Lobby Lighting 2013	(867.37)	-	867.37	-100.00%	0.00%	-	867.37	867.37			Oct-13	Jan-14		2014
142818LGE	DB Backup-LGE13	6,090.26	-	(6,090.26)	-100.00%	0.02%	109,620.06	103,529.80	(6,090.26)			Oct-13	Jul-14		2014
142819LGE	Telecom Monitor Enhance-LGE13	7,045.89	-	(7,045.89)	-100.00%	0.02%	14,098.22	25,017.46	10,919.24			Oct-13	Oct-14		2014
142827LGE	Additional Tough Books-LGE13	5,023.64	-	(5,023.64)	-100.00%	0.01%	26,060.81	21,037.16	(5,023.64)			Oct-13	Mar-14		2014
142831LGE	OpenText Email Mgmt-LGE13	2,518.34	-	(2,518.34)	-100.00%	0.01%	7,442.49	4,924.16	(2,518.34)			Oct-13	Feb-15		2014
142833	SIMPSONVIL-DC CIRCUIT BKR REP	8,397.97	-	(8,397.97)	-100.00%	0.02%	7,133.32	-	(7,133.32)			Oct-13	Sep-14		2014
142836	BI Space 2013 LG&E-BOC 3	27.16	-	(27.16)	-100.00%	0.00%	2,992.76	2,965.60	(27.16)			Oct-13	Apr-14		2014
142846LGE	Storage Reporting Tool-LGE13	9,045.55	-	(9,045.55)	-100.00%	0.03%	42,973.50	33,927.95	(9,045.55)			Oct-13	Feb-15		2014
142940	MOBILE COMMAND CENTER RENO	3,651.61	-	(3,651.61)	-100.00%	0.01%	7,826.72	4,175.11	(3,651.61)			Nov-13	Aug-14		2014
142943	Load Model Power Sys Stab-LGE	3,829.37	-	(3,829.37)	-100.00%	0.01%	3,829.37	-	(3,829.37)			Nov-13	Apr-14		2014
142946LGE	Downtown Network-LGE13	(3,673.64)	-	3,673.64	-100.00%	-0.01%	-	3,665.99	3,665.99			Nov-13	Jan-15		2014
142993LGE	Monitoring SAP Mgmt Pack-LGE13	176.81	-	(176.81)	-100.00%	0.00%	3,583.39	3,406.58	(176.81)			Dec-13	Mar-14		2014
142997LGE	Isilon Test Cluster-LGE13	306.10	-	(306.10)	-100.00%	0.00%	8,332.98	8,026.88	(306.10)			Dec-13	Jul-14		2014
143005LGE	Magik Dev Tools-LGE13	102.15	-	(102.15)	-100.00%	0.00%	1,455.26	1,353.11	(102.15)			Dec-13	Mar-14		2014
143009LGE	Test Drive Monitoring-LGE13	2,051.75	-	(2,051.75)	-100.00%	0.01%	11,253.22	9,201.46	(2,051.75)			Dec-13	Jul-14		2014
143012LGE	SAP Licenses-LGE13	1,625.18	-	(1,625.18)	-100.00%	0.00%	28,693.12	27,067.93	(1,625.18)			Dec-13	Mar-14		2014
143022	SECURITY & PA SYSTEM - BOC	35,203.49	-	(35,203.49)	-100.00%	0.10%	54,437.09	19,233.60	(35,203.49)			Dec-13	Dec-14		2014
143032	ED&MA MONITORS 2013 LG&E	(96.47)	-	96.47	-100.00%	0.00%	3,219.28	3,315.75	96.47			Dec-13	Mar-14		2014
143047	BUS OFC LG&E 2013 CASH COUNTER	983.12	-	(983.12)	-100.00%	0.00%	983.12	-	(983.12)			Dec-13	Feb-14		2014
143070LGE	FERC EQR-LGE13	2,325.33	-	(2,325.33)	-100.00%	0.01%	7,671.89	4,487.58	(3,184.31)			Dec-13	Apr-15		2014
143075LGE	Addt'l Microsoft True-up-LGE13	29,431.71	-	(29,431.71)	-100.00%	0.09%	33,417.01	3,985.31	(29,431.71)			Dec-13	Mar-14		2014
143226	PINEVILLE CALL CTR - LGE	29,653.79	-	(29,653.79)	-100.00%	0.09%	29,653.79	-	(29,653.79)			Sep-12			2014
143573	WHITENOISE FOR FIELD SRV-LGE	502.46	-	(502.46)	-100.00%	0.00%	502.46	-	(502.46)			Mar-14	May-14		2014
143651	HWY GUARDRAIL AT AOC	3,576.00	-	(3,576.00)	-100.00%	0.01%	3,576.00	-	(3,576.00)			Apr-14	Jun-14		2014
143660	Auburndale Pallet Racks	5,771.44	-	(5,771.44)	-100.00%	0.02%	5,771.44	-	(5,771.44)			Apr-14	Sep-14		2014
143804	Comp-related Equip-2014-LG&E	8,200.53	-	(8,200.53)	-100.00%	0.02%	7,618.98	-	(7,618.98)			May-14	Dec-14		2014
143849	AOC Install Charging Sta	636.99	-	(636.99)	-100.00%	0.00%	636.99	-	(636.99)			May-14	Oct-14		2014
144090	RELOC ESC WTR MTR & VLT	50,923.04	-	(50,923.04)	-100.00%	0.15%	49,402.75	-	(49,402.75)			May-14	Feb-15		2014
144670	LGE BOC 2ND FL RENO	52,602.98	-	(52,602.98)	-100.00%	0.16%	50,595.68	-	(50,595.68)			Jun-14	Jan-15		2014
145044	LGE BOC LOBBY RENOVATION	79,194.68	-	(79,194.68)	-100.00%	0.23%	75,777.76	-	(75,777.76)			Jul-14	Jan-15		2014
146069	BOC 3RD FL CABINETS & FLOOR	1,872.56	-	(1,872.56)	-100.00%	0.01%	1,872.56	-	(1,872.56)			Aug-14	Jan-15		2014
146080	BOC MAILROOM EQUIP	3,264.55	-	(3,264.55)	-100.00%	0.01%	3,264.55	-	(3,264.55)			Aug-14	Sep-14		2014
146242	TOUGHBOOKS - CASCADE LG&E	1,170.14	-	(1,170.14)	-100.00%	0.00%	1,170.14	-	(1,170.14)			Sep-14	Jan-15		2014
146257	SECURITY 2-WAY RADIO	429.98	-	(429.98)	-100.00%	0.00%	686.37	-	(686.37)			Sep-14	Jun-15		2014
146265	BOC BLDG FACADE	19,973.45	-	(19,973.45)	-100.00%	0.06%	118,566.44	-	(118,566.44)			Sep-14	Dec-15		2014
146267	EOC Training Room Rmdl	881.82	-	(881.82)	-100.00%	0.00%	881.82	-	(881.82)			Sep-14	Jun-15		2014
146336	BOC AV EQ ASSEMBLY RM-LGE	11,238.42	-	(11,238.42)	-100.00%	0.03%	5,782.93	-	(5,782.93)			Oct-14	Jun-15		2014
146339	FACILITIES OFFICE RENO-LGE	18,373.15	-	(18,373.15)	-100.00%	0.05%	17,870.96	-	(17,870.96)			Oct-14	May-15		2014
146342	SSC FURNITURE & RECONFIG	1,840.83	-	(1,840.83)	-100.00%	0.01%	1,840.83	-	(1,840.83)			Oct-14	Dec-14		2014
146454	BOC FOLDING MACHINE-LGE	1,136.71	-	(1,136.71)	-100.00%	0.00%	1,136.71	-	(1,136.71)			Nov-14	Dec-14		2014
146473	LGE CTR FOLDING MACHINE LGE	1,136.71	-	(1,136.71)	-100.00%	0.00%	1,136.71	-	(1,136.71)			Nov-14	Dec-14		2014
146484	BOC METER SHOP RENO	2,187.86	-	(2,187.86)	-100.00%	0.01%	2,187.86	-	(2,187.86)			Nov-14	Jan-15		2014
146497	BOC UPS BATTERIES	7,198.80	-	(7,198.80)	-100.00%	0.02%	6,044.53	-	(6,044.53)			Nov-14	Jun-15		2014
146498	BOC DATA CTR UPS BATTERIES	37,619.70	-	(37,619.70)	-100.00%	0.11%	24,336.27	-	(24,336.27)			Nov-14	May-15		2014
146559	LGE CTR CAMERAS-LGE	6,038.50	-	(6,038.50)	-100.00%	0.02%	6,692.99	-	(6,692.99)			Dec-14	Dec-14		2014

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201LGE14	Auto Pymt Arrangements-LGE14	3,756.24	-	(3,756.24)	-100.00%	0.01%	(0.64)	-	0.64			Jan-14	Feb-15		2014
202LGE14	iFactor Upgrade-LGE14	455.33	-	(455.33)	-100.00%	0.00%	0.00	-	(0.00)			Jan-14	Sep-14		2014
203LGE14	EDI Phase III - Form 820-LGE14	13,338.87	-	(13,338.87)	-100.00%	0.04%	13,405.51	-	(13,405.51)			Jan-14	Jan-15		2014
207LGE14	SOA Upgrade-LGE14	32,572.77	-	(32,572.77)	-100.00%	0.10%	32,803.92	-	(32,803.92)			Jan-14	Jan-15		2014
208LGE14	Convert BW to Micr Tools-LGE14	136,570.19	-	(136,570.19)	-100.00%	0.41%	66,510.64	-	(66,510.64)			Feb-14	Dec-14		2014
209LGE14	CCS DB Serv Virtualiz-LGE14	11,163.87	-	(11,163.87)	-100.00%	0.03%	11,163.87	-	(11,163.87)			Feb-14	Jan-15		2014
210LGE14	OTN Core Rings-LGE14	28,829.76	-	(28,829.76)	-100.00%	0.09%	(0.00)	-	0.00			Feb-14	May-15		2014
212LGE14	FERCH TOOLS-LGE14	1,782.24	-	(1,782.24)	-100.00%	0.01%	2,154.64	-	(2,154.64)			Jan-14	Dec-14		2014
213LGE14	Netscout Expan-LGE14	10,795.58	-	(10,795.58)	-100.00%	0.03%	10,795.58	-	(10,795.58)			Jan-14	Jul-14		2014
214LGE14	Citrix Mobile Access-LGE14	43,932.11	-	(43,932.11)	-100.00%	0.13%	43,932.11	-	(43,932.11)			Jan-14	Feb-15		2014
215LGE14	My Acct Website Enhance-LGE14	31,687.33	-	(31,687.33)	-100.00%	0.09%	31,689.27	-	(31,689.27)			Mar-14	Dec-14		2014
216LGE14	EE Comm Enroll Enhance-LGE14	24,939.90	-	(24,939.90)	-100.00%	0.07%	24,939.90	-	(24,939.90)			Mar-14	Dec-14		2014
217LGE14	EE Oracle to CCS Interf-LGE14	15,609.01	-	(15,609.01)	-100.00%	0.05%	23,230.87	-	(23,230.87)			Mar-14	May-15		2014
219LGE14	Primavera P6-LGE14	5,993.87	-	(5,993.87)	-100.00%	0.02%	5,993.87	-	(5,993.87)			Mar-14	Feb-15		2014
220LGE14	IOC Enhancements-LGE14	2,522.18	-	(2,522.18)	-100.00%	0.01%	20,478.40	-	(20,478.40)			Mar-14	Nov-15		2014
221LGE14	HP/QC Upgrade-LGE14	7,694.28	-	(7,694.28)	-100.00%	0.02%	7,694.28	-	(7,694.28)			Jan-14	Aug-14		2014
222LGE14	SAP Regression Suite-LGE14	37,418.29	-	(37,418.29)	-100.00%	0.11%	37,418.29	-	(37,418.29)			Jan-14	Jan-15		2014
223LGE14	HR Dashboard Enhance-LGE14	3,925.24	-	(3,925.24)	-100.00%	0.01%	3,925.24	-	(3,925.24)			Jan-14	Dec-14		2014
224LGE14	Microsoft EA-LGE14	69,907.98	-	(69,907.98)	-100.00%	0.21%	69,907.98	-	(69,907.98)			Jan-14	Jul-14		2014
225LGE14	Monitoring Infrastr-LGE14	56,807.70	-	(56,807.70)	-100.00%	0.17%	56,807.70	-	(56,807.70)			Jan-14	Feb-15		2014
226LGE14	Sys Mgmt Distrib Points-LGE14	8,159.92	-	(8,159.92)	-100.00%	0.02%	8,159.92	-	(8,159.92)			Jan-14	Feb-15		2014
229LGE14	Cascade Telecom-LGE14	1,402.97	-	(1,402.97)	-100.00%	0.00%	1,402.97	-	(1,402.97)			Jan-14	Feb-15		2014
230LGE14	SAG Upgrade-LGE14	5,000.90	-	(5,000.90)	-100.00%	0.01%	5,064.17	-	(5,064.17)			Jan-14	Feb-15		2014
231LGE14	Contractor Health-LGE14	23,081.59	-	(23,081.59)	-100.00%	0.07%	24,413.39	-	(24,413.39)			Jan-14	Feb-15		2014
233LGE14	EMS Switch Replacement-LGE14	33,053.44	-	(33,053.44)	-100.00%	0.10%	10,577.76	-	(10,577.76)			Jan-14	Feb-15		2014
234LGE14	Damage Assess Enhance-LGE14	38,468.71	-	(38,468.71)	-100.00%	0.11%	68,767.08	-	(68,767.08)			Jan-14	Dec-15		2014
236LGE14	Oracle Regression Test-LGE14	24,908.16	-	(24,908.16)	-100.00%	0.07%	57,932.45	-	(57,932.45)			Jan-14	Nov-15		2014
237LGE14	NMS Enhancements-LGE14	4,643.71	-	(4,643.71)	-100.00%	0.01%	4,643.71	-	(4,643.71)			Jan-14	Feb-15		2014
238LGE14	AutoCad Licenses-LGE14	3,335.82	-	(3,335.82)	-100.00%	0.01%	1,403.30	-	(1,403.30)			Jan-14	Dec-14		2014
239LGE14	Pipeline Toolbox HDD-LGE14	279.14	-	(279.14)	-100.00%	0.00%	279.14	-	(279.14)			Jan-14	Feb-15		2014
240LGE14	Intranet Redesign-LGE14	20,416.48	-	(20,416.48)	-100.00%	0.06%	30,404.57	-	(30,404.57)			Jan-14	Sep-15		2014
241LGE14	Legal Hold-LGE14	5,156.36	-	(5,156.36)	-100.00%	0.02%	5,162.36	-	(5,162.36)			Jan-14	Sep-16		2014
242LGE14	Upgrade HPQC Licenses-LGE14	13,790.07	-	(13,790.07)	-100.00%	0.04%	13,790.07	-	(13,790.07)			Jan-14	Feb-15		2014
243LGE14	Data Domain Expansion-LGE14	129,021.43	-	(129,021.43)	-100.00%	0.38%	129,021.43	-	(129,021.43)			Jan-14	Feb-15		2014
244LGE14	PSS MOD Software-LGE14	17,413.40	-	(17,413.40)	-100.00%	0.05%	17,413.40	-	(17,413.40)			Jan-14	Feb-15		2014
245LGE14	Stackvision for TC Units-LGE14	5,470.44	-	(5,470.44)	-100.00%	0.02%	2,406.49	-	(2,406.49)			Jan-14	Feb-15		2014
246LGE14	Handheld Replacet-LGE14	154,557.39	-	(154,557.39)	-100.00%	0.46%	154,557.39	-	(154,557.39)			Jan-14	Dec-14		2014
247LGE14	PI License Trans-LGE14	1,392.20	-	(1,392.20)	-100.00%	0.00%	1,392.20	-	(1,392.20)			Jan-14	Feb-15		2014
248LGE14	Powerbase Licenses-LGE14	1,385.69	-	(1,385.69)	-100.00%	0.00%	1,385.69	-	(1,385.69)			Jan-14	Feb-15		2014
249LGE14	LOAD Licenses-LGE14	3,907.97	-	(3,907.97)	-100.00%	0.01%	3,907.97	-	(3,907.97)			Jan-14	Feb-15		2014
252LGE14	Lectora Licenses-LGE14	1,107.99	-	(1,107.99)	-100.00%	0.00%	1,107.99	-	(1,107.99)			Jan-14	Feb-15		2014
254LGE14	TurningPoint SW-LGE14	767.04	-	(767.04)	-100.00%	0.00%	767.04	-	(767.04)			Oct-14	Feb-15		2014
255LGE14	Embarcadero Studio-LGE14	3,599.44	-	(3,599.44)	-100.00%	0.01%	3,599.44	-	(3,599.44)			Jan-14	Feb-15		2014
256LGE14	Appcelerator Platform-LGE14	4,983.83	-	(4,983.83)	-100.00%	0.01%	4,983.83	-	(4,983.83)			Jan-14	Feb-15		2014
257LGE14	USB Device Scanner-LGE14	787.33	-	(787.33)	-100.00%	0.00%	787.33	-	(787.33)			Jan-14	Feb-15		2014
259LGE14	Blue Coat Licenses-LGE14	1,752.39	-	(1,752.39)	-100.00%	0.01%	1,752.39	-	(1,752.39)			Jan-14	Jan-15		2014
260LGE14	PI Test License Trans-LGE14	699.60	-	(699.60)	-100.00%	0.00%	699.60	-	(699.60)			Nov-14	Feb-15		2014
261LGE14	Global Mapper Upgrade-LGE14	1,140.98	-	(1,140.98)	-100.00%	0.00%	479.98	-	(479.98)			Nov-14	Feb-15		2014
262LGE14	Redact-It Implement-LGE14	4,908.33	-	(4,908.33)	-100.00%	0.01%	4,982.54	-	(4,982.54)			Nov-14			2014
263LGE14	Wellness Portal-LGE14	1,695.96	-	(1,695.96)	-100.00%	0.01%	13,120.79	-	(13,120.79)			Nov-14	Nov-15		2014
265LGE14	VideoScribe-LGE14	879.80	-	(879.80)	-100.00%	0.00%	879.80	-	(879.80)			Nov-14	Feb-15		2014
266LGE14	BOC Conf Room Upgr-LGE14	42.26	-	(42.26)	-100.00%	0.00%	1,290.61	-	(1,290.61)			Nov-14	Mar-15		2014
267LGE14	SAP License Audit-LGE14	113,397.62	-	(113,397.62)	-100.00%	0.34%	113,397.62	-	(113,397.62)			Dec-14	Feb-15		2014
268LGE14	TOAD for Oracle-LGE14	1,978.07	-	(1,978.07)	-100.00%	0.01%	1,978.07	-	(1,978.07)			Dec-14	Feb-15		2014
269LGE14	JMP Licenses-LGE14	3,730.33	-	(3,730.33)	-100.00%	0.01%	3,730.33	-	(3,730.33)			Jan-14	Feb-15		2014
270LGE14	Systrack Licenses-LGE14	4,970.66	-	(4,970.66)	-100.00%	0.01%	4,970.66	-	(4,970.66)			Jan-14	Feb-15		2014
271LGE14	BlueCoat Licenses-LGE14	630.23	-	(630.23)	-100.00%	0.00%	594.56	-	(594.56)			Jan-14	Feb-15		2014
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	20,590.29	-	(20,590.29)	-100.00%	0.06%	21,182.29	-	(21,182.29)			Jan-14	Dec-14		2014
LGE138558	LGE OFFICE FURNITURE	19,377.27	-	(19,377.27)	-100.00%	0.06%	19,685.95	-	(19,685.95)			Mar-14	Feb-15		2014
122650	LGE Gas Meters	(136.78)	-	136.78	-100.00%	0.00%	(136.78)	-	136.78			Jan-07	Apr-10		2014
127345	PENILE CITY GATE ST REDESIGN	42,667.21	-	(42,667.21)	-100.00%	0.13%	1,196,845.05	1,154,177.84	(42,667.21)			Jun-09	Nov-13		2014
130505	GAS COMPRESSOR REP/ADD	164,014.50	-	(164,014.50)	-100.00%	0.49%	29,262,344.15	29,122,822.65	(139,521.50)			Jan-11	Jan-14		2014
132621	PENILE TO PADDY'S RUN PIPELINE	97.73	-	(97.73)	-100.00%	0.00%	4,044,712.18	4,044,614.45	(97.73)			Feb-11	Mar-13		2014
134464	SEP HP & LOW PRESSURE AIR SYS	2,550.95	-	(2,550.95)	-100.00%	0.01%	126,241.71	123,690.76	(2,550.95)			Jan-12	Jan-14		2014
134512	2012 AC MITIGATION	51,745.38	-	(51,745.38)	-100.00%	0.15%	237,794.71	203,670.09	(34,124.62)			Jan-12	Jul-14		2014
134515	2012 INTERNAL CORROS MITIGATE	25,555.16	-	(25,555.16)	-100.00%	0.08%	114,455.87	88,900.71	(25,555.16)			Jan-12	Jul-14		2014
134603	CG & LG REGULATOR ST RTUs	2,988.66	-	(2,988.66)	-100.00%	0.01%	97,247.63	94,258.97	(2,988.66)			Nov-11	Apr-14		2014
134618	AUTOM CG FUEL GAS INDICATORS	(1,053.13)	-	1,053.13	-100.00%	0.00%	5,636.52	6,689.65	1,053.13			Jan-12	Mar-14		2014
135158	REPLACE WELKER REGULATORS	(2,000.00)	-	2,000.00	-100.00%	-0.01%	13,136.99	15,136.99	2,000.00			Jan-12	Aug-14		2014
135170	2012 GAS REGUL FACIL UPGR	92,726.69	-	(92,726.69)	-100.00%	0.27%	462,942.59	370,215.90	(92,726.69)			Aug-12	Dec-14		2014
137818	MAGN GAS STOR FAC IMPROVEMENT	(0.44)	-	0.44	-100.00%	0.00%	155,190.34	155,190.78	0.44			Jan-13	Jan-14		2014
137820	MAGNOLIA STATION VALVE UPGRADE	4,544.52	-	(4,544.52)	-100.00%	0.01%	198,732.85	194,188.33	(4,544.52)			Jan-13	Jan-14		2014
137840	COOLANT HEATERS - 6 ENGINES	3,269.88	-	(3,269.88)	-100.00%	0.01%	236,558.40	233,288.52	(3,269.88)			Jan-13	Jan-14		2014
137844	REPL 2 AERIAL COOL H2S REMOVAL	28,608.68	-	(28,608.68)	-100.00%	0.08%	276,543.99	247,935.31	(28,608.68)			Jan-13	Jan-14		2014
137846	INST VIB MONIT FOR TURBINES	134,554.83	-	(134,554.83)	-100.00%	0.40%	170,958.10	11,398.54	(159,559.56)			Jan-13	Dec-14		2014
137852	REPL #3 PUR BOILER BUILDING	(3,423.45)	-	3,423.45	-100.00%	-0.01%	245,857.38	249,280.83	3,423.45			Jan-13	Jan-14		2014
137861	UPGR AMINE FILT #2, #3 PUR UNT	26,907.01	-	(26,907.01)	-100.00%	0.08%	103,889.68	76,982.67	(26,907.01)			Jan-13	Jan-14		2014
137867	COMPR STATION PIPLINE REP	110,849.42	-	(110,849.42)	-100.00%	0.33%	318,147.20	207,297.78	(110,849.42)			Jan-13	Sep-14		2014
137869	REPL PURI PROCESS PIPING	3,860.64	-	(3,860.64)	-100.00%	0.01%	25,267.48	21,406.84	(3,860.64)			Jan-13	Jan-14		2014
137870	EMGNCY PIPE/EQPT IMPR	(40,753.76)	-	40,753.76	-100.00%	-0.12%	97,827.66	138,581.42	40,753.76			Jan-13	Jan-14		2014
137896	REPL BARE STL PIPELN DOE RUN	(7,329.04)	-	7,329.04	-100.00%	-0.02%	101,474.03	108,803.07	7,329.04			Jan-13	Jun-14		2014
137901	INST CTRL VALV GAS STOR WEL	2,896.22	-	(2,896.22)	-100.00%	0.01%	105,312.98	102,416.76	(2,896.22)			Jan-13	Dec-13		2014
137910	REPL STL PIPELN WK TRANS LN	87,916.32	-	(87,916.32)	-100.00%	0.26%	2,577,000.04	2,489,083.72	(87,916.32)			Jan-13	Nov-13		2014

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137917	BKHOES STOR FLD & MAG DIST	(60,200.79)	-	60,200.79	-100.00%	-0.18%	89,149.41	149,350.20	60,200.79			Jan-13	Jan-14		2014
137922	GAS T&E MULD	11,322.84	-	(11,322.84)	-100.00%	0.03%	11,322.84	-	(11,322.84)			Jan-13	Jan-14		2014
137928	UPGR CG LG REG STA PIPE SUP	44,309.74	-	(44,309.74)	-100.00%	0.13%	154,320.11	110,010.37	(44,309.74)			Jan-13	Dec-14		2014
137929	UPGR CG STA EMER GENER	12,543.88	-	(12,543.88)	-100.00%	0.04%	49,092.53	36,548.65	(12,543.88)			Jan-13	Nov-14		2014
137931	UPGR CG & LG REG STA RTU's	38,414.83	-	(38,414.83)	-100.00%	0.11%	146,704.07	108,289.24	(38,414.83)			Jan-13	Nov-14		2014
137934	UPGR FAC @ CG STATIONS	(9,300.00)	-	9,300.00	-100.00%	-0.03%	62,061.65	71,361.65	9,300.00			Jan-13	Jan-14		2014
137936	REPL ELDER PK IND FIRED HEAT	151,312.42	-	(151,312.42)	-100.00%	0.45%	268,403.05	122,284.61	(146,118.44)			Jan-13	Dec-14		2014
137940	COMM HP GAS SERV UPGR	7,523.11	-	(7,523.11)	-100.00%	0.02%	9,005.71	19,486.70	10,480.99			Jan-13	Jul-14		2014
137948	GAS REGULATION FAC UPGR	145,770.34	-	(145,770.34)	-100.00%	0.43%	253,626.59	107,856.25	(145,770.34)			Jan-13	Nov-14		2014
137949	GAS REG CAPACITY PROJ	(517.18)	-	517.18	-100.00%	0.00%	159,539.18	160,056.36	517.18			Jan-13	Jul-14		2014
137952	PUR SMALL TOOLS SRO GROUP	9,908.43	-	(9,908.43)	-100.00%	0.03%	15,362.00	5,453.57	(9,908.43)			Jan-13	Jun-14		2014
137957	REPL INSUL, INSP/REP PIP PUR	98,111.67	87,706.56	(10,405.11)	-11.86%	0.29%	98,111.67	174,904.27	76,792.60	Jan-14	Dec-15	Jan-14	Dec-14		2014
137965	REPL 2 AERIAL COOL HS2 REM	138,147.85	275,309.51	137,161.66	49.82%	0.41%	138,147.85	275,309.51	137,161.66	Jan-14	Dec-14	Jan-14	Dec-14		2014
137966	REPL/UPG PIPE SUP MULD STA	-	20,582.71	20,582.71	100.00%	0.00%	-	45,478.68	45,478.68	Jan-14	Dec-14				2014
137967	UPGR PURIFIER PLANT 1 MULD	2,809,008.73	48,520.06	(2,760,488.67)	-5689.38%	8.33%	2,901,690.50	48,520.06	(2,853,170.44)	Jan-14	Dec-14	Jan-14	Jan-15	In February 2014, purifier plant 1 became inoperable due to its inability to strip H2S in the regenerator tower.	2014
137972	#1 DEHY ABSORBER PIPING	53,545.86	28,771.95	(24,773.91)	-86.10%	0.16%	53,545.86	28,771.95	(24,773.91)	Jan-14	Dec-14	Jan-14	Nov-14		2014
137978	REPL 34 149 FT BARE 4" GATH LN	211,273.17	153,022.13	(58,251.04)	-38.07%	0.63%	211,273.17	333,823.16	122,549.99	Jan-14	Dec-15	Jan-14	Apr-14		2014
137985	INST CTRL VALV GAS STOR WELLS	99,786.57	97,946.23	(1,840.34)	-1.88%	0.30%	174,909.50	207,293.67	32,384.17	Jan-14	Dec-15	Jan-14	Jun-16		2014
137990	STOR FLD VALV UPGR	-	42,707.08	42,707.08	100.00%	0.00%	-	42,707.08	42,707.08	Jan-14	Dec-15				2014
137991	REPL BARE ST PIPELN WK TRANS	322,493.67	683,634.35	361,140.68	52.83%	0.96%	455,671.58	816,260.08	360,588.50	Jan-13	Nov-14	Jan-13	Oct-14		2014
137994	UPGR PIP SUP CG & LG REG STA	60,860.02	140,153.34	79,293.32	56.58%	0.18%	62,046.98	283,037.03	220,990.05	Jan-14	Dec-15	Jan-14	Dec-15		2014
137995	CG & REG STA BACKUP GENER	-	14,876.11	14,876.11	100.00%	0.00%	11,424.55	14,876.11	3,451.56	Jan-14	Dec-14				2014
137996	UPGR CG LG REG ST ELEC EQP	49,339.61	26,522.46	(22,817.15)	-86.03%	0.15%	51,085.85	86,831.17	35,745.32	Jan-14	Dec-14	Jan-14	Dec-15		2014
137997	UPGR CG & LRG REG STA RTU'S	55,349.22	89,618.06	34,268.84	38.24%	0.16%	89,056.52	178,937.14	89,880.62	Jan-14	Dec-15	Jan-14	Feb-16		2014
137998	UPGR CG VALV ACTUATORS	95,457.21	75,949.06	(19,508.15)	-25.69%	0.28%	95,457.21	111,688.62	16,231.41	Jan-14	Nov-15	Jan-14	Dec-14		2014
137999	UPGR FACI @ CG STATIONS	-	43,169.65	43,169.65	100.00%	0.00%	-	43,169.65	43,169.65	Jan-14	Dec-15				2014
138000	RET/REPL CONTR @ CG STA	-	47,508.09	47,508.09	100.00%	0.00%	-	47,508.09	47,508.09	Jan-14	Dec-15				2014
138001	UPGR CG STA TRANSMITTERS	-	23,146.99	23,146.99	100.00%	0.00%	27,820.63	75,492.06	47,671.43	Oct-13	Dec-14				2014
138002	B-TOWN RD CITY GATE STA	192,046.57	475,399.29	283,352.72	59.60%	0.57%	1,727,930.82	2,786,902.66	1,058,971.84	Jan-14	Dec-16	Jan-14			2014
138004	UPGR ELDER PK CG STATION	1,118.56	-	(1,118.56)	-100.00%	0.00%	39,806.29	38,687.73	(1,118.56)			Jan-13	Jul-14		2014
138010	PURCH ELEC REC GAUGES	133,072.13	140,209.77	7,137.64	5.09%	0.39%	137,072.13	415,856.23	278,784.10	Jan-14	Dec-15	Jan-14	Dec-14		2014
138012	GAS REG FAC UPGR PROJ	682,389.57	276,519.12	(405,870.45)	-146.78%	2.02%	682,389.57	276,519.12	(405,870.45)	May-14	Dec-14	May-14	Mar-15		2014
138032	IMPROVE PIPELINES	-	558,960.37	558,960.37	100.00%	0.00%	-	4,585,295.62	4,585,295.62	Jan-14	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects for "pipeline repairs".	2014
138033	INLINE INSP-BALLARDSVILLE LINE	2,019,074.73	2,606,386.86	587,312.13	22.53%	5.99%	2,269,666.99	2,606,386.86	336,719.87	Jan-14	Nov-14	Jan-14	Dec-14	The lower cost is due to a reduction in scope of eliminating several sites, as well as a deferral of valve replacement at Hwy 42 and Hunting Creek until 2015..	2014
138034	UPGR REM DATA COMM SITES	49,259.81	45,387.87	(3,871.94)	-8.53%	0.15%	51,550.90	45,387.87	(6,163.03)	Jun-14	Dec-14	Jun-14	Apr-15		2014
138042	INT CORR- PRESSURE MON EQP	39,306.27	-	(39,306.27)	-100.00%	0.12%	122,084.52	82,778.25	(39,306.27)			Jan-13	Mar-15		2014
138047	UPG REMOTE DATA COMM SITES	1,789.60	-	(1,789.60)	-100.00%	0.01%	38,268.21	36,478.61	(1,789.60)			Jan-13	Jun-14		2014
138053	RCV- MAG LINE @ HWY 1600	47,800.33	-	(47,800.33)	-100.00%	0.14%	133,549.82	85,749.49	(47,800.33)			Jan-13	Sep-14		2014
138055	RCV- MAG LINE @ MULDRAUGH	92,067.22	-	(92,067.22)	-100.00%	0.27%	179,494.48	78,545.72	(100,948.76)			Jan-13	May-14		2014
138057	RCV- PENILE CALVARY CROSSOVER	72,438.75	-	(72,438.75)	-100.00%	0.21%	85,581.18	13,142.43	(72,438.75)			Jan-13	Sep-14		2014
138058	RCV- CHECK VALVES	13,581.42	-	(13,581.42)	-100.00%	0.04%	57,336.65	43,755.23	(13,581.42)			Jan-13	Mar-15		2014
138059	VLV REPL- MAG 16" LN @HWY 1135	92,213.86	-	(92,213.86)	-100.00%	0.27%	130,165.66	37,951.80	(92,213.86)			Jan-13	Dec-14		2014
138341	SMALL TOOLS 2014 - 004190	-	98,710.79	98,710.79	100.00%	0.00%	-	98,710.79	98,710.79	Jan-14	Dec-14				2014
138361	2014 SMALL TOOLS for 004280	-	24,400.42	24,400.42	100.00%	0.00%	-	24,400.42	24,400.42	Jan-14	Dec-14				2014
138534	CENTER GAS STORAGE-PAVE DRIVE	55,088.74	50,000.00	(5,088.74)	-10.18%	0.16%	55,088.74	50,000.00	(5,088.74)	Jan-14	Dec-14	Jan-14	Dec-14		2014
138675	EAST END OHIO RVR BRIDGES GAS	(12,104.00)	-	12,104.00	-100.00%	-0.04%	-	12,104.00	12,104.00			Aug-12	Jun-14		2014
138689	REPLACE PIPE ON THE WKA LINE	1,793.29	-	(1,793.29)	-100.00%	0.01%	2,190,938.74	2,189,145.45	(1,793.29)			Aug-12	Mar-14		2014
139003	WK B LINE ASHLAWN DR CRUMS LN	28,050.29	-	(28,050.29)	-100.00%	0.08%	691,056.06	663,005.77	(28,050.29)			Dec-12	Jan-14		2014
139030	PENILE TO PADDY'S ILI REPL	21,131.58	-	(21,131.58)	-100.00%	0.06%	944,690.14	923,558.56	(21,131.58)			Dec-12	Dec-13		2014
139039	CAPX WEST POINT DERAILMENT	787.19	-	(787.19)	-100.00%	0.00%	117,194.66	116,407.47	(787.19)			Oct-12	Jan-14		2014
139560	WK A AT SALT RIVER	(1,119.79)	-	1,119.79	-100.00%	0.00%	99,639.22	100,759.01	1,119.79			Apr-13	Mar-14		2014
139655	DOWNTOWN OHIO RVR BRIDGE GAS	(127.74)	-	127.74	-100.00%	0.00%	0.00	127.74	127.74			Apr-13	Dec-14		2014
139784	REPL DRIPS DRIN AND DRKY	650.64	-	(650.64)	-100.00%	0.00%	143,959.76	143,309.12	(650.64)			May-13	Jan-14		2014
139943	MILL CREEK REG REPLACEMENT	1,664.37	-	(1,664.37)	-100.00%	0.00%	16,362.36	14,697.99	(1,664.37)			May-13	Jul-14		2014
140148	ELECTRONIC PRESSURE RECORDERS	3,971.26	-	(3,971.26)	-100.00%	0.01%	230,294.69	226,323.43	(3,971.26)			May-13	Nov-14		2014
140369	TRANSITE SIDING GARAGE BLDG	(35,000.00)	-	35,000.00	-100.00%	-0.10%	146,175.23	181,175.23	35,000.00			Jun-13	Jan-14		2014
140381	MAOP UPGRADE PROJECT	128,087.99	-	(128,087.99)	-100.00%	0.38%	579,387.90	451,299.91	(128,087.99)			Jun-13	Mar-14		2014
140446	ILI PIPELINE RIVERPORT LINE	40,352.60	237,007.25	196,654.65	82.97%	0.12%	286,781.54	237,007.25	(49,774.29)	Jan-14	Dec-14	Sep-14	Oct-15		2014
140454	DOE VALLEY LINE PIGGABILITY	827,048.05	862,778.57	35,730.52	4.14%	2.45%	1,118,049.53	862,778.57	(255,270.96)	Jan-14	Sep-14	Jan-14	Nov-14		2014
140457	MAG LINCOLN PKWY REPL	-	725,375.00	725,375.00	100.00%	0.00%	-	725,375.00	725,375.00	Jan-14	Dec-14			Project cancelled in May 2014 as we no longer needed to replace the oversized road crossing pipe due to a high consequence area (HCA) being eliminated from this pipeline resulting in no regulatory requirement to gather ILI data on the road crossing pipe.	2014
140458	INT CORR MAG FIELD PRESS MON	119,954.17	200,385.91	80,431.74	40.14%	0.36%	119,954.17	200,385.91	80,431.74	Jan-14	Dec-15	Aug-14			2014
140459	INT CORR SAMPLE POINTS COUPONS	-	99,795.13	99,795.13	100.00%	0.00%	-	99,795.13	99,795.13	Jan-14	Dec-15				2014
140460	2014 REGULATORY TOOLS	52,177.13	29,945.97	(22,231.16)	-74.24%	0.15%	63,360.21	29,945.97	(33,414.24)	May-14	Dec-14	May-14	Dec-14		2014
140497	REPL 5700' 16" BELLS LN TO PR	3,094,510.87	3,004,447.05	(90,063.82)	-3.00%	9.18%	3,193,645.39	3,023,285.52	(170,359.87)	Nov-13	Sep-14	Nov-13	Sep-14		2014
140563	REPL PIPELINE DRIPS DR MULD	57,088.86	44,114.62	(12,974.24)	-29.41%	0.17%	57,088.86	91,999.70	34,910.84	Jan-14	Dec-15	Jan-14	May-14		2014
140565	REPL DISTRIBUTION BLDG	233,589.90	76,276.34	(157,313.56)	-206.24%	0.69%	236,386.67	76,276.34	(160,110.33)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140566	GAS DETECTION COMPRESSOR BLDG	29,995.10	47,441.95	17,446.85	36.78%	0.09%	29,995.10	47,441.95	17,446.85	Jan-14	Dec-14	Jan-14	Sep-14		2014
140567	TANKS FOR SHALE COMPRESSION	-	22,038.31	22,038.31	100.00%	0.00%	24,825.76	46,864.07	22,038.31	Oct-13	Dec-13				2014
140568	MT WASHINGTON LEBANON JCTN	17,090.53	475,211.61	458,121.08	96.40%	0.05%	63,167.53	475,211.61	412,044.08	Jul-14	Dec-14	Jul-14			2014
140569	EAST END GAS TRANS SYS	-	475,211.61	475,211.61	100.00%	0.00%	-	475,211.61	475,211.61	Jul-14	Dec-14				2014
140570	UPGR CONCRETE APR CHEM ST BLDG	-	32,632.41	32,632.41	100.00%	0.00%	-	32,632.41	32,632.41	Jan-14	Dec-14				2014
140573	2014 TOOLS AND EQUIPMENT	9,864.64	34,382.41	24,517.77	71.31%	0.03%	9,864.64	34,382.41	24,517.77	Jan-14	Dec-14	Jan-14	Sep-14		2014
140578	REPLACE EQUIP TRAILERS	(0.31)	65,104.76	65,105.07	100.00%	0.00%	75,028.37	140,133.44	65,105.07	Oct-13	Dec-13	Oct-13	Jan-14		2014
140583	ALL TERRAIN VEHICLE	(3,925.62)	12,200.21	16,125.83	132.18%	-0.01%	13,358.49	29,484.32	16,125.83	Oct-13	Dec-13	Oct-13	Jan-14		2014
140588	HWY 44 RELOCATION - 004190	(3,517.27)	-	3,517.27	-100.00%	-0.01%	588,491.09	199,342.27	(389,148.82)			Jul-13	Jul-14		2014
140600	BATTERY CH ENG CONTROL PA	10,019.79	-	(10,019.79)	-100.00%	0.03%	24,986.53	34,041.63	9,055.10			Oct-13	Jan-14		2014
140873	PRE-MANUFACTURE BLDG	(1,691.66)	-	1,691.66	-100.00%	-0.01%	63,640.69	127,369.86	63,729.17			Nov-13	Jan-14		2014
140882	SPCC CONTAINMENT TANKS	43,056.10	43,117.29	61.19	0.14%	0.13%	43,056.10	43,117.29	61.19	Jan-14	Dec-14	Jan-14	Sep-14		2014
140886	CENTER TRANS LINE ENHANCE	-	260,947.24	260,947.24	100.00%	0.00%	-	536,567.35	536,567.35	Jan-14	Dec-15				2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
140890	MAG STATION VALVE UPGR	278,437.63	241,837.99	(36,599.64)	-15.13%	0.83%	278,437.63	241,837.99	(36,599.64)	Jan-14	Dec-14	Jan-14	Nov-14		2014
140892	#2 PURIFIER IO PIPING	203,751.24	185,252.97	(18,498.27)	-9.99%	0.60%	203,751.24	185,252.97	(18,498.27)	Jan-14	Dec-14	Jan-14	Nov-14		2014
140894	CENTER DISTR ENHANCE	-	175,573.92	175,573.92	100.00%	0.00%	-	175,573.92	175,573.92	Jan-14	Dec-14				2014
140902	STORAGE FIELD DRIP REPLACEMENT	51,328.23	42,865.29	(8,462.94)	-19.74%	0.15%	52,334.23	42,865.29	(9,468.94)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140904	2014 USED OIL TANK REPL	42,800.70	23,938.72	(18,861.98)	-78.79%	0.13%	42,800.70	23,938.72	(18,861.98)	Jan-14	Dec-14	Jan-14	Jul-14		2014
140967	REPL VALVES DIST REG FAC	-	45,502.47	45,502.47	100.00%	0.00%	135,792.13	135,930.66	138.53	Jan-14	Dec-15				2014
140968	BELTLINE SEPARATION	308,580.22	369,687.11	61,106.89	16.53%	0.92%	484,953.56	738,997.82	254,044.26	Jan-14	Dec-15	Dec-14			2014
140969	UPGR COMM AND IND MTRS	-	43,207.61	43,207.61	100.00%	0.00%	-	128,061.24	128,061.24	Jan-14	Dec-15				2014
140970	VAULTED FARM TAPS	-	33,800.34	33,800.34	100.00%	0.00%	1,962.25	101,913.41	99,951.16	Jan-14	Dec-15				2014
140971	SCADA SYSTEMS ENHANCEMENTS	215,019.08	51,743.70	(163,275.38)	-315.55%	0.64%	217,733.96	146,593.42	(71,140.54)	Jun-14	Jan-15	Jun-14	Jun-15		2014
140972	GAS CONTROL CTR FACILITIES	-	24,256.53	24,256.53	100.00%	0.00%	-	24,256.53	24,256.53	Jan-14	Jan-14				2014
140996	2014 IM&E SMALL TOOLS	31,502.84	26,618.64	(4,884.20)	-18.35%	0.09%	31,502.84	26,618.64	(4,884.20)	Jan-14	Dec-14	Jan-14	Dec-14		2014
140997	2014 SMALL TOOLS SR&O	20,110.65	26,618.64	6,507.99	24.45%	0.06%	20,110.65	26,618.64	6,507.99	Jan-14	Dec-14	Jan-14	Dec-14		2014
140998	2014 MAGNOLIA SMALL TOOLS	39,790.82	35,491.52	(4,299.30)	-12.11%	0.12%	39,790.82	35,491.52	(4,299.30)	Jan-14	Dec-14	Jan-14	Nov-14		2014
141000	2014 BACKHOES FOR MAGNOLIA	-	89,837.91	89,837.91	100.00%	0.00%	72,284.50	162,122.41	89,837.91	Oct-13	Dec-13				2014
141002	2014 TRACTORS FOR MAG FLD	-	56,564.61	56,564.61	100.00%	0.00%	53,881.90	110,446.51	56,564.61	Oct-13	Dec-13				2014
141008	WINDSOR FOREST GAS ENH	-	39,880.24	39,880.24	100.00%	0.00%	-	39,880.24	39,880.24	Jul-13	Dec-14				2014
141009	BALLARDSVILLE GAS ENHANCE	-	320,112.11	320,112.11	100.00%	0.00%	-	320,112.11	320,112.11	Jul-13	Dec-14				2014
141010	STRAWBERRY GAS - LGE 2014	-	749,835.26	749,835.26	100.00%	0.00%	-	749,835.26	749,835.26	Jul-13	Dec-14			Project cancelled due to inability to obtain easements. The need was addressed with a different scope of work recorded to a different project.	2014
142521	MOBILE SEPARATOR	49,499.65	-	(49,499.65)	-100.00%	0.15%	109,241.22	59,741.57	(49,499.65)			Aug-13	Jul-14		2014
142621	PENILE TEE REPLACEMENT	(505.53)	-	505.53	-100.00%	0.00%	-	505.53	505.53			Aug-13	Mar-14		2014
143004	GPS EQUIPMENT - GAS DIST	(2,049.87)	-	2,049.87	-100.00%	-0.01%	38,048.03	40,097.90	2,049.87			Dec-13	Mar-14		2014
143025	MULDRAUGH PURCH TELEHANDLER	7,864.59	-	(7,864.59)	-100.00%	0.02%	138,941.16	131,076.57	(7,864.59)			Dec-13	Jan-14		2014
143029	MATERIAL HANDLER -LACONIA	3,870.52	-	(3,870.52)	-100.00%	0.01%	55,713.95	51,843.43	(3,870.52)			Dec-13	Jan-14		2014
143031	BACKHOE TRAILER - AOC	(16,941.81)	-	16,941.81	-100.00%	-0.05%	21,636.12	38,577.93	16,941.81			Dec-13	Mar-14		2014
143036	Pin Brazing Machine 2013	346.24	-	(346.24)	-100.00%	0.00%	4,061.92	3,715.68	(346.24)			Dec-13	Jun-14		2014
143037	CATALYST FOR EMISSION CONT SYS	14,651.71	-	(14,651.71)	-100.00%	0.04%	20,656.86	6,005.15	(14,651.71)			Dec-13	Jan-14		2014
143038	MINI EXCAVATOR MAG	9,994.49	-	(9,994.49)	-100.00%	0.03%	48,474.07	38,479.58	(9,994.49)			Dec-13	Jan-14		2014
143039	ALIGNMENT TOOL MAG	37,398.91	-	(37,398.91)	-100.00%	0.11%	37,398.91	-	(37,398.91)			Dec-13	Apr-14		2014
143040	PRESS WASH & TOOL BOXES	2,044.19	-	(2,044.19)	-100.00%	0.01%	45,268.09	43,223.90	(2,044.19)			Dec-13	Jan-14		2014
143041	MINI EXCAVATOR MULDRAUGH	69.20	-	(69.20)	-100.00%	0.00%	39,733.35	39,664.15	(69.20)			Dec-13	Jan-14		2014
143134	PRESTON HWY RELO - PUB WK	265,120.21	-	(265,120.21)	-100.00%	0.79%	220,063.32	-	(220,063.32)			Jan-14	Jan-15		2014
143333	KCF CNG MAIN EXTENSION	411,925.06	-	(411,925.06)	-100.00%	1.22%	412,756.85	-	(412,756.85)			Jan-14	Nov-14		2014
143477	CNG FILL STATION MAG	53,061.68	-	(53,061.68)	-100.00%	0.16%	53,061.68	-	(53,061.68)			Mar-14	Apr-14		2014
143577	INT CORR MULD FIELD PRESS MON	19,764.15	-	(19,764.15)	-100.00%	0.06%	100,514.28	-	(100,514.28)			Aug-14	Nov-16		2014
143578	VALVE TRUCK EQUIPMENT	38,535.89	-	(38,535.89)	-100.00%	0.11%	38,535.89	-	(38,535.89)			Mar-14	Dec-14		2014
143656	4TH STREET RELOCATION	415,757.71	-	(415,757.71)	-100.00%	1.23%	415,757.71	-	(415,757.71)			Apr-14	Aug-14		2014
143743	GAS INDICATOR EQUIPMENT	26,701.55	-	(26,701.55)	-100.00%	0.08%	29,632.54	-	(29,632.54)			Apr-14	Feb-15		2014
143756	F-450 VALVE GREASE TRUCK	72,249.90	-	(72,249.90)	-100.00%	0.21%	72,249.90	-	(72,249.90)			Apr-14	Dec-14		2014
143873	RESPIRATORS - GAS DIST	22,537.63	-	(22,537.63)	-100.00%	0.07%	22,537.63	-	(22,537.63)			May-14	Jul-14		2014
144340	NELSON CO IND PARK	822,583.78	-	(822,583.78)	-100.00%	2.44%	1,231,761.81	-	(1,231,761.81)			Jun-14	Aug-15	This new business project provided additional revenue to LG&E by transporting gas to the industrial park. LG&E has an agreement with Nelson County to reinforce the existing distribution system to supply gas for the future buildout of the industrial park. Nelson County made a contribution for service, which can be refunded over a period of ten years as justified by new loads in the industrial park.	2014
144605	TOOL - HAMMERHEAD	4,866.61	-	(4,866.61)	-100.00%	0.01%	4,866.61	-	(4,866.61)			Jun-14	Sep-14		2014
144613	SQUEEZE TOOL	13,864.41	-	(13,864.41)	-100.00%	0.04%	13,864.41	-	(13,864.41)			Jun-14	Aug-14		2014
144627	REPL 8" VALVE FT KNOX	73,288.48	-	(73,288.48)	-100.00%	0.22%	73,288.48	-	(73,288.48)			Jun-14	Nov-14		2014
144645	PLASTIC FUSION MACHINE	10,350.98	-	(10,350.98)	-100.00%	0.03%	10,350.98	-	(10,350.98)			Jun-14	Aug-14		2014
144646	MANHOLE LID LIFTER	9,472.08	-	(9,472.08)	-100.00%	0.03%	9,472.08	-	(9,472.08)			Jun-14	Jul-14		2014
145001	DOE RUN SEPARATOR REBUILD	62,479.97	-	(62,479.97)	-100.00%	0.19%	46,859.98	-	(46,859.98)			Jun-14	Sep-14		2014
145002	VALVE N4.158 BRANDENBURG	(11.10)	-	11.10	-100.00%	0.00%	0.00	-	(0.00)			Jul-14	Sep-14		2014
145005	BARDSTOWN AUTOMATIC GATE	5,916.98	-	(5,916.98)	-100.00%	0.02%	11,417.42	-	(11,417.42)			Jul-14	Oct-15		2014
145535	STRAWBERRY LN GAS RESTOR	59,905.89	-	(59,905.89)	-100.00%	0.18%	86,232.85	-	(86,232.85)			Jul-13	Feb-15		2014
145536	FORD KTP NEW GAS SVC	(3,801.88)	-	3,801.88	-100.00%	-0.01%	(2,096.01)	-	2,096.01			Jul-14	Feb-15		2014
145841	MAG20 VALVE HWY 1500	34,422.71	-	(34,422.71)	-100.00%	0.10%	34,422.71	-	(34,422.71)			Aug-14	Dec-14		2014
146009	REPL BURNER TUBES #2 PUR BOIL	51,547.57	-	(51,547.57)	-100.00%	0.15%	51,547.57	-	(51,547.57)			Aug-14	Nov-14		2014
146066	ELECTROFUSION MACHINE	7,551.34	-	(7,551.34)	-100.00%	0.02%	15,438.53	-	(15,438.53)			Aug-14	Feb-15		2014
146163	ST Combustible Gas Indicator	4,390.17	-	(4,390.17)	-100.00%	0.01%	4,390.17	-	(4,390.17)			Sep-14	Dec-14		2014
146203	FRACK 2 MCGEHEE WELLS DOE RUN	104,286.77	-	(104,286.77)	-100.00%	0.31%	152,822.19	-	(152,822.19)			Oct-14	May-15		2014
146204	BARDSTOWN CREW BLDG	77,365.20	-	(77,365.20)	-100.00%	0.23%	136,973.37	-	(136,973.37)			Sep-14	Jul-15		2014
146281	NATURAL GAS OF KY SYS	25,787.30	-	(25,787.30)	-100.00%	0.08%	296,436.07	-	(296,436.07)			Oct-14	Mar-15		2014
146347	BRANDENBURG MP REPLACE	73,160.02	-	(73,160.02)	-100.00%	0.22%	70,911.09	-	(70,911.09)			Oct-14	Oct-14		2014
146366	DOE RUN PIPELINE REPLACE	11,826.47	-	(11,826.47)	-100.00%	0.04%	0.00	-	(0.00)			Oct-14	Feb-15		2014
146430	CALVARY THIRD PARTY DAMAGE	19,934.76	-	(19,934.76)	-100.00%	0.06%	19,934.76	-	(19,934.76)			Oct-14	Nov-14		2014
146493	THERMOELECTRIC GENERATORS	54,223.42	-	(54,223.42)	-100.00%	0.16%	57,223.42	-	(57,223.42)			Nov-14	Jun-15		2014
146523	REPL TOOLS PARTS BLDG FIRE	70,267.83	-	(70,267.83)	-100.00%	0.21%	70,267.83	-	(70,267.83)			Nov-14	Dec-15		2014
146617	AIR PWR OPERATOR FOR DRILL	7,435.56	-	(7,435.56)	-100.00%	0.02%	7,435.56	-	(7,435.56)			Dec-14	Dec-14		2014
258LGE14	ArcGIS & Google Earth-LGE14	50,986.00	-	(50,986.00)	-100.00%	0.15%	50,986.00	-	(50,986.00)			Jan-14	Feb-15		2014
CACMIT445	AC_MITIGATION	107,668.89	200,175.10	92,506.21	46.21%	0.32%	107,668.89	200,175.10	92,506.21	Jan-14	Dec-25	Jan-14			2014
CBARE447	REPL STL PIPELINE DOE RUN 2014	120,788.72	89,330.63	(31,458.09)	-35.22%	0.36%	120,788.72	89,330.63	(31,458.09)	Jan-14	Dec-20	Jan-14	Dec-14		2014
CCAPAC451	GAS REG CAPACITY PRO	430,805.50	276,129.72	(154,675.78)	-56.02%	1.28%	430,805.50	276,129.72	(154,675.78)	Jul-13	Dec-15	Jul-13			2014
CCAPR460	Purchase Regulators - 004600	270,846.49	99,819.90	(171,026.59)	-171.34%	0.80%	270,846.49	99,819.90	(171,026.59)	Jan-13	Jan-10	Jan-13			2014
CCGUPG451	UPGR FACIL CITY GATE STATION	35,371.58	-	(35,371.58)	-100.00%	0.10%	35,371.58	-	(35,371.58)			Jul-13			2014
CCOCNT451	RET/REPL CONTR CITY GATE STA	144,048.15	-	(144,048.15)	-100.00%	0.43%	144,048.15	-	(144,048.15)			Jul-13			2014
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	12,044.71	15,527.54	3,482.83	22.43%	0.04%	12,044.71	15,527.54	3,482.83	Jan-14	Dec-25	Jan-14			2014
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	119,470.93	98,071.02	(21,399.91)	-21.82%	0.35%	119,470.93	98,071.02	(21,399.91)	Jan-14	Dec-25	Jan-14			2014
CDEFEQ448	MAG FAC IMP/EQ REPL	156,998.24	120,065.74	(36,932.50)	-30.76%	0.47%	156,998.24	120,065.74	(36,932.50)	Jan-14	Dec-14	Jan-14			2014
CFTCUS450	FT CUSTOMER CONVERSIONS	(370.04)	46,875.33	47,245.37	100.79%	0.00%	(370.04)	46,875.33	47,245.37	Jun-13	Dec-15	Jun-13			2014
CGME406	NB Gas Main Ext - 004060	2,050,267.14	1,355,052.06	(695,215.08)	-51.31%	6.08%	2,050,267.14	1,355,052.06	(695,215.08)	Dec-12	Dec-25	Dec-12		Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	2014
CGMTR134	LGE Gas Meters - 001340	2,290,247.29	2,431,336.16	141,088.87	5.80%	6.79%	2,290,247.29	2,431,336.16	141,088.87	Jan-13	Dec-19	Jan-13			2014
CHPSRV451	COMM HIGH PRES GAS SERV UPGR	107,276.01	492,227.03	384,951.02	78.21%	0.32%	107,276.01	492,227.03	384,951.02	Jul-13	Jul-28	Jul-13			2014

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
CNBGS419	NB Gas Services - 004190	1,356,025.36	2,094,948.48	738,923.12	35.27%	4.02%	1,356,025.36	2,094,948.48	738,923.12	Jan-13	Dec-25	Jan-13		Work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations (CNBGS419).	2014
CNBGS421	NB Gas Services - 004210	19,476.04	-	(19,476.04)	-100.00%	0.06%	19,476.04	-	(19,476.04)			Jan-13			2014
CNBREG451	PURCH REGULATORS - 004510	97,579.98	96,492.57	(1,087.41)	-1.13%	0.29%	97,579.98	96,492.57	(1,087.41)	Jan-13	Dec-14	Jan-13			2014
CPBWK406G	Gas Public Works - 004060	203,883.37	1,712,102.60	1,508,219.23	88.09%	0.60%	203,883.37	1,712,102.60	1,508,219.23	Jan-13	Dec-25	Jan-13		Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $300K or more. In 2014 this included the Preston Highway and 4th Street relocation projects.	2014
CPIPE447	MULDR COMP STAT PIPE REPL 2014	166,644.20	89,322.91	(77,321.29)	-86.56%	0.49%	166,644.20	89,322.91	(77,321.29)	Jun-13	Dec-14	Jun-13	Dec-14		2014
CPIPE448	MAGNOLIA COMP STA PIPE REPLACE	115,596.96	111,664.66	(3,932.30)	-3.52%	0.34%	115,596.96	111,664.66	(3,932.30)	Jan-14	Dec-14	Jan-14	Dec-14		2014
CPUPIP447	REPL PUR PROCESS PIPING 2014	31,145.16	50,532.78	19,387.62	38.37%	0.09%	31,145.16	50,532.78	19,387.62	Jun-13	Dec-14	Jun-13	Dec-14		2014
CRCST406G	Cust Requested - 004060	(73,265.96)	127,761.22	201,027.18	157.35%	-0.22%	(73,265.96)	127,761.22	201,027.18	Jan-13	Dec-25	Jan-13			2014
CREGST451	UPGR FACIL DIST REG STATIONS	4,285.44	23,127.12	18,841.68	81.47%	0.01%	4,285.44	23,127.12	18,841.68	Jul-13	Dec-15	Jul-13			2014
CRELI4475	RELINE GAS STOR WELLS	-	190,745.91	190,745.91	100.00%	0.00%	-	190,745.91	190,745.91	Jun-13	Dec-14				2014
CROTAR451	UPRG OBSOL ROTARY METERS	46,975.78	-	(46,975.78)	-100.00%	0.14%	46,975.78	-	(46,975.78)			Jul-13			2014
CSYSEN406	Sys Enh - 004060	375,451.77	257,240.76	(118,211.01)	-45.95%	1.11%	375,451.77	257,240.76	(118,211.01)	Jan-13	Dec-25	Jan-13			2014
CTBRD419	Cap Trbl Orders Gas - 004190	126,278.34	101,086.88	(25,191.46)	-24.92%	0.37%	126,278.34	101,086.88	(25,191.46)	Jan-13	Dec-25	Jan-13			2014
CTPD419	Capital Thrd Party - 004190	151,083.79	105,274.27	(45,809.52)	-43.51%	0.45%	151,083.79	105,274.27	(45,809.52)	Jan-13	Dec-25	Jan-13			2014
CTRANS447	GAS TRANS LINE REPL 2014	93,717.63	89,330.65	(4,386.98)	-4.91%	0.28%	93,717.63	89,330.65	(4,386.98)	Jun-13	Dec-14	Jun-13	Dec-14		2014
CVALVS447	COMPR STA YD VALVE REPL 2014	68,585.24	45,190.25	(23,394.99)	-51.77%	0.20%	68,585.24	45,190.25	(23,394.99)	Jan-14	Dec-20	Jan-14	Dec-14		2014
CWASH448	MAG WASH STOR FLDS/T LINE 2014	121,952.46	110,507.93	(11,444.53)	-10.36%	0.36%	121,952.46	110,507.93	(11,444.53)	Jan-14	Dec-14	Jan-14	Dec-14		2014
GME406	GAS MAIN EXT 406	(3,778.27)	-	3,778.27	-100.00%	-0.01%	(3,778.27)	-	3,778.27			Jan-02	Jul-13		2014
NBGS421	NEW BUS GAS SERV 421	6,025.36	-	(6,025.36)	-100.00%	0.02%	6,025.36	-	(6,025.36)			Nov-01	Feb-11		2014
RRCS421G	REM/REPL CO GAS SERVICE-421	38.58	-	(38.58)	-100.00%	0.00%	38.58	-	(38.58)			Nov-01	Feb-11		2014
		32,444,894.00	33,720,503.97	1,275,609.97											**2014 Total**
001LGE15	Access Switch Rotation-LGE15	23,941.02	58,499.97	34,558.95	59.08%	0.06%	23,941.02	58,499.97	34,558.95	Jan-15	Dec-15	Jan-15	Dec-15		2015
002LGE14	Appt Scheduling-LGE14	480.07	-	(480.07)	-100.00%	0.00%	21,811.16	21,331.09	(480.07)			Sep-13	Sep-14		2015
002LGE15	Aligne Fuels Reports-LGE15	1,018.53	10,687.50	9,668.97	90.47%	0.00%	1,018.53	10,687.50	9,668.97	Jan-15	Dec-15	Jan-15	Sep-16		2015
003LGE15	Aligne Upgrade-LGE15	14,539.35	15,000.00	460.65	3.07%	0.04%	14,539.35	15,000.00	460.65	Jan-15	Dec-15	Jan-15	Dec-15		2015
004LGE14	Call Center-Route&Report-LGE14	113,801.67	74,999.92	(38,801.75)	-51.74%	0.31%	181,565.36	142,763.61	(38,801.75)	Jan-14	Dec-15	Jan-14			2015
004LGE15	Analog Sunset Yr 2/3-LGE15	12,860.72	39,900.03	27,039.31	67.77%	0.03%	12,860.72	39,900.03	27,039.31	Jan-15	Dec-15	Jan-15	Dec-15		2015
005LGE14	Cust Comm-text, apps-LGE14	78,622.31	48,300.00	(30,322.31)	-62.78%	0.21%	129,526.70	99,204.38	(30,322.31)	Jan-14	Dec-15	Jan-14	Dec-15		2015
005LGE15	Backup Cap Exp-LGE15	-	29,999.99	29,999.99	100.00%	0.00%	-	29,999.99	29,999.99	Jan-15	Dec-15				2015
006LGE15	Bulk Power & Env Systems-LGE15	19,139.36	18,749.99	(389.37)	-2.08%	0.05%	19,139.36	18,749.99	(389.37)	Jan-15	Dec-15	Jan-15	Jun-16		2015
007LGE15	Cabling Server Connect-LGE15	3,557.70	4,500.00	942.30	20.94%	0.01%	3,557.70	4,500.00	942.30	Jan-15	Dec-15	Jan-15	Dec-15		2015
008LGE14	Virtualization buildout-LGE14	47.44	-	(47.44)	-100.00%	0.00%	35,898.78	35,851.34	(47.44)			Jan-14	Feb-15		2015
010LGE15	CFO Sys Capital-LGE15	-	7,499.96	7,499.96	100.00%	0.00%	-	7,499.96	7,499.96	Jan-15	Dec-15				2015
011LGE15	CIP Compl Year 5-LGE15	94,903.39	101,909.93	7,006.54	6.88%	0.26%	94,903.39	101,909.93	7,006.54	Jan-15	Dec-15	Dec-14	Dec-15		2015
012LGE15	CIP Compl Tools - Year 5-LGE15	32,028.00	55,499.94	23,471.94	42.29%	0.09%	32,028.00	55,499.94	23,471.94	Jan-15	Dec-15	Jan-15	Dec-15		2015
015LGE15	Core Network Infra-LGE15	17,827.83	19,499.98	1,672.15	8.58%	0.05%	17,827.83	19,499.98	1,672.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
016LGE15	Corp Firewall Repl-LGE15	44,248.57	44,999.96	751.39	1.67%	0.12%	44,248.57	44,999.96	751.39	Jan-15	Dec-15	Jan-15	Dec-15		2015
018LGE15	Data Protection-LGE15	-	10,799.98	10,799.98	100.00%	0.00%	-	10,799.98	10,799.98	Jan-15	Dec-15				2015
019LGE14	PACS Replacement-LGE14	9,422.97	-	(9,422.97)	-100.00%	0.03%	295,218.03	285,795.06	(9,422.97)			Aug-13	Feb-15		2015
019LGE15	Design Tool Repl (WIM)-LGE15	76,207.95	224,400.00	148,192.05	66.04%	0.21%	76,207.95	224,400.00	148,192.05	Jan-15	Dec-15	Jan-15			2015
021LGE15	Electric Insp Enhan-LGE15	89,944.01	37,500.00	(52,444.01)	-139.85%	0.24%	89,944.01	37,500.00	(52,444.01)	Jan-15	Dec-15	Jan-15	Dec-15		2015
024LGE15	Further app virt build-LGE15	31,073.77	35,624.99	4,551.23	12.78%	0.08%	31,073.77	35,624.99	4,551.23	Jan-15	Dec-15	Jan-15	Dec-15		2015
025LGE15	Gas Nomination System-LGE15	-	74,999.90	74,999.90	100.00%	0.00%	-	74,999.90	74,999.90	Jan-15	Dec-15				2015
026LGE15	GIS Enhance and Upgr-LGE15	54,955.93	71,249.86	16,293.93	22.87%	0.15%	54,955.93	71,249.86	16,293.93	Jan-15	Dec-15	Jan-15	Dec-15		2015
027LGE15	GIS-Geo Info Syst-Ph2-LGE15	17,898.87	15,000.00	(2,898.87)	-19.33%	0.05%	32,616.14	29,717.27	(2,898.87)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028LGE14	Transmission Repository-LGE14	164.33	-	(164.33)	-100.00%	0.00%	4,884.22	4,719.89	(164.33)			Jan-14	Feb-15		2015
029LGE15	IPM Replacement-Yr 4/4-LGE15	-	74,999.97	74,999.97	100.00%	0.00%	-	74,999.97	74,999.97	Jan-15	Dec-15				2015
030LGE15	IRAS Enhancements-LGE15	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-15	Dec-15				2015
031LGE15	IT Sec&CIP Labs Enhance-LGE15	2,792.41	7,499.99	4,707.58	62.77%	0.01%	2,792.41	7,499.99	4,707.58	Jan-15	Dec-15	Jan-15	Nov-15		2015
033LGE15	LGEBldg Telecom Rm Renov-LGE15	-	9,975.01	9,975.01	100.00%	0.00%	-	9,975.01	9,975.01	Jan-15	Dec-15				2015
035LGE15	Lville Electrical Upgr-LGE15	7,531.01	7,499.99	(31.03)	-0.41%	0.02%	7,531.01	7,499.99	(31.03)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036LGE15	Lville Racks & Furn-LGE15	3,994.64	3,750.01	(244.63)	-6.52%	0.01%	3,994.64	3,750.01	(244.63)	Jan-15	Dec-15	Jan-15	Dec-15		2015
037LGE15	Mat Failure Track-LGE15	4,555.16	57,000.02	52,444.86	92.01%	0.01%	4,555.16	57,000.02	52,444.86	Jan-15	Dec-15	Jan-15	Jun-16		2015
038LGE15	Microsoft Lic True-up-LGE15	70,565.80	22,500.00	(48,065.80)	-213.63%	0.19%	70,565.80	22,500.00	(48,065.80)	Jan-15	Dec-15	Jan-15	Dec-15		2015
040LGE15	Mobile Infrastructure-LGE15	32,998.44	37,500.00	4,501.56	12.00%	0.09%	32,998.44	37,500.00	4,501.56	Jan-15	Dec-15	Jan-15	Dec-15		2015
041LGE15	Mobile Radio-LGE15	1,560.35	30,000.01	28,439.66	94.80%	0.00%	1,560.35	30,000.01	28,439.66	Jan-15	Dec-15	Jan-15	Dec-15		2015
042LGE14	Avaya-Contact Center-LGE14	14,847.76	-	(14,847.76)	-100.00%	0.04%	43,011.69	28,163.93	(14,847.76)			Jan-14	Jun-15		2015
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	26,509.51	35,625.04	9,115.53	25.59%	0.07%	26,509.51	35,625.04	9,115.53	Jan-15	Dec-15	Dec-14			2015
043LGE16	Original SW Upgrade-LGE16	9,318.29	-	(9,318.29)	-100.00%	0.03%	9,318.29	4,275.00	(5,043.29)			Aug-15			2015
044LGE15	Monitor Replace-LGE15	9,937.37	9,600.01	(337.36)	-3.51%	0.03%	9,937.37	9,600.01	(337.36)	Jan-15	Dec-15	Jan-15	Nov-15		2015
047LGE15	Multi-Fun Dev Grow&Ref-LGE15	69,910.28	48,749.99	(21,160.29)	-43.41%	0.19%	69,910.28	48,749.99	(21,160.29)	Jan-15	Dec-15	Jan-15	Dec-15		2015
048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	21,732.20	22,499.96	767.77	3.41%	0.06%	21,732.20	22,499.96	767.77	Jan-15	Dec-15	Jan-15	Dec-15		2015
049LGE15	Ntwrk Acc Dev & Gateways-LGE15	4,060.41	3,750.00	(310.41)	-8.28%	0.01%	4,060.41	3,750.00	(310.41)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050LGE15	Network Test Equipment-LGE15	7,442.15	7,500.00	57.85	0.77%	0.02%	7,442.15	7,500.00	57.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
051LGE15	Open Enrollment 2015-LGE15	-	14,999.97	14,999.97	100.00%	0.00%	-	14,999.97	14,999.97	Jan-15	Dec-15				2015
053LGE14	Retail Sys Enhance-LGE14	130.59	-	(130.59)	-100.00%	0.00%	22,798.83	22,668.24	(130.59)			Jan-14	Dec-14		2015
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	8,251.15	28,500.00	20,248.85	71.05%	0.02%	8,251.15	28,500.00	20,248.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
054LGE15	Outside Cable Plant-LGE15	14,432.12	30,000.07	15,567.95	51.89%	0.04%	14,432.12	30,000.07	15,567.95	Jan-15	Dec-15	Jan-15	Dec-15		2015
055LGE15	PeopleSoft Enhancements-LGE15	69,328.13	32,062.50	(37,265.63)	-116.23%	0.19%	69,328.13	32,062.50	(37,265.63)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056LGE14	CIP Compliance Tools-LGE14	(276.89)	-	276.89	-100.00%	0.00%	34,785.00	35,061.89	276.89			Jan-14	Feb-15		2015
056LGE15	Pers Product Grow & Ref-LGE15	11,369.82	11,250.00	(119.82)	-1.07%	0.03%	11,369.82	11,250.00	(119.82)	Jan-15	Dec-15	Jan-15	Dec-15		2015
057LGE15	Phone Expan/Break Fix-LGE15	14,787.97	22,500.00	7,712.03	34.28%	0.04%	14,787.97	22,500.00	7,712.03	Jan-15	Dec-15	Jan-15	Dec-15		2015
062LGE15	RefSG-810 Bluecoat dev-LGE15	-	10,687.50	10,687.50	100.00%	0.00%	-	10,687.50	10,687.50	Jan-15	Dec-15				2015
063LGE14	CIP Compliance Infra-LGE14	1,237.24	-	(1,237.24)	-100.00%	0.00%	75,866.69	74,629.46	(1,237.24)			Jan-14	Feb-15		2015
063LGE15	Replace ACS Servers-LGE15	8,054.95	8,550.00	495.05	5.79%	0.02%	8,054.95	8,550.00	495.05	Jan-15	Dec-15	Jan-15	Nov-15		2015
065LGE14	Simpsonville Elect Upg-LGE14	(0.20)	-	0.20	-100.00%	0.00%	7,101.83	7,102.03	0.20			Jan-14	Dec-14		2015
065LGE15	Rep VentSyst 2Floor-LGE15	4,122.17	17,812.51	13,690.34	76.86%	0.01%	4,122.17	17,812.51	13,690.34	Jan-15	Dec-15	Dec-14	Dec-15		2015
066LGE14	Server Cap Expan&Reliab-LGE14	22.85	-	(22.85)	-100.00%	0.00%	8,768.21	8,745.37	(22.85)			Jan-14	Feb-15		2015
067LGE14	Mobile Radio-LGE14	6,487.89	-	(6,487.89)	-100.00%	0.02%	25,254.68	18,766.79	(6,487.89)			Jan-14	Feb-15		2015
067LGE15	Router Upgrade Project-LGE15	45,020.42	44,999.98	(20.44)	-0.05%	0.12%	45,020.42	44,999.98	(20.44)	Jan-15	Dec-15	Jan-15	Dec-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
068LGE15	RSA SecurID App Upg Proj-LGE15	-	5,699.99	5,699.99	100.00%	0.00%	-	5,699.99	5,699.99	Jan-15	Dec-15				2015
069LGE14	Site Security Improve-LGE14	637.69	-	(637.69)	-100.00%	0.00%	6,460.70	5,823.01	(637.69)			Jan-14	Feb-15		2015
069LGE15	SAN Capacity Expansion-LGE15	113,214.74	158,549.98	45,335.23	28.59%	0.31%	113,214.74	158,549.98	45,335.23	Jan-15	Dec-15	Jan-15	Nov-15		2015
072LGE14	Bulk Power & Env Systems-LGE14	34.57	-	(34.57)	-100.00%	0.00%	15,567.42	15,532.85	(34.57)			Jan-14	Feb-15		2015
072LGE15	Sec Infra Enhancements-LGE15	14,751.46	15,000.01	248.55	1.66%	0.04%	14,751.46	15,000.01	248.55	Jan-15	Dec-15	Jan-15	Nov-15		2015
073LGE15	Serv Cap Expan and Rel-LGE15	8,096.92	8,250.00	153.08	1.86%	0.02%	8,096.92	8,250.00	153.08	Jan-15	Dec-15	Jan-15	Dec-15		2015
074LGE14	Monitor Replacement-LGE14	1.71	-	(1.71)	-100.00%	0.00%	9,256.13	9,254.42	(1.71)			Jan-14	Feb-15		2015
074LGE15	Serv HW Refresh-LGE15	107,116.98	86,249.98	(20,867.00)	-24.19%	0.29%	107,116.98	86,249.98	(20,867.00)	Jan-15	Dec-15	Jan-15	Nov-15		2015
075LGE14	Upgrade EMS Hardware-LGE14	(18,476.75)	-	18,476.75	-100.00%	-0.05%	41,372.60	59,849.36	18,476.75			Jan-14	Feb-15		2015
075LGE15	Simpsonville Elect Upg-LGE15	6,679.43	7,499.99	820.56	10.94%	0.02%	6,679.43	7,499.99	820.56	Jan-15	Dec-15	Jan-15	Oct-15		2015
076LGE15	Simpson Furn&Racks-LGE15	501.94	3,750.01	3,248.07	86.62%	0.00%	501.94	3,750.01	3,248.07	Jan-15	Dec-15	Jan-15	Dec-15		2015
077LGE15	Site Security Impr LGE15	7,513.08	7,499.99	(13.09)	-0.17%	0.02%	7,513.08	7,499.99	(13.09)	Jan-15	Dec-15	Jan-15	Dec-15		2015
078LGE15	Tele Rm Dat Cent YR1/2-LGE15	25,963.00	35,624.99	9,661.98	27.12%	0.07%	25,963.00	35,624.99	9,661.98	Jan-15	Dec-15	Jan-15	Nov-15		2015
079LGE15	Telecom Shelter Ren-LGE15	14,164.66	15,000.01	835.35	5.57%	0.04%	14,164.66	15,000.01	835.35	Jan-15	Dec-15	Jan-15	Dec-15		2015
080LGE14	Lockout/Tagout (LOTO)-LGE14	109,783.15	121,044.00	11,260.85	9.30%	0.30%	199,058.12	210,318.97	11,260.85	Jan-14	Dec-15	Jan-14	Dec-15		2015
082LGE15	Upgrade Vmware Infra-LGE15	-	19,500.01	19,500.01	100.00%	0.00%	-	19,500.01	19,500.01	Jan-15	Dec-15				2015
083LGE15	VDI Deploy Expans-LGE15	44,259.11	42,749.97	(1,509.14)	-3.53%	0.12%	44,259.11	42,749.97	(1,509.14)	Jan-15	Dec-15	Jan-15	May-15		2015
083LGE16	Tower Replacements-LGE16	152.90	-	(152.90)	-100.00%	0.00%	75,821.17	75,668.27	(152.90)			Jan-14	Feb-15		2015
085LGE14	IRAS Enhancements-LGE14	(4,058.72)	-	4,058.72	-100.00%	-0.01%	31,660.54	35,719.26	4,058.72			Jan-14	Feb-15		2015
086LGE15	Wireless Buildout -LGE15	6,110.66	7,499.99	1,389.33	18.52%	0.02%	6,110.66	7,499.99	1,389.33	Jan-15	Dec-15	Jan-15	Dec-15		2015
087LGE14	EE DSM Filing (Non-AMS)-LGE14	15,023.33	52,499.92	37,476.59	71.38%	0.04%	18,365.98	55,842.57	37,476.59	Jan-14	Dec-15	Jan-14	Dec-15		2015
087LGE15	Wrk Mgmt Syst Enhance-LGE15	23,852.78	30,000.00	6,147.23	20.49%	0.06%	23,852.78	30,000.00	6,147.23	Jan-15	Dec-15	Jan-15	Dec-15		2015
090LGE15	Call RecordTech DCC-LGE15	-	21,375.00	21,375.00	100.00%	0.00%	-	21,375.00	21,375.00	Jan-15	Dec-15				2015
091LGE14	Gas Facility Inspection-LGE14	47,177.27	-	(47,177.27)	-100.00%	0.13%	52,084.22	4,906.95	(47,177.27)			Jan-14	Nov-15		2015
094LGE15	NetScout PM Upgrade-LGE15	132,017.18	30,000.00	(102,017.18)	-340.06%	0.36%	132,017.18	30,000.00	(102,017.18)	Jan-15	Dec-15	Mar-15	Dec-15		2015
096LGE15	Provide Safety Stat BI-LGE15	10,731.68	22,515.00	11,783.33	52.34%	0.03%	10,731.68	22,515.00	11,783.33	Jan-15	Dec-15	Jan-15	Dec-15		2015
100LGE15	Replace Edge 95 units-LGE15	15,178.06	15,674.98	496.92	3.17%	0.04%	15,178.06	15,674.98	496.92	Jan-15	Dec-15	Jan-15	Dec-15		2015
109LGE15	Tech Ref desk&laptops- LGE15	296,725.45	302,875.39	6,149.94	2.03%	0.80%	296,725.45	302,875.39	6,149.94	Jan-15	Dec-15	Jan-15	Dec-15		2015
111LGE15	SynerGEE System Modeling-LGE15	20,139.39	15,000.00	(5,139.39)	-34.26%	0.05%	20,139.39	15,000.00	(5,139.39)	Jan-15	Dec-15	Jan-15	Nov-15		2015
117361	Accrued Labor - LGE	(4,266.47)	-	4,266.47	-100.00%	-0.01%	0.02	4,266.49	4,266.47			Mar-04			2015
119902	Clear 12/04 A&G	(283,289.16)	-	283,289.16	-100.00%	-0.77%	(283,289.16)	-	283,289.16			Dec-04			2015
120754	Misc. A/R Uncollect - LGE Cap	34,774.08	-	(34,774.08)	-100.00%	0.09%	76,067.86	41,293.78	(34,774.08)			Jun-05			2015
120LGE14	UC&C-LGE14	719.27	-	(719.27)	-100.00%	0.00%	329,990.05	329,270.78	(719.27)			Jan-14	Jan-15		2015
120LGE15	UC&C-LGE15	137,012.91	144,299.91	7,287.00	5.05%	0.37%	137,012.91	144,299.91	7,287.00	Jan-15	Dec-15	Jan-15	Nov-15		2015
121LGE14	Transmission Outage App-LGE14	870.83	-	(870.83)	-100.00%	0.00%	79,567.24	78,696.41	(870.82)			Jan-14	Jan-15		2015
121LGE15	Transmission Outage App-LGE15	54,697.54	62,699.86	8,002.32	12.76%	0.15%	54,697.54	62,699.86	8,002.32	Jan-15	Dec-15	Jan-15	Dec-15		2015
122LGE14	Ventyx Mobile Upgrade-LGE14	262,496.09	295,152.00	32,655.92	11.06%	0.71%	370,244.91	495,300.83	125,055.92	Jan-14	Dec-16	Jan-14	Oct-16		2015
127181	PeopleSoft Time (LG&E %)	4,004.30	-	(4,004.30)	-100.00%	0.01%	420,935.91	416,931.62	(4,004.29)			Jul-11			2015
130321	REPLACE FIBER REACH NODES-LGE	639.40	-	(639.40)	-100.00%	0.00%	121,850.51	121,211.11	(639.40)			Jan-13	Dec-14		2015
130321LGE	REPL FIBER NODES-LGE ONLY	268,313.85	284,999.91	16,686.07	5.85%	0.73%	836,552.61	853,238.67	16,686.07	Jan-13	Dec-15	Jan-13	Dec-15		2015
130LGE15	Advanced Malware Detect-LGE15	-	18,450.00	18,450.00	100.00%	0.00%	-	18,450.00	18,450.00	Jan-15	Jun-15				2015
132058	Stores Capital (2013) - LG&E %	-	4,500.00	4,500.00	100.00%	0.00%	-	25,350.00	25,350.00	Jan-14	Dec-19				2015
132LGE15	Career Website Enhance-LGE15	2,677.43	14,999.98	12,322.55	82.15%	0.01%	2,677.43	14,999.98	12,322.55	Jan-15	Oct-15	Jan-15	Dec-15		2015
133LGE15	Cascade Impl Gen Relays-LGE15	-	9,000.00	9,000.00	100.00%	0.00%	-	9,000.00	9,000.00	Jan-15	Dec-15				2015
134LGE15	Cascade Corp Sec Assets-LGE15	6,435.06	42,750.00	36,314.94	84.95%	0.02%	6,435.06	42,750.00	36,314.94	Jan-15	Dec-15	Jan-15			2015
135424	EM Soft Tools LGE 2015	-	38,372.64	38,372.64	100.00%	0.00%	-	38,372.64	38,372.64	Jan-15	Dec-15				2015
135LGE15	Central Firewall Mgmt-LGE15	-	29,999.98	29,999.98	100.00%	0.00%	-	29,999.98	29,999.98	Jan-15	Dec-15				2015
136LGE15	Citrix XenDesk True-up-LGE15	4,938.56	7,500.00	2,561.44	34.15%	0.01%	4,938.56	7,500.00	2,561.44	Jan-15	Dec-15	Jan-15	Nov-15		2015
137819LGE	Exchange HA Re-architect-LGE13	2,234.22	-	(2,234.22)	-100.00%	0.01%	21,167.39	18,933.17	(2,234.22)			Sep-12	Dec-14		2015
137826LGE	Upgrade F5-LGE13	14,904.69	-	(14,904.69)	-100.00%	0.04%	75,866.45	60,961.76	(14,904.69)			Aug-13	Oct-14		2015
137LGE15	Citrix XenMobile True-up-LGE15	-	3,750.00	3,750.00	100.00%	0.00%	-	3,750.00	3,750.00	Jan-15	Dec-15				2015
138198	2014 CAMERAS	4,429.08	-	(4,429.08)	-100.00%	0.01%	46,294.93	41,865.85	(4,429.08)			Jan-14	Dec-14		2015
138203	2014 SECURITY EQUIPMENT	4,919.95	-	(4,919.95)	-100.00%	0.01%	11,193.38	6,273.43	(4,919.95)			Jan-14	Dec-14		2015
138294	TRMS REPL/UPGR LGE	(3,176.41)	-	3,176.41	-100.00%	-0.01%	101,013.88	104,190.29	3,176.41			Jan-13	Jan-15		2015
138527	AUB-PAVE MAIN DRIVE AREA	201.67	-	(201.67)	-100.00%	0.00%	53,182.22	52,980.55	(201.67)			Jan-14	Feb-15		2015
138545	SSC-RESURFACE WEST PARKING LOT	100.84	-	(100.84)	-100.00%	0.00%	18,105.45	18,004.61	(100.84)			Jan-14	Jun-15		2015
138547	LGE VIDEO CONF RM EQP	140.30	-	(140.30)	-100.00%	0.00%	7,913.45	7,773.16	(140.30)			Jan-14	Dec-14		2015
138550	FAILED EQUIPMENT - FACILITIES	(19,135.10)	-	19,135.10	-100.00%	-0.05%	4,356.22	23,491.33	19,135.10			Jan-14	Jun-15		2015
138552	CARPET/FLOORIN REPL LGE 2014	(1,384.61)	-	1,384.61	-100.00%	0.00%	12,359.75	13,744.36	1,384.61			Jan-14	Feb-15		2015
138553	LGE REPLACE FAILED EQP	5,581.98	-	(5,581.98)	-100.00%	0.02%	26,814.49	21,232.51	(5,581.98)			Jan-14	Jun-15		2015
138554	LGE SRV CTR FURNITURE 2014	(180.18)	-	180.18	-100.00%	0.00%	10,669.43	10,849.61	180.18			Jan-14	Jan-15		2015
138710	Corporate Web Site & App LGE	8,166.70	-	(8,166.70)	-100.00%	0.02%	83,699.24	75,532.54	(8,166.70)			Jan-13	Dec-14		2015
138898LGE	Enterprise Info Mgmt-LGE12	129,379.27	-	(129,379.27)	-100.00%	0.35%	590,558.42	461,179.15	(129,379.27)			Dec-12	Nov-15		2015
138LGE15	CTS/AFB Enhancement-LGE15	-	11,999.96	11,999.96	100.00%	0.00%	-	11,999.96	11,999.96	Jan-15	Jul-15				2015
139LGE15	CTS/AFB-Accting Enhance-LGE15	5,751.41	14,999.96	9,248.55	61.66%	0.02%	5,751.41	14,999.96	9,248.55	Jan-15	Jul-15	Jan-15			2015
140080	Upgrade EMS Software-LGE-2014	(577.30)	-	577.30	-100.00%	0.00%	44,944.60	45,521.90	577.30			Feb-14	Oct-14		2015
140091	EMS App Enhancements-LGE-2015	2,409.77	5,778.00	3,368.24	58.29%	0.01%	2,409.77	5,778.00	3,368.24	Mar-15	Sep-15	Mar-15	Nov-15		2015
140240	RECRUITING SYSTEM IMPL LGE	726.23	-	(726.23)	-100.00%	0.00%	36,795.91	36,069.68	(726.23)			Jul-13	Dec-14		2015
140LGE15	Oracle Data Arch/Purge-LGE15	-	7,499.98	7,499.98	100.00%	0.00%	-	7,499.98	7,499.98	Jan-15	Jul-15				2015
141094	Purchase Garage Equipment	7,129.15	15,000.00	7,870.85	52.47%	0.02%	7,129.15	30,000.00	22,870.85	Jan-14	Jun-18	Feb-15	Dec-15		2015
141390	Environmental Equipment LGE	-	10,500.00	10,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-14	Dec-19				2015
141392	LGE FURNITURE PROJ	92,032.67	154,935.00	62,902.33	40.60%	0.25%	92,032.67	154,935.00	62,902.33	Jul-13	Nov-13	Jul-13			2015
141419	CARPET REPLACEMENT 2015	26,287.24	31,500.00	5,212.76	16.55%	0.07%	26,287.24	48,630.00	22,342.76	Jan-15	Dec-16	Jan-15	Jun-16		2015
141423	LGE REPLACE FAILED EQP 2015	13,386.80	61,500.00	48,113.21	78.23%	0.04%	13,386.80	61,500.00	48,113.21	Jan-15	Dec-15	Jan-15	Jan-16		2015
141425	A/V EQUIP - LG&E 2015	5,852.49	15,000.00	9,147.51	60.98%	0.02%	5,852.49	45,000.00	39,147.51	Jan-15	Dec-16	Jan-15	Feb-16		2015
141426	LGE CHAIRS 2014	4,405.06	-	(4,405.06)	-100.00%	0.01%	8,434.37	4,029.31	(4,405.06)			Jan-14	Jun-15		2015
141435	LGE FAC IMPROVEMENTS 2016	-	31,500.00	31,500.00	100.00%	0.00%	-	63,843.30	63,843.30	Jan-15	Dec-19				2015
141580	Meter Projects 2015 LG&E Elec	12,568.01	21,600.07	9,032.07	41.81%	0.03%	12,568.01	21,600.07	9,032.07	Jan-15	Dec-15	Jan-15	Sep-15		2015
141600	Meter Equipment 2015 LG&E Elec	-	24,900.08	24,900.08	100.00%	0.00%	-	24,900.08	24,900.08	Jan-15	Dec-15				2015
141677	Meter Readers LG&E 2015	-	1,800.00	1,800.00	100.00%	0.00%	-	1,800.00	1,800.00	Jan-15	Dec-18				2015
141LGE15	Endpoint Protect License-LGE15	4,474.06	750.00	(3,724.06)	-496.54%	0.01%	4,474.06	750.00	(3,724.06)	Jan-15	Dec-15	Jan-15	Jun-16		2015
142325	Retail Hardware LG&E 2014	12.83	-	(12.83)	-100.00%	0.00%	5,576.33	5,563.50	(12.82)			Jan-14	Nov-15		2015
142339	Retail Hardware LG&E 2015	-	37,500.00	37,500.00	100.00%	0.00%	-	37,500.00	37,500.00	Jan-15	Dec-15				2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
142511	Meter Projects 2014 LG&E Elec	(165.56)	-	165.56	-100.00%	0.00%	(165.56)	-	165.56			Jan-14	Dec-15		2015
142683LGE	XP Replacement-LGE13	(78,426.06)	-	78,426.06	-100.00%	-0.21%	36,853.45	115,279.51	78,426.06			Sep-13	Jul-14		2015
142687LGE	iFactor Upgrade-LGE13	(740.96)	-	740.96	-100.00%	0.00%	10,561.26	11,302.22	740.96			Sep-13	Jul-14		2015
142761	ICCP Domain Cntrlrs-LGE-2013	319.82	-	(319.82)	-100.00%	0.00%	2,347.18	2,027.36	(319.82)			Oct-13	Apr-15		2015
142798	IPS Device for QAS-LGE-2013	601.28	-	(601.28)	-100.00%	0.00%	3,697.52	3,096.23	(601.28)			Oct-13	Mar-15		2015
142819LGE	Telecom Monitor Enhance-LGE13	(17,965.13)	-	17,965.13	-100.00%	-0.05%	14,098.22	32,063.35	17,965.13			Oct-13	Oct-14		2015
142833	SIMPSONVIL-DC CIRCUIT BKR REP	(1,264.65)	-	1,264.65	-100.00%	0.00%	7,133.32	8,397.97	1,264.65			Oct-13	Sep-14		2015
142946LGE	Downtown Network-LGE13	7.65	-	(7.65)	-100.00%	0.00%	-	(7.65)	(7.65)			Nov-13	Jan-15		2015
142LGE15	Implement Sec Mgmt Prod-LGE15	70,194.35	37,499.99	(32,694.36)	-87.18%	0.19%	70,194.35	37,499.99	(32,694.36)	Jan-15	Aug-15	Jan-15	Dec-15		2015
143070LGE	FERC EQR-LGE13	858.99	-	(858.99)	-100.00%	0.00%	7,671.89	6,812.90	(858.99)			Dec-13	Apr-15		2015
143804	Comp-related Equip-2014-LG&E	(581.55)	-	581.55	-100.00%	0.00%	7,618.98	8,200.53	581.55			May-14	Dec-14		2015
143LGE15	HP QC Upgrade to ALM-LGE15	-	22,500.00	22,500.00	100.00%	0.00%	-	22,500.00	22,500.00	Jan-15	Dec-15				2015
144090	RELOC ESC WTR MTR & VLT	(1,520.30)	-	1,520.30	-100.00%	0.00%	49,402.75	50,923.04	1,520.30			May-14	Feb-15		2015
144568	AUBURNDALE HVAC 2015	30,095.49	114,739.80	84,644.31	73.77%	0.08%	30,095.49	114,739.80	84,644.31	Jan-15	Dec-15	Jan-15	Aug-16		2015
144570	BOC-HVAC 2015	40,422.34	48,616.80	8,194.46	16.86%	0.11%	40,422.34	48,616.80	8,194.46	Jan-15	Dec-15	Jan-15	Dec-15		2015
144572	SCANPRO 1100	1,121.75	1,237.50	115.76	9.35%	0.00%	1,121.75	1,237.50	115.76	Jan-15	Dec-15	Jan-15	Jul-15		2015
144584	ESC-RENOVATIONS 2015	62,698.84	129,124.68	66,425.84	51.44%	0.17%	62,698.84	129,124.68	66,425.84	Jan-15	Dec-15	Jan-15	Dec-15		2015
144585	SSC RENOVATIONS	38,223.26	36,900.00	(1,323.26)	-3.59%	0.10%	38,223.26	36,900.00	(1,323.26)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144586	SIMPSONVILLE FENCE LGE IT	23,741.09	48,619.04	24,877.95	51.17%	0.06%	23,741.09	48,619.04	24,877.95	Jan-15	Dec-15	Jan-15	May-16		2015
144595	LGE FAILED EQUIPMENT 2015	8,961.54	8,945.70	(15.84)	-0.18%	0.02%	8,961.54	8,945.70	(15.84)	Jan-15	Dec-15	Jan-15	Mar-16		2015
144596	LGE HEALTH EQUIPMENT 2015	-	9,723.60	9,723.60	100.00%	0.00%	-	9,723.60	9,723.60	Jan-15	Dec-15				2015
144622	LGE OFFICE FURN & CHAIRS 2015	10,195.71	31,200.00	21,004.29	67.32%	0.03%	10,195.71	31,200.00	21,004.29	Jan-15	Dec-15	Jan-15	Feb-16		2015
144670	LGE BOC 2ND FL RENO	(2,007.30)	-	2,007.30	-100.00%	-0.01%	50,595.68	52,602.98	2,007.30			Jun-14	Jan-15		2015
144951	LGE HW/SW 2015	48,070.95	48,525.26	454.32	0.94%	0.13%	48,070.95	48,525.26	454.32	Jan-15	Dec-15	Jan-15	Apr-16		2015
144968	CONFERENCE ROOM CHAIRS-ESC	-	8,751.00	8,751.00	100.00%	0.00%	-	8,751.00	8,751.00	Jan-15	Dec-15				2015
144987	LGE CAMERAS 2015	29,303.14	30,000.00	696.86	2.32%	0.08%	29,303.14	30,000.00	696.86	Jan-15	Dec-15	Jan-15	Dec-15		2015
144989	LGE FIRE SYSTEMS 2015	20,727.42	15,000.00	(5,727.42)	-38.18%	0.06%	20,727.42	15,000.00	(5,727.42)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144991	LGE SECURITY EQUIPMENT 2015	940.49	15,000.00	14,059.51	93.73%	0.00%	940.49	15,000.00	14,059.51	Jan-15	Dec-15	Jan-15	Dec-15		2015
144LGE15	Opentext Licensing-LGE15	-	9,750.00	9,750.00	100.00%	0.00%	-	9,750.00	9,750.00	Jan-15	Jul-15				2015
145044	LGE BOC LOBBY RENOVATION	(3,416.92)	-	3,416.92	-100.00%	-0.01%	75,777.76	79,194.68	3,416.92			Jul-14	Jan-15		2015
145101	Auburndale Utility Cart	3,688.28	3,000.00	(688.28)	-22.94%	0.01%	3,688.28	3,000.00	(688.28)	Jan-15	Dec-15	Jun-15	Aug-15		2015
145102	Auburndale Ceiling Fans	6,403.69	7,500.00	1,096.31	14.62%	0.02%	6,403.69	7,500.00	1,096.31	Jan-15	Dec-15	Jul-15	Aug-15		2015
145135	Gas Regulators 2015	-	42,000.13	42,000.13	100.00%	0.00%	-	42,000.13	42,000.13	Jan-15	Dec-15				2015
145402	HR Cap Equip Improvmnts LGE	-	2,940.00	2,940.00	100.00%	0.00%	-	14,700.00	14,700.00	Jan-15	Dec-19				2015
145800	HR PLANNING LGE	-	138,000.00	138,000.00	100.00%	0.00%	-	138,000.00	138,000.00	Jan-15	Dec-15				2015
145LGE15	Oracle HTTP Servers-LGE15	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-15	Dec-15				2015
146257	SECURITY 2-WAY RADIO	256.40	-	(256.40)	-100.00%	0.00%	686.37	429.98	(256.40)			Sep-14	Jun-15		2015
146265	BOC BLDG FACADE	98,592.99	-	(98,592.99)	-100.00%	0.27%	118,566.44	19,973.45	(98,592.99)			Sep-14	Dec-15		2015
146336	BOC AV EQ ASSEMBLY RM-LGE	(5,455.49)	-	5,455.49	-100.00%	-0.01%	5,782.93	11,238.42	5,455.49			Oct-14	Jun-15		2015
146339	FACILITIES OFFICE RENO-LGE	(502.19)	-	502.19	-100.00%	0.00%	17,870.96	18,373.15	502.19			Oct-14	May-15		2015
146497	BOC UPS BATTERIES	(1,154.27)	-	1,154.27	-100.00%	0.00%	6,044.53	7,198.80	1,154.27			Nov-14	Jun-15		2015
146498	BOC DATA CTR UPS BATTERIES	(13,283.43)	-	13,283.43	-100.00%	-0.04%	24,336.27	37,619.70	13,283.43			Nov-14	May-15		2015
146559	LGE CTR CAMERAS-LGE	654.49	-	(654.49)	-100.00%	0.00%	6,692.99	6,038.50	(654.49)			Dec-14	Dec-14		2015
146788	BOC FURNITURE-LGE	8,777.62	-	(8,777.62)	-100.00%	0.02%	8,777.62	-	(8,777.62)			Jan-15	Feb-16		2015
146794	Comp-related Equip-LGE-2015	10,375.61	-	(10,375.61)	-100.00%	0.03%	10,375.61	-	(10,375.61)			Jan-15	Jun-16		2015
146830	BOC FAILED EQUIPMENT 2015 LGE	4,470.00	-	(4,470.00)	-100.00%	0.01%	4,470.00	-	(4,470.00)			Feb-15	Dec-15		2015
146912	GS RD MATLAB Software	3,545.57	-	(3,545.57)	-100.00%	0.01%	3,545.57	-	(3,545.57)			Feb-15	Apr-15		2015
146937LGE	HR RECONFIGURE 2015-LGE	664.35	-	(664.35)	-100.00%	0.00%	664.35	-	(664.35)			Feb-15	Jun-15		2015
146963	ELECTRIC WORK FOR COMM CTR	1,088.94	-	(1,088.94)	-100.00%	0.00%	1,088.94	-	(1,088.94)			Mar-15	Jun-15		2015
146994	OSI Database Expansion-LGE	11,980.81	-	(11,980.81)	-100.00%	0.03%	11,980.81	-	(11,980.81)			Mar-15	Jun-15		2015
146LGE15	UC4 Upgrade to V10-LGE15	-	4,500.00	4,500.00	100.00%	0.00%	-	4,500.00	4,500.00	Jan-15	Sep-15				2015
147009	BOC SECURITY RENOVATION-LGE	3,545.45	-	(3,545.45)	-100.00%	0.01%	3,545.45	-	(3,545.45)			Mar-15	Jul-15		2015
147013	BOC 3 CALL CENTER RENO-LGE	5,918.36	-	(5,918.36)	-100.00%	0.02%	5,918.36	-	(5,918.36)			Mar-15	Jul-15		2015
147019	SIMPSONVILLE CAMERAS LGE IT	7,855.26	-	(7,855.26)	-100.00%	0.02%	7,855.26	-	(7,855.26)			Mar-15	Dec-15		2015
147LGE15	Upgrade Quest to SOA 11g-LGE15	-	11,249.99	11,249.99	100.00%	0.00%	-	11,249.99	11,249.99	Jan-15	Dec-15				2015
148035	INSTALL ROOF LADDER - SSC	6,382.50	-	(6,382.50)	-100.00%	0.02%	6,382.50	-	(6,382.50)			Sep-15	Mar-16		2015
148502	EMS CHNL EXPANSION-LGE-2015	2,860.07	-	(2,860.07)	-100.00%	0.01%	2,860.07	-	(2,860.07)			Aug-15	Feb-16		2015
148866	SPECIAL NEEDS ROOM - LL BOC	1,047.23	-	(1,047.23)	-100.00%	0.00%	1,047.23	-	(1,047.23)			Jun-15	Sep-15		2015
148982	Field Svcs Monitors 2015 LG&E	1,721.60	-	(1,721.60)	-100.00%	0.00%	1,721.60	-	(1,721.60)			Jun-15	Nov-15		2015
148LGE15	Upgrade Quick Test Pro-LGE15	-	18,750.00	18,750.00	100.00%	0.00%	-	18,750.00	18,750.00	Jan-15	Dec-15				2015
149041	ELECTRIC UTILITY VEHICLE-AOC	5,456.88	-	(5,456.88)	-100.00%	0.01%	5,456.88	-	(5,456.88)			Oct-15	Apr-16		2015
149360	Auburndale Reach Fork Truck	8,107.34	-	(8,107.34)	-100.00%	0.02%	8,107.34	-	(8,107.34)			Sep-15	Dec-15		2015
149663	BOC RECEIVING DEPARTMENT	10,019.15	-	(10,019.15)	-100.00%	0.03%	10,019.15	-	(10,019.15)			Jul-15	Apr-16		2015
149703	KUGO CCS UPGRADE - LGE	13,380.56	-	(13,380.56)	-100.00%	0.04%	13,380.56	-	(13,380.56)			Jul-15	Jun-16		2015
149734	BOC GAS CONTR BRKRM	8,961.44	-	(8,961.44)	-100.00%	0.02%	8,961.44	-	(8,961.44)			Jul-15	Jun-16		2015
149775	LGE CTR FAILED EQUIP	9,522.59	-	(9,522.59)	-100.00%	0.03%	9,522.59	-	(9,522.59)			Aug-15	Dec-15		2015
149791	BOC PARKING LOT RECONFIG	55,960.44	-	(55,960.44)	-100.00%	0.15%	55,960.44	-	(55,960.44)			Aug-15	Sep-15		2015
149921	EOC MAINTENANCE OFFICE RENO	3,725.89	-	(3,725.89)	-100.00%	0.01%	3,725.89	-	(3,725.89)			Aug-15	Apr-16		2015
149945	INFRARED CAMERA - BOC 2015	2,695.15	-	(2,695.15)	-100.00%	0.01%	2,695.15	-	(2,695.15)			Aug-15	Feb-16		2015
149950	BOC-GAS CONTROL OFFICE RENO	10,465.23	-	(10,465.23)	-100.00%	0.03%	10,465.23	-	(10,465.23)			Aug-15	Aug-16		2015
149955	MORG CALL CTR FURNITURE-LGE	3,673.08	-	(3,673.08)	-100.00%	0.01%	3,673.08	-	(3,673.08)			Aug-15	Nov-15		2015
149986	Auburndale Meter Shop Van 2015	2,231.29	-	(2,231.29)	-100.00%	0.01%	2,231.29	-	(2,231.29)			Jan-15	Sep-15		2015
149LGE15	Upgrade SAP Test Data-LGE15	-	15,000.00	15,000.00	100.00%	0.00%	-	15,000.00	15,000.00	Jan-15	Dec-15				2015
150019	BOC BREAK ROOM & 2ND FL SHOWER	14,268.56	-	(14,268.56)	-100.00%	0.04%	14,268.56	-	(14,268.56)			Sep-15	Feb-16		2015
150026	MC eServer/Software	5,419.88	-	(5,419.88)	-100.00%	0.01%	5,419.88	-	(5,419.88)			Sep-15	Dec-15		2015
150087	AOC METER SHOP RENO - LGE 2015	7,444.64	-	(7,444.64)	-100.00%	0.02%	7,444.64	-	(7,444.64)			Sep-15	Apr-16		2015
150096	FUL UPGRD EMS SWARE-LGE-2016	8,965.06	-	(8,965.06)	-100.00%	0.02%	8,965.06	-	(8,965.06)			Oct-15			2015
150109	ESC SAFETY OFFICE RENO	27,477.73	-	(27,477.73)	-100.00%	0.07%	27,477.73	-	(27,477.73)			Oct-15	Dec-15		2015
150130	Drafting Printer-LG&E	2,135.04	-	(2,135.04)	-100.00%	0.01%	2,135.04	-	(2,135.04)			Oct-15	Mar-16		2015
150151	BOC ANNEX SPRINKLER	16,410.00	-	(16,410.00)	-100.00%	0.04%	16,410.00	-	(16,410.00)			Oct-15	May-16		2015
150210	BOC ANNEX TRNG & CONF RM RENO	11,673.26	-	(11,673.26)	-100.00%	0.03%	11,673.26	-	(11,673.26)			Nov-15	Feb-16		2015
150274	ELECTRICAL WORK IN XEROX AREA	7,893.11	-	(7,893.11)	-100.00%	0.02%	7,893.11	-	(7,893.11)			Nov-15	Jan-16		2015
150306	BW Drafting Printer - LG&E	2,022.64	-	(2,022.64)	-100.00%	0.01%	2,022.64	-	(2,022.64)			Oct-15	Jan-16		2015

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150308	SECURITY ID PRINTER	2,070.91	-	(2,070.91)	-100.00%	0.01%	2,070.91	-	(2,070.91)			Nov-15	Dec-15		2015
150311	PURCHASE FORKLIFT	13,905.56	-	(13,905.56)	-100.00%	0.04%	13,905.56	-	(13,905.56)			Nov-15	Apr-16		2015
150356	Auburndale WH Scale-LGE15	744.54	-	(744.54)	-100.00%	0.00%	744.54	-	(744.54)			Apr-15	Dec-15		2015
150396	LGE CTR AV EQUIP 2015	11,524.48	-	(11,524.48)	-100.00%	0.03%	11,524.48	-	(11,524.48)			Dec-15	Apr-16		2015
150423	A/V EQ UPGRADE EOC	3,037.80	-	(3,037.80)	-100.00%	0.01%	3,037.80	-	(3,037.80)			Dec-15	Feb-16		2015
150LGE15	LogRhythm (CIP)-LGE15	696.40	7,500.00	6,803.60	90.71%	0.00%	696.40	7,500.00	6,803.60	Jan-15	Oct-15	Jan-15	Nov-15		2015
151LGE15	LogRhythm HW Refresh-LGE15	-	134,249.99	134,249.99	100.00%	0.00%	-	134,249.99	134,249.99	Jan-15	Oct-15				2015
151LGE16	Entrprs Data Domain Expn-LGE16	68,976.79	-	(68,976.79)	-100.00%	0.19%	68,976.79	-	(68,976.79)			Aug-15	Jun-16		2015
152LGE15	LogRhythm Tech Upg/Ref-LGE15	5,514.79	11,250.00	5,735.21	50.98%	0.01%	5,514.79	11,250.00	5,735.21	Jan-15	Oct-15	Jan-15	Jul-15		2015
153LGE15	IT Sec Infrast Enhance-LGE15	27,649.41	22,500.00	(5,149.41)	-22.89%	0.07%	27,649.41	22,500.00	(5,149.41)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154LGE15	LogRhythm (Corp)-LGE15	-	7,500.00	7,500.00	100.00%	0.00%	-	7,500.00	7,500.00	Jan-15	Oct-15				2015
155LGE15	NAS Capacity Expansion-LGE15	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Dec-15				2015
156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	8,298.21	8,475.00	176.79	2.09%	0.02%	8,298.21	8,475.00	176.79	Jan-15	Mar-15	Jan-15	Jun-15		2015
157LGE15	EMS CIP-LGE15	9,354.83	15,319.95	5,965.12	38.94%	0.03%	9,354.83	15,319.95	5,965.12	Jan-15	Dec-15	Jan-15			2015
158LGE15	FIM Replacement-LGE15	160,041.85	134,999.92	(25,041.93)	-18.55%	0.43%	160,041.85	134,999.92	(25,041.93)	Jan-15	Dec-15	Jan-15			2015
159LGE15	LOAD Vendor Upgrade-LGE15	406.55	30,000.00	29,593.45	98.64%	0.00%	406.55	30,000.00	29,593.45	Jan-15	Dec-15	Jan-15	Nov-15		2015
160LGE15	Maximo Licenses-LGE15	-	19,500.00	19,500.00	100.00%	0.00%	-	19,500.00	19,500.00	Jan-15	Dec-15				2015
161LGE15	Reliability Report Enh-LGE15	11,533.34	22,499.95	10,966.60	48.74%	0.03%	11,533.34	22,499.95	10,966.60	Jan-15	Dec-15	Jan-15	Dec-15		2015
161LGE16	HP QC Upgr to ALM-LGE16	17,997.21	-	(17,997.21)	-100.00%	0.05%	17,997.21	-	(17,997.21)			Oct-15	Jun-16		2015
162LGE15	Primavera P6-LGE15	-	3,750.00	3,750.00	100.00%	0.00%	-	3,750.00	3,750.00	Jan-15	Dec-15				2015
163LGE15	SAP CRM/ECC Enhancement-LGE15	-	74,999.87	74,999.87	100.00%	0.00%	-	74,999.87	74,999.87	Jan-15	Dec-15				2015
164LGE15	TRODS-LGE15	13,070.47	14,999.96	1,929.49	12.86%	0.04%	13,070.47	14,999.96	1,929.49	Jan-15	Dec-15	Jan-15	Dec-15		2015
165LGE15	Non-SCADA Load Data-LGE15	2,784.41	28,499.97	25,715.57	90.23%	0.01%	2,784.41	28,499.97	25,715.57	Jan-15	Dec-15	Jan-15	Mar-16		2015
166LGE15	ROD Enhancements-LGE15	456.34	3,750.00	3,293.66	87.83%	0.00%	456.34	3,750.00	3,293.66	Jan-15	Dec-15	Jan-15	Jun-16		2015
167LGE15	Gas Training System-LGE15	3,136.55	60,000.00	56,863.45	94.77%	0.01%	3,136.55	60,000.00	56,863.45	Jan-15	Dec-15	Jan-15	Dec-15		2015
168LGE15	Upgrade Gas Equip-LGE15	9,012.22	22,500.00	13,487.78	59.95%	0.02%	9,012.22	22,500.00	13,487.78	Jan-15	Dec-15	Jan-15	Dec-15		2015
169LGE15	Expand My Account & Apps-LGE15	29,295.31	37,499.98	8,204.67	21.88%	0.08%	29,295.31	37,499.98	8,204.67	Jan-15	Dec-15	Jan-15	Dec-15		2015
170LGE15	Low Income Assist Portal-LGE15	0.00	29,999.96	29,999.96	100.00%	0.00%	0.00	29,999.96	29,999.96	Jan-15	Dec-15	Jan-15	Nov-15		2015
171LGE15	Rev Collections Impl-LGE15	-	11,250.02	11,250.02	100.00%	0.00%	-	11,250.02	11,250.02	Jan-15	Dec-15				2015
172LGE15	Monitoring Project-LGE15	29,066.87	29,999.96	933.09	3.11%	0.08%	29,066.87	29,999.96	933.09	Jan-15	Dec-15	Jan-15	Dec-15		2015
173LGE15	Microsoft EA-LGE15	64,872.31	50,264.10	(14,608.21)	-29.06%	0.18%	64,872.31	50,264.10	(14,608.21)	Jan-15	May-15	Jan-15	May-15		2015
175LGE15	Replace RedHat Servers-LGE15	9,441.26	19,149.90	9,708.64	50.70%	0.03%	9,441.26	19,149.90	9,708.64	Jan-15	Dec-15	Jan-15	Dec-15		2015
176LGE15	UC&C/CUCM Major Upgrade-LGE15	19,769.66	41,249.94	21,480.27	52.07%	0.05%	19,769.66	41,249.94	21,480.27	Jan-15	Dec-15	Jan-15	Dec-15		2015
177LGE15	PowerPlant Module Upgr-LGE15	-	6,412.50	6,412.50	100.00%	0.00%	-	6,412.50	6,412.50	Jan-15	Dec-15				2015
178LGE15	Upgrade Quest Server-LGE15	-	11,249.99	11,249.99	100.00%	0.00%	-	11,249.99	11,249.99	Jan-15	Apr-17				2015
179LGE15	CIP V5 EMS-LGE15	-	142,499.97	142,499.97	100.00%	0.00%	-	142,499.97	142,499.97	Jan-15	Dec-15				2015
180LGE15	CIP V5-LGE15	14,439.19	-	(14,439.19)	-100.00%	0.04%	14,439.19	-	(14,439.19)			Jan-15	Dec-15		2015
200LGE15	Customer Bill Redesign-LGE15	91,831.57	75,000.01	(16,831.56)	-22.44%	0.25%	91,831.57	150,000.01	58,168.44	Jan-15	Dec-16	Jan-15	Aug-16		2015
201LGE14	Auto Pymt Arrangements-LGE14	(3,756.88)	-	3,756.88	-100.00%	-0.01%	(0.64)	3,756.24	3,756.88			Jan-14	Feb-15		2015
201LGE15	Corp Web Redesign Upgr-LGE15	-	15,000.00	15,000.00	100.00%	0.00%	-	37,500.00	37,500.00	Jan-15	Dec-16				2015
202LGE14	iFactor Upgrade-LGE14	(455.33)	-	455.33	-100.00%	0.00%	0.00	455.33	455.33			Jan-14	Sep-14		2015
202LGE15	Trans OATT Billing Tool-LGE15	20,977.96	37,499.99	16,522.03	44.06%	0.06%	20,977.96	67,499.99	46,522.03	Jan-15	Dec-16	Jan-15			2015
203LGE14	EDI Phase III - Form 820-LGE14	66.65	-	(66.65)	-100.00%	0.00%	13,405.51	13,338.87	(66.65)			Jan-14	Jan-15		2015
203LGE15	PowerPlant Upgrade-LGE15	201,249.34	26,250.00	(174,999.34)	-666.66%	0.55%	201,249.34	52,500.00	(148,749.34)	Jan-15	Jun-16	Jan-15	Jul-16		2015
204LGE16	SAP CRM/ECC Upgr-LGE16	133,236.91	-	(133,236.91)	-100.00%	0.36%	133,236.91	3,036,000.04	2,902,763.12			Oct-15			2015
207LGE14	SOA Upgrade-LGE14	231.15	-	(231.15)	-100.00%	0.00%	32,803.92	32,572.77	(231.15)			Jan-14	Jan-15		2015
208LGE14	Convert BW to Micr Tools-LGE14	(70,059.56)	-	70,059.56	-100.00%	-0.19%	66,510.64	136,570.19	70,059.56			Feb-14	Dec-14		2015
210LGE14	OTN Core Rings-LGE14	(28,829.76)	-	28,829.76	-100.00%	-0.08%	(0.00)	28,829.76	28,829.76			Feb-14	May-15		2015
211LGE14	TeamMate Reporting-LGE14	3,967.68	-	(3,967.68)	-100.00%	0.01%	3,967.68	-	(3,967.68)			Jan-14	Feb-15		2015
212LGE14	FERCH TOOLS-LGE14	372.40	-	(372.40)	-100.00%	0.00%	2,154.64	1,782.24	(372.40)			Jan-14	Dec-14		2015
215LGE14	My Acct Website Enhance-LGE14	1.94	-	(1.94)	-100.00%	0.00%	31,689.27	31,687.33	(1.94)			Mar-14	Dec-14		2015
217LGE14	EE Oracle to CCS Interf-LGE14	7,621.85	-	(7,621.85)	-100.00%	0.02%	23,230.87	15,609.01	(7,621.85)			Mar-14	May-15		2015
220LGE14	IOC Enhancements-LGE14	17,956.22	-	(17,956.22)	-100.00%	0.05%	20,478.40	2,522.18	(17,956.22)			Mar-14	Nov-15		2015
230LGE14	SAG Upgrade-LGE14	63.27	-	(63.27)	-100.00%	0.00%	5,064.17	5,000.90	(63.27)			Jan-14	Feb-15		2015
231LGE14	Contractor Health-LGE14	1,331.81	-	(1,331.81)	-100.00%	0.00%	24,413.39	23,081.59	(1,331.81)			Jan-14	Feb-15		2015
233LGE14	EMS Switch Replacement-LGE14	(22,475.68)	-	22,475.68	-100.00%	-0.06%	10,577.76	33,053.44	22,475.68			Jan-14	Feb-15		2015
234LGE14	Damage Assess Enhance-LGE14	30,298.37	-	(30,298.37)	-100.00%	0.08%	68,767.08	38,468.71	(30,298.37)			Jan-14	Dec-15		2015
236LGE14	Oracle Regression Test-LGE14	33,024.29	-	(33,024.29)	-100.00%	0.09%	57,932.45	24,908.16	(33,024.29)			Jan-14	Nov-15		2015
238LGE14	AutoCad Licenses-LGE14	(1,932.53)	-	1,932.53	-100.00%	-0.01%	1,403.30	3,335.82	1,932.53			Jan-14	Dec-14		2015
240LGE14	Intranet Redesign-LGE14	9,988.08	-	(9,988.08)	-100.00%	0.03%	30,404.57	20,416.48	(9,988.08)			Jan-14	Sep-15		2015
241LGE14	Legal Hold-LGE14	6.00	-	(6.00)	-100.00%	0.00%	5,162.36	5,156.36	(6.00)			Jan-14	Sep-16		2015
245LGE14	Stackvision for TC Units-LGE14	(3,063.95)	-	3,063.95	-100.00%	-0.01%	2,406.49	5,470.44	3,063.95			Jan-14	Feb-15		2015
261LGE14	Global Mapper Upgrade-LGE14	(661.00)	-	661.00	-100.00%	0.00%	479.98	1,140.98	661.00			Nov-14	Feb-15		2015
262LGE14	Redact-It Implement-LGE14	74.21	-	(74.21)	-100.00%	0.00%	4,982.54	4,908.33	(74.21)			Nov-14			2015
263LGE14	Wellness Portal-LGE14	11,424.83	-	(11,424.83)	-100.00%	0.03%	13,120.79	1,695.96	(11,424.83)			Nov-14	Nov-15		2015
264LGE14	Enterprise IronKey-LGE14	5,171.60	-	(5,171.60)	-100.00%	0.01%	5,171.60	-	(5,171.60)			Nov-14	Sep-15		2015
266LGE14	BOC Conf Room Upgr-LGE14	1,248.34	-	(1,248.34)	-100.00%	0.00%	1,290.61	42.26	(1,248.34)			Nov-14	Mar-15		2015
271LGE14	BlueCoat Licenses-LGE14	(35.67)	-	35.67	-100.00%	0.00%	594.56	630.23	35.67			Jan-14	Feb-15		2015
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	499,923.19	-	(499,923.19)	-100.00%	1.35%	499,923.19	570,000.00	70,076.81			Jan-15			2015
700LGE15	Fidelity Pension-LGE15	220,690.02	-	(220,690.02)	-100.00%	0.60%	220,690.02	-	(220,690.02)			Jan-15	Dec-15		2015
701LGE15	Fieldsmart Dmge Enhance-LGE15	15,840.00	-	(15,840.00)	-100.00%	0.04%	15,840.00	-	(15,840.00)			Jan-15	Nov-15		2015
702LGE15	Gas Trans Cust Interf-LGE15	17,013.07	-	(17,013.07)	-100.00%	0.05%	17,013.07	-	(17,013.07)			Jan-15	Nov-15		2015
703LGE15	Rate Case-LGE15	57,337.93	-	(57,337.93)	-100.00%	0.16%	57,337.93	-	(57,337.93)			Jan-15	Nov-15		2015
704LGE15	AIS Enhancement-LGE15	4,100.89	-	(4,100.89)	-100.00%	0.01%	4,100.89	-	(4,100.89)			Jan-15	Aug-15		2015
705LGE15	Trans Lines Mobile App-LGE15	17,240.15	-	(17,240.15)	-100.00%	0.05%	17,240.15	-	(17,240.15)			Jan-15	Dec-15		2015
706LGE15	AOC Telecom Renovation-LGE15	3,641.75	-	(3,641.75)	-100.00%	0.01%	3,641.75	-	(3,641.75)			Jan-15	Nov-15		2015
707LGE15	PACSs for Substations-LGE15	71,894.26	-	(71,894.26)	-100.00%	0.19%	71,894.26	-	(71,894.26)			Jan-15	Aug-16		2015
708LGE15	PowerBase Licenses-LGE15	659.79	-	(659.79)	-100.00%	0.00%	659.79	-	(659.79)			Jan-15	Nov-15		2015
709LGE15	Secure32-LGE15	4,426.30	-	(4,426.30)	-100.00%	0.01%	4,426.30	-	(4,426.30)			May-15	Nov-15		2015
711LGE15	CoreLogic-LGE15	5,104.44	-	(5,104.44)	-100.00%	0.01%	5,104.44	-	(5,104.44)			May-15	Dec-15		2015
713LGE15	PRIZM Software License-LGE15	2,385.00	-	(2,385.00)	-100.00%	0.01%	2,385.00	-	(2,385.00)			May-15	Dec-15		2015
714LGE15	Fleet Focus Enhance-LGE15	900.90	-	(900.90)	-100.00%	0.00%	900.90	-	(900.90)			May-15	Dec-15		2015
715LGE15	PI Licenses Gen-LGE15	699.60	-	(699.60)	-100.00%	0.00%	699.60	-	(699.60)			May-15	Jun-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
716LGE15	Res Contractor Invoicing-LGE15	25,660.57	-	(25,660.57)	-100.00%	0.07%	25,660.57	-	(25,660.57)			Jun-15	Dec-15		2015
717LGE15	Maximo BI-LGE15	4,140.21	-	(4,140.21)	-100.00%	0.01%	4,140.21	-	(4,140.21)			Jun-15	Dec-15		2015
718LGE15	PowerPlant BI-LGE15	1,334.54	-	(1,334.54)	-100.00%	0.00%	1,334.54	-	(1,334.54)			Jun-15	Dec-15		2015
719LGE15	CTS Upload Automation-LGE15	1,081.58	-	(1,081.58)	-100.00%	0.00%	1,081.58	-	(1,081.58)			Jun-15	Nov-15		2015
720LGE15	NAS Analytics Tool-LGE15	25,949.64	-	(25,949.64)	-100.00%	0.07%	25,949.64	-	(25,949.64)			Jun-15	Dec-15		2015
722LGE15	Microsoft Prj Svr 2013-LGE15	7,738.95	-	(7,738.95)	-100.00%	0.02%	7,738.95	-	(7,738.95)			Jul-15	Jun-16		2015
723LGE15	AutoDesk Revit-LGE15	5,644.82	-	(5,644.82)	-100.00%	0.02%	5,644.82	-	(5,644.82)			Jul-15	Nov-15		2015
724LGE15	Data Copy Tool for SAP-LGE15	36,583.03	-	(36,583.03)	-100.00%	0.10%	36,583.03	-	(36,583.03)			Jul-15	Jun-16		2015
725LGE15	NAS Refresh (BOC)-LGE15	66,755.16	-	(66,755.16)	-100.00%	0.18%	66,755.16	-	(66,755.16)			Jul-15	Dec-15		2015
726LGE15	NAS Refresh (SDC)-LGE15	66,716.51	-	(66,716.51)	-100.00%	0.18%	66,716.51	-	(66,716.51)			Jul-15	Dec-15		2015
727LGE15	At-Risk-LGE15	1,901.93	-	(1,901.93)	-100.00%	0.01%	1,901.93	-	(1,901.93)			Aug-15	Dec-15		2015
728LGE15	EE Rebate Checks-LGE15	29,249.49	-	(29,249.49)	-100.00%	0.08%	29,249.49	-	(29,249.49)			Aug-15	Dec-15		2015
730LGE15	Lojic-LGE15	10,932.70	-	(10,932.70)	-100.00%	0.03%	10,932.70	-	(10,932.70)			Aug-15	Dec-15		2015
733LGE15	Data WH Appliance Impl-LGE15	227,886.13	-	(227,886.13)	-100.00%	0.62%	227,886.13	-	(227,886.13)			Sep-15	Dec-15		2015
734LGE15	SQL Server Lic-LGE15	11,722.10	-	(11,722.10)	-100.00%	0.03%	11,722.10	-	(11,722.10)			Oct-15	Nov-15		2015
735LGE15	Upgrade Adjust.IT-LGE15	3,154.19	-	(3,154.19)	-100.00%	0.01%	3,154.19	-	(3,154.19)			Oct-15	Dec-15		2015
738LGE15	Install VESDA at BOC-LGE15	2,990.33	-	(2,990.33)	-100.00%	0.01%	2,990.33	-	(2,990.33)			Oct-15	Dec-15		2015
739LGE15	OCC Licenses-LGE15	2,231.36	-	(2,231.36)	-100.00%	0.01%	2,231.36	-	(2,231.36)			Nov-15	Dec-15		2015
740LGE15	WinIGS-LGE15	4,907.98	-	(4,907.98)	-100.00%	0.01%	4,907.98	-	(4,907.98)			Nov-15	Dec-15		2015
741LGE15	GlobalMapper Upgr-LGE15	671.62	-	(671.62)	-100.00%	0.00%	671.62	-	(671.62)			Nov-15	Dec-15		2015
743LGE15	Video Streaming Appl-LGE15	13,069.40	-	(13,069.40)	-100.00%	0.04%	13,069.40	-	(13,069.40)			Nov-15	Aug-16		2015
744LGE15	Sharepoint 2013 Migr-LGE15	784.09	-	(784.09)	-100.00%	0.00%	784.09	-	(784.09)			Nov-15	Dec-15		2015
745LGE15	PEPSE Upgrade-LGE15	5,191.03	-	(5,191.03)	-100.00%	0.01%	5,191.03	-	(5,191.03)			Dec-15	Dec-15		2015
746LGE15	PI Coresight-LGE15	2,645.19	-	(2,645.19)	-100.00%	0.01%	2,645.19	-	(2,645.19)			Dec-15	Dec-15		2015
747LGE15	SKM PowerTools-LGE15	699.60	-	(699.60)	-100.00%	0.00%	699.60	-	(699.60)			Dec-15	Dec-15		2015
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	592.00	-	(592.00)	-100.00%	0.00%	21,182.29	20,590.29	(592.00)			Jan-14	Dec-14		2015
LGE138558	LGE OFFICE FURNITURE	308.68	-	(308.68)	-100.00%	0.00%	19,685.95	19,377.27	(308.68)			Mar-14	Feb-15		2015
122650	LGE Gas Meters	(205.64)	-	205.64	-100.00%	0.00%	(205.64)	-	205.64			Jan-07	Apr-10		2015
127649	MAGNOLIA UPGRADE STATION PLCs	(758.44)	-	758.44	-100.00%	0.00%	290,666.90	291,425.34	758.44			Aug-10	Jul-12		2015
130505	GAS COMPRESSOR REP/ADD	(24,493.00)	-	24,493.00	-100.00%	-0.07%	29,262,344.15	29,286,837.15	24,493.00			Jan-11	Jan-14		2015
134512	2012 AC MITIGATION	(17,620.76)	-	17,620.76	-100.00%	-0.05%	237,794.71	255,415.47	17,620.76			Jan-12	Jul-14		2015
137846	INST VIB MONIT FOR TURBINES	25,004.73	-	(25,004.73)	-100.00%	0.07%	170,958.10	145,953.37	(25,004.73)			Jan-13	Dec-14		2015
137936	REPL ELDER PK IND FIRED HEAT	(5,193.98)	-	5,193.98	-100.00%	-0.01%	268,403.05	273,597.03	5,193.98			Jan-13	Dec-14		2015
137940	COMM HP GAS SERV UPGR	(18,004.10)	-	18,004.10	-100.00%	-0.05%	9,005.71	27,009.81	18,004.10			Jan-13	Jul-14		2015
137958	INST RING GR STARTERS FOR ENG	305,331.52	93,064.44	(212,267.08)	-228.09%	0.83%	305,331.52	190,081.69	(115,249.83)	Jan-15	Dec-15	Jun-15	Feb-16		2015
137959	SECURITY UPGR MAG	92,910.31	100,076.93	7,166.62	7.16%	0.25%	92,910.31	100,076.93	7,166.62	Jan-15	Dec-15	Jan-15	Mar-16		2015
137967	UPGR PURIFIER PLANT 1 MULD	92,681.77	-	(92,681.77)	-100.00%	0.25%	2,901,690.50	2,809,008.73	(92,681.77)			Jan-14	Jan-15		2015
137980	REPLACE 8" LINE IN INDIANA	405,707.83	334,789.17	(70,918.66)	-21.18%	1.10%	405,707.83	334,789.17	(70,918.66)	Jan-14	Dec-14	Jan-15	Nov-15		2015
137982	DRKY FARM POT REM	90,231.50	77,896.15	(12,335.35)	-15.84%	0.24%	90,231.50	195,325.74	105,094.24	Jan-14	Dec-14	Mar-15	Apr-16		2015
137985	INST CTRL VALV GAS STOR WELLS	75,122.93	117,860.08	42,737.15	36.26%	0.20%	174,909.50	323,607.40	148,697.90	Jan-14	Dec-15	Jan-14	Jun-16		2015
137991	REPL BARE ST PIPELN WK TRANS	552.18	-	(552.18)	-100.00%	0.00%	455,671.58	455,119.40	(552.18)			Jan-13	Oct-14		2015
137994	UPGR PIP SUP CG & LG REG STA	1,186.96	150,342.98	149,156.02	99.21%	0.00%	62,046.98	364,621.42	302,574.44	Jan-14	Dec-15	Jan-14	Dec-15		2015
137995	CG & REG STA BACKUP GENER	11,424.55	18,996.99	7,572.44	39.86%	0.03%	11,424.55	18,996.99	7,572.44	Jan-14	Dec-14	Apr-15	Dec-15		2015
137996	UPGR CG LG REG ST ELEC EQP	1,746.24	63,677.24	61,931.00	97.26%	0.00%	51,085.85	113,016.85	61,931.00	Jan-14	Dec-14	Jan-14	Dec-15		2015
137997	UPGR CG & LRG REG STA RTU'S	33,707.30	94,168.48	60,461.18	64.21%	0.09%	89,056.52	243,992.91	154,936.39	Jan-14	Dec-15	Jan-14	Feb-16		2015
137998	UPGR CG VALV ACTUATORS	-	37,469.29	37,469.29	100.00%	0.00%	95,457.21	170,751.38	75,294.17	Jan-14	Nov-15				2015
138001	UPGR CG STA TRANSMITTERS	-	25,760.92	25,760.92	100.00%	0.00%	27,820.63	80,313.55	52,492.92	Oct-13	Dec-14				2015
138002	B-TOWN RD CITY GATE STA	1,535,884.25	1,500,109.50	(35,774.75)	-2.38%	4.16%	1,727,930.82	3,165,022.42	1,437,091.60	Jan-14	Dec-16	Jan-14			2015
138003	AUTO FUEL GAS INDI CG STA	8,399.77	30,669.67	22,269.90	72.61%	0.02%	8,399.77	62,374.89	53,975.12	Jan-14	Dec-15	Jan-14			2015
138010	PURCH ELEC REC GAUGES	4,000.00	290,259.88	286,259.88	98.62%	0.01%	137,072.13	713,396.45	576,324.32	Jan-14	Dec-15	Jan-14	Dec-14		2015
138012	GAS REG FAC UPGR PROJ	59,878.76	-	(59,878.76)	-100.00%	0.16%	59,878.76	-	(59,878.76)			May-14	Mar-15		2015
138015	UPGR BELLS LN REG STATION	2,403.18	87,786.48	85,383.30	97.26%	0.01%	2,403.18	87,786.48	85,383.30	Jan-14	Dec-15	Jan-14	Jan-16		2015
138032	IMPROVE PIPELINES	-	300,316.55	300,316.55	100.00%	0.00%	-	800,088.62	800,088.62	Jan-14	Dec-18				2015
138033	INLINE INSP-BALLARDSVILLE LINE	250,592.26	-	(250,592.26)	-100.00%	0.68%	2,269,666.99	2,019,074.73	(250,592.26)			Jan-14	Dec-14		2015
138034	UPGR REM DATA COMM SITES	2,291.09	22,736.78	20,445.69	89.92%	0.01%	51,550.90	71,996.59	20,445.69	Jun-14	Dec-14	Jun-14	Apr-15		2015
138055	RCV- MAG LINE @ MULDRAUGH	8,881.54	-	(8,881.54)	-100.00%	0.02%	179,494.48	170,612.94	(8,881.54)			Jan-13	May-14		2015
139764	BALLARDSVILLE PIG AT ZORN	725.98	-	(725.98)	-100.00%	0.00%	725.98	-	(725.98)			May-13	Dec-15		2015
140446	ILI PIPELINE RIVERPORT LINE	246,428.94	-	(246,428.94)	-100.00%	0.67%	286,781.54	40,352.60	(246,428.94)			Sep-14	Oct-15		2015
140454	DOE VALLEY LINE PIGGABILITY	291,001.48	-	(291,001.48)	-100.00%	0.79%	1,118,049.53	827,048.05	(291,001.48)			Jan-14	Nov-14		2015
140460	2014 REGULATORY TOOLS	11,183.08	-	(11,183.08)	-100.00%	0.03%	63,360.21	52,177.13	(11,183.08)			May-14	Dec-14		2015
140475	2017 DRILL WELLS IN MAGN DEEP	-	573,807.98	573,807.98	100.00%	0.00%	-	573,807.98	573,807.98	Jan-15	Dec-15			Project delayed to help fund Muldraugh Station B Meter Run replacement, a higher priority project (#147358).	2015
140476	DRILL OBSERV WELLS MULD FLD	-	402,232.52	402,232.52	100.00%	0.00%	-	402,232.52	402,232.52	Jan-15	Dec-15				2015
140477	2017 DRILL WELLS MAGN UPPER	-	578,341.06	578,341.06	100.00%	0.00%	-	578,341.06	578,341.06	Jan-15	Dec-15			Project delayed to help fund Muldraugh Station B Meter Run replacement, a higher priority project (#147358).	2015
140497	REPL 5700' 16" BELLS LN TO PR	80,296.05	-	(80,296.05)	-100.00%	0.22%	3,193,645.39	3,113,349.34	(80,296.05)			Nov-13	Sep-14		2015
140565	REPL DISTRIBUTION BLDG	2,796.77	-	(2,796.77)	-100.00%	0.01%	236,386.67	233,589.90	(2,796.77)			Jan-14	Dec-14		2015
140568	MT WASHINGTON LEBANON JCTN	46,077.00	237,986.72	191,909.72	80.64%	0.12%	63,167.53	3,105,188.03	3,042,020.50	Jul-14	Dec-14	Jul-14			2015
140588	HWY 44 RELOCATION - 004190	392,666.09	-	(392,666.09)	-100.00%	1.06%	588,491.09	195,825.00	(392,666.09)			Jul-13	Jul-14		2015
140833	MULD SUCTION DISCHARGE HEAD	198,569.71	839,196.68	640,626.97	76.34%	0.54%	198,569.71	839,196.68	640,626.97	Jan-15	Dec-15	May-15		Project construction and material delayed till 2016. Engineering performed in 2015	2015
140845	ENGINE OIL COOLER	141,131.13	132,809.84	(8,321.29)	-6.27%	0.38%	141,131.13	132,809.84	(8,321.29)	Jan-15	Dec-15	Jan-15	Feb-16		2015
140847	BOILER BLOW DOWN TANKS	59,083.97	96,445.37	37,361.40	38.74%	0.16%	59,083.97	96,445.37	37,361.40	Jan-15	Dec-15	Jan-15	Nov-15		2015
140850	PROCESSERS AND IO MODULES	212,152.96	217,151.11	4,998.15	2.30%	0.57%	212,152.96	480,289.37	268,136.41	Jan-15	Dec-15	Jan-15	Feb-16		2015
140852	UPGR BOILER CONTROLS	88,921.96	70,996.70	(17,925.26)	-25.25%	0.24%	88,921.96	142,153.94	53,231.98	Jan-15	Dec-15	Jan-15	Oct-15		2015
140856	TRANS VALVES LEES AND KRAMERS	90,700.02	207,422.70	116,722.68	56.27%	0.25%	90,700.02	207,422.70	116,722.68	Jan-15	Dec-15	Jan-15			2015
140859	TURBINE VIBRATION MONITORS	617,441.50	249,843.34	(367,598.16)	-147.13%	1.67%	617,441.50	249,843.34	(367,598.16)	Jan-15	Dec-15	Jan-15	Jan-16		2015
140862	MUFFLERS ON COMPRESSOR ENG	60,919.71	52,153.27	(8,766.44)	-16.81%	0.17%	60,919.71	52,153.27	(8,766.44)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140868	COVERED STR FOR EQ	143,153.95	127,959.68	(15,194.27)	-11.87%	0.39%	143,153.95	127,959.68	(15,194.27)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140871	DISTRIBUTION PARTS BLDG	57,292.70	61,989.87	4,697.17	7.58%	0.16%	57,292.70	61,989.87	4,697.17	Jan-15	Dec-15	Jan-15	Jun-15		2015
140874	2017 H2S REMOVAL UNIT TOWER	-	199,156.03	199,156.03	100.00%	0.00%	-	862,732.56	862,732.56	Jan-15	Dec-15				2015
140875	VARIABLE SPARK IGNITIONS	168,354.23	162,084.55	(6,269.68)	-3.87%	0.46%	168,354.23	162,084.55	(6,269.68)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140878	TANK LEVEL WIRELESS TRANS	29,242.86	33,181.90	3,939.04	11.87%	0.08%	29,242.86	33,181.90	3,939.04	Jan-15	Dec-15	Jan-15	Aug-16		2015
140894	CENTER DISTR ENHANCE	-	324,961.88	324,961.88	100.00%	0.00%	-	324,961.88	324,961.88	Jan-14	Dec-14				2015
140902	STORAGE FIELD DRIP REPLACEMENT	1,006.00	-	(1,006.00)	-100.00%	0.00%	52,334.23	51,328.23	(1,006.00)			Jan-14	Dec-14		2015
140910	REPL TRANSITE PANELS W METAL	108,951.83	349,636.78	240,684.95	68.84%	0.30%	108,951.83	349,636.78	240,684.95	Jan-15	Dec-15	Jan-15	Oct-16		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
140911	PAVING	48,398.56	75,027.07	26,628.51	35.49%	0.13%	48,398.56	75,027.07	26,628.51	Jan-15	Dec-15	Aug-15	Feb-16		2015
140942	REPLACE RELIEF VALVES	51,874.07	74,011.72	22,137.65	29.91%	0.14%	51,874.07	74,011.72	22,137.65	Jan-15	Dec-15	Feb-15	Apr-16		2015
140943	CHARCOAL FILTERS DEHYs	108,585.71	102,801.38	(5,784.33)	-5.63%	0.29%	108,585.71	102,801.38	(5,784.33)	Jan-15	Dec-15	Feb-15	Dec-15		2015
140950	REPLACE MUFFLERS	-	60,077.10	60,077.10	100.00%	0.00%	-	60,077.10	60,077.10	Jan-15	Dec-15				2015
140951	TANK SHEDS	-	41,028.97	41,028.97	100.00%	0.00%	-	41,028.97	41,028.97	Jan-15	Dec-15				2015
140956	MAG BACKUP GENERATORS	569,804.07	940,084.24	370,280.17	39.39%	1.54%	569,804.07	940,084.24	370,280.17	Jan-15	Dec-15	Jun-15	Jan-16		2015
140967	REPL VALVES DIST REG FAC	135,792.13	96,829.04	(38,963.09)	-40.24%	0.37%	135,792.13	193,639.68	57,847.55	Jan-14	Dec-15	Aug-15	Apr-16		2015
140968	BELTLINE SEPARATION	176,373.34	388,657.01	212,283.67	54.62%	0.48%	484,953.56	1,035,958.31	551,004.75	Jan-14	Dec-15	Dec-14			2015
140970	VAULTED FARM TAPS	1,962.25	75,885.39	73,923.14	97.41%	0.01%	1,962.25	151,531.88	149,569.63	Jan-14	Dec-15	Mar-15	Feb-16		2015
140971	SCADA SYSTEMS ENHANCEMENTS	2,714.88	-	(2,714.88)	-100.00%	0.01%	217,733.96	215,019.08	(2,714.88)			Jun-14	Jun-15		2015
141003	SCADA SYS HARDWARE	133,077.92	138,783.63	5,705.71	4.11%	0.36%	133,077.92	203,353.68	70,275.76	Jan-15	Jan-15	Jan-15	Apr-16		2015
141405	INSTALL RTU DISPLAYS CG	104,336.18	95,301.75	(9,034.43)	-9.48%	0.28%	104,336.18	95,301.75	(9,034.43)	Jan-14	Dec-15	Jan-14			2015
141413	MAGNOLIA STA-BARRICADES	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15				2015
141602	Meter Equip 2015 LG&E Gas	19,083.46	-	(19,083.46)	-100.00%	0.05%	19,083.46	-	(19,083.46)			Dec-14	Jan-15		2015
143134	PRESTON HWY RELO - PUB WK	(45,056.89)	-	45,056.89	-100.00%	-0.12%	220,063.32	265,120.21	45,056.89			Jan-14	Jan-15		2015
143333	KCF CNG MAIN EXTENSION	831.79	-	(831.79)	-100.00%	0.00%	412,756.85	411,925.06	(831.79)			Jan-14	Nov-14		2015
143577	INT CORR MULD FIELD PRESS MON	80,750.13	-	(80,750.13)	-100.00%	0.22%	100,514.28	19,764.15	(80,750.13)			Aug-14	Nov-16		2015
143743	GAS INDICATOR EQUIPMENT	2,930.99	-	(2,930.99)	-100.00%	0.01%	29,632.54	26,701.55	(2,930.99)			Apr-14	Feb-15		2015
144340	NELSON CO IND PARK	409,178.03	-	(409,178.03)	-100.00%	1.11%	1,231,761.81	822,583.78	(409,178.03)			Jun-14	Aug-15		2015
144808	PIPE REPL - RECORDS	-	797,822.08	797,822.08	100.00%	0.00%	-	1,295,327.61	1,295,327.61	Jan-15	Dec-15			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects for pipeline records.	2015
144810	INTERNAL CORR MULDRAUGH	-	174,523.58	174,523.58	100.00%	0.00%	-	174,523.58	174,523.58	Jan-15	Dec-15				2015
144811	INT CORR CENTER FLD PRESS MON	10,569.80	35,131.37	24,561.57	69.91%	0.03%	10,569.80	209,654.95	199,085.15	Jan-15	Dec-15	Jan-15			2015
144813	2015 GAS REG TOOLS	16,987.13	29,918.33	12,931.20	43.22%	0.05%	16,987.13	29,918.33	12,931.20	Jan-15	Dec-15	Jan-15	Jan-16		2015
144844	FIRE HYDRANT MULD	9,695.12	15,299.15	5,604.03	36.63%	0.03%	9,695.12	15,299.15	5,604.03	Jan-15	Dec-15	Jan-15	Oct-15		2015
144845	ENGINE ROOM UPGRADES	208,824.48	165,889.77	(42,934.71)	-25.88%	0.57%	208,824.48	165,889.77	(42,934.71)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144846	DISTR BLDG UPGRADES MULD	56,472.46	94,628.05	38,155.59	40.32%	0.15%	56,472.46	94,628.05	38,155.59	Jan-15	Dec-15	Jan-15	Oct-15		2015
144847	BLOW TANK FOR DRIPS	35,831.48	30,031.66	(5,799.82)	-19.31%	0.10%	35,831.48	30,031.66	(5,799.82)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144848	BACKUP GENERATOR	-	150,158.28	150,158.28	100.00%	0.00%	-	150,158.28	150,158.28	Jan-15	Dec-15				2015
144849	ENGINE AND COMPR UPGR	168,931.40	244,882.85	75,951.45	31.02%	0.46%	168,931.40	344,966.44	176,035.04	Jan-15	Dec-15	Jan-15	Feb-16		2015
144861	2015 MULDRAUGH TOOLS	36,024.03	40,231.09	4,207.06	10.46%	0.10%	36,024.03	40,231.09	4,207.06	Jan-15	Dec-15	Jan-15	Mar-16		2015
144862	ODORANT SYS MAX METERS	42,070.11	43,171.33	1,101.22	2.55%	0.11%	42,070.11	43,171.33	1,101.22	Jan-15	Dec-15	Jan-15			2015
144863	CHRIS CREATION MP REG STA	300,191.27	288,918.31	(11,272.96)	-3.90%	0.81%	300,191.27	288,918.31	(11,272.96)	Jan-15	Dec-15	Apr-15	Nov-15		2015
144864	SCADA CYBER APP SOFTWARE	-	452,246.11	452,246.11	100.00%	0.00%	-	452,246.11	452,246.11	Jan-15	Dec-15				2015
144865	UPGR STOR FLD MEAS EQUIP	-	150,044.95	150,044.95	100.00%	0.00%	-	150,044.95	150,044.95	Jan-15	Dec-15				2015
144866	LAGRANGE CG OUTLET PIPING	9,240.46	97,759.25	88,518.79	90.55%	0.03%	9,240.46	97,759.25	88,518.79	Jan-15	Dec-15	Jan-15	Feb-16		2015
144867	FT AND TS2 WIRELESS COMM	116,973.23	110,034.26	(6,938.97)	-6.31%	0.32%	116,973.23	110,034.26	(6,938.97)	Jan-15	Dec-15	Mar-15	Feb-16		2015
144868	SECURITY MEASURES GAS CONTROL	-	49,935.26	49,935.26	100.00%	0.00%	-	99,772.80	99,772.80	Jan-15	Dec-15				2015
144923	RIGHT OF WAY MOW TRACTOR	121,210.09	110,493.83	(10,716.26)	-9.70%	0.33%	121,210.09	110,493.83	(10,716.26)	Jan-15	Dec-15	Jan-15	Oct-15		2015
144924	ROTARY CUTTER	25,727.38	24,931.94	(795.44)	-3.19%	0.07%	25,727.38	24,931.94	(795.44)	Jan-15	Dec-15	Dec-14	May-15		2015
144934	CENTER DEHYDRATOR RELOCATION	299,975.76	375,158.34	75,182.58	20.04%	0.81%	299,975.76	375,158.34	75,182.58	Jan-15	Dec-15	Dec-14			2015
144935	INLET/OUTLET PIPE CENTER	413,620.00	369,506.05	(44,113.95)	-11.94%	1.12%	413,620.00	369,506.05	(44,113.95)	Jan-15	Dec-15	Jan-15	Oct-15		2015
144936	MAGNOLIA STATION VFDS	26,442.25	50,000.19	23,557.94	47.12%	0.07%	26,442.25	50,000.19	23,557.94	Jan-15	Dec-15	Jan-15	Oct-15		2015
144937	ENGINE ROOM VENTILATION	-	125,013.47	125,013.47	100.00%	0.00%	-	125,013.47	125,013.47	Jan-15	Dec-15				2015
144938	P-GUARD/ONLINE ROD DROP	-	135,094.98	135,094.98	100.00%	0.00%	-	135,094.98	135,094.98	Jan-15	Dec-15				2015
144939	H2S TREATMENT CENTER	514,488.20	475,085.15	(39,403.05)	-8.29%	1.39%	514,488.20	475,085.15	(39,403.05)	Jan-15	Dec-15	Jan-15	Jan-16		2015
144940	2015 MAGNOLIA TOOLS	51,572.55	36,264.64	(15,307.91)	-42.21%	0.14%	51,572.55	36,264.64	(15,307.91)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144941	BACKHOE MAGNOLIA	54,041.79	60,063.31	6,021.52	10.03%	0.15%	54,041.79	60,063.31	6,021.52	Jan-15	Dec-15	Jan-15	Jul-15		2015
144948	H2S TREATMENT MAGNOLIA	1,246,933.19	1,400,006.57	153,073.38	10.93%	3.38%	1,246,933.19	1,400,006.57	153,073.38	Jan-15	Dec-15	Jun-15	Jun-16		2015
144965	BALLARDSVILLE REINFORCE	-	500,905.34	500,905.34	100.00%	0.00%	-	500,905.34	500,905.34	Jan-15	Dec-15			Project delayed. This gas system reinforcement was planned to be performed in conjunction with a public works relocation project which was delayed by the Kentucky Transportation Cabinet.	2015
144967	LEBANON JUNCTION WASHOUT	84,698.66	99,727.76	15,029.10	15.07%	0.23%	84,698.66	99,727.76	15,029.10	Jan-15	Dec-15	Jan-15	Nov-16		2015
144969	NATIONAL TURNPIKE UPRATE	-	58,930.04	58,930.04	100.00%	0.00%	-	58,930.04	58,930.04	Jan-15	Dec-15				2015
144971	SMALL TOOLS 2015	67,899.11	98,594.49	30,695.38	31.13%	0.18%	67,899.11	98,594.49	30,695.38	Jan-15	Dec-15	Jan-15	Mar-16		2015
144972	SMALL TOOLS 2015 - 004060	22,314.01	49,863.88	27,549.87	55.25%	0.06%	22,314.01	49,863.88	27,549.87	Jan-15	Dec-15	Jan-15	Dec-15		2015
144974	ELECTROFUSION MACHINES	58,711.89	75,929.09	17,217.20	22.68%	0.16%	58,711.89	75,929.09	17,217.20	Jan-15	Dec-15	Jan-15	May-15		2015
144976	SMALL TOOLS 2015 FOR 004280	16,291.28	23,798.67	7,507.39	31.55%	0.04%	16,291.28	23,798.67	7,507.39	Jan-15	Dec-15	Jan-15	Dec-15		2015
145001	DOE RUN SEPARATOR REBUILD	(15,619.99)	-	15,619.99	-100.00%	-0.04%	46,859.98	62,479.97	15,619.99			Jun-14	Sep-14		2015
145002	VALVE N4.158 BRANDENBURG	11.10	-	(11.10)	-100.00%	0.00%	0.00	(11.10)	(11.10)			Jul-14	Sep-14		2015
145005	BARDSTOWN AUTOMATIC GATE	5,500.44	-	(5,500.44)	-100.00%	0.01%	11,417.42	5,916.98	(5,500.44)			Jul-14	Oct-15		2015
145040	2015 TOOLS SR&O	4,491.27	28,331.75	23,840.48	84.15%	0.01%	4,491.27	28,331.75	23,840.48	Jan-15	Dec-15	Jan-15	Oct-15		2015
145041	2015 TOOLS IM&E	28,557.52	29,465.02	907.50	3.08%	0.08%	28,557.52	29,465.02	907.50	Jan-15	Dec-15	Jan-15	Mar-16		2015
145535	STRAWBERRY LN GAS RESTOR	26,326.96	-	(26,326.96)	-100.00%	0.07%	86,232.85	59,905.89	(26,326.96)			Jul-13	Feb-15		2015
145536	FORD KTP NEW GAS SVC	1,705.87	-	(1,705.87)	-100.00%	0.00%	(2,096.01)	(3,801.88)	(1,705.87)			Jul-14	Feb-15		2015
146066	ELECTROFUSION MACHINE	7,887.19	-	(7,887.19)	-100.00%	0.02%	15,438.53	7,551.34	(7,887.19)			Aug-14	Feb-15		2015
146179	ST GST Poly Weld Test	8,118.55	-	(8,118.55)	-100.00%	0.02%	8,118.55	-	(8,118.55)			Sep-14	Jun-15		2015
146203	FRACK 2 MCGEHEE WELLS DOE RUN	48,535.42	-	(48,535.42)	-100.00%	0.13%	152,822.19	104,286.77	(48,535.42)			Oct-14	May-15		2015
146204	BARDSTOWN CREW BLDG	59,608.17	-	(59,608.17)	-100.00%	0.16%	136,973.37	77,365.20	(59,608.17)			Sep-14	Jul-15		2015
146281	NATURAL GAS OF KY SYS	270,648.77	-	(270,648.77)	-100.00%	0.73%	296,436.07	25,787.30	(270,648.77)			Oct-14	Mar-15		2015
146323	UPGR PIP SUP CG & REG STA	102,443.92	-	(102,443.92)	-100.00%	0.28%	102,443.92	-	(102,443.92)			Jan-15	Apr-16		2015
146347	BRANDENBURG MP REPLACE	(2,248.93)	-	2,248.93	-100.00%	-0.01%	70,911.09	73,160.02	2,248.93			Oct-14	Oct-14		2015
146366	DOE RUN PIPELINE REPLACE	(11,826.47)	-	11,826.47	-100.00%	-0.03%	0.00	11,826.47	11,826.47			Oct-14	Feb-15		2015
146476	PRESSURE RECORDER	19,944.24	-	(19,944.24)	-100.00%	0.05%	19,944.24	-	(19,944.24)			Aug-14	Jan-15		2015
146493	THERMOELECTRIC GENERATORS	3,000.00	-	(3,000.00)	-100.00%	0.01%	57,223.42	54,223.42	(3,000.00)			Nov-14	Jun-15		2015
146523	REPL TOOLS PARTS BLDG FIRE	493,612.76	-	(493,612.76)	-100.00%	1.34%	493,612.76	-	(493,612.76)			Nov-14	Dec-15		2015
146660	CENTER DISTR ENHANCEMENT	353,843.46	-	(353,843.46)	-100.00%	0.96%	353,843.46	-	(353,843.46)			Jan-15	Jun-15		2015
146739	2015 UPGR MULD RTUs	77,722.32	-	(77,722.32)	-100.00%	0.21%	77,722.32	-	(77,722.32)			Apr-15	Mar-16		2015
146755	2015 UPGR CG LG REG ST ELEC	1,231.11	-	(1,231.11)	-100.00%	0.00%	1,231.11	-	(1,231.11)			Apr-15	Mar-16		2015
146756	2015 PURCH ELEC RECORDERS	300,143.50	-	(300,143.50)	-100.00%	0.81%	300,143.50	-	(300,143.50)			Jan-15	Jun-16		2015
146766	MAGNOLIA OFFICE UPGRADES	8,578.35	-	(8,578.35)	-100.00%	0.02%	8,578.35	-	(8,578.35)			Jan-15	Oct-15		2015
146801	KY22 AT BRIDGE HILL - GAS	1,868,292.66	-	(1,868,292.66)	-100.00%	5.06%	1,868,292.66	-	(1,868,292.66)			Jan-15	May-16	Internal policy required individual projects for anything normally in a blanket project that costs $500K or more. $1M of this funding was reallocated from the budget funding project for public works relocations (CPBWK406G). The project was required to accommodate the widening and relocation of KY Highway 22 in Crestwood, Kentucky.	2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Non-Mechanism Gas 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
146814	STAUFFER INSULATOR	20,103.85	-	(20,103.85)	-100.00%	0.05%	20,103.85	-	(20,103.85)			Jan-15	May-16		2015
146819	MAG 20" CUT OUTS	727,763.19	-	(727,763.19)	-100.00%	1.97%	727,763.19	-	(727,763.19)			Jan-15	Jan-16	Emergent work due to regulatory requirements. In-line inspection report found repairs needed as soon as possible on Magnolia 20" line to meet regulatory requirements	2015
146882	UPG CG STAT VLV ACTUATORS	20,370.50	-	(20,370.50)	-100.00%	0.06%	20,370.50	-	(20,370.50)			Feb-15	Nov-16		2015
146883	UPG CG STAT TRANSMITTERS	28,407.79	-	(28,407.79)	-100.00%	0.08%	28,407.79	-	(28,407.79)			Feb-15	Dec-15		2015
146884	UPG REMOTE DATA COMM SITE	25,968.74	-	(25,968.74)	-100.00%	0.07%	25,968.74	-	(25,968.74)			Jun-15	Mar-16		2015
146917	BOC GAS SUPPLY OFFICE	19,153.98	-	(19,153.98)	-100.00%	0.05%	19,153.98	-	(19,153.98)			Feb-15	Jun-15		2015
146926	UPGR MAG ANALYZER MA TO PA	46,361.69	-	(46,361.69)	-100.00%	0.13%	46,361.69	-	(46,361.69)			Feb-15	Jun-15		2015
146981	HWY 44 RELO 2015	303,935.02	-	(303,935.02)	-100.00%	0.82%	303,935.02	-	(303,935.02)			Mar-15	Jul-16		2015
147122	ALGOOD SYS ENHANCE	321,623.34	-	(321,623.34)	-100.00%	0.87%	321,623.34	-	(321,623.34)			Apr-15	May-16		2015
147128	KEITH GATHERING LINE REPL	222,160.05	-	(222,160.05)	-100.00%	0.60%	222,160.05	-	(222,160.05)			May-15	Apr-16		2015
147216	ERTs for LG&E (Gas) 2015	35,117.47	-	(35,117.47)	-100.00%	0.10%	35,117.47	-	(35,117.47)			Jan-15	Sep-15		2015
147352	AJAX COMPRESSION	792,902.49	-	(792,902.49)	-100.00%	2.15%	792,902.49	-	(792,902.49)			Jun-15	Aug-16	Emergent work due to additional compression needed at the AJAX site due to fracking McGehee wells. This was done to increase shael gas recovery volumes and help mitigate gas losses from Doe Run storage field.	2015
147358	MULD & DOE RUN METER RUNS	991,737.47	-	(991,737.47)	-100.00%	2.69%	991,737.47	-	(991,737.47)			Jun-15	Dec-15	Emergent work due to B Meter Runs 3 and 4 being not operational.	2015
149260	SCENIC VIEW WATER DISP PIPING	92,537.25	-	(92,537.25)	-100.00%	0.25%	92,537.25	-	(92,537.25)			Jul-15	Mar-16		2015
149320	MAG ARTICULATED AERIAL LIFT	107,305.69	-	(107,305.69)	-100.00%	0.29%	107,305.69	-	(107,305.69)			Dec-15	Feb-16		2015
149387	HWY 421 EXPOSURE	91,477.01	-	(91,477.01)	-100.00%	0.25%	91,477.01	-	(91,477.01)			Jul-15	Dec-15		2015
149388	TAYLORSVILLE YORK REG FAC	127,623.67	-	(127,623.67)	-100.00%	0.35%	127,623.67	-	(127,623.67)			Jul-15	May-16		2015
149389	MIDLAND AVE REPLACEMENT	173,736.87	-	(173,736.87)	-100.00%	0.47%	173,736.87	-	(173,736.87)			Jul-15	May-16		2015
149784	BALLARDSVILLE RA G563D	143,650.43	-	(143,650.43)	-100.00%	0.39%	143,650.43	-	(143,650.43)			Aug-15	Nov-15		2015
149787	PEN-PRES RA G18729	14,758.18	-	(14,758.18)	-100.00%	0.04%	14,758.18	-	(14,758.18)			Aug-15	Jan-16		2015
149788	PRESTON - PIC	9,294.39	-	(9,294.39)	-100.00%	0.03%	9,294.39	-	(9,294.39)			Aug-15			2015
149789	BALLARDSVILLE 42N	58,004.01	-	(58,004.01)	-100.00%	0.16%	58,004.01	-	(58,004.01)			Aug-15	May-16		2015
149887	HWY 421 EXPOSURE #2	48,548.31	-	(48,548.31)	-100.00%	0.13%	48,548.31	-	(48,548.31)			Aug-15	Feb-16		2015
149888	FORD PLANT EXPOSURE	219,169.07	-	(219,169.07)	-100.00%	0.59%	219,169.07	-	(219,169.07)			Aug-15	Oct-15		2015
149987	Gas Meter Shop Eqp 2015 FC300	26,656.91	-	(26,656.91)	-100.00%	0.07%	26,656.91	-	(26,656.91)			Jun-15	Sep-15		2015
149995	BRANDENBURG BARE STEEL REPL	360,010.52	-	(360,010.52)	-100.00%	0.98%	360,010.52	-	(360,010.52)			Sep-15	Jun-16		2015
150025	ZORN AVE CROSSOVER RETIRE	22,068.68	-	(22,068.68)	-100.00%	0.06%	22,068.68	-	(22,068.68)			Sep-15	Mar-16		2015
150029	HWY 44 RELO-BELLS MILL	170,936.93	-	(170,936.93)	-100.00%	0.46%	170,936.93	-	(170,936.93)			Sep-15	Aug-16		2015
150063	GATORMADE TRAILER 004190	14,939.54	-	(14,939.54)	-100.00%	0.04%	14,939.54	-	(14,939.54)			Sep-15	Dec-15		2015
150154	GAS DIST EQUIPMENT 2015	259,611.29	-	(259,611.29)	-100.00%	0.70%	259,611.29	-	(259,611.29)			Oct-15	Jan-16		2015
150286	CNG FILL STATION MAG 2015	30,663.03	-	(30,663.03)	-100.00%	0.08%	30,663.03	-	(30,663.03)			Nov-15			2015
150484	DOE VALLEY 8" ILI REPAIRS	23,470.62	-	(23,470.62)	-100.00%	0.06%	23,470.62	-	(23,470.62)			Dec-15	Jan-16		2015
CACMIT445	AC_MITIGATION	76,273.61	100,521.05	24,247.44	24.12%	0.21%	76,273.61	100,521.05	24,247.44	Jan-14	Dec-25	Jan-14			2015
CBARE447	REPL STL PIPELINE DOE RUN 2014	64,846.33	-	(64,846.33)	-100.00%	0.18%	64,846.33	-	(64,846.33)			Jan-14	Dec-14		2015
CCAPAC451	GAS REG CAPACITY PRO	293,334.19	291,173.95	(2,160.24)	-0.74%	0.79%	293,334.19	291,173.95	(2,160.24)	Jul-13	Dec-15	Jul-13			2015
CCAPR429	Gas Regulators Blanket	267,958.06	-	(267,958.06)	-100.00%	0.73%	267,958.06	-	(267,958.06)			Jan-15			2015
CCGUPG451	UPGR FACIL CITY GATE STATION	47,782.19	45,308.96	(2,473.23)	-5.46%	0.13%	47,782.19	45,308.96	(2,473.23)	Jul-13	Dec-15	Jul-13			2015
CCOCNT451	RET/REPL CONTR CITY GATE STA	77,674.02	52,788.54	(24,885.48)	-47.14%	0.21%	77,674.02	52,788.54	(24,885.48)	Jul-13	Dec-15	Jul-13			2015
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	39,184.56	70,262.74	31,078.18	44.23%	0.11%	39,184.56	70,262.74	31,078.18	Jan-14	Dec-25	Jan-14			2015
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	167,661.58	150,158.28	(17,503.30)	-11.66%	0.45%	167,661.58	150,158.28	(17,503.30)	Jan-14	Dec-25	Jan-14			2015
CDEFEQ448	MAG FAC IMP/EQ REPL	162,741.17	131,006.01	(31,735.16)	-24.22%	0.44%	162,741.17	131,006.01	(31,735.16)	Jan-14	Dec-14	Jan-14			2015
CFTCUS450	FT CUSTOMER CONVERSIONS	(20,067.92)	98,128.65	118,196.57	120.45%	-0.05%	(20,067.92)	98,128.65	118,196.57	Jun-13	Dec-15	Jun-13			2015
CGME406	NB Gas Main Ext - 004060	1,847,390.52	1,339,835.11	(507,555.41)	-37.88%	5.00%	1,847,390.52	1,339,835.11	(507,555.41)	Dec-12	Dec-25	Dec-12		Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	2015
CGMTR134	LGE Gas Meters - 001340	2,351,310.53	2,696,523.66	345,213.13	12.80%	6.37%	2,351,310.53	2,696,523.66	345,213.13	Jan-13	Dec-19	Jan-13			2015
CHPSRV451	COMM HIGH PRES GAS SERV UPGR	109,986.26	517,108.36	407,122.10	78.73%	0.30%	109,986.26	517,108.36	407,122.10	Jul-13	Jul-28	Jul-13			2015
CNBGS419	NB Gas Services - 004190	1,647,816.21	2,225,606.26	577,790.05	25.96%	4.46%	1,647,816.21	2,225,606.26	577,790.05	Jan-13	Dec-25	Jan-13		Work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations (CNBGS419).	2015
CNBGS421	NB Gas Services - 004210	34,561.81	-	(34,561.81)	-100.00%	0.09%	34,561.81	-	(34,561.81)			Jan-13			2015
CNBREG451	PURCH REGULATORS - 004510	122,510.28	115,026.91	(7,483.37)	-6.51%	0.33%	122,510.28	115,026.91	(7,483.37)	Jan-13	Dec-14	Jan-13			2015
CPBWK406G	Gas Public Works - 004060	(191,402.55)	1,763,962.06	1,955,364.61	110.85%	-0.52%	(191,402.55)	1,763,962.06	1,955,364.61	Jan-13	Dec-25	Jan-13		Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $500K or more. In 2015 this included the KY22 at Bridge Hill (#146801) relocation and other public works relocation jobs.	2015
CPIPE448	MAGNOLIA COMP STA PIPE REPLACE	(6,623.76)	-	6,623.76	-100.00%	-0.02%	(6,623.76)	-	6,623.76			Jan-14	Dec-14		2015
CPUPIP447	REPL PUR PROCESS PIPING 2014	249.14	-	(249.14)	-100.00%	0.00%	249.14	-	(249.14)			Jun-13	Dec-14		2015
CRCST406G	Cust Requested - 004060	31,176.66	132,694.99	101,518.33	76.51%	0.08%	31,176.66	132,694.99	101,518.33	Jan-13	Dec-25	Jan-13			2015
CREGFC451	GAS REG FAC UPGRADE BLKT	911,811.28	620,835.34	(290,975.94)	-46.87%	2.47%	911,811.28	620,835.34	(290,975.94)	Jan-15	Dec-22	Jan-15			2015
CREGST451	UPGR FACIL DIST REG STATIONS	84,397.72	47,575.50	(36,822.22)	-77.40%	0.23%	84,397.72	47,575.50	(36,822.22)	Jul-13	Dec-15	Jul-13			2015
CRELI4475	RELINE GAS STOR WELLS	-	166,024.06	166,024.06	100.00%	0.00%	-	166,024.06	166,024.06	Jun-13	Dec-14				2015
CROTAR451	UPRG OBSOL ROTARY METERS	38,217.05	94,573.43	56,356.38	59.59%	0.10%	38,217.05	94,573.43	56,356.38	Jul-13	Dec-18	Jul-13			2015
CSTATN447	MULD STATION BLKT	710,239.51	451,013.11	(259,226.40)	-57.48%	1.92%	710,239.51	451,013.11	(259,226.40)	Jan-14	Jul-29	Jan-15			2015
CSTATN448	MAGNOLIA STATION BLKT	636,129.57	524,351.86	(111,777.71)	-21.32%	1.72%	636,129.57	524,351.86	(111,777.71)	Jan-14	Jul-29	Jan-14			2015
CSTOR447	MULD STOR FIELD/TRANS BLKT	1,420,323.72	413,569.99	(1,006,753.73)	-243.43%	3.85%	1,420,323.72	413,569.99	(1,006,753.73)	Jan-14	Jul-29	Jan-15		Emergent work due to leak and internal corrosion of 16" pipe. Additional investigative digs also found external corrosion. In addtion, there were increased scope related to leaks found in the Doe Run and Waukesha storage fields.	2015
CSTOR448	MAG STOR FIELD/TRANS BLKT	873,396.43	730,079.24	(143,317.19)	-19.63%	2.37%	873,396.43	730,079.24	(143,317.19)	Jan-14	Jul-29	Jan-15			2015
CSYSEN406	Sys Enh - 004060	543,929.74	265,492.39	(278,437.35)	-104.88%	1.47%	543,929.74	265,492.39	(278,437.35)	Jan-13	Dec-25	Jan-13			2015
CTBRD419	Cap Trbl Orders Gas - 004190	(101,785.03)	101,312.62	203,097.65	200.47%	-0.28%	(101,785.03)	101,312.62	203,097.65	Jan-13	Dec-25	Jan-13			2015
CTPD419	Capital Thrd Party - 004190	105,963.25	118,030.04	12,066.79	10.22%	0.29%	105,963.25	118,030.04	12,066.79	Jan-13	Dec-25	Jan-13			2015
CTRANS447	GAS TRANS LINE REPL 2014	3,916.77	-	(3,916.77)	-100.00%	0.01%	3,916.77	-	(3,916.77)			Jun-13	Dec-14		2015
CVALVS447	COMPR STA YD VALVE REPL 2014	6,442.53	-	(6,442.53)	-100.00%	0.02%	6,442.53	-	(6,442.53)			Jan-14	Dec-14		2015
NBGS421	NEW BUS GAS SERV 421	(14,318.45)	-	14,318.45	-100.00%	-0.04%	(14,318.45)	-	14,318.45			Nov-01	Feb-11		2015
		39,511,211.40	36,916,305.48	(2,594,905.92)											**2015 Total**
		436,167,023.82	472,738,211.41	36,571,187.59											**Grand Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Question No. 13
Mechanism Gas 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
131820	EE EDUCATION CTR LGE	-	300,000.30	300,000.30	100.00%	0.00%	-	1,950,001.95	1,950,001.95	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
131821	EE AMI TECH LGE	-	270,003.30	270,003.30	100.00%	0.00%	-	1,291,802.63	1,291,802.63	Jan-11	Dec-11				2011
		-	570,003.60	570,003.60											**2011 Total**
135074	EE RESIDENTIAL DLC LGE	-	457,298.33	457,298.33	100.00%	0.00%	-	1,099,630.88	1,099,630.88	Jan-12	Dec-21			This project was closed and eventually replaced with project 135910 and thus no actuals where allocated to this specific project number. Actual costs for project #135910 in 2012 were $18,841, resulting in a net budget variance of $438,457. Lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.	2012
135083	EE COMMERCIAL DLC LGE	-	23,853.27	23,853.27	100.00%	0.00%	-	51,907.92	51,907.92	Jan-12	Dec-21				2012
135910	LGE GAS DLC	18,840.53	-	(18,840.53)	-100.00%	0.03%	(0.00)	-	0.00			Jan-12	Jun-12		2012
DLSMR414	DWNTWN LRG SCALE MAIN	3,595,915.78	7,416,121.32	3,820,205.54	51.51%	4.91%	28,237,642.87	4,945,238.69	(23,292,404.18)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been $7,416K and budget for downtown main replacements should have been $3,096K). The net overspend for these three projects is ($530K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
GASRSR419	Gas Service Riser Repl & CSO	504,396.94	-	(504,396.94)	-100.00%	0.69%	16,273,394.58	29,209,496.00	12,936,101.42			Jan-01	Mar-14	This was a reallocation from preliminary engineering and operating expenses to capital, upon approval of original GLT filing. Some customer owned facilities were replaced in order to compile failure data on risers as part of the pilot program.	2012
LSMR414	Large Scale Main Replacements	8,389,499.68	3,095,929.89	(5,293,569.79)	-170.98%	11.45%	8,389,499.68	2,066,158.26	(6,323,341.42)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been $7,416K and budget for downtown main replacements should have been $3,096K). The net overspend for these three projects is ($530K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
PMR414	Priority Main Replacement	2,057,926.26	3,000,957.27	943,031.01	31.42%	2.81%	2,057,926.26	2,002,182.17	(55,744.09)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The budget amounts for large scale main replacements and downtown main replacements were entered on opposite projects (i.e., the budget for large scale main replacements should have been $7,416K and budget for downtown main replacements should have been $3,096K). The net overspend for these three projects is ($530K). In 2012 crews worked to catch up on service connections related to sections of main that were replaced in 2011. They also encountered large pockets of rock during construction, which increased costs, and resurfacing costs were higher than anticipated.	2012
RRCS419G	REP CO GAS SERV 419	1,309,568.49	1,240,627.05	(68,941.44)	-5.56%	1.79%	1,309,568.49	835,036.57	(474,531.92)	Feb-01	Dec-25	Feb-01			2012
RRCS422G	RRCS422G	848.03	-	(848.03)	-100.00%	0.00%	848.03	-	(848.03)			Nov-01	Dec-12		2012
		15,876,995.71	15,234,787.13	(642,208.59)											**2012 Total**
135910	LGE GAS DLC	(1,762.36)	457,581.32	459,343.68	100.39%	0.00%	(0.00)	476,421.85	476,421.85	Jan-12	Dec-19	Jan-12	Jun-12	After the 2013 budget process it was determined that the company would not be allocating expense to our gas customers for the DSM Direct Load Control program and all of the expense was allocated to the LG&E Electric project 138439.	2013
137877	INST 15000' 2",30000' 4" PLST	825,422.58	929,890.96	104,468.38	11.23%	1.71%	942,978.79	929,890.96	(13,087.83)	Jan-13	Dec-13	Jan-13	Mar-14		2013
138291	2013 GAS RISER PROJECT	104,576.68	225,000.97	120,424.29	53.52%	0.22%	348,588.94	225,000.97	(123,587.97)	Jan-13	Dec-13	Jan-13	Feb-14		2013

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
138697	2012 GAS RISER PROJECT	(108,087.53)	-	108,087.53	-100.00%	-0.22%	-	-	-			Aug-12	Feb-13		2013
CCSO419	REPL EXIST CUST SRV W RISER	1,794,521.35	-	(1,794,521.35)	-100.00%	3.72%	5,549,475.11	-	(5,549,475.11)			Jan-01		This is a new project that was created when the GLT mechanism was implemented. This activity was budgeted to a different project, RSRSR419, which included replacement of existing customer service and a new services and riser for all areas. The net underspend for these projects is $2,498K due to lower than expected number of customer services in need of replacement in conjunction with leaking company service lines.	2013
CCSO421	REPL EXIST CS WITH RISER-MUL	31,222.26	-	(31,222.26)	-100.00%	0.06%	107,395.94	-	(107,395.94)			Nov-12			2013
CCSO4485	REPL EXIST CS & RISER-4485	60,539.09	-	(60,539.09)	-100.00%	0.13%	150,006.32	-	(150,006.32)			Dec-12			2013
CNBCS419	NB CUST SRV LINE & GAS RISER	2,179,714.57	-	(2,179,714.57)	-100.00%	4.52%	9,614,419.45	-	(9,614,419.45)			Jan-01		This is a new project that was created when the GLT mechanism was implemented. This activity was budgeted to a different project, NBGRSR419, which included installation of customer service line and gas riser associated with a new gas service for all areas. The net overspend for these projects is ($231K).	2013
CNBCS421	REPL EXIST CUST SRV-MULD	46,160.56	-	(46,160.56)	-100.00%	0.10%	103,933.18	-	(103,933.18)			Nov-12			2013
CNBCS4485	INST CUST SRV - MAGNOLIA	20,907.93	-	(20,907.93)	-100.00%	0.04%	113,103.66	-	(113,103.66)			Nov-12			2013
CRCST419	RELOCATING CO OWNED SERV	1,366.48	-	(1,366.48)	-100.00%	0.00%	0.00	-	(0.00)			Jan-01	Jan-15		2013
CTPDC419	REPL CUST OWNED SRV LINES	8,533.71	-	(8,533.71)	-100.00%	0.02%	(0.00)	-	0.00			Jan-01	Aug-15		2013
CTPDC421	REPL CUST OWNED SRV-MULD	152.77	-	(152.77)	-100.00%	0.00%	0.00	-	(0.00)			Nov-12	Aug-15		2013
DLSMR414	DWNTWN LRG SCALE MAIN	5,775,111.33	5,132,544.84	(642,566.49)	-12.52%	11.98%	28,237,642.87	5,132,544.84	(23,105,098.03)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net overspend for these three projects is ($911K). Material orders for long lead items were expedited, prudent orders on gas service and main material were issued, and the pace of production on priority and downtown main replacements was increased and maintained (respectively).	2013
GASRSR419	Gas Service Riser Repl & CSO	15,768,997.64	17,699,510.00	1,930,512.36	10.91%	32.72%	16,273,394.58	18,203,906.94	1,930,512.36	Jan-01	Dec-25	Jan-01	Mar-14	Average riser replacement costs were less than originally estimated during the first year of the large scale riser replacement program.	2013
LSMR414	Large Scale Main Replacements	11,011,678.90	11,276,560.86	264,881.96	2.35%	22.85%	11,011,678.90	11,276,560.86	264,881.96	Jan-01	Dec-25	Jan-01			2013
NBGRSR419	NEW BUS GAS RISER 419	-	2,015,920.00	2,015,920.00	100.00%	0.00%	-	2,015,920.00	2,015,920.00	Jul-11	Jul-26			New project numbers were created when the GLT mechanism was implemented. This project, which included installation of customer service line and gas riser associated with a new gas service for all areas, became CNBCS419, CNBCS421, and CNBCS4485. The net overspend for these projects is ($231K).	2013
PMR414	Priority Main Replacement	4,730,558.51	4,268,611.60	(461,946.91)	-10.82%	9.82%	4,730,558.51	4,268,611.60	(461,946.91)	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. The net overspend for these three projects is ($911K). Material orders for long lead items were expedited, prudent orders on gas service and main material were issued, and the pace of production on priority and downtown main replacements was increased and maintained (respectively).	2013
RRCS419G	REP CO GAS SERV 419	1,866,211.27	1,801,844.11	(64,367.16)	-3.57%	3.87%	1,866,211.27	1,801,844.11	(64,367.16)	Feb-01	Dec-25	Feb-01			2013
RRCS421	Serv Line Repl-Muldraugh	6,513.32	-	(6,513.32)	-100.00%	0.01%	16,687.87	-	(16,687.87)			Jan-13			2013
RSRSR419	REP GAS SERV RISERS 419	-	4,384,180.00	4,384,180.00	100.00%	0.00%	-	4,384,180.00	4,384,180.00	Mar-01	Dec-25			New project numbers were created when the GLT mechanism was implemented . This project, which included replacement of existing customer service and a new services and riser for all areas, became CCSO419, CCSO421, and CCSO4485. The net underspend for these projects is $2,498K due to lower than expected number of customer services in need of replacement in conjunction with leaking company service lines.	2013
138291	2013 GAS RISER PROJECT	244,012.26	525,002.26	280,990.00	53.52%	0.08%	348,588.94	525,002.26	176,413.32	Jan-13	Dec-13	Jan-13	Feb-14		2013
		44,366,351.32	48,716,646.92	4,350,295.60											**2013 Total**
135910	LGE GAS DLC	1.91	-	(1.91)	-100.00%	0.00%	(0.00)	17,078.17	17,078.17			Jan-12	Jun-12		2014
137877	INST 15000' 2",30000' 4" PLST	117,247.78	-	(117,247.78)	-100.00%	0.21%	942,978.79	825,422.58	(117,556.21)			Jan-13	Mar-14		2014
CCSO419	REPL EXIST CUST SRV W RISER	1,759,658.86	4,289,976.19	2,530,317.33	58.98%	3.22%	1,759,658.86	4,289,976.19	2,530,317.33	Jan-01	Dec-25	Jan-01		Decrease due to fewer leak repairs than anticipated in the budget. The budget was based on assumptions prior to assuming responsibility for customer services. The budget has since been updated to more closely align with actual work volumes since 2013.	2014
CCSO421	REPL EXIST CS WITH RISER-MUL	44,148.69	132,185.63	88,036.94	66.60%	0.08%	44,148.69	132,185.63	88,036.94	Nov-12	Nov-27	Nov-12			2014
CCSO4485	REPL EXIST CS & RISER-4485	6,788.17	90,473.74	83,685.57	92.50%	0.01%	6,788.17	90,473.74	83,685.57	Dec-12	Dec-18	Dec-12			2014
CNBCS419	NB CUST SRV LINE & GAS RISER	3,424,724.27	2,034,945.02	(1,389,779.25)	-68.30%	6.27%	3,424,724.27	2,034,945.02	(1,389,779.25)	Jan-01	Dec-25	Jan-01		Increase due to more customer requests for gas services. Also, work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations (CNBGS419).	2014
CNBCS421	NB INST CUST SERV LINE & RSR	27,477.69	20,038.51	(7,439.18)	-37.12%	0.05%	27,477.69	20,038.51	(7,439.18)	Nov-12	Nov-27	Nov-12			2014
CNBCS4485	INST CUST SRV - MAGNOLIA	57,766.22	20,963.88	(36,802.34)	-175.55%	0.11%	57,766.22	20,963.88	(36,802.34)	Nov-12	Nov-27	Nov-12			2014

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CRCST419	RELOCATING CO OWNED SERV	(1,006.37)	-	1,006.37	-100.00%	0.00%	(1,006.37)	-	1,006.37			Jan-01	Jan-15		2014
CTPDC419	REPL CUST OWNED SRV LINES	13,772.28	-	(13,772.28)	-100.00%	0.03%	13,772.28	-	(13,772.28)			Jan-01	Aug-15		2014
CTPDC4485	REPL CUST OWNED SRV-MAGNOL	553.10	-	(553.10)	-100.00%	0.00%	553.10	-	(553.10)			Nov-12	Aug-15		2014
DLSMR414	DWNTWN LRG SCALE MAIN	10,354,831.84	5,531,569.84	(4,823,262.00)	-87.20%	18.96%	10,354,831.84	5,531,569.84	(4,823,262.00)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2014 the net difference for these projects was $449K.	2014
GASRSR414	GAS SERVICE RISER REPL & CSO	22,920,722.76	24,534,980.39	1,614,257.63	6.58%	41.98%	22,920,722.76	24,534,980.39	1,614,257.63	Jan-14	Dec-25	Jan-14		Decrease due to lower actual unit costs and lower admin costs charged to the project.	2014
GASRSR419	Gas Service Riser Repl & CSO	(42,034.48)	-	42,034.48	-100.00%	-0.08%	(42,034.48)	-	42,034.48			Jan-01	Mar-14		2014
LSMR414	Large Scale Main Replacements	7,689,775.12	11,594,191.94	3,904,416.82	33.68%	14.08%	7,689,775.12	11,594,191.94	3,904,416.82	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2014 the net difference for these projects was $449K.	2014
PMR414	Priority Main Replacement	3,267,220.81	4,450,489.42	1,183,268.61	26.59%	5.98%	3,267,220.81	4,450,489.42	1,183,268.61	Sep-01	Dec-25	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2014 the net difference for these projects was $449K.	2014
RRCS419G	REP CO GAS SERV 419	1,708,254.43	1,850,074.34	141,819.91	7.67%	3.13%	1,708,254.43	1,850,074.34	141,819.91	Feb-01	Dec-25	Feb-01			2014
RRCS421	Serv Line Repl-Muldraugh	8,999.44	51,578.54	42,579.10	82.55%	0.02%	8,999.44	51,578.54	42,579.10	Jan-13	Dec-19	Jan-13			2014
		51,358,902.52	54,601,467.44	3,242,564.92											**2014 Total**
135910	LGE GAS DLC	(17,080.08)	-	17,080.08	-100.00%	-0.03%	(0.00)	17,080.08	17,080.08			Jan-12	Jun-12		2015
137877	INST 15000' 2",30000' 4" PLST	308.43	-	(308.43)	-100.00%	0.00%	942,978.79	942,670.36	(308.43)			Jan-13	Mar-14		2015
CCSO419	REPL EXIST CUST SRV W RISER	1,995,294.90	2,710,675.64	715,380.74	26.39%	3.78%	1,995,294.90	2,710,675.64	715,380.74	Jan-01	Dec-25	Jan-01		Decrease due to fewer leak repairs than anticipated in the budget. The budget was based on assumptions prior to assuming responsibility for customer services. The budget has since been updated to more closely align with actual work volumes since 2013.	2015
CCSO421	REPL EXIST CS WITH RISER-MUL	32,024.99	135,366.98	103,341.99	76.34%	0.06%	32,024.99	135,366.98	103,341.99	Nov-12	Nov-27	Nov-12			2015
CCSO4485	REPL EXIST CS & RISER-4485	82,679.06	92,928.14	10,249.08	11.03%	0.16%	82,679.06	92,928.14	10,249.08	Dec-12	Dec-18	Dec-12			2015
CNBCS419	NB CUST SRV LINE & GAS RISER	4,009,980.61	2,306,523.68	(1,703,456.93)	-73.85%	7.60%	4,009,980.61	2,306,523.68	(1,703,456.93)	Jan-01	Dec-25	Jan-01		Increase due to more customer requests for gas services. Also, work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations (CNBGS419).	2015
CNBCS421	NB INST CUST SERV LINE & RSR	30,294.93	21,399.96	(8,894.97)	-41.57%	0.06%	30,294.93	21,399.96	(8,894.97)	Nov-12	Nov-27	Nov-12			2015
CNBCS4485	INST CUST SRV - MAGNOLIA	34,429.51	21,078.82	(13,350.69)	-63.34%	0.07%	34,429.51	21,078.82	(13,350.69)	Nov-12	Nov-27	Nov-12			2015
CRCST419	RELOCATING CO OWNED SERV	(360.11)	-	360.11	-100.00%	0.00%	(360.11)	-	360.11			Jan-01	Jan-15		2015
CTPDC419	REPL CUST OWNED SRV LINES	(22,305.99)	-	22,305.99	-100.00%	-0.04%	(22,305.99)	-	22,305.99			Jan-01	Aug-15		2015
CTPDC421	REPL CUST OWNED SRV-MULD	(152.77)	-	152.77	-100.00%	0.00%	(152.77)	-	152.77			Nov-12	Aug-15		2015
CTPDC4485	REPL CUST OWNED SRV-MAGNOL	(553.10)	-	553.10	-100.00%	0.00%	(553.10)	-	553.10			Nov-12	Aug-15		2015
DLSMR414	DWNTWN LRG SCALE MAIN	8,511,783.92	8,655,345.41	143,561.49	1.66%	16.14%	8,511,783.92	8,655,345.41	143,561.49	Jan-01	Dec-25	Jan-01			2015
GASRSR414	GAS SERVICE RISER REPL & CSO	23,720,668.63	22,991,928.94	(728,739.69)	-3.17%	44.97%	23,720,668.63	22,991,928.94	(728,739.69)	Jan-14	Dec-25	Jan-14		The actual cost per unit for riser replacements was higher than anticipated in the budget.	2015
GASRSR419	Gas Service Riser Repl & CSO	42,034.48	-	(42,034.48)	-100.00%	0.08%	42,034.48	-	(42,034.48)			Jan-01	Mar-14		2015
LSMR414	Large Scale Main Replacements	10,183,239.60	9,543,900.79	(639,338.81)	-6.70%	19.31%	10,183,239.60	9,543,900.79	(639,338.81)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2015 the net difference for these projects was ($395K).	2015
PMR414	Priority Main Replacement	4,193,381.68	4,281,122.59	87,740.91	2.05%	7.95%	4,193,381.68	4,281,122.59	87,740.91	Sep-01	Dec-25	Sep-01			2015
RRCS419G	REP CO GAS SERV 419	1,973,623.31	1,878,845.71	(94,777.60)	-5.04%	3.74%	1,973,623.31	1,878,845.71	(94,777.60)	Feb-01	Dec-25	Feb-01			2015
RRCS421	Serv Line Repl-Muldraugh	1,175.11	108,564.83	107,389.72	98.92%	0.00%	1,175.11	108,564.83	107,389.72	Jan-13	Dec-19	Jan-13			2015
		54,770,467.11	52,747,681.49	(2,022,785.62)											**2015 Total**
		166,372,716.66	171,870,586.58	5,497,869.92											**Grand Total**

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

Schedule 13b(1)

Source: Schedule 13a - Construction Projects

Year	Base Rate Capital Actual Cost	Base Rate Capital Budget Cost	Variance in Dollars	Variance as a percent	Slippage Factor
2015	213,433,085	213,558,521	(125,436)	-0.06%	99.941%
2014	233,542,915	246,109,548	(12,566,633)	-5.11%	94.894%
2013	301,411,194	297,836,538	3,574,656	1.20%	101.200%
2012 [1]	198,826,795	214,793,287	(15,966,492)	-7.43%	92.567%
2011	197,524,642	226,223,175	(28,698,533)	-12.69%	87.314%
2010	203,125,349	170,001,291	33,124,058	19.48%	119.485%
2009	167,411,673	179,893,509	(12,481,836)	-6.94%	93.062%
2008	212,232,535	216,569,290	(4,336,754)	-2.00%	97.998%
2007	202,326,523	221,184,943	(18,858,420)	-8.53%	91.474%
2006	145,065,671	128,674,790	16,390,881	12.74%	112.738%
Totals	**2,074,900,383**	**2,114,844,892**	**(39,944,509)**	**-1.889%**	**98.111%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**99.067%**

The Base Rate Capital Actual Cost is the Annual Actual Cost per Schedule 13(a)Non-Mechanism Construction Projects . The Base Rate Capital Budget Cost is the Annual Original Budget per Schedule 13(a)Non-Mechanism Construction Projects .

The Slippage Factor is calculated by dividing the Base Rate Capital Actual Cost by the Base Rate Capital Budget Cost. Calculate a Slippage Factor for each year and the Totals line. Carry Slippage Factor percentages to 3 decimal places

2012 [1] = Removed the budgeted amount related to the acquisition of the Bluegrass CTs. Based on the mitigation measures required by FERC for approval LG&E and KU determined that the options were not commercially justifiable. In June 2012, LG&E and KU terminated the asset purchase agreement for the Bluegrass CTs in accordance with its terms and made applicable filings with the KPSC and FERC.

Louisville Gas and Electric Company

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

Schedule 13b (2)

Source: Schedule 13a - Construction Projects

	A	B	C	D = A+B+C	E	F	G	H=E+F+G	I=D-H	J=I/H	K=D/H
Year	**Actual ECR**	**Actual DSM**	**Actual GLT**	**Mechanism Capital Actual Total**	**ECR**	**DSM**	**GLT**	**Mechanism Capital Budget Total**	**Variance in Dollars**	**Variance as a percent**	**Slippage Factor**
2015	332,975,913	2,956,595	54,787,547	390,720,056	328,957,067	1,546,665	52,747,681	383,251,413	7,468,643	1.95%	101.949%
2014	404,522,580	1,407,752	51,358,901	457,289,233	286,241,263	2,102,330	54,601,467	342,945,060	114,344,172	33.34%	133.342%
2013	247,148,691	1,530,891	44,368,114	293,047,695	323,761,867	1,307,381	48,259,066	373,328,314	(80,280,619)	-21.50%	78.496%
2012	80,423,350	248,316	15,858,155	96,529,821	231,552,739	1,603,839	14,753,636	247,910,214	(151,380,392)	-61.06%	38.937%
2011	9,605,232	-	-	9,605,232	77,034,797	1,900,012	-	78,934,809	(69,329,578)	-87.83%	12.169%
2010	7,859,154	-	-	7,859,154	17,203,191	-	-	17,203,191	(9,344,037)	-54.32%	45.684%
2009	17,420,492	-	-	17,420,492	11,793,861	-	-	11,793,861	5,626,631	47.71%	147.708%
2008	25,900,841	-	-	25,900,841	26,519,109	-	-	26,519,109	(618,268)	-2.33%	97.669%
2007	16,228,937	-	-	16,228,937	20,224,498	-	-	20,224,498	(3,995,561)	-19.76%	80.244%
2006	9,269,214	-	-	9,269,214	8,629,002	-	-	8,629,002	640,212	7.42%	107.419%
Totals	**1,151,354,404**	**6,143,554**	**166,372,716**	**1,323,870,674**	**1,331,917,394**	**8,460,226**	**170,361,851**	**1,510,739,471**	**(186,868,796)**	**-12.369%**	**87.631%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**84.362%**

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 – The Mill Creek Environmental Air project was above budget due to change orders and higher actual costs against the target pricing contract in place with the primary contractor Zachry, partially offset by lower costs on the Trimble landfill due to delays in the permitting process.

2014 – The Mill Creek Environmental Air project was well above budget due to change orders and higher actual costs against the target pricing contract in place with the primary contractor Zachry.

2013 – Continued permitting delays on the Trimble County landfill and less work completed on the Mill Creek Environmental Air Project than had been expected in the budget.
With regards to DSM, there were better than expected customer engagement in the DSM Direct Load Control program.

2012 – Continued permitting delays on the Trimble County landfill and a later start to the Mill Creek environmental air projects under the 2011 ECR plan than had been expected in the budget.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected. The original budget assumed capitalizing the expenses starting in January but the Company had existing expensed inventory that had to be used before starting to use the newly approved DSM Rate of Return for capital projects within the DSM mechanism.

2011 – Later start to the Mill Creek environmental air projects under the 2011 ECR plan than had been expected in the budget, and permitting delays on the Trimble County landfill.
With regards to DSM, lower costs were the result of the approval of Case No. 2011-00134 being later than originally expected.

2010 – Delay in the Trimble County barge Loading (Holcim) project, and the Mill Creek SAM mitigation cancelled.

2009 – More costs incurred on the Trimble County Bottom Ash Pond that had been expected in the budget.

Louisville Gas and Electric Company

Schedule 13b(3)

Case No. 2016-00371

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

Source: Schedule 13a - Construction Projects

Year	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as a percent	Slippage Factor
2015	604,153,141	596,809,934	7,343,207	1.23%	101.230%
2014	690,832,148	589,054,609	101,777,539	17.28%	117.278%
2013	594,458,889	671,164,852	(76,705,963)	-11.43%	88.571%
2012 [1]	295,356,617	462,703,501	(167,346,884)	-36.17%	63.833%
2011	207,129,874	305,157,985	(98,028,110)	-32.12%	67.876%
2010	210,984,503	187,204,482	23,780,021	12.70%	112.703%
2009	184,832,164	191,687,370	(6,855,205)	-3.58%	96.424%
2008	238,133,377	243,088,399	(4,955,022)	-2.04%	97.962%
2007	218,555,460	241,409,441	(22,853,980)	-9.47%	90.533%
2006	154,334,886	137,303,792	17,031,094	12.40%	112.404%
Totals	**3,398,771,058**	**3,625,584,363**	**(226,813,305)**	**-6.256%**	**93.744%**

10 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 10 Years)	**94.881%**

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 the most recent calendar year:

a. Plant in service (Account No. 101);

b. Plant purchased or sold (Account No. 102);

c. Property held for future use (Account No. 105);

d. Completed construction not classified (Account No. 106);

e. Construction work in progress (Account No. 107);

f. Depreciation reserve (Account No. 108);

g. Materials and supplies (include all accounts and subaccounts);

h. Computation and development of minimum cash requirements;

i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, give reasonable estimate.);

j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is undeterminable, give reasonable estimate.); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

A-14. a.-g. See attached.

h. The Company is not required to compute minimum cash requirements; therefore, this information is not available.

i. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

j. See attached.

k. The Company records are not maintained in a manner to determine the amount applicable to accounts payable or to reasonably estimate the balances in accounts payable for the accounts requested.

Louisville Gas and Electric Company
Case No. 2016-00371

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
(a)	5,086,581,478.11	5,008,003,835.15	5,004,897,026.08	4,928,491,418.27	4,965,552,652.69	4,907,131,698.81	4,788,216,544.55	4,803,185,516.97
(b)	-	-	-	-	-	-	-	-
(c)	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20
(d)	611,853,232.96	646,760,957.63	661,678,979.13	611,167,281.23	606,694,006.96	999,995,116.29	1,116,781,422.11	1,113,747,793.33
(e)	676,320,024.60	691,528,765.23	709,974,685.51	761,134,860.76	787,558,707.45	420,785,642.11	330,926,893.51	361,944,190.15
(f)	(2,377,955,936.78)	(2,308,639,569.71)	(2,303,209,442.99)	(2,174,515,442.74)	(2,181,962,061.60)	(2,113,247,492.67)	(1,943,876,260.26)	(1,954,403,170.40)
(g)	35,430,432.09	35,581,591.23	35,464,229.70	34,102,528.16	34,889,876.00	34,925,949.28	29,469,243.73	31,262,065.81
(j)	144,779,180.09	130,061,009.53	132,067,411.00	142,822,651.29	149,309,502.86	136,730,696.10	125,000,014.92	116,999,970.01

	AUG-2015	SEP-2015	OCT-2015	NOV-2015	DEC-2015	Total	13 Mo Avg
(a)	4,827,698,626.25	4,872,928,897.33	4,907,569,437.48	4,940,760,018.00	4,959,059,890.08	64,000,077,039.77	4,923,082,849.21
(b)	-	-	-	-	-	-	-
(c)	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	5,867,294.20	76,274,824.60	5,867,294.20
(d)	1,087,419,602.48	1,106,989,955.88	1,087,898,753.44	1,063,804,593.10	1,166,512,766.01	11,881,304,460.55	913,946,496.97
(e)	394,234,968.07	413,952,760.68	436,491,641.98	464,754,745.36	389,846,496.27	6,839,454,381.68	526,111,875.51
(f)	(1,949,284,045.40)	(1,959,894,459.78)	(1,962,479,700.98)	(1,969,225,931.12)	(1,968,723,838.12)	(27,167,417,352.55)	(2,089,801,334.81)
(g)	31,559,894.45	31,550,520.01	30,915,324.60	31,874,624.26	32,048,293.29	429,074,572.61	33,005,736.35
(j)	116,739,451.63	112,696,938.43	110,712,907.83	108,327,936.62	88,544,402.35	1,614,792,072.67	124,214,774.82

(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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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:

a. electric capitalization and net investment rate base for the base period.

b. gas capitalization and net investment rate base for the base period.

A-15. See attached.

LOUISVILLE GAS AND ELECTRIC COMPANY

Reconciliation of Capitalization and Rate Base
Base Period: As of February 28, 2017

Line No.	Description	Total Company Balance	Electric	Gas
1	Rate Base Percentage (Schedule J-1)		82.91%	17.09%
2	Capitalization:			
3	Common Equity	$ 2,159,816,649		
4	Long-Term Debt	1,598,999,428		
5	Short-Term Debt	176,515,921		
6	Subtotal	$ 3,935,331,998	$ 3,262,783,760	$ 672,548,238
7	Adjustments to Capitalization:			
8	Trimble County Inventories		(6,634,534)	-
9	Investment in OVEC and Other		(1,161,821)	-
10	Environmental Compliance Plans		(984,342,125)	-
11	Demand Side Management Plans		(5,513,492)	-
12	Investment Tax Credits		36,155,584	74,153
13	Gas Line Tracker		-	(182,299,202)
14	Subtotal	-	(961,496,388)	(182,225,049)
15				
16	Total Adjusted Capitalization (Schedule J-1)	$ 3,935,331,998	$ 2,301,287,372	$ 490,323,189
17				
18	Assets per books not included in rate base:			
19	Net ARO Assets		(95,584,640)	(14,435,882)
20	Other Property and Investments	(9,884,511)	(7,231,982)	(1,490,708)
21	Cash and Temporary Investments	(5,019,790)	(4,161,908)	(857,882)
22	Accounts Receivable	(150,429,066)	(124,720,739)	(25,708,327)
23	Other Current Assets	(55,599,715)	(46,097,723)	(9,501,991)
24	Deferred Regulatory Assets	(495,642,477)	(410,937,178)	(84,705,299)
25	Other Deferred Debits	(7,427,831)	(6,158,414)	(1,269,416)
26	Accumulated Deferred Income Taxes	(71,359)	(59,167)	(12,196)
27	Subtotal	(724,074,748)	(694,951,752)	(137,981,702)
28				
29	Liabilities per books not included in rate base:			
30	Other Deferred Credits	41,377,148	4,267,721	879,693
31	Regulatory Liabilities	80,409,602	66,667,601	13,742,001
32	ARO Liabilities	182,135,005	151,008,133	31,126,872
33	Other Current Liabilities	327,917,727	271,876,587	56,041,140
34	Misc. Long-Term Liabilities	4,249,578	3,523,325	726,253
35	Accumulated Provision for Pension & Postretirement	158,698,675	131,577,071	27,121,604
36	Subtotal	794,787,735	628,920,438	129,637,562
37				
38	Items not included in rate base:			
39	Environmental Compliance Cash Working Capital		1,209,117	
40				
41	Items included in rate base:			
42	Cash Working Capital Formula	82,720,140	72,363,639	9,147,384
43	Capitalization / Rate Base Allocation Differences	-	(10,781,463)	10,781,464
44	Subtotal	82,720,140	61,582,176	19,928,848
45				
46	Total Reconciliation	153,433,127	(3,240,021)	11,584,708
47				
48	Total Rate Base (Schedule B-1)	$ 4,088,765,125	$ 2,298,047,351	$ 501,907,897

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 both the electric and gas operations of the utility for the most recent 12-month period for which information is available at the time it files its application and for the base period used in the application. Provide detailed explanations necessary to reconcile the data for the 12-month period with the filed base period information.

A-16. See attached.

In the course of preparing the information responsive to this request for information, LG&E determined that two corrections were needed:

1. The accumulated deferred income taxes in the rate base calculation for the base period in the application inadvertently understated the accumulated deferred income taxes associated with ITC and excess deferred income taxes. The attached schedules reflect the correct accumulated deferred income taxes in the rate base calculation for the base period with the associated ITC and excess deferred income taxes excluded.
2. The jurisdictional split used for electric and gas relating to customer advances was inadvertently misstated due to an incorrect electric/gas split and the use of the thirteen month average rather than the end of period.

<u>**LOUISVILLE GAS AND ELECTRIC COMPANY**</u>
Case No. 2016-00371
Comparison of Base Period and Most Recent Actuals
Rate Base - Total Company

Title of Account	Total Company Rate Base Base Period	Total Company Rate Base 10/31/2016	Variance
1. Utility Plant at Original Cost	$ 6,883,585,503	$ 6,690,046,805	$ 193,538,698
2. Deduct:			
3. Reserve for Depreciation	2,084,068,195	2,035,681,982	48,386,213
4. Net Utility Plant	4,799,517,309	4,654,364,823	145,152,486
5. Deduct:			
6. Customer Advances for Construction	6,777,844	6,929,785	(151,941)
7. Accumulated Deferred Income Taxes	965,880,794	965,874,063	6,731
8. Total Deductions	972,658,639	972,803,848	(145,209)
9. Net Plant Deductions	3,826,858,670	3,681,560,975	145,297,695
10. Add:			
11. Material and Supplies (b)(c)	103,341,631	99,401,508	3,940,123
12. Gas Stored Underground (b)	26,995,902	29,227,871	(2,231,969)
13. Prepayments (d)	13,764,958	10,389,489	3,375,469
14. Cash Working Capital	82,720,140	80,249,420	2,470,720
15. Unamortized Closure Costs	13,085,627	2,352,342	10,733,285
16. Total Additions	239,908,259	221,620,630	18,287,629
17. Total Net Original Cost Rate Base	$ 4,066,766,928	$ 3,903,181,605	$ 163,585,324

(a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.
(b) Average for 13 months.
(c) Includes emission allowances.
(d) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Comparison of Base Period and Most Recent Actuals
Rate Base - Electric

Title of Account	Electric Rate Base Base Period	Electric Rate Base 10/31/2016	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost (a)	$ 5,659,423,485	$ 5,497,661,167	$ 161,762,318	In September 2016 LGE recorded a decrease to the existing ARO balance of $24 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 (a)	1,730,313,584	1,692,908,149	37,405,435	Increase driven primarily by capital spend from November 2016 through February 2017.
4. Net Utility Plant	3,929,109,902	3,804,753,018	124,356,884	
5. Deduct:				
6. Customer Advances for Construction	1,444,019	1,639,906	(195,887)	Note: Customer Advances for Construction for the base period in the application were inadvertently overstated by $5.5 million due to an incorrect electric / gas split and the thirteen month average was used rather than the end of period.
7. Accumulated Deferred Income Taxes (a)	752,994,854	758,079,400	(5,084,546)	Decrease driven by net operating loss carryforwards due to tax losses which offsets the accelerated tax depreciation over book depreciation from November 2016 through February 2017 (primarily Bonus Depreciation). Note: The accumulated deferred income taxes in the rate base calculation for the base period in the application inadvertently understated the accumulated deferred income taxes associated with ITC and excess deferred income taxes by $19.5 million.
8. Total Deductions	754,438,873	759,719,306	(5,280,433)	
9. Net Plant Deductions	3,174,671,028	3,045,033,712	129,637,316	
10. Add:				
11. Material and Supplies (b)(c)	103,041,495	98,538,976	4,502,519	Increase in coal inventory volumes at Mill Creek and Trimble Co. generating stations.
12. Gas Stored Underground (b)	-	-	-	
13. Prepayments (d)	11,705,969	8,711,937	2,994,032	Increase driven by higher IT hardware and software maintenance agreements.
14. Cash Working Capital	73,572,756	71,370,806	2,201,950	Increase driven by higher O&M and fuel expense.
15. Unamortized Closure Costs	13,085,627	2,352,342	10,733,285	Increase in CCR pond closure expenditures.
16. Total Additions	201,405,847	180,974,061	20,431,786	
17. Total Net Original Cost Rate Base	$ 3,376,076,875	$ 3,226,007,773	$ 150,069,102	

(a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.
(b) Average for 13 months.
(c) Includes emission allowances.
(d) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2016-00371
Comparison of Base Period and Most Recent Actuals
Rate Base - Gas

Title of Account	Gas Rate Base Base Period	Gas Rate Base 10/31/2016	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost (a)	$ 1,224,162,018	$ 1,192,385,638	$ 31,776,380	Increase driven primarily by capital spend from November 2016 through February 2017.
2. Deduct:				
3. Reserve for Depreciation (a)	353,754,611	342,773,833	10,980,778	Increase driven primarily by capital spend from November 2016 through February 2017.
4. Net Utility Plant	870,407,407	849,611,805	20,795,602	
5. Deduct:				
6. Customer Advances for Construction	5,333,825	5,289,879	43,946	Note: Customer Advances for Construction for the base period in the application were inadvertently understated by $5.4 million due to an incorrect electric / gas split and the thirteen month average was used rather than the end of period.
7. Accumulated Deferred Income Taxes (a)	212,885,940	207,794,663	5,091,277	Increase driven by accelerated tax depreciation over book depreciation from November 2016 through February 2017 (primarily Bonus Depreciation). Note: The accumulated deferred income taxes in the rate base calculation for the base period in the application inadvertently understated the accumulated deferred income taxes associated with ITC and excess deferred income taxes by $2.6 million.
8. Total Deductions	218,219,765	213,084,542	5,135,223	
9. Net Plant Deductions	652,187,641	636,527,263	15,660,378	
10. Add:				
11. Material and Supplies (b)	300,136	862,532	(562,396)	
12. Gas Stored Underground (b)	26,995,902	29,227,871	(2,231,969)	Lower balance forecasted due to expected usage during the winter months.
13. Prepayments (c)	2,058,990	1,677,552	381,438	
14. Cash Working Capital	9,147,384	8,878,614	268,770	
15. Unamortized Closure Costs	-	-	-	
16. Total Additions	38,502,412	40,646,569	(2,144,157)	
17. Total Net Original Cost Rate Base	$ 690,690,053	$ 677,173,832	$ 13,516,221	

(a) Common utility plant and the reserve for depreciation are allocated 70% to the Electric Department and 30% to the Gas Department.
(b) Average for 13 months.
(c) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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	
		$	%	$	%	$	
	TOTAL COMPANY						
1	SHORT-TERM DEBT	176,515,921	4.49%	87,994,198	2.33%	88,521,723	(1)
2	LONG-TERM DEBT	1,598,999,428	40.63%	1,623,082,147	42.90%	(24,082,719)	(2)
3	COMMON EQUITY	2,159,816,649	54.88%	2,072,194,562	54.77%	87,622,087	(3)
4	TOTAL CAPITAL	3,935,331,998	100.00%	3,783,270,907	100.00%	152,061,091	

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	OCTOBER 2016 AMOUNT	OCTOBER 2016 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
	ELECTRIC					
1	SHORT-TERM DEBT	146,349,350	3.72%	72,727,840	1.85%	73,621,510
2	LONG-TERM DEBT	1,325,730,426	33.69%	1,341,489,111	34.09%	(15,758,685)
3	COMMON EQUITY	1,790,703,984	45.50%	1,712,683,764	43.52%	78,020,219
4	TOTAL CAPITAL	3,262,783,759	82.91%	3,126,900,715	79.46%	135,883,044

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	OCTOBER 2016 AMOUNT	OCTOBER 2016 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
	GAS					
1	SHORT-TERM DEBT	30,166,571	0.77%	15,266,358	0.39%	14,900,213
2	LONG-TERM DEBT	273,269,002	6.94%	281,593,036	7.16%	(8,324,033)
3	COMMON EQUITY	369,112,665	9.38%	359,510,798	9.14%	9,601,868
4	TOTAL CAPITAL	672,548,238	17.09%	656,370,191	16.68%	16,178,047

Explanations of variances greater than $1 million:

(1) Base period reflects increases to short-term financing replacing the retirement of a $25 million long-term debt in December 2016 plus additional cost of operating activities.

(2) Base period reflects retirement of $25 million long-term debt in December 2016.

(3) Reflects additional paid-in capital and retained earnings.

Louisville Gas & Electric Company
Case No. 2016-00371
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	1,133,155,139	1,125,041,747	8,113,393	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.
Gas Operating Revenues	311,848,656	273,987,644	37,861,012	Lower retail revenue in the period ended October 2016 due to a warmer than normal winter.
Total Operating Revenues	1,445,003,795	1,399,029,390	45,974,405	
Operating Expenses				
Fuel for Electric Generation	306,346,560	303,706,662	2,639,898	Higher fuel costs due to higher projected gas pricing and higher projected gas generation.
Power Purchased	55,878,694	56,242,918	(364,225)	
Gas Supply Expenses	126,163,347	91,316,910	34,846,437	Base period includes average weather for the upcoming winter period versus actuals which include a warmer than normal weather during the previous winter months.
Other Operation Expenses	249,457,031	241,037,954	8,419,077	Included in this line for the base period is the forecasted Mill Creek settlement and the write-off of an IT system which was recorded in the September actuals on the Other Income less deductions line. In addition, the base period has higher labor related expenses, uncollectible accounts and general office expenses. As noted on Tab 57 Filing requirement 16(8)(d) LGE's base period is overstated for limestone, ammonia, hydrated lime and mercury mitigation agents for Trimble County 2 that should have been allocated to KU.
Maintenance	105,957,534	97,250,745	8,706,789	Increase due to scope and timing of generation plant outages and other maintenance activities.
Depreciation & Amortization Expense	172,725,760	167,566,223	5,159,538	Increase due to additional assets in service.
Regulatory Debits	271,422	54,167	217,255	
Federal & State Income Taxes	121,948,996	127,949,843	(6,000,847)	Variance reflects change in pre-tax income.
Property and Other Taxes	42,178,149	39,563,151	2,614,998	Increase due to higher book value of property.
Amortization of Investment Tax Credit	(1,208,864)	(1,247,464)	38,600	
Loss(Gain) from Disposition of Allowances	(72)	(72)	-	
Total Operating Expenses	1,179,718,556	1,123,441,036	56,277,519	
Net Operating Income	265,285,239	275,588,354	(10,303,115)	
Other Income less deductions	(2,562,012)	(4,232,531)	1,670,519	Variance reflects write-off of an IT system and Mill Creek settlement forecasted in the Other Operations expense line but recorded here in the September actuals.
Income before Interest Charges	262,723,227	271,355,822	(8,632,595)	
Interest Charges	69,555,870	70,087,260	(531,390)	
Net Income	193,167,357	201,268,562	(8,101,205)	

Louisville Gas & Electric Company
Case No. 2016-00371
Response to PSC 1-16
Comparison of Base Period and Most Recent Actuals

Electric Only	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	1,133,155,139	1,125,041,747	8,113,393	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	1,133,155,139	1,125,041,747	8,113,393	
Operating Expenses				
Fuel for Electric Generation	306,346,560	303,706,662	2,639,898	Higher fuel costs due to higher projected gas pricing and higher projected gas generation.
Power Purchased	55,878,694	56,242,918	(364,225)	
Other Operation Expenses	194,060,848	186,373,552	7,687,297	Included in this line for the base period is the forecasted Mill Creek settlement and the write-off of an IT system which was recorded in the September actuals on the Other Income less deductions line. In addition, the base period has higher labor related expenses, uncollectible accounts and general office expenses. As noted on Tab 57 Filing requirement 16(8)(d) LGE's base period is overstated for limestone, ammonia, hydrated lime and mercury mitigation agents for Trimble County 2 that should have been allocated to KU.
Maintenance	88,174,643	80,886,230	7,288,413	Increase due to scope and timing of generation plant outages and other maintenance activities.
Depreciation & Amortization Expense	137,799,757	133,610,051	4,189,707	Increase due to additional assets in service.
Regulatory Debits	271,422	54,167	217,255	
Federal & State Income Taxes	100,539,318	106,260,843	(5,721,525)	Variance reflects change in pre-tax income.
Property and Other Taxes	31,701,598	29,693,637	2,007,961	Increase due to higher book value of property.
Amortization of Investment Tax Credit	(1,150,761)	(1,184,161)	33,400	
Loss(Gain) from Disposition of Allowances	(72)	(72)	-	
Total Operating Expenses	913,622,006	895,643,825	17,978,181	
Net Operating Income	219,533,133	229,397,921	(9,864,788)	

Louisville Gas & Electric Company
Case No. 2016-00371
Response to PSC 1-16
Comparison of Base Period and Most Recent Actuals

Gas Only	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				
Gas Operating Revenues	311,848,656	273,987,644	37,861,012	Lower retail revenue in the period ended October 2016 due to a warmer than normal winter.
Total Operating Revenues	311,848,656	273,987,644	37,861,012	
Operating Expenses				
Gas Supply Expenses	126,163,347	91,316,910	34,846,437	Base period includes normal weather for the upcoming winter period versus actuals which include a warmer than normal winter experienced in the past twelve months.
Other Operation Expenses	55,396,183	54,664,403	731,780	
Maintenance	17,782,890	16,364,515	1,418,376	Increase due to scope and timing of maintenance activities.
Depreciation & Amortization Expense	34,926,003	33,956,172	969,831	
Federal & State Income Taxes	21,409,678	21,689,000	(279,322)	
Property and Other Taxes	10,476,551	9,869,514	607,037	
Amortization of Investment Tax Credit	(58,103)	(63,303)	5,200	
Total Operating Expenses	266,096,550	227,797,211	38,299,338	
Net Operating Income	45,752,106	46,190,432	(438,326)	

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 separately for electric and gas operations.

A-17. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Electric
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	019LGE15	Design Tool Repl (WIM)-LGE15	$ 15,495.04	$ -	$ -	$ 15,495.04	100%
2	127095	Ohio Falls Redev. #8	$ 3,086,503.15	$ -	$ -	$ 3,086,503.15	100%
3	129LGE16	Implement SDE Replace-LGE16	$ 100,575.82	$ -	$ -	$ 100,575.82	100%
4	133671	EFFLUENT WATER STUDY-MC	$ (4,956,699.70)	$ -	$ -	$ (4,956,699.70)	100%
5	133679	EFFLUENT WATER STUDY-TC LGE	$ (1,955,382.00)	$ -	$ -	$ (1,955,382.00)	100%
6	136637	MC4 SCR Catalyst Layer 2 2016	$ 1,020,000.00	$ -	$ -	$ 1,020,000.00	100%
7	137491	TC Landfill Add'l Land LGE	$ 424,500.00	$ -	$ -	$ 424,500.00	100%
8	138439	DLC - LG&E Electric	$ 1,470,793.86	$ -	$ -	$ 1,470,793.86	100%
9	139595	GS GE DME Phase II LGE	$ 25,420.00	$ -	$ -	$ 25,420.00	100%
10	139598	GS GE Aux Trans Prot LGE	$ 34,462.79	$ -	$ -	$ 34,462.79	100%
11	139670	GS CDM CIP Ver 6.0 LGE	$ 26,605.30	$ -	$ -	$ 26,605.30	100%
12	140502	SCM MODIFY CANE RUN 14KV PLANT	$ 10,788.42	$ -	$ -	$ 10,788.42	100%
13	141392	LGE FURNITURE PROJ	$ 177,800.00	$ -	$ -	$ 177,800.00	100%
14	145404	Adv Meter Sys LG&E 2015	$ 227,191.47	$ -	$ -	$ 227,191.47	100%
15	147023	MC Landfill 2016/2017	$ 1,871,000.00	$ -	$ -	$ 1,871,000.00	100%
16	147942LGE	BRCT5 C Insp & Parts Recon LGE	$ 3,266,000.00	$ -	$ -	$ 3,266,000.00	100%
17	148018	REPL AIR HANDLERS-BOC MAIN	$ 137,200.00	$ -	$ -	$ 137,200.00	100%
18	149465	LGE HW/SW 2016 ASSET MGMT	$ 118,650.00	$ -	$ -	$ 118,650.00	100%
19	149889	El Veh Chg Station LG&E 2015	$ 88,500.00	$ -	$ -	$ 88,500.00	100%
20	150080	GS GE BlackStart	$ 77,880.00	$ -	$ -	$ 77,880.00	100%
21	150220	LGE Ky Wired Non-Reimb	$ 81,032.30	$ -	$ -	$ 81,032.30	100%
22	150330	LGE FIBERTECH NON-REIMB	$ 109,610.00	$ -	$ -	$ 109,610.00	100%
23	151115	TC CCRT - BOTTOM ASH LGE	$ 2,804,507.50	$ -	$ -	$ 2,804,507.50	100%
24	151116	TC CCRT - FLY ASH LGE	$ 9,024,847.00	$ -	$ -	$ 9,024,847.00	100%
25	151117	TC CCRT - GYPSUM LGE	$ 15,334,419.09	$ -	$ -	$ 15,334,419.09	100%
26	151118	TC CCRT - TRANSPORT LGE	$ 10,613,136.84	$ -	$ -	$ 10,613,136.84	100%
27	151119	TC CCRT - LANDFILL LGE	$ 19,705,661.62	$ -	$ -	$ 19,705,661.62	100%
28	151126	GS GE Black Start TC	$ 81,260.00	$ -	$ -	$ 81,260.00	100%
29	151817	Homewood Suites Vault	$ 108,480.00	$ -	$ -	$ 108,480.00	100%
30	152222	BL 345kV 4532-38 TIE Brkr Rpl	$ 71,476.11	$ -	$ -	$ 71,476.11	100%
31	152381	MC Process Water	$ 74,751,918.33	$ -	$ -	$ 74,751,918.33	100%
32	152384	TC LGE Process Water	$ 24,878,725.32	$ -	$ -	$ 24,878,725.32	100%
33	200LGE16	Application Sec Enhance-LGE16	$ 12,862.50	$ -	$ -	$ 12,862.50	100%
34	203LGE16	PS 9.2 Upgrade-LGE16	$ 548.34	$ -	$ -	$ 548.34	100%
35	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 103,776.94	$ -	$ -	$ 103,776.94	100%
36	CCAPR340	Capital CAP/REG/RECL - 003400	$ 509,459.87	$ -	$ -	$ 509,459.87	100%
37	CEMTR134	LGE Electric Meters - 001340	$ 281,503.74	$ -	$ -	$ 281,503.74	100%
38	CNBCD340O	NB Comm OH - 003400	$ 2,671,702.65	$ -	$ -	$ 2,671,702.65	100%
39	CNBCD340U	NB Comm UG - 003400	$ 3,911,237.95	$ -	$ -	$ 3,911,237.95	100%
40	CNBRD340O	NB Resid OH - 003400	$ 1,845,739.38	$ -	$ -	$ 1,845,739.38	100%
41	CNBRD341U	NB Resid UG - 003410	$ 5,626,596.79	$ -	$ -	$ 5,626,596.79	100%
42	CNBSV340O	NB Elect Serv OH - 003400	$ 384,867.57	$ -	$ -	$ 384,867.57	100%
43	CNBSV340U	NB Elect Serv UG - 003400	$ 1,326,168.71	$ -	$ -	$ 1,326,168.71	100%
44	CNBVLT343	NB Network Vaults - 003430	$ 1,564,515.71	$ -	$ -	$ 1,564,515.71	100%
45	CPBWK340	El Public Works - 003400	$ 1,645,751.48	$ -	$ -	$ 1,645,751.48	100%
46	CRCST340	Cust Requested - 003400	$ 151,509.39	$ -	$ -	$ 151,509.39	100%
47	CRDCBL340	Repl Defective Cable - 003400	$ 993,319.99	$ -	$ -	$ 993,319.99	100%
48	CRDD340O	Capital Rep Def OH - 003400	$ 3,459,023.33	$ -	$ -	$ 3,459,023.33	100%
49	CRDD340U	Capital Rep Def UG - 003400	$ 1,033,854.56	$ -	$ -	$ 1,033,854.56	100%
50	CRELD340	Capital Reliability - 003400	$ 523,579.27	$ -	$ -	$ 523,579.27	100%
51	CRPOLE340	Pole Repair/Replace - 003400	$ 3,539,567.05	$ -	$ -	$ 3,539,567.05	100%
52	CRSTLT332	Repair Street Lights - 003320	$ 3,683,977.37	$ -	$ -	$ 3,683,977.37	100%
53	CSTLT332	NB Street Lights - 003320	$ 2,727,989.74	$ -	$ -	$ 2,727,989.74	100%
54	CSYSEN340	Sys Enh - 003400	$ 739,762.87	$ -	$ -	$ 739,762.87	100%
55	CTBRD340O	Cap Trouble Orders OH - 003400	$ 2,622,751.00	$ -	$ -	$ 2,622,751.00	100%
56	CTBRD340U	Cap Trouble Orders UG - 003400	$ 1,018,572.99	$ -	$ -	$ 1,018,572.99	100%
57	CTPD340	Capital Thrd Party - 003400	$ 566,221.85	$ -	$ -	$ 566,221.85	100%
58	CVLT343	Capital Network Vlts - 003430	$ 1,145,134.90	$ -	$ -	$ 1,145,134.90	100%
59	CXFRM311	LGE Line Transformers	$ 6,114,778.81	$ -	$ -	$ 6,114,778.81	100%
60	CXFRM340	NB Transformers - 003400	$ 540,334.84	$ -	$ -	$ 540,334.84	100%
61	133604	MC CCR-LF EXPANSION	$ (2,593,247.65)	$ -	$ -	$ (2,593,247.65)	100%
62	152330	MC Gypsum Dewatering Non-ECR	$ 52,739,086.98	$ -	$ -	$ 52,739,086.98	100%
63	144531	CR7 Misc Project (multi-year)	$ 111,658.36	$ -	$ -	$ 111,658.36	100%
64	139821	MC3 SCR Catalyst L2	$ 1,303,000.00	$ -	$ -	$ 1,303,000.00	100%
65	137003	TC1 SCR CATALYST L1	$ 1,891,711.25	$ -	$ -	$ 1,891,711.25	100%
66	140342LGE	OG MISC TOOLS LGE	$ 15,675.00	$ -	$ -	$ 15,675.00	100%
67	LTPGENLG	Other LTP Gen Projects LGE	$ 100,000.00	$ -	$ -	$ 100,000.00	100%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Electric
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)
68	136480	GS GE Test Equip Pool LGE	$ 78,000.00	$ -	$ -	$ 78,000.00	100%
69	148988	Blue Lick DFR	$ 18,328.48	$ -	$ -	$ 18,328.48	100%
70	146709	OUTERLOOP LANDFILL RELO	$ (14,613.80)	$ -	$ -	$ (14,613.80)	100%
71	CSTRMLGE	Cap LGE Major Storms	$ 1,414,913.57	$ -	$ -	$ 1,414,913.57	100%
72	IT0077L	Oracle NMS Upgrade-LGE17	$ 123,199.99	$ -	$ -	$ 123,199.99	100%
73	145402	HR Cap Equip Improvmnts LGE	$ 6,860.00	$ -	$ -	$ 6,860.00	100%
74	149344	SC CAPITAL - 2016 BP - LGE	$ 49,000.00	$ -	$ -	$ 49,000.00	100%
75	134362	TC1 REPLACE AIR HEATER BASKETS	$ 1,023,437.47	$ -	$ -	$ 1,023,437.47	100%
76	133076	GS GE Dam Impnd	$ 41,947.24	$ -	$ -	$ 41,947.24	100%
77	144494	GS GE PDM Equip Upgrade	$ 16,312.98	$ -	$ -	$ 16,312.98	100%
78	148132	GS GE CV Landfill Instrum	$ 33,013.98	$ -	$ -	$ 33,013.98	100%
79	148167	GS CDM MOD 025	$ 10,000.02	$ -	$ -	$ 10,000.02	100%
80	148175	GS CDM Industrial Defender	$ 77,700.00	$ -	$ -	$ 77,700.00	100%
81	LRELAY-17	Relay Replacements-LG&E-2017	$ 107,530.22	$ -	$ -	$ 107,530.22	100%
82	L5-2017	Relocations T Lines LGE 2017	$ 25,377.78	$ -	$ -	$ 25,377.78	100%
83	L8-2017	Storm Damage T-Line LGE 2017	$ 71,811.54	$ -	$ -	$ 71,811.54	100%
84	L9-2017	Priority Repl T-Lines LGE 2017	$ 1,148,213.96	$ -	$ -	$ 1,148,213.96	100%
85	LARM-2017	Priority Repl X-Arms LGE 2017	$ 93,380.00	$ -	$ -	$ 93,380.00	100%
86	LINS-2017	Priority Repl Insltrs LGE 2017	$ 108,721.00	$ -	$ -	$ 108,721.00	100%
87	LOTH-2017	Priority Repl Other LGE 2017	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
88	151756	LGE Breaker Replacements	$ 255,322.28	$ -	$ -	$ 255,322.28	100%
89	151759	LGE Physical Security Upgrade	$ 220,279.39	$ -	$ -	$ 220,279.39	100%
90	152614	LGE Station Grounding	$ 90,419.99	$ -	$ -	$ 90,419.99	100%
91	123137	LG&E POLE INSPECTION	$ 4,489,727.70	$ -	$ -	$ 4,489,727.70	100%
92	153001	Distribution Auto LGE	$ 9,741,902.48	$ -	$ -	$ 9,741,902.48	100%
93	153002	LGE CIFI RAP 17-19	$ 2,465,450.00	$ -	$ -	$ 2,465,450.00	100%
94	153004	LGE CEMI 2017-19	$ 425,350.00	$ -	$ -	$ 425,350.00	100%
95	153006	REL System Hardening LGE	$ 2,219,200.00	$ -	$ -	$ 2,219,200.00	100%
96	153014	LGE Enhanced Tap Ln Coor	$ 437,950.00	$ -	$ -	$ 437,950.00	100%
97	153015	Sub Exit Cable Repl LGE	$ 1,050,960.00	$ -	$ -	$ 1,050,960.00	100%
98	153075	Volt/VAR Optimization Non-DSM	$ 250,000.02	$ -	$ -	$ 250,000.02	100%
99	148713	DSP Russell Corner Substation	$ 5,230,440.29	$ -	$ -	$ 5,230,440.29	100%
100	148727	LGE SMAC 2017 PROJECT	$ 541,974.68	$ -	$ -	$ 541,974.68	100%
101	148756	SCM2017 LGE REPL LEGACY RTU	$ 23,734.53	$ -	$ -	$ 23,734.53	100%
102	152576	DCC Facility Enhance LG&E	$ 2,200,000.00	$ -	$ -	$ 2,200,000.00	100%
103	148735	LEO TRANSMISSION LINE CLR 2017	$ 97,848.66	$ -	$ -	$ 97,848.66	100%
104	148737	DWNTWN NTWK VENT PRTCT REPL17	$ 246,860.00	$ -	$ -	$ 246,860.00	100%
105	148739	PILC 2017 LGE CABLE REPL	$ 3,806,278.67	$ -	$ -	$ 3,806,278.67	100%
106	148777	URD CABLE REPL/REJUV LGE 2017	$ 1,057,307.04	$ -	$ -	$ 1,057,307.04	100%
107	148873	LEO TOOLS & EQUIPMENT 2017	$ 152,500.02	$ -	$ -	$ 152,500.02	100%
108	149061	LEO PADMOUNT SWITCHGEAR 2017	$ 102,943.00	$ -	$ -	$ 102,943.00	100%
109	152570	Dist Crossing Reloc for NRP	$ 39,550.00	$ -	$ -	$ 39,550.00	100%
110	148396	Prop. Tax Cap. - LGE Non-Mech	$ 274,050.04	$ -	$ -	$ 274,050.04	100%
111	149483	LGE FURN & CHAIR 2017	$ 43,400.00	$ -	$ -	$ 43,400.00	100%
112	IT0002L	Access Switch Rotation-LGE17	$ 75,600.06	$ -	$ -	$ 75,600.06	100%
113	IT0004L	Analog Sunset-LGE17	$ 41,957.85	$ -	$ -	$ 41,957.85	100%
114	IT0008L	Bulk Power & Env Sys-LGE17	$ 15,119.85	$ -	$ -	$ 15,119.85	100%
115	IT0011L	Cascade Biennial Tech-LGE17	$ 46,199.98	$ -	$ -	$ 46,199.98	100%
116	IT0015L	CIP Compliance Tools Yr7-LGE17	$ 44,603.96	$ -	$ -	$ 44,603.96	100%
117	IT0018L	CIP Compliance Infr Yr7-LGE17	$ 90,720.08	$ -	$ -	$ 90,720.08	100%
118	IT0024L	Daily Shift Log Repl-LGE17	$ 38,500.00	$ -	$ -	$ 38,500.00	100%
119	IT0029L	Electric Inspect Enhance-LGE17	$ (0.04)	$ -	$ -	$ (0.04)	100%
120	IT0048L	IT Security CIP Lab Enhn-LGE17	$ 9,451.51	$ -	$ -	$ 9,451.51	100%
121	IT0049L	KU MW Tower Repl Badger-LGE17	$ 102,059.92	$ -	$ -	$ 102,059.92	100%
122	IT0050L	Next Gen Radio Sys Des-LGE17	$ 98,279.90	$ -	$ -	$ 98,279.90	100%
123	IT0051L	Louisville Elect Upgrds-LGE17	$ 7,560.00	$ -	$ -	$ 7,560.00	100%
124	IT0053L	Microsoft AppV Major Upg-LGE17	$ 6,048.00	$ -	$ -	$ 6,048.00	100%
125	IT0056L	Microsoft Office Upgrade-LGE17	$ 17,765.99	$ -	$ -	$ 17,765.99	100%
126	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	$ 141,679.99	$ -	$ -	$ 141,679.99	100%
127	IT0060L	Mobile Infra-LGE17	$ 52,360.00	$ -	$ -	$ 52,360.00	100%
128	IT0061L	Mobile Radio-LGE17	$ 35,909.92	$ -	$ -	$ 35,909.92	100%
129	IT0062L	Monitor Replacement-LGE17	$ 16,632.00	$ -	$ -	$ 16,632.00	100%
130	IT0067L	Network Access Dev-LGE17	$ 34,019.83	$ -	$ -	$ 34,019.83	100%
131	IT0071L	Network Test Equip-LGE17	$ 12,852.00	$ -	$ -	$ 12,852.00	100%
132	IT0073L	OpenText HR- Mercer file-LGE17	$ 5,145.00	$ -	$ -	$ 5,145.00	100%
133	IT0078L	OTN DWDM Repl (Encrypt)-LGE17	$ (0.08)	$ -	$ -	$ (0.08)	100%
134	IT0079L	Outside Cable Plant-LGE17	$ 41,579.90	$ -	$ -	$ 41,579.90	100%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Electric
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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
135	IT0084L	Purch/Rebuild Radio Site-LGE17	$ 13,797.01	$ -	$ -	$ 13,797.01	100%
136	IT0085L	Rate Case 2017-LGE17	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
137	IT0094L	Server Hardware Refr-LGE17	$ 94,122.01	$ -	$ -	$ 94,122.01	100%
138	IT0101L	Smallworld GIS Upgr-LGE17-19	$ 1,263,120.08	$ -	$ -	$ 1,263,120.08	100%
139	IT0105L	Tech Refesh desk/lap-LGE17	$ 644,400.88	$ -	$ -	$ 644,400.88	100%
140	IT0106L	Telecom Shelter Renov-LGE17	$ 22,679.87	$ -	$ -	$ 22,679.87	100%
141	IT0113CG	TC Plant Alt Transport-LGE17	$ 126,000.04	$ -	$ -	$ 126,000.04	100%
142	IT0115L	TRODS-LGE17	$ 7,699.97	$ -	$ -	$ 7,699.97	100%
143	IT0119L	Upgrade Vmware Infra-LGE17	$ 54,961.20	$ -	$ -	$ 54,961.20	100%
144	IT0121L	Phone Expansion-LGE17	$ 21,546.00	$ -	$ -	$ 21,546.00	100%
145	IT0122L	Windows 10 Remediation-LGE17	$ 12,095.96	$ -	$ -	$ 12,095.96	100%
146	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	$ 272,424.57	$ -	$ -	$ 272,424.57	100%
147	134898	PE Vehicle Purchases	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
148	152960	MC Landfill ECR	$ 7,615,669.57	$ -	$ -	$ 7,615,669.57	100%
149	152966	ELG MC ECR	$ 9,775,299.73	$ -	$ -	$ 9,775,299.73	100%
150	123906LGE	BRCT6 C Inspection LGE	$ 2,353,720.00	$ -	$ -	$ 2,353,720.00	100%
151	131972LGE	BRCT7 C Inspect-LGE	$ 75,240.00	$ -	$ -	$ 75,240.00	100%
152	140107	OF Station Gantry Crane	$ 1,882,000.00	$ -	$ -	$ 1,882,000.00	100%
153	144530	OF Trash Racks (multi-year)	$ 65,280.00	$ -	$ -	$ 65,280.00	100%
154	148092	CR7 NGCC CI (2017)	$ 2,145,440.00	$ -	$ -	$ 2,145,440.00	100%
155	148102	CR7 Annual Outage (2017)	$ 84,254.00	$ -	$ -	$ 84,254.00	100%
156	151949	CR7 Raw Water Intake	$ 55,000.00	$ -	$ -	$ 55,000.00	100%
157	152050	CR7 Station Support Building	$ 55,000.00	$ -	$ -	$ 55,000.00	100%
158	152051	CR7 DC Bus Arrangement	$ 77,000.00	$ -	$ -	$ 77,000.00	100%
159	148086	PR13 CEMS Installation	$ 185,500.00	$ -	$ -	$ 185,500.00	100%
160	151999	PR Control Rm Upgrade	$ 53,000.00	$ -	$ -	$ 53,000.00	100%
161	152001	PR Station Warehouse	$ 53,000.00	$ -	$ -	$ 53,000.00	100%
162	127578	MC4 Economizer	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
163	127590	MC4 Condenser	$ 1,000,000.00	$ -	$ -	$ 1,000,000.00	100%
164	132999	MC4 Relays	$ 384,000.00	$ -	$ -	$ 384,000.00	100%
165	136642	MC2 Heater #3	$ 953,000.00	$ -	$ -	$ 953,000.00	100%
166	136651	MC CH Railroad Track 2017	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
167	136653	MC Material Chutes 2017	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
168	136654	MC Road Paving 2017	$ 275,000.00	$ -	$ -	$ 275,000.00	100%
169	136660	MC3 Expansion Joints 2017	$ 90,000.00	$ -	$ -	$ 90,000.00	100%
170	136661	MC Safety Equipment 2017	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
171	136662	MC Misc Equipment 2017	$ 325,000.00	$ -	$ -	$ 325,000.00	100%
172	136664	MC Conveyor Belts 2017	$ 570,000.00	$ -	$ -	$ 570,000.00	100%
173	139717	MC Limestone Barge	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
174	139718	MC4 Inter SH Pendants	$ 125,000.00	$ -	$ -	$ 125,000.00	100%
175	139767	MC CH RR Track 2018	$ 130,000.00	$ -	$ -	$ 130,000.00	100%
176	139814	MC MH Chutes 2018	$ 225,000.00	$ -	$ -	$ 225,000.00	100%
177	139830	MC4 SCR CATALYST L3 2018	$ 1,124,000.00	$ -	$ -	$ 1,124,000.00	100%
178	139836	MC2 EXP JOINTS 2018	$ 90,000.00	$ -	$ -	$ 90,000.00	100%
179	139851	MC MISC EQUIP 2018	$ 325,000.00	$ -	$ -	$ 325,000.00	100%
180	139876	MC2 TURBINE MISC	$ 2,800,000.00	$ -	$ -	$ 2,800,000.00	100%
181	139884	MC2 AIR HTR BASKETS	$ 650,000.00	$ -	$ -	$ 650,000.00	100%
182	139900	MC COAL BUCKET	$ 190,000.00	$ -	$ -	$ 190,000.00	100%
183	139902	MC SFTY EQUIP 2018	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
184	143604	MC2 DCS 2020	$ 1,500,000.00	$ -	$ -	$ 1,500,000.00	100%
185	143619	MC2 Boilr Upper Arch	$ 1,400,000.00	$ -	$ -	$ 1,400,000.00	100%
186	143629	MC3 Waterwall Panels and TS	$ 1,400,000.00	$ -	$ -	$ 1,400,000.00	100%
187	143632	MC Misc Lab Equipment 2017	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
188	143635	MC2 Turb L-0/L-1 Buckets	$ 3,500,000.00	$ -	$ -	$ 3,500,000.00	100%
189	147046	MC2 Cooling Tower Rebuild	$ 6,000,000.00	$ -	$ -	$ 6,000,000.00	100%
190	147057	MC2 Reheat Outlet Header	$ 750,000.00	$ -	$ -	$ 750,000.00	100%
191	147061	MC4 IR Panels	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
192	147066	MC "I" Conveyor Structure	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
193	147082	MC2 Voltage Regulator	$ 65,000.00	$ -	$ -	$ 65,000.00	100%
194	151250	MC Screenhouse Roofing	$ 200,000.00	$ -	$ -	$ 200,000.00	100%
195	151253	MC3 Sootblower Steam Source	$ 180,000.00	$ -	$ -	$ 180,000.00	100%
196	151254	MC4 Sootblower Steam Source	$ 80,000.00	$ -	$ -	$ 80,000.00	100%
197	151258	MC2 Field Instrumentation 2018	$ 390,000.00	$ -	$ -	$ 390,000.00	100%
198	151263	MC Control Battery #2 2017	$ 45,000.00	$ -	$ -	$ 45,000.00	100%
199	151264	MC Emergency Battery #2 2017	$ 45,000.00	$ -	$ -	$ 45,000.00	100%
200	151279	MC4 Deepwell Pump	$ 170,000.00	$ -	$ -	$ 170,000.00	100%
201	151280	MC LB Conveyor Structure	$ 700,000.00	$ -	$ -	$ 700,000.00	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
202	151282	MC Roof Drainage 2018	$ 230,000.00	$ -	$ -	$ 230,000.00	100%
203	151581	MC2 Sootblowers	$ 200,000.00	$ -	$ -	$ 200,000.00	100%
204	151582	MC3 Coal Piping	$ 200,000.00	$ -	$ -	$ 200,000.00	100%
205	151778	MC4 DCS Hardware 2017	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
206	133615LGE	TC PLT ENG/MTR RWNDS	$ 429,922.68	$ -	$ -	$ 429,922.68	100%
207	133622LGE	TC LAB PURCH MONITORS	$ 134,123.55	$ -	$ -	$ 134,123.55	100%
208	133627LGE	TC LAB EQUIP PURCHASES	$ 49,544.50	$ -	$ -	$ 49,544.50	100%
209	133653LGE	TC SAFETY & ERT EQUIP	$ 51,706.60	$ -	$ -	$ 51,706.60	100%
210	134113LGE	TC2 SCR L3 REPLACEMENT	$ 448,770.03	$ -	$ -	$ 448,770.03	100%
211	135245LGE	TC2 PJFF B&C	$ 383,201.50	$ -	$ -	$ 383,201.50	100%
212	137633LGE	TC2 SLMS UNIT	$ 22,713.08	$ -	$ -	$ 22,713.08	100%
213	137639	TC1 INSTRUMENT AIR COMP	$ 195,937.50	$ -	$ -	$ 195,937.50	100%
214	137797	TC1 REPL 2 ROWS IP BUCKETS	$ 372,281.25	$ -	$ -	$ 372,281.25	100%
215	137799	TC1 REPL LP GLAND PACKING	$ 94,050.00	$ -	$ -	$ 94,050.00	100%
216	138400	TC1 SH DMW REPLACE	$ 313,500.00	$ -	$ -	$ 313,500.00	100%
217	138404	TC1 SCS GIRDLE TUBES ETC.	$ 313,500.00	$ -	$ -	$ 313,500.00	100%
218	138408	TC1 FINAL SH INLET HDR REPL	$ 391,875.00	$ -	$ -	$ 391,875.00	100%
219	138409	TC1 LOWER SIDE WW CL PANELS	$ 365,750.00	$ -	$ -	$ 365,750.00	100%
220	139682LGE	TC PREDICTIVE DEVICES MAINT	$ 34,772.38	$ -	$ -	$ 34,772.38	100%
221	139786	TC1 SCR STRUCT STEEL BYPASS	$ 176,605.00	$ -	$ -	$ 176,605.00	100%
222	140034LGE	TC PURCHASE FORKLIFT	$ 30,566.25	$ -	$ -	$ 30,566.25	100%
223	140048LGE	TC2 TURBINE CONTROLS UPGRADE	$ 161,990.21	$ -	$ -	$ 161,990.21	100%
224	140614LGE	TC2 EXPANSION JOINTS	$ 74,456.25	$ -	$ -	$ 74,456.25	100%
225	140619LGE	TC CONVEYOR BELT REPLACE	$ 117,562.50	$ -	$ -	$ 117,562.50	100%
226	149019LGE	TC2 TDBFP RECIRC VALVE A	$ 29,782.50	$ -	$ -	$ 29,782.50	100%
227	150005LGE	TC2 REPL EXPOSED BUS PJFF	$ 12,540.00	$ -	$ -	$ 12,540.00	100%
228	150013LGE	TC2 BURNERS REPL (A,D ROWS)	$ 111,684.38	$ -	$ -	$ 111,684.38	100%
229	150018LGE	TC2 COAL FLOW ANALYZERS	$ 39,187.50	$ -	$ -	$ 39,187.50	100%
230	150022LGE	TC COAL HANDLING CRUSHER BIN	$ 112,075.21	$ -	$ -	$ 112,075.21	100%
231	150053LGE	TC ELECTROMECH RELAY	$ 148,912.50	$ -	$ -	$ 148,912.50	100%
232	150054LGE	TC2 SSC CHAIN	$ 40,950.42	$ -	$ -	$ 40,950.42	100%
233	150058LGE	TC COAL HAND BUILD ROOF REPL	$ 20,377.50	$ -	$ -	$ 20,377.50	100%
234	150071LGE	TC LIGHTING UPG CBU/LBU	$ 39,187.50	$ -	$ -	$ 39,187.50	100%
235	150075LGE	TC2 INST TUBINE LIFT OIL PUMP	$ 33,505.84	$ -	$ -	$ 33,505.84	100%
236	151000	TC1 & COMM 480V BREAK UPG	$ 78,375.00	$ -	$ -	$ 78,375.00	100%
237	151001	TC1 DIGITAL ECS UPG	$ 137,156.25	$ -	$ -	$ 137,156.25	100%
238	151021	TC1 ELECTROMECH RELAYS	$ 104,500.00	$ -	$ -	$ 104,500.00	100%
239	151031	TC1 REMOVE MAIN STOP VALVE	$ 120,802.00	$ -	$ -	$ 120,802.00	100%
240	152044	TC1 REAR WW HANGER TUBE	$ 391,875.00	$ -	$ -	$ 391,875.00	100%
241	152045	TC1 REAR WW HANG TUBE	$ 78,375.00	$ -	$ -	$ 78,375.00	100%
242	152046	TC1 BACKPASS FRONT WALL	$ 391,875.00	$ -	$ -	$ 391,875.00	100%
243	152048	TC1 COAL PIPING HANGERS	$ 587,812.50	$ -	$ -	$ 587,812.50	100%
244	152061LGE	TC2 REPL ZED PLATE & REFACTORY	$ 74,456.25	$ -	$ -	$ 74,456.25	100%
245	152068LGE	TC2 BOILER WWALL 2018	$ 293,075.00	$ -	$ -	$ 293,075.00	100%
246	152075	TC1 REPL HYD LIME DRYERS	$ 40,363.13	$ -	$ -	$ 40,363.13	100%
247	152078	TC1 DA HEATER UPGRADE	$ 313,500.00	$ -	$ -	$ 313,500.00	100%
248	152081	TC1 EXP JOINTS	$ 195,937.50	$ -	$ -	$ 195,937.50	100%
249	152090LGE	TC A BALL MILL LINER UPGD	$ 112,076.25	$ -	$ -	$ 112,076.25	100%
250	152094	TC1 SCR NOX PLC UPGD	$ 117,562.50	$ -	$ -	$ 117,562.50	100%
251	152095LGE	TC2 SCR MONORAIL RAISE LGE	$ 22,336.88	$ -	$ -	$ 22,336.88	100%
252	152099LGE	TC2 HP TURBINE BLADES LGE	$ 22,336.88	$ -	$ -	$ 22,336.88	100%
253	152101	TC1 TURBINE OVERSPEED UPGD	$ 39,187.50	$ -	$ -	$ 39,187.50	100%
254	152102	TC1 REPL CROSSOVER EXP JOINTS	$ 391,875.00	$ -	$ -	$ 391,875.00	100%
255	152103	TC1 RECYC PUMP HEADER REPL	$ 1,022,250.00	$ -	$ -	$ 1,022,250.00	100%
256	152665LGE	TC2 B FD FAN OVERHAUL LGE	$ 65,443.87	$ -	$ -	$ 65,443.87	100%
257	152667	TC1 BCWP OVERHAUL	$ 104,944.13	$ -	$ -	$ 104,944.13	100%
258	152682	TC1 SO3 MONITOR	$ 137,156.25	$ -	$ -	$ 137,156.25	100%
259	152683LGE	TC2 B BFP OVERHAUL LGE	$ 166,296.08	$ -	$ -	$ 166,296.08	100%
260	152691LGE	TC2 GENERATOR PIPING UPGRADE	$ 223,368.75	$ -	$ -	$ 223,368.75	100%
261	152693LGE	TC OFFICE UPGRADES LGE	$ 83,955.30	$ -	$ -	$ 83,955.30	100%
262	153003	TC1 CEM PM MONITOR CHANGE	$ 78,375.00	$ -	$ -	$ 78,375.00	100%
263	153015LGE	TC2 A CEM PM CHANGOUT	$ 15,337.47	$ -	$ -	$ 15,337.47	100%
264	153016LGE	TC2 B CEM PM CHANGEOUT	$ 15,337.47	$ -	$ -	$ 15,337.47	100%
265	153034LGE	TC2 UPG SAMPLE LINES SWAS	$ 22,336.88	$ -	$ -	$ 22,336.88	100%
266	153051	TC1 NATURAL GAS CONVERSION	$ 3,553,000.00	$ -	$ -	$ 3,553,000.00	100%
267	153053LGE	TC2 GEN EXCITATION REPL	$ 111,684.38	$ -	$ -	$ 111,684.38	100%
268	153055LGE	TC2 MDBFP START UPG	$ 78,375.00	$ -	$ -	$ 78,375.00	100%

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			Accumulated Costs				
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269	153056LGE	TC IMPOUNDMENT IMPROVEMENTS	$ 313,500.00	$ -	$ -	$ 313,500.00	100%
270	153062LGE	TC2 HEATER GA RETUBE	$ 89,347.50	$ -	$ -	$ 89,347.50	100%
271	153064LGE	TC2 RH SAFETY UPG	$ 29,782.50	$ -	$ -	$ 29,782.50	100%
272	160001	TC1 TURBINE PPR ON IP DIAPH	$ 97,968.75	$ -	$ -	$ 97,968.75	100%
273	160002	TC1 TURBINE REPL HP INLET SR	$ 195,937.50	$ -	$ -	$ 195,937.50	100%
274	160003	TC1 TURBINE RESEAL HP-IP & LPS	$ 509,960.00	$ -	$ -	$ 509,960.00	100%
275	161002LGE	TC2 TURBINE RESEAL HP-IP PATH	$ 129,057.50	$ -	$ -	$ 129,057.50	100%
276	161003LGE	TC2 TURBINE REPL HP INLET SNS	$ 40,951.46	$ -	$ -	$ 40,951.46	100%
277	132001	TC CT HGP Insp #2	$ 250,000.00	$ -	$ -	$ 250,000.00	100%
278	152004LGE	TC CT EX2000 DIGITAL FE CT7	$ 67,614.64	$ -	$ -	$ 67,614.64	100%
279	152005LGE	TC CT EX2000 DIGITAL FE CT8	$ 67,614.64	$ -	$ -	$ 67,614.64	100%
280	152013LGE	TC CT MARK VI UPGD CT7	$ 85,877.06	$ -	$ -	$ 85,877.06	100%
281	152014LGE	TC CT MARK VI UPGD CT8	$ 88,452.98	$ -	$ -	$ 88,452.98	100%
282	152036LGE	TC CT UPGRADE GCVS/IGV	$ 261,250.00	$ -	$ -	$ 261,250.00	100%
283	152967	ELG TC LGE ECR	$ 3,485,937.00	$ -	$ -	$ 3,485,937.00	100%
284	140344LGE	OG KEY SEATER LGE	$ 26,125.00	$ -	$ -	$ 26,125.00	100%
285	132756	GS GE Lab Equip	$ 52,434.00	$ -	$ -	$ 52,434.00	100%
286	136559	GS SL Mer Anlzr Car Trp LGE	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
287	144510	GS CDM CIP Ver 7.0 LGE	$ 44,666.00	$ -	$ -	$ 44,666.00	100%
288	152124	GS GE ALARM MGMT	$ 29,122.50	$ -	$ -	$ 29,122.50	100%
289	152126	GS GE TR ONLINE DGA	$ 23,304.00	$ -	$ -	$ 23,304.00	100%
290	152128	GS SL GAS GC	$ 23,304.00	$ -	$ -	$ 23,304.00	100%
291	152583	STT Misc Project	$ 50,000.00	$ -	$ -	$ 50,000.00	100%
292	140058	EMS DBASE EXPANSION-LGE-2018	$ 64,512.00	$ -	$ -	$ 64,512.00	100%
293	131852	CIP-LGE-2017	$ 42,313.67	$ -	$ -	$ 42,313.67	100%
294	139690	Test Lab Equipment-2017-LGE	$ 8,527.41	$ -	$ -	$ 8,527.41	100%
295	151466	MT 345 Bus Redundancy	$ 4,440.53	$ -	$ -	$ 4,440.53	100%
296	152123	REL-Harmony Landing Auto	$ 174,156.96	$ -	$ -	$ 174,156.96	100%
297	153373	Battery Replacements - LGE	$ 20,075.72	$ -	$ -	$ 20,075.72	100%
298	153374	DFR Installations - LGE	$ 41,410.87	$ -	$ -	$ 41,410.87	100%
299	153375	PLC Replacements - LGE	$ 10,944.31	$ -	$ -	$ 10,944.31	100%
300	LOTPR17	LG&E Other Prot Blanket 2017	$ 280.00	$ -	$ -	$ 280.00	100%
301	LOTPR18	LG&E Other Prot Blanket 2018	$ 13,530.00	$ -	$ -	$ 13,530.00	100%
302	LOTPRFL17	LG&E Oth Prot Fail 2017	$ 5,769.91	$ -	$ -	$ 5,769.91	100%
303	LREL-FL17	LG&E Relay Failures-2017	$ 68,000.03	$ -	$ -	$ 68,000.03	100%
304	LREL-FL18	LG&E Relay Failures-2018	$ 58,998.62	$ -	$ -	$ 58,998.62	100%
305	LRTU-17	LGE RTU Replacements-17	$ 854,678.64	$ -	$ -	$ 854,678.64	100%
306	LRTU-18	LGE RTU Replacements-18	$ 884,979.08	$ -	$ -	$ 884,979.08	100%
307	LRTU-FL17	LG&E RTU Failures-2017	$ 3,409.49	$ -	$ -	$ 3,409.49	100%
308	134204	DSP MT WSHNGTN SUB	$ 344,610.23	$ -	$ -	$ 344,610.23	100%
309	137763	RIVER RD HWY RELO	$ 1,342,148.17	$ -	$ -	$ 1,342,148.17	100%
310	147819	SPIR Project LGE 2016-2025	$ 346,500.00	$ -	$ -	$ 346,500.00	100%
311	148821	SR Floyd-Seminole 69kV	$ 1,302,490.50	$ -	$ -	$ 1,302,490.50	100%
312	151752	DSP Plainview 138kV UPG	$ 430,205.24	$ -	$ -	$ 430,205.24	100%
313	L5-2018	Relocations T Lines LGE 2018	$ 24,393.80	$ -	$ -	$ 24,393.80	100%
314	L8-2018	Storm Damage T-Line LGE 2018	$ 73,871.65	$ -	$ -	$ 73,871.65	100%
315	L9-2018	Priority Repl T-Lines LGE 2018	$ 2,458,507.75	$ -	$ -	$ 2,458,507.75	100%
316	LINS-2018	Priority Repl Insltrs LGE 2018	$ 81,499.98	$ -	$ -	$ 81,499.98	100%
317	LOTH-2018	Priority Repl Other LGE 2018	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
318	149679	Middletown CIP Security Upgrds	$ 2,499,999.99	$ -	$ -	$ 2,499,999.99	100%
319	151750	Spare 345/138 Transformer	$ 9,835.08	$ -	$ -	$ 9,835.08	100%
320	151757	LGE Fence Replacements	$ 1,523,983.27	$ -	$ -	$ 1,523,983.27	100%
321	151760	LGE Transformer Bushing Rpl	$ 40,800.04	$ -	$ -	$ 40,800.04	100%
322	152109	REL-Smyrna 604 Brkr Add	$ 737,482.55	$ -	$ -	$ 737,482.55	100%
323	152221	MC 4532 and 4504-60 TIE Brkr	$ 647,057.14	$ -	$ -	$ 647,057.14	100%
324	152615	LGE Spare 345/138 XTR	$ 65,072.01	$ -	$ -	$ 65,072.01	100%
325	152617	2017 Spare 345 Brk-LGE	$ 52,453.77	$ -	$ -	$ 52,453.77	100%
326	152618	LGE Spare 138/69 XTR	$ 1,500,000.00	$ -	$ -	$ 1,500,000.00	100%
327	152620	LGE Spare Misc Equip	$ 340,000.02	$ -	$ -	$ 340,000.02	100%
328	152621	LGE Cap and Pin Rpl	$ 1,333,485.36	$ -	$ -	$ 1,333,485.36	100%
329	152632	LGE Coupling Capacitor Rpl	$ 26,751.43	$ -	$ -	$ 26,751.43	100%
330	152639	LGE Online Monitoring Equip	$ 33,439.28	$ -	$ -	$ 33,439.28	100%
331	LARREST17	LGE Arrester Replacements 2017	$ 202,299.98	$ -	$ -	$ 202,299.98	100%
332	LBRFAIL17	LGE-Brkr Fail-2017	$ 224,508.71	$ -	$ -	$ 224,508.71	100%
333	LOTFAIL17	LGE-OtherFail-2017	$ 224,508.71	$ -	$ -	$ 224,508.71	100%
334	LTFFAIL17	LGE-Xfrmr Fail-2017	$ 1,500,000.00	$ -	$ -	$ 1,500,000.00	100%
335	LTFFAIL18	LGE-Xfrmr Fail-2018	$ 1,301,439.83	$ -	$ -	$ 1,301,439.83	100%

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336	153082	AMI - LGE	$ 22,295,874.98	$ -	$ -	$ 22,295,874.98	100%
337	149540	AMRs 2018 LG&E	$ 191,760.00	$ -	$ -	$ 191,760.00	100%
338	141583	Meter Shop 2018 LG&E Electric	$ 24,633.00	$ -	$ -	$ 24,633.00	100%
339	148490	N1DT PLAINVIEW SUB	$ 4,465,320.58	$ -	$ -	$ 4,465,320.58	100%
340	148751	SCM2017 LGE REPL 15KV DH BRKR	$ 44,790.76	$ -	$ -	$ 44,790.76	100%
341	148752	SCM2017 LGE RPL SUB BATTERY	$ 17,261.52	$ -	$ -	$ 17,261.52	100%
342	148753	SCM2017 LGE LEGACY RELAY REPL	$ 9,965.38	$ -	$ -	$ 9,965.38	100%
343	148754	SCM2017 LGE LEGACY AIR MAG BRK	$ 60,415.17	$ -	$ -	$ 60,415.17	100%
344	148755	SCM2017 LGE REPL LGCY OIL BRKR	$ 108,693.69	$ -	$ -	$ 108,693.69	100%
345	148802	SCM2017 LGE MISC CAPITAL SUB	$ 58,760.00	$ -	$ -	$ 58,760.00	100%
346	148803	SCM2017 LGE MISC NESC COMPL	$ 25,990.00	$ -	$ -	$ 25,990.00	100%
347	148806	SCM2017 LGE REPL ABB VHK MECH	$ 10,788.42	$ -	$ -	$ 10,788.42	100%
348	148807	SCM2017 LGE SUB BLDNG & GND	$ 67,800.00	$ -	$ -	$ 67,800.00	100%
349	148871	2017 LGE TRANSFORMER REWIND	$ 718,680.00	$ -	$ -	$ 718,680.00	100%
350	148877	SCM2017 LGE TOOLS & EQUIPMENT	$ 15,820.00	$ -	$ -	$ 15,820.00	100%
351	148893	LGE SMAC 2018 PROJECT	$ 458,339.05	$ -	$ -	$ 458,339.05	100%
352	148909	SCM2018 LGE CAP&PIN INSLTR UPG	$ 112,792.76	$ -	$ -	$ 112,792.76	100%
353	148910	SCM2018 LGE RPL SUB BATTERY	$ 70,925.70	$ -	$ -	$ 70,925.70	100%
354	148911	SCM2018 LGE LEGACY RELAY REPL	$ 57,790.87	$ -	$ -	$ 57,790.87	100%
355	148912	SCM2018 LGE RPL LGCYAIRMAG BRK	$ 227,130.00	$ -	$ -	$ 227,130.00	100%
356	148914	SCM2018 LGE REPL LEGACY RTU	$ 98,294.64	$ -	$ -	$ 98,294.64	100%
357	148948	SCM2018 LGE LTC OIL FILT ADDS	$ 57,967.10	$ -	$ -	$ 57,967.10	100%
358	148949	SCM2018 LGE MISC CAPITAL SUB	$ 59,890.00	$ -	$ -	$ 59,890.00	100%
359	148950	SCM2018 LGE MISC NESC COMPL	$ 27,120.00	$ -	$ -	$ 27,120.00	100%
360	148951	SCM2018 LGE OIL CONTAIN UPGRD	$ 108,480.00	$ -	$ -	$ 108,480.00	100%
361	148952	SCM2018 LGE REPL XFMR FANS	$ 189,840.00	$ -	$ -	$ 189,840.00	100%
362	148953	SCM2018 LGE REPL ABB VHK MECH	$ 34,589.47	$ -	$ -	$ 34,589.47	100%
363	148954	SCM2018 LGE SUB BLDNG & GND	$ 50,850.00	$ -	$ -	$ 50,850.00	100%
364	148955	SCM2018 LGE WILDLIFE PROTECT	$ 39,550.00	$ -	$ -	$ 39,550.00	100%
365	148961	2018 LGE TRANSFORMER REWIND	$ 282,500.00	$ -	$ -	$ 282,500.00	100%
366	148968	SCM2018 LGE TOOLS & EQUIPMENT	$ 15,820.00	$ -	$ -	$ 15,820.00	100%
367	152571	Highland Sub Property	$ 699,470.00	$ -	$ -	$ 699,470.00	100%
368	148484	N-1 DIST XFMR PLAINVIEW CW	$ 2,526,329.96	$ -	$ -	$ 2,526,329.96	100%
369	148712	DSP RUSSELL CORNER CW	$ 631,387.50	$ -	$ -	$ 631,387.50	100%
370	148732	DIST CAPACITORS LGE 2017	$ 95,031.96	$ -	$ -	$ 95,031.96	100%
371	148738	LEO DWNTWN NTWK VAULT RPR 2017	$ 718,680.00	$ -	$ -	$ 718,680.00	100%
372	148896	LEO TRANSMISSION LINE CLR 2018	$ 99,091.44	$ -	$ -	$ 99,091.44	100%
373	148897	DWNTWN NTWK VENT PRTCT REPL18	$ 257,640.00	$ -	$ -	$ 257,640.00	100%
374	148898	LEO DWNTWN NTWK VAULT RPR 2018	$ 490,420.00	$ -	$ -	$ 490,420.00	100%
375	148899	PILC 2018 LGE CABLE REPL	$ 3,849,628.68	$ -	$ -	$ 3,849,628.68	100%
376	148920	URD CABLE REPL/REJUV LGE 2018	$ 1,038,453.10	$ -	$ -	$ 1,038,453.10	100%
377	148963	LEO TOOLS AND EQUIPMENT 2018	$ 154,499.90	$ -	$ -	$ 154,499.90	100%
378	149063	LEO PADMOUNT SWITCHGEAR 2018	$ 88,479.00	$ -	$ -	$ 88,479.00	100%
379	152331	DIST CAPACITORS LGE - 2018	$ 52,541.55	$ -	$ -	$ 52,541.55	100%
380	152568	Manhole Structural Rprs 2017	$ 127,690.00	$ -	$ -	$ 127,690.00	100%
381	152572	Manhole Structural Rep 2018	$ 87,236.00	$ -	$ -	$ 87,236.00	100%
382	150853	Omni South/East 480V Vault	$ 300,580.00	$ -	$ -	$ 300,580.00	100%
383	150854	Omni North/East 480V Vault	$ 300,580.00	$ -	$ -	$ 300,580.00	100%
384	153087	AMI - MDMS & LICENSES-LGE GAS	$ 5,934,337.50	$ -	$ -	$ 5,934,337.50	100%
385	153084	AMI - MDMS & LICENSES - LGE	$ 13,846,787.50	$ -	$ -	$ 13,846,787.50	100%
386	137570	ROUTINE EMS-LGE 2017	$ 4,375.00	$ -	$ -	$ 4,375.00	100%
387	140069	DIGITAL EMS COM CHNLS-LGE-2017	$ 24,136.91	$ -	$ -	$ 24,136.91	100%
388	140224	FULL UPGRD EMS SWARE-LGE-2018	$ 97,179.80	$ -	$ -	$ 97,179.80	100%
389	147755	EMS DBASE EXPANSION-LGE-2017	$ 22,661.80	$ -	$ -	$ 22,661.80	100%
390	147787	EMS APP ENHANCEMENTS-LGE-2017	$ 13,300.00	$ -	$ -	$ 13,300.00	100%
391	153093	Purchase Garage Equip 17 BP	$ 31,500.00	$ -	$ -	$ 31,500.00	100%
392	142361	Retail Hardware LG&E 2017	$ 53,900.00	$ -	$ -	$ 53,900.00	100%
393	142367	Retail Hardware LG&E 2018	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
394	145016	LGE CAMERAS 2018	$ 38,500.00	$ -	$ -	$ 38,500.00	100%
395	145018	LGE FIRE SYSTEMS 2018	$ 17,500.00	$ -	$ -	$ 17,500.00	100%
396	145021	LGE SECURITY EQUIPMENT 2018	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
397	149473	LGE REPL FAILED EQP 2017	$ 35,700.00	$ -	$ -	$ 35,700.00	100%
398	149475	LGE FAC IMPROVEMENTS 2017	$ 36,400.00	$ -	$ -	$ 36,400.00	100%
399	149476	LGE FAC IMPROVEMENTS 2018	$ 36,400.00	$ -	$ -	$ 36,400.00	100%
400	149484	LGE FURN & CHAIR 2018	$ 51,800.00	$ -	$ -	$ 51,800.00	100%
401	149490	CARPET/FLOORING - LGE 2017	$ 18,200.00	$ -	$ -	$ 18,200.00	100%
402	149491	CARPET/FLOORING - LGE 2018	$ 14,000.00	$ -	$ -	$ 14,000.00	100%

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403	149492	AV EQUIPMENT - LGE 2017	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
404	149493	AV EQUIPMENT - LGE 2018	$ 35,700.00	$ -	$ -	$ 35,700.00	100%
405	152353	SEWAGE INJECTION PUMPS BOC	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
406	152370	ELEC SCISSOR LIFT AOC	$ 14,000.00	$ -	$ -	$ 14,000.00	100%
407	152375	HVAC CONDENSING UNITY EOC	$ 7,000.00	$ -	$ -	$ 7,000.00	100%
408	152451	SIMP DATA CTR SWITCH LGE	$ 23,247.00	$ -	$ -	$ 23,247.00	100%
409	152745	BOC ROOF REPL - SECTION B MAIN	$ 368,200.00	$ -	$ -	$ 368,200.00	100%
410	IT0001L	ABB Upgrade-LGE17	$ 92,400.00	$ -	$ -	$ 92,400.00	100%
411	IT0007L	Backup Cap Exp-LGE17	$ 49,934.93	$ -	$ -	$ 49,934.93	100%
412	IT0009L	Cabling for Server Conn-LGE17	$ 5,670.00	$ -	$ -	$ 5,670.00	100%
413	IT0010L	Call Recording Minor Upg-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
414	IT0013L	CERUS IV-LGE17	$ 151,200.03	$ -	$ -	$ 151,200.03	100%
415	IT0014L	CFO Systems Capital-LGE17	$ 37,800.00	$ -	$ -	$ 37,800.00	100%
416	IT0017L	Commun Solar Implem-LGE17-18	$ 154,000.00	$ -	$ -	$ 154,000.00	100%
417	IT0019L	Computer HW for LOB's-LGE17	$ 83,160.00	$ -	$ -	$ 83,160.00	100%
418	IT0020L	Core Network Infrast-LGE17	$ 56,700.00	$ -	$ -	$ 56,700.00	100%
419	IT0021L	Corp Web Redesign Upgr-LGE17	$ 20,790.00	$ -	$ -	$ 20,790.00	100%
420	IT0022L	CTI Upgrade-LGE17	$ 69,300.00	$ -	$ -	$ 69,300.00	100%
421	IT0023L	CTS Bookmarking Process-LGE17	$ 7,700.00	$ -	$ -	$ 7,700.00	100%
422	IT0025L	Damage AssessEnhance-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
423	IT0026L	Data Protection-LGE17-18	$ 2,268.00	$ -	$ -	$ 2,268.00	100%
424	IT0027L	Domain Cntrls ICCP-LGE17	$ 15,400.01	$ -	$ -	$ 15,400.01	100%
425	IT0030L	EMS CIP-LGE17	$ 585.51	$ -	$ -	$ 585.51	100%
426	IT0031L	Endpoint Protection-LGE17	$ 1,890.00	$ -	$ -	$ 1,890.00	100%
427	IT0032L	Entrprs Data Domain Expn-LGE17	$ 52,630.07	$ -	$ -	$ 52,630.07	100%
428	IT0034L	External Outage Map Upgr-LGE17	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
429	IT0035L	FieldNet SoftwareUpgr-LGE17	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
430	IT0037L	Forest Circuit Audit App-LGE17	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
431	IT0038CG	Gas Facility Inspections-LGE17	$ 140,000.00	$ -	$ -	$ 140,000.00	100%
432	IT0039CG	Gas Patrolling App-LGE17	$ 52,500.04	$ -	$ -	$ 52,500.04	100%
433	IT0041L	Gen Ldgr Acct Recon-LGE17-18	$ 124,739.99	$ -	$ -	$ 124,739.99	100%
434	IT0042L	GIS BI Reporting-LGE17	$ 11,550.00	$ -	$ -	$ 11,550.00	100%
435	IT0043L	IBM Data Model Phase 1-LGE17	$ 56,700.00	$ -	$ -	$ 56,700.00	100%
436	IT0045L	Intrusion Prevention-LGE17-18	$ 260,031.28	$ -	$ -	$ 260,031.28	100%
437	IT0046L	Inve Mgmt Bar Coding Upg-LGE17	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
438	IT0047CG	IRAS Enhancements-LGE17	$ 192,500.00	$ -	$ -	$ 192,500.00	100%
439	IT0052L	Louisville Racks/Furn-LGE17	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
440	IT0055L	Microsoft Lic True-up-LGE17	$ 37,800.00	$ -	$ -	$ 37,800.00	100%
441	IT0058L	Mbl & Wrkst Lic True-up-LGE17	$ 17,388.00	$ -	$ -	$ 17,388.00	100%
442	IT0063L	MR Hardware-LGE17	$ 7,700.00	$ -	$ -	$ 7,700.00	100%
443	IT0064L	Multi-Func Devices Refr-LGE17	$ 5,670.00	$ -	$ -	$ 5,670.00	100%
444	IT0066L	NEC MW Rad Encrypt Card-LGE17	$ 21,545.97	$ -	$ -	$ 21,545.97	100%
445	IT0068L	Network Acc Gatwy-LGE17	$ 6,898.50	$ -	$ -	$ 6,898.50	100%
446	IT0070L	Network Mgmt Tech Ref-LGE17	$ 111,755.72	$ -	$ -	$ 111,755.72	100%
447	IT0072L	OpenText HR- Empl files -LGE17	$ 82,319.98	$ -	$ -	$ 82,319.98	100%
448	IT0075L	OpenText Transmission-LGE17-18	$ 115,499.90	$ -	$ -	$ 115,499.90	100%
449	IT0076L	Oracle Financial Upgr-LGE17-18	$ 2,548,319.79	$ -	$ -	$ 2,548,319.79	100%
450	IT0080L	Personal Prod Growth-LGE17	$ 28,350.00	$ -	$ -	$ 28,350.00	100%
451	IT0083L	Primavera to PowerPlan-LGE17	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
452	IT0087L	Repl RDUs at BOC-LGE17	$ 88,830.01	$ -	$ -	$ 88,830.01	100%
453	IT0088L	Reporting/Bus Intel-LGE17	$ 36,959.98	$ -	$ -	$ 36,959.98	100%
454	IT0089L	Rev Collections Impl-LGE17	$ 20,020.00	$ -	$ -	$ 20,020.00	100%
455	IT0091L	SAP Roadmap Strategy -LGE17	$ 77,000.10	$ -	$ -	$ 77,000.10	100%
456	IT0092L	Sec Infra Enhance-LGE17	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
457	IT0093L	Server Capacity Exp-LGE17	$ 7,560.01	$ -	$ -	$ 7,560.01	100%
458	IT0095L	SharePoint Upgrade-LGE17	$ 56,700.00	$ -	$ -	$ 56,700.00	100%
459	IT0098L	Simpsonville Elect Upgr-LGE17	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
460	IT0099L	Simpsonville Furn/Racks-LGE17	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
461	IT0100L	Site Security Improve-LGE17	$ 10,961.94	$ -	$ -	$ 10,961.94	100%
462	IT0104L	Sys Mgmt-SCOM-LGE17	$ 9,449.99	$ -	$ -	$ 9,449.99	100%
463	IT0108L	TOA Upgrade-LGE17	$ 55,440.00	$ -	$ -	$ 55,440.00	100%
464	IT0109L	TOAD Licenses-LGE17	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
465	IT0110L	Trans Cascade-Oracle-LGE17	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
466	IT0111L	Transmission Work Mgt-LGE17-18	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
467	IT0112L	Trans Map Land Use-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
468	IT0116L	Turbo Virtulaztion-LGE17	$ 11,340.00	$ -	$ -	$ 11,340.00	100%
469	IT0117L	UC&C Core Refresh-LGE17	$ 94,500.08	$ -	$ -	$ 94,500.08	100%

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470	IT0118L	UC&C/CUCM Upgrades-LGE17	$ 103,950.09	$ -	$ -	$ 103,950.09	100%
471	IT0120L	Upgrade EMS HW-LGE17	$ 146,942.52	$ -	$ -	$ 146,942.52	100%
472	IT0123L	Wireless Buildout-LGE17	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
473	IT0124L	WMS Enhancements-LGE17	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
474	IT0201L	ABB Upgrade-LGE18	$ 184,800.00	$ -	$ -	$ 184,800.00	100%
475	IT0202L	Access Switch Rotation-LGE18	$ 113,399.66	$ -	$ -	$ 113,399.66	100%
476	IT0204L	Analog Sunset-LGE18	$ 58,589.67	$ -	$ -	$ 58,589.67	100%
477	IT0206L	Bulk Power & Env Syst-LGE18	$ 32,129.91	$ -	$ -	$ 32,129.91	100%
478	IT0207L	Cabling Server Connect-LGE18	$ 11,340.00	$ -	$ -	$ 11,340.00	100%
479	IT0208L	Centrify Licensing-LGE18	$ 7,560.00	$ -	$ -	$ 7,560.00	100%
480	IT0209L	CERUS IV-LGE18	$ 75,599.95	$ -	$ -	$ 75,599.95	100%
481	IT0211L	CIP Compliance Tools Yr8-LGE18	$ 99,791.87	$ -	$ -	$ 99,791.87	100%
482	IT0212L	Citrix XenDsktp Mjr Upg-LGE18	$ 33,641.80	$ -	$ -	$ 33,641.80	100%
483	IT0213L	Citrix XenMobile Upgr-LGE18	$ 47,627.71	$ -	$ -	$ 47,627.71	100%
484	IT0214L	Comp-Retire Topic 715-LGE18-19	$ (0.01)	$ -	$ -	$ (0.01)	100%
485	IT0215L	CIP Compl Infrastrct Yr8-LGE18	$ 85,049.75	$ -	$ -	$ 85,049.75	100%
486	IT0216L	Computer HW for LOB's-LGE18	$ 54,810.00	$ -	$ -	$ 54,810.00	100%
487	IT0219L	EE DSM Filing-LGE18-19	$ 78,540.00	$ -	$ -	$ 78,540.00	100%
488	IT0220L	Elec Facility Enhance-LGE18-19	$ 61,600.00	$ -	$ -	$ 61,600.00	100%
489	IT0221L	EMS CIP-LGE18	$ 24,639.97	$ -	$ -	$ 24,639.97	100%
490	IT0224L	Exchange 20xx Upgrade-LGE18	$ 37,799.97	$ -	$ -	$ 37,799.97	100%
491	IT0225L	FERC Form 1 Tool Repl-LGE18-19	$ (0.01)	$ -	$ -	$ (0.01)	100%
492	IT0228L	HP QC Upgrade-LGE18	$ (0.01)	$ -	$ -	$ (0.01)	100%
493	IT0232CG	IRAS Enhancements-LGE18	$ 332,500.00	$ -	$ -	$ 332,500.00	100%
494	IT0234L	IT Security Infras-LGE18	$ 14,175.00	$ -	$ -	$ 14,175.00	100%
495	IT0237L	KU Tower RepL Bch Grove-LGE18	$ 68,039.94	$ -	$ -	$ 68,039.94	100%
496	IT0238L	Louisv Electrical Upgr-LGE18	$ 11,340.00	$ -	$ -	$ 11,340.00	100%
497	IT0241L	Maximo Upgrade-LGE18-19	$ 53,900.00	$ -	$ -	$ 53,900.00	100%
498	IT0242L	Megastar & DVM MW Repl-LGE18	$ 73,331.67	$ -	$ -	$ 73,331.67	100%
499	IT0243L	Microsoft EA-LGE18	$ 141,192.07	$ -	$ -	$ 141,192.07	100%
500	IT0244L	Microsoft Lic True-up-LGE18	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
501	IT0245L	Mbl & Wrkst Lic True-up-LGE18	$ 12,852.00	$ -	$ -	$ 12,852.00	100%
502	IT0246L	Mobile Dispatch Enhance-LGE18	$ 175,560.00	$ -	$ -	$ 175,560.00	100%
503	IT0247L	Mobile Infrastructure-LGE18	$ 36,960.00	$ -	$ -	$ 36,960.00	100%
504	IT0248L	Mobile Radio-LGE18	$ 39,689.73	$ -	$ -	$ 39,689.73	100%
505	IT0249L	Monitor Replacement-LGE18	$ 21,924.00	$ -	$ -	$ 21,924.00	100%
506	IT0250L	MR Hardware-LGE18	$ 7,700.00	$ -	$ -	$ 7,700.00	100%
507	IT0251L	Multi-Func Dev Ref-LGE18	$ 7,560.00	$ -	$ -	$ 7,560.00	100%
508	IT0252L	NAS Capacity Expan-LGE18	$ 37,799.99	$ -	$ -	$ 37,799.99	100%
509	IT0253L	Network Access Infrast-LGE18	$ 22,679.61	$ -	$ -	$ 22,679.61	100%
510	IT0254L	Network Access Gateways-LGE18	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
511	IT0255L	Network Management-LGE18	$ 14,175.00	$ -	$ -	$ 14,175.00	100%
512	IT0256L	Network Test Equip-LGE18	$ 26,838.00	$ -	$ -	$ 26,838.00	100%
513	IT0258L	Open Text Data Automate-LGE18	$ 19,250.00	$ -	$ -	$ 19,250.00	100%
514	IT0259L	OTN Ext Lex-Dix Ring-LGE18	$ 211,679.83	$ -	$ -	$ 211,679.83	100%
515	IT0260L	Outside Cable Plant-LGE18	$ 34,019.74	$ -	$ -	$ 34,019.74	100%
516	IT0261L	PeopleSoft Tools Enhance-LGE18	$ 34,300.00	$ -	$ -	$ 34,300.00	100%
517	IT0263L	Purch/Rebuild Radio Site-LGE18	$ 69,930.01	$ -	$ -	$ 69,930.01	100%
518	IT0264L	Rate Case 2018-LGE18-19	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
519	IT0265L	Replace Video Units-LGE18	$ 18,900.00	$ -	$ -	$ 18,900.00	100%
520	IT0266L	Reporting/Business Intel-LGE18	$ 24,640.00	$ -	$ -	$ 24,640.00	100%
521	IT0267L	Rev Collections Experian-LGE18	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
522	IT0268L	Rev Collect (Paymentus)-LGE18	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
523	IT0269L	Rev Collec (Transcentra)-LGE18	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
524	IT0270L	Rplce EMS Workstations-LGE18	$ 46,200.01	$ -	$ -	$ 46,200.01	100%
525	IT0271L	SAN Capacity Expansion-LGE18	$ 113,399.97	$ -	$ -	$ 113,399.97	100%
526	IT0274L	SAP Roadmap Strategy -LGE18	$ 115,499.44	$ -	$ -	$ 115,499.44	100%
527	IT0275L	Security Infrast Enhance-LGE18	$ 18,899.99	$ -	$ -	$ 18,899.99	100%
528	IT0276L	Server Cap Expn & Reliab-LGE18	$ 15,894.77	$ -	$ -	$ 15,894.77	100%
529	IT0277L	Server Hardware Refresh-LGE18	$ 158,759.71	$ -	$ -	$ 158,759.71	100%
530	IT0278L	LogRhythm (CIP)-LGE18	$ 24,570.00	$ -	$ -	$ 24,570.00	100%
531	IT0279L	LogRhythm (Corp)-LGE18	$ 24,570.00	$ -	$ -	$ 24,570.00	100%
532	IT0280L	Simpsonville Elect Upgr-LGE18	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
533	IT0282L	Site Security Improvemts-LGE18	$ 7,937.93	$ -	$ -	$ 7,937.93	100%
534	IT0283L	SOA Middleware Upgrade-LGE18	$ 66,149.99	$ -	$ -	$ 66,149.99	100%
535	IT0284L	SQL Server EA True-up-LGE18	$ 37,800.00	$ -	$ -	$ 37,800.00	100%
536	IT0285CG	SynerGEE Gas Area Module-LGE18	$ 52,500.00	$ -	$ -	$ 52,500.00	100%

Louisville Gas and Electric Company
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
537	IT0286CG	TC2 tracking IMEA/IMPA-LGE18	$ 52,500.00	$ -	$ -	$ 52,500.00	100%
538	IT0287L	Tech Refesh desk/lap-LGE18	$ 529,199.53	$ -	$ -	$ 529,199.53	100%
539	IT0288L	Telecom Shelter Reno-LGE18	$ 13,229.82	$ -	$ -	$ 13,229.82	100%
540	IT0289L	TOA-LGE18	$ 4,620.00	$ -	$ -	$ 4,620.00	100%
541	IT0290L	Transmission Map-LGE18	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
542	IT0291L	TRODS-LGE18	$ 18,479.94	$ -	$ -	$ 18,479.94	100%
543	IT0293L	Upgrade eTarrif-LGE18	$ (0.01)	$ -	$ -	$ (0.01)	100%
544	IT0294L	Upgrade Quest Server-LGE18	$ (0.01)	$ -	$ -	$ (0.01)	100%
545	IT0295L	Upgrade Vmware Infrast-LGE18	$ 1,738.80	$ -	$ -	$ 1,738.80	100%
546	IT0296L	Video Streaming Appl Upg-LGE18	$ 28,349.97	$ -	$ -	$ 28,349.97	100%
547	IT0297L	Phone Expan/Break Fix-LGE18	$ 27,215.99	$ -	$ -	$ 27,215.99	100%
548	IT0298L	Wireless Buildout-LGE18	$ 37,800.00	$ -	$ -	$ 37,800.00	100%
549	IT0299L	WMS Work Mgmt Sys Enh-LGE18	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
550	IT0300L	WMS Upgrade-LGE18-19	$ 184,799.83	$ -	$ -	$ 184,799.83	100%
551	IT0301L	Rep ASTRO Spectra Yr 1/3-LGE18	$ 321,299.75	$ -	$ -	$ 321,299.75	100%
552	IT0305L	Repl Quant Repeat Yr 1/2-LGE18	$ 162,539.96	$ -	$ -	$ 162,539.96	100%
553	141390	Environmental Equipment LGE	$ 12,250.00	$ -	$ -	$ 12,250.00	100%
TOTAL			$ 474,987,042.49	$ -	$ -	$ 474,987,042.49	

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

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	001LGE16	Access Switch Rotation-LGE16	$ 215,232.56	$ -	$ -	$ 215,232.56	100%
2	002LGE15	Aligne Fuels Reports-LGE15	$ 2,290.12	$ -	$ -	$ 2,290.12	100%
3	002LGE16	Analog Sunset-LGE16	$ 1,903,514.07	$ -	$ -	$ 1,903,514.07	100%
4	003LGE15	Aligne Upgrade-LGE15	$ 9,978.36	$ -	$ -	$ 9,978.36	100%
5	004LGE14	Call Center-Route&Report-LGE14	$ 87,635.81	$ -	$ -	$ 87,635.81	100%
6	006LGE16	Bulk Power & Env Systems-LGE16	$ 34,503.83	$ -	$ -	$ 34,503.83	100%
7	007LGE16	Cabling Server Connect-LGE16	$ 15,435.01	$ -	$ -	$ 15,435.01	100%
8	009LGE16	CERUS IV-LGE16	$ 137,478.28	$ -	$ -	$ 137,478.28	100%
9	011LGE16	CIP Compl Year 6-LGE16	$ 144,984.66	$ -	$ -	$ 144,984.66	100%
10	012LGE15	CIP Compl Tools - Year 5-LGE15	$ (3,976.06)	$ -	$ -	$ (3,976.06)	100%
11	012LGE16	CIP Compl Tools - Year 6-LGE16	$ 120,753.96	$ -	$ -	$ 120,753.96	100%
12	013LGE16	Core Network Infra-LGE16	$ 51,449.94	$ -	$ -	$ 51,449.94	100%
13	017LGE16	Electric Insp Enhan-LGE16	$ 77,000.01	$ -	$ -	$ 77,000.01	100%
14	019LGE15	Design Tool Repl (WIM)-LGE15	$ 663,577.86	$ -	$ -	$ 663,577.86	100%
15	021LGE16	Further app virt build-LGE16	$ 77,627.87	$ -	$ -	$ 77,627.87	100%
16	023LGE16	IT Security Infrast-LGE16	$ 22,637.99	$ -	$ -	$ 22,637.99	100%
17	025LGE16	Lville Electrical Upgr-LGE16	$ 17,148.64	$ -	$ -	$ 17,148.64	100%
18	026LGE16	Lville Racks & Furn-LGE16	$ 8,573.60	$ -	$ -	$ 8,573.60	100%
19	029LGE16	Microsoft Lic True-up-LGE16	$ 51,435.07	$ -	$ -	$ 51,435.07	100%
20	031LGE16	Mobile Infrastructure-LGE16	$ 42,716.02	$ -	$ -	$ 42,716.02	100%
21	032LGE16	Mobile Radio-LGE16	$ 36,415.69	$ -	$ -	$ 36,415.69	100%
22	033LGE16	Mble Rad Syst Replace-LGE16	$ 966,613.77	$ -	$ -	$ 966,613.77	100%
23	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	$ 264,742.46	$ -	$ -	$ 264,742.46	100%
24	037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	$ 50,511.92	$ -	$ -	$ 50,511.92	100%
25	038LGE16	Ntwrk Acc Dev & Gate-LGE16	$ 8,574.99	$ -	$ -	$ 8,574.99	100%
26	039LGE16	Network Management-LGE16	$ 12,862.50	$ -	$ -	$ 12,862.50	100%
27	040LGE16	Network Test Equipment-LGE16	$ 33,632.77	$ -	$ -	$ 33,632.77	100%
28	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	$ (74,033.72)	$ -	$ -	$ (74,033.72)	100%
29	043LGE16	Original SW Upgrade-LGE16	$ 51,591.49	$ -	$ -	$ 51,591.49	100%
30	044LGE16	Outside Cable Plant-LGE16	$ 71,139.85	$ -	$ -	$ 71,139.85	100%
31	046LGE16	Pers Product Grow & Ref-LGE16	$ 68,599.32	$ -	$ -	$ 68,599.32	100%
32	047LGE16	Phone Expan/Break Fix-LGE16	$ 51,451.96	$ -	$ -	$ 51,451.96	100%
33	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	$ 0.00	$ -	$ -	$ 0.00	100%
34	053LGE16	Replace PDUs - BOC-LGE16	$ 119,866.89	$ -	$ -	$ 119,866.89	100%
35	059LGE16	Sec Infra Enhancements-LGE16	$ 34,300.03	$ -	$ -	$ 34,300.03	100%
36	060LGE16	Serv Cap Expan and Rel-LGE16	$ 14,578.19	$ -	$ -	$ 14,578.19	100%
37	063LGE16	Simpsonville Elect Upg-LGE16	$ 17,148.60	$ -	$ -	$ 17,148.60	100%
38	064LGE16	Simpson Furn&Racks-LGE16	$ 8,573.60	$ -	$ -	$ 8,573.60	100%
39	065LGE16	Site Security Improve-LGE16	$ 16,991.80	$ -	$ -	$ 16,991.80	100%
40	067LGE16	TeleRm Data Cent Y1/2-LGE16	$ 133,387.46	$ -	$ -	$ 133,387.46	100%
41	068LGE16	Telecom Shelter Ren-LGE16	$ 33,386.01	$ -	$ -	$ 33,386.01	100%
42	071LGE14	Telecom Shelter Renov-LGE14	$ (10,107.80)	$ -	$ -	$ (10,107.80)	100%
43	073LGE15	Serv Cap Expan and Rel-LGE15	$ 57.86	$ -	$ -	$ 57.86	100%
44	074LGE16	Upgrade Vmware Infra-LGE16	$ 48,022.38	$ -	$ -	$ 48,022.38	100%
45	076LGE16	Vulnerability Scanning-LGE16	$ 9,111.49	$ -	$ -	$ 9,111.49	100%
46	077LGE16	Wireless Upgrade (WERUS)-LGE16	$ 60,025.00	$ -	$ -	$ 60,025.00	100%
47	078LGE16	WMS Work MGMT Syst-LGE	$ 30,799.85	$ -	$ -	$ 30,799.85	100%
48	079LGE15	Telecom Shelter Ren-LGE15	$ 0.01	$ -	$ -	$ 0.01	100%
49	080LGE14	Lockout/Tagout (LOTO)-LGE14	$ 202,162.69	$ -	$ -	$ 202,162.69	100%
50	080LGE16	Gas Nomination System-LGE16	$ 199,500.00	$ -	$ -	$ 199,500.00	100%
51	081LGE16	Monitor Replacement-LGE16	$ 22,017.70	$ -	$ -	$ 22,017.70	100%
52	082LGE15	Upgrade Vmware Infra-LGE15	$ (0.02)	$ -	$ -	$ (0.02)	100%
53	082LGE16	Tech Ref desktop/laptops-LGE16	$ 914,448.82	$ -	$ -	$ 914,448.82	100%
54	093LGE16	Server HW Refresh-LGE16	$ 160,298.82	$ -	$ -	$ 160,298.82	100%
55	100LGE15	Replace Edge 95 units-LGE15	$ (101.26)	$ -	$ -	$ (101.26)	100%
56	100LGE16	Microsoft EA-LGE16	$ 154,816.06	$ -	$ -	$ 154,816.06	100%
57	108LGE16	SOA Middleware Upgrades-LGE16	$ 36,824.98	$ -	$ -	$ 36,824.98	100%
58	109LGE16	WallStreet Suite Upgr-LGE16	$ 75,501.81	$ -	$ -	$ 75,501.81	100%
59	110LGE16	Monitoring Project-LGE16	$ 68,600.05	$ -	$ -	$ 68,600.05	100%
60	111LGE16	Gas Tracking and Trace-LGE16	$ 209,999.69	$ -	$ -	$ 209,999.69	100%
61	113LGE16	TOA Enhancements-LGE16	$ 55,888.81	$ -	$ -	$ 55,888.81	100%
62	117149	Trimble County 2	$ (15,382.28)	$ -	$ -	$ (15,382.28)	100%
63	117361	Accrued Labor - LGE	$ (8,389.09)	$ -	$ -	$ (8,389.09)	100%
64	117LGE16	TRODS-LGE16	$ 72,043.57	$ -	$ -	$ 72,043.57	100%
65	120754	Misc. A/R Uncollect - LGE Cap	$ 162,286.12	$ -	$ -	$ 162,286.12	100%
66	120LGE14	UC&C-LGE14	$ (1,273.45)	$ -	$ -	$ (1,273.45)	100%
67	122LGE14	Ventyx Mobile Upgrade-LGE14	$ 197,689.51	$ -	$ -	$ 197,689.51	100%
68	123220	LGE BRCT7 A/B Conversion 08	$ 69,859.34	$ -	$ -	$ 69,859.34	100%
69	125LGE16	EMS CIP-LGE16	$ 93,021.81	$ -	$ -	$ 93,021.81	100%
70	126LGE16	Expand EMS Dev System-LGE16	$ 134,165.01	$ -	$ -	$ 134,165.01	100%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
71	127090	Ohio Falls Redev. #3	$ 113.01	$ -	$ -	$ 113.01	100%
72	127091	Ohio Falls Redev. #4	$ 7,993,865.17	$ -	$ -	$ 7,993,865.17	100%
73	127095	Ohio Falls Redev. #8	$ 2,850,950.56	$ -	$ -	$ 2,850,950.56	100%
74	127135	TC CCP LANDFILL PH1 RAV-LGE	$ (14,189,051.91)	$ -	$ -	$ (14,189,051.91)	100%
75	127181	PeopleSoft Time (LG&E %)	$ (676,903.49)	$ -	$ -	$ (676,903.49)	100%
76	127201	Ohio Falls Redev. #1	$ 8,739.21	$ -	$ -	$ 8,739.21	100%
77	127202	Ohio Falls Redev. #2	$ 90,551.30	$ -	$ -	$ 90,551.30	100%
78	127559	CANE RUN 7 - LGE	$ 8,826.86	$ -	$ -	$ 8,826.86	100%
79	127LGE16	EMS Sys_Monitor Tool-LGE16	$ 78,456.81	$ -	$ -	$ 78,456.81	100%
80	129LGE16	Implement SDE Replace-LGE16	$ 324,992.91	$ -	$ -	$ 324,992.91	100%
81	130321	REPLACE FIBER REACH NODES-LGE	$ (7.80)	$ -	$ -	$ (7.80)	100%
82	130321LGE	REPL FIBER NODES-LGE ONLY	$ 7.80	$ -	$ -	$ 7.80	100%
83	130875	MC1&2 FGD, MC1FF, MC2FF	$ 12,505,432.18	$ -	$ -	$ 12,505,432.18	100%
84	130881	MC3 FGD & FABRIC FILTER	$ 57,588,033.01	$ -	$ -	$ 57,588,033.01	100%
85	130896	TC1 FABRIC FILTER	$ 2,834,356.34	$ -	$ -	$ 2,834,356.34	100%
86	130LGE15	Advanced Malware Detect-LGE15	$ 298.86	$ -	$ -	$ 298.86	100%
87	131314	Lou Upgr-New Albany-Subs	$ 11,901.05	$ -	$ -	$ 11,901.05	100%
88	131607LGE	TC1 SDRS REACTANT TANK ROOF	$ (137,774.23)	$ -	$ -	$ (137,774.23)	100%
89	131849	CIP-LGE-2015	$ 32.98	$ -	$ -	$ 32.98	100%
90	131851	CIP-LGE-2016	$ 41,879.17	$ -	$ -	$ 41,879.17	100%
91	132000	TC CT HGP Insp #1	$ 1,705,146.30	$ -	$ -	$ 1,705,146.30	100%
92	132804	MC3 BURNERS 2013	$ 201,189.12	$ -	$ -	$ 201,189.12	100%
93	132874	Paddy's Run Demo	$ (0.00)	$ -	$ -	$ (0.00)	100%
94	132896	MC COAL CHUTES 2016	$ 231,791.33	$ -	$ -	$ 231,791.33	100%
95	132918	MC2 Economizer	$ 1,100,000.01	$ -	$ -	$ 1,100,000.01	100%
96	132920	MC3 Boiler Extended Arch	$ 1,310.60	$ -	$ -	$ 1,310.60	100%
97	132923	MC4 Boiler Extended Arch	$ 800.20	$ -	$ -	$ 800.20	100%
98	132927	MC3 Service Water Piping	$ 26,167.27	$ -	$ -	$ 26,167.27	100%
99	132928	GS CDM Aurora Mit LGE	$ 58,941.85	$ -	$ -	$ 58,941.85	100%
100	132936	MC4 Service Water Piping	$ 50,210.22	$ -	$ -	$ 50,210.22	100%
101	132938	MC2 Exp Joints 2016	$ 34,447.60	$ -	$ -	$ 34,447.60	100%
102	132939	MC3 Exp Joints 2016	$ 231,872.19	$ -	$ -	$ 231,872.19	100%
103	132941	MC4 Exp Joints 2016	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
104	132951	MC3 Condenser 2016	$ 932,870.47	$ -	$ -	$ 932,870.47	100%
105	132957	MC3 SCR Catalyst Layer 3	$ 813,600.20	$ -	$ -	$ 813,600.20	100%
106	132995	MC 3 & 4 Field Instrumentation	$ 97,931.50	$ -	$ -	$ 97,931.50	100%
107	133614	MC4 FGD, FF	$ 9,205,855.07	$ -	$ -	$ 9,205,855.07	100%
108	133671	EFFLUENT WATER STUDY-MC	$ 4,107,599.68	$ -	$ -	$ 4,107,599.68	100%
109	133679	EFFLUENT WATER STUDY-TC LGE	$ 1,669,096.00	$ -	$ -	$ 1,669,096.00	100%
110	133712	TC1 SCR CAT L3 RE-GEN	$ (4,915.22)	$ -	$ -	$ (4,915.22)	100%
111	134111LGE	TC2 SCR L2 REPLACEMENT	$ 68,337.41	$ -	$ -	$ 68,337.41	100%
112	134232LGE	TC2 LGE Boiler Metal Overlay	$ 160,428.73	$ -	$ -	$ 160,428.73	100%
113	134242	CIP Test Lab-LGE-2013	$ 191.09	$ -	$ -	$ 191.09	100%
114	134624	New 138kV CR7 SW Yard-Network	$ 445.59	$ -	$ -	$ 445.59	100%
115	134LGE15	Cascade Corp Sec Assets-LGE15	$ 68,792.49	$ -	$ -	$ 68,792.49	100%
116	135LGE16	Rate Case 2016-LGE16	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
117	136550	GS SL Gas Chrmgrph LGE	$ 19,942.84	$ -	$ -	$ 19,942.84	100%
118	136637	MC4 SCR Catalyst Layer 2 2016	$ 330,202.60	$ -	$ -	$ 330,202.60	100%
119	136648	MC3 Final SH Pendants	$ 1,492,490.62	$ -	$ -	$ 1,492,490.62	100%
120	136650	MC CH Railroad Track 2016	$ 109,354.02	$ -	$ -	$ 109,354.02	100%
121	136663	MC1 DCS Hardware 2016	$ 72,355.80	$ -	$ -	$ 72,355.80	100%
122	137045LGE	TC2 REPL AIR HEATER BASKETS	$ 33,342.72	$ -	$ -	$ 33,342.72	100%
123	137491	TC Landfill Add'l Land LGE	$ 256,651.77	$ -	$ -	$ 256,651.77	100%
124	137662LGE	TC2 SUB SCRAPER CONVEYOR	$ 47,225.87	$ -	$ -	$ 47,225.87	100%
125	137709	Ckt FA1123	$ 48.51	$ -	$ -	$ 48.51	100%
126	138137	DSP MANSLICK CIRCUIT WORK	$ 1,091,952.80	$ -	$ -	$ 1,091,952.80	100%
127	138138	DSP MANSLICK SUBST EXPAN	$ 1,652,091.04	$ -	$ -	$ 1,652,091.04	100%
128	138393	TC1 UPPER ARCH	$ 550.67	$ -	$ -	$ 550.67	100%
129	138439	DLC - LG&E Electric	$ 1,904,789.82	$ -	$ -	$ 1,904,789.82	100%
130	138552	CARPET/FLOORIN REPL LGE 2014	$ (404.25)	$ -	$ -	$ (404.25)	100%
131	138554	LGE SRV CTR FURNITURE 2014	$ (1,633.11)	$ -	$ -	$ (1,633.11)	100%
132	138674	EAST END OHIO RVR BRIDGES ELEC	$ 45,389.78	$ -	$ -	$ 45,389.78	100%
133	138685	Ohio Falls Upgrade #6	$ (608.07)	$ -	$ -	$ (608.07)	100%
134	138686	Ohio Falls Upgrade #7	$ 2,475.60	$ -	$ -	$ 2,475.60	100%
135	138898LGE	Enterprise Info Mgmt-LGE12	$ 24,810.63	$ -	$ -	$ 24,810.63	100%
136	138LGE16	PowerPlant Module Upgr-LGE16	$ 148,914.50	$ -	$ -	$ 148,914.50	100%
137	139045	TC2 DSI System - LGE	$ 222,748.64	$ -	$ -	$ 222,748.64	100%
138	139218	New 138kV CR7 SW Yard-Intrcn	$ (1,856.10)	$ -	$ -	$ (1,856.10)	100%
139	139595	GS GE DME Phase II LGE	$ 22,965.07	$ -	$ -	$ 22,965.07	100%
140	139598	GS GE Aux Trans Prot LGE	$ 143,747.44	$ -	$ -	$ 143,747.44	100%

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141	139600	GS CDM PRC-05 Collect LGE	$ 74.25	$ -	$ -	$ 74.25	100%
142	139654	DOWNTOWN OHIO RVR BRIDGE ELEC	$ 1,138.02	$ -	$ -	$ 1,138.02	100%
143	139670	GS CDM CIP Ver 6.0 LGE	$ 126,905.96	$ -	$ -	$ 126,905.96	100%
144	139771LGE	TC2 CO MONITOR SYSTEM	$ 10,099.17	$ -	$ -	$ 10,099.17	100%
145	139788LGE	TC COAL HANDLING PLC REPL	$ (4,099.06)	$ -	$ -	$ (4,099.06)	100%
146	139789LGE	TC RADIO SYST COAL BLEND TUNL	$ 1,430.79	$ -	$ -	$ 1,430.79	100%
147	139852	MC3A GSU XFRMR	$ 489,234.99	$ -	$ -	$ 489,234.99	100%
148	139LGE15	CTS/AFB-Accting Enhance-LGE15	$ 48,882.39	$ -	$ -	$ 48,882.39	100%
149	139LGE16	Central Firewall Mgmt-LGE16	$ 68,600.00	$ -	$ -	$ 68,600.00	100%
150	140017	Dix Upgrade - LGE 2014	$ (89,129.62)	$ -	$ -	$ (89,129.62)	100%
151	140097	EMS OPERATOR MONITORS-LGE-2016	$ 11,841.91	$ -	$ -	$ 11,841.91	100%
152	140502	SCM MODIFY CANE RUN 14KV PLANT	$ 711,206.39	$ -	$ -	$ 711,206.39	100%
153	140537	SCM2015 LGE CO RELAY REPLACE	$ 187.05	$ -	$ -	$ 187.05	100%
154	140540	SCM2015 LGE REPL AIR MAG BRKRS	$ (28,869.37)	$ -	$ -	$ (28,869.37)	100%
155	140544	SCM2015 LGE REPL SUB BATTERY	$ (407.41)	$ -	$ -	$ (407.41)	100%
156	140553	SCM2015 LGE SUB BLDNG & GND	$ (6,136.10)	$ -	$ -	$ (6,136.10)	100%
157	140625	SCM2015 LGE LTC OIL FILT ADDS	$ (0.16)	$ -	$ -	$ (0.16)	100%
158	140626	SCM2015 LGE MISC CAPITAL SUB	$ (0.41)	$ -	$ -	$ (0.41)	100%
159	140643	SCM2015 LGE TOOLS & EQUIPMENT	$ (2.87)	$ -	$ -	$ (2.87)	100%
160	140650	MANHOLE COVER REPL PROG 2015	$ 4,949.86	$ -	$ -	$ 4,949.86	100%
161	140658LGE	TC CT LCI UPGRADE #1	$ 73,026.87	$ -	$ -	$ 73,026.87	100%
162	141195	PILC 2014 LGE UG Cable Replace	$ (14,447.99)	$ -	$ -	$ (14,447.99)	100%
163	141392	LGE FURNITURE PROJ	$ 248,786.45	$ -	$ -	$ 248,786.45	100%
164	141419	CARPET REPLACEMENT 2015	$ (3,409.00)	$ -	$ -	$ (3,409.00)	100%
165	141423	LGE REPLACE FAILED EQP 2015	$ (9,365.30)	$ -	$ -	$ (9,365.30)	100%
166	141424	LGE REPL FAILED EQP 2016	$ 44,843.73	$ -	$ -	$ 44,843.73	100%
167	141425	A/V EQUIP - LG&E 2015	$ (591.50)	$ -	$ -	$ (591.50)	100%
168	141440	LGE FURN/CHAIRS 2016	$ 19,241.60	$ -	$ -	$ 19,241.60	100%
169	142626	MC Clg Tower Fan GB 2013	$ (2,141.28)	$ -	$ -	$ (2,141.28)	100%
170	142726	DIST-NA-FRNVLY-WTSN	$ (1,524.77)	$ -	$ -	$ (1,524.77)	100%
171	142753LGE	TC2 GAS IGNITE FUEL 2015	$ 4,461,170.30	$ -	$ -	$ 4,461,170.30	100%
172	142759	Rplce EMS Wkstations-LGE-2013	$ 3,796.86	$ -	$ -	$ 3,796.86	100%
173	142LGE16	UC4 Upgrade to V10-LGE16	$ 17,167.50	$ -	$ -	$ 17,167.50	100%
174	143042	Brown Solar Facility - LGE	$ 2,522,043.99	$ -	$ -	$ 2,522,043.99	100%
175	143282	AB1202 LGE	$ 19,700.97	$ -	$ -	$ 19,700.97	100%
176	143287	SM1232 LGE	$ 400.59	$ -	$ -	$ 400.59	100%
177	143507	TIPTOP3311 (TT3311) REBLD SEC	$ 52.65	$ -	$ -	$ 52.65	100%
178	143614	MC1 Fire Protection System	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
179	143615	MC3 Fire Protection System	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
180	143616	MC2 Fire Protection System	$ 100,000.00	$ -	$ -	$ 100,000.00	100%
181	143617	MC4 Fire Protection System	$ 74,000.00	$ -	$ -	$ 74,000.00	100%
182	143640	CR7 NGCC Inventory	$ (6,091.65)	$ -	$ -	$ (6,091.65)	100%
183	143790	MC City Water Line	$ 8,448.67	$ -	$ -	$ 8,448.67	100%
184	143864	PR Gas Pipe Line	$ 6,367,801.85	$ -	$ -	$ 6,367,801.85	100%
185	143866	Trimble County TR6 Cleanup/Rpl	$ 115,800.16	$ -	$ -	$ 115,800.16	100%
186	143LGE16	Light Table Licenses-LGE16	$ 10,780.06	$ -	$ -	$ 10,780.06	100%
187	144037	KY61 PRESTON HWY ELECT DIST	$ (126,534.33)	$ -	$ -	$ (126,534.33)	100%
188	144110	BACKUP CC V_WALL RPLC-LGE-2016	$ 22,400.00	$ -	$ -	$ 22,400.00	100%
189	144123	MC3 Environmental Spares	$ 74,246.29	$ -	$ -	$ 74,246.29	100%
190	144124	MC4 Environmental Spares	$ 69,564.16	$ -	$ -	$ 69,564.16	100%
191	144126	Rpl Mud Lane 6676 & 3877 Brkrs	$ 151,973.03	$ -	$ -	$ 151,973.03	100%
192	144127	Rpl South Park 6676 Brkr	$ (19,213.84)	$ -	$ -	$ (19,213.84)	100%
193	144130	Rpl (5) Cloverport 138kV Brks	$ 10,616.37	$ -	$ -	$ 10,616.37	100%
194	144132	Rpl TC-138kV BUS TIE Brkr	$ 118,944.73	$ -	$ -	$ 118,944.73	100%
195	144330	New 69kV Bkr Station MC-CRSW	$ 892,658.21	$ -	$ -	$ 892,658.21	100%
196	144568	AUBURNDALE HVAC 2015	$ 23,214.39	$ -	$ -	$ 23,214.39	100%
197	144586	SIMPSONVILLE FENCE LGE IT	$ 7,317.98	$ -	$ -	$ 7,317.98	100%
198	144628	MILL CREEK RELOCATION	$ 2,923.43	$ -	$ -	$ 2,923.43	100%
199	144643	MK1299	$ 251.08	$ -	$ -	$ 251.08	100%
200	144683	TEP-DFR Replace MODs-LGE	$ 1.14	$ -	$ -	$ 1.14	100%
201	144761	TLEQ340 - 2016	$ 105,788.66	$ -	$ -	$ 105,788.66	100%
202	144827	SCM2016 LGE CAP&PIN INSUL UPGD	$ 124,719.38	$ -	$ -	$ 124,719.38	100%
203	144830	SCM2016 LGE REPL AIR MAG BRKR	$ 291,389.77	$ -	$ -	$ 291,389.77	100%
204	144831	SCM2016 LGE REPL SUB BATTERY	$ 84,161.38	$ -	$ -	$ 84,161.38	100%
205	144832	SCM2016 LGE TR DIFF RELAY REPL	$ 69,974.45	$ -	$ -	$ 69,974.45	100%
206	144833	SCM2016 LGE REPL LGCY OIL BRKR	$ 98,993.36	$ -	$ -	$ 98,993.36	100%
207	144834	SCM2016 LGE REPL LGCY RTU	$ 123,916.92	$ -	$ -	$ 123,916.92	100%
208	144889	SCM2016 LGE LTC OIL FILT ADDS	$ 55,521.13	$ -	$ -	$ 55,521.13	100%
209	144890	SCM2016 LGE MISC CAPITAL SUB	$ 93,028.06	$ -	$ -	$ 93,028.06	100%
210	144891	SCM2016 LGE MISC NESC COMPL	$ 44,958.11	$ -	$ -	$ 44,958.11	100%

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211	144892	SCM2016 LGE OIL CONTAIN UPGRD	$ 89,483.17	$ -	$ -	$ 89,483.17	100%
212	144893	SCM2016 LGE REPL ABB VHK MECH	$ 32,732.41	$ -	$ -	$ 32,732.41	100%
213	144894	SCM2016 LGE SUB BLDNG & GND	$ 99,561.64	$ -	$ -	$ 99,561.64	100%
214	144895	SCM2016 LGE WILDLIFE PROTECT	$ 75,049.09	$ -	$ -	$ 75,049.09	100%
215	144906	SCM2016 LGE TOOLS & EQUIPMENT	$ (10,206.28)	$ -	$ -	$ (10,206.28)	100%
216	144917	LEO PADMOUNT SWITCHGEAR 2015	$ (0.51)	$ -	$ -	$ (0.51)	100%
217	144920	DIST CAPACITORS LGE - 2016	$ 142,475.96	$ -	$ -	$ 142,475.96	100%
218	144921	LEO PADMOUNT SWITCHGEAR 2016	$ 172,168.96	$ -	$ -	$ 172,168.96	100%
219	144922	LEO DWNTN NTWRK VAULT RPR 2016	$ 264,976.68	$ -	$ -	$ 264,976.68	100%
220	144993	LGE CAMERAS 2016	$ 45,801.00	$ -	$ -	$ 45,801.00	100%
221	144995	LGE FIRE SYSTEMS 2016	$ 64,750.00	$ -	$ -	$ 64,750.00	100%
222	144997	LGE SECURITY EQUIPMENT 2016	$ 93,906.34	$ -	$ -	$ 93,906.34	100%
223	145404	Adv Meter Sys LG&E 2015	$ 478,768.77	$ -	$ -	$ 478,768.77	100%
224	145796	Mud Lane TR4 Transformer Rpl	$ 3,328.39	$ -	$ -	$ 3,328.39	100%
225	146001LGE	TC LAB EQUIPMENT 2016	$ 24,722.48	$ -	$ -	$ 24,722.48	100%
226	146002LGE	TC LAB MONITORS 2016	$ 78,000.00	$ -	$ -	$ 78,000.00	100%
227	146004LGE	TC PREDICTIVE MAINT DEV 2016	$ 18,633.70	$ -	$ -	$ 18,633.70	100%
228	146005LGE	TC SAFETY ERT EQUIP 2016	$ 42,545.51	$ -	$ -	$ 42,545.51	100%
229	146020	WHISKEY ROW NETWORK VAULT	$ 250,174.68	$ -	$ -	$ 250,174.68	100%
230	146252	FAIRMOUNT (FM) 1256	$ (4,334.50)	$ -	$ -	$ (4,334.50)	100%
231	146253	FA 1215	$ 360,162.73	$ -	$ -	$ 360,162.73	100%
232	146255	Stewart (SW)1190 Ckt Hardening	$ (4,378.57)	$ -	$ -	$ (4,378.57)	100%
233	146329	REL 345 ROW WIDENING	$ 3,420.85	$ -	$ -	$ 3,420.85	100%
234	146342	SSC FURNITURE & RECONFIG	$ 4,295.27	$ -	$ -	$ 4,295.27	100%
235	146423	LGE 2015 PITP project	$ 595.84	$ -	$ -	$ 595.84	100%
236	146442	PILC 2015 LGE UG CABLE REPL	$ 45,885.72	$ -	$ -	$ 45,885.72	100%
237	146484	BOC METER SHOP RENO	$ 404.25	$ -	$ -	$ 404.25	100%
238	146605	DIXIE CKT1222(DX-1222) SM WIRE	$ 23,694.55	$ -	$ -	$ 23,694.55	100%
239	146659	TC1 OXIDATION AIR IMPELLER	$ 1,431.22	$ -	$ -	$ 1,431.22	100%
240	146686	REL 345 ROW Blue Lck-Mdtwn	$ 21,493.41	$ -	$ -	$ 21,493.41	100%
241	146714LGE	TC OFFICE REBUILD 2015	$ 54.65	$ -	$ -	$ 54.65	100%
242	146730	MC GSU Transformers	$ 279,952.15	$ -	$ -	$ 279,952.15	100%
243	146743	MILL CREEK CKT 1261 (MC1261)	$ 4,787.91	$ -	$ -	$ 4,787.91	100%
244	146745	HILLCREST CKT 1290 (HC1290)	$ 622,704.87	$ -	$ -	$ 622,704.87	100%
245	146747	NACHAND CKT 1269 (NA1269)	$ 298,842.07	$ -	$ -	$ 298,842.07	100%
246	146748	AIKEN CKT 1296 (AK1296)	$ 3,134.34	$ -	$ -	$ 3,134.34	100%
247	146749	OXMOOR CKT 1273 (OX1273)	$ 540,000.00	$ -	$ -	$ 540,000.00	100%
248	146751	JEFFERSONTOWN CKT1123 (JT1123)	$ 234,975.64	$ -	$ -	$ 234,975.64	100%
249	146788	BOC FURNITURE-LGE	$ (4,312.18)	$ -	$ -	$ (4,312.18)	100%
250	146817	THIRD PARTY POLE ATTACH 2015	$ 9,168.75	$ -	$ -	$ 9,168.75	100%
251	146828	HILLCREST TR1 TC525 LTC UPGRD	$ (59.06)	$ -	$ -	$ (59.06)	100%
252	146986	CF - 1204	$ (263.25)	$ -	$ -	$ (263.25)	100%
253	146LGE16	MR Hardware-LGE16	$ 6,159.99	$ -	$ -	$ 6,159.99	100%
254	147009	BOC SECURITY RENOVATION-LGE	$ 723.11	$ -	$ -	$ 723.11	100%
255	147023	MC Landfill 2016/2017	$ 2,586,727.25	$ -	$ -	$ 2,586,727.25	100%
256	147034	MC4 Boiler Lower Slope	$ 2,121,354.83	$ -	$ -	$ 2,121,354.83	100%
257	147037	MC1 HSWP Strainers	$ 6,573.18	$ -	$ -	$ 6,573.18	100%
258	147038	MC2 HSWP Strainers	$ 2,816.80	$ -	$ -	$ 2,816.80	100%
259	147039	MC3 HSWP Strainers	$ 4,485.75	$ -	$ -	$ 4,485.75	100%
260	147040	MC3 LSSWP Strainers	$ 3,545.34	$ -	$ -	$ 3,545.34	100%
261	147041	MC4 LSSWP Strainers	$ 3,545.34	$ -	$ -	$ 3,545.34	100%
262	147044	MC 3A Condenser Vacuum Pump	$ 18,640.42	$ -	$ -	$ 18,640.42	100%
263	147045	MC 3B Condenser Vacuum Pump	$ 21,669.49	$ -	$ -	$ 21,669.49	100%
264	147065	MC Sewage Piping	$ 110,000.00	$ -	$ -	$ 110,000.00	100%
265	147086	LGE NALCO ENGINEERING	$ (33,717.67)	$ -	$ -	$ (33,717.67)	100%
266	147091	GS GE CORS ENG	$ 11,528.65	$ -	$ -	$ 11,528.65	100%
267	147118	MC 4503 & 4503-33 TIE Brkrs	$ 442,408.31	$ -	$ -	$ 442,408.31	100%
268	147126	DOWNTOWN NETWORK SWITCHES PROJ	$ 2,077,184.62	$ -	$ -	$ 2,077,184.62	100%
269	147145	WP 1104 CIFI 2015	$ (5,779.00)	$ -	$ -	$ (5,779.00)	100%
270	147164	HOLIDAY INN EXPRESS VAULT	$ (1,908.69)	$ -	$ -	$ (1,908.69)	100%
271	147180LGE	TC BAP/GSP SLOPE IMPROVE	$ 4.55	$ -	$ -	$ 4.55	100%
272	147213	KINDRED OFFICE BLDG VAULT	$ 778,085.67	$ -	$ -	$ 778,085.67	100%
273	147244	TEP ETHEL-NACHAND 69kV-	$ 1,131,404.07	$ -	$ -	$ 1,131,404.07	100%
274	147287LGE	TC REROUTE WATER FLOW	$ 2,209.85	$ -	$ -	$ 2,209.85	100%
275	147301	SIMPSONVILLE FENCE LGE TR	$ 8,140.05	$ -	$ -	$ 8,140.05	100%
276	147308	Lyndon S Potential Xfrmr Rpl	$ 44,014.87	$ -	$ -	$ 44,014.87	100%
277	147312	Mill Creek 532 Line CCVT Rpl	$ 92,096.53	$ -	$ -	$ 92,096.53	100%
278	147328	PR Trimble Co-Centerfield	$ 1,554,723.63	$ -	$ -	$ 1,554,723.63	100%
279	147330	PR Harmony Landing-Skylight	$ 1,003,278.06	$ -	$ -	$ 1,003,278.06	100%
280	147353	Paddy's Run Bushings	$ 32,699.15	$ -	$ -	$ 32,699.15	100%

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281	147357	Mud Lane Insulator Rpl	$ 368,088.01	$ -	$ -	$ 368,088.01	100%
282	147942LGE	BRCT5 C Insp & Parts Recon LGE	$ 1,324,999.79	$ -	$ -	$ 1,324,999.79	100%
283	147971	MC CCR RULING NON MECH	$ (49,001.50)	$ -	$ -	$ (49,001.50)	100%
284	147972	TC LGE CCR RULING NON MECH	$ (374,722.02)	$ -	$ -	$ (374,722.02)	100%
285	147986LGE	TC PROXIMITY READERS INSTALL	$ 934.58	$ -	$ -	$ 934.58	100%
286	147997	TEP-Rpl TC 345kV Switches	$ 257,345.35	$ -	$ -	$ 257,345.35	100%
287	147LGE16	MV90 upgrade-LGE16	$ 40,040.02	$ -	$ -	$ 40,040.02	100%
288	148016	CONSTRUCT ELEVATOR - AOC	$ 326,265.07	$ -	$ -	$ 326,265.07	100%
289	148018	REPL AIR HANDLERS-BOC MAIN	$ 133,000.00	$ -	$ -	$ 133,000.00	100%
290	148028	CARPET/FLOORING - LGE 2016	$ 31,500.00	$ -	$ -	$ 31,500.00	100%
291	148047	XEROX EQ-MAILROOM 2016	$ 2,067.80	$ -	$ -	$ 2,067.80	100%
292	148082	CR GT11 Control Room	$ 134,000.00	$ -	$ -	$ 134,000.00	100%
293	148496	LGE SMAC 2016 PROJECT	$ 154,756.65	$ -	$ -	$ 154,756.65	100%
294	148497	PILC 2016 LGE CABLE REPL	$ 4,796,172.12	$ -	$ -	$ 4,796,172.12	100%
295	148502	EMS CHNL EXPANSION-LGE-2015	$ 56.18	$ -	$ -	$ 56.18	100%
296	148594	SCM2016 LGE FPE TAPCH RPL REIN	$ 343,602.15	$ -	$ -	$ 343,602.15	100%
297	148597	SCM2016 LGE REPL 34KV BRKR	$ 141,723.80	$ -	$ -	$ 141,723.80	100%
298	148614	SCM2016 LGE REPL 15KV DH BRKR	$ 160,150.62	$ -	$ -	$ 160,150.62	100%
299	148618	DIST ATTACH TRAN-ADRIENNE WY	$ 10.93	$ -	$ -	$ 10.93	100%
300	148620	URD CABLE REPL/REJUV LGE 2016	$ 991,685.57	$ -	$ -	$ 991,685.57	100%
301	148633	SCM2016 LGE REPL XFMR FANS	$ 141,448.70	$ -	$ -	$ 141,448.70	100%
302	148641	VACTRON FOR VLT & MANHOLE MAIN	$ 60,727.40	$ -	$ -	$ 60,727.40	100%
303	148971	PWR QLTY/LOAD LOG/VOLT MTR 16	$ 41,248.80	$ -	$ -	$ 41,248.80	100%
304	148LGE16	Implement Corp. SIEM-LGE16	$ 473,451.42	$ -	$ -	$ 473,451.42	100%
305	149028	TEP-LGE DFR 2016	$ 225,338.86	$ -	$ -	$ 225,338.86	100%
306	149031	CCS UPGRADE FURNITURE	$ 6,230.25	$ -	$ -	$ 6,230.25	100%
307	149100	GAS CONTROL & STOR RENOV	$ 154,001.84	$ -	$ -	$ 154,001.84	100%
308	149123LGE	TC CT INSTALL 345KV MODS	$ 10,366.34	$ -	$ -	$ 10,366.34	100%
309	149187LGE	BRCT Office Building Repl LGE	$ 3,688.23	$ -	$ -	$ 3,688.23	100%
310	149355	MC 1/2 HG CONTROL INJECTION	$ 2,004,885.22	$ -	$ -	$ 2,004,885.22	100%
311	149356	MC 3 HG CONTROL INJECTION	$ 1,398,885.22	$ -	$ -	$ 1,398,885.22	100%
312	149357	MC 4 HG CONTROL INJECTION	$ 1,658,885.22	$ -	$ -	$ 1,658,885.22	100%
313	149358	TC1 HG CONTROL INJECTION	$ 1,698,885.22	$ -	$ -	$ 1,698,885.22	100%
314	149465	LGE HW/SW 2016 ASSET MGMT	$ 104,876.57	$ -	$ -	$ 104,876.57	100%
315	149551	MR 2016 FieldNet LG&E	$ 14,700.00	$ -	$ -	$ 14,700.00	100%
316	149703	KUGO CCS UPGRADE - LGE	$ 3,665.20	$ -	$ -	$ 3,665.20	100%
317	149734	BOC GAS CONTR BRKRM	$ 1,007.02	$ -	$ -	$ 1,007.02	100%
318	149791	BOC PARKING LOT RECONFIG	$ 0.17	$ -	$ -	$ 0.17	100%
319	149863	KINDRED BLDG VAULT CUST PAY	$ 228,604.69	$ -	$ -	$ 228,604.69	100%
320	149886	MC 1&2 Flyash Blower Spare	$ (345.22)	$ -	$ -	$ (345.22)	100%
321	149889	El Veh Chg Station LG&E 2015	$ 209,833.34	$ -	$ -	$ 209,833.34	100%
322	149948	UNIVERSITY OF LOU STREETSCAPE	$ (5,798.34)	$ -	$ -	$ (5,798.34)	100%
323	149950	BOC-GAS CONTROL OFFICE RENO	$ 4,681.89	$ -	$ -	$ 4,681.89	100%
324	149972	GS GE ME Remote Vibr	$ 10,400.77	$ -	$ -	$ 10,400.77	100%
325	149974	REPLACE LTC AT TERRY TR2	$ (0.02)	$ -	$ -	$ (0.02)	100%
326	150003	REPLACE CLAY TRANSFORMER TR2	$ 893.72	$ -	$ -	$ 893.72	100%
327	150012LGE	TC2 BOX HEADER AT DIPPER PLATE	$ 11,764.54	$ -	$ -	$ 11,764.54	100%
328	150019	BOC BREAK ROOM & 2ND FL SHOWER	$ 847.00	$ -	$ -	$ 847.00	100%
329	150024	PLAINVIEW(PV) 1252 EXT CBL RPL	$ 185,459.54	$ -	$ -	$ 185,459.54	100%
330	150028	CLAY TR2 TRANSFORMER	$ 405,376.12	$ -	$ -	$ 405,376.12	100%
331	150037LGE	TC RACK SYS PW SWITCHGEAR	$ 4,303.42	$ -	$ -	$ 4,303.42	100%
332	150047	GS GE 2016 Explorer 1	$ (1,840.60)	$ -	$ -	$ (1,840.60)	100%
333	150079	GS GE ME Oil Skid	$ 4,448.70	$ -	$ -	$ 4,448.70	100%
334	150080	GS GE BlackStart	$ 1,325,684.47	$ -	$ -	$ 1,325,684.47	100%
335	150082	PR Knob Creek-Tip Top	$ 3,711.07	$ -	$ -	$ 3,711.07	100%
336	150096	FUL UPGRD EMS SWARE-LGE-2016	$ 59,004.76	$ -	$ -	$ 59,004.76	100%
337	150109	ESC SAFETY OFFICE RENO	$ (6,303.23)	$ -	$ -	$ (6,303.23)	100%
338	150123	MC Stacker/Reclaimer Cab	$ 38,478.78	$ -	$ -	$ 38,478.78	100%
339	150136	Compressed Air Heat Exchanger	$ 3,538.25	$ -	$ -	$ 3,538.25	100%
340	150150	MC F1 Coal Conveyor Belt 2015	$ 6,235.11	$ -	$ -	$ 6,235.11	100%
341	150210	BOC ANNEX TRNG & CONF RM RENO	$ (4,215.85)	$ -	$ -	$ (4,215.85)	100%
342	150216	MC 3B Burner Nozzles 2016	$ 51,888.23	$ -	$ -	$ 51,888.23	100%
343	150220	LGE Ky Wired Non-Reimb	$ 103,740.83	$ -	$ -	$ 103,740.83	100%
344	150222	LGE Ky Wired Reimbursable	$ (1,104.56)	$ -	$ -	$ (1,104.56)	100%
345	150233	MC1 LSSWP Strainers 2015	$ 3,388.11	$ -	$ -	$ 3,388.11	100%
346	150234	MC2 LSSWP Strainers 2015	$ 3,388.11	$ -	$ -	$ 3,388.11	100%
347	150274	ELECTRICAL WORK IN XEROX AREA	$ (1,295.39)	$ -	$ -	$ (1,295.39)	100%
348	150284	LGE PITP 2016	$ 2,707,725.66	$ -	$ -	$ 2,707,725.66	100%
349	150311	PURCHASE FORKLIFT	$ (665.87)	$ -	$ -	$ (665.87)	100%
350	150330	LGE FIBERTECH NON-REIMB	$ 264,982.46	$ -	$ -	$ 264,982.46	100%

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351	150332	LGE FIBERTECH REIMBURSABLE	$ (18,118.23)	$ -	$ -	$ (18,118.23)	100%
352	150334	CRESTWOOD CKT 1225 (CW1225)	$ 236,314.36	$ -	$ -	$ 236,314.36	100%
353	150404	MC EHC Hy-Pro Dryers	$ 1,502.67	$ -	$ -	$ 1,502.67	100%
354	150408	BRCT 5 Gas Detection Syst Repl	$ 21,600.43	$ -	$ -	$ 21,600.43	100%
355	150444	TPPA2016 - TWC	$ (27,848.58)	$ -	$ -	$ (27,848.58)	100%
356	150445	TPPA2016 - Fibertech	$ 22,820.77	$ -	$ -	$ 22,820.77	100%
357	150446	TPPA2016 - CROWN CASTLE	$ 31,333.08	$ -	$ -	$ 31,333.08	100%
358	150447	TPPA2016 - OTHER	$ (2,562.33)	$ -	$ -	$ (2,562.33)	100%
359	150467	Comp-related Equip LGE 2016	$ 11,292.06	$ -	$ -	$ 11,292.06	100%
360	150637	TEP-Middletown Brkr Rpl (3)	$ 510,528.59	$ -	$ -	$ 510,528.59	100%
361	150649LGE	TC CT9 GEN FIELD REWIND	$ 439,610.56	$ -	$ -	$ 439,610.56	100%
362	150650	PR Middletown-Centerfield	$ 569,758.97	$ -	$ -	$ 569,758.97	100%
363	150655	Rebuild TT3311 MU1104 Ph4	$ 328,348.32	$ -	$ -	$ 328,348.32	100%
364	150661	BOC CIP BADGING REMODEL	$ 6,858.94	$ -	$ -	$ 6,858.94	100%
365	150673	11TH FL RECONFIG LGE CTR	$ 3,524.12	$ -	$ -	$ 3,524.12	100%
366	150681LGE	TC2 EXPANSION JOINT REPLACE	$ 67,169.50	$ -	$ -	$ 67,169.50	100%
367	150721	SUPPLY CHAIN OFFICE RENO LGE	$ 159,359.63	$ -	$ -	$ 159,359.63	100%
368	150734	Middletown TR2 Bushing Rpl	$ 45,178.25	$ -	$ -	$ 45,178.25	100%
369	150735	Waterside West Lighting	$ 11,740.39	$ -	$ -	$ 11,740.39	100%
370	150746	TRAILER AT SOUTH SRV CTR	$ (132.72)	$ -	$ -	$ (132.72)	100%
371	150751	BOC FAILED EQ/FURNITURE	$ 5,985.00	$ -	$ -	$ 5,985.00	100%
372	150776LGE	TC MILLING MACHINE	$ 16,041.26	$ -	$ -	$ 16,041.26	100%
373	150780	EOC Security Access Doorway	$ 2,480.00	$ -	$ -	$ 2,480.00	100%
374	150781	Seminole SM1235 Exit Circuit	$ 115,628.55	$ -	$ -	$ 115,628.55	100%
375	150784	TA1106	$ 278,707.61	$ -	$ -	$ 278,707.61	100%
376	150804	OATI Software Change - LGE	$ 14,784.00	$ -	$ -	$ 14,784.00	100%
377	150849	DEL PARK TR1 UTT LTC	$ 45,698.75	$ -	$ -	$ 45,698.75	100%
378	150864	MC3 Turbine Network Switches	$ 60,839.79	$ -	$ -	$ 60,839.79	100%
379	150865	MC1 & MC2 CO Analyzers	$ 19,676.45	$ -	$ -	$ 19,676.45	100%
380	150866LGE	TC FA COMBO MTR STARTERS	$ 135,563.78	$ -	$ -	$ 135,563.78	100%
381	150874	Okolona Ok1272 Exit Circuit	$ 99,546.22	$ -	$ -	$ 99,546.22	100%
382	150882	CONSTRUCT WALL XEROX AREA	$ 2,248.23	$ -	$ -	$ 2,248.23	100%
383	150979	GS GE Lab Equip 2016	$ 84,339.79	$ -	$ -	$ 84,339.79	100%
384	151086LGE	TC COAL HANDLING ROOF	$ 20,191.80	$ -	$ -	$ 20,191.80	100%
385	151093	RIVERPORT FAILED EQUIP	$ 13,379.00	$ -	$ -	$ 13,379.00	100%
386	151096	Lynn Subst (LN0003) Exit Cable	$ 49,801.10	$ -	$ -	$ 49,801.10	100%
387	151102LGE	TC LIMESTONE CONV BELT	$ 18,889.14	$ -	$ -	$ 18,889.14	100%
388	151106	LGE Spare Relay Clocks-2016	$ 25,040.62	$ -	$ -	$ 25,040.62	100%
389	151107	FL1495 (Floyd Sub) Exit Cable	$ 39,653.92	$ -	$ -	$ 39,653.92	100%
390	151108	BR1352 Exit Cable	$ 69,815.70	$ -	$ -	$ 69,815.70	100%
391	151111	SIMP AWNING PAD READER-LGE	$ 3,255.00	$ -	$ -	$ 3,255.00	100%
392	151115	TC CCRT - BOTTOM ASH LGE	$ 4,527,277.84	$ -	$ -	$ 4,527,277.84	100%
393	151116	TC CCRT - FLY ASH LGE	$ 15,218,631.43	$ -	$ -	$ 15,218,631.43	100%
394	151117	TC CCRT - GYPSUM LGE	$ 15,735,004.67	$ -	$ -	$ 15,735,004.67	100%
395	151118	TC CCRT - TRANSPORT LGE	$ 2,468,538.78	$ -	$ -	$ 2,468,538.78	100%
396	151119	TC CCRT - LANDFILL LGE	$ 28,528,016.70	$ -	$ -	$ 28,528,016.70	100%
397	151126	GS GE Black Start TC	$ 1,417,097.28	$ -	$ -	$ 1,417,097.28	100%
398	151133	MC VEHICLES 2016	$ 69,940.68	$ -	$ -	$ 69,940.68	100%
399	151149	Meter Shop 2016 LG&E Electric	$ 22,617.48	$ -	$ -	$ 22,617.48	100%
400	151154LGE	TC CT9 GEN STATOR RE-WEDGE	$ 75,310.46	$ -	$ -	$ 75,310.46	100%
401	151160	SIMP COMM CTR RECONF-LGE	$ 8,339.54	$ -	$ -	$ 8,339.54	100%
402	151168LGE	LGE Power Maint Trainer	$ 20,835.00	$ -	$ -	$ 20,835.00	100%
403	151173	MC LD1 Limestone Belt 2016	$ 11,271.47	$ -	$ -	$ 11,271.47	100%
404	151176	OF Land Purchase	$ 44,440.00	$ -	$ -	$ 44,440.00	100%
405	151191	TC1 COAL MILL SPRING CANS	$ 108,759.00	$ -	$ -	$ 108,759.00	100%
406	151192LGE	TC2 HPFW PIPE PLATFORMS	$ 9,564.66	$ -	$ -	$ 9,564.66	100%
407	151194LGE	TC2 TURB SHAFT VOLT MONITOR	$ 47,777.57	$ -	$ -	$ 47,777.57	100%
408	151202	MC "C" Conv Gearbox 2016	$ 44,086.39	$ -	$ -	$ 44,086.39	100%
409	151203	MC G2 Conv Gearbox 2016	$ 11,305.95	$ -	$ -	$ 11,305.95	100%
410	151204	MC4 Burners 2016	$ 900,036.00	$ -	$ -	$ 900,036.00	100%
411	151205LGE	TC BAP/GSP IMPROVEMENTS 2016	$ 324,969.28	$ -	$ -	$ 324,969.28	100%
412	151208	Mill Creek 4533 Brk Rpl	$ 783,640.31	$ -	$ -	$ 783,640.31	100%
413	151211	BOC CAFE RENOVATION	$ 56,047.10	$ -	$ -	$ 56,047.10	100%
414	151219	ERTs for LG&E (Electric) 2016	$ 53,185.32	$ -	$ -	$ 53,185.32	100%
415	151237	GS GE Pathfinder Software	$ 2,222.29	$ -	$ -	$ 2,222.29	100%
416	151289	GS GE Dam Impnd '16 TC	$ 41,600.00	$ -	$ -	$ 41,600.00	100%
417	151298	MC 3B GSU XFMR HV Bushing	$ 32,557.50	$ -	$ -	$ 32,557.50	100%
418	151305	Algonquin PT Rpl	$ 27,274.43	$ -	$ -	$ 27,274.43	100%
419	151306	Paddys Run PT Rpl	$ 82,833.01	$ -	$ -	$ 82,833.01	100%
420	151307	Clay 69kV BUS TIE Bush Rpl	$ 31,485.48	$ -	$ -	$ 31,485.48	100%

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421	151329	CR7 Service Water Line	$ 11,422.48	$ -	$ -	$ 11,422.48	100%
422	151331	CR7 Station Buildings	$ 33,000.00	$ -	$ -	$ 33,000.00	100%
423	151349	LG&E BLDG A/V EQ - 2016 LG&E	$ 23,099.88	$ -	$ -	$ 23,099.88	100%
424	151448	TC1 480V BREAKER UPGRADE	$ 77,797.50	$ -	$ -	$ 77,797.50	100%
425	151449LGE	TC COMMON 480V BREAKER UPGRADE	$ 78,000.00	$ -	$ -	$ 78,000.00	100%
426	151467	Cane Run SW CT Add	$ 343,814.20	$ -	$ -	$ 343,814.20	100%
427	151559	GS GE Alarm Mgmt TC	$ 6,554.42	$ -	$ -	$ 6,554.42	100%
428	151563	GS GE Alarm Mgmt CR	$ 5,472.50	$ -	$ -	$ 5,472.50	100%
429	151597	MC Skid Steer Loader 2016	$ 41,195.02	$ -	$ -	$ 41,195.02	100%
430	151601	Louisville RFL9300 RPLS	$ 315,472.39	$ -	$ -	$ 315,472.39	100%
431	151610	LEO Mini Excavator and Trailer	$ 31,646.47	$ -	$ -	$ 31,646.47	100%
432	151611	LEO Pole Trailer	$ 17,824.98	$ -	$ -	$ 17,824.98	100%
433	151817	Homewood Suites Vault	$ 500,000.00	$ -	$ -	$ 500,000.00	100%
434	151896	Danville Drafting Plotter-LGE	$ 2,888.58	$ -	$ -	$ 2,888.58	100%
435	151955LGE	TC2 GENERATOR FIELD RWND	$ 435,750.11	$ -	$ -	$ 435,750.11	100%
436	151957LGE	TC2 GENERATOR STATOR	$ 174,464.73	$ -	$ -	$ 174,464.73	100%
437	151975	CR7 SEE Transformer	$ 33,000.00	$ -	$ -	$ 33,000.00	100%
438	152000LGE	TC CT REPL GEN PROT RELAY	$ 22,815.04	$ -	$ -	$ 22,815.04	100%
439	152002LGE	TC CT EX2000 DIGITAL FE CT5	$ 67,695.85	$ -	$ -	$ 67,695.85	100%
440	152003LGE	TC CT EX2000 DIGITAL FE CT6	$ 67,695.85	$ -	$ -	$ 67,695.85	100%
441	152012LGE	TC CT MARK VI UPGD CT6	$ 60,713.80	$ -	$ -	$ 60,713.80	100%
442	152049LGE	TC2 BOILER WATER WALL REPL	$ 28,500.00	$ -	$ -	$ 28,500.00	100%
443	152132	LEO Forklift	$ 49,614.29	$ -	$ -	$ 49,614.29	100%
444	152222	BL 345kV 4532-38 TIE Brkr Rpl	$ 262,275.82	$ -	$ -	$ 262,275.82	100%
445	152240	MC 3C Primary Air Fan Mtr 2015	$ 28,995.15	$ -	$ -	$ 28,995.15	100%
446	152265	SCADA PRIVATE NTWK_LGE_2016	$ 12,004.64	$ -	$ -	$ 12,004.64	100%
447	152271LGE	TC2 ID FAN REFURBISHMENT LGE	$ 117,479.40	$ -	$ -	$ 117,479.40	100%
448	152273LGE	TC2 FD FAN REBUILD LGE	$ 53,093.03	$ -	$ -	$ 53,093.03	100%
449	152276	Trimble R8S GPS Survey	$ 26,359.23	$ -	$ -	$ 26,359.23	100%
450	152289	BR Solar Land Purch	$ 103,618.65	$ -	$ -	$ 103,618.65	100%
451	152314	CREDIT UNION - CONSTRUCT WALL	$ 2,877.00	$ -	$ -	$ 2,877.00	100%
452	152327	LG&E COMMON ASSETS - BOC	$ 2,033.22	$ -	$ -	$ 2,033.22	100%
453	152366	BOC ROOF REPLACEMENT SECTION A	$ 245,000.00	$ -	$ -	$ 245,000.00	100%
454	152381	MC Process Water	$ 2,621,999.98	$ -	$ -	$ 2,621,999.98	100%
455	152384	TC LGE Process Water	$ 1,126,112.00	$ -	$ -	$ 1,126,112.00	100%
456	152410	MC 2A Boiler Feed Pump Mtr	$ 135,711.67	$ -	$ -	$ 135,711.67	100%
457	152612	MC RO DCS Station	$ 35,025.77	$ -	$ -	$ 35,025.77	100%
458	152731	PR Telehandler 4x4	$ 15,900.00	$ -	$ -	$ 15,900.00	100%
459	152733	CR7 Site Fencing	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
460	152765	VE0002 Vermont Exit Circuit	$ 40,000.00	$ -	$ -	$ 40,000.00	100%
461	152766	Dahlia DA1239 Exit Circuit	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
462	152767	Grady GR1466 Exit Circuit	$ 71,000.00	$ -	$ -	$ 71,000.00	100%
463	152901	MC CCR New Construction	$ 13,289,000.00	$ -	$ -	$ 13,289,000.00	100%
464	152902	TC CCR New Construction LGE	$ 376,414.62	$ -	$ -	$ 376,414.62	100%
465	152946	CR7 Annual Outage (2016)	$ 11,304.48	$ -	$ -	$ 11,304.48	100%
466	152974	Spare Transformers LGE	$ 370,000.87	$ -	$ -	$ 370,000.87	100%
467	152978	Tip Top 6619 Brkr Overhaul	$ 15,677.49	$ -	$ -	$ 15,677.49	100%
468	152979	Purchase Cable Hog	$ 45,829.40	$ -	$ -	$ 45,829.40	100%
469	152980	PR Watterson-Pleasant Grove	$ 618,608.13	$ -	$ -	$ 618,608.13	100%
470	152LGE16	Mbl & Wrkst Lic True-up-LGE16	$ 66,540.69	$ -	$ -	$ 66,540.69	100%
471	153000LGE	TC SITE AMBULANCE	$ 255,725.47	$ -	$ -	$ 255,725.47	100%
472	153007	TC1 CEM DATA LOG CHANGEOUT	$ 38,922.53	$ -	$ -	$ 38,922.53	100%
473	153014LGE	TC2 SCR NOX VIM WARE CHANGEOUT	$ 2,601.80	$ -	$ -	$ 2,601.80	100%
474	153067LGE	TC2 ACOUSTIC MONITOR	$ 13,993.15	$ -	$ -	$ 13,993.15	100%
475	153068LGE	TC REPL A CHILLER	$ 59,426.83	$ -	$ -	$ 59,426.83	100%
476	153075LGE	TC2 TDBFP TRIP BLOCK	$ 23,069.78	$ -	$ -	$ 23,069.78	100%
477	153103LGE	TC CT6 REBUILD EXHAUST	$ 75,769.02	$ -	$ -	$ 75,769.02	100%
478	153106	MC1 O2 Probe Grid	$ 120,000.00	$ -	$ -	$ 120,000.00	100%
479	153110	MC2 O2 Probe Grid	$ 120,000.00	$ -	$ -	$ 120,000.00	100%
480	153173	MC LE Limestone Conv Belt 2016	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
481	153174	MC D1 Coal Conv Gearbox 2016	$ 30,000.00	$ -	$ -	$ 30,000.00	100%
482	153179	MC 1A HSWP Motor 2016	$ 32,000.00	$ -	$ -	$ 32,000.00	100%
483	153180	3RD FLOOR BREAKROOM RENO	$ 32,322.50	$ -	$ -	$ 32,322.50	100%
484	153189	PADDYS RUN TRANSFORMER	$ 25,416.80	$ -	$ -	$ 25,416.80	100%
485	153206	MC Video Conference System	$ 23,000.00	$ -	$ -	$ 23,000.00	100%
486	153207	MC4 Switchgear Cable	$ 14,700.00	$ -	$ -	$ 14,700.00	100%
487	153255	Bristol Louisville on Main	$ 13,904.60	$ -	$ -	$ 13,904.60	100%
488	153268	RELAY TEST EQUIPMENT	$ 63,992.93	$ -	$ -	$ 63,992.93	100%
489	153270	A/V EQUIPMENT - EOC 2016	$ 8,207.50	$ -	$ -	$ 8,207.50	100%
490	153278	REPLACE EXT DOORS - BOC 2016	$ 1,897.00	$ -	$ -	$ 1,897.00	100%

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491	153296	MC Gypsum Shuttle Conv 2016	$ 6,500.00	$ -	$ -	$ 6,500.00	100%
492	153304	REPL CHILL WTR PIPE INSULATION	$ 17,797.50	$ -	$ -	$ 17,797.50	100%
493	153312	CSS Equipment	$ 7,844.18	$ -	$ -	$ 7,844.18	100%
494	153326	MC2 Closed Cooling Wtr Piping	$ 34,000.00	$ -	$ -	$ 34,000.00	100%
495	153330	MC Mechanical Exhauster 2016	$ 58,700.00	$ -	$ -	$ 58,700.00	100%
496	157LGE15	EMS CIP-LGE15	$ 9,352.50	$ -	$ -	$ 9,352.50	100%
497	158LGE15	FIM Replacement-LGE15	$ 543,467.54	$ -	$ -	$ 543,467.54	100%
498	161001LGE	TC2 TURBINE PREP COUPLINGS	$ 38,320.26	$ -	$ -	$ 38,320.26	100%
499	164LGE16	Plant Mobile-Trimble-LGE16	$ 175,000.00	$ -	$ -	$ 175,000.00	100%
500	165LGE16	Non-SCADA Load Data-LGE16	$ 38,499.99	$ -	$ -	$ 38,499.99	100%
501	166LGE16	Tower Replace-LGE16	$ 179,270.09	$ -	$ -	$ 179,270.09	100%
502	170LGE15	Low Income Assist Portal-LGE15	$ (0.01)	$ -	$ -	$ (0.01)	100%
503	178LGE15	Upgrade Quest Server-LGE15	$ 142,848.24	$ -	$ -	$ 142,848.24	100%
504	200LGE15	Customer Bill Redesign-LGE15	$ 37,716.89	$ -	$ -	$ 37,716.89	100%
505	200LGE16	Application Sec Enhance-LGE16	$ 18,472.57	$ -	$ -	$ 18,472.57	100%
506	201LGE14	Auto Pymt Arrangements-LGE14	$ (1.48)	$ -	$ -	$ (1.48)	100%
507	202LGE15	Trans OATT Billing Tool-LGE15	$ 29,674.14	$ -	$ -	$ 29,674.14	100%
508	203LGE15	PowerPlant Upgrade-LGE15	$ 246,190.29	$ -	$ -	$ 246,190.29	100%
509	203LGE16	PS 9.2 Upgrade-LGE16	$ 310,621.42	$ -	$ -	$ 310,621.42	100%
510	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 5,523,653.37	$ -	$ -	$ 5,523,653.37	100%
511	234LGE14	Damage Assess Enhance-LGE14	$ 17.61	$ -	$ -	$ 17.61	100%
512	262LGE14	Redact-It Implement-LGE14	$ 39,799.77	$ -	$ -	$ 39,799.77	100%
513	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	$ 380,552.80	$ -	$ -	$ 380,552.80	100%
514	700LGE15	Fidelity Pension-LGE15	$ 12,655.34	$ -	$ -	$ 12,655.34	100%
515	701LGE16	ShareGate-LGE16	$ (44,590.00)	$ -	$ -	$ (44,590.00)	100%
516	702LGE16	CA API-LGE16	$ 47,265.40	$ -	$ -	$ 47,265.40	100%
517	703LGE16	Aspect Workforce Lic-LGE16	$ 3,149.50	$ -	$ -	$ 3,149.50	100%
518	704LGE15	AIS Enhancement-LGE15	$ (8,420.49)	$ -	$ -	$ (8,420.49)	100%
519	706LGE16	EMC TLA-LGE16	$ 1,142,144.40	$ -	$ -	$ 1,142,144.40	100%
520	707LGE15	PACSs for Substations-LGE15	$ 29,654.67	$ -	$ -	$ 29,654.67	100%
521	707LGE16	IVR Designer Tool Upgr-LGE16	$ 20,019.83	$ -	$ -	$ 20,019.83	100%
522	708LGE16	Microsoft Project Server-LGE16	$ 48,019.99	$ -	$ -	$ 48,019.99	100%
523	709LGE16	Lightning Fall License-LGE16	$ 13,860.00	$ -	$ -	$ 13,860.00	100%
524	710LGE16	NMS Enhancement-LGE16	$ 4,620.00	$ -	$ -	$ 4,620.00	100%
525	712LGE16	OpenText OCR Licenses-LGE16	$ 11,430.96	$ -	$ -	$ 11,430.96	100%
526	715LGE16	ArcGIS Spatial Licenses-LGE16	$ 1,750.00	$ -	$ -	$ 1,750.00	100%
527	716LGE15	Res Contractor Invoicing-LGE15	$ 2,965.18	$ -	$ -	$ 2,965.18	100%
528	716LGE16	Adobe Robohelp Licenses-LGE16	$ 2,125.20	$ -	$ -	$ 2,125.20	100%
529	717LGE15	Maximo BI-LGE15	$ 1,140.52	$ -	$ -	$ 1,140.52	100%
530	717LGE16	Gas Pipeline ESRI Lic-LGE16	$ 17,500.00	$ -	$ -	$ 17,500.00	100%
531	718LGE16	Net Motion Mobility-LGE16	$ 17,150.00	$ -	$ -	$ 17,150.00	100%
532	719LGE15	CTS Upload Automation-LGE15	$ 20,721.86	$ -	$ -	$ 20,721.86	100%
533	719LGE16	PI Alarm Mgmt-LGE16	$ 52,360.00	$ -	$ -	$ 52,360.00	100%
534	720LGE16	Mobile Dispatch Map-LGE16	$ 83,160.00	$ -	$ -	$ 83,160.00	100%
535	722LGE16	Single Sign On Lic-LGE16	$ 1,629.25	$ -	$ -	$ 1,629.25	100%
536	723LGE16	SSO License Bellomy-LGE16	$ 985.60	$ -	$ -	$ 985.60	100%
537	724LGE16	PI Lic for Access Perm-LGE16	$ 1,848.00	$ -	$ -	$ 1,848.00	100%
538	728LGE15	EE Rebate Checks-LGE15	$ (2,094.40)	$ -	$ -	$ (2,094.40)	100%
539	728LGE16	Trading Floor Monitors-LGE16	$ 6,160.00	$ -	$ -	$ 6,160.00	100%
540	743LGE15	Video Streaming Appl-LGE15	$ 19,952.71	$ -	$ -	$ 19,952.71	100%
541	CCAPR340	Capital CAP/REG/RECL - 003400	$ 556,596.71	$ -	$ -	$ 556,596.71	100%
542	CEMTR134	LGE Electric Meters - 001340	$ 585,082.97	$ -	$ -	$ 585,082.97	100%
543	CLM020414	LGE MAJOR STORM 020414	$ (392.05)	$ -	$ -	$ (392.05)	100%
544	CLM040216	LGE MAJOR STORM 040216	$ 2,237.61	$ -	$ -	$ 2,237.61	100%
545	CLM061216	LGE MAJOR STORM 061216	$ 1.00	$ -	$ -	$ 1.00	100%
546	CLM071715	LGE MAJOR STORM 071715	$ (18.95)	$ -	$ -	$ (18.95)	100%
547	CNBCBL341	Joint Trench - 003410	$ 54,915.39	$ -	$ -	$ 54,915.39	100%
548	CNBCD340O	NB Comm OH - 003400	$ 2,286,580.80	$ -	$ -	$ 2,286,580.80	100%
549	CNBCD340U	NB Comm UG - 003400	$ 4,167,249.38	$ -	$ -	$ 4,167,249.38	100%
550	CNBRD340O	NB Resid OH - 003400	$ 1,642,017.00	$ -	$ -	$ 1,642,017.00	100%
551	CNBRD341U	NB Resid UG - 003410	$ 4,276,152.26	$ -	$ -	$ 4,276,152.26	100%
552	CNBSV340O	NB Elect Serv OH - 003400	$ 515,701.54	$ -	$ -	$ 515,701.54	100%
553	CNBSV340U	NB Elect Serv UG - 003400	$ 1,452,195.15	$ -	$ -	$ 1,452,195.15	100%
554	CNBVLT343	NB Network Vaults - 003430	$ 620,465.53	$ -	$ -	$ 620,465.53	100%
555	CPBWK340	El Public Works - 003400	$ 1,129,577.52	$ -	$ -	$ 1,129,577.52	100%
556	CRCST340	Cust Requested - 003400	$ 75,263.33	$ -	$ -	$ 75,263.33	100%
557	CRDCBL340	Repl Defective Cable - 003400	$ 1,074,726.93	$ -	$ -	$ 1,074,726.93	100%
558	CRDD340O	Capital Rep Def OH - 003400	$ 3,131,308.84	$ -	$ -	$ 3,131,308.84	100%
559	CRDD340U	Capital Rep Def UG - 003400	$ 580,823.44	$ -	$ -	$ 580,823.44	100%
560	CRELD340	Capital Reliability - 003400	$ 551,675.04	$ -	$ -	$ 551,675.04	100%

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561	CRPOLE340	Pole Repair/Replace - 003400	$ 3,304,440.46	$ -	$ -	$ 3,304,440.46	100%
562	CRSTLT332	Repair Street Lights - 003320	$ 2,737,512.22	$ -	$ -	$ 2,737,512.22	100%
563	CSTLT332	NB Street Lights - 003320	$ 2,538,845.33	$ -	$ -	$ 2,538,845.33	100%
564	CSTRM323	Cap Minor Storms - 003230	$ (70,662.73)	$ -	$ -	$ (70,662.73)	100%
565	CSYSEN340	Sys Enh - 003400	$ 564,164.97	$ -	$ -	$ 564,164.97	100%
566	CTBRD340O	Cap Trouble Orders OH - 003400	$ 3,210,260.38	$ -	$ -	$ 3,210,260.38	100%
567	CTBRD340U	Cap Trouble Orders UG - 003400	$ 1,427,330.57	$ -	$ -	$ 1,427,330.57	100%
568	CTPD340	Capital Thrd Party - 003400	$ 649,394.05	$ -	$ -	$ 649,394.05	100%
569	CVLT343	Capital Network Vlts - 003430	$ 1,701,390.00	$ -	$ -	$ 1,701,390.00	100%
570	CXFRM311	LGE Line Transformers	$ 4,415,364.72	$ -	$ -	$ 4,415,364.72	100%
571	CXFRM340	NB Transformers - 003400	$ 631,934.27	$ -	$ -	$ 631,934.27	100%
572	L5-2013	RELOCATION T-LINES	$ 3,194.42	$ -	$ -	$ 3,194.42	100%
573	L5-2015	RELOCATION T-LINES LG&E 2015	$ 6,864.27	$ -	$ -	$ 6,864.27	100%
574	L5-2016	RELOCATIONS T-LINES LG&E 2016	$ 52,235.62	$ -	$ -	$ 52,235.62	100%
575	L8-2016	STORM DAMAGE T-LINE LGE 2016	$ 148,427.67	$ -	$ -	$ 148,427.67	100%
576	L9-2015	PRIORITY REPL T-LINES LGE 2015	$ (638,132.95)	$ -	$ -	$ (638,132.95)	100%
577	L9-2016	PRIORITY REPL T-LINES LGE 2016	$ 719,708.76	$ -	$ -	$ 719,708.76	100%
578	LARM-2016	Priority Repl X-Arms LGE 2016	$ 29,649.41	$ -	$ -	$ 29,649.41	100%
579	LBR-13	LGE Breakers Replacements-2013	$ (75,565.00)	$ -	$ -	$ (75,565.00)	100%
580	LBRFAIL16	LGE-Brkr Fail-2016	$ 294,226.20	$ -	$ -	$ 294,226.20	100%
581	LINS-2016	Priority Repl Insltrs LGE 2016	$ 67,135.50	$ -	$ -	$ 67,135.50	100%
582	LOTFAIL14	LGE-OtherFail-2014	$ (3,328.39)	$ -	$ -	$ (3,328.39)	100%
583	LOTFAIL16	LGE-OtherFail-2016	$ 116,925.15	$ -	$ -	$ 116,925.15	100%
584	LOTH-2016	Priority Repl Other LGE 2016	$ 183,254.02	$ -	$ -	$ 183,254.02	100%
585	L-OTHER15	LGE-Other-2015	$ 192,798.75	$ -	$ -	$ 192,798.75	100%
586	LOTPR14	LG&E Other Prot Blanket 2014	$ 28,900.86	$ -	$ -	$ 28,900.86	100%
587	LOTPR15	LG&E Other Prot Blanket 2015	$ (28,900.86)	$ -	$ -	$ (28,900.86)	100%
588	LOTPR16	LG&E Other Prot Blanket 2016	$ 196,168.95	$ -	$ -	$ 196,168.95	100%
589	LOTPRFL16	LG&E Oth Prot Fail 2016	$ 35,524.57	$ -	$ -	$ 35,524.57	100%
590	LRELAY-14	Relay Replacements-LG&E-2014	$ (191,754.51)	$ -	$ -	$ (191,754.51)	100%
591	LRELAY-15	Relay Replacements-LG&E-2015	$ 223,097.25	$ -	$ -	$ 223,097.25	100%
592	LREL-FL15	LG&E Relay Failures-2015	$ (3,098.99)	$ -	$ -	$ (3,098.99)	100%
593	LREL-FL16	LG&E Relay Failures-2016	$ 216,349.54	$ -	$ -	$ 216,349.54	100%
594	LTFFAIL16	LGE-Xfrmr Fail-2016	$ 452,015.72	$ -	$ -	$ 452,015.72	100%
595	RDSTLT332	REPAIR STREET LIGHTING	$ 38,941.13	$ -	$ -	$ 38,941.13	100%
596	133604	MC CCR-LF EXPANSION	$ 511,565.83	$ -	$ -	$ 511,565.83	100%
597	152330	MC Gypsum Dewatering Non-ECR	$ 452,769.99	$ -	$ -	$ 452,769.99	100%
598	144531	CR7 Misc Project (multi-year)	$ 53,588.22	$ -	$ -	$ 53,588.22	100%
599	132945	MC Safety Equipment 2016	$ 35,000.00	$ -	$ -	$ 35,000.00	100%
600	132947	MC Lab Equipment 2016	$ 17,000.00	$ -	$ -	$ 17,000.00	100%
601	132979	MC Conveyor Belts 2016	$ 73,000.00	$ -	$ -	$ 73,000.00	100%
602	139721	MC 3C GSU Transformer	$ 1,500,000.00	$ -	$ -	$ 1,500,000.00	100%
603	139821	MC3 SCR Catalyst L2	$ 300,000.00	$ -	$ -	$ 300,000.00	100%
604	152133	MC Limestone Gear box 2016	$ 240,000.00	$ -	$ -	$ 240,000.00	100%
605	152218	MC Synthetic Material Plant	$ 2,121,000.00	$ -	$ -	$ 2,121,000.00	100%
606	152940	MC Beneficial Reuse USG	$ 618,000.00	$ -	$ -	$ 618,000.00	100%
607	137003	TC1 SCR CATALYST L1	$ 178,675.50	$ -	$ -	$ 178,675.50	100%
608	146000LGE	TC CONVEYOR BELT 2016	$ 39,588.28	$ -	$ -	$ 39,588.28	100%
609	140342LGE	OG MISC TOOLS LGE	$ 20,212.00	$ -	$ -	$ 20,212.00	100%
610	140401	OG VEHICLE PURCH 16	$ 42,225.47	$ -	$ -	$ 42,225.47	100%
611	LTPGENLG	Other LTP Gen Projects LGE	$ 21,433.70	$ -	$ -	$ 21,433.70	100%
612	131915	Scanning Equip-LGE	$ 26,944.80	$ -	$ -	$ 26,944.80	100%
613	136480	GS GE Test Equip Pool LGE	$ 58,796.52	$ -	$ -	$ 58,796.52	100%
614	144475	GS GE CORS	$ 166,697.20	$ -	$ -	$ 166,697.20	100%
615	151325	GS GE Dam Impnd MC	$ 10,000.00	$ -	$ -	$ 10,000.00	100%
616	139689	Test Lab Equipment-2016-LGE	$ 63,235.10	$ -	$ -	$ 63,235.10	100%
617	148988	Blue Lick DFR	$ 29,906.40	$ -	$ -	$ 29,906.40	100%
618	LRTU-16	LGE RTU Replacements-16	$ 620,917.19	$ -	$ -	$ 620,917.19	100%
619	LRTU-FL16	LG&E RTU Failures-2016	$ 26,153.44	$ -	$ -	$ 26,153.44	100%
620	146709	OUTERLOOP LANDFILL RELO	$ (1,083.84)	$ -	$ -	$ (1,083.84)	100%
621	148857	Oxmoor Underground Repl	$ 517,449.28	$ -	$ -	$ 517,449.28	100%
622	151179	Clifty Creek Brkr Compress	$ 30,285.15	$ -	$ -	$ 30,285.15	100%
623	153280	ROR-LGE SPARE CCVT-2016	$ 35,710.00	$ -	$ -	$ 35,710.00	100%
624	149456	LGE CEMI > 5 Ckts	$ (50,218.00)	$ -	$ -	$ (50,218.00)	100%
625	149457	LGE CIFI Ckts	$ (521,150.37)	$ -	$ -	$ (521,150.37)	100%
626	149459	LGE Dist Auto	$ 511,424.46	$ -	$ -	$ 511,424.46	100%
627	149460	Sm Wire OH Repl RE LGE	$ (70,083.13)	$ -	$ -	$ (70,083.13)	100%
628	151231	EDO Contingency	$ 146,000.00	$ -	$ -	$ 146,000.00	100%
629	141581	x Meter Shop 2016 LG&E Electr	$ 16,664.20	$ -	$ -	$ 16,664.20	100%
630	144901	2016 LGE TRANSFORMER REWIND	$ 665.56	$ -	$ -	$ 665.56	100%

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631	CSTRMLGE	Cap LGE Major Storms	$ 1,368,801.40	$ -	$ -	$ 1,368,801.40	100%
632	150852	Omni West 480V Vault	$ 2,100,000.00	$ -	$ -	$ 2,100,000.00	100%
633	149549	Meter Reading Mapping Software	$ 19,180.00	$ -	$ -	$ 19,180.00	100%
634	142356	Retail Hardware LG&E 2016	$ 75,411.00	$ -	$ -	$ 75,411.00	100%
635	148046	AV EQUIPMENT - LGE 2016	$ 26,792.50	$ -	$ -	$ 26,792.50	100%
636	103LGE16	Endpoint Protect License-LGE16	$ 1,749.99	$ -	$ -	$ 1,749.99	100%
637	116LGE16	SAP CRM/ECC Enhancement-LGE16	$ 72,379.96	$ -	$ -	$ 72,379.96	100%
638	120LGE16	SynerGEE Gas Isolat Mod-LGE16	$ 105,000.00	$ -	$ -	$ 105,000.00	100%
639	130LGE16	NAS Refresh (BOC)-LGE16	$ 143,500.00	$ -	$ -	$ 143,500.00	100%
640	131LGE16	NAS Refresh (SDC)-LGE16	$ 138,950.00	$ -	$ -	$ 138,950.00	100%
641	137LGE16	FERC Form 1 Rpt Tool Rpl-LGE16	$ 139,999.99	$ -	$ -	$ 139,999.99	100%
642	141LGE16	Centrify Licensing-LGE16	$ 7,000.00	$ -	$ -	$ 7,000.00	100%
643	153LGE16	Tertiary Data Domain PPL-LGE16	$ 45,310.32	$ -	$ -	$ 45,310.32	100%
644	158LGE16	Tech Training Dashboards-LGE16	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
645	159LGE16	Cascade Impl Gen Relays-LGE16	$ 18,480.01	$ -	$ -	$ 18,480.01	100%
646	168LGE16	Transmission Map Layers-LGE16	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
647	206LGE16	zSys Lab software replace-481	$ 84,700.04	$ -	$ -	$ 84,700.04	100%
648	207LGE16	Quest Enhance for GC&HR-LGE16	$ 87,500.00	$ -	$ -	$ 87,500.00	100%
649	704LGE16	Towers Watson File-LGE16	$ 39,445.00	$ -	$ -	$ 39,445.00	100%
650	721LGE16	Superna Eyeglass Lic-LGE16	$ 6,860.00	$ -	$ -	$ 6,860.00	100%
651	725LGE16	Veg Mgmt ROW Layer Dev-LGE16	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
652	726LGE16	DACS Software Upgrade-LGE16	$ 11,130.00	$ -	$ -	$ 11,130.00	100%
653	IT0077L	Oracle NMS Upgrade-LGE17	$ 138,600.00	$ -	$ -	$ 138,600.00	100%
654	145402	HR Cap Equip Improvmnts LGE	$ 6,860.00	$ -	$ -	$ 6,860.00	100%
655	149344	SC CAPITAL - 2016 BP - LGE	$ 26,869.13	$ -	$ -	$ 26,869.13	100%
656	139734	MC1 Air Heater Baskets	$ 570,000.00	$ -	$ -	$ 570,000.00	100%
657	134362	TC1 REPLACE AIR HEATER BASKETS	$ 156,750.00	$ -	$ -	$ 156,750.00	100%
658	140402LGE	OG PURCH FORKLIFT 17	$ 23,750.00	$ -	$ -	$ 23,750.00	100%
659	133076	GS GE Dam Impnd	$ 7,120.66	$ -	$ -	$ 7,120.66	100%
660	144494	GS GE PDM Equip Upgrade	$ 5,437.70	$ -	$ -	$ 5,437.70	100%
661	148132	GS GE CV Landfill Instrum	$ 4,855.00	$ -	$ -	$ 4,855.00	100%
662	148167	GS CDM MOD 025	$ 3,333.30	$ -	$ -	$ 3,333.30	100%
663	148175	GS CDM Industrial Defender	$ 19,420.00	$ -	$ -	$ 19,420.00	100%
664	140409	GS TRN PPD-Trans Trng Cntr	$ 150,000.00	$ -	$ -	$ 150,000.00	100%
665	LRELAY-17	Relay Replacements-LG&E-2017	$ 62,059.62	$ -	$ -	$ 62,059.62	100%
666	134195	DSP RUSSELL CRNR SUB	$ 7,873.06	$ -	$ -	$ 7,873.06	100%
667	L5-2017	Relocations T Lines LGE 2017	$ 7,861.92	$ -	$ -	$ 7,861.92	100%
668	L8-2017	Storm Damage T-Line LGE 2017	$ 23,937.11	$ -	$ -	$ 23,937.11	100%
669	L9-2017	Priority Repl T-Lines LGE 2017	$ 193,262.01	$ -	$ -	$ 193,262.01	100%
670	LARM-2017	Priority Repl X-Arms LGE 2017	$ 15,540.00	$ -	$ -	$ 15,540.00	100%
671	LINS-2017	Priority Repl Insltrs LGE 2017	$ 18,093.00	$ -	$ -	$ 18,093.00	100%
672	LOTH-2017	Priority Repl Other LGE 2017	$ 25,000.00	$ -	$ -	$ 25,000.00	100%
673	151756	LGE Breaker Replacements	$ 186,828.17	$ -	$ -	$ 186,828.17	100%
674	151759	LGE Physical Security Upgrade	$ 76,868.94	$ -	$ -	$ 76,868.94	100%
675	152614	LGE Station Grounding	$ 16,848.26	$ -	$ -	$ 16,848.26	100%
676	123137	LG&E POLE INSPECTION	$ 606,190.00	$ -	$ -	$ 606,190.00	100%
677	153001	Distribution Auto LGE	$ 118,400.00	$ -	$ -	$ 118,400.00	100%
678	153002	LGE CIFI RAP 17-19	$ 138,200.00	$ -	$ -	$ 138,200.00	100%
679	153004	LGE CEMI 2017-19	$ 23,900.00	$ -	$ -	$ 23,900.00	100%
680	153006	REL System Hardening LGE	$ 138,200.00	$ -	$ -	$ 138,200.00	100%
681	153014	LGE Enhanced Tap Ln Coor	$ 23,900.00	$ -	$ -	$ 23,900.00	100%
682	153015	Sub Exit Cable Repl LGE	$ 23,900.00	$ -	$ -	$ 23,900.00	100%
683	153075	Volt/VAR Optimization Non-DSM	$ 83,333.34	$ -	$ -	$ 83,333.34	100%
684	148713	DSP Russell Corner Substation	$ 56,500.00	$ -	$ -	$ 56,500.00	100%
685	148727	LGE SMAC 2017 PROJECT	$ 39,349.91	$ -	$ -	$ 39,349.91	100%
686	148756	SCM2017 LGE REPL LEGACY RTU	$ 6,473.07	$ -	$ -	$ 6,473.07	100%
687	148801	SCM2017 LGE LTC OIL FILT ADDS	$ 39,550.00	$ -	$ -	$ 39,550.00	100%
688	152576	DCC Facility Enhance LG&E	$ 366,000.00	$ -	$ -	$ 366,000.00	100%
689	148735	LEO TRANSMISSION LINE CLR 2017	$ 32,616.22	$ -	$ -	$ 32,616.22	100%
690	148737	DWNTWN NTWK VENT PRTCT REPL17	$ 83,620.00	$ -	$ -	$ 83,620.00	100%
691	148739	PILC 2017 LGE CABLE REPL	$ 1,264,679.96	$ -	$ -	$ 1,264,679.96	100%
692	148777	URD CABLE REPL/REJUV LGE 2017	$ 342,243.14	$ -	$ -	$ 342,243.14	100%
693	148873	LEO TOOLS & EQUIPMENT 2017	$ 50,833.27	$ -	$ -	$ 50,833.27	100%
694	149061	LEO PADMOUNT SWITCHGEAR 2017	$ 17,063.00	$ -	$ -	$ 17,063.00	100%
695	152570	Dist Crossing Reloc for NRP	$ 13,560.00	$ -	$ -	$ 13,560.00	100%
696	148396	Prop. Tax Cap. - LGE Non-Mech	$ 15,161.30	$ -	$ -	$ 15,161.30	100%
697	149483	LGE FURN & CHAIR 2017	$ 14,000.00	$ -	$ -	$ 14,000.00	100%
698	IT0002L	Access Switch Rotation-LGE17	$ (0.01)	$ -	$ -	$ (0.01)	100%
699	IT0003L	AIS Deciscion Trans-LGE17	$ 36,960.00	$ -	$ -	$ 36,960.00	100%
700	IT0004L	Analog Sunset-LGE17	$ 13,229.99	$ -	$ -	$ 13,229.99	100%

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701	IT0006L	Aspect Workfor Sched App-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
702	IT0008L	Bulk Power & Env Sys-LGE17	$ 5,669.95	$ -	$ -	$ 5,669.95	100%
703	IT0011L	Cascade Biennial Tech-LGE17	$ 77,000.00	$ -	$ -	$ 77,000.00	100%
704	IT0015L	CIP Compliance Tools Yr7-LGE17	$ 16,632.00	$ -	$ -	$ 16,632.00	100%
705	IT0018L	CIP Compliance Infr Yr7-LGE17	$ 34,020.01	$ -	$ -	$ 34,020.01	100%
706	IT0024L	Daily Shift Log Repl-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
707	IT0028L	eDiscovery -LGE17	$ 75,600.00	$ -	$ -	$ 75,600.00	100%
708	IT0029L	Electric Inspect Enhance-LGE17	$ 30,800.04	$ -	$ -	$ 30,800.04	100%
709	IT0044L	Impedance App-LGE17	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
710	IT0048L	IT Security CIP Lab Enhn-LGE17	$ 3,149.50	$ -	$ -	$ 3,149.50	100%
711	IT0049L	KU MW Tower Repl Badger-LGE17	$ 5,102.99	$ -	$ -	$ 5,102.99	100%
712	IT0050L	Next Gen Radio Sys Des-LGE17	$ 20,789.96	$ -	$ -	$ 20,789.96	100%
713	IT0051L	Louisville Elect Upgrds-LGE17	$ 3,780.00	$ -	$ -	$ 3,780.00	100%
714	IT0053L	Microsoft AppV Major Upg-LGE17	$ 3,024.00	$ -	$ -	$ 3,024.00	100%
715	IT0056L	Microsoft Office Upgrade-LGE17	$ 7,182.01	$ -	$ -	$ 7,182.01	100%
716	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	$ 70,840.01	$ -	$ -	$ 70,840.01	100%
717	IT0060L	Mobile Infra-LGE17	$ 18,480.00	$ -	$ -	$ 18,480.00	100%
718	IT0061L	Mobile Radio-LGE17	$ 3,780.01	$ -	$ -	$ 3,780.01	100%
719	IT0062L	Monitor Replacement-LGE17	$ 2,646.00	$ -	$ -	$ 2,646.00	100%
720	IT0067L	Network Access Dev-LGE17	$ 1,700.94	$ -	$ -	$ 1,700.94	100%
721	IT0071L	Network Test Equip-LGE17	$ 2,268.00	$ -	$ -	$ 2,268.00	100%
722	IT0073L	OpenText HR- Mercer file-LGE17	$ 12,005.00	$ -	$ -	$ 12,005.00	100%
723	IT0074L	OpenText Reg and Rates-LGE17	$ 9,450.00	$ -	$ -	$ 9,450.00	100%
724	IT0078L	OTN DWDM Repl (Encrypt)-LGE17	$ (0.04)	$ -	$ -	$ (0.04)	100%
725	IT0079L	Outside Cable Plant-LGE17	$ 5,669.97	$ -	$ -	$ 5,669.97	100%
726	IT0084L	Purch/Rebuild Radio Site-LGE17	$ 2,835.01	$ -	$ -	$ 2,835.01	100%
727	IT0085L	Rate Case 2017-LGE17	$ 12,320.00	$ -	$ -	$ 12,320.00	100%
728	IT0094L	Server Hardware Refr-LGE17	$ 3,780.00	$ -	$ -	$ 3,780.00	100%
729	IT0101L	Smallworld GIS Upgr-LGE17-19	$ 169,400.18	$ -	$ -	$ 169,400.18	100%
730	IT0103L	Sys Lab software replace-LGE16	$ 15,400.00	$ -	$ -	$ 15,400.00	100%
731	IT0105L	Tech Refesh desk/lap-LGE17	$ 67,284.01	$ -	$ -	$ 67,284.01	100%
732	IT0106L	Telecom Shelter Renov-LGE17	$ 1,133.94	$ -	$ -	$ 1,133.94	100%
733	IT0113CG	TC Plant Alt Transport-LGE17	$ 6,300.00	$ -	$ -	$ 6,300.00	100%
734	IT0114L	TRMS Upgrade-LGE17	$ 30,800.00	$ -	$ -	$ 30,800.00	100%
735	IT0115L	TRODS-LGE17	$ 15,400.01	$ -	$ -	$ 15,400.01	100%
736	IT0119L	Upgrade Vmware Infra-LGE17	$ 604.80	$ -	$ -	$ 604.80	100%
737	IT0121L	Phone Expansion-LGE17	$ 1,890.00	$ -	$ -	$ 1,890.00	100%
738	IT0122L	Windows 10 Remediation-LGE17	$ 6,048.00	$ -	$ -	$ 6,048.00	100%
739	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	$ 3,047.61	$ -	$ -	$ 3,047.61	100%
740	150808	RECEIVE 1 XFMR FROM KU	$ 1.15	$ -	$ -	$ 1.15	100%
741	150923	RECEIVE 1 XFRM FROM KU	$ 1,378.40	$ -	$ -	$ 1,378.40	100%
742	151653	RECEIVE 2 REGULATORS FROM KU	$ 15,053.52	$ -	$ -	$ 15,053.52	100%
743	152493	SOLITE TRANSFORMER	$ 9,814.86	$ -	$ -	$ 9,814.86	100%
744	CLM051016	LGE MAJOR STORM - 051016	$ 0.99	$ -	$ -	$ 0.99	100%
745	144760	LEO TRANSMISSION LINE CLR 2016	$ 43,979.70	$ -	$ -	$ 43,979.70	100%
746	151940	Google Reimbursable - LGE	$ 85.00	$ -	$ -	$ 85.00	100%
747	152322	ELECTRIC DIST ASSETS - BOC	$ 2,033.22	$ -	$ -	$ 2,033.22	100%
748	714LGE16	Citect Scada Lic-LGE16	$ 28,000.00	$ -	$ -	$ 28,000.00	100%
749	727LGE16	Articulate Storybook Lic-LGE16	$ 1,113.00	$ -	$ -	$ 1,113.00	100%
TOTAL			$ 334,300,089.12	$ -	$ -	$ 334,300,089.12	

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

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1	001LGE15	Access Switch Rotation-LGE15	$ 55,862.38	$ -	$ -	$ 55,862.38	100%
2	002LGE15	Aligne Fuels Reports-LGE15	$ 2,376.58	$ -	$ -	$ 2,376.58	100%
3	002LGE16	Analog Sunset-LGE16	$ 3,966.18	$ -	$ -	$ 3,966.18	100%
4	003LGE15	Aligne Upgrade-LGE15	$ 37,682.61	$ -	$ -	$ 37,682.61	100%
5	004LGE14	Call Center-Route&Report-LGE14	$ 288,822.09	$ -	$ -	$ 288,822.09	100%
6	004LGE15	Analog Sunset Yr 2/3-LGE15	$ 29,084.51	$ -	$ -	$ 29,084.51	100%
7	005LGE14	Cust Comm-text, apps-LGE14	$ 120,391.64	$ -	$ -	$ 120,391.64	100%
8	006LGE15	Bulk Power & Env Systems-LGE15	$ 38,667.66	$ -	$ -	$ 38,667.66	100%
9	006LGE16	Bulk Power & Env Systems-LGE16	$ 8,241.91	$ -	$ -	$ 8,241.91	100%
10	007LGE15	Cabling Server Connect-LGE15	$ 8,301.29	$ -	$ -	$ 8,301.29	100%
11	011LGE15	CIP Compl Year 5-LGE15	$ 214,755.12	$ -	$ -	$ 214,755.12	100%
12	011LGE16	CIP Compl Year 6-LGE16	$ 36,584.78	$ -	$ -	$ 36,584.78	100%
13	012LGE15	CIP Compl Tools - Year 5-LGE15	$ 71,633.30	$ -	$ -	$ 71,633.30	100%
14	012LGE16	CIP Compl Tools - Year 6-LGE16	$ 7,867.08	$ -	$ -	$ 7,867.08	100%
15	015LGE15	Core Network Infra-LGE15	$ 37,096.23	$ -	$ -	$ 37,096.23	100%
16	016LGE15	Corp Firewall Repl-LGE15	$ 103,246.67	$ -	$ -	$ 103,246.67	100%
17	019LGE14	PACS Replacement-LGE14	$ 21,993.21	$ -	$ -	$ 21,993.21	100%
18	019LGE15	Design Tool Repl (WIM)-LGE15	$ 255,302.22	$ -	$ -	$ 255,302.22	100%
19	021LGE15	Electric Insp Enhan-LGE15	$ 215,142.31	$ -	$ -	$ 215,142.31	100%
20	021LGE16	Further app virt build-LGE16	$ 3,834.56	$ -	$ -	$ 3,834.56	100%
21	023LGE16	IT Security Infrast-LGE16	$ 3,087.00	$ -	$ -	$ 3,087.00	100%
22	024LGE15	Further app virt build-LGE15	$ 71,536.09	$ -	$ -	$ 71,536.09	100%
23	026LGE15	GIS Enhance and Upgr-LGE15	$ 129,653.20	$ -	$ -	$ 129,653.20	100%
24	027LGE15	GIS-Geo Info Syst-Ph2-LGE15	$ 28,335.52	$ -	$ -	$ 28,335.52	100%
25	031LGE15	IT Sec&CIP Labs Enhance-LGE15	$ 6,515.63	$ -	$ -	$ 6,515.63	100%
26	031LGE16	Mobile Infrastructure-LGE16	$ 7,897.70	$ -	$ -	$ 7,897.70	100%
27	032LGE14	Vulnerability Scanning-LGE14	$ 954.45	$ -	$ -	$ 954.45	100%
28	032LGE16	Mobile Radio-LGE16	$ 3,850.98	$ -	$ -	$ 3,850.98	100%
29	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	$ 44,727.63	$ -	$ -	$ 44,727.63	100%
30	035LGE15	Lville Electrical Upgr-LGE15	$ 11,674.50	$ -	$ -	$ 11,674.50	100%
31	036LGE15	Lville Racks & Furn-LGE15	$ 9,320.83	$ -	$ -	$ 9,320.83	100%
32	037LGE15	Mat Failure Track-LGE15	$ 10,628.72	$ -	$ -	$ 10,628.72	100%
33	038LGE15	Microsoft Lic True-up-LGE15	$ 164,653.52	$ -	$ -	$ 164,653.52	100%
34	040LGE15	Mobile Infrastructure-LGE15	$ 75,294.07	$ -	$ -	$ 75,294.07	100%
35	040LGE16	Network Test Equipment-LGE16	$ 7,030.66	$ -	$ -	$ 7,030.66	100%
36	041LGE15	Mobile Radio-LGE15	$ 3,194.92	$ -	$ -	$ 3,194.92	100%
37	042LGE14	Avaya-Contact Center-LGE14	$ 28,773.62	$ -	$ -	$ 28,773.62	100%
38	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	$ 74,036.38	$ -	$ -	$ 74,036.38	100%
39	043LGE16	Original SW Upgrade-LGE16	$ 51,308.51	$ -	$ -	$ 51,308.51	100%
40	044LGE15	Monitor Replace-LGE15	$ 23,187.21	$ -	$ -	$ 23,187.21	100%
41	044LGE16	Outside Cable Plant-LGE16	$ 8,761.52	$ -	$ -	$ 8,761.52	100%
42	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	$ 163,123.99	$ -	$ -	$ 163,123.99	100%
43	048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	$ 42,504.99	$ -	$ -	$ 42,504.99	100%
44	049LGE15	Ntwrk Acc Dev & Gateways-LGE15	$ 9,474.29	$ -	$ -	$ 9,474.29	100%
45	050LGE15	Network Test Equipment-LGE15	$ 16,018.41	$ -	$ -	$ 16,018.41	100%
46	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	$ 19,252.67	$ -	$ -	$ 19,252.67	100%
47	054LGE15	Outside Cable Plant-LGE15	$ 30,193.37	$ -	$ -	$ 30,193.37	100%
48	055LGE15	PeopleSoft Enhancements-LGE15	$ 161,765.65	$ -	$ -	$ 161,765.65	100%
49	056LGE14	CIP Compliance Tools-LGE14	$ (6,586.25)	$ -	$ -	$ (6,586.25)	100%
50	056LGE15	Pers Product Grow & Ref-LGE15	$ 26,693.88	$ -	$ -	$ 26,693.88	100%
51	057LGE15	Phone Expan/Break Fix-LGE15	$ 34,505.25	$ -	$ -	$ 34,505.25	100%
52	063LGE14	CIP Compliance Infra-LGE14	$ (8,031.72)	$ -	$ -	$ (8,031.72)	100%
53	063LGE15	Replace ACS Servers-LGE15	$ 18,794.88	$ -	$ -	$ 18,794.88	100%
54	065LGE14	Simpsonville Elect Upg-LGE14	$ (0.47)	$ -	$ -	$ (0.47)	100%
55	065LGE15	Rep VentSyst 2Floor-LGE15	$ 9,618.41	$ -	$ -	$ 9,618.41	100%
56	065LGE16	Site Security Improve-LGE16	$ 157.09	$ -	$ -	$ 157.09	100%
57	066LGE14	Server Cap Expan&Reliab-LGE14	$ 53.31	$ -	$ -	$ 53.31	100%
58	067LGE14	Mobile Radio-LGE14	$ 15,138.41	$ -	$ -	$ 15,138.41	100%
59	067LGE15	Router Upgrade Project-LGE15	$ 105,047.66	$ -	$ -	$ 105,047.66	100%
60	067LGE16	TeleRm Data Cent Y1/2-LGE16	$ 3,098.79	$ -	$ -	$ 3,098.79	100%
61	068LGE16	Telecom Shelter Ren-LGE16	$ 677.89	$ -	$ -	$ 677.89	100%
62	069LGE15	SAN Capacity Expansion-LGE15	$ 264,167.74	$ -	$ -	$ 264,167.74	100%
63	072LGE15	Sec Infra Enhancements-LGE15	$ 34,420.07	$ -	$ -	$ 34,420.07	100%
64	073LGE15	Serv Cap Expan and Rel-LGE15	$ 18,837.45	$ -	$ -	$ 18,837.45	100%
65	074LGE15	Serv HW Refresh-LGE15	$ 249,939.61	$ -	$ -	$ 249,939.61	100%
66	075LGE14	Upgrade EMS Hardware-LGE14	$ (43,112.42)	$ -	$ -	$ (43,112.42)	100%
67	075LGE15	Simpsonville Elect Upg-LGE15	$ 15,585.33	$ -	$ -	$ 15,585.33	100%

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68	076LGE15	Simpson Furn&Racks-LGE15	$ 1,171.19	$ -	$ -	$ 1,171.19	100%
69	077LGE15	Site Security Impr LGE15	$ 15,813.76	$ -	$ -	$ 15,813.76	100%
70	078LGE15	Tele Rm Dat Cent YR1/2-LGE15	$ 60,580.34	$ -	$ -	$ 60,580.34	100%
71	079LGE15	Telecom Shelter Ren-LGE15	$ 33,050.87	$ -	$ -	$ 33,050.87	100%
72	080LGE14	Lockout/Tagout (LOTO)-LGE14	$ 214,370.90	$ -	$ -	$ 214,370.90	100%
73	081LGE16	Monitor Replacement-LGE16	$ 382.29	$ -	$ -	$ 382.29	100%
74	082LGE16	Tech Ref desktop/laptops-LGE16	$ 81,371.94	$ -	$ -	$ 81,371.94	100%
75	083LGE15	VDI Deploy Expans-LGE15	$ 103,271.26	$ -	$ -	$ 103,271.26	100%
76	083LGE16	Tower Replacements-LGE16	$ 41.83	$ -	$ -	$ 41.83	100%
77	085LGE14	IRAS Enhancements-LGE14	$ (9,823.41)	$ -	$ -	$ (9,823.41)	100%
78	086LGE15	Wireless Buildout -LGE15	$ 8,065.83	$ -	$ -	$ 8,065.83	100%
79	087LGE14	EE DSM Filing (Non-AMS)-LGE14	$ 31,956.63	$ -	$ -	$ 31,956.63	100%
80	087LGE15	Wrk Mgmt Syst Enhance-LGE15	$ 43,336.48	$ -	$ -	$ 43,336.48	100%
81	091LGE14	Gas Facility Inspection-LGE14	$ 71,679.85	$ -	$ -	$ 71,679.85	100%
82	093LGE16	Server HW Refresh-LGE16	$ 178.08	$ -	$ -	$ 178.08	100%
83	094LGE15	NetScout PM Upgrade-LGE15	$ 308,040.10	$ -	$ -	$ 308,040.10	100%
84	096LGE15	Provide Safety Stat BI-LGE15	$ 25,040.58	$ -	$ -	$ 25,040.58	100%
85	100LGE15	Replace Edge 95 units-LGE15	$ 35,576.52	$ -	$ -	$ 35,576.52	100%
86	109LGE15	Tech Ref desk&laptops- LGE15	$ 671,184.91	$ -	$ -	$ 671,184.91	100%
87	111LGE15	SynerGEE System Modeling-LGE15	$ 46,991.92	$ -	$ -	$ 46,991.92	100%
88	112767	MC Landfill Expansion	$ 1,549.02	$ -	$ -	$ 1,549.02	100%
89	113LGE16	TOA Enhancements-LGE16	$ 1,091.05	$ -	$ -	$ 1,091.05	100%
90	117149	Trimble County 2	$ 323,110.68	$ -	$ -	$ 323,110.68	100%
91	117361	Accrued Labor - LGE	$ 8,389.09	$ -	$ -	$ 8,389.09	100%
92	117LGE16	TRODS-LGE16	$ 11,732.73	$ -	$ -	$ 11,732.73	100%
93	119902	Clear 12/04 A&G	$ 70,579.86	$ -	$ -	$ 70,579.86	100%
94	120754	Misc. A/R Uncollect - LGE Cap	$ 81,139.52	$ -	$ -	$ 81,139.52	100%
95	120LGE14	UC&C-LGE14	$ 532.86	$ -	$ -	$ 532.86	100%
96	120LGE15	UC&C-LGE15	$ 265,983.29	$ -	$ -	$ 265,983.29	100%
97	121684	TC2 AQCS - LGE	$ (158,175.00)	$ -	$ -	$ (158,175.00)	100%
98	121LGE15	Transmission Outage App-LGE15	$ 116,852.78	$ -	$ -	$ 116,852.78	100%
99	122LGE14	Ventyx Mobile Upgrade-LGE14	$ 614,956.24	$ -	$ -	$ 614,956.24	100%
100	123220	LGE BRCT7 A/B Conversion 08	$ (334,481.25)	$ -	$ -	$ (334,481.25)	100%
101	123929	GS SL Micro Digestor	$ (18,309.48)	$ -	$ -	$ (18,309.48)	100%
102	124035	MC4 EHC Upgrade	$ 1,112.31	$ -	$ -	$ 1,112.31	100%
103	126116	MC Coal S/R Travel System	$ 219,087.16	$ -	$ -	$ 219,087.16	100%
104	127090	Ohio Falls Redev. #3	$ (436,305.62)	$ -	$ -	$ (436,305.62)	100%
105	127091	Ohio Falls Redev. #4	$ 3,750,233.03	$ -	$ -	$ 3,750,233.03	100%
106	127092	Ohio Falls Redev. #5	$ (24,962.26)	$ -	$ -	$ (24,962.26)	100%
107	127095	Ohio Falls Redev. #8	$ 124,606.25	$ -	$ -	$ 124,606.25	100%
108	127135	TC CCP LANDFILL PH1 RAV-LGE	$ 1,372,933.27	$ -	$ -	$ 1,372,933.27	100%
109	127181	PeopleSoft Time (LG&E %)	$ 12,440.51	$ -	$ -	$ 12,440.51	100%
110	127201	Ohio Falls Redev. #1	$ (80,649.22)	$ -	$ -	$ (80,649.22)	100%
111	127202	Ohio Falls Redev. #2	$ 8,940,109.11	$ -	$ -	$ 8,940,109.11	100%
112	127559	CANE RUN 7 - LGE	$ 1,451,059.62	$ -	$ -	$ 1,451,059.62	100%
113	127572	MC Coal Barge Unloader	$ 721,151.65	$ -	$ -	$ 721,151.65	100%
114	127593	MC2 EHC Upgrade	$ 641,580.14	$ -	$ -	$ 641,580.14	100%
115	127642	MC4 Burners	$ 72,182.08	$ -	$ -	$ 72,182.08	100%
116	130321LGE	REPL FIBER NODES-LGE ONLY	$ 595,626.24	$ -	$ -	$ 595,626.24	100%
117	130875	MC1&2 FGD, MC1FF, MC2FF	$ 74,560,329.55	$ -	$ -	$ 74,560,329.55	100%
118	130881	MC3 FGD & FABRIC FILTER	$ 158,546,988.79	$ -	$ -	$ 158,546,988.79	100%
119	130896	TC1 FABRIC FILTER	$ 29,407,433.93	$ -	$ -	$ 29,407,433.93	100%
120	130LGE15	Advanced Malware Detect-LGE15	$ 860.08	$ -	$ -	$ 860.08	100%
121	131314	Lou Upgr-New Albany-Subs	$ 776,046.93	$ -	$ -	$ 776,046.93	100%
122	131443	KENZIG ROAD	$ 335,374.81	$ -	$ -	$ 335,374.81	100%
123	131607LGE	TC1 SDRS REACTANT TANK ROOF	$ 3,443,986.12	$ -	$ -	$ 3,443,986.12	100%
124	131615LGE	TC REPLACE STACKER RECL CABL	$ (81,590.25)	$ -	$ -	$ (81,590.25)	100%
125	131701	Lou Upgrades-Midtown 4th Xfrmr	$ 264,144.13	$ -	$ -	$ 264,144.13	100%
126	131849	CIP-LGE-2015	$ 151,267.66	$ -	$ -	$ 151,267.66	100%
127	131948	GS SL XRay Spectograph	$ 32,918.97	$ -	$ -	$ 32,918.97	100%
128	132804	MC3 BURNERS 2013	$ 139,818.34	$ -	$ -	$ 139,818.34	100%
129	132893	MC Railroad Track 2015	$ 145,626.96	$ -	$ -	$ 145,626.96	100%
130	132895	MC Coal Chutes 2015	$ 84,463.14	$ -	$ -	$ 84,463.14	100%
131	132897	MC 1A Coal Mill Gearbox	$ 42,094.15	$ -	$ -	$ 42,094.15	100%
132	132899	MC 2B Coal Mill Gearbox	$ 81,146.12	$ -	$ -	$ 81,146.12	100%
133	132901	MC4 Cooling Tower Fill	$ 30,883.55	$ -	$ -	$ 30,883.55	100%
134	132916	MC1 Reheater	$ 1,024,161.31	$ -	$ -	$ 1,024,161.31	100%

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135	132918	MC2 Economizer	$ 2,389,795.92	$ -	$ -	$ 2,389,795.92	100%
136	132919	MC2 Reheater	$ 1,057,220.18	$ -	$ -	$ 1,057,220.18	100%
137	132920	MC3 Boiler Extended Arch	$ 19,752.56	$ -	$ -	$ 19,752.56	100%
138	132922	MC4 Boiler Thermal Spray	$ (1,175.33)	$ -	$ -	$ (1,175.33)	100%
139	132923	MC4 Boiler Extended Arch	$ (109,714.77)	$ -	$ -	$ (109,714.77)	100%
140	132927	MC3 Service Water Piping	$ 163,274.67	$ -	$ -	$ 163,274.67	100%
141	132928	GS CDM Aurora Mit LGE	$ 48,178.90	$ -	$ -	$ 48,178.90	100%
142	132936	MC4 Service Water Piping	$ 226,279.67	$ -	$ -	$ 226,279.67	100%
143	132940	MC4 Exp Joints 2014	$ (2,158.55)	$ -	$ -	$ (2,158.55)	100%
144	132951	MC3 Condenser 2016	$ 2,564,189.40	$ -	$ -	$ 2,564,189.40	100%
145	132957	MC3 SCR Catalyst Layer 3	$ 475,889.95	$ -	$ -	$ 475,889.95	100%
146	132958	MC3 SCR Catalyst Layer 4	$ 561,504.85	$ -	$ -	$ 561,504.85	100%
147	132962	MC2 DCS Hardware 2015	$ 69,855.00	$ -	$ -	$ 69,855.00	100%
148	132972	MC4 Turbine HP Snout Rings	$ (5,324.91)	$ -	$ -	$ (5,324.91)	100%
149	132975	MC4 Turb HP/IP Packing/Seals	$ 32,066.20	$ -	$ -	$ 32,066.20	100%
150	132995	MC 3 & 4 Field Instrumentation	$ 211,293.59	$ -	$ -	$ 211,293.59	100%
151	132998	MC4 PA Fan Venturis	$ (1,637.17)	$ -	$ -	$ (1,637.17)	100%
152	132LGE15	Career Website Enhance-LGE15	$ 6,247.33	$ -	$ -	$ 6,247.33	100%
153	133002	MC4 SCR Catalyst Layer 4 2015	$ 869,824.87	$ -	$ -	$ 869,824.87	100%
154	133074	GS GE Dam Impnd '15	$ 19,697.79	$ -	$ -	$ 19,697.79	100%
155	133346	NERCALRT-NRTHSD-BRGS	$ (272.42)	$ -	$ -	$ (272.42)	100%
156	133614	MC4 FGD, FF	$ 6,012,452.29	$ -	$ -	$ 6,012,452.29	100%
157	133621LGE	TC LAB MONITORS 2014	$ (5,223.89)	$ -	$ -	$ (5,223.89)	100%
158	133701LGE	TC REPL C SVC BLDG CHLR	$ 25,767.41	$ -	$ -	$ 25,767.41	100%
159	133705LGE	TC CBU CHAIN	$ 17,758.69	$ -	$ -	$ 17,758.69	100%
160	133712	TC1 SCR CAT L3 RE-GEN	$ 493,326.71	$ -	$ -	$ 493,326.71	100%
161	134110LGE	TC2 SCR Layer 1 Replacement	$ 40,091.42	$ -	$ -	$ 40,091.42	100%
162	134111LGE	TC2 SCR L2 REPLACEMENT	$ 4,971.83	$ -	$ -	$ 4,971.83	100%
163	134112LGE	TC CT INSTALL AUX TRANSF	$ 2,760.27	$ -	$ -	$ 2,760.27	100%
164	134230	NERCALRT-MLCK-ASHBY	$ 2,044.45	$ -	$ -	$ 2,044.45	100%
165	134234	MC4 Generator Stator Bar	$ (69,024.68)	$ -	$ -	$ (69,024.68)	100%
166	134242	CIP Test Lab-LGE-2013	$ 6,077.43	$ -	$ -	$ 6,077.43	100%
167	134268	NERCALRT-PLAINVIEWTAP	$ 7,066.15	$ -	$ -	$ 7,066.15	100%
168	134295	PRESTON HWY RELOCATION	$ 11,529.40	$ -	$ -	$ 11,529.40	100%
169	134296	LOUISVILLE EAST END BRIDGE	$ 9,969.59	$ -	$ -	$ 9,969.59	100%
170	134406	REPLACE SIMP VIDEO WALL-LGE	$ 229,868.28	$ -	$ -	$ 229,868.28	100%
171	134624	New 138kV CR7 SW Yard-Network	$ 227,389.73	$ -	$ -	$ 227,389.73	100%
172	134957	BACKYARD MACHINE	$ 872.30	$ -	$ -	$ 872.30	100%
173	134961	DSP SUB PROP-BILLTOWN	$ 871,644.37	$ -	$ -	$ 871,644.37	100%
174	134967	SCM2014 LGE BLDG & GROUNDS	$ (5,155.81)	$ -	$ -	$ (5,155.81)	100%
175	134975	SCM2014 LGE MISC DIST PROJ	$ 88.45	$ -	$ -	$ 88.45	100%
176	134LGE15	Cascade Corp Sec Assets-LGE15	$ 22,793.36	$ -	$ -	$ 22,793.36	100%
177	135004	SCM2014 LGE TOOLS AND EQUIP	$ 7,233.65	$ -	$ -	$ 7,233.65	100%
178	135058	Downtown Network AMS 2014	$ 44,278.61	$ -	$ -	$ 44,278.61	100%
179	135246	Relocate 138kV CR7 Lines	$ 70,081.53	$ -	$ -	$ 70,081.53	100%
180	135266	New 345kV CR7 Line	$ 320,605.49	$ -	$ -	$ 320,605.49	100%
181	135296	COOPER CHAPEL RD ELECOVHD RELO	$ (12,436.99)	$ -	$ -	$ (12,436.99)	100%
182	135638	MC3 Gen Stator Bar Purchase	$ 1,030.87	$ -	$ -	$ 1,030.87	100%
183	135640	MC1 Generator Stator Bar	$ 2,380,608.26	$ -	$ -	$ 2,380,608.26	100%
184	136421	Cane Run Landfill MSE Wall	$ 1,172.93	$ -	$ -	$ 1,172.93	100%
185	136546	GS SL Oil Test LGE	$ (8,143.26)	$ -	$ -	$ (8,143.26)	100%
186	136548	GS SL BTU Cal'ter LGD	$ 19,677.85	$ -	$ -	$ 19,677.85	100%
187	136617	GS GE Pnmtrc Fl Mtr LGE	$ 13,975.04	$ -	$ -	$ 13,975.04	100%
188	136637	MC4 SCR Catalyst Layer 2 2016	$ 324,237.63	$ -	$ -	$ 324,237.63	100%
189	136645	MC1 SH Pendant Platen	$ 612,317.78	$ -	$ -	$ 612,317.78	100%
190	136647	MC2 SH Pendant Platen	$ 537,601.01	$ -	$ -	$ 537,601.01	100%
191	136648	MC3 Final SH Pendants	$ 13,605.56	$ -	$ -	$ 13,605.56	100%
192	136649	MC4 Final SH Pendants	$ (5.38)	$ -	$ -	$ (5.38)	100%
193	136977	Rpl 138kV Brkrs at CRS & PW	$ 80,318.33	$ -	$ -	$ 80,318.33	100%
194	136LGE15	Citrix XenDesk True-up-LGE15	$ 11,523.30	$ -	$ -	$ 11,523.30	100%
195	137045LGE	TC2 REPL AIR HEATER BASKETS	$ 199,352.90	$ -	$ -	$ 199,352.90	100%
196	137491	TC Landfill Add'l Land LGE	$ 5,888.46	$ -	$ -	$ 5,888.46	100%
197	137503	CR AP & LF Capping & Closure	$ 143,001.10	$ -	$ -	$ 143,001.10	100%
198	137577	DIST-NA-BLU LK-MD LN	$ 762.33	$ -	$ -	$ 762.33	100%
199	137600	CR Plant Closure	$ 2,864.30	$ -	$ -	$ 2,864.30	100%
200	137642	TC1 REPL GEN PROTECT RELAY	$ 93,341.71	$ -	$ -	$ 93,341.71	100%
201	137660	OF Station Admin Bldg Stairs	$ 79,610.40	$ -	$ -	$ 79,610.40	100%

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202	137662LGE	TC2 SUB SCRAPER CONVEYOR	$ 1,913.38	$ -	$ -	$ 1,913.38	100%
203	137677	OF Station Vent Fan Repl	$ 45,281.74	$ -	$ -	$ 45,281.74	100%
204	137710	Ckt MD1452	$ 3.34	$ -	$ -	$ 3.34	100%
205	137819LGE	Exchange HA Re-architect-LGE13	$ 5,213.17	$ -	$ -	$ 5,213.17	100%
206	138135	DSP LYNDON S CIR WORK	$ 215,702.53	$ -	$ -	$ 215,702.53	100%
207	138136	DSP LYNDON S SUBST PROJ	$ 302,162.50	$ -	$ -	$ 302,162.50	100%
208	138137	DSP MANSLICK CIRCUIT WORK	$ 817,745.00	$ -	$ -	$ 817,745.00	100%
209	138138	DSP MANSLICK SUBST EXPAN	$ 2,834,761.31	$ -	$ -	$ 2,834,761.31	100%
210	138198	2014 CAMERAS	$ 11,750.12	$ -	$ -	$ 11,750.12	100%
211	138203	2014 SECURITY EQUIPMENT	$ 11,479.89	$ -	$ -	$ 11,479.89	100%
212	138255	TLEQ340 - 2013	$ (3,134.75)	$ -	$ -	$ (3,134.75)	100%
213	138294	TRMS REPL/UPGR LGE	$ (7,411.62)	$ -	$ -	$ (7,411.62)	100%
214	138336	TLEQ340 - 2014	$ 3,134.75	$ -	$ -	$ 3,134.75	100%
215	138357LGE	BRCT GT24 Fuel Flexibility LGE	$ 124,707.12	$ -	$ -	$ 124,707.12	100%
216	138393	TC1 UPPER ARCH	$ 729,998.43	$ -	$ -	$ 729,998.43	100%
217	138439	DLC - LG&E Electric	$ 1,790,663.02	$ -	$ -	$ 1,790,663.02	100%
218	138547	LGE VIDEO CONF RM EQP	$ 327.36	$ -	$ -	$ 327.36	100%
219	138550	FAILED EQUIPMENT - FACILITIES	$ (24,502.58)	$ -	$ -	$ (24,502.58)	100%
220	138552	CARPET/FLOORIN REPL LGE 2014	$ (2,826.52)	$ -	$ -	$ (2,826.52)	100%
221	138553	LGE REPLACE FAILED EQP	$ 13,037.66	$ -	$ -	$ 13,037.66	100%
222	138554	LGE SRV CTR FURNITURE 2014	$ (420.41)	$ -	$ -	$ (420.41)	100%
223	138685	Ohio Falls Upgrade #6	$ (19,927.83)	$ -	$ -	$ (19,927.83)	100%
224	138686	Ohio Falls Upgrade #7	$ 19,217.76	$ -	$ -	$ 19,217.76	100%
225	138710	Corporate Web Site & App LGE	$ 19,055.64	$ -	$ -	$ 19,055.64	100%
226	138898LGE	Enterprise Info Mgmt-LGE12	$ 269,213.04	$ -	$ -	$ 269,213.04	100%
227	139045	TC2 DSI System - LGE	$ 100,507.84	$ -	$ -	$ 100,507.84	100%
228	139111	CKT FH-1213	$ 14,135.28	$ -	$ -	$ 14,135.28	100%
229	139112	CKT MK-1295	$ 79,971.88	$ -	$ -	$ 79,971.88	100%
230	139113	CKT MUD LANE1284 (ML1284)	$ 34,360.83	$ -	$ -	$ 34,360.83	100%
231	139119	THIRD PARTY POLE ATTACH 2013	$ 7,869.71	$ -	$ -	$ 7,869.71	100%
232	139218	New 138kV CR7 SW Yard-Intrcn	$ (71,023.98)	$ -	$ -	$ (71,023.98)	100%
233	139595	GS GE DME Phase II LGE	$ 15,348.61	$ -	$ -	$ 15,348.61	100%
234	139598	GS GE Aux Trans Prot LGE	$ 91,331.20	$ -	$ -	$ 91,331.20	100%
235	139600	GS CDM PRC-05 Collect LGE	$ 48,289.53	$ -	$ -	$ 48,289.53	100%
236	139631	GS GE 2015 F-150 Crew SB	$ 35,670.56	$ -	$ -	$ 35,670.56	100%
237	139644	GS SL Lab Wrk Bench LGE	$ (6,155.69)	$ -	$ -	$ (6,155.69)	100%
238	139654	DOWNTOWN OHIO RVR BRIDGE ELEC	$ 0.00	$ -	$ -	$ 0.00	100%
239	139670	GS CDM CIP Ver 6.0 LGE	$ 93,922.89	$ -	$ -	$ 93,922.89	100%
240	139682	GS GE MC DI	$ (1,200.00)	$ -	$ -	$ (1,200.00)	100%
241	139688	Test Lab Equipment-2015-LGE	$ 6,424.60	$ -	$ -	$ 6,424.60	100%
242	139702	MC1 Dearator Heater	$ 584,560.59	$ -	$ -	$ 584,560.59	100%
243	139703	MC2 Dearator Heater	$ 572,936.46	$ -	$ -	$ 572,936.46	100%
244	139706	MC1 & MC2 Compressed Air	$ (13,738.47)	$ -	$ -	$ (13,738.47)	100%
245	139708	MC2 Transformer Coolers	$ 120,155.10	$ -	$ -	$ 120,155.10	100%
246	139710	MC 1A Cond Vacuum Pump	$ 18,072.45	$ -	$ -	$ 18,072.45	100%
247	139711	MC 1B Cond Vacuum Pump	$ 7,433.92	$ -	$ -	$ 7,433.92	100%
248	139712	MC1 Transformer Coolers	$ 123,476.87	$ -	$ -	$ 123,476.87	100%
249	139720	MC3 & MC4 Compressed Air	$ 275,255.39	$ -	$ -	$ 275,255.39	100%
250	139722	MC2 Gen Stator Bar Purchase	$ 2,480,784.32	$ -	$ -	$ 2,480,784.32	100%
251	139763LGE	TC ACID INJECTION FLYASH	$ 48,479.82	$ -	$ -	$ 48,479.82	100%
252	139771LGE	TC2 CO MONITOR SYSTEM	$ 37,082.30	$ -	$ -	$ 37,082.30	100%
253	139781	TC1 CO MONITORING SYSTEM	$ 183,886.03	$ -	$ -	$ 183,886.03	100%
254	139783	TC1 REBUILD BURNER WINDBXS 1&3	$ 509,701.29	$ -	$ -	$ 509,701.29	100%
255	139788	ASHBTM-KWD DIST 69KV CLEARANCE	$ 18,334.46	$ -	$ -	$ 18,334.46	100%
256	139788LGE	TC COAL HANDLING PLC REPL	$ 106,567.98	$ -	$ -	$ 106,567.98	100%
257	139789LGE	TC RADIO SYST COAL BLEND TUNL	$ 29,946.62	$ -	$ -	$ 29,946.62	100%
258	139856LGE	BRCT GT24 FO Switching LGE	$ 20,701.10	$ -	$ -	$ 20,701.10	100%
259	139864LGE	BRCT GT24 Evap Media Repl LGE	$ 59,423.63	$ -	$ -	$ 59,423.63	100%
260	139LGE15	CTS/AFB-Accting Enhance-LGE15	$ 13,419.97	$ -	$ -	$ 13,419.97	100%
261	140012LGE	TC CT HMI UPGRADE	$ 1,527.42	$ -	$ -	$ 1,527.42	100%
262	140023LGE	TC2 EHC TEMP CONTROL UPG	$ 5,393.32	$ -	$ -	$ 5,393.32	100%
263	140080	Upgrade EMS Software-LGE-2014	$ 1,372.22	$ -	$ -	$ 1,372.22	100%
264	140091	EMS App Enhancements-LGE-2015	$ 5,622.79	$ -	$ -	$ 5,622.79	100%
265	140234LGE	TC2 TURBINE COUPLING BOLTS	$ 24,843.88	$ -	$ -	$ 24,843.88	100%
266	140240	RECRUITING SYSTEM IMPL LGE	$ 10,102.00	$ -	$ -	$ 10,102.00	100%
267	140273	CR4 Generator Rotor Rewind	$ (23,870.69)	$ -	$ -	$ (23,870.69)	100%
268	140399	OG VEHICLE PURCH 15	$ 35,003.07	$ -	$ -	$ 35,003.07	100%

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269	140484	BLUEGRASS FIELDS URD REPL	$ (2,900.59)	$ -	$ -	$ (2,900.59)	100%
270	140502	SCM MODIFY CANE RUN 14KV PLANT	$ 4,543.93	$ -	$ -	$ 4,543.93	100%
271	140512	SCM2014 LGE REPL OIL BREAKERS	$ 386.78	$ -	$ -	$ 386.78	100%
272	140524	SCM2014 LGE REPL ABB VHK MECH	$ 1,406.39	$ -	$ -	$ 1,406.39	100%
273	140537	SCM2015 LGE CO RELAY REPLACE	$ 114,502.67	$ -	$ -	$ 114,502.67	100%
274	140539	SCM2015 LGE RTU REPLACEMENTS	$ 55,614.65	$ -	$ -	$ 55,614.65	100%
275	140540	SCM2015 LGE REPL AIR MAG BRKRS	$ 299,883.56	$ -	$ -	$ 299,883.56	100%
276	140541	SCM2015 LGE REPL OIL BRKRS	$ 128,881.61	$ -	$ -	$ 128,881.61	100%
277	140544	SCM2015 LGE REPL SUB BATTERY	$ 103,682.75	$ -	$ -	$ 103,682.75	100%
278	140553	SCM2015 LGE SUB BLDNG & GND	$ 82,973.61	$ -	$ -	$ 82,973.61	100%
279	140599LGE	TC2 PEGGING STEAM SUPPLY	$ 2,056.83	$ -	$ -	$ 2,056.83	100%
280	140612LGE	TC2 STATIC EXCITER TRANSFORMER	$ (52.86)	$ -	$ -	$ (52.86)	100%
281	140625	SCM2015 LGE LTC OIL FILT ADDS	$ 67,039.40	$ -	$ -	$ 67,039.40	100%
282	140626	SCM2015 LGE MISC CAPITAL SUB	$ 94,169.21	$ -	$ -	$ 94,169.21	100%
283	140627	SCM2015 LGE MISC NESC COMPL	$ 39,867.83	$ -	$ -	$ 39,867.83	100%
284	140629	SCM2015 LGE REPL ABB VHK MECH	$ 21,830.56	$ -	$ -	$ 21,830.56	100%
285	140631	SCM2015 LGE WILDLIFE PROTECT	$ 24,951.61	$ -	$ -	$ 24,951.61	100%
286	140639	TLEQ340 - 2015	$ 98,742.99	$ -	$ -	$ 98,742.99	100%
287	140643	SCM2015 LGE TOOLS & EQUIPMENT	$ 59,546.37	$ -	$ -	$ 59,546.37	100%
288	140650	MANHOLE COVER REPL PROG 2015	$ 952,074.95	$ -	$ -	$ 952,074.95	100%
289	140655	GS GE TCCT Hrdng LGE	$ 4,060.48	$ -	$ -	$ 4,060.48	100%
290	141094	Purchase Garage Equipment	$ 16,634.69	$ -	$ -	$ 16,634.69	100%
291	141195	PILC 2014 LGE UG Cable Replace	$ 24,390.41	$ -	$ -	$ 24,390.41	100%
292	141392	LGE FURNITURE PROJ	$ 262,142.10	$ -	$ -	$ 262,142.10	100%
293	141419	CARPET REPLACEMENT 2015	$ 28,565.68	$ -	$ -	$ 28,565.68	100%
294	141423	LGE REPLACE FAILED EQP 2015	$ 31,235.86	$ -	$ -	$ 31,235.86	100%
295	141424	LGE REPL FAILED EQP 2016	$ 6,259.77	$ -	$ -	$ 6,259.77	100%
296	141425	A/V EQUIP - LG&E 2015	$ 14,247.32	$ -	$ -	$ 14,247.32	100%
297	141580	Meter Projects 2015 LG&E Elec	$ 29,325.35	$ -	$ -	$ 29,325.35	100%
298	141LGE15	Endpoint Protect License-LGE15	$ 10,439.48	$ -	$ -	$ 10,439.48	100%
299	142325	Retail Hardware LG&E 2014	$ 29.93	$ -	$ -	$ 29.93	100%
300	142496	TC BENTLY NEVADA PHASE II	$ 109,393.93	$ -	$ -	$ 109,393.93	100%
301	142511	Meter Projects 2014 LG&E Elec	$ (386.32)	$ -	$ -	$ (386.32)	100%
302	142592	NA 1266	$ 28,107.70	$ -	$ -	$ 28,107.70	100%
303	142594	CW 1224	$ 1,182.14	$ -	$ -	$ 1,182.14	100%
304	142595	Clifton 1230	$ 36,117.25	$ -	$ -	$ 36,117.25	100%
305	142596	TAYLOR1172 CKT HRDNING(TA1172)	$ 50,423.52	$ -	$ -	$ 50,423.52	100%
306	142597	CKT TERRY 1244 (TE1244)	$ 3,765.14	$ -	$ -	$ 3,765.14	100%
307	142598	TA1133	$ 1,733.93	$ -	$ -	$ 1,733.93	100%
308	142672	NORTON KOSAIR NETWORK VAULT	$ (63,716.90)	$ -	$ -	$ (63,716.90)	100%
309	142687LGE	iFactor Upgrade-LGE13	$ (2,791.36)	$ -	$ -	$ (2,791.36)	100%
310	142691	MC Admin Bldg Non ECR	$ 73,524.61	$ -	$ -	$ 73,524.61	100%
311	142692	MC Admin Bldg ECR	$ 52,878.52	$ -	$ -	$ 52,878.52	100%
312	142726	DIST-NA-FRNVLY-WTSN	$ 34.30	$ -	$ -	$ 34.30	100%
313	142753LGE	TC2 GAS IGNITE FUEL 2015	$ 77,470.00	$ -	$ -	$ 77,470.00	100%
314	142761	ICCP Domain Cntrlrs-LGE-2013	$ 746.26	$ -	$ -	$ 746.26	100%
315	142780	FREYS HILL CKT 1210 (FH1210)	$ 74,504.88	$ -	$ -	$ 74,504.88	100%
316	142798	IPS Device for QAS-LGE-2013	$ 969.99	$ -	$ -	$ 969.99	100%
317	142814	CKT MC-1262	$ 261,184.22	$ -	$ -	$ 261,184.22	100%
318	142819LGE	Telecom Monitor Enhance-LGE13	$ (41,918.63)	$ -	$ -	$ (41,918.63)	100%
319	142861	FORD-MDLTN-RELO	$ (2,273.78)	$ -	$ -	$ (2,273.78)	100%
320	142864	MC1 Turb Crossover Exp Joint	$ 115,255.51	$ -	$ -	$ 115,255.51	100%
321	142891	DIST-NA-AHBY-PLSRDG	$ 43,934.98	$ -	$ -	$ 43,934.98	100%
322	142894	DIST-NA-MLCK-ASHBY	$ 43,223.31	$ -	$ -	$ 43,223.31	100%
323	142895	LGE 2014 Pole Inspection	$ (8,749.92)	$ -	$ -	$ (8,749.92)	100%
324	142941	CLIFTON TR3 XFMR REPLACEMENT	$ (5,666.62)	$ -	$ -	$ (5,666.62)	100%
325	142LGE15	Implement Sec Mgmt Prod-LGE15	$ 163,786.82	$ -	$ -	$ 163,786.82	100%
326	143042	Brown Solar Facility - LGE	$ 7,377,218.48	$ -	$ -	$ 7,377,218.48	100%
327	143061	FORD SUBSTATION UPGRADE	$ 151,460.96	$ -	$ -	$ 151,460.96	100%
328	143070LGE	FERC EQR-LGE13	$ 740.36	$ -	$ -	$ 740.36	100%
329	143279	MG1327 LGE	$ 182,852.14	$ -	$ -	$ 182,852.14	100%
330	143280	LOCUST (LO1193) LGE	$ 39,390.66	$ -	$ -	$ 39,390.66	100%
331	143281	SHIVELY 1282 (SH1282)	$ 24,202.73	$ -	$ -	$ 24,202.73	100%
332	143282	AB1202 LGE	$ 271,199.43	$ -	$ -	$ 271,199.43	100%
333	143285	CA1306 LGE	$ (4,691.29)	$ -	$ -	$ (4,691.29)	100%
334	143286	FERN VALLEY (FV) 1143 LGE	$ 34,371.73	$ -	$ -	$ 34,371.73	100%
335	143287	SM1232 LGE	$ 46,158.67	$ -	$ -	$ 46,158.67	100%

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336	143379	FA1123	$ 178,032.81	$ -	$ -	$ 178,032.81	100%
337	143394	MC2 Turb Crossover Exp Joint	$ 87,845.03	$ -	$ -	$ 87,845.03	100%
338	143411	MC4 Turbine 7th Stage Buckets	$ (1,721.26)	$ -	$ -	$ (1,721.26)	100%
339	143413	MC4 Turbine HP/IP Fasteners	$ (5,281.52)	$ -	$ -	$ (5,281.52)	100%
340	143414	MC4 Turbine LP Packing/Seals	$ (7,085.10)	$ -	$ -	$ (7,085.10)	100%
341	143415	MC4 Turbine Diaphragms	$ 47,949.57	$ -	$ -	$ 47,949.57	100%
342	143422	L&N VAULT UPGRADE	$ 190,812.23	$ -	$ -	$ 190,812.23	100%
343	143479	DIST-NA-PLNVW-TP	$ 16,256.57	$ -	$ -	$ 16,256.57	100%
344	143507	TIPTOP3311 (TT3311) REBLD SEC	$ 21,311.35	$ -	$ -	$ 21,311.35	100%
345	143585LGE	TC2 SCR ASH SWEEPER	$ 13,278.47	$ -	$ -	$ 13,278.47	100%
346	143610	MC Front End Loader	$ 372,538.37	$ -	$ -	$ 372,538.37	100%
347	143612	MC1 Transformer Fire Prot	$ 35,814.45	$ -	$ -	$ 35,814.45	100%
348	143613	MC Coal Hndlg Fire Protection	$ 72,437.18	$ -	$ -	$ 72,437.18	100%
349	143615	MC3 Fire Protection System	$ 30,698.10	$ -	$ -	$ 30,698.10	100%
350	143617	MC4 Fire Protection System	$ 47,854.49	$ -	$ -	$ 47,854.49	100%
351	143621	MC1 Coal Nozzles/Tips	$ 333,035.09	$ -	$ -	$ 333,035.09	100%
352	143640	CR7 NGCC Inventory	$ 592,007.46	$ -	$ -	$ 592,007.46	100%
353	143723	MC4 SCR NOX Analyzers	$ (2,239.47)	$ -	$ -	$ (2,239.47)	100%
354	143779	FOURTH STREET STREETSCAPE	$ 60.87	$ -	$ -	$ 60.87	100%
355	143790	MC City Water Line	$ 174,103.90	$ -	$ -	$ 174,103.90	100%
356	143804	Comp-related Equip-2014-LG&E	$ (1,388.17)	$ -	$ -	$ (1,388.17)	100%
357	143858	PE VEHICLES 2014 LGE	$ 35,453.66	$ -	$ -	$ 35,453.66	100%
358	143864	PR Gas Pipe Line	$ 978,497.52	$ -	$ -	$ 978,497.52	100%
359	143866	Trimble County TR6 Cleanup/Rpl	$ 282,513.24	$ -	$ -	$ 282,513.24	100%
360	144037	KY61 PRESTON HWY ELECT DIST	$ (1,436.59)	$ -	$ -	$ (1,436.59)	100%
361	144041	MC Blowdown Silencers	$ 54,883.13	$ -	$ -	$ 54,883.13	100%
362	144090	RELOC ESC WTR MTR & VLT	$ (3,547.36)	$ -	$ -	$ (3,547.36)	100%
363	144121	MC1 Environmental Spares	$ 97,728.44	$ -	$ -	$ 97,728.44	100%
364	144122	MC2 Environmental Spares	$ 1,032,720.16	$ -	$ -	$ 1,032,720.16	100%
365	144123	MC3 Environmental Spares	$ 647,991.71	$ -	$ -	$ 647,991.71	100%
366	144124	MC4 Environmental Spares	$ 805,297.28	$ -	$ -	$ 805,297.28	100%
367	144126	Rpl Mud Lane 6676 & 3877 Brkrs	$ 218,418.51	$ -	$ -	$ 218,418.51	100%
368	144127	Rpl South Park 6676 Brkr	$ 141,176.71	$ -	$ -	$ 141,176.71	100%
369	144130	Rpl (5) Cloverport 138kV Brks	$ 990,952.20	$ -	$ -	$ 990,952.20	100%
370	144132	Rpl TC-138kV BUS TIE Brkr	$ 142,093.66	$ -	$ -	$ 142,093.66	100%
371	144135	Rpl (2) Mill Creek 345kV Brkrs	$ 265,216.82	$ -	$ -	$ 265,216.82	100%
372	144330	New 69kV Bkr Station MC-CRSW	$ 274,771.96	$ -	$ -	$ 274,771.96	100%
373	144550	Rpl Paddys Run Fence	$ 268,867.23	$ -	$ -	$ 268,867.23	100%
374	144568	AUBURNDALE HVAC 2015	$ 259,667.31	$ -	$ -	$ 259,667.31	100%
375	144570	BOC-HVAC 2015	$ 94,318.80	$ -	$ -	$ 94,318.80	100%
376	144572	SCANPRO 1100	$ 2,617.41	$ -	$ -	$ 2,617.41	100%
377	144584	ESC-RENOVATIONS 2015	$ 146,297.29	$ -	$ -	$ 146,297.29	100%
378	144585	SSC RENOVATIONS	$ 89,187.61	$ -	$ -	$ 89,187.61	100%
379	144586	SIMPSONVILLE FENCE LGE IT	$ 58,011.07	$ -	$ -	$ 58,011.07	100%
380	144595	LGE FAILED EQUIPMENT 2015	$ 20,910.27	$ -	$ -	$ 20,910.27	100%
381	144622	LGE OFFICE FURN & CHAIRS 2015	$ 43,048.49	$ -	$ -	$ 43,048.49	100%
382	144628	MILL CREEK RELOCATION	$ 570,565.32	$ -	$ -	$ 570,565.32	100%
383	144643	MK1299	$ 374,686.64	$ -	$ -	$ 374,686.64	100%
384	144648	FV 1143	$ 52,577.44	$ -	$ -	$ 52,577.44	100%
385	144666	Tip Top TR3 Xfmr Rpl	$ (24,319.10)	$ -	$ -	$ (24,319.10)	100%
386	144670	LGE BOC 2ND FL RENO	$ (4,801.38)	$ -	$ -	$ (4,801.38)	100%
387	144675	GS GE TC DI Instrumentation	$ 9,068.52	$ -	$ -	$ 9,068.52	100%
388	144683	TEP-DFR Replace MODs-LGE	$ 229,157.92	$ -	$ -	$ 229,157.92	100%
389	144758	MANHOLE COVER REPL PROG 2016	$ 122,315.01	$ -	$ -	$ 122,315.01	100%
390	144761	TLEQ340 - 2016	$ 78,413.83	$ -	$ -	$ 78,413.83	100%
391	144780	SCM2015 LGE TR DIFF RELAY REPL	$ 60,349.45	$ -	$ -	$ 60,349.45	100%
392	144781	SCM2015 LGE CAP&PIN INSUL UPG	$ 38,590.94	$ -	$ -	$ 38,590.94	100%
393	144816	SCM2015 LGE OIL CONTAIN UPGRD	$ 5,753.77	$ -	$ -	$ 5,753.77	100%
394	144827	SCM2016 LGE CAP&PIN INSUL UPGD	$ 2,405.86	$ -	$ -	$ 2,405.86	100%
395	144830	SCM2016 LGE REPL AIR MAG BRKR	$ 3,201.45	$ -	$ -	$ 3,201.45	100%
396	144831	SCM2016 LGE REPL SUB BATTERY	$ 1,276.34	$ -	$ -	$ 1,276.34	100%
397	144832	SCM2016 LGE TR DIFF RELAY REPL	$ 1,180.48	$ -	$ -	$ 1,180.48	100%
398	144833	SCM2016 LGE REPL LGCY OIL BRKR	$ 168.48	$ -	$ -	$ 168.48	100%
399	144834	SCM2016 LGE REPL LGCY RTU	$ 6,553.17	$ -	$ -	$ 6,553.17	100%
400	144895	SCM2016 LGE WILDLIFE PROTECT	$ 125.65	$ -	$ -	$ 125.65	100%
401	144906	SCM2016 LGE TOOLS & EQUIPMENT	$ 7,684.32	$ -	$ -	$ 7,684.32	100%
402	144916	DIST CAPACITORS LGE - 2015	$ 51,266.02	$ -	$ -	$ 51,266.02	100%

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403	144917	LEO PADMOUNT SWITCHGEAR 2015	$ 167,006.71	$ -	$ -	$ 167,006.71	100%
404	144918	LEO DWNTN NTWRK VAULT RPR 2015	$ 158,300.17	$ -	$ -	$ 158,300.17	100%
405	144919	WATERSIDE 1330 CABLE REPL	$ 31,648.93	$ -	$ -	$ 31,648.93	100%
406	144951	LGE HW/SW 2015	$ 106,368.33	$ -	$ -	$ 106,368.33	100%
407	144987	LGE CAMERAS 2015	$ 68,374.00	$ -	$ -	$ 68,374.00	100%
408	144989	LGE FIRE SYSTEMS 2015	$ 48,363.97	$ -	$ -	$ 48,363.97	100%
409	144991	LGE SECURITY EQUIPMENT 2015	$ 2,146.35	$ -	$ -	$ 2,146.35	100%
410	144997	LGE SECURITY EQUIPMENT 2016	$ 4,083.23	$ -	$ -	$ 4,083.23	100%
411	145039	GS RD Solar Charging Station	$ 10,265.60	$ -	$ -	$ 10,265.60	100%
412	145101	Auburndale Utility Cart	$ 8,605.98	$ -	$ -	$ 8,605.98	100%
413	145102	Auburndale Ceiling Fans	$ 14,941.93	$ -	$ -	$ 14,941.93	100%
414	145404	Adv Meter Sys LG&E 2015	$ 1,445,651.89	$ -	$ -	$ 1,445,651.89	100%
415	145829	MC C Coal Conv Belt 2015	$ 8,948.50	$ -	$ -	$ 8,948.50	100%
416	145830	MC "G2" Coal Conveyor Belt	$ 10,353.44	$ -	$ -	$ 10,353.44	100%
417	145831	MC "F2" Coal Conveyor Belt	$ 8,556.58	$ -	$ -	$ 8,556.58	100%
418	145832	MC "D2" Coal Conveyor Belt	$ 3,335.86	$ -	$ -	$ 3,335.86	100%
419	145853LGE	TC CONVEYOR BELT 2015	$ 72,073.69	$ -	$ -	$ 72,073.69	100%
420	145854LGE	TC LAB EQUIPMENT 2015	$ 5,361.90	$ -	$ -	$ 5,361.90	100%
421	145855LGE	TC LAB MONITORS 2015	$ 7,231.45	$ -	$ -	$ 7,231.45	100%
422	145857LGE	TC PREDICTIVE MAINT 2015	$ 4,561.57	$ -	$ -	$ 4,561.57	100%
423	145858LGE	TC SAFETY ERT EQUIP 2015	$ 30,216.99	$ -	$ -	$ 30,216.99	100%
424	146010LGE	TC2 TURBINE TRIP BLOCK	$ 15,706.01	$ -	$ -	$ 15,706.01	100%
425	146020	WHISKEY ROW NETWORK VAULT	$ 182,550.81	$ -	$ -	$ 182,550.81	100%
426	146054	MC 1B Coal Feeder VFD	$ 586.28	$ -	$ -	$ 586.28	100%
427	146057	MC3 SCR NOX Analyzers	$ 3,815.45	$ -	$ -	$ 3,815.45	100%
428	146070	CL 1232	$ 155,420.97	$ -	$ -	$ 155,420.97	100%
429	146108	SCM2015 REPL CIRCUIT BREAKERS	$ 1,996.50	$ -	$ -	$ 1,996.50	100%
430	146246	GS GE PI MOBILE	$ (10,243.08)	$ -	$ -	$ (10,243.08)	100%
431	146251	CA 1346	$ 15,211.69	$ -	$ -	$ 15,211.69	100%
432	146252	FAIRMOUNT (FM) 1256	$ 493,839.31	$ -	$ -	$ 493,839.31	100%
433	146253	FA 1215	$ 58,774.79	$ -	$ -	$ 58,774.79	100%
434	146255	Stewart (SW)1190 Ckt Hardening	$ 300,623.68	$ -	$ -	$ 300,623.68	100%
435	146265	BOC BLDG FACADE	$ 223,184.70	$ -	$ -	$ 223,184.70	100%
436	146271	MC4 Turbine/Valve Insulation	$ (137.49)	$ -	$ -	$ (137.49)	100%
437	146287	ST TT Pump Mtce Demonstrators	$ (21,757.96)	$ -	$ -	$ (21,757.96)	100%
438	146296	OF Sluice Gate Cylinder Repl	$ 12,820.23	$ -	$ -	$ 12,820.23	100%
439	146300LGE	TC CT FIRE PROTECTION UPGD	$ 11,315.03	$ -	$ -	$ 11,315.03	100%
440	146321LGE	TC2 TURBINE&FP CONTROLS REPL	$ 927.32	$ -	$ -	$ 927.32	100%
441	146329	REL 345 ROW WIDENING	$ 715,100.70	$ -	$ -	$ 715,100.70	100%
442	146333	LGE CTR ASSEMBLY AV-LGE	$ (1,002.16)	$ -	$ -	$ (1,002.16)	100%
443	146339	FACILITIES OFFICE RENO-LGE	$ (4,649.83)	$ -	$ -	$ (4,649.83)	100%
444	146342	SSC FURNITURE & RECONFIG	$ (4,295.27)	$ -	$ -	$ (4,295.27)	100%
445	146423	LGE 2015 PITP project	$ 2,585,219.35	$ -	$ -	$ 2,585,219.35	100%
446	146440	ALOFT HOTEL NETWORK VAULT	$ 509,780.91	$ -	$ -	$ 509,780.91	100%
447	146442	PILC 2015 LGE UG CABLE REPL	$ 4,394,742.08	$ -	$ -	$ 4,394,742.08	100%
448	146445	MC4 Cooling Tower Fans	$ (5,180.94)	$ -	$ -	$ (5,180.94)	100%
449	146453	MC2 Cooling Tower Check Valves	$ 44,635.11	$ -	$ -	$ 44,635.11	100%
450	146472	LGE CEMI 2014	$ (8,398.41)	$ -	$ -	$ (8,398.41)	100%
451	146479	CR5 Mist Eliminator Repl	$ 344.25	$ -	$ -	$ 344.25	100%
452	146484	BOC METER SHOP RENO	$ (404.25)	$ -	$ -	$ (404.25)	100%
453	146497	BOC UPS BATTERIES	$ (2,693.30)	$ -	$ -	$ (2,693.30)	100%
454	146498	BOC DATA CTR UPS BATTERIES	$ (30,994.68)	$ -	$ -	$ (30,994.68)	100%
455	146528	PR13 GSU Bushing Repl	$ 15,870.99	$ -	$ -	$ 15,870.99	100%
456	146553LGE	TC2 SPARE VALVE PARTS	$ 70,374.56	$ -	$ -	$ 70,374.56	100%
457	146588	MC Long Shaft Serv Wtr Pump	$ 422.33	$ -	$ -	$ 422.33	100%
458	146605	DIXIE CKT1222(DX-1222) SM WIRE	$ 746,428.74	$ -	$ -	$ 746,428.74	100%
459	146614	MC 4A Condenser Vacuum Pump	$ 22,513.91	$ -	$ -	$ 22,513.91	100%
460	146615	MC 4B Condenser Vacuum Pump	$ 20,475.45	$ -	$ -	$ 20,475.45	100%
461	146618	MC 4C Condenser Vacuum Pump	$ 25,598.95	$ -	$ -	$ 25,598.95	100%
462	146659	TC1 OXIDATION AIR IMPELLER	$ 37,408.49	$ -	$ -	$ 37,408.49	100%
463	146662	MC 2A GSU Transformer	$ (2,926.23)	$ -	$ -	$ (2,926.23)	100%
464	146677	TAYLOR CKT 1132 (TA1132)	$ 152,525.02	$ -	$ -	$ 152,525.02	100%
465	146686	REL 345 ROW Blue Lck-Mdtwn	$ 1,004,387.89	$ -	$ -	$ 1,004,387.89	100%
466	146714LGE	TC OFFICE REBUILD 2015	$ 134,648.76	$ -	$ -	$ 134,648.76	100%
467	146716	MC1 Drip Pot/Hotwell Xmtrs	$ 42,091.45	$ -	$ -	$ 42,091.45	100%
468	146717LGE	TC2 BOILER METAL OVERLAY	$ 112,485.23	$ -	$ -	$ 112,485.23	100%
469	146730	MC GSU Transformers	$ 4,048,602.83	$ -	$ -	$ 4,048,602.83	100%

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470	146732	LEO 2015 CABLE REJUV/REPL	$ 435,685.39	$ -	$ -	$ 435,685.39	100%
471	146738	LG&E COOLING FAN PROJECT 2015	$ 182,044.49	$ -	$ -	$ 182,044.49	100%
472	146740	OKOLONA CKT 1272 (OK1272)	$ 68,760.72	$ -	$ -	$ 68,760.72	100%
473	146741	MUD LANE CKT 1286 (ML1286)	$ 43,457.97	$ -	$ -	$ 43,457.97	100%
474	146743	MILL CREEK CKT 1261 (MC1261)	$ 272,442.38	$ -	$ -	$ 272,442.38	100%
475	146748	AIKEN CKT 1296 (AK1296)	$ 103,542.72	$ -	$ -	$ 103,542.72	100%
476	146751	JEFFERSONTOWN CKT1123 (JT1123)	$ 121,851.05	$ -	$ -	$ 121,851.05	100%
477	146788	BOC FURNITURE-LGE	$ 24,793.30	$ -	$ -	$ 24,793.30	100%
478	146794	Comp-related Equip-LGE-2015	$ 24,209.76	$ -	$ -	$ 24,209.76	100%
479	146800	KY22 AT BRIDGE HILL - ELEC	$ 317,801.15	$ -	$ -	$ 317,801.15	100%
480	146817	THIRD PARTY POLE ATTACH 2015	$ 154,279.60	$ -	$ -	$ 154,279.60	100%
481	146821	CR Smp Pmp Mtr Rew (Spare)	$ 31,265.63	$ -	$ -	$ 31,265.63	100%
482	146825	MC S/R Boom Belt 2015	$ 24,203.80	$ -	$ -	$ 24,203.80	100%
483	146828	HILLCREST TR1 TC525 LTC UPGRD	$ 145,673.03	$ -	$ -	$ 145,673.03	100%
484	146830	BOC FAILED EQUIPMENT 2015 LGE	$ 10,430.00	$ -	$ -	$ 10,430.00	100%
485	146840	HRDS CRK-HRMNY LNDG P2	$ 1,074,510.72	$ -	$ -	$ 1,074,510.72	100%
486	146844	TIP TOP PHASE #3	$ 392,199.98	$ -	$ -	$ 392,199.98	100%
487	146860	SPIR OHIO FALLS	$ 229,711.19	$ -	$ -	$ 229,711.19	100%
488	146862	SPIR 3821 CN RN-CN RN SWTCHNG	$ 78,357.26	$ -	$ -	$ 78,357.26	100%
489	146863	SPIR 3822 CN RN-CN RUN SWTCHNG	$ 203,595.74	$ -	$ -	$ 203,595.74	100%
490	146865	SPIR CN RN SWT-ASH BOTTOM	$ 91,997.66	$ -	$ -	$ 91,997.66	100%
491	146881	MC Telehandler 2015	$ 31,997.66	$ -	$ -	$ 31,997.66	100%
492	146912	GS RD MATLAB Software	$ 8,273.01	$ -	$ -	$ 8,273.01	100%
493	146937LGE	HR RECONFIGURE 2015-LGE	$ 1,550.16	$ -	$ -	$ 1,550.16	100%
494	146962	MC3 CT Fan GB Capital Spare	$ 37,728.91	$ -	$ -	$ 37,728.91	100%
495	146963	ELECTRIC WORK FOR COMM CTR	$ 2,540.86	$ -	$ -	$ 2,540.86	100%
496	146964	GS GE 2012 F150 4X4	$ 29,187.86	$ -	$ -	$ 29,187.86	100%
497	146986	CF - 1204	$ 92,002.36	$ -	$ -	$ 92,002.36	100%
498	146987	CRESTWOOD (CW)1222 CIFI 2015	$ 46,783.90	$ -	$ -	$ 46,783.90	100%
499	146990	Skylight (SK) 1128 CIFI 2015	$ 34,991.33	$ -	$ -	$ 34,991.33	100%
500	146994	OSI Database Expansion-LGE	$ 27,955.21	$ -	$ -	$ 27,955.21	100%
501	147009	BOC SECURITY RENOVATION-LGE	$ 8,272.71	$ -	$ -	$ 8,272.71	100%
502	147010	MC Landfill Expansion 2015	$ 765,337.24	$ -	$ -	$ 765,337.24	100%
503	147013	BOC 3 CALL CENTER RENO-LGE	$ 13,809.52	$ -	$ -	$ 13,809.52	100%
504	147017	SIMPSONVILLE CAMERAS LGE TR	$ 17,044.61	$ -	$ -	$ 17,044.61	100%
505	147019	SIMPSONVILLE CAMERAS LGE IT	$ 18,328.93	$ -	$ -	$ 18,328.93	100%
506	147023	MC Landfill 2016/2017	$ 42,165.78	$ -	$ -	$ 42,165.78	100%
507	147034	MC4 Boiler Lower Slope	$ 1,786,872.03	$ -	$ -	$ 1,786,872.03	100%
508	147037	MC1 HSWP Strainers	$ 114,157.02	$ -	$ -	$ 114,157.02	100%
509	147038	MC2 HSWP Strainers	$ 74,673.55	$ -	$ -	$ 74,673.55	100%
510	147039	MC3 HSWP Strainers	$ 72,023.05	$ -	$ -	$ 72,023.05	100%
511	147040	MC3 LSSWP Strainers	$ 82,222.18	$ -	$ -	$ 82,222.18	100%
512	147041	MC4 LSSWP Strainers	$ 82,222.18	$ -	$ -	$ 82,222.18	100%
513	147044	MC 3A Condenser Vacuum Pump	$ 191,089.53	$ -	$ -	$ 191,089.53	100%
514	147045	MC 3B Condenser Vacuum Pump	$ 183,439.45	$ -	$ -	$ 183,439.45	100%
515	147047	MC Turbine Room Crane Controls	$ 253,178.49	$ -	$ -	$ 253,178.49	100%
516	147050	MC3 & MC4 Roof Exhausters	$ 367,194.95	$ -	$ -	$ 367,194.95	100%
517	147051	MC F2 Coal Conveyor Gearbox	$ 48,516.35	$ -	$ -	$ 48,516.35	100%
518	147052	MC 4B Flyash Blower 2015	$ 55,834.15	$ -	$ -	$ 55,834.15	100%
519	147063	MC1 & MC2 Louvers	$ 148,350.42	$ -	$ -	$ 148,350.42	100%
520	147067	MC Ash Line Extension	$ 243,453.96	$ -	$ -	$ 243,453.96	100%
521	147086	LGE NALCO ENGINEERING	$ 33,717.67	$ -	$ -	$ 33,717.67	100%
522	147091	GS GE CORS ENG	$ 25,951.41	$ -	$ -	$ 25,951.41	100%
523	147107	MC LD2 Limestone Conv Belt 15	$ 12,158.39	$ -	$ -	$ 12,158.39	100%
524	147118	MC 4503 & 4503-33 TIE Brkrs	$ 682,184.56	$ -	$ -	$ 682,184.56	100%
525	147121	MC 4B LPHDP Motor 2015	$ 27,567.34	$ -	$ -	$ 27,567.34	100%
526	147126	DOWNTOWN NETWORK SWITCHES PROJ	$ 1,388,841.40	$ -	$ -	$ 1,388,841.40	100%
527	147127	BURKSHIRE TERRCE UG CABLE REPL	$ 345,814.87	$ -	$ -	$ 345,814.87	100%
528	147145	WP 1104 CIFI 2015	$ 252,523.06	$ -	$ -	$ 252,523.06	100%
529	147150	SM 1233 CIFI 2015	$ 50,137.00	$ -	$ -	$ 50,137.00	100%
530	147164	HOLIDAY INN EXPRESS VAULT	$ 422,177.64	$ -	$ -	$ 422,177.64	100%
531	147180LGE	TC BAP/GSP SLOPE IMPROVE	$ 157,381.46	$ -	$ -	$ 157,381.46	100%
532	147205	MC 3A4 Recycle Pump Mtr 2015	$ 34,078.59	$ -	$ -	$ 34,078.59	100%
533	147206	GS GE 2015 Lab Equip	$ 45,524.28	$ -	$ -	$ 45,524.28	100%
534	147215	ERTs for LG&E (Electric) 2015	$ 52,386.78	$ -	$ -	$ 52,386.78	100%
535	147287LGE	TC REROUTE WATER FLOW	$ 177,964.47	$ -	$ -	$ 177,964.47	100%
536	147292	MC3 Turbine Controls Computer	$ 84,415.80	$ -	$ -	$ 84,415.80	100%

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537	147301	SIMPSONVILLE FENCE LGE TR	$ 47,103.72	$ -	$ -	$ 47,103.72	100%
538	147448	MC ERT Truck 2015	$ 28,445.98	$ -	$ -	$ 28,445.98	100%
539	147927	GS SL Karl Fisher Titrator	$ 7,979.07	$ -	$ -	$ 7,979.07	100%
540	147946	TC1 SPARE RXN AGIT BRG ASSY	$ 62,200.89	$ -	$ -	$ 62,200.89	100%
541	147971	MC CCR RULING NON MECH	$ 49,001.50	$ -	$ -	$ 49,001.50	100%
542	147972	TC LGE CCR RULING NON MECH	$ 374,722.02	$ -	$ -	$ 374,722.02	100%
543	147986LGE	TC PROXIMITY READERS INSTALL	$ 22,022.81	$ -	$ -	$ 22,022.81	100%
544	148035	INSTALL ROOF LADDER - SSC	$ 14,892.50	$ -	$ -	$ 14,892.50	100%
545	148088	PR Admin Building	$ 200,761.69	$ -	$ -	$ 200,761.69	100%
546	148195	TC1 CONDENS TUBE SHEET REFURB	$ 198,565.22	$ -	$ -	$ 198,565.22	100%
547	148497	PILC 2016 LGE CABLE REPL	$ 533,029.52	$ -	$ -	$ 533,029.52	100%
548	148502	EMS CHNL EXPANSION-LGE-2015	$ 8,109.25	$ -	$ -	$ 8,109.25	100%
549	148594	SCM2016 LGE FPE TAPCH RPL REIN	$ 5,828.54	$ -	$ -	$ 5,828.54	100%
550	148597	SCM2016 LGE REPL 34KV BRKR	$ 3,832.53	$ -	$ -	$ 3,832.53	100%
551	148618	DIST ATTACH TRAN-ADRIENNE WY	$ 21,814.46	$ -	$ -	$ 21,814.46	100%
552	148620	URD CABLE REPL/REJUV LGE 2016	$ 6,689.36	$ -	$ -	$ 6,689.36	100%
553	148633	SCM2016 LGE REPL XFMR FANS	$ 41,641.52	$ -	$ -	$ 41,641.52	100%
554	148687	SIMPSONVILLE HVAC-LGE	$ 3,719.00	$ -	$ -	$ 3,719.00	100%
555	148707	OF Server & Relay Room HVAC Sy	$ 18,409.65	$ -	$ -	$ 18,409.65	100%
556	148866	SPECIAL NEEDS ROOM - LL BOC	$ 2,443.54	$ -	$ -	$ 2,443.54	100%
557	148982	Field Svcs Monitors 2015 LG&E	$ 4,017.06	$ -	$ -	$ 4,017.06	100%
558	148994	Meter Reading Probes 2015 LG&E	$ 11,551.68	$ -	$ -	$ 11,551.68	100%
559	149028	TEP-LGE DFR 2016	$ 49,441.24	$ -	$ -	$ 49,441.24	100%
560	149031	CCS UPGRADE FURNITURE	$ 480.63	$ -	$ -	$ 480.63	100%
561	149041	ELECTRIC UTILITY VEHICLE-AOC	$ 12,732.72	$ -	$ -	$ 12,732.72	100%
562	149108	AIKEN(AK)1291 SUB EXIT CBL RPL	$ 22,042.87	$ -	$ -	$ 22,042.87	100%
563	149109	AIKEN(AK)1296 SUB EXIT CBL RPL	$ 133,598.03	$ -	$ -	$ 133,598.03	100%
564	149110	HURSTBOURNE HB1147 EXT CBL RPL	$ 64,693.42	$ -	$ -	$ 64,693.42	100%
565	149115	GS CDM Scanning Equip	$ 18,011.42	$ -	$ -	$ 18,011.42	100%
566	149121	PR11 Battery Set Spare (2015)	$ 9,931.03	$ -	$ -	$ 9,931.03	100%
567	149123LGE	TC CT INSTALL 345KV MODS	$ 165,585.72	$ -	$ -	$ 165,585.72	100%
568	149187LGE	BRCT Office Building Repl LGE	$ 387,998.72	$ -	$ -	$ 387,998.72	100%
569	149360	Auburndale Reach Fork Truck	$ 18,917.12	$ -	$ -	$ 18,917.12	100%
570	149465	LGE HW/SW 2016 ASSET MGMT	$ 28,348.08	$ -	$ -	$ 28,348.08	100%
571	149661LGE	BR CT Site Paving LGE	$ 12,199.46	$ -	$ -	$ 12,199.46	100%
572	149663	BOC RECEIVING DEPARTMENT	$ 23,378.01	$ -	$ -	$ 23,378.01	100%
573	149703	KUGO CCS UPGRADE - LGE	$ 27,556.11	$ -	$ -	$ 27,556.11	100%
574	149734	BOC GAS CONTR BRKRM	$ 19,903.00	$ -	$ -	$ 19,903.00	100%
575	149750	Simpsonville Guard Station-LGE	$ 5,290.96	$ -	$ -	$ 5,290.96	100%
576	149775	LGE CTR FAILED EQUIP	$ 22,219.37	$ -	$ -	$ 22,219.37	100%
577	149791	BOC PARKING LOT RECONFIG	$ 130,574.19	$ -	$ -	$ 130,574.19	100%
578	149863	KINDRED BLDG VAULT CUST PAY	$ (231,091.26)	$ -	$ -	$ (231,091.26)	100%
579	149885	MC 3A2 Main Breaker	$ 142,860.84	$ -	$ -	$ 142,860.84	100%
580	149886	MC 1&2 Flyash Blower Spare	$ 34,285.26	$ -	$ -	$ 34,285.26	100%
581	149908	TC1 SCR STRUCTURAL STEEL BYPS	$ 75,191.46	$ -	$ -	$ 75,191.46	100%
582	149909LGE	TC RO UV LIGHT	$ 30,816.51	$ -	$ -	$ 30,816.51	100%
583	149911	Purchase Vehicles LGE 2015	$ 1,517,839.19	$ -	$ -	$ 1,517,839.19	100%
584	149921	EOC MAINTENANCE OFFICE RENO	$ 8,693.75	$ -	$ -	$ 8,693.75	100%
585	149945	INFRARED CAMERA - BOC 2015	$ 6,288.67	$ -	$ -	$ 6,288.67	100%
586	149948	UNIVERSITY OF LOU STREETSCAPE	$ 357.27	$ -	$ -	$ 357.27	100%
587	149950	BOC-GAS CONTROL OFFICE RENO	$ 25,336.98	$ -	$ -	$ 25,336.98	100%
588	149955	MORG CALL CTR FURNITURE-LGE	$ 8,570.51	$ -	$ -	$ 8,570.51	100%
589	149965	ASHBY(AB)1205 SUB EXT CBL REPL	$ 19,962.96	$ -	$ -	$ 19,962.96	100%
590	149966	SEMINOLE(SM)1361 EXIT CBL REPL	$ 57,390.19	$ -	$ -	$ 57,390.19	100%
591	149967	SEMINOLE(SM)1232 EXIT CBL REPL	$ 139,887.30	$ -	$ -	$ 139,887.30	100%
592	149968	REPLACE LTC AT WATTERSON TR5	$ 46,245.15	$ -	$ -	$ 46,245.15	100%
593	149970	CSS Bearing Heater	$ 4,906.10	$ -	$ -	$ 4,906.10	100%
594	149972	GS GE ME Remote Vibr	$ 191,297.97	$ -	$ -	$ 191,297.97	100%
595	149974	REPLACE LTC AT TERRY TR2	$ 47,670.88	$ -	$ -	$ 47,670.88	100%
596	149982	CENTERFIELD(CF)1201 EXT CBLRPL	$ 238,965.97	$ -	$ -	$ 238,965.97	100%
597	149986	Auburndale Meter Shop Van 2015	$ 5,206.35	$ -	$ -	$ 5,206.35	100%
598	149994	RIVERPORT SALT SHED-2015	$ 25,925.00	$ -	$ -	$ 25,925.00	100%
599	150003	REPLACE CLAY TRANSFORMER TR2	$ 64,538.73	$ -	$ -	$ 64,538.73	100%
600	150004	MC Forklift 2015	$ 19,795.16	$ -	$ -	$ 19,795.16	100%
601	150005	MC Ammonia Camera System	$ 21,155.29	$ -	$ -	$ 21,155.29	100%
602	150006	MC Barge Unloader Drainage	$ 18,667.04	$ -	$ -	$ 18,667.04	100%
603	150007	Zorn Starter Batteries Repl	$ 9,956.91	$ -	$ -	$ 9,956.91	100%

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604	150008	PR13 AC Air Handler Repl	$ 9,725.12	$ -	$ -	$ 9,725.12	100%
605	150012LGE	TC2 BOX HEADER AT DIPPER PLATE	$ 150.29	$ -	$ -	$ 150.29	100%
606	150018	TC1 1B HPAWP MODIFICATION	$ 78,040.56	$ -	$ -	$ 78,040.56	100%
607	150019	BOC BREAK ROOM & 2ND FL SHOWER	$ 32,446.31	$ -	$ -	$ 32,446.31	100%
608	150024	PLAINVIEW(PV) 1252 EXT CBL RPL	$ 262,642.11	$ -	$ -	$ 262,642.11	100%
609	150026	MC eServer/Software	$ 12,646.40	$ -	$ -	$ 12,646.40	100%
610	150028	CLAY TR2 TRANSFORMER	$ 486,199.36	$ -	$ -	$ 486,199.36	100%
611	150028LGE	TC2 TDBFP CONTROLS REPL	$ 67,548.43	$ -	$ -	$ 67,548.43	100%
612	150030LGE	TC FA BARGE LO DUST COLLECT	$ 47,895.94	$ -	$ -	$ 47,895.94	100%
613	150037LGE	TC RACK SYS PW SWITCHGEAR	$ 143,832.29	$ -	$ -	$ 143,832.29	100%
614	150047	GS GE 2016 Explorer 1	$ 32,557.72	$ -	$ -	$ 32,557.72	100%
615	150079	GS GE ME Oil Skid	$ 65,887.04	$ -	$ -	$ 65,887.04	100%
616	150080	GS GE BlackStart	$ 225,432.23	$ -	$ -	$ 225,432.23	100%
617	150082	PR Knob Creek-Tip Top	$ 644,439.44	$ -	$ -	$ 644,439.44	100%
618	150087	AOC METER SHOP RENO - LGE 2015	$ 17,370.82	$ -	$ -	$ 17,370.82	100%
619	150088	MC Utility Truck 2015	$ 26,801.60	$ -	$ -	$ 26,801.60	100%
620	150089	MC Benchtop Lab Analyzer	$ 4,637.46	$ -	$ -	$ 4,637.46	100%
621	150096	FUL UPGRD EMS SWARE-LGE-2016	$ 20,918.46	$ -	$ -	$ 20,918.46	100%
622	150109	ESC SAFETY OFFICE RENO	$ 70,417.94	$ -	$ -	$ 70,417.94	100%
623	150120	SIMP CIRCUIT UPDATE-LGE-2015	$ 3,594.89	$ -	$ -	$ 3,594.89	100%
624	150123	MC Stacker/Reclaimer Cab	$ 151,949.22	$ -	$ -	$ 151,949.22	100%
625	150124	MC Flyash Transfer Bldg Roofs	$ 78,506.20	$ -	$ -	$ 78,506.20	100%
626	150130	Drafting Printer-LG&E	$ 4,981.77	$ -	$ -	$ 4,981.77	100%
627	150136	Compressed Air Heat Exchanger	$ 32,000.00	$ -	$ -	$ 32,000.00	100%
628	150137	MC Pi Server Upgrade	$ 51,634.20	$ -	$ -	$ 51,634.20	100%
629	150138	MC Engineering Truck 2015	$ 22,967.30	$ -	$ -	$ 22,967.30	100%
630	150140	MC I&E Truck 2015	$ 22,967.30	$ -	$ -	$ 22,967.30	100%
631	150142	MC Office Truck 2015	$ 16,242.37	$ -	$ -	$ 16,242.37	100%
632	150143	MC Warehouse Truck 2015	$ 35,224.15	$ -	$ -	$ 35,224.15	100%
633	150145	MC Coal Handling Truck 2015	$ 22,967.30	$ -	$ -	$ 22,967.30	100%
634	150146	MC Maintenance Truck 2015	$ 23,509.64	$ -	$ -	$ 23,509.64	100%
635	150150	MC F1 Coal Conveyor Belt 2015	$ 62,038.90	$ -	$ -	$ 62,038.90	100%
636	150151	BOC ANNEX SPRINKLER	$ 38,290.00	$ -	$ -	$ 38,290.00	100%
637	150153	MC Sewage Lift Station Pumps	$ 13,302.51	$ -	$ -	$ 13,302.51	100%
638	150198	MC Parking Lot Lighting	$ 11,257.78	$ -	$ -	$ 11,257.78	100%
639	150199	MC Diesel Tank Level Indicator	$ 7,623.95	$ -	$ -	$ 7,623.95	100%
640	150202	GS GE MET LAB REFURB	$ 44,684.14	$ -	$ -	$ 44,684.14	100%
641	150210	BOC ANNEX TRNG & CONF RM RENO	$ 31,456.38	$ -	$ -	$ 31,456.38	100%
642	150216	MC 3B Burner Nozzles 2016	$ 392,094.91	$ -	$ -	$ 392,094.91	100%
643	150222	LGE Ky Wired Reimbursable	$ 1,724.62	$ -	$ -	$ 1,724.62	100%
644	150228LGE	Tech Training System LGE	$ 17,490.04	$ -	$ -	$ 17,490.04	100%
645	150229	MC Air Monitors 2015	$ 9,504.67	$ -	$ -	$ 9,504.67	100%
646	150231	TC1 HYDROVEYOR UPGRADE	$ 85,698.59	$ -	$ -	$ 85,698.59	100%
647	150233	MC1 LSSWP Strainers 2015	$ 46,406.62	$ -	$ -	$ 46,406.62	100%
648	150234	MC2 LSSWP Strainers 2015	$ 46,406.62	$ -	$ -	$ 46,406.62	100%
649	150235	MC Coal Runoff Sump Pump 2015	$ 41,414.62	$ -	$ -	$ 41,414.62	100%
650	150254	Algonquin OCB Kit Install	$ 13,599.42	$ -	$ -	$ 13,599.42	100%
651	150258	Paddys Run OCB Kit Install	$ 14,606.26	$ -	$ -	$ 14,606.26	100%
652	150260	SS Serv Shop Equip	$ 11,424.55	$ -	$ -	$ 11,424.55	100%
653	150274	ELECTRICAL WORK IN XEROX AREA	$ 19,712.64	$ -	$ -	$ 19,712.64	100%
654	150283	SS Hydraulic Set	$ 5,634.30	$ -	$ -	$ 5,634.30	100%
655	150284	LGE PITP 2016	$ 350,741.50	$ -	$ -	$ 350,741.50	100%
656	150306	BW Drafting Printer - LG&E	$ 5,512.75	$ -	$ -	$ 5,512.75	100%
657	150308	SECURITY ID PRINTER	$ 4,832.12	$ -	$ -	$ 4,832.12	100%
658	150311	PURCHASE FORKLIFT	$ 33,091.37	$ -	$ -	$ 33,091.37	100%
659	150312	GS GE ME Epson Plotter	$ 9,315.45	$ -	$ -	$ 9,315.45	100%
660	150332	LGE FIBERTECH REIMBURSABLE	$ 1,724.62	$ -	$ -	$ 1,724.62	100%
661	150334	CRESTWOOD CKT 1225 (CW1225)	$ 206,400.20	$ -	$ -	$ 206,400.20	100%
662	150356	Auburndale WH Scale-LGE15	$ 1,737.25	$ -	$ -	$ 1,737.25	100%
663	150370	LOU ELEC OPS ROPE TRAILER	$ 118,993.35	$ -	$ -	$ 118,993.35	100%
664	150383LGE	TC2 3RD STAGE BUCKETS 2A FPT	$ 77,168.13	$ -	$ -	$ 77,168.13	100%
665	150396	LGE CTR AV EQUIP 2015	$ 26,890.44	$ -	$ -	$ 26,890.44	100%
666	150399	MC Maint. Truck 2015	$ 22,961.87	$ -	$ -	$ 22,961.87	100%
667	150403	MC Hydrogen Analyzer 2015	$ 11,108.06	$ -	$ -	$ 11,108.06	100%
668	150404	MC EHC Hy-Pro Dryers	$ 16,254.18	$ -	$ -	$ 16,254.18	100%
669	150405	MC Ammonia Slippage Equip	$ 17,258.76	$ -	$ -	$ 17,258.76	100%
670	150408	BRCT 5 Gas Detection Syst Repl	$ 11,923.26	$ -	$ -	$ 11,923.26	100%

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671	150423	A/V EQ UPGRADE EOC	$ 7,088.20	$ -	$ -	$ 7,088.20	100%
672	150444	TPPA2016 - TWC	$ 23,951.51	$ -	$ -	$ 23,951.51	100%
673	150445	TPPA2016 - Fibertech	$ (29,900.00)	$ -	$ -	$ (29,900.00)	100%
674	150446	TPPA2016 - CROWN CASTLE	$ (37,401.21)	$ -	$ -	$ (37,401.21)	100%
675	150447	TPPA2016 - OTHER	$ (7,264.92)	$ -	$ -	$ (7,264.92)	100%
676	150467	Comp-related Equip LGE 2016	$ 6,096.57	$ -	$ -	$ 6,096.57	100%
677	150661	BOC CIP BADGING REMODEL	$ 1,009.88	$ -	$ -	$ 1,009.88	100%
678	150673	11TH FL RECONFIG LGE CTR	$ 2,661.68	$ -	$ -	$ 2,661.68	100%
679	150679LGE	TC F1 CONV MTR REWND	$ 9,972.64	$ -	$ -	$ 9,972.64	100%
680	150721	SUPPLY CHAIN OFFICE RENO LGE	$ 986.01	$ -	$ -	$ 986.01	100%
681	150735	Waterside West Lighting	$ 368.68	$ -	$ -	$ 368.68	100%
682	150744	MC S/R Boom Conv Belt 2016	$ 23,954.11	$ -	$ -	$ 23,954.11	100%
683	150746	TRAILER AT SOUTH SRV CTR	$ 8,400.00	$ -	$ -	$ 8,400.00	100%
684	150LGE15	LogRhythm (CIP)-LGE15	$ 1,624.92	$ -	$ -	$ 1,624.92	100%
685	151LGE16	Entrprs Data Domain Expn-LGE16	$ 160,965.04	$ -	$ -	$ 160,965.04	100%
686	152000LGE	TC CT REPL GEN PROT RELAY	$ 14,638.63	$ -	$ -	$ 14,638.63	100%
687	152LGE15	LogRhythm Tech Upg/Ref-LGE15	$ 1,965.45	$ -	$ -	$ 1,965.45	100%
688	153067LGE	TC2 ACOUSTIC MONITOR	$ 17,790.32	$ -	$ -	$ 17,790.32	100%
689	153068LGE	TC REPL A CHILLER	$ 22,540.59	$ -	$ -	$ 22,540.59	100%
690	153075LGE	TC2 TDBFP TRIP BLOCK	$ 20,308.26	$ -	$ -	$ 20,308.26	100%
691	153LGE15	IT Sec Infrast Enhance-LGE15	$ 64,515.28	$ -	$ -	$ 64,515.28	100%
692	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	$ 7,706.60	$ -	$ -	$ 7,706.60	100%
693	157LGE15	EMS CIP-LGE15	$ 21,827.93	$ -	$ -	$ 21,827.93	100%
694	158LGE15	FIM Replacement-LGE15	$ 437,633.24	$ -	$ -	$ 437,633.24	100%
695	159LGE15	LOAD Vendor Upgrade-LGE15	$ 948.63	$ -	$ -	$ 948.63	100%
696	161LGE15	Reliability Report Enh-LGE15	$ 26,911.14	$ -	$ -	$ 26,911.14	100%
697	161LGE16	HP QC Upgr to ALM-LGE16	$ 41,993.49	$ -	$ -	$ 41,993.49	100%
698	164LGE15	TRODS-LGE15	$ 25,241.82	$ -	$ -	$ 25,241.82	100%
699	165LGE15	Non-SCADA Load Data-LGE15	$ 6,496.95	$ -	$ -	$ 6,496.95	100%
700	166LGE15	ROD Enhancements-LGE15	$ 1,064.79	$ -	$ -	$ 1,064.79	100%
701	166LGE16	Tower Replace-LGE16	$ 1,797.83	$ -	$ -	$ 1,797.83	100%
702	167LGE15	Gas Training System-LGE15	$ 112.13	$ -	$ -	$ 112.13	100%
703	168LGE15	Upgrade Gas Equip-LGE15	$ 21,028.50	$ -	$ -	$ 21,028.50	100%
704	169LGE15	Expand My Account & Apps-LGE15	$ 65,690.88	$ -	$ -	$ 65,690.88	100%
705	170LGE15	Low Income Assist Portal-LGE15	$ 0.01	$ -	$ -	$ 0.01	100%
706	172LGE15	Monitoring Project-LGE15	$ 67,822.69	$ -	$ -	$ 67,822.69	100%
707	173LGE15	Microsoft EA-LGE15	$ 151,368.73	$ -	$ -	$ 151,368.73	100%
708	175LGE15	Replace RedHat Servers-LGE15	$ 22,029.61	$ -	$ -	$ 22,029.61	100%
709	176LGE15	UC&C/CUCM Major Upgrade-LGE15	$ 46,129.22	$ -	$ -	$ 46,129.22	100%
710	180LGE15	CIP V5-LGE15	$ 33,691.44	$ -	$ -	$ 33,691.44	100%
711	200LGE15	Customer Bill Redesign-LGE15	$ 264,370.62	$ -	$ -	$ 264,370.62	100%
712	201LGE14	Auto Pymt Arrangements-LGE14	$ (8,764.56)	$ -	$ -	$ (8,764.56)	100%
713	202LGE15	Trans OATT Billing Tool-LGE15	$ 50,690.44	$ -	$ -	$ 50,690.44	100%
714	203LGE15	PowerPlant Upgrade-LGE15	$ 605,411.74	$ -	$ -	$ 605,411.74	100%
715	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 897,838.70	$ -	$ -	$ 897,838.70	100%
716	208LGE14	Convert BW to Micr Tools-LGE14	$ (163,472.30)	$ -	$ -	$ (163,472.30)	100%
717	210LGE14	OTN Core Rings-LGE14	$ (86,370.11)	$ -	$ -	$ (86,370.11)	100%
718	211LGE14	TeamMate Reporting-LGE14	$ 9,257.91	$ -	$ -	$ 9,257.91	100%
719	212LGE14	FERCH TOOLS-LGE14	$ 868.93	$ -	$ -	$ 868.93	100%
720	215LGE14	My Acct Website Enhance-LGE14	$ 4.52	$ -	$ -	$ 4.52	100%
721	217LGE14	EE Oracle to CCS Interf-LGE14	$ 2,293.84	$ -	$ -	$ 2,293.84	100%
722	220LGE14	IOC Enhancements-LGE14	$ 32,825.44	$ -	$ -	$ 32,825.44	100%
723	233LGE14	EMS Switch Replacement-LGE14	$ (52,443.24)	$ -	$ -	$ (52,443.24)	100%
724	234LGE14	Damage Assess Enhance-LGE14	$ 53,385.79	$ -	$ -	$ 53,385.79	100%
725	236LGE14	Oracle Regression Test-LGE14	$ 62,859.45	$ -	$ -	$ 62,859.45	100%
726	238LGE14	AutoCad Licenses-LGE14	$ (4,509.23)	$ -	$ -	$ (4,509.23)	100%
727	240LGE14	Intranet Redesign-LGE14	$ 12,282.03	$ -	$ -	$ 12,282.03	100%
728	245LGE14	Stackvision for TC Units-LGE14	$ (7,149.21)	$ -	$ -	$ (7,149.21)	100%
729	261LGE14	Global Mapper Upgrade-LGE14	$ (1,542.34)	$ -	$ -	$ (1,542.34)	100%
730	262LGE14	Redact-It Implement-LGE14	$ 173.17	$ -	$ -	$ 173.17	100%
731	263LGE14	Wellness Portal-LGE14	$ 17,740.46	$ -	$ -	$ 17,740.46	100%
732	264LGE14	Enterprise IronKey-LGE14	$ 2,121.67	$ -	$ -	$ 2,121.67	100%
733	266LGE14	BOC Conf Room Upgr-LGE14	$ 141.21	$ -	$ -	$ 141.21	100%
734	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	$ 1,317,599.37	$ -	$ -	$ 1,317,599.37	100%
735	700LGE15	Fidelity Pension-LGE15	$ 520,811.94	$ -	$ -	$ 520,811.94	100%
736	700LGE16	Varigance Mist-LGE16	$ 2,907.91	$ -	$ -	$ 2,907.91	100%
737	701LGE15	Fieldsmart Dmge Enhance-LGE15	$ 36,960.00	$ -	$ -	$ 36,960.00	100%

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Construction Projects - Electric
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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
738	701LGE16	ShareGate-LGE16	$ 44,590.00	$ -	$ -	$ 44,590.00	100%
739	702LGE15	Gas Trans Cust Interf-LGE15	$ 31,136.52	$ -	$ -	$ 31,136.52	100%
740	703LGE15	Rate Case-LGE15	$ 116,996.14	$ -	$ -	$ 116,996.14	100%
741	704LGE15	AIS Enhancement-LGE15	$ 8,420.49	$ -	$ -	$ 8,420.49	100%
742	705LGE15	Trans Lines Mobile App-LGE15	$ 39,044.33	$ -	$ -	$ 39,044.33	100%
743	706LGE15	AOC Telecom Renovation-LGE15	$ 8,497.43	$ -	$ -	$ 8,497.43	100%
744	707LGE15	PACSs for Substations-LGE15	$ 174,336.68	$ -	$ -	$ 174,336.68	100%
745	708LGE15	PowerBase Licenses-LGE15	$ 1,539.50	$ -	$ -	$ 1,539.50	100%
746	709LGE15	Secure32-LGE15	$ 10,328.04	$ -	$ -	$ 10,328.04	100%
747	711LGE15	CoreLogic-LGE15	$ 11,910.36	$ -	$ -	$ 11,910.36	100%
748	713LGE15	PRIZM Software License-LGE15	$ 5,565.00	$ -	$ -	$ 5,565.00	100%
749	714LGE15	Fleet Focus Enhance-LGE15	$ 2,102.10	$ -	$ -	$ 2,102.10	100%
750	715LGE15	PI Licenses Gen-LGE15	$ 1,632.40	$ -	$ -	$ 1,632.40	100%
751	716LGE15	Res Contractor Invoicing-LGE15	$ 61,160.83	$ -	$ -	$ 61,160.83	100%
752	717LGE15	Maximo BI-LGE15	$ 13,103.25	$ -	$ -	$ 13,103.25	100%
753	718LGE15	PowerPlant BI-LGE15	$ 4,553.46	$ -	$ -	$ 4,553.46	100%
754	719LGE15	CTS Upload Automation-LGE15	$ 5,222.91	$ -	$ -	$ 5,222.91	100%
755	720LGE15	NAS Analytics Tool-LGE15	$ 58,356.21	$ -	$ -	$ 58,356.21	100%
756	722LGE15	Microsoft Prj Svr 2013-LGE15	$ 18,057.54	$ -	$ -	$ 18,057.54	100%
757	723LGE15	AutoDesk Revit-LGE15	$ 13,171.24	$ -	$ -	$ 13,171.24	100%
758	724LGE15	Data Copy Tool for SAP-LGE15	$ 92,462.94	$ -	$ -	$ 92,462.94	100%
759	725LGE15	NAS Refresh (BOC)-LGE15	$ 155,762.04	$ -	$ -	$ 155,762.04	100%
760	726LGE15	NAS Refresh (SDC)-LGE15	$ 155,671.87	$ -	$ -	$ 155,671.87	100%
761	727LGE15	At-Risk-LGE15	$ 4,437.85	$ -	$ -	$ 4,437.85	100%
762	728LGE15	EE Rebate Checks-LGE15	$ 69,219.42	$ -	$ -	$ 69,219.42	100%
763	730LGE15	Lojic-LGE15	$ 25,509.64	$ -	$ -	$ 25,509.64	100%
764	733LGE15	Data WH Appliance Impl-LGE15	$ 531,734.29	$ -	$ -	$ 531,734.29	100%
765	734LGE15	SQL Server Lic-LGE15	$ 27,351.56	$ -	$ -	$ 27,351.56	100%
766	735LGE15	Upgrade Adjust.IT-LGE15	$ 7,359.77	$ -	$ -	$ 7,359.77	100%
767	738LGE15	Install VESDA at BOC-LGE15	$ 6,977.45	$ -	$ -	$ 6,977.45	100%
768	739LGE15	OCC Licenses-LGE15	$ 5,206.51	$ -	$ -	$ 5,206.51	100%
769	740LGE15	WinIGS-LGE15	$ 11,451.94	$ -	$ -	$ 11,451.94	100%
770	741LGE15	GlobalMapper Upgr-LGE15	$ 1,567.10	$ -	$ -	$ 1,567.10	100%
771	743LGE15	Video Streaming Appl-LGE15	$ 41,929.20	$ -	$ -	$ 41,929.20	100%
772	744LGE15	Sharepoint 2013 Migr-LGE15	$ 1,829.53	$ -	$ -	$ 1,829.53	100%
773	745LGE15	PEPSE Upgrade-LGE15	$ 12,112.41	$ -	$ -	$ 12,112.41	100%
774	746LGE15	PI Coresight-LGE15	$ 6,172.11	$ -	$ -	$ 6,172.11	100%
775	747LGE15	SKM PowerTools-LGE15	$ 1,632.40	$ -	$ -	$ 1,632.40	100%
776	CCAPR340	Capital CAP/REG/RECL - 003400	$ 373,223.11	$ -	$ -	$ 373,223.11	100%
777	CEMTR134	LGE Electric Meters - 001340	$ 618,426.04	$ -	$ -	$ 618,426.04	100%
778	CLM020414	LGE MAJOR STORM 020414	$ 173,228.23	$ -	$ -	$ 173,228.23	100%
779	CLM062615	LGE MAJOR STORM 062615	$ 178,176.72	$ -	$ -	$ 178,176.72	100%
780	CLM071715	LGE MAJOR STORM 071715	$ 321,507.85	$ -	$ -	$ 321,507.85	100%
781	CNBCBL341	Joint Trench - 003410	$ 295,502.45	$ -	$ -	$ 295,502.45	100%
782	CNBCD340O	NB Comm OH - 003400	$ 2,168,579.44	$ -	$ -	$ 2,168,579.44	100%
783	CNBCD340U	NB Comm UG - 003400	$ 4,054,055.74	$ -	$ -	$ 4,054,055.74	100%
784	CNBRD340O	NB Resid OH - 003400	$ 1,697,456.49	$ -	$ -	$ 1,697,456.49	100%
785	CNBRD340U	NB Resid UG - 003400	$ (26,456.19)	$ -	$ -	$ (26,456.19)	100%
786	CNBRD341U	NB Resid UG - 003410	$ 3,504,756.13	$ -	$ -	$ 3,504,756.13	100%
787	CNBSV340O	NB Elect Serv OH - 003400	$ 698,787.93	$ -	$ -	$ 698,787.93	100%
788	CNBSV340U	NB Elect Serv UG - 003400	$ 1,384,323.49	$ -	$ -	$ 1,384,323.49	100%
789	CNBVLT343	NB Network Vaults - 003430	$ 251,433.65	$ -	$ -	$ 251,433.65	100%
790	CPBWK340	El Public Works - 003400	$ 690,122.98	$ -	$ -	$ 690,122.98	100%
791	CRCST340	Cust Requested - 003400	$ 108,547.05	$ -	$ -	$ 108,547.05	100%
792	CRDCBL340	Repl Defective Cable - 003400	$ 893,168.73	$ -	$ -	$ 893,168.73	100%
793	CRDD340O	Capital Rep Def OH - 003400	$ 4,465,054.74	$ -	$ -	$ 4,465,054.74	100%
794	CRDD340U	Capital Rep Def UG - 003400	$ 539,359.57	$ -	$ -	$ 539,359.57	100%
795	CRELD340	Capital Reliability - 003400	$ 511,203.56	$ -	$ -	$ 511,203.56	100%
796	CRPOLE340	Pole Repair/Replace - 003400	$ 3,738,136.91	$ -	$ -	$ 3,738,136.91	100%
797	CRSTLT332	Repair Street Lights - 003320	$ 3,028,204.34	$ -	$ -	$ 3,028,204.34	100%
798	CSTLT332	NB Street Lights - 003320	$ 1,771,285.63	$ -	$ -	$ 1,771,285.63	100%
799	CSTRM323	Cap Minor Storms - 003230	$ 1,165,092.79	$ -	$ -	$ 1,165,092.79	100%
800	CSYSEN340	Sys Enh - 003400	$ 671,165.38	$ -	$ -	$ 671,165.38	100%
801	CTBRD340O	Cap Trouble Orders OH - 003400	$ 3,064,744.47	$ -	$ -	$ 3,064,744.47	100%
802	CTBRD340U	Cap Trouble Orders UG - 003400	$ 1,239,993.89	$ -	$ -	$ 1,239,993.89	100%
803	CTPD340	Capital Thrd Party - 003400	$ 464,053.22	$ -	$ -	$ 464,053.22	100%
804	CVLT343	Capital Network Vlts - 003430	$ 903,199.49	$ -	$ -	$ 903,199.49	100%

Louisville Gas and Electric Company
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
805	CXFRM311	LGE Line Transformers	$ 6,842,543.98	$ -	$ -	$ 6,842,543.98	100%
806	CXFRM340	NB Transformers - 003400	$ 568,803.94	$ -	$ -	$ 568,803.94	100%
807	L5-2013	RELOCATION T-LINES	$ 90,384.05	$ -	$ -	$ 90,384.05	100%
808	L5-2014	RELOCATION T-LINES LG&E	$ 1,690.26	$ -	$ -	$ 1,690.26	100%
809	L5-2015	RELOCATION T-LINES LG&E 2015	$ 90,375.63	$ -	$ -	$ 90,375.63	100%
810	L8-2015	STORM DAMAGE T-LINE LGE 2015	$ 42,074.50	$ -	$ -	$ 42,074.50	100%
811	L9-14	PRIORITY REPL T-LINES LGE 2014	$ 481,254.29	$ -	$ -	$ 481,254.29	100%
812	L9-2013	PRIORITY REPL T-LINES LGE 2013	$ (184,003.06)	$ -	$ -	$ (184,003.06)	100%
813	L9-2015	PRIORITY REPL T-LINES LGE 2015	$ 4,389,470.85	$ -	$ -	$ 4,389,470.85	100%
814	L9-2016	PRIORITY REPL T-LINES LGE 2016	$ 151,395.88	$ -	$ -	$ 151,395.88	100%
815	LARM-2015	PRIORITY REPL X-ARMS LGE 2015	$ 159,406.53	$ -	$ -	$ 159,406.53	100%
816	LBR-13	LGE Breakers Replacements-2013	$ (144,381.22)	$ -	$ -	$ (144,381.22)	100%
817	LBR-14	LG&E Breaker Replacements 2014	$ (3,877.63)	$ -	$ -	$ (3,877.63)	100%
818	LBRFAIL14	LGE-Brkr Fail-2014	$ 4,402.98	$ -	$ -	$ 4,402.98	100%
819	LBRFAIL15	LGE-Brkr Fail-2015	$ 103,218.54	$ -	$ -	$ 103,218.54	100%
820	LDISCAP14	LG&E Dist. Capacitors 2014	$ 490.49	$ -	$ -	$ 490.49	100%
821	LINS-2015	PRIORITY REPL INSLTRS LGE 2015	$ 8,119.93	$ -	$ -	$ 8,119.93	100%
822	LINS-2016	Priority Repl Insltrs LGE 2016	$ 995.98	$ -	$ -	$ 995.98	100%
823	LOTFAIL15	LGE-OtherFail-2015	$ 36,126.61	$ -	$ -	$ 36,126.61	100%
824	L-OTHER14	LGE-Other-2014	$ 35,102.48	$ -	$ -	$ 35,102.48	100%
825	L-OTHER15	LGE-Other-2015	$ 733,658.33	$ -	$ -	$ 733,658.33	100%
826	LOTPR14	LG&E Other Prot Blanket 2014	$ 33,487.35	$ -	$ -	$ 33,487.35	100%
827	LOTPR15	LG&E Other Prot Blanket 2015	$ 159,641.98	$ -	$ -	$ 159,641.98	100%
828	LOTPRFL16	LG&E Oth Prot Fail 2016	$ 4,544.51	$ -	$ -	$ 4,544.51	100%
829	LRELAY-13	LG&E RELAY-13	$ 4,527.98	$ -	$ -	$ 4,527.98	100%
830	LRELAY-14	Relay Replacements-LG&E-2014	$ 79,079.27	$ -	$ -	$ 79,079.27	100%
831	LRELAY-15	Relay Replacements-LG&E-2015	$ 658,821.13	$ -	$ -	$ 658,821.13	100%
832	LREL-FL14	LG&E Relay Failures-2014	$ 11,231.04	$ -	$ -	$ 11,231.04	100%
833	LREL-FL15	LG&E Relay Failures-2015	$ 3,098.99	$ -	$ -	$ 3,098.99	100%
834	LREL-FL16	LG&E Relay Failures-2016	$ 11,982.94	$ -	$ -	$ 11,982.94	100%
835	LRSUB-11	LG&E Routine - Subs-11	$ 589.44	$ -	$ -	$ 589.44	100%
836	LRSUB-13	LG&E Routine - Subs-13	$ (21,760.06)	$ -	$ -	$ (21,760.06)	100%
837	LSTSVC13	Station Svc Trnsfrmrs-LG&E-13	$ 16.79	$ -	$ -	$ 16.79	100%
838	LSURGE-13	Surge Arrestors LGE-13	$ (9,219.10)	$ -	$ -	$ (9,219.10)	100%
839	LSWT-2015	PRIORITY REPL SWTCHS LGE 2015	$ 14,121.80	$ -	$ -	$ 14,121.80	100%
840	RDDD340OH	REP DEF EQ OH 340	$ (947.36)	$ -	$ -	$ (947.36)	100%
841	RDSTLT332	REPAIR STREET LIGHTING	$ 21,807.41	$ -	$ -	$ 21,807.41	100%
842	SYSENH340	SYS ENH EXIST CUST 340	$ 2,050.16	$ -	$ -	$ 2,050.16	100%
TOTAL			$ 450,188,439.46	$ -	$ -	$ 450,188,439.46	

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

Louisville Gas and Electric Company
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	019LGE15	Design Tool Repl (WIM)-LGE15	$ 6,640.73	$ -	$ -	$ 6,640.73	100%
2	129LGE16	Implement SDE Replace-LGE16	$ 43,103.92	$ -	$ -	$ 43,103.92	100%
3	134857	DRKY FARM POT REMOVAL	$ 28,500.00	$ -	$ -	$ 28,500.00	100%
4	140568	MT WASHI LEBANON JCTN	$ 15,246,100.00	$ -	$ -	$ 15,246,100.00	100%
5	140968	BELTLINE SEPARATION	$ 295,631.88	$ -	$ -	$ 295,631.88	100%
6	141004	ST HELEN FACILITY	$ 1,259,204.60	$ -	$ -	$ 1,259,204.60	100%
7	141392	LGE FURNITURE PROJ	$ 76,200.00	$ -	$ -	$ 76,200.00	100%
8	144856	CATHODIC PROTECTION SYS	$ 503,870.84	$ -	$ -	$ 503,870.84	100%
9	148018	REPL AIR HANDLERS-BOC MAIN	$ 58,800.00	$ -	$ -	$ 58,800.00	100%
10	149303	COOLER HANDRAILS/PLATFORMS	$ 25,080.00	$ -	$ -	$ 25,080.00	100%
11	149330	MAG REPL LOWBOY TRAILER	$ 70,000.10	$ -	$ -	$ 70,000.10	100%
12	149432	UPGR MONROE CG FOR WINTER OPS	$ 68,400.00	$ -	$ -	$ 68,400.00	100%
13	149465	LGE HW/SW 2016 ASSET MGMT	$ 50,850.00	$ -	$ -	$ 50,850.00	100%
14	200LGE16	Application Sec Enhance-LGE16	$ 5,512.50	$ -	$ -	$ 5,512.50	100%
15	203LGE16	PS 9.2 Upgrade-LGE16	$ 235.00	$ -	$ -	$ 235.00	100%
16	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 44,475.83	$ -	$ -	$ 44,475.83	100%
17	AMR414	ALDYL-A MAIN REPLACEMENT	$ 1,498,953.67	$ -	$ -	$ 1,498,953.67	100%
18	CACMIT445	AC_MITIGATION	$ 349,980.00	$ -	$ -	$ 349,980.00	100%
19	CCAPAC451	GAS REG CAPACITY PRO	$ 581,970.94	$ -	$ -	$ 581,970.94	100%
20	CCAPR429	Gas Regulators Blanket	$ 304,378.20	$ -	$ -	$ 304,378.20	100%
21	CCGUPG451	UPGR FACIL CG STATION 2017	$ 44,976.30	$ -	$ -	$ 44,976.30	100%
22	CCOCNT451	RET/REPL CONTR CG STA 2017	$ 57,705.60	$ -	$ -	$ 57,705.60	100%
23	CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	$ 31,442.04	$ -	$ -	$ 31,442.04	100%
24	CCSO419	REPL EXIST CUST SRV W RISER	$ 1,991,570.61	$ -	$ -	$ 1,991,570.61	100%
25	CCSO421	REPL EXIST CS WITH RISER-MUL	$ 143,359.18	$ -	$ -	$ 143,359.18	100%
26	CCSO4485	REPL EXIST CS & RISER-4485	$ 98,873.56	$ -	$ -	$ 98,873.56	100%
27	CDEFEQ447	MULDR FAC IMP/EQ REPLACE	$ 172,710.00	$ -	$ -	$ 172,710.00	100%
28	CDEFEQ448	MAG FAC IMP/EQ REPL	$ 139,760.24	$ -	$ -	$ 139,760.24	100%
29	CFTCUS450	FT CUSTOMER CONVERSIONS	$ 90,456.90	$ -	$ -	$ 90,456.90	100%
30	CGME406	NB Gas Main Ext - 004060	$ 2,142,974.31	$ -	$ -	$ 2,142,974.31	100%
31	CGMTR134	LGE Gas Meters - 001340	$ 2,340,341.62	$ -	$ -	$ 2,340,341.62	100%
32	CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	$ 514,300.50	$ -	$ -	$ 514,300.50	100%
33	CNBCS419	NB CUST SRV LINE & GAS RISER	$ 4,174,380.07	$ -	$ -	$ 4,174,380.07	100%
34	CNBCS421	NB INST CUST SERV LINE & RSR	$ 40,413.42	$ -	$ -	$ 40,413.42	100%
35	CNBGS419	NB Gas Services - 004190	$ 1,734,017.52	$ -	$ -	$ 1,734,017.52	100%
36	CNBREG451	PURCH REGULATORS - 004510	$ 115,140.00	$ -	$ -	$ 115,140.00	100%
37	CPBWK406G	Gas Public Works - 004060	$ 1,291,732.47	$ -	$ -	$ 1,291,732.47	100%
38	CRCST406G	Cust Requested - 004060	$ (27,446.53)	$ -	$ -	$ (27,446.53)	100%
39	CREGFC451	GAS REG FAC UPGRADE BLKT 2017	$ 626,485.58	$ -	$ -	$ 626,485.58	100%
40	CREGST451	UPGR FACIL DIST REG STATIONS	$ 47,560.48	$ -	$ -	$ 47,560.48	100%
41	CRELI4475	RELINE GAS STORAGE WELLS 2016	$ 152,799.10	$ -	$ -	$ 152,799.10	100%
42	CROTAR451	UPRG OBSOL ROTARY METERS	$ 97,258.82	$ -	$ -	$ 97,258.82	100%
43	CSTATN447	MULD STATION BLKT	$ 474,821.57	$ -	$ -	$ 474,821.57	100%
44	CSTATN448	MAGNOLIA STATION BLKT	$ 261,846.06	$ -	$ -	$ 261,846.06	100%
45	CSTOR447	MULD STOR FIELD/TRANS BLKT	$ 805,720.02	$ -	$ -	$ 805,720.02	100%
46	CSTOR448	MAG STOR FIELD/TRANS BLKT	$ 715,367.02	$ -	$ -	$ 715,367.02	100%
47	CSYSEN406	Sys Enh - 004060	$ 746,272.40	$ -	$ -	$ 746,272.40	100%
48	CTBRD419	Cap Trbl Orders Gas - 004190	$ 194,152.10	$ -	$ -	$ 194,152.10	100%
49	CTPD419	Capital Thrd Party - 004190	$ 150,424.40	$ -	$ -	$ 150,424.40	100%
50	DLSMR414	DWNTWN LRG SCALE MAIN	$ 4,215,097.59	$ -	$ -	$ 4,215,097.59	100%
51	GASRSR414	GAS SERVICE RISER REPL & CSO	$ 13,270,251.44	$ -	$ -	$ 13,270,251.44	100%
52	LSMR414	Large Scale Main Replacements	$ 5,299,644.18	$ -	$ -	$ 5,299,644.18	100%
53	PMR414	Priority Main Replacement	$ 1,064,445.35	$ -	$ -	$ 1,064,445.35	100%
54	RRCS419G	REP CO GAS SERV 419	$ 1,985,847.73	$ -	$ -	$ 1,985,847.73	100%
55	RRCS421	Serv Line Repl-Muldraugh	$ 115,163.93	$ -	$ -	$ 115,163.93	100%
56	138032	IMPROVE PIPELINES	$ 489,060.00	$ -	$ -	$ 489,060.00	100%
57	149403	2016 UPGR PIP SUP CG & REG STA	$ 45,353.44	$ -	$ -	$ 45,353.44	100%
58	IT0077L	Oracle NMS Upgrade-LGE17	$ 52,799.99	$ -	$ -	$ 52,799.99	100%
59	145402	HR Cap Equip Improvmnts LGE	$ 2,940.00	$ -	$ -	$ 2,940.00	100%
60	149344	SC CAPITAL - 2016 BP - LGE	$ 21,000.00	$ -	$ -	$ 21,000.00	100%
61	152541	RIVER RD WIDENING - RELOCATION	$ 1,517,458.70	$ -	$ -	$ 1,517,458.70	100%
62	152543	RIVER RD MEDIUM PRESSURE	$ 492,598.70	$ -	$ -	$ 492,598.70	100%

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63	152544	GAS SYSTEM REINFORCEMENT	$ 252,300.77	$ -	$ -	$ 252,300.77	100%
64	152545	BRIDGE RPL E PKWY & BEARGRASS	$ 381,348.26	$ -	$ -	$ 381,348.26	100%
65	152546	EAST END REINFORCEMENT	$ 3,325,530.65	$ -	$ -	$ 3,325,530.65	100%
66	152561	REPLACE PAD METERS	$ 1,168,188.13	$ -	$ -	$ 1,168,188.13	100%
67	TLR414	TRANSMISSION LINE REPLACE	$ 10,598,867.92	$ -	$ -	$ 10,598,867.92	100%
68	149393	2018 H2S REMOVAL UNIT TOWER	$ 369,659.52	$ -	$ -	$ 369,659.52	100%
69	149394	INST ADDTL FILTR IRON SULF REM	$ 204,343.74	$ -	$ -	$ 204,343.74	100%
70	152477	STATION PIPE REPL MULD	$ 888,607.05	$ -	$ -	$ 888,607.05	100%
71	149181	DRILL WELLS CENTER 2017	$ 82,646.66	$ -	$ -	$ 82,646.66	100%
72	149325	MAG 2017 SMALL TOOLS	$ 15,960.00	$ -	$ -	$ 15,960.00	100%
73	152492	PAVING	$ 160,033.68	$ -	$ -	$ 160,033.68	100%
74	149426	2017 SCADA HARDWARE RPLC	$ 1,352,810.16	$ -	$ -	$ 1,352,810.16	100%
75	149483	LGE FURN & CHAIR 2017	$ 18,600.00	$ -	$ -	$ 18,600.00	100%
76	IT0002L	Access Switch Rotation-LGE17	$ 32,400.02	$ -	$ -	$ 32,400.02	100%
77	IT0004L	Analog Sunset-LGE17	$ 17,981.93	$ -	$ -	$ 17,981.93	100%
78	IT0008L	Bulk Power & Env Sys-LGE17	$ 6,479.94	$ -	$ -	$ 6,479.94	100%
79	IT0011L	Cascade Biennial Tech-LGE17	$ 19,799.99	$ -	$ -	$ 19,799.99	100%
80	IT0015L	CIP Compliance Tools Yr7-LGE17	$ 19,115.98	$ -	$ -	$ 19,115.98	100%
81	IT0018L	CIP Compliance Infr Yr7-LGE17	$ 38,880.04	$ -	$ -	$ 38,880.04	100%
82	IT0024L	Daily Shift Log Repl-LGE17	$ 16,500.00	$ -	$ -	$ 16,500.00	100%
83	IT0029L	Electric Inspect Enhance-LGE17	$ (0.02)	$ -	$ -	$ (0.02)	100%
84	IT0048L	IT Security CIP Lab Enhn-LGE17	$ 4,050.65	$ -	$ -	$ 4,050.65	100%
85	IT0049L	KU MW Tower Repl Badger-LGE17	$ 43,739.96	$ -	$ -	$ 43,739.96	100%
86	IT0050L	Next Gen Radio Sys Des-LGE17	$ 42,119.96	$ -	$ -	$ 42,119.96	100%
87	IT0051L	Louisville Elect Upgrds-LGE17	$ 3,240.00	$ -	$ -	$ 3,240.00	100%
88	IT0053L	Microsoft AppV Major Upg-LGE17	$ 2,592.00	$ -	$ -	$ 2,592.00	100%
89	IT0056L	Microsoft Office Upgrade-LGE17	$ 7,614.00	$ -	$ -	$ 7,614.00	100%
90	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	$ 60,719.99	$ -	$ -	$ 60,719.99	100%
91	IT0060L	Mobile Infra-LGE17	$ 22,440.00	$ -	$ -	$ 22,440.00	100%
92	IT0061L	Mobile Radio-LGE17	$ 15,389.97	$ -	$ -	$ 15,389.97	100%
93	IT0062L	Monitor Replacement-LGE17	$ 7,128.00	$ -	$ -	$ 7,128.00	100%
94	IT0067L	Network Access Dev-LGE17	$ 14,579.93	$ -	$ -	$ 14,579.93	100%
95	IT0071L	Network Test Equip-LGE17	$ 5,508.00	$ -	$ -	$ 5,508.00	100%
96	IT0073L	OpenText HR- Mercer file-LGE17	$ 2,205.00	$ -	$ -	$ 2,205.00	100%
97	IT0078L	OTN DWDM Repl (Encrypt)-LGE17	$ (0.03)	$ -	$ -	$ (0.03)	100%
98	IT0079L	Outside Cable Plant-LGE17	$ 17,819.96	$ -	$ -	$ 17,819.96	100%
99	IT0084L	Purch/Rebuild Radio Site-LGE17	$ 5,913.00	$ -	$ -	$ 5,913.00	100%
100	IT0085L	Rate Case 2017-LGE17	$ 26,400.00	$ -	$ -	$ 26,400.00	100%
101	IT0094L	Server Hardware Refr-LGE17	$ 40,338.01	$ -	$ -	$ 40,338.01	100%
102	IT0101L	Smallworld GIS Upgr-LGE17-19	$ 541,337.18	$ -	$ -	$ 541,337.18	100%
103	IT0105L	Tech Refesh desk/lap-LGE17	$ 276,171.81	$ -	$ -	$ 276,171.81	100%
104	IT0106L	Telecom Shelter Renov-LGE17	$ 9,719.95	$ -	$ -	$ 9,719.95	100%
105	IT0113CG	TC Plant Alt Transport-LGE17	$ 54,000.02	$ -	$ -	$ 54,000.02	100%
106	IT0115L	TRODS-LGE17	$ 3,299.99	$ -	$ -	$ 3,299.99	100%
107	IT0119L	Upgrade Vmware Infra-LGE17	$ 23,554.80	$ -	$ -	$ 23,554.80	100%
108	IT0121L	Phone Expansion-LGE17	$ 9,234.00	$ -	$ -	$ 9,234.00	100%
109	IT0122L	Windows 10 Remediation-LGE17	$ 5,183.98	$ -	$ -	$ 5,183.98	100%
110	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	$ 116,753.39	$ -	$ -	$ 116,753.39	100%
111	140058	EMS DBASE EXPANSION-LGE-2018	$ 27,648.00	$ -	$ -	$ 27,648.00	100%
112	141583	Meter Shop 2018 LG&E Electric	$ 10,557.00	$ -	$ -	$ 10,557.00	100%
113	153086	AMI - LGE GAS	$ 9,555,375.00	$ -	$ -	$ 9,555,375.00	100%
114	153087	AMI - MDMS & LICENSES-LGE GAS	$ 2,543,287.50	$ -	$ -	$ 2,543,287.50	100%
115	149155	UPGRADE ELEVATED PRESSURE	$ 795,589.92	$ -	$ -	$ 795,589.92	100%
116	149156	WEST END GAS REINFORCE	$ 154,000.44	$ -	$ -	$ 154,000.44	100%
117	149157	SMALL TOOLS 2018 004060	$ 53,580.00	$ -	$ -	$ 53,580.00	100%
118	CRSS414	REPLACE STEEL SERVICE LINES	$ 4,182,619.80	$ -	$ -	$ 4,182,619.80	100%
119	152959	LTP Repl Ohio River Crossing	$ 200,000.02	$ -	$ -	$ 200,000.02	100%
120	149152	SMALL TOOLS 2017 004190	$ 64,980.00	$ -	$ -	$ 64,980.00	100%
121	149158	SMALL TOOLS 2018 004190	$ 67,260.00	$ -	$ -	$ 67,260.00	100%
122	149160	REPL KUBOTAS TRAILERS 2018	$ 331,740.00	$ -	$ -	$ 331,740.00	100%
123	152466	LOU INTL AIRPORT	$ 169,860.00	$ -	$ -	$ 169,860.00	100%
124	152473	WELD SHOP IMPROVEMENTS	$ 67,260.00	$ -	$ -	$ 67,260.00	100%

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125	152465	WATTERSON CROSSING REPL	$ 275,880.00	$ -	$ -	$ 275,880.00	100%
126	152519	MAG16 20IN REPLACEMENT	$ 34,200.00	$ -	$ -	$ 34,200.00	100%
127	140459	INT CORR SAMPLE POINTS COUPONS	$ 50,160.00	$ -	$ -	$ 50,160.00	100%
128	144857	MOIST REMOVAL UNIT	$ 4,168.56	$ -	$ -	$ 4,168.56	100%
129	149264	MULD ENG & COMP UPGR 2017	$ 32,850.78	$ -	$ -	$ 32,850.78	100%
130	149274	MULD INSULATION BLKTS 2018	$ 20,324.28	$ -	$ -	$ 20,324.28	100%
131	149278	MULD VLV INDIC TRANSMITTERS	$ 45,350.54	$ -	$ -	$ 45,350.54	100%
132	149285	MULD REPL/ADD ENGINE COOLERS	$ 57,553.98	$ -	$ -	$ 57,553.98	100%
133	149290	MULD TANK LEVEL WIRELESS TRANS	$ 30,193.98	$ -	$ -	$ 30,193.98	100%
134	149294	EXHAUST FANS SHALE COMP BLDG	$ 75,240.00	$ -	$ -	$ 75,240.00	100%
135	149296	MULD STOR FLD VALVE REPL	$ 38,545.35	$ -	$ -	$ 38,545.35	100%
136	149334	MULD BACKHOE TRAILER	$ 50,160.00	$ -	$ -	$ 50,160.00	100%
137	149335	MULD BLOW TRUCK F550 W TANK	$ 91,770.00	$ -	$ -	$ 91,770.00	100%
138	149397	MULD UPGR ESS SYSTEM	$ 30,259.86	$ -	$ -	$ 30,259.86	100%
139	149400	VINE GROVE BACKUP FEED	$ 2,084.28	$ -	$ -	$ 2,084.28	100%
140	152469	PURCH ATTACH CONSTR EQUIP 2017	$ 3,990.00	$ -	$ -	$ 3,990.00	100%
141	152472	REPL HEAT EXCHANGER 2017	$ 201,295.39	$ -	$ -	$ 201,295.39	100%
142	152474	STORAGE FIELD VALVE REPL	$ 39,556.23	$ -	$ -	$ 39,556.23	100%
143	152476	YARD COOLER AERIAL FAN REPL	$ 350,871.68	$ -	$ -	$ 350,871.68	100%
144	152494	MULD ENG & COMP UPGRADE 2018	$ 135,660.00	$ -	$ -	$ 135,660.00	100%
145	152495	MULD VALVE INDIC TRANSMITTER	$ 48,239.40	$ -	$ -	$ 48,239.40	100%
146	152496	MUL STATN & FLD WASTE TANKS	$ 39,900.00	$ -	$ -	$ 39,900.00	100%
147	152497	PURCH ATTACH CONSTR EQUIP	$ 11,400.00	$ -	$ -	$ 11,400.00	100%
148	152498	MULD HEAT TRACE IMPROVE 2018	$ 20,324.28	$ -	$ -	$ 20,324.28	100%
149	152499	MULD STATN PIPE 2018	$ 535,932.78	$ -	$ -	$ 535,932.78	100%
150	152500	COMPRESSOR ENGINE EQUIP 2018	$ 214,806.33	$ -	$ -	$ 214,806.33	100%
151	152511	SHALE BLDGS SECURITY UPGRADE	$ 39,900.00	$ -	$ -	$ 39,900.00	100%
152	152547	PURCHASE DUMP TRUCK	$ 188,100.00	$ -	$ -	$ 188,100.00	100%
153	140475	2017 DRILL WELLS IN MAGN DEEP	$ 38,119.98	$ -	$ -	$ 38,119.98	100%
154	149174	CONV DR DEEP TO UPPER 2017	$ 45,600.00	$ -	$ -	$ 45,600.00	100%
155	149175	CONV DR DEEP TO UPPER 2018	$ 22,408.56	$ -	$ -	$ 22,408.56	100%
156	149180	DRILL OBSV WELLS MULD 2018	$ 390,207.36	$ -	$ -	$ 390,207.36	100%
157	149182	DRILL WELLS CENTER 2018	$ 413,912.52	$ -	$ -	$ 413,912.52	100%
158	149183	DRILL WELLS MAG DEEP 2018	$ 562,957.22	$ -	$ -	$ 562,957.22	100%
159	149185	DRILL WELLS MAG UPPER 2018	$ 422,657.04	$ -	$ -	$ 422,657.04	100%
160	149304	MAG STOR FLD BARRICADES	$ 49,827.02	$ -	$ -	$ 49,827.02	100%
161	149305	MAG REPL PUR HEAT EXCHANGERS	$ 471,158.92	$ -	$ -	$ 471,158.92	100%
162	149306	MAG REPL #1 REGENERATOR	$ 298,532.96	$ -	$ -	$ 298,532.96	100%
163	149307	FUEL GAS FLTR & SECOND FEED	$ 28,766.76	$ -	$ -	$ 28,766.76	100%
164	149308	MAG STATION ESD UPGRADE	$ 172,586.56	$ -	$ -	$ 172,586.56	100%
165	149312	COOLER HOUSING/SHROUDS	$ 89,686.80	$ -	$ -	$ 89,686.80	100%
166	149313	SECUR UPGRADES MAG & CANMER	$ 5,700.00	$ -	$ -	$ 5,700.00	100%
167	149316	MAG REPLACE MUFFLERS	$ 46,740.00	$ -	$ -	$ 46,740.00	100%
168	149317	PURCHASE CNG TRUCKS MAG	$ 25,080.00	$ -	$ -	$ 25,080.00	100%
169	149318	STOR FLD TRUNKLINE MODIF	$ 532,417.38	$ -	$ -	$ 532,417.38	100%
170	149332	MAG 2018 SMALL TOOLS	$ 9,120.00	$ -	$ -	$ 9,120.00	100%
171	152485	COELESCING FILTER SEP MAG	$ 649,626.42	$ -	$ -	$ 649,626.42	100%
172	152487	SECURITY UPGRADE MAG CENTER	$ 11,400.00	$ -	$ -	$ 11,400.00	100%
173	152488	MACHINERY STORAGE SHED	$ 12,599.28	$ -	$ -	$ 12,599.28	100%
174	152490	BOILER FUEL TRAINS	$ 98,753.32	$ -	$ -	$ 98,753.32	100%
175	152491	CNG TUBE TRAILER	$ 150,480.00	$ -	$ -	$ 150,480.00	100%
176	152501	17 BP BOOSTER COMP PHASE 2	$ 140,434.24	$ -	$ -	$ 140,434.24	100%
177	152515	PAD MOUNTED ELEC SERVICE	$ 49,786.80	$ -	$ -	$ 49,786.80	100%
178	144868	SECURITY MEASURES GAS CONTROL	$ 49,913.44	$ -	$ -	$ 49,913.44	100%
179	144869	PRESTON CITY GATE STATION	$ 338,357.28	$ -	$ -	$ 338,357.28	100%
180	149408	2017 PURCH ELEC RECORD GAUGES	$ 165,946.88	$ -	$ -	$ 165,946.88	100%
181	149411	2017 UPG CG & LRG REG STA RTU	$ 98,563.60	$ -	$ -	$ 98,563.60	100%
182	149419	2018 UPG CT STA TRANSMITTERS	$ 29,417.28	$ -	$ -	$ 29,417.28	100%
183	149427	2018 SCADA HARDWARE RPLC	$ 304,268.64	$ -	$ -	$ 304,268.64	100%
184	149437	2017 IM&E SMALL TOOLS	$ 19,380.00	$ -	$ -	$ 19,380.00	100%
185	149438	2018 IM&E SMALL TOOLS	$ 10,260.00	$ -	$ -	$ 10,260.00	100%
186	152481	UPRG SCADA & FT SYS DATA COMM	$ 29,392.44	$ -	$ -	$ 29,392.44	100%

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187	152484	ODORANT TANK LEVEL PROBES 2017	$ 35,093.44	$ -	$ -	$ 35,093.44	100%
188	152502	UPGRADE FT SYS DATA COMM	$ 125,065.92	$ -	$ -	$ 125,065.92	100%
189	152503	ODORANT TANK LEVEL PROBES 2018	$ 5.85	$ -	$ -	$ 5.85	100%
190	138019	EMINENCE HIGH PR REG STA	$ 153,776.72	$ -	$ -	$ 153,776.72	100%
191	149405	2017 RPL VLVS CG & DIST REG FC	$ 72,003.72	$ -	$ -	$ 72,003.72	100%
192	149406	2018 RPL VLVS CG & DIST REG FC	$ 25,080.00	$ -	$ -	$ 25,080.00	100%
193	149440	2017 SR&O SMALL TOOLS	$ 21,660.00	$ -	$ -	$ 21,660.00	100%
194	149441	2018 SR&O SMALL TOOLS	$ 7,980.00	$ -	$ -	$ 7,980.00	100%
195	149326	GAS REG 2017 SMALL TOOLS	$ 29,640.00	$ -	$ -	$ 29,640.00	100%
196	153231	CENTER GAS HVAC	$ 17,000.00	$ -	$ -	$ 17,000.00	100%
197	153084	AMI - MDMS & LICENSES - LGE	$ 5,934,337.50	$ -	$ -	$ 5,934,337.50	100%
198	137570	ROUTINE EMS-LGE 2017	$ 1,875.00	$ -	$ -	$ 1,875.00	100%
199	140069	DIGITAL EMS COM CHNLS-LGE-2017	$ 10,344.39	$ -	$ -	$ 10,344.39	100%
200	140224	FULL UPGRD EMS SWARE-LGE-2018	$ 41,648.49	$ -	$ -	$ 41,648.49	100%
201	147755	EMS DBASE EXPANSION-LGE-2017	$ 9,712.20	$ -	$ -	$ 9,712.20	100%
202	147787	EMS APP ENHANCEMENTS-LGE-2017	$ 5,700.00	$ -	$ -	$ 5,700.00	100%
203	153093	Purchase Garage Equip 17 BP	$ 13,500.00	$ -	$ -	$ 13,500.00	100%
204	142361	Retail Hardware LG&E 2017	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
205	142367	Retail Hardware LG&E 2018	$ 9,900.00	$ -	$ -	$ 9,900.00	100%
206	145016	LGE CAMERAS 2018	$ 16,500.00	$ -	$ -	$ 16,500.00	100%
207	145018	LGE FIRE SYSTEMS 2018	$ 7,500.00	$ -	$ -	$ 7,500.00	100%
208	145021	LGE SECURITY EQUIPMENT 2018	$ 12,000.00	$ -	$ -	$ 12,000.00	100%
209	149473	LGE REPL FAILED EQP 2017	$ 15,300.00	$ -	$ -	$ 15,300.00	100%
210	149475	LGE FAC IMPROVEMENTS 2017	$ 15,600.00	$ -	$ -	$ 15,600.00	100%
211	149476	LGE FAC IMPROVEMENTS 2018	$ 15,600.00	$ -	$ -	$ 15,600.00	100%
212	149484	LGE FURN & CHAIR 2018	$ 22,200.00	$ -	$ -	$ 22,200.00	100%
213	149490	CARPET/FLOORING - LGE 2017	$ 7,800.00	$ -	$ -	$ 7,800.00	100%
214	149491	CARPET/FLOORING - LGE 2018	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
215	149492	AV EQUIPMENT - LGE 2017	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
216	149493	AV EQUIPMENT - LGE 2018	$ 15,300.00	$ -	$ -	$ 15,300.00	100%
217	152353	SEWAGE INJECTION PUMPS BOC	$ 15,000.00	$ -	$ -	$ 15,000.00	100%
218	152370	ELEC SCISSOR LIFT AOC	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
219	152375	HVAC CONDENSING UNITY EOC	$ 3,000.00	$ -	$ -	$ 3,000.00	100%
220	152451	SIMP DATA CTR SWITCH LGE	$ 9,963.00	$ -	$ -	$ 9,963.00	100%
221	152745	BOC ROOF REPL - SECTION B MAIN	$ 157,800.00	$ -	$ -	$ 157,800.00	100%
222	IT0001L	ABB Upgrade-LGE17	$ 39,600.00	$ -	$ -	$ 39,600.00	100%
223	IT0007L	Backup Cap Exp-LGE17	$ 21,400.69	$ -	$ -	$ 21,400.69	100%
224	IT0009L	Cabling for Server Conn-LGE17	$ 2,430.00	$ -	$ -	$ 2,430.00	100%
225	IT0010L	Call Recording Minor Upg-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
226	IT0013L	CERUS IV-LGE17	$ 64,800.01	$ -	$ -	$ 64,800.01	100%
227	IT0014L	CFO Systems Capital-LGE17	$ 16,200.00	$ -	$ -	$ 16,200.00	100%
228	IT0017L	Commun Solar Implem-LGE17-18	$ 66,000.00	$ -	$ -	$ 66,000.00	100%
229	IT0019L	Computer HW for LOB's-LGE17	$ 35,640.00	$ -	$ -	$ 35,640.00	100%
230	IT0020L	Core Network Infrast-LGE17	$ 24,300.00	$ -	$ -	$ 24,300.00	100%
231	IT0021L	Corp Web Redesign Upgr-LGE17	$ 8,910.00	$ -	$ -	$ 8,910.00	100%
232	IT0022L	CTI Upgrade-LGE17	$ 29,700.00	$ -	$ -	$ 29,700.00	100%
233	IT0023L	CTS Bookmarking Process-LGE17	$ 3,300.00	$ -	$ -	$ 3,300.00	100%
234	IT0025L	Damage AssessEnhance-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
235	IT0026L	Data Protection-LGE17-18	$ 972.00	$ -	$ -	$ 972.00	100%
236	IT0027L	Domain Cntrls ICCP-LGE17	$ 6,600.01	$ -	$ -	$ 6,600.01	100%
237	IT0030L	EMS CIP-LGE17	$ 250.93	$ -	$ -	$ 250.93	100%
238	IT0031L	Endpoint Protection-LGE17	$ 810.00	$ -	$ -	$ 810.00	100%
239	IT0032L	Entrprs Data Domain Expn-LGE17	$ 22,555.75	$ -	$ -	$ 22,555.75	100%
240	IT0034L	External Outage Map Upgr-LGE17	$ 26,400.00	$ -	$ -	$ 26,400.00	100%
241	IT0035L	FieldNet SoftwareUpgr-LGE17	$ 9,900.00	$ -	$ -	$ 9,900.00	100%
242	IT0037L	Forest Circuit Audit App-LGE17	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
243	IT0038CG	Gas Facility Inspections-LGE17	$ 60,000.00	$ -	$ -	$ 60,000.00	100%
244	IT0039CG	Gas Patrolling App-LGE17	$ 22,500.02	$ -	$ -	$ 22,500.02	100%
245	IT0041L	Gen Ldgr Acct Recon-LGE17-18	$ 53,460.00	$ -	$ -	$ 53,460.00	100%
246	IT0042L	GIS BI Reporting-LGE17	$ 4,950.00	$ -	$ -	$ 4,950.00	100%
247	IT0043L	IBM Data Model Phase 1-LGE17	$ 24,300.00	$ -	$ -	$ 24,300.00	100%
248	IT0045L	Intrusion Prevention-LGE17-18	$ 111,441.98	$ -	$ -	$ 111,441.98	100%

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249	IT0046L	Inve Mgmt Bar Coding Upg-LGE17	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
250	IT0047CG	IRAS Enhancements-LGE17	$ 82,500.00	$ -	$ -	$ 82,500.00	100%
251	IT0052L	Louisville Racks/Furn-LGE17	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
252	IT0055L	Microsoft Lic True-up-LGE17	$ 16,200.00	$ -	$ -	$ 16,200.00	100%
253	IT0058L	Mbl & Wrkst Lic True-up-LGE17	$ 7,452.00	$ -	$ -	$ 7,452.00	100%
254	IT0063L	MR Hardware-LGE17	$ 3,300.00	$ -	$ -	$ 3,300.00	100%
255	IT0064L	Multi-Func Devices Refr-LGE17	$ 2,430.00	$ -	$ -	$ 2,430.00	100%
256	IT0066L	NEC MW Rad Encrypt Card-LGE17	$ 9,233.99	$ -	$ -	$ 9,233.99	100%
257	IT0068L	Network Acc Gatwy-LGE17	$ 2,956.50	$ -	$ -	$ 2,956.50	100%
258	IT0070L	Network Mgmt Tech Ref-LGE17	$ 47,895.31	$ -	$ -	$ 47,895.31	100%
259	IT0072L	OpenText HR- Empl files -LGE17	$ 35,279.99	$ -	$ -	$ 35,279.99	100%
260	IT0075L	OpenText Transmission-LGE17-18	$ 49,499.96	$ -	$ -	$ 49,499.96	100%
261	IT0076L	Oracle Financial Upgr-LGE17-18	$ 1,092,137.05	$ -	$ -	$ 1,092,137.05	100%
262	IT0080L	Personal Prod Growth-LGE17	$ 12,150.00	$ -	$ -	$ 12,150.00	100%
263	IT0083L	Primavera to PowerPlan-LGE17	$ 26,400.00	$ -	$ -	$ 26,400.00	100%
264	IT0087L	Repl RDUs at BOC-LGE17	$ 38,070.01	$ -	$ -	$ 38,070.01	100%
265	IT0088L	Reporting/Bus Intel-LGE17	$ 15,839.99	$ -	$ -	$ 15,839.99	100%
266	IT0089L	Rev Collections Impl-LGE17	$ 8,580.00	$ -	$ -	$ 8,580.00	100%
267	IT0091L	SAP Roadmap Strategy -LGE17	$ 33,000.04	$ -	$ -	$ 33,000.04	100%
268	IT0092L	Sec Infra Enhance-LGE17	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
269	IT0093L	Server Capacity Exp-LGE17	$ 3,240.00	$ -	$ -	$ 3,240.00	100%
270	IT0095L	SharePoint Upgrade-LGE17	$ 24,300.00	$ -	$ -	$ 24,300.00	100%
271	IT0098L	Simpsonville Elect Upgr-LGE17	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
272	IT0099L	Simpsonville Furn/Racks-LGE17	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
273	IT0100L	Site Security Improve-LGE17	$ 4,697.98	$ -	$ -	$ 4,697.98	100%
274	IT0104L	Sys Mgmt-SCOM-LGE17	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
275	IT0108L	TOA Upgrade-LGE17	$ 23,760.00	$ -	$ -	$ 23,760.00	100%
276	IT0109L	TOAD Licenses-LGE17	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
277	IT0110L	Trans Cascade-Oracle-LGE17	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
278	IT0111L	Transmission Work Mgt-LGE17-18	$ 9,900.00	$ -	$ -	$ 9,900.00	100%
279	IT0112L	Trans Map Land Use-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
280	IT0116L	Turbo Virtulaztion-LGE17	$ 4,860.00	$ -	$ -	$ 4,860.00	100%
281	IT0117L	UC&C Core Refresh-LGE17	$ 40,500.04	$ -	$ -	$ 40,500.04	100%
282	IT0118L	UC&C/CUCM Upgrades-LGE17	$ 44,550.04	$ -	$ -	$ 44,550.04	100%
283	IT0120L	Upgrade EMS HW-LGE17	$ 62,975.37	$ -	$ -	$ 62,975.37	100%
284	IT0123L	Wireless Buildout-LGE17	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
285	IT0124L	WMS Enhancements-LGE17	$ 26,400.00	$ -	$ -	$ 26,400.00	100%
286	IT0201L	ABB Upgrade-LGE18	$ 79,200.00	$ -	$ -	$ 79,200.00	100%
287	IT0202L	Access Switch Rotation-LGE18	$ 48,599.86	$ -	$ -	$ 48,599.86	100%
288	IT0204L	Analog Sunset-LGE18	$ 25,109.86	$ -	$ -	$ 25,109.86	100%
289	IT0206L	Bulk Power & Env Syst-LGE18	$ 13,769.96	$ -	$ -	$ 13,769.96	100%
290	IT0207L	Cabling Server Connect-LGE18	$ 4,860.00	$ -	$ -	$ 4,860.00	100%
291	IT0208L	Centrify Licensing-LGE18	$ 3,240.00	$ -	$ -	$ 3,240.00	100%
292	IT0209L	CERUS IV-LGE18	$ 32,399.98	$ -	$ -	$ 32,399.98	100%
293	IT0211L	CIP Compliance Tools Yr8-LGE18	$ 42,767.94	$ -	$ -	$ 42,767.94	100%
294	IT0212L	Citrix XenDsktp Mjr Upg-LGE18	$ 14,417.92	$ -	$ -	$ 14,417.92	100%
295	IT0213L	Citrix XenMobile Upgr-LGE18	$ 20,411.87	$ -	$ -	$ 20,411.87	100%
296	IT0214L	Comp-Retire Topic 715-LGE18-19	$ (0.00)	$ -	$ -	$ (0.00)	100%
297	IT0215L	CIP Compl Infrastrct Yr8-LGE18	$ 36,449.89	$ -	$ -	$ 36,449.89	100%
298	IT0216L	Computer HW for LOB's-LGE18	$ 23,490.00	$ -	$ -	$ 23,490.00	100%
299	IT0219L	EE DSM Filing-LGE18-19	$ 33,660.00	$ -	$ -	$ 33,660.00	100%
300	IT0220L	Elec Facility Enhance-LGE18-19	$ 26,400.00	$ -	$ -	$ 26,400.00	100%
301	IT0221L	EMS CIP-LGE18	$ 10,559.99	$ -	$ -	$ 10,559.99	100%
302	IT0224L	Exchange 20xx Upgrade-LGE18	$ 16,199.99	$ -	$ -	$ 16,199.99	100%
303	IT0225L	FERC Form 1 Tool Repl-LGE18-19	$ (0.00)	$ -	$ -	$ (0.00)	100%
304	IT0228L	HP QC Upgrade-LGE18	$ (0.00)	$ -	$ -	$ (0.00)	100%
305	IT0232CG	IRAS Enhancements-LGE18	$ 142,500.00	$ -	$ -	$ 142,500.00	100%
306	IT0234L	IT Security Infras-LGE18	$ 6,075.00	$ -	$ -	$ 6,075.00	100%
307	IT0237L	KU Tower RepL Bch Grove-LGE18	$ 29,159.98	$ -	$ -	$ 29,159.98	100%
308	IT0238L	Louisv Electrical Upgr-LGE18	$ 4,860.00	$ -	$ -	$ 4,860.00	100%
309	IT0241L	Maximo Upgrade-LGE18-19	$ 23,100.00	$ -	$ -	$ 23,100.00	100%
310	IT0242L	Megastar & DVM MW Repl-LGE18	$ 31,427.86	$ -	$ -	$ 31,427.86	100%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Gas
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)
311	IT0243L	Microsoft EA-LGE18	$ 60,510.89	$ -	$ -	$ 60,510.89	100%
312	IT0244L	Microsoft Lic True-up-LGE18	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
313	IT0245L	Mbl & Wrkst Lic True-up-LGE18	$ 5,508.00	$ -	$ -	$ 5,508.00	100%
314	IT0246L	Mobile Dispatch Enhance-LGE18	$ 75,240.00	$ -	$ -	$ 75,240.00	100%
315	IT0247L	Mobile Infrastructure-LGE18	$ 15,840.00	$ -	$ -	$ 15,840.00	100%
316	IT0248L	Mobile Radio-LGE18	$ 17,009.89	$ -	$ -	$ 17,009.89	100%
317	IT0249L	Monitor Replacement-LGE18	$ 9,396.00	$ -	$ -	$ 9,396.00	100%
318	IT0250L	MR Hardware-LGE18	$ 3,300.00	$ -	$ -	$ 3,300.00	100%
319	IT0251L	Multi-Func Dev Ref-LGE18	$ 3,240.00	$ -	$ -	$ 3,240.00	100%
320	IT0252L	NAS Capacity Expan-LGE18	$ 16,200.00	$ -	$ -	$ 16,200.00	100%
321	IT0253L	Network Access Infrast-LGE18	$ 9,719.83	$ -	$ -	$ 9,719.83	100%
322	IT0254L	Network Access Gateways-LGE18	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
323	IT0255L	Network Management-LGE18	$ 6,075.00	$ -	$ -	$ 6,075.00	100%
324	IT0256L	Network Test Equip-LGE18	$ 11,502.00	$ -	$ -	$ 11,502.00	100%
325	IT0258L	Open Text Data Automate-LGE18	$ 8,250.00	$ -	$ -	$ 8,250.00	100%
326	IT0259L	OTN Ext Lex-Dix Ring-LGE18	$ 90,719.93	$ -	$ -	$ 90,719.93	100%
327	IT0260L	Outside Cable Plant-LGE18	$ 14,579.89	$ -	$ -	$ 14,579.89	100%
328	IT0261L	PeopleSoft Tools Enhance-LGE18	$ 14,700.00	$ -	$ -	$ 14,700.00	100%
329	IT0263L	Purch/Rebuild Radio Site-LGE18	$ 29,970.00	$ -	$ -	$ 29,970.00	100%
330	IT0264L	Rate Case 2018-LGE18-19	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
331	IT0265L	Replace Video Units-LGE18	$ 8,100.00	$ -	$ -	$ 8,100.00	100%
332	IT0266L	Reporting/Business Intel-LGE18	$ 10,560.00	$ -	$ -	$ 10,560.00	100%
333	IT0267L	Rev Collections Experian-LGE18	$ 9,900.00	$ -	$ -	$ 9,900.00	100%
334	IT0268L	Rev Collect (Paymentus)-LGE18	$ 9,900.00	$ -	$ -	$ 9,900.00	100%
335	IT0269L	Rev Collec (Transcentra)-LGE18	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
336	IT0270L	Rplce EMS Workstations-LGE18	$ 19,800.00	$ -	$ -	$ 19,800.00	100%
337	IT0271L	SAN Capacity Expansion-LGE18	$ 48,599.99	$ -	$ -	$ 48,599.99	100%
338	IT0274L	SAP Roadmap Strategy -LGE18	$ 49,499.76	$ -	$ -	$ 49,499.76	100%
339	IT0275L	Security Infrast Enhance-LGE18	$ 8,099.99	$ -	$ -	$ 8,099.99	100%
340	IT0276L	Server Cap Expn & Reliab-LGE18	$ 6,812.05	$ -	$ -	$ 6,812.05	100%
341	IT0277L	Server Hardware Refresh-LGE18	$ 68,039.87	$ -	$ -	$ 68,039.87	100%
342	IT0278L	LogRhythm (CIP)-LGE18	$ 10,530.00	$ -	$ -	$ 10,530.00	100%
343	IT0279L	LogRhythm (Corp)-LGE18	$ 10,530.00	$ -	$ -	$ 10,530.00	100%
344	IT0280L	Simpsonville Elect Upgr-LGE18	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
345	IT0282L	Site Security Improvemts-LGE18	$ 3,401.97	$ -	$ -	$ 3,401.97	100%
346	IT0283L	SOA Middleware Upgrade-LGE18	$ 28,350.00	$ -	$ -	$ 28,350.00	100%
347	IT0284L	SQL Server EA True-up-LGE18	$ 16,200.00	$ -	$ -	$ 16,200.00	100%
348	IT0285CG	SynerGEE Gas Area Module-LGE18	$ 22,500.00	$ -	$ -	$ 22,500.00	100%
349	IT0286CG	TC2 tracking IMEA/IMPA-LGE18	$ 22,500.00	$ -	$ -	$ 22,500.00	100%
350	IT0287L	Tech Refesh desk/lap-LGE18	$ 226,799.80	$ -	$ -	$ 226,799.80	100%
351	IT0288L	Telecom Shelter Reno-LGE18	$ 5,669.92	$ -	$ -	$ 5,669.92	100%
352	IT0289L	TOA-LGE18	$ 1,980.00	$ -	$ -	$ 1,980.00	100%
353	IT0290L	Transmission Map-LGE18	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
354	IT0291L	TRODS-LGE18	$ 7,919.98	$ -	$ -	$ 7,919.98	100%
355	IT0293L	Upgrade eTarrif-LGE18	$ (0.00)	$ -	$ -	$ (0.00)	100%
356	IT0294L	Upgrade Quest Server-LGE18	$ (0.00)	$ -	$ -	$ (0.00)	100%
357	IT0295L	Upgrade Vmware Infrast-LGE18	$ 745.20	$ -	$ -	$ 745.20	100%
358	IT0296L	Video Streaming Appl Upg-LGE18	$ 12,149.99	$ -	$ -	$ 12,149.99	100%
359	IT0297L	Phone Expan/Break Fix-LGE18	$ 11,663.99	$ -	$ -	$ 11,663.99	100%
360	IT0298L	Wireless Buildout-LGE18	$ 16,200.00	$ -	$ -	$ 16,200.00	100%
361	IT0299L	WMS Work Mgmt Sys Enh-LGE18	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
362	IT0300L	WMS Upgrade-LGE18-19	$ 79,199.93	$ -	$ -	$ 79,199.93	100%
363	IT0301L	Rep ASTRO Spectra Yr 1/3-LGE18	$ 137,699.89	$ -	$ -	$ 137,699.89	100%
364	IT0305L	Repl Quant Repeat Yr 1/2-LGE18	$ 69,659.98	$ -	$ -	$ 69,659.98	100%
365	141390	Environmental Equipment LGE	$ 5,250.00	$ -	$ -	$ 5,250.00	100%
TOTAL			$ 126,861,806.28	$ -	$ -	$ 126,861,806.28	

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

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Gas
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	001LGE16	Access Switch Rotation-LGE16	$ 92,242.52	$ -	$ -	$ 92,242.52	100%
2	002LGE15	Aligne Fuels Reports-LGE15	$ 981.48	$ -	$ -	$ 981.48	100%
3	002LGE16	Analog Sunset-LGE16	$ 815,791.75	$ -	$ -	$ 815,791.75	100%
4	003LGE15	Aligne Upgrade-LGE15	$ 4,276.44	$ -	$ -	$ 4,276.44	100%
5	004LGE14	Call Center-Route&Report-LGE14	$ 37,558.20	$ -	$ -	$ 37,558.20	100%
6	006LGE16	Bulk Power & Env Systems-LGE16	$ 14,787.35	$ -	$ -	$ 14,787.35	100%
7	007LGE16	Cabling Server Connect-LGE16	$ 6,615.00	$ -	$ -	$ 6,615.00	100%
8	009LGE16	CERUS IV-LGE16	$ 58,919.26	$ -	$ -	$ 58,919.26	100%
9	011LGE16	CIP Compl Year 6-LGE16	$ 62,136.28	$ -	$ -	$ 62,136.28	100%
10	012LGE15	CIP Compl Tools - Year 5-LGE15	$ (1,704.02)	$ -	$ -	$ (1,704.02)	100%
11	012LGE16	CIP Compl Tools - Year 6-LGE16	$ 51,751.70	$ -	$ -	$ 51,751.70	100%
12	013LGE16	Core Network Infra-LGE16	$ 22,049.98	$ -	$ -	$ 22,049.98	100%
13	017LGE16	Electric Insp Enhan-LGE16	$ 33,000.01	$ -	$ -	$ 33,000.01	100%
14	019LGE15	Design Tool Repl (WIM)-LGE15	$ 284,390.51	$ -	$ -	$ 284,390.51	100%
15	021LGE16	Further app virt build-LGE16	$ 33,269.09	$ -	$ -	$ 33,269.09	100%
16	023LGE16	IT Security Infrast-LGE16	$ 9,702.00	$ -	$ -	$ 9,702.00	100%
17	025LGE16	Lville Electrical Upgr-LGE16	$ 7,349.42	$ -	$ -	$ 7,349.42	100%
18	026LGE16	Lville Racks & Furn-LGE16	$ 3,674.40	$ -	$ -	$ 3,674.40	100%
19	029LGE16	Microsoft Lic True-up-LGE16	$ 22,043.60	$ -	$ -	$ 22,043.60	100%
20	031LGE16	Mobile Infrastructure-LGE16	$ 18,306.87	$ -	$ -	$ 18,306.87	100%
21	032LGE16	Mobile Radio-LGE16	$ 15,606.72	$ -	$ -	$ 15,606.72	100%
22	033LGE16	Mble Rad Syst Replace-LGE16	$ 414,263.05	$ -	$ -	$ 414,263.05	100%
23	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	$ 113,461.05	$ -	$ -	$ 113,461.05	100%
24	037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	$ 21,647.97	$ -	$ -	$ 21,647.97	100%
25	038LGE16	Ntwrk Acc Dev & Gate-LGE16	$ 3,674.99	$ -	$ -	$ 3,674.99	100%
26	039LGE16	Network Management-LGE16	$ 5,512.50	$ -	$ -	$ 5,512.50	100%
27	040LGE16	Network Test Equipment-LGE16	$ 14,414.04	$ -	$ -	$ 14,414.04	100%
28	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	$ (31,728.74)	$ -	$ -	$ (31,728.74)	100%
29	043LGE16	Original SW Upgrade-LGE16	$ 22,110.64	$ -	$ -	$ 22,110.64	100%
30	044LGE16	Outside Cable Plant-LGE16	$ 30,488.51	$ -	$ -	$ 30,488.51	100%
31	046LGE16	Pers Product Grow & Ref-LGE16	$ 29,399.71	$ -	$ -	$ 29,399.71	100%
32	047LGE16	Phone Expan/Break Fix-LGE16	$ 22,050.84	$ -	$ -	$ 22,050.84	100%
33	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	$ 0.00	$ -	$ -	$ 0.00	100%
34	053LGE16	Replace PDUs - BOC-LGE16	$ 51,371.53	$ -	$ -	$ 51,371.53	100%
35	059LGE16	Sec Infra Enhancements-LGE16	$ 14,700.01	$ -	$ -	$ 14,700.01	100%
36	060LGE16	Serv Cap Expan and Rel-LGE16	$ 6,247.79	$ -	$ -	$ 6,247.79	100%
37	063LGE16	Simpsonville Elect Upg-LGE16	$ 7,349.40	$ -	$ -	$ 7,349.40	100%
38	064LGE16	Simpson Furn&Racks-LGE16	$ 3,674.40	$ -	$ -	$ 3,674.40	100%
39	065LGE16	Site Security Improve-LGE16	$ 7,282.20	$ -	$ -	$ 7,282.20	100%
40	067LGE16	TeleRm Data Cent Y1/2-LGE16	$ 57,166.05	$ -	$ -	$ 57,166.05	100%
41	068LGE16	Telecom Shelter Ren-LGE16	$ 14,308.29	$ -	$ -	$ 14,308.29	100%
42	071LGE14	Telecom Shelter Renov-LGE14	$ (4,331.92)	$ -	$ -	$ (4,331.92)	100%
43	073LGE15	Serv Cap Expan and Rel-LGE15	$ 24.80	$ -	$ -	$ 24.80	100%
44	074LGE16	Upgrade Vmware Infra-LGE16	$ 20,581.02	$ -	$ -	$ 20,581.02	100%
45	076LGE16	Vulnerability Scanning-LGE16	$ 3,904.93	$ -	$ -	$ 3,904.93	100%
46	077LGE16	Wireless Upgrade (WERUS)-LGE16	$ 25,725.00	$ -	$ -	$ 25,725.00	100%
47	078LGE16	WMS Work MGMT Syst-LGE	$ 13,199.94	$ -	$ -	$ 13,199.94	100%
48	079LGE15	Telecom Shelter Ren-LGE15	$ 0.00	$ -	$ -	$ 0.00	100%
49	080LGE14	Lockout/Tagout (LOTO)-LGE14	$ 86,641.15	$ -	$ -	$ 86,641.15	100%
50	080LGE16	Gas Nomination System-LGE16	$ 85,500.00	$ -	$ -	$ 85,500.00	100%
51	081LGE16	Monitor Replacement-LGE16	$ 9,436.16	$ -	$ -	$ 9,436.16	100%
52	082LGE15	Upgrade Vmware Infra-LGE15	$ (0.01)	$ -	$ -	$ (0.01)	100%
53	082LGE16	Tech Ref desktop/laptops-LGE16	$ 391,906.64	$ -	$ -	$ 391,906.64	100%
54	093LGE16	Server HW Refresh-LGE16	$ 68,699.50	$ -	$ -	$ 68,699.50	100%
55	100LGE15	Replace Edge 95 units-LGE15	$ (43.40)	$ -	$ -	$ (43.40)	100%
56	100LGE16	Microsoft EA-LGE16	$ 66,349.74	$ -	$ -	$ 66,349.74	100%
57	108LGE16	SOA Middleware Upgrades-LGE16	$ 15,782.13	$ -	$ -	$ 15,782.13	100%
58	109LGE16	WallStreet Suite Upgr-LGE16	$ 32,357.92	$ -	$ -	$ 32,357.92	100%
59	110LGE16	Monitoring Project-LGE16	$ 29,400.02	$ -	$ -	$ 29,400.02	100%
60	111LGE16	Gas Tracking and Trace-LGE16	$ 89,999.87	$ -	$ -	$ 89,999.87	100%
61	113LGE16	TOA Enhancements-LGE16	$ 23,952.35	$ -	$ -	$ 23,952.35	100%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Gas
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)
62	117361	Accrued Labor - LGE	$ (3,595.32)	$ -	$ -	$ (3,595.32)	100%
63	117LGE16	TRODS-LGE16	$ 30,875.81	$ -	$ -	$ 30,875.81	100%
64	120754	Misc. A/R Uncollect - LGE Cap	$ 69,551.19	$ -	$ -	$ 69,551.19	100%
65	120LGE14	UC&C-LGE14	$ (545.76)	$ -	$ -	$ (545.76)	100%
66	122LGE14	Ventyx Mobile Upgrade-LGE14	$ 84,724.08	$ -	$ -	$ 84,724.08	100%
67	125LGE16	EMS CIP-LGE16	$ 39,866.49	$ -	$ -	$ 39,866.49	100%
68	126LGE16	Expand EMS Dev System-LGE16	$ 57,499.29	$ -	$ -	$ 57,499.29	100%
69	127181	PeopleSoft Time (LG&E %)	$ (290,101.50)	$ -	$ -	$ (290,101.50)	100%
70	127LGE16	EMS Sys_Monitor Tool-LGE16	$ 33,624.35	$ -	$ -	$ 33,624.35	100%
71	129LGE16	Implement SDE Replace-LGE16	$ 139,282.67	$ -	$ -	$ 139,282.67	100%
72	130321	REPLACE FIBER REACH NODES-LGE	$ (3.34)	$ -	$ -	$ (3.34)	100%
73	130321LGE	REPL FIBER NODES-LGE ONLY	$ 3.34	$ -	$ -	$ 3.34	100%
74	130LGE15	Advanced Malware Detect-LGE15	$ 128.08	$ -	$ -	$ 128.08	100%
75	134857	DRKY FARM POT REMOVAL	$ 119,500.00	$ -	$ -	$ 119,500.00	100%
76	134LGE15	Cascade Corp Sec Assets-LGE15	$ 29,482.50	$ -	$ -	$ 29,482.50	100%
77	135LGE16	Rate Case 2016-LGE16	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
78	137976	REPL ALDYL-A PIPE CENT,SAV,CAN	$ 385,445.08	$ -	$ -	$ 385,445.08	100%
79	137980	REPLACE 8" LINE IN INDIANA	$ 11,597.80	$ -	$ -	$ 11,597.80	100%
80	137985	INST CTRL VALV GAS STOR WELLS	$ (909.03)	$ -	$ -	$ (909.03)	100%
81	138002	B-TOWN RD CITY GATE STA	$ 1,781,316.05	$ -	$ -	$ 1,781,316.05	100%
82	138015	UPGR BELLS LN REG STATION	$ (2,403.18)	$ -	$ -	$ (2,403.18)	100%
83	138033	INLINE INSP-BALLARDSVILLE LINE	$ (5,987.49)	$ -	$ -	$ (5,987.49)	100%
84	138552	CARPET/FLOORIN REPL LGE 2014	$ (173.25)	$ -	$ -	$ (173.25)	100%
85	138554	LGE SRV CTR FURNITURE 2014	$ (699.90)	$ -	$ -	$ (699.90)	100%
86	138898LGE	Enterprise Info Mgmt-LGE12	$ 10,633.13	$ -	$ -	$ 10,633.13	100%
87	138LGE16	PowerPlant Module Upgr-LGE16	$ 63,820.50	$ -	$ -	$ 63,820.50	100%
88	139764	BALLARDSVILLE PIG AT ZORN	$ (725.98)	$ -	$ -	$ (725.98)	100%
89	139LGE15	CTS/AFB-Accting Enhance-LGE15	$ 20,949.59	$ -	$ -	$ 20,949.59	100%
90	139LGE16	Central Firewall Mgmt-LGE16	$ 29,400.00	$ -	$ -	$ 29,400.00	100%
91	140097	EMS OPERATOR MONITORS-LGE-2016	$ 5,075.10	$ -	$ -	$ 5,075.10	100%
92	140446	ILI PIPELINE RIVERPORT LINE	$ 129,151.79	$ -	$ -	$ 129,151.79	100%
93	140454	DOE VALLEY LINE PIGGABILITY	$ 13,671.96	$ -	$ -	$ 13,671.96	100%
94	140460	2014 REGULATORY TOOLS	$ 6,852.49	$ -	$ -	$ 6,852.49	100%
95	140568	MT WASHI LEBANON JCTN	$ 300,082.95	$ -	$ -	$ 300,082.95	100%
96	140833	MULD SUCTION DISCHARGE HEAD	$ 3,293,378.41	$ -	$ -	$ 3,293,378.41	100%
97	140847	BOILER BLOW DOWN TANKS	$ 1,479.68	$ -	$ -	$ 1,479.68	100%
98	140856	TRANS VALVES LEES AND KRAMERS	$ 95,528.40	$ -	$ -	$ 95,528.40	100%
99	140875	VARIABLE SPARK IGNITIONS	$ (14,482.32)	$ -	$ -	$ (14,482.32)	100%
100	140910	REPL TRANSITE PANELS W METAL	$ 138,873.27	$ -	$ -	$ 138,873.27	100%
101	140911	PAVING	$ 20,821.44	$ -	$ -	$ 20,821.44	100%
102	140943	CHARCOAL FILTERS DEHYs	$ 3,992.10	$ -	$ -	$ 3,992.10	100%
103	140944	LEAK SURVEY INSTRUMENTS	$ 59,666.99	$ -	$ -	$ 59,666.99	100%
104	140951	TANK SHEDS	$ 15,491.21	$ -	$ -	$ 15,491.21	100%
105	140956	MAG BACKUP GENERATORS	$ 11,085.46	$ -	$ -	$ 11,085.46	100%
106	140968	BELTLINE SEPARATION	$ 723,453.95	$ -	$ -	$ 723,453.95	100%
107	141004	ST HELEN FACILITY	$ 714,183.00	$ -	$ -	$ 714,183.00	100%
108	141392	LGE FURNITURE PROJ	$ 106,622.77	$ -	$ -	$ 106,622.77	100%
109	141405	INSTALL RTU DISPLAYS CG	$ 57,128.47	$ -	$ -	$ 57,128.47	100%
110	141419	CARPET REPLACEMENT 2015	$ (1,461.00)	$ -	$ -	$ (1,461.00)	100%
111	141423	LGE REPLACE FAILED EQP 2015	$ (4,013.70)	$ -	$ -	$ (4,013.70)	100%
112	141424	LGE REPL FAILED EQP 2016	$ 19,218.74	$ -	$ -	$ 19,218.74	100%
113	141425	A/V EQUIP - LG&E 2015	$ (253.50)	$ -	$ -	$ (253.50)	100%
114	141440	LGE FURN/CHAIRS 2016	$ 8,246.40	$ -	$ -	$ 8,246.40	100%
115	142759	Rplce EMS Wkstations-LGE-2013	$ 1,627.22	$ -	$ -	$ 1,627.22	100%
116	142LGE16	UC4 Upgrade to V10-LGE16	$ 7,357.50	$ -	$ -	$ 7,357.50	100%
117	143577	INT CORR MULD FIELD PRESS MON	$ 19,649.72	$ -	$ -	$ 19,649.72	100%
118	143LGE16	Light Table Licenses-LGE16	$ 4,620.02	$ -	$ -	$ 4,620.02	100%
119	144568	AUBURNDALE HVAC 2015	$ 9,949.03	$ -	$ -	$ 9,949.03	100%
120	144586	SIMPSONVILLE FENCE LGE IT	$ 3,136.28	$ -	$ -	$ 3,136.28	100%
121	144811	INT CORR CENTER FLD PRESS MON	$ 126,420.40	$ -	$ -	$ 126,420.40	100%
122	144848	BACKUP GENERATOR	$ 812,358.09	$ -	$ -	$ 812,358.09	100%

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123	144851	BTEX FLARE	$ 441,966.03	$ -	$ -	$ 441,966.03	100%
124	144852	REPL AERIAL COOLERS H2S	$ 149,999.99	$ -	$ -	$ 149,999.99	100%
125	144856	CATHODIC PROTECTION SYS	$ 128,618.44	$ -	$ -	$ 128,618.44	100%
126	144862	ODORANT SYS MAX METERS	$ 12,686.48	$ -	$ -	$ 12,686.48	100%
127	144934	CENTER DEHYDRATOR RELOCATION	$ 44,264.65	$ -	$ -	$ 44,264.65	100%
128	144937	ENGINE ROOM VENTILATION	$ 58,952.85	$ -	$ -	$ 58,952.85	100%
129	144939	H2S TREATMENT CENTER	$ 26,342.16	$ -	$ -	$ 26,342.16	100%
130	144948	H2S TREATMENT MAGNOLIA	$ 61,415.75	$ -	$ -	$ 61,415.75	100%
131	144961	2016 REGULATORY TOOLS	$ 36,000.01	$ -	$ -	$ 36,000.01	100%
132	144967	LEBANON JUNCTION WASHOUT	$ 39,403.00	$ -	$ -	$ 39,403.00	100%
133	144980	SMALL TOOLS 2016 - 004190	$ 113,620.86	$ -	$ -	$ 113,620.86	100%
134	144982	SMALL TOOLS 2016 - 004060	$ 25,197.20	$ -	$ -	$ 25,197.20	100%
135	144993	LGE CAMERAS 2016	$ 19,629.00	$ -	$ -	$ 19,629.00	100%
136	144995	LGE FIRE SYSTEMS 2016	$ 27,750.00	$ -	$ -	$ 27,750.00	100%
137	144997	LGE SECURITY EQUIPMENT 2016	$ 40,245.57	$ -	$ -	$ 40,245.57	100%
138	145040	2015 TOOLS SR&O	$ (4,491.28)	$ -	$ -	$ (4,491.28)	100%
139	146281	NATURAL GAS OF KY SYS	$ 11,258.00	$ -	$ -	$ 11,258.00	100%
140	146342	SSC FURNITURE & RECONFIG	$ 1,840.83	$ -	$ -	$ 1,840.83	100%
141	146484	BOC METER SHOP RENO	$ 173.25	$ -	$ -	$ 173.25	100%
142	146523	REPL TOOLS PARTS BLDG FIRE	$ (275.26)	$ -	$ -	$ (275.26)	100%
143	146739	2015 UPGR MULD RTUs	$ 285.96	$ -	$ -	$ 285.96	100%
144	146755	2015 UPGR CG LG REG ST ELEC	$ 0.00	$ -	$ -	$ 0.00	100%
145	146756	2015 PURCH ELEC RECORDERS	$ 16,092.97	$ -	$ -	$ 16,092.97	100%
146	146788	BOC FURNITURE-LGE	$ (1,848.08)	$ -	$ -	$ (1,848.08)	100%
147	146801	KY22 AT BRIDGE HILL - GAS	$ 212,947.30	$ -	$ -	$ 212,947.30	100%
148	146814	STAUFFER INSULATOR	$ 5,000.00	$ -	$ -	$ 5,000.00	100%
149	146819	MAG 20" CUT OUTS	$ 22,679.32	$ -	$ -	$ 22,679.32	100%
150	146882	UPG CG STAT VLV ACTUATORS	$ 31,198.91	$ -	$ -	$ 31,198.91	100%
151	146883	UPG CG STAT TRANSMITTERS	$ 2,358.02	$ -	$ -	$ 2,358.02	100%
152	146884	UPG REMOTE DATA COMM SITE	$ 783.55	$ -	$ -	$ 783.55	100%
153	146926	UPGR MAG ANALYZER MA TO PA	$ 478.04	$ -	$ -	$ 478.04	100%
154	146981	HWY 44 RELO 2015	$ 310,776.59	$ -	$ -	$ 310,776.59	100%
155	146LGE16	MR Hardware-LGE16	$ 2,640.00	$ -	$ -	$ 2,640.00	100%
156	147009	BOC SECURITY RENOVATION-LGE	$ 309.91	$ -	$ -	$ 309.91	100%
157	147122	ALGOOD SYS ENHANCE	$ 240,901.80	$ -	$ -	$ 240,901.80	100%
158	147352	AJAX COMPRESSION	$ 141,839.49	$ -	$ -	$ 141,839.49	100%
159	147358	MULD & DOE RUN METER RUNS	$ (17,515.30)	$ -	$ -	$ (17,515.30)	100%
160	147LGE16	MV90 upgrade-LGE16	$ 17,160.01	$ -	$ -	$ 17,160.01	100%
161	148016	CONSTRUCT ELEVATOR - AOC	$ 139,827.89	$ -	$ -	$ 139,827.89	100%
162	148018	REPL AIR HANDLERS-BOC MAIN	$ 57,000.00	$ -	$ -	$ 57,000.00	100%
163	148028	CARPET/FLOORING - LGE 2016	$ 13,500.00	$ -	$ -	$ 13,500.00	100%
164	148047	XEROX EQ-MAILROOM 2016	$ 886.20	$ -	$ -	$ 886.20	100%
165	148502	EMS CHNL EXPANSION-LGE-2015	$ 24.08	$ -	$ -	$ 24.08	100%
166	148LGE16	Implement Corp. SIEM-LGE16	$ 202,907.75	$ -	$ -	$ 202,907.75	100%
167	149031	CCS UPGRADE FURNITURE	$ 2,670.11	$ -	$ -	$ 2,670.11	100%
168	149100	GAS CONTROL & STOR RENOV	$ 66,000.79	$ -	$ -	$ 66,000.79	100%
169	149146	REPL DUMP TRUCK	$ 148,579.31	$ -	$ -	$ 148,579.31	100%
170	149147	REPL KUBOTAS & TRAILERS	$ 137,945.39	$ -	$ -	$ 137,945.39	100%
171	149148	REPL COMBUST GAS INDICATOR	$ 79,931.80	$ -	$ -	$ 79,931.80	100%
172	149172	INST CONTR VLVS WELLS	$ 127,595.97	$ -	$ -	$ 127,595.97	100%
173	149173	CONV DR DEEP TO UPPER 2016	$ 236,041.00	$ -	$ -	$ 236,041.00	100%
174	149176	MAGNOLIA FIELD STUDY	$ 350,497.99	$ -	$ -	$ 350,497.99	100%
175	149189	WK A 16" WATTERSON CREEK	$ 78,249.98	$ -	$ -	$ 78,249.98	100%
176	149190	WK A 22" KENDALL RD CRK XING	$ 131,225.00	$ -	$ -	$ 131,225.00	100%
177	149260	SCENIC VIEW WATER DISP PIPING	$ 30,681.92	$ -	$ -	$ 30,681.92	100%
178	149262	MULD ENG & COMP UPGR 2016	$ 167,338.43	$ -	$ -	$ 167,338.43	100%
179	149272	MULD INSULATION BLKTS 2016	$ (125.53)	$ -	$ -	$ (125.53)	100%
180	149275	COMMON HEADER BTW 2 & 3 BOILER	$ 91,309.71	$ -	$ -	$ 91,309.71	100%
181	149276	REPL BOILER PUR PLANT #2	$ 321,313.73	$ -	$ -	$ 321,313.73	100%
182	149287	RADCLIFF GAS SYS REINFORCEMENT	$ 108,000.00	$ -	$ -	$ 108,000.00	100%
183	149288	MULD STAT & FLD WASTE TANKS	$ 50,000.01	$ -	$ -	$ 50,000.01	100%

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184	149289	DR IN FLOW METER RVR CROSSING	$ 39,999.99	$ -	$ -	$ 39,999.99	100%
185	149295	MULD UPGR STATN AIR COMPRESSOR	$ 72,000.03	$ -	$ -	$ 72,000.03	100%
186	149300	MULD REPL LAB BUILDING	$ 119,000.02	$ -	$ -	$ 119,000.02	100%
187	149301	MAG REPL ENG ROOM PIP SUP	$ 115,941.27	$ -	$ -	$ 115,941.27	100%
188	149302	MAG TIE IN STATN AIR W BOOSTER	$ 48,198.63	$ -	$ -	$ 48,198.63	100%
189	149303	COOLER HANDRAILS/PLATFORMS	$ 57,403.74	$ -	$ -	$ 57,403.74	100%
190	149319	MAG CNG STORAGE TRAILER	$ 95,693.00	$ -	$ -	$ 95,693.00	100%
191	149322	MAG 2016 SMALL TOOLS	$ 43,320.29	$ -	$ -	$ 43,320.29	100%
192	149324	GAS REG 2016 SMALL TOOLS	$ 15,591.72	$ -	$ -	$ 15,591.72	100%
193	149330	MAG REPL LOWBOY TRAILER	$ 70,000.00	$ -	$ -	$ 70,000.00	100%
194	149387	HWY 421 EXPOSURE	$ (0.01)	$ -	$ -	$ (0.01)	100%
195	149388	TAYLORSVILLE YORK REG FAC	$ 68,031.58	$ -	$ -	$ 68,031.58	100%
196	149389	MIDLAND AVE REPLACEMENT	$ 24,323.90	$ -	$ -	$ 24,323.90	100%
197	149407	2016 PURCH ELEC RECORD GAUGE	$ 174,887.00	$ -	$ -	$ 174,887.00	100%
198	149410	2016 UPG CG & LRG REG STA RTU	$ 92,064.92	$ -	$ -	$ 92,064.92	100%
199	149413	2016 UPG CG STA VLV ACTUATORS	$ 82,984.34	$ -	$ -	$ 82,984.34	100%
200	149416	2016 UPG CG STA TRANSMITTERS	$ 28,462.79	$ -	$ -	$ 28,462.79	100%
201	149422	2016 SCADA HARDWARE RPLC	$ 281,225.39	$ -	$ -	$ 281,225.39	100%
202	149432	UPGR MONROE CG FOR WINTER OPS	$ 196,122.96	$ -	$ -	$ 196,122.96	100%
203	149436	2016 IM&E SMALL TOOLS	$ 29,351.58	$ -	$ -	$ 29,351.58	100%
204	149465	LGE HW/SW 2016 ASSET MGMT	$ 44,947.10	$ -	$ -	$ 44,947.10	100%
205	149551	MR 2016 FieldNet LG&E	$ 6,300.00	$ -	$ -	$ 6,300.00	100%
206	149703	KUGO CCS UPGRADE - LGE	$ 1,570.80	$ -	$ -	$ 1,570.80	100%
207	149734	BOC GAS CONTR BRKRM	$ 431.58	$ -	$ -	$ 431.58	100%
208	149784	BALLARDSVILLE RA G563D	$ 3,558.99	$ -	$ -	$ 3,558.99	100%
209	149788	PRESTON - PIC	$ 129,643.58	$ -	$ -	$ 129,643.58	100%
210	149789	BALLARDSVILLE 42N	$ 0.27	$ -	$ -	$ 0.27	100%
211	149791	BOC PARKING LOT RECONFIG	$ 0.07	$ -	$ -	$ 0.07	100%
212	149887	HWY 421 EXPOSURE #2	$ (5,184.00)	$ -	$ -	$ (5,184.00)	100%
213	149888	FORD PLANT EXPOSURE	$ 4.07	$ -	$ -	$ 4.07	100%
214	149950	BOC-GAS CONTROL OFFICE RENO	$ 2,006.53	$ -	$ -	$ 2,006.53	100%
215	149995	BRANDENBURG BARE STEEL REPL	$ 69,928.05	$ -	$ -	$ 69,928.05	100%
216	150019	BOC BREAK ROOM & 2ND FL SHOWER	$ 363.00	$ -	$ -	$ 363.00	100%
217	150025	ZORN AVE CROSSOVER RETIRE	$ 726.00	$ -	$ -	$ 726.00	100%
218	150029	HWY 44 RELO-BELLS MILL	$ 161,757.22	$ -	$ -	$ 161,757.22	100%
219	150096	FUL UPGRD EMS SWARE-LGE-2016	$ 25,287.76	$ -	$ -	$ 25,287.76	100%
220	150109	ESC SAFETY OFFICE RENO	$ (2,701.39)	$ -	$ -	$ (2,701.39)	100%
221	150154	GAS DIST EQUIPMENT 2015	$ (3,765.81)	$ -	$ -	$ (3,765.81)	100%
222	150210	BOC ANNEX TRNG & CONF RM RENO	$ (1,806.79)	$ -	$ -	$ (1,806.79)	100%
223	150274	ELECTRICAL WORK IN XEROX AREA	$ (555.17)	$ -	$ -	$ (555.17)	100%
224	150311	PURCHASE FORKLIFT	$ (285.37)	$ -	$ -	$ (285.37)	100%
225	150467	Comp-related Equip LGE 2016	$ 4,839.45	$ -	$ -	$ 4,839.45	100%
226	150484	DOE VALLEY 8" ILI REPAIRS	$ 183,994.59	$ -	$ -	$ 183,994.59	100%
227	150661	BOC CIP BADGING REMODEL	$ 2,939.54	$ -	$ -	$ 2,939.54	100%
228	150673	11TH FL RECONFIG LGE CTR	$ 1,510.34	$ -	$ -	$ 1,510.34	100%
229	150721	SUPPLY CHAIN OFFICE RENO LGE	$ 68,296.98	$ -	$ -	$ 68,296.98	100%
230	150746	TRAILER AT SOUTH SRV CTR	$ (56.88)	$ -	$ -	$ (56.88)	100%
231	150751	BOC FAILED EQ/FURNITURE	$ 2,565.00	$ -	$ -	$ 2,565.00	100%
232	150760	MULD REPLACE INLET VALVE	$ 37,038.40	$ -	$ -	$ 37,038.40	100%
233	150768	BRECKINRIDGE SIX MILE REG	$ 245,465.45	$ -	$ -	$ 245,465.45	100%
234	150769	HWY 44 FISHER REG FACILITY	$ 3,126.07	$ -	$ -	$ 3,126.07	100%
235	150771	US 31 CALVARY LINE RELO	$ (24,358.04)	$ -	$ -	$ (24,358.04)	100%
236	150780	EOC Security Access Doorway	$ 1,062.86	$ -	$ -	$ 1,062.86	100%
237	150804	OATI Software Change - LGE	$ 6,336.00	$ -	$ -	$ 6,336.00	100%
238	150882	CONSTRUCT WALL XEROX AREA	$ 963.53	$ -	$ -	$ 963.53	100%
239	151160	SIMP COMM CTR RECONF-LGE	$ 3,574.09	$ -	$ -	$ 3,574.09	100%
240	151211	BOC CAFE RENOVATION	$ 24,020.18	$ -	$ -	$ 24,020.18	100%
241	151221	ERTs 2016 for LG&E (Gas)	$ 23,158.00	$ -	$ -	$ 23,158.00	100%
242	151237	GS GE Pathfinder Software	$ 952.41	$ -	$ -	$ 952.41	100%
243	151314	SPOOL TRAILER	$ 7,160.09	$ -	$ -	$ 7,160.09	100%
244	151349	LG&E BLDG A/V EQ - 2016 LG&E	$ 9,899.95	$ -	$ -	$ 9,899.95	100%

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245	151473	TRAILER WELL WORK	$ 17,178.57	$ -	$ -	$ 17,178.57	100%
246	151896	Danville Drafting Plotter-LGE	$ 1,237.96	$ -	$ -	$ 1,237.96	100%
247	151953	VLV REPL - MAG 16" HWY 1135	$ 81,675.38	$ -	$ -	$ 81,675.38	100%
248	152265	SCADA PRIVATE NTWK_LGE_2016	$ 5,144.85	$ -	$ -	$ 5,144.85	100%
249	152269	FLAT ROCK ROAD	$ 441,282.12	$ -	$ -	$ 441,282.12	100%
250	152314	CREDIT UNION - CONSTRUCT WALL	$ 1,233.00	$ -	$ -	$ 1,233.00	100%
251	152327	LG&E COMMON ASSETS - BOC	$ 871.38	$ -	$ -	$ 871.38	100%
252	152366	BOC ROOF REPLACEMENT SECTION A	$ 105,000.00	$ -	$ -	$ 105,000.00	100%
253	152LGE16	Mbl & Wrkst Lic True-up-LGE16	$ 28,517.44	$ -	$ -	$ 28,517.44	100%
254	153102	COMPACT TRACK LOADER MAG 2016	$ 27,000.00	$ -	$ -	$ 27,000.00	100%
255	153180	3RD FLOOR BREAKROOM RENO	$ 13,852.50	$ -	$ -	$ 13,852.50	100%
256	153270	A/V EQUIPMENT - EOC 2016	$ 3,517.50	$ -	$ -	$ 3,517.50	100%
257	153278	REPLACE EXT DOORS - BOC 2016	$ 813.00	$ -	$ -	$ 813.00	100%
258	153285	HWY 53 MAIN RELOCATION	$ 564,985.00	$ -	$ -	$ 564,985.00	100%
259	153304	REPL CHILL WTR PIPE INSULATION	$ 7,627.50	$ -	$ -	$ 7,627.50	100%
260	157LGE15	EMS CIP-LGE15	$ 4,008.21	$ -	$ -	$ 4,008.21	100%
261	158LGE15	FIM Replacement-LGE15	$ 232,914.66	$ -	$ -	$ 232,914.66	100%
262	164LGE16	Plant Mobile-Trimble-LGE16	$ 75,000.00	$ -	$ -	$ 75,000.00	100%
263	165LGE16	Non-SCADA Load Data-LGE16	$ 16,500.00	$ -	$ -	$ 16,500.00	100%
264	166LGE16	Tower Replace-LGE16	$ 76,830.04	$ -	$ -	$ 76,830.04	100%
265	170LGE15	Low Income Assist Portal-LGE15	$ (0.00)	$ -	$ -	$ (0.00)	100%
266	178LGE15	Upgrade Quest Server-LGE15	$ 61,220.68	$ -	$ -	$ 61,220.68	100%
267	200LGE15	Customer Bill Redesign-LGE15	$ 16,164.38	$ -	$ -	$ 16,164.38	100%
268	200LGE16	Application Sec Enhance-LGE16	$ 7,916.82	$ -	$ -	$ 7,916.82	100%
269	201LGE14	Auto Pymt Arrangements-LGE14	$ (0.64)	$ -	$ -	$ (0.64)	100%
270	202LGE15	Trans OATT Billing Tool-LGE15	$ 12,717.49	$ -	$ -	$ 12,717.49	100%
271	203LGE15	PowerPlant Upgrade-LGE15	$ 105,510.12	$ -	$ -	$ 105,510.12	100%
272	203LGE16	PS 9.2 Upgrade-LGE16	$ 133,123.47	$ -	$ -	$ 133,123.47	100%
273	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 2,367,280.02	$ -	$ -	$ 2,367,280.02	100%
274	234LGE14	Damage Assess Enhance-LGE14	$ 7.55	$ -	$ -	$ 7.55	100%
275	262LGE14	Redact-It Implement-LGE14	$ 17,057.05	$ -	$ -	$ 17,057.05	100%
276	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	$ 163,094.06	$ -	$ -	$ 163,094.06	100%
277	700LGE15	Fidelity Pension-LGE15	$ 5,423.72	$ -	$ -	$ 5,423.72	100%
278	701LGE16	ShareGate-LGE16	$ (19,110.00)	$ -	$ -	$ (19,110.00)	100%
279	702LGE16	CA API-LGE16	$ 20,256.60	$ -	$ -	$ 20,256.60	100%
280	703LGE16	Aspect Workforce Lic-LGE16	$ 1,349.78	$ -	$ -	$ 1,349.78	100%
281	704LGE15	AIS Enhancement-LGE15	$ (3,608.78)	$ -	$ -	$ (3,608.78)	100%
282	706LGE16	EMC TLA-LGE16	$ 489,490.46	$ -	$ -	$ 489,490.46	100%
283	707LGE15	PACSs for Substations-LGE15	$ 12,709.14	$ -	$ -	$ 12,709.14	100%
284	707LGE16	IVR Designer Tool Upgr-LGE16	$ 8,579.93	$ -	$ -	$ 8,579.93	100%
285	708LGE16	Microsoft Project Server-LGE16	$ 20,580.00	$ -	$ -	$ 20,580.00	100%
286	709LGE16	Lightning Fall License-LGE16	$ 5,940.00	$ -	$ -	$ 5,940.00	100%
287	710LGE16	NMS Enhancement-LGE16	$ 1,980.00	$ -	$ -	$ 1,980.00	100%
288	712LGE16	OpenText OCR Licenses-LGE16	$ 4,898.98	$ -	$ -	$ 4,898.98	100%
289	715LGE16	ArcGIS Spatial Licenses-LGE16	$ 750.00	$ -	$ -	$ 750.00	100%
290	716LGE15	Res Contractor Invoicing-LGE15	$ 1,270.79	$ -	$ -	$ 1,270.79	100%
291	716LGE16	Adobe Robohelp Licenses-LGE16	$ 910.80	$ -	$ -	$ 910.80	100%
292	717LGE15	Maximo BI-LGE15	$ 488.80	$ -	$ -	$ 488.80	100%
293	717LGE16	Gas Pipeline ESRI Lic-LGE16	$ 7,500.00	$ -	$ -	$ 7,500.00	100%
294	718LGE16	Net Motion Mobility-LGE16	$ 7,350.00	$ -	$ -	$ 7,350.00	100%
295	719LGE15	CTS Upload Automation-LGE15	$ 8,880.80	$ -	$ -	$ 8,880.80	100%
296	719LGE16	PI Alarm Mgmt-LGE16	$ 22,440.00	$ -	$ -	$ 22,440.00	100%
297	720LGE16	Mobile Dispatch Map-LGE16	$ 35,640.00	$ -	$ -	$ 35,640.00	100%
298	722LGE16	Single Sign On Lic-LGE16	$ 698.25	$ -	$ -	$ 698.25	100%
299	723LGE16	SSO License Bellomy-LGE16	$ 422.40	$ -	$ -	$ 422.40	100%
300	724LGE16	PI Lic for Access Perm-LGE16	$ 792.00	$ -	$ -	$ 792.00	100%
301	728LGE15	EE Rebate Checks-LGE15	$ (897.60)	$ -	$ -	$ (897.60)	100%
302	728LGE16	Trading Floor Monitors-LGE16	$ 2,640.00	$ -	$ -	$ 2,640.00	100%
303	743LGE15	Video Streaming Appl-LGE15	$ 8,551.16	$ -	$ -	$ 8,551.16	100%
304	AMR414	ALDYL-A MAIN REPLACEMENT	$ 3,850,202.61	$ -	$ -	$ 3,850,202.61	100%
305	CACMIT445	AC_MITIGATION	$ 271,573.58	$ -	$ -	$ 271,573.58	100%

Louisville Gas and Electric Company
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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	Accumulated Costs: AFUDC Capitalized (E)	Accumulated Costs: Indirect Costs Other (F)*	Accumulated Costs: Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
306	CCAPAC451	GAS REG CAPACITY PRO	$ 446,761.58	$ -	$ -	$ 446,761.58	100%
307	CCAPR429	Gas Regulators Blanket	$ 306,120.38	$ -	$ -	$ 306,120.38	100%
308	CCGUPG451	UPGR FACIL CG STATION 2017	$ 24,042.78	$ -	$ -	$ 24,042.78	100%
309	CCOCNT451	RET/REPL CONTR CG STA 2017	$ 84,887.49	$ -	$ -	$ 84,887.49	100%
310	CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	$ 17,901.35	$ -	$ -	$ 17,901.35	100%
311	CCSO419	REPL EXIST CUST SRV W RISER	$ 2,114,380.27	$ -	$ -	$ 2,114,380.27	100%
312	CCSO421	REPL EXIST CS WITH RISER-MUL	$ 55,513.42	$ -	$ -	$ 55,513.42	100%
313	CCSO4485	REPL EXIST CS & RISER-4485	$ 93,839.19	$ -	$ -	$ 93,839.19	100%
314	CDEFEQ447	MULDR FAC IMP/EQ REPLACE	$ 131,498.31	$ -	$ -	$ 131,498.31	100%
315	CDEFEQ448	MAG FAC IMP/EQ REPL	$ 112,271.68	$ -	$ -	$ 112,271.68	100%
316	CFTCUS450	FT CUSTOMER CONVERSIONS	$ 55,963.44	$ -	$ -	$ 55,963.44	100%
317	CGME406	NB Gas Main Ext - 004060	$ 1,870,040.70	$ -	$ -	$ 1,870,040.70	100%
318	CGMTR134	LGE Gas Meters - 001340	$ 2,232,520.71	$ -	$ -	$ 2,232,520.71	100%
319	CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	$ 673,950.46	$ -	$ -	$ 673,950.46	100%
320	CNBCS419	NB CUST SRV LINE & GAS RISER	$ 4,038,383.67	$ -	$ -	$ 4,038,383.67	100%
321	CNBCS421	NB INST CUST SERV LINE & RSR	$ 18,098.80	$ -	$ -	$ 18,098.80	100%
322	CNBCS4485	INST CUST SRV - MAGNOLIA	$ 20,500.00	$ -	$ -	$ 20,500.00	100%
323	CNBGS419	NB Gas Services - 004190	$ 1,665,792.77	$ -	$ -	$ 1,665,792.77	100%
324	CNBGS421	NB Gas Services - 004210	$ (2,326.79)	$ -	$ -	$ (2,326.79)	100%
325	CNBREG451	PURCH REGULATORS - 004510	$ 106,042.34	$ -	$ -	$ 106,042.34	100%
326	CPBWK406G	Gas Public Works - 004060	$ 1,008,344.00	$ -	$ -	$ 1,008,344.00	100%
327	CRCST406G	Cust Requested - 004060	$ 210,908.67	$ -	$ -	$ 210,908.67	100%
328	CREGFC451	GAS REG FAC UPGRADE BLKT 2017	$ 880,451.82	$ -	$ -	$ 880,451.82	100%
329	CREGST451	UPGR FACIL DIST REG STATIONS	$ 48,330.80	$ -	$ -	$ 48,330.80	100%
330	CRELI4475	RELINE GAS STORAGE WELLS 2016	$ 67,821.32	$ -	$ -	$ 67,821.32	100%
331	CROTAR451	UPRG OBSOL ROTARY METERS	$ 72,044.74	$ -	$ -	$ 72,044.74	100%
332	CSTATN447	MULD STATION BLKT	$ 476,786.34	$ -	$ -	$ 476,786.34	100%
333	CSTATN448	MAGNOLIA STATION BLKT	$ 390,417.47	$ -	$ -	$ 390,417.47	100%
334	CSTOR447	MULD STOR FIELD/TRANS BLKT	$ 1,036,066.57	$ -	$ -	$ 1,036,066.57	100%
335	CSTOR448	MAG STOR FIELD/TRANS BLKT	$ 483,167.38	$ -	$ -	$ 483,167.38	100%
336	CSYSEN406	Sys Enh - 004060	$ 883,413.25	$ -	$ -	$ 883,413.25	100%
337	CTBRD419	Cap Trbl Orders Gas - 004190	$ 244,720.80	$ -	$ -	$ 244,720.80	100%
338	CTPD419	Capital Thrd Party - 004190	$ 142,047.91	$ -	$ -	$ 142,047.91	100%
339	DLSMR414	DWNTWN LRG SCALE MAIN	$ 7,881,642.95	$ -	$ -	$ 7,881,642.95	100%
340	GASRSR414	GAS SERVICE RISER REPL & CSO	$ 23,558,351.68	$ -	$ -	$ 23,558,351.68	100%
341	LSMR414	Large Scale Main Replacements	$ 8,140,161.62	$ -	$ -	$ 8,140,161.62	100%
342	PMR414	Priority Main Replacement	$ 5,180,469.70	$ -	$ -	$ 5,180,469.70	100%
343	RRCS419G	REP CO GAS SERV 419	$ 1,962,400.43	$ -	$ -	$ 1,962,400.43	100%
344	RRCS421	Serv Line Repl-Muldraugh	$ 107,190.73	$ -	$ -	$ 107,190.73	100%
345	141581	x Meter Shop 2016 LG&E Electr	$ 7,141.80	$ -	$ -	$ 7,141.80	100%
346	148081	OUTER LOOP LANDFILL GAS RELO	$ (239.91)	$ -	$ -	$ (239.91)	100%
347	149142	CLORE LN REINFORCE PH 1	$ (419.52)	$ -	$ -	$ (419.52)	100%
348	139495	Gas Adjustments	$ 8,000.00	$ -	$ -	$ 8,000.00	100%
349	138032	IMPROVE PIPELINES	$ (2,633.65)	$ -	$ -	$ (2,633.65)	100%
350	140458	INT CORR MAG FIELD PRESS MON	$ 33,774.00	$ -	$ -	$ 33,774.00	100%
351	149403	2016 UPGR PIP SUP CG & REG STA	$ (3,423.42)	$ -	$ -	$ (3,423.42)	100%
352	149404	2016 RPL VLVS CG & DIST REG FC	$ (1,415.72)	$ -	$ -	$ (1,415.72)	100%
353	149415	2016 VAULTED FARM TAPS CUST	$ 9,349.77	$ -	$ -	$ 9,349.77	100%
354	149439	2016 SR&O SMALL TOOLS	$ 27,061.22	$ -	$ -	$ 27,061.22	100%
355	149549	Meter Reading Mapping Software	$ 8,220.00	$ -	$ -	$ 8,220.00	100%
356	142356	Retail Hardware LG&E 2016	$ 32,319.00	$ -	$ -	$ 32,319.00	100%
357	148046	AV EQUIPMENT - LGE 2016	$ 11,482.50	$ -	$ -	$ 11,482.50	100%
358	103LGE16	Endpoint Protect License-LGE16	$ 750.00	$ -	$ -	$ 750.00	100%
359	116LGE16	SAP CRM/ECC Enhancement-LGE16	$ 31,019.98	$ -	$ -	$ 31,019.98	100%
360	120LGE16	SynerGEE Gas Isolat Mod-LGE16	$ 45,000.00	$ -	$ -	$ 45,000.00	100%
361	130LGE16	NAS Refresh (BOC)-LGE16	$ 61,500.00	$ -	$ -	$ 61,500.00	100%
362	131LGE16	NAS Refresh (SDC)-LGE16	$ 59,550.00	$ -	$ -	$ 59,550.00	100%
363	137LGE16	FERC Form 1 Rpt Tool Rpl-LGE16	$ 60,000.00	$ -	$ -	$ 60,000.00	100%
364	141LGE16	Centrify Licensing-LGE16	$ 3,000.00	$ -	$ -	$ 3,000.00	100%
365	153LGE16	Tertiary Data Domain PPL-LGE16	$ 19,418.71	$ -	$ -	$ 19,418.71	100%
366	158LGE16	Tech Training Dashboards-LGE16	$ 9,900.00	$ -	$ -	$ 9,900.00	100%

Louisville Gas and Electric Company
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
367	159LGE16	Cascade Impl Gen Relays-LGE16	$ 7,920.00	$ -	$ -	$ 7,920.00	100%
368	168LGE16	Transmission Map Layers-LGE16	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
369	206LGE16	zSys Lab software replace-481	$ 36,300.02	$ -	$ -	$ 36,300.02	100%
370	207LGE16	Quest Enhance for GC&HR-LGE16	$ 37,500.00	$ -	$ -	$ 37,500.00	100%
371	704LGE16	Towers Watson File-LGE16	$ 16,905.00	$ -	$ -	$ 16,905.00	100%
372	721LGE16	Superna Eyeglass Lic-LGE16	$ 2,940.00	$ -	$ -	$ 2,940.00	100%
373	725LGE16	Veg Mgmt ROW Layer Dev-LGE16	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
374	726LGE16	DACS Software Upgrade-LGE16	$ 4,770.00	$ -	$ -	$ 4,770.00	100%
375	IT0077L	Oracle NMS Upgrade-LGE17	$ 59,400.00	$ -	$ -	$ 59,400.00	100%
376	145402	HR Cap Equip Improvmnts LGE	$ 2,940.00	$ -	$ -	$ 2,940.00	100%
377	149344	SC CAPITAL - 2016 BP - LGE	$ 11,515.34	$ -	$ -	$ 11,515.34	100%
378	152541	RIVER RD WIDENING - RELOCATION	$ 46,631.92	$ -	$ -	$ 46,631.92	100%
379	152543	RIVER RD MEDIUM PRESSURE	$ 42,071.92	$ -	$ -	$ 42,071.92	100%
380	152544	GAS SYSTEM REINFORCEMENT	$ 42,071.92	$ -	$ -	$ 42,071.92	100%
381	152545	BRIDGE RPL E PKWY & BEARGRASS	$ 42,071.92	$ -	$ -	$ 42,071.92	100%
382	152546	EAST END REINFORCEMENT	$ 40,931.92	$ -	$ -	$ 40,931.92	100%
383	152561	REPLACE PAD METERS	$ 52,090.08	$ -	$ -	$ 52,090.08	100%
384	TLR414	TRANSMISSION LINE REPLACE	$ 87,064.25	$ -	$ -	$ 87,064.25	100%
385	149534	Meter Shop 2017 LG&E Gas	$ 6,120.00	$ -	$ -	$ 6,120.00	100%
386	149393	2018 H2S REMOVAL UNIT TOWER	$ 6,179.46	$ -	$ -	$ 6,179.46	100%
387	149394	INST ADDTL FILTR IRON SULF REM	$ 31,795.27	$ -	$ -	$ 31,795.27	100%
388	152467	REPL PROCCESSORS & IO MODULES	$ 26,220.00	$ -	$ -	$ 26,220.00	100%
389	152468	TANK LEVEL TRANSMITTERS	$ 25,779.64	$ -	$ -	$ 25,779.64	100%
390	152477	STATION PIPE REPL MULD	$ 32,286.34	$ -	$ -	$ 32,286.34	100%
391	149181	DRILL WELLS CENTER 2017	$ (666.70)	$ -	$ -	$ (666.70)	100%
392	149325	MAG 2017 SMALL TOOLS	$ 5,700.00	$ -	$ -	$ 5,700.00	100%
393	152492	PAVING	$ (166.70)	$ -	$ -	$ (166.70)	100%
394	149426	2017 SCADA HARDWARE RPLC	$ 11,400.00	$ -	$ -	$ 11,400.00	100%
395	149483	LGE FURN & CHAIR 2017	$ 6,000.00	$ -	$ -	$ 6,000.00	100%
396	IT0002L	Access Switch Rotation-LGE17	$ (0.00)	$ -	$ -	$ (0.00)	100%
397	IT0003L	AIS Deciscion Trans-LGE17	$ 15,840.00	$ -	$ -	$ 15,840.00	100%
398	IT0004L	Analog Sunset-LGE17	$ 5,669.99	$ -	$ -	$ 5,669.99	100%
399	IT0006L	Aspect Workfor Sched App-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
400	IT0008L	Bulk Power & Env Sys-LGE17	$ 2,429.98	$ -	$ -	$ 2,429.98	100%
401	IT0011L	Cascade Biennial Tech-LGE17	$ 33,000.00	$ -	$ -	$ 33,000.00	100%
402	IT0015L	CIP Compliance Tools Yr7-LGE17	$ 7,128.00	$ -	$ -	$ 7,128.00	100%
403	IT0018L	CIP Compliance Infr Yr7-LGE17	$ 14,580.01	$ -	$ -	$ 14,580.01	100%
404	IT0024L	Daily Shift Log Repl-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
405	IT0028L	eDiscovery -LGE17	$ 32,400.00	$ -	$ -	$ 32,400.00	100%
406	IT0029L	Electric Inspect Enhance-LGE17	$ 13,200.02	$ -	$ -	$ 13,200.02	100%
407	IT0044L	Impedance App-LGE17	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
408	IT0048L	IT Security CIP Lab Enhn-LGE17	$ 1,349.78	$ -	$ -	$ 1,349.78	100%
409	IT0049L	KU MW Tower Repl Badger-LGE17	$ 2,186.99	$ -	$ -	$ 2,186.99	100%
410	IT0050L	Next Gen Radio Sys Des-LGE17	$ 8,909.98	$ -	$ -	$ 8,909.98	100%
411	IT0051L	Louisville Elect Upgrds-LGE17	$ 1,620.00	$ -	$ -	$ 1,620.00	100%
412	IT0053L	Microsoft AppV Major Upg-LGE17	$ 1,296.00	$ -	$ -	$ 1,296.00	100%
413	IT0056L	Microsoft Office Upgrade-LGE17	$ 3,078.01	$ -	$ -	$ 3,078.01	100%
414	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	$ 30,360.01	$ -	$ -	$ 30,360.01	100%
415	IT0060L	Mobile Infra-LGE17	$ 7,920.00	$ -	$ -	$ 7,920.00	100%
416	IT0061L	Mobile Radio-LGE17	$ 1,620.01	$ -	$ -	$ 1,620.01	100%
417	IT0062L	Monitor Replacement-LGE17	$ 1,134.00	$ -	$ -	$ 1,134.00	100%
418	IT0067L	Network Access Dev-LGE17	$ 728.98	$ -	$ -	$ 728.98	100%
419	IT0071L	Network Test Equip-LGE17	$ 972.00	$ -	$ -	$ 972.00	100%
420	IT0073L	OpenText HR- Mercer file-LGE17	$ 5,145.00	$ -	$ -	$ 5,145.00	100%
421	IT0074L	OpenText Reg and Rates-LGE17	$ 4,050.00	$ -	$ -	$ 4,050.00	100%
422	IT0078L	OTN DWDM Repl (Encrypt)-LGE17	$ (0.02)	$ -	$ -	$ (0.02)	100%
423	IT0079L	Outside Cable Plant-LGE17	$ 2,429.99	$ -	$ -	$ 2,429.99	100%
424	IT0084L	Purch/Rebuild Radio Site-LGE17	$ 1,215.01	$ -	$ -	$ 1,215.01	100%
425	IT0085L	Rate Case 2017-LGE17	$ 5,280.00	$ -	$ -	$ 5,280.00	100%
426	IT0094L	Server Hardware Refr-LGE17	$ 1,620.00	$ -	$ -	$ 1,620.00	100%
427	IT0101L	Smallworld GIS Upgr-LGE17-19	$ 72,600.08	$ -	$ -	$ 72,600.08	100%

Louisville Gas and Electric Company
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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
428	IT0103L	Sys Lab software replace-LGE16	$ 6,600.00	$ -	$ -	$ 6,600.00	100%
429	IT0105L	Tech Refesh desk/lap-LGE17	$ 28,836.01	$ -	$ -	$ 28,836.01	100%
430	IT0106L	Telecom Shelter Renov-LGE17	$ 485.98	$ -	$ -	$ 485.98	100%
431	IT0113CG	TC Plant Alt Transport-LGE17	$ 2,700.00	$ -	$ -	$ 2,700.00	100%
432	IT0114L	TRMS Upgrade-LGE17	$ 13,200.00	$ -	$ -	$ 13,200.00	100%
433	IT0115L	TRODS-LGE17	$ 6,600.01	$ -	$ -	$ 6,600.01	100%
434	IT0119L	Upgrade Vmware Infra-LGE17	$ 259.20	$ -	$ -	$ 259.20	100%
435	IT0121L	Phone Expansion-LGE17	$ 810.00	$ -	$ -	$ 810.00	100%
436	IT0122L	Windows 10 Remediation-LGE17	$ 2,592.00	$ -	$ -	$ 2,592.00	100%
437	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	$ 1,306.12	$ -	$ -	$ 1,306.12	100%
438	150767	KLONWAY MANNERDALE REG	$ 8.05	$ -	$ -	$ 8.05	100%
439	149191	WK B 20" WATTERSON CROSSING	$ (3,377.40)	$ -	$ -	$ (3,377.40)	100%
440	152322	ELECTRIC DIST ASSETS - BOC	$ 871.38	$ -	$ -	$ 871.38	100%
441	714LGE16	Citect Scada Lic-LGE16	$ 12,000.00	$ -	$ -	$ 12,000.00	100%
442	727LGE16	Articulate Storybook Lic-LGE16	$ 477.00	$ -	$ -	$ 477.00	100%
TOTAL			$ 97,807,064.02	$ -	$ -	$ 97,807,064.02	

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

Louisville Gas and Electric Company
Case No. 2016-00371
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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed (H=D/G)
1	001LGE15	Access Switch Rotation-LGE15	$ 23,941.02	$ -	$ -	$ 23,941.02	100%
2	002LGE15	Aligne Fuels Reports-LGE15	$ 1,018.53	$ -	$ -	$ 1,018.53	100%
3	002LGE16	Analog Sunset-LGE16	$ 1,699.79	$ -	$ -	$ 1,699.79	100%
4	003LGE15	Aligne Upgrade-LGE15	$ 16,149.69	$ -	$ -	$ 16,149.69	100%
5	004LGE14	Call Center-Route&Report-LGE14	$ 123,780.89	$ -	$ -	$ 123,780.89	100%
6	004LGE15	Analog Sunset Yr 2/3-LGE15	$ 12,464.79	$ -	$ -	$ 12,464.79	100%
7	005LGE14	Cust Comm-text, apps-LGE14	$ 51,596.42	$ -	$ -	$ 51,596.42	100%
8	006LGE15	Bulk Power & Env Systems-LGE15	$ 16,571.85	$ -	$ -	$ 16,571.85	100%
9	006LGE16	Bulk Power & Env Systems-LGE16	$ 3,532.25	$ -	$ -	$ 3,532.25	100%
10	007LGE15	Cabling Server Connect-LGE15	$ 3,557.70	$ -	$ -	$ 3,557.70	100%
11	011LGE15	CIP Compl Year 5-LGE15	$ 92,037.91	$ -	$ -	$ 92,037.91	100%
12	011LGE16	CIP Compl Year 6-LGE16	$ 15,679.19	$ -	$ -	$ 15,679.19	100%
13	012LGE15	CIP Compl Tools - Year 5-LGE15	$ 30,699.98	$ -	$ -	$ 30,699.98	100%
14	012LGE16	CIP Compl Tools - Year 6-LGE16	$ 3,371.61	$ -	$ -	$ 3,371.61	100%
15	015LGE15	Core Network Infra-LGE15	$ 15,898.39	$ -	$ -	$ 15,898.39	100%
16	016LGE15	Corp Firewall Repl-LGE15	$ 44,248.57	$ -	$ -	$ 44,248.57	100%
17	019LGE14	PACS Replacement-LGE14	$ 9,425.66	$ -	$ -	$ 9,425.66	100%
18	019LGE15	Design Tool Repl (WIM)-LGE15	$ 109,415.24	$ -	$ -	$ 109,415.24	100%
19	021LGE15	Electric Insp Enhan-LGE15	$ 92,203.85	$ -	$ -	$ 92,203.85	100%
20	021LGE16	Further app virt build-LGE16	$ 1,643.38	$ -	$ -	$ 1,643.38	100%
21	023LGE16	IT Security Infrast-LGE16	$ 1,323.00	$ -	$ -	$ 1,323.00	100%
22	024LGE15	Further app virt build-LGE15	$ 30,658.33	$ -	$ -	$ 30,658.33	100%
23	026LGE15	GIS Enhance and Upgr-LGE15	$ 55,565.66	$ -	$ -	$ 55,565.66	100%
24	027LGE15	GIS-Geo Info Syst-Ph2-LGE15	$ 12,143.80	$ -	$ -	$ 12,143.80	100%
25	031LGE15	IT Sec&CIP Labs Enhance-LGE15	$ 2,792.41	$ -	$ -	$ 2,792.41	100%
26	031LGE16	Mobile Infrastructure-LGE16	$ 3,384.73	$ -	$ -	$ 3,384.73	100%
27	032LGE14	Vulnerability Scanning-LGE14	$ 409.05	$ -	$ -	$ 409.05	100%
28	032LGE16	Mobile Radio-LGE16	$ 1,650.42	$ -	$ -	$ 1,650.42	100%
29	034LGE16	Multi-Fun Dev Grow&Ref-LGE16	$ 19,168.98	$ -	$ -	$ 19,168.98	100%
30	035LGE15	Lville Electrical Upgr-LGE15	$ 5,003.36	$ -	$ -	$ 5,003.36	100%
31	036LGE15	Lville Racks & Furn-LGE15	$ 3,994.64	$ -	$ -	$ 3,994.64	100%
32	037LGE15	Mat Failure Track-LGE15	$ 4,555.16	$ -	$ -	$ 4,555.16	100%
33	038LGE15	Microsoft Lic True-up-LGE15	$ 70,565.80	$ -	$ -	$ 70,565.80	100%
34	040LGE15	Mobile Infrastructure-LGE15	$ 32,268.89	$ -	$ -	$ 32,268.89	100%
35	040LGE16	Network Test Equipment-LGE16	$ 3,013.14	$ -	$ -	$ 3,013.14	100%
36	041LGE15	Mobile Radio-LGE15	$ 1,369.25	$ -	$ -	$ 1,369.25	100%
37	042LGE14	Avaya-Contact Center-LGE14	$ 12,331.55	$ -	$ -	$ 12,331.55	100%
38	042LGE15	Mble Rad Syst RepYr 1/2-LGE15	$ 31,729.88	$ -	$ -	$ 31,729.88	100%
39	043LGE16	Original SW Upgrade-LGE16	$ 21,989.36	$ -	$ -	$ 21,989.36	100%
40	044LGE15	Monitor Replace-LGE15	$ 9,937.37	$ -	$ -	$ 9,937.37	100%
41	044LGE16	Outside Cable Plant-LGE16	$ 3,754.94	$ -	$ -	$ 3,754.94	100%
42	047LGE15	Multi-Fun Dev Grow&Ref-LGE15	$ 69,910.28	$ -	$ -	$ 69,910.28	100%
43	048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	$ 18,216.43	$ -	$ -	$ 18,216.43	100%
44	049LGE15	Ntwrk Acc Dev & Gateways-LGE15	$ 4,060.41	$ -	$ -	$ 4,060.41	100%
45	050LGE15	Network Test Equipment-LGE15	$ 6,865.03	$ -	$ -	$ 6,865.03	100%
46	053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	$ 8,251.15	$ -	$ -	$ 8,251.15	100%
47	054LGE15	Outside Cable Plant-LGE15	$ 12,940.02	$ -	$ -	$ 12,940.02	100%
48	055LGE15	PeopleSoft Enhancements-LGE15	$ 69,328.13	$ -	$ -	$ 69,328.13	100%
49	056LGE14	CIP Compliance Tools-LGE14	$ (2,822.68)	$ -	$ -	$ (2,822.68)	100%
50	056LGE15	Pers Product Grow & Ref-LGE15	$ 11,440.24	$ -	$ -	$ 11,440.24	100%
51	057LGE15	Phone Expan/Break Fix-LGE15	$ 14,787.97	$ -	$ -	$ 14,787.97	100%
52	063LGE14	CIP Compliance Infra-LGE14	$ (3,442.16)	$ -	$ -	$ (3,442.16)	100%
53	063LGE15	Replace ACS Servers-LGE15	$ 8,054.95	$ -	$ -	$ 8,054.95	100%
54	065LGE14	Simpsonville Elect Upg-LGE14	$ (0.20)	$ -	$ -	$ (0.20)	100%
55	065LGE15	Rep VentSyst 2Floor-LGE15	$ 4,122.17	$ -	$ -	$ 4,122.17	100%
56	065LGE16	Site Security Improve-LGE16	$ 67.32	$ -	$ -	$ 67.32	100%
57	066LGE14	Server Cap Expan&Reliab-LGE14	$ 22.85	$ -	$ -	$ 22.85	100%
58	067LGE14	Mobile Radio-LGE14	$ 6,487.89	$ -	$ -	$ 6,487.89	100%
59	067LGE15	Router Upgrade Project-LGE15	$ 45,020.42	$ -	$ -	$ 45,020.42	100%
60	067LGE16	TeleRm Data Cent Y1/2-LGE16	$ 1,328.05	$ -	$ -	$ 1,328.05	100%
61	068LGE16	Telecom Shelter Ren-LGE16	$ 290.53	$ -	$ -	$ 290.53	100%

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62	069LGE15	SAN Capacity Expansion-LGE15	$ 113,214.74	$ -	$ -	$ 113,214.74	100%
63	072LGE15	Sec Infra Enhancements-LGE15	$ 14,751.46	$ -	$ -	$ 14,751.46	100%
64	073LGE15	Serv Cap Expan and Rel-LGE15	$ 8,073.19	$ -	$ -	$ 8,073.19	100%
65	074LGE15	Serv HW Refresh-LGE15	$ 107,116.98	$ -	$ -	$ 107,116.98	100%
66	075LGE14	Upgrade EMS Hardware-LGE14	$ (18,476.75)	$ -	$ -	$ (18,476.75)	100%
67	075LGE15	Simpsonville Elect Upg-LGE15	$ 6,679.43	$ -	$ -	$ 6,679.43	100%
68	076LGE15	Simpson Furn&Racks-LGE15	$ 501.94	$ -	$ -	$ 501.94	100%
69	077LGE15	Site Security Impr LGE15	$ 6,777.33	$ -	$ -	$ 6,777.33	100%
70	078LGE15	Tele Rm Dat Cent YR1/2-LGE15	$ 25,963.00	$ -	$ -	$ 25,963.00	100%
71	079LGE15	Telecom Shelter Ren-LGE15	$ 14,164.66	$ -	$ -	$ 14,164.66	100%
72	080LGE14	Lockout/Tagout (LOTO)-LGE14	$ 91,873.24	$ -	$ -	$ 91,873.24	100%
73	081LGE16	Monitor Replacement-LGE16	$ 163.84	$ -	$ -	$ 163.84	100%
74	082LGE16	Tech Ref desktop/laptops-LGE16	$ 34,873.69	$ -	$ -	$ 34,873.69	100%
75	083LGE15	VDI Deploy Expans-LGE15	$ 44,259.11	$ -	$ -	$ 44,259.11	100%
76	083LGE16	Tower Replacements-LGE16	$ 17.93	$ -	$ -	$ 17.93	100%
77	085LGE14	IRAS Enhancements-LGE14	$ (4,210.03)	$ -	$ -	$ (4,210.03)	100%
78	086LGE15	Wireless Buildout -LGE15	$ 3,456.78	$ -	$ -	$ 3,456.78	100%
79	087LGE14	EE DSM Filing (Non-AMS)-LGE14	$ 13,695.70	$ -	$ -	$ 13,695.70	100%
80	087LGE15	Wrk Mgmt Syst Enhance-LGE15	$ 18,572.78	$ -	$ -	$ 18,572.78	100%
81	091LGE14	Gas Facility Inspection-LGE14	$ 30,719.93	$ -	$ -	$ 30,719.93	100%
82	093LGE16	Server HW Refresh-LGE16	$ 76.32	$ -	$ -	$ 76.32	100%
83	094LGE15	NetScout PM Upgrade-LGE15	$ 132,017.18	$ -	$ -	$ 132,017.18	100%
84	096LGE15	Provide Safety Stat BI-LGE15	$ 10,731.68	$ -	$ -	$ 10,731.68	100%
85	100LGE15	Replace Edge 95 units-LGE15	$ 15,247.08	$ -	$ -	$ 15,247.08	100%
86	109LGE15	Tech Ref desk&laptops- LGE15	$ 287,650.67	$ -	$ -	$ 287,650.67	100%
87	111LGE15	SynerGEE System Modeling-LGE15	$ 20,139.39	$ -	$ -	$ 20,139.39	100%
88	113LGE16	TOA Enhancements-LGE16	$ 467.59	$ -	$ -	$ 467.59	100%
89	117361	Accrued Labor - LGE	$ 3,595.32	$ -	$ -	$ 3,595.32	100%
90	117LGE16	TRODS-LGE16	$ 5,028.31	$ -	$ -	$ 5,028.31	100%
91	119902	Clear 12/04 A&G	$ 30,248.51	$ -	$ -	$ 30,248.51	100%
92	120754	Misc. A/R Uncollect - LGE Cap	$ 34,774.08	$ -	$ -	$ 34,774.08	100%
93	120LGE14	UC&C-LGE14	$ 228.37	$ -	$ -	$ 228.37	100%
94	120LGE15	UC&C-LGE15	$ 113,992.84	$ -	$ -	$ 113,992.84	100%
95	121LGE15	Transmission Outage App-LGE15	$ 50,079.76	$ -	$ -	$ 50,079.76	100%
96	122LGE14	Ventyx Mobile Upgrade-LGE14	$ 263,552.68	$ -	$ -	$ 263,552.68	100%
97	127181	PeopleSoft Time (LG&E %)	$ 5,331.65	$ -	$ -	$ 5,331.65	100%
98	127649	MAGNOLIA UPGRADE STATION PLCs	$ (758.44)	$ -	$ -	$ (758.44)	100%
99	130321LGE	REPL FIBER NODES-LGE ONLY	$ 255,268.39	$ -	$ -	$ 255,268.39	100%
100	130505	GAS COMPRESSOR REP/ADD	$ (20,628.31)	$ -	$ -	$ (20,628.31)	100%
101	130LGE15	Advanced Malware Detect-LGE15	$ 368.60	$ -	$ -	$ 368.60	100%
102	132LGE15	Career Website Enhance-LGE15	$ 2,677.43	$ -	$ -	$ 2,677.43	100%
103	134512	2012 AC MITIGATION	$ 81.30	$ -	$ -	$ 81.30	100%
104	134LGE15	Cascade Corp Sec Assets-LGE15	$ 9,768.58	$ -	$ -	$ 9,768.58	100%
105	135910	LGE GAS DLC	$ (17,080.08)	$ -	$ -	$ (17,080.08)	100%
106	136LGE15	Citrix XenDesk True-up-LGE15	$ 4,938.56	$ -	$ -	$ 4,938.56	100%
107	137819LGE	Exchange HA Re-architect-LGE13	$ 2,234.22	$ -	$ -	$ 2,234.22	100%
108	137846	INST VIB MONIT FOR TURBINES	$ 25,004.73	$ -	$ -	$ 25,004.73	100%
109	137877	INST 15000' 2",30000' 4" PLST	$ 247.50	$ -	$ -	$ 247.50	100%
110	137940	COMM HP GAS SERV UPGR	$ (18,004.10)	$ -	$ -	$ (18,004.10)	100%
111	137958	INST RING GR STARTERS FOR ENG	$ 305,331.52	$ -	$ -	$ 305,331.52	100%
112	137959	SECURITY UPGR MAG	$ 82,011.26	$ -	$ -	$ 82,011.26	100%
113	137967	UPGR PURIFIER PLANT 1 MULD	$ (35,683.33)	$ -	$ -	$ (35,683.33)	100%
114	137980	REPLACE 8" LINE IN INDIANA	$ 405,707.83	$ -	$ -	$ 405,707.83	100%
115	137982	DRKY FARM POT REM	$ 90,231.50	$ -	$ -	$ 90,231.50	100%
116	137985	INST CTRL VALV GAS STOR WELLS	$ 75,136.91	$ -	$ -	$ 75,136.91	100%
117	137991	REPL BARE ST PIPELN WK TRANS	$ 552.18	$ -	$ -	$ 552.18	100%
118	137994	UPGR PIP SUP CG & LG REG STA	$ (1,031.52)	$ -	$ -	$ (1,031.52)	100%
119	137995	CG & REG STA BACKUP GENER	$ 11,424.55	$ -	$ -	$ 11,424.55	100%
120	137996	UPGR CG LG REG ST ELEC EQP	$ 1,746.24	$ -	$ -	$ 1,746.24	100%
121	137997	UPGR CG & LRG REG STA RTU'S	$ 33,707.30	$ -	$ -	$ 33,707.30	100%
122	138002	B-TOWN RD CITY GATE STA	$ 1,667,728.36	$ -	$ -	$ 1,667,728.36	100%

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123	138003	AUTO FUEL GAS INDI CG STA	$ 8,399.77	$ -	$ -	$ 8,399.77	100%
124	138010	PURCH ELEC REC GAUGES	$ 4,000.00	$ -	$ -	$ 4,000.00	100%
125	138012	GAS REG FAC UPGR PROJ	$ 25,559.13	$ -	$ -	$ 25,559.13	100%
126	138015	UPGR BELLS LN REG STATION	$ 2,403.18	$ -	$ -	$ 2,403.18	100%
127	138033	INLINE INSP-BALLARDSVILLE LINE	$ 237,684.38	$ -	$ -	$ 237,684.38	100%
128	138034	UPGR REM DATA COMM SITES	$ 106.64	$ -	$ -	$ 106.64	100%
129	138055	RCV- MAG LINE @ MULDRAUGH	$ 5,420.25	$ -	$ -	$ 5,420.25	100%
130	138198	2014 CAMERAS	$ 5,035.77	$ -	$ -	$ 5,035.77	100%
131	138203	2014 SECURITY EQUIPMENT	$ 4,919.95	$ -	$ -	$ 4,919.95	100%
132	138294	TRMS REPL/UPGR LGE	$ (3,176.41)	$ -	$ -	$ (3,176.41)	100%
133	138547	LGE VIDEO CONF RM EQP	$ 140.30	$ -	$ -	$ 140.30	100%
134	138550	FAILED EQUIPMENT - FACILITIES	$ (10,501.10)	$ -	$ -	$ (10,501.10)	100%
135	138552	CARPET/FLOORIN REPL LGE 2014	$ (1,211.36)	$ -	$ -	$ (1,211.36)	100%
136	138553	LGE REPLACE FAILED EQP	$ 5,587.57	$ -	$ -	$ 5,587.57	100%
137	138554	LGE SRV CTR FURNITURE 2014	$ (180.18)	$ -	$ -	$ (180.18)	100%
138	138710	Corporate Web Site & App LGE	$ 8,166.70	$ -	$ -	$ 8,166.70	100%
139	138898LGE	Enterprise Info Mgmt-LGE12	$ 115,377.02	$ -	$ -	$ 115,377.02	100%
140	139764	BALLARDSVILLE PIG AT ZORN	$ 725.98	$ -	$ -	$ 725.98	100%
141	139LGE15	CTS/AFB-Accting Enhance-LGE15	$ 5,751.41	$ -	$ -	$ 5,751.41	100%
142	140080	Upgrade EMS Software-LGE-2014	$ 588.10	$ -	$ -	$ 588.10	100%
143	140091	EMS App Enhancements-LGE-2015	$ 2,409.77	$ -	$ -	$ 2,409.77	100%
144	140240	RECRUITING SYSTEM IMPL LGE	$ 4,329.43	$ -	$ -	$ 4,329.43	100%
145	140446	ILI PIPELINE RIVERPORT LINE	$ 270,078.06	$ -	$ -	$ 270,078.06	100%
146	140454	DOE VALLEY LINE PIGGABILITY	$ 293,671.53	$ -	$ -	$ 293,671.53	100%
147	140460	2014 REGULATORY TOOLS	$ 11,183.08	$ -	$ -	$ 11,183.08	100%
148	140476	DRILL OBSERV WELLS MULD FLD	$ (1,940.72)	$ -	$ -	$ (1,940.72)	100%
149	140568	MT WASHI LEBANON JCTN	$ 22,131.88	$ -	$ -	$ 22,131.88	100%
150	140833	MULD SUCTION DISCHARGE HEAD	$ 267,093.03	$ -	$ -	$ 267,093.03	100%
151	140845	ENGINE OIL COOLER	$ 141,131.13	$ -	$ -	$ 141,131.13	100%
152	140847	BOILER BLOW DOWN TANKS	$ 70,969.21	$ -	$ -	$ 70,969.21	100%
153	140850	PROCESSERS AND IO MODULES	$ 202,552.22	$ -	$ -	$ 202,552.22	100%
154	140852	UPGR BOILER CONTROLS	$ 88,921.96	$ -	$ -	$ 88,921.96	100%
155	140856	TRANS VALVES LEES AND KRAMERS	$ 101,345.64	$ -	$ -	$ 101,345.64	100%
156	140859	TURBINE VIBRATION MONITORS	$ 583,100.89	$ -	$ -	$ 583,100.89	100%
157	140862	MUFFLERS ON COMPRESSOR ENG	$ 60,919.71	$ -	$ -	$ 60,919.71	100%
158	140868	COVERED STR FOR EQ	$ 143,153.95	$ -	$ -	$ 143,153.95	100%
159	140871	DISTRIBUTION PARTS BLDG	$ 21,505.71	$ -	$ -	$ 21,505.71	100%
160	140875	VARIABLE SPARK IGNITIONS	$ 168,639.00	$ -	$ -	$ 168,639.00	100%
161	140878	TANK LEVEL WIRELESS TRANS	$ 29,242.86	$ -	$ -	$ 29,242.86	100%
162	140910	REPL TRANSITE PANELS W METAL	$ 194,423.75	$ -	$ -	$ 194,423.75	100%
163	140911	PAVING	$ 54,850.05	$ -	$ -	$ 54,850.05	100%
164	140942	REPLACE RELIEF VALVES	$ 51,874.07	$ -	$ -	$ 51,874.07	100%
165	140943	CHARCOAL FILTERS DEHYs	$ 108,585.71	$ -	$ -	$ 108,585.71	100%
166	140951	TANK SHEDS	$ 34,536.58	$ -	$ -	$ 34,536.58	100%
167	140956	MAG BACKUP GENERATORS	$ 658,288.79	$ -	$ -	$ 658,288.79	100%
168	140967	REPL VALVES DIST REG FAC	$ 135,792.13	$ -	$ -	$ 135,792.13	100%
169	140968	BELTLINE SEPARATION	$ 176,118.71	$ -	$ -	$ 176,118.71	100%
170	140970	VAULTED FARM TAPS	$ 1,962.25	$ -	$ -	$ 1,962.25	100%
171	140971	SCADA SYSTEMS ENHANCEMENTS	$ 1,668.75	$ -	$ -	$ 1,668.75	100%
172	141003	SCADA SYS HARDWARE	$ 133,077.92	$ -	$ -	$ 133,077.92	100%
173	141094	Purchase Garage Equipment	$ 7,129.15	$ -	$ -	$ 7,129.15	100%
174	141392	LGE FURNITURE PROJ	$ 112,346.62	$ -	$ -	$ 112,346.62	100%
175	141405	INSTALL RTU DISPLAYS CG	$ 105,080.51	$ -	$ -	$ 105,080.51	100%
176	141419	CARPET REPLACEMENT 2015	$ 12,242.44	$ -	$ -	$ 12,242.44	100%
177	141423	LGE REPLACE FAILED EQP 2015	$ 13,386.80	$ -	$ -	$ 13,386.80	100%
178	141424	LGE REPL FAILED EQP 2016	$ 2,682.76	$ -	$ -	$ 2,682.76	100%
179	141425	A/V EQUIP - LG&E 2015	$ 6,105.99	$ -	$ -	$ 6,105.99	100%
180	141580	Meter Projects 2015 LG&E Elec	$ 12,568.01	$ -	$ -	$ 12,568.01	100%
181	141602	Meter Equip 2015 LG&E Gas	$ (7,437.65)	$ -	$ -	$ (7,437.65)	100%
182	141LGE15	Endpoint Protect License-LGE15	$ 4,474.06	$ -	$ -	$ 4,474.06	100%
183	142325	Retail Hardware LG&E 2014	$ 12.83	$ -	$ -	$ 12.83	100%

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184	142511	Meter Projects 2014 LG&E Elec	$ (165.56)	$ -	$ -	$ (165.56)	100%
185	142687LGE	iFactor Upgrade-LGE13	$ (1,196.30)	$ -	$ -	$ (1,196.30)	100%
186	142761	ICCP Domain Cntrlrs-LGE-2013	$ 319.82	$ -	$ -	$ 319.82	100%
187	142798	IPS Device for QAS-LGE-2013	$ 415.71	$ -	$ -	$ 415.71	100%
188	142819LGE	Telecom Monitor Enhance-LGE13	$ (17,965.13)	$ -	$ -	$ (17,965.13)	100%
189	142LGE15	Implement Sec Mgmt Prod-LGE15	$ 70,194.35	$ -	$ -	$ 70,194.35	100%
190	143070LGE	FERC EQR-LGE13	$ 317.30	$ -	$ -	$ 317.30	100%
191	143134	PRESTON HWY RELO - PUB WK	$ 39,639.61	$ -	$ -	$ 39,639.61	100%
192	143577	INT CORR MULD FIELD PRESS MON	$ 84,505.11	$ -	$ -	$ 84,505.11	100%
193	143804	Comp-related Equip-2014-LG&E	$ (594.93)	$ -	$ -	$ (594.93)	100%
194	144090	RELOC ESC WTR MTR & VLT	$ (1,520.30)	$ -	$ -	$ (1,520.30)	100%
195	144340	NELSON CO IND PARK	$ 383,188.39	$ -	$ -	$ 383,188.39	100%
196	144568	AUBURNDALE HVAC 2015	$ 111,285.99	$ -	$ -	$ 111,285.99	100%
197	144570	BOC-HVAC 2015	$ 40,422.34	$ -	$ -	$ 40,422.34	100%
198	144572	SCANPRO 1100	$ 1,121.75	$ -	$ -	$ 1,121.75	100%
199	144584	ESC-RENOVATIONS 2015	$ 62,698.84	$ -	$ -	$ 62,698.84	100%
200	144585	SSC RENOVATIONS	$ 38,223.26	$ -	$ -	$ 38,223.26	100%
201	144586	SIMPSONVILLE FENCE LGE IT	$ 24,861.89	$ -	$ -	$ 24,861.89	100%
202	144595	LGE FAILED EQUIPMENT 2015	$ 8,961.54	$ -	$ -	$ 8,961.54	100%
203	144622	LGE OFFICE FURN & CHAIRS 2015	$ 18,449.35	$ -	$ -	$ 18,449.35	100%
204	144670	LGE BOC 2ND FL RENO	$ (2,057.73)	$ -	$ -	$ (2,057.73)	100%
205	144811	INT CORR CENTER FLD PRESS MON	$ 10,569.80	$ -	$ -	$ 10,569.80	100%
206	144813	2015 GAS REG TOOLS	$ 16,987.13	$ -	$ -	$ 16,987.13	100%
207	144844	FIRE HYDRANT MULD	$ 9,695.12	$ -	$ -	$ 9,695.12	100%
208	144845	ENGINE ROOM UPGRADES	$ 208,824.48	$ -	$ -	$ 208,824.48	100%
209	144846	DISTR BLDG UPGRADES MULD	$ 53,492.85	$ -	$ -	$ 53,492.85	100%
210	144847	BLOW TANK FOR DRIPS	$ 36,591.56	$ -	$ -	$ 36,591.56	100%
211	144849	ENGINE AND COMPR UPGR	$ 159,896.78	$ -	$ -	$ 159,896.78	100%
212	144861	2015 MULDRAUGH TOOLS	$ 25,648.29	$ -	$ -	$ 25,648.29	100%
213	144862	ODORANT SYS MAX METERS	$ 42,070.11	$ -	$ -	$ 42,070.11	100%
214	144863	CHRIS CREATION MP REG STA	$ 300,191.27	$ -	$ -	$ 300,191.27	100%
215	144866	LAGRANGE CG OUTLET PIPING	$ 9,240.46	$ -	$ -	$ 9,240.46	100%
216	144867	FT AND TS2 WIRELESS COMM	$ 116,973.23	$ -	$ -	$ 116,973.23	100%
217	144923	RIGHT OF WAY MOW TRACTOR	$ 121,210.09	$ -	$ -	$ 121,210.09	100%
218	144934	CENTER DEHYDRATOR RELOCATION	$ 325,042.08	$ -	$ -	$ 325,042.08	100%
219	144935	INLET/OUTLET PIPE CENTER	$ 413,620.00	$ -	$ -	$ 413,620.00	100%
220	144936	MAGNOLIA STATION VFDS	$ 26,442.25	$ -	$ -	$ 26,442.25	100%
221	144939	H2S TREATMENT CENTER	$ 551,513.05	$ -	$ -	$ 551,513.05	100%
222	144940	2015 MAGNOLIA TOOLS	$ 51,595.66	$ -	$ -	$ 51,595.66	100%
223	144941	BACKHOE MAGNOLIA	$ 54,041.79	$ -	$ -	$ 54,041.79	100%
224	144948	H2S TREATMENT MAGNOLIA	$ 1,403,240.88	$ -	$ -	$ 1,403,240.88	100%
225	144951	LGE HW/SW 2015	$ 45,586.43	$ -	$ -	$ 45,586.43	100%
226	144967	LEBANON JUNCTION WASHOUT	$ 84,698.66	$ -	$ -	$ 84,698.66	100%
227	144971	SMALL TOOLS 2015	$ 67,899.11	$ -	$ -	$ 67,899.11	100%
228	144972	SMALL TOOLS 2015 - 004060	$ 22,314.01	$ -	$ -	$ 22,314.01	100%
229	144974	ELECTROFUSION MACHINES	$ 58,711.89	$ -	$ -	$ 58,711.89	100%
230	144976	SMALL TOOLS 2015 FOR 004280	$ 7,221.72	$ -	$ -	$ 7,221.72	100%
231	144987	LGE CAMERAS 2015	$ 29,303.14	$ -	$ -	$ 29,303.14	100%
232	144989	LGE FIRE SYSTEMS 2015	$ 20,727.42	$ -	$ -	$ 20,727.42	100%
233	144991	LGE SECURITY EQUIPMENT 2015	$ 919.86	$ -	$ -	$ 919.86	100%
234	144997	LGE SECURITY EQUIPMENT 2016	$ 1,749.96	$ -	$ -	$ 1,749.96	100%
235	145001	DOE RUN SEPARATOR REBUILD	$ (15,619.99)	$ -	$ -	$ (15,619.99)	100%
236	145005	BARDSTOWN AUTOMATIC GATE	$ 5,500.44	$ -	$ -	$ 5,500.44	100%
237	145040	2015 TOOLS SR&O	$ 4,491.27	$ -	$ -	$ 4,491.27	100%
238	145041	2015 TOOLS IM&E	$ 28,557.52	$ -	$ -	$ 28,557.52	100%
239	145101	Auburndale Utility Cart	$ 3,688.28	$ -	$ -	$ 3,688.28	100%
240	145102	Auburndale Ceiling Fans	$ 6,403.69	$ -	$ -	$ 6,403.69	100%
241	145535	STRAWBERRY LN GAS RESTOR	$ 20,827.51	$ -	$ -	$ 20,827.51	100%
242	145536	FORD KTP NEW GAS SVC	$ 1,085.08	$ -	$ -	$ 1,085.08	100%
243	146203	FRACK 2 MCGEHEE WELLS DOE RUN	$ (7,191.54)	$ -	$ -	$ (7,191.54)	100%
244	146204	BARDSTOWN CREW BLDG	$ 16,646.75	$ -	$ -	$ 16,646.75	100%

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245	146265	BOC BLDG FACADE	$ 95,650.59	$ -	$ -	$ 95,650.59	100%
246	146281	NATURAL GAS OF KY SYS	$ 222,051.04	$ -	$ -	$ 222,051.04	100%
247	146323	UPGR PIP SUP CG & REG STA	$ 102,443.92	$ -	$ -	$ 102,443.92	100%
248	146333	LGE CTR ASSEMBLY AV-LGE	$ (429.50)	$ -	$ -	$ (429.50)	100%
249	146339	FACILITIES OFFICE RENO-LGE	$ (1,992.79)	$ -	$ -	$ (1,992.79)	100%
250	146342	SSC FURNITURE & RECONFIG	$ (1,840.83)	$ -	$ -	$ (1,840.83)	100%
251	146347	BRANDENBURG MP REPLACE	$ (750.00)	$ -	$ -	$ (750.00)	100%
252	146366	DOE RUN PIPELINE REPLACE	$ (11,826.47)	$ -	$ -	$ (11,826.47)	100%
253	146484	BOC METER SHOP RENO	$ (173.25)	$ -	$ -	$ (173.25)	100%
254	146493	THERMOELECTRIC GENERATORS	$ 3,000.00	$ -	$ -	$ 3,000.00	100%
255	146497	BOC UPS BATTERIES	$ (1,154.27)	$ -	$ -	$ (1,154.27)	100%
256	146498	BOC DATA CTR UPS BATTERIES	$ (13,283.43)	$ -	$ -	$ (13,283.43)	100%
257	146523	REPL TOOLS PARTS BLDG FIRE	$ 472,108.26	$ -	$ -	$ 472,108.26	100%
258	146660	CENTER DISTR ENHANCEMENT	$ 348,111.15	$ -	$ -	$ 348,111.15	100%
259	146739	2015 UPGR MULD RTUs	$ 80,830.39	$ -	$ -	$ 80,830.39	100%
260	146755	2015 UPGR CG LG REG ST ELEC	$ 1,231.11	$ -	$ -	$ 1,231.11	100%
261	146756	2015 PURCH ELEC RECORDERS	$ 300,143.50	$ -	$ -	$ 300,143.50	100%
262	146766	MAGNOLIA OFFICE UPGRADES	$ 8,578.35	$ -	$ -	$ 8,578.35	100%
263	146788	BOC FURNITURE-LGE	$ 10,625.70	$ -	$ -	$ 10,625.70	100%
264	146794	Comp-related Equip-LGE-2015	$ 10,375.61	$ -	$ -	$ 10,375.61	100%
265	146801	KY22 AT BRIDGE HILL - GAS	$ 2,171,113.98	$ -	$ -	$ 2,171,113.98	100%
266	146814	STAUFFER INSULATOR	$ 21,124.54	$ -	$ -	$ 21,124.54	100%
267	146819	MAG 20" CUT OUTS	$ 720,531.61	$ -	$ -	$ 720,531.61	100%
268	146830	BOC FAILED EQUIPMENT 2015 LGE	$ 4,470.00	$ -	$ -	$ 4,470.00	100%
269	146882	UPG CG STAT VLV ACTUATORS	$ 23,229.96	$ -	$ -	$ 23,229.96	100%
270	146883	UPG CG STAT TRANSMITTERS	$ 28,407.79	$ -	$ -	$ 28,407.79	100%
271	146884	UPG REMOTE DATA COMM SITE	$ 27,398.25	$ -	$ -	$ 27,398.25	100%
272	146912	GS RD MATLAB Software	$ 3,545.57	$ -	$ -	$ 3,545.57	100%
273	146917	BOC GAS SUPPLY OFFICE	$ 19,153.98	$ -	$ -	$ 19,153.98	100%
274	146926	UPGR MAG ANALYZER MA TO PA	$ 46,542.45	$ -	$ -	$ 46,542.45	100%
275	146937LGE	HR RECONFIGURE 2015-LGE	$ 664.35	$ -	$ -	$ 664.35	100%
276	146963	ELECTRIC WORK FOR COMM CTR	$ 1,088.94	$ -	$ -	$ 1,088.94	100%
277	146981	HWY 44 RELO 2015	$ 266,239.57	$ -	$ -	$ 266,239.57	100%
278	146994	OSI Database Expansion-LGE	$ 11,980.81	$ -	$ -	$ 11,980.81	100%
279	147009	BOC SECURITY RENOVATION-LGE	$ 3,545.45	$ -	$ -	$ 3,545.45	100%
280	147013	BOC 3 CALL CENTER RENO-LGE	$ 5,918.36	$ -	$ -	$ 5,918.36	100%
281	147019	SIMPSONVILLE CAMERAS LGE IT	$ 7,855.26	$ -	$ -	$ 7,855.26	100%
282	147122	ALGOOD SYS ENHANCE	$ 504,164.99	$ -	$ -	$ 504,164.99	100%
283	147128	KEITH GATHERING LINE REPL	$ 222,160.05	$ -	$ -	$ 222,160.05	100%
284	147216	ERTs for LG&E (Gas) 2015	$ 35,117.47	$ -	$ -	$ 35,117.47	100%
285	147352	AJAX COMPRESSION	$ 1,002,463.80	$ -	$ -	$ 1,002,463.80	100%
286	147358	MULD & DOE RUN METER RUNS	$ 1,002,161.36	$ -	$ -	$ 1,002,161.36	100%
287	148035	INSTALL ROOF LADDER - SSC	$ 6,382.50	$ -	$ -	$ 6,382.50	100%
288	148502	EMS CHNL EXPANSION-LGE-2015	$ 3,475.39	$ -	$ -	$ 3,475.39	100%
289	148866	SPECIAL NEEDS ROOM - LL BOC	$ 1,047.23	$ -	$ -	$ 1,047.23	100%
290	148982	Field Svcs Monitors 2015 LG&E	$ 1,721.60	$ -	$ -	$ 1,721.60	100%
291	149031	CCS UPGRADE FURNITURE	$ 205.99	$ -	$ -	$ 205.99	100%
292	149041	ELECTRIC UTILITY VEHICLE-AOC	$ 5,456.88	$ -	$ -	$ 5,456.88	100%
293	149260	SCENIC VIEW WATER DISP PIPING	$ 102,028.88	$ -	$ -	$ 102,028.88	100%
294	149262	MULD ENG & COMP UPGR 2016	$ 9,148.78	$ -	$ -	$ 9,148.78	100%
295	149265	MULD HEAT TRACE IMPROV 2016	$ 5,619.74	$ -	$ -	$ 5,619.74	100%
296	149272	MULD INSULATION BLKTS 2016	$ 19,833.80	$ -	$ -	$ 19,833.80	100%
297	149320	MAG ARTICULATED AERIAL LIFT	$ 121,425.34	$ -	$ -	$ 121,425.34	100%
298	149322	MAG 2016 SMALL TOOLS	$ 1,638.43	$ -	$ -	$ 1,638.43	100%
299	149360	Auburndale Reach Fork Truck	$ 8,107.34	$ -	$ -	$ 8,107.34	100%
300	149387	HWY 421 EXPOSURE	$ 95,056.44	$ -	$ -	$ 95,056.44	100%
301	149388	TAYLORSVILLE YORK REG FAC	$ 143,114.52	$ -	$ -	$ 143,114.52	100%
302	149389	MIDLAND AVE REPLACEMENT	$ 174,134.42	$ -	$ -	$ 174,134.42	100%
303	149465	LGE HW/SW 2016 ASSET MGMT	$ 12,149.18	$ -	$ -	$ 12,149.18	100%
304	149663	BOC RECEIVING DEPARTMENT	$ 10,019.15	$ -	$ -	$ 10,019.15	100%
305	149703	KUGO CCS UPGRADE - LGE	$ 11,809.76	$ -	$ -	$ 11,809.76	100%

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306	149734	BOC GAS CONTR BRKRM	$ 8,529.86	$ -	$ -	$ 8,529.86	100%
307	149775	LGE CTR FAILED EQUIP	$ 9,522.59	$ -	$ -	$ 9,522.59	100%
308	149784	BALLARDSVILLE RA G563D	$ 143,699.08	$ -	$ -	$ 143,699.08	100%
309	149787	PEN-PRES RA G18729	$ 15,876.10	$ -	$ -	$ 15,876.10	100%
310	149788	PRESTON - PIC	$ 9,294.39	$ -	$ -	$ 9,294.39	100%
311	149789	BALLARDSVILLE 42N	$ 59,125.95	$ -	$ -	$ 59,125.95	100%
312	149791	BOC PARKING LOT RECONFIG	$ 55,960.37	$ -	$ -	$ 55,960.37	100%
313	149887	HWY 421 EXPOSURE #2	$ 54,001.47	$ -	$ -	$ 54,001.47	100%
314	149888	FORD PLANT EXPOSURE	$ 219,169.07	$ -	$ -	$ 219,169.07	100%
315	149921	EOC MAINTENANCE OFFICE RENO	$ 3,725.89	$ -	$ -	$ 3,725.89	100%
316	149945	INFRARED CAMERA - BOC 2015	$ 2,695.15	$ -	$ -	$ 2,695.15	100%
317	149950	BOC-GAS CONTROL OFFICE RENO	$ 10,858.70	$ -	$ -	$ 10,858.70	100%
318	149955	MORG CALL CTR FURNITURE-LGE	$ 3,673.08	$ -	$ -	$ 3,673.08	100%
319	149986	Auburndale Meter Shop Van 2015	$ 2,231.29	$ -	$ -	$ 2,231.29	100%
320	149987	Gas Meter Shop Eqp 2015 FC300	$ 26,656.91	$ -	$ -	$ 26,656.91	100%
321	149995	BRANDENBURG BARE STEEL REPL	$ 360,010.52	$ -	$ -	$ 360,010.52	100%
322	150019	BOC BREAK ROOM & 2ND FL SHOWER	$ 13,905.56	$ -	$ -	$ 13,905.56	100%
323	150025	ZORN AVE CROSSOVER RETIRE	$ 22,068.68	$ -	$ -	$ 22,068.68	100%
324	150026	MC eServer/Software	$ 5,419.88	$ -	$ -	$ 5,419.88	100%
325	150029	HWY 44 RELO-BELLS MILL	$ 101,901.16	$ -	$ -	$ 101,901.16	100%
326	150063	GATORMADE TRAILER 004190	$ 14,939.54	$ -	$ -	$ 14,939.54	100%
327	150087	AOC METER SHOP RENO - LGE 2015	$ 7,444.64	$ -	$ -	$ 7,444.64	100%
328	150096	FUL UPGRD EMS SWARE-LGE-2016	$ 8,965.06	$ -	$ -	$ 8,965.06	100%
329	150109	ESC SAFETY OFFICE RENO	$ 30,179.12	$ -	$ -	$ 30,179.12	100%
330	150130	Drafting Printer-LG&E	$ 2,135.04	$ -	$ -	$ 2,135.04	100%
331	150151	BOC ANNEX SPRINKLER	$ 16,410.00	$ -	$ -	$ 16,410.00	100%
332	150154	GAS DIST EQUIPMENT 2015	$ 270,154.92	$ -	$ -	$ 270,154.92	100%
333	150210	BOC ANNEX TRNG & CONF RM RENO	$ 13,481.31	$ -	$ -	$ 13,481.31	100%
334	150274	ELECTRICAL WORK IN XEROX AREA	$ 8,448.28	$ -	$ -	$ 8,448.28	100%
335	150286	CNG FILL STATION MAG 2015	$ 30,663.03	$ -	$ -	$ 30,663.03	100%
336	150306	BW Drafting Printer - LG&E	$ 2,362.61	$ -	$ -	$ 2,362.61	100%
337	150308	SECURITY ID PRINTER	$ 2,070.91	$ -	$ -	$ 2,070.91	100%
338	150311	PURCHASE FORKLIFT	$ 14,182.01	$ -	$ -	$ 14,182.01	100%
339	150356	Auburndale WH Scale-LGE15	$ 744.54	$ -	$ -	$ 744.54	100%
340	150396	LGE CTR AV EQUIP 2015	$ 11,524.48	$ -	$ -	$ 11,524.48	100%
341	150423	A/V EQ UPGRADE EOC	$ 3,037.80	$ -	$ -	$ 3,037.80	100%
342	150467	Comp-related Equip LGE 2016	$ 2,612.81	$ -	$ -	$ 2,612.81	100%
343	150484	DOE VALLEY 8" ILI REPAIRS	$ 38,649.53	$ -	$ -	$ 38,649.53	100%
344	150661	BOC CIP BADGING REMODEL	$ 432.81	$ -	$ -	$ 432.81	100%
345	150673	11TH FL RECONFIG LGE CTR	$ 1,140.72	$ -	$ -	$ 1,140.72	100%
346	150721	SUPPLY CHAIN OFFICE RENO LGE	$ 422.57	$ -	$ -	$ 422.57	100%
347	150746	TRAILER AT SOUTH SRV CTR	$ 3,600.00	$ -	$ -	$ 3,600.00	100%
348	150LGE15	LogRhythm (CIP)-LGE15	$ 696.40	$ -	$ -	$ 696.40	100%
349	151LGE16	Entrprs Data Domain Expn-LGE16	$ 68,985.02	$ -	$ -	$ 68,985.02	100%
350	152LGE15	LogRhythm Tech Upg/Ref-LGE15	$ 842.33	$ -	$ -	$ 842.33	100%
351	153LGE15	IT Sec Infrast Enhance-LGE15	$ 27,649.41	$ -	$ -	$ 27,649.41	100%
352	156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	$ 3,302.83	$ -	$ -	$ 3,302.83	100%
353	157LGE15	EMS CIP-LGE15	$ 9,354.83	$ -	$ -	$ 9,354.83	100%
354	158LGE15	FIM Replacement-LGE15	$ 187,557.10	$ -	$ -	$ 187,557.10	100%
355	159LGE15	LOAD Vendor Upgrade-LGE15	$ 406.55	$ -	$ -	$ 406.55	100%
356	161LGE15	Reliability Report Enh-LGE15	$ 11,533.34	$ -	$ -	$ 11,533.34	100%
357	161LGE16	HP QC Upgr to ALM-LGE16	$ 17,997.21	$ -	$ -	$ 17,997.21	100%
358	164LGE15	TRODS-LGE15	$ 10,817.92	$ -	$ -	$ 10,817.92	100%
359	165LGE15	Non-SCADA Load Data-LGE15	$ 2,784.41	$ -	$ -	$ 2,784.41	100%
360	166LGE15	ROD Enhancements-LGE15	$ 456.34	$ -	$ -	$ 456.34	100%
361	166LGE16	Tower Replace-LGE16	$ 770.50	$ -	$ -	$ 770.50	100%
362	167LGE15	Gas Training System-LGE15	$ 48.06	$ -	$ -	$ 48.06	100%
363	168LGE15	Upgrade Gas Equip-LGE15	$ 9,012.22	$ -	$ -	$ 9,012.22	100%
364	169LGE15	Expand My Account & Apps-LGE15	$ 28,153.24	$ -	$ -	$ 28,153.24	100%
365	170LGE15	Low Income Assist Portal-LGE15	$ 0.00	$ -	$ -	$ 0.00	100%
366	172LGE15	Monitoring Project-LGE15	$ 29,066.87	$ -	$ -	$ 29,066.87	100%

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367	173LGE15	Microsoft EA-LGE15	$ 64,872.31	$ -	$ -	$ 64,872.31	100%
368	175LGE15	Replace RedHat Servers-LGE15	$ 9,441.26	$ -	$ -	$ 9,441.26	100%
369	176LGE15	UC&C/CUCM Major Upgrade-LGE15	$ 19,769.66	$ -	$ -	$ 19,769.66	100%
370	180LGE15	CIP V5-LGE15	$ 14,439.19	$ -	$ -	$ 14,439.19	100%
371	200LGE15	Customer Bill Redesign-LGE15	$ 113,301.69	$ -	$ -	$ 113,301.69	100%
372	201LGE14	Auto Pymt Arrangements-LGE14	$ (3,756.24)	$ -	$ -	$ (3,756.24)	100%
373	202LGE15	Trans OATT Billing Tool-LGE15	$ 21,724.48	$ -	$ -	$ 21,724.48	100%
374	203LGE15	PowerPlant Upgrade-LGE15	$ 259,462.18	$ -	$ -	$ 259,462.18	100%
375	204LGE16	SAP CRM/ECC Upgr-LGE16	$ 384,788.01	$ -	$ -	$ 384,788.01	100%
376	208LGE14	Convert BW to Micr Tools-LGE14	$ (70,059.56)	$ -	$ -	$ (70,059.56)	100%
377	210LGE14	OTN Core Rings-LGE14	$ (37,015.76)	$ -	$ -	$ (37,015.76)	100%
378	211LGE14	TeamMate Reporting-LGE14	$ 3,967.68	$ -	$ -	$ 3,967.68	100%
379	212LGE14	FERCH TOOLS-LGE14	$ 372.40	$ -	$ -	$ 372.40	100%
380	215LGE14	My Acct Website Enhance-LGE14	$ 1.94	$ -	$ -	$ 1.94	100%
381	217LGE14	EE Oracle to CCS Interf-LGE14	$ 983.07	$ -	$ -	$ 983.07	100%
382	220LGE14	IOC Enhancements-LGE14	$ 14,068.05	$ -	$ -	$ 14,068.05	100%
383	233LGE14	EMS Switch Replacement-LGE14	$ (22,475.68)	$ -	$ -	$ (22,475.68)	100%
384	234LGE14	Damage Assess Enhance-LGE14	$ 22,879.62	$ -	$ -	$ 22,879.62	100%
385	236LGE14	Oracle Regression Test-LGE14	$ 26,939.76	$ -	$ -	$ 26,939.76	100%
386	238LGE14	AutoCad Licenses-LGE14	$ (1,932.53)	$ -	$ -	$ (1,932.53)	100%
387	240LGE14	Intranet Redesign-LGE14	$ 5,263.73	$ -	$ -	$ 5,263.73	100%
388	245LGE14	Stackvision for TC Units-LGE14	$ (3,063.95)	$ -	$ -	$ (3,063.95)	100%
389	261LGE14	Global Mapper Upgrade-LGE14	$ (661.00)	$ -	$ -	$ (661.00)	100%
390	262LGE14	Redact-It Implement-LGE14	$ 74.21	$ -	$ -	$ 74.21	100%
391	263LGE14	Wellness Portal-LGE14	$ 7,603.06	$ -	$ -	$ 7,603.06	100%
392	264LGE14	Enterprise IronKey-LGE14	$ 909.29	$ -	$ -	$ 909.29	100%
393	266LGE14	BOC Conf Room Upgr-LGE14	$ 60.52	$ -	$ -	$ 60.52	100%
394	400LGE16	OTN Core Rings Y2/2 LOU-LGE15	$ 564,685.45	$ -	$ -	$ 564,685.45	100%
395	700LGE15	Fidelity Pension-LGE15	$ 223,205.12	$ -	$ -	$ 223,205.12	100%
396	700LGE16	Varigance Mist-LGE16	$ 1,246.25	$ -	$ -	$ 1,246.25	100%
397	701LGE15	Fieldsmart Dmge Enhance-LGE15	$ 15,840.00	$ -	$ -	$ 15,840.00	100%
398	701LGE16	ShareGate-LGE16	$ 19,110.00	$ -	$ -	$ 19,110.00	100%
399	702LGE15	Gas Trans Cust Interf-LGE15	$ 13,344.22	$ -	$ -	$ 13,344.22	100%
400	703LGE15	Rate Case-LGE15	$ 50,141.20	$ -	$ -	$ 50,141.20	100%
401	704LGE15	AIS Enhancement-LGE15	$ 3,608.78	$ -	$ -	$ 3,608.78	100%
402	705LGE15	Trans Lines Mobile App-LGE15	$ 16,733.28	$ -	$ -	$ 16,733.28	100%
403	706LGE15	AOC Telecom Renovation-LGE15	$ 3,641.75	$ -	$ -	$ 3,641.75	100%
404	707LGE15	PACSs for Substations-LGE15	$ 74,715.72	$ -	$ -	$ 74,715.72	100%
405	708LGE15	PowerBase Licenses-LGE15	$ 659.79	$ -	$ -	$ 659.79	100%
406	709LGE15	Secure32-LGE15	$ 4,426.30	$ -	$ -	$ 4,426.30	100%
407	711LGE15	CoreLogic-LGE15	$ 5,104.44	$ -	$ -	$ 5,104.44	100%
408	713LGE15	PRIZM Software License-LGE15	$ 2,385.00	$ -	$ -	$ 2,385.00	100%
409	714LGE15	Fleet Focus Enhance-LGE15	$ 900.90	$ -	$ -	$ 900.90	100%
410	715LGE15	PI Licenses Gen-LGE15	$ 699.60	$ -	$ -	$ 699.60	100%
411	716LGE15	Res Contractor Invoicing-LGE15	$ 26,211.79	$ -	$ -	$ 26,211.79	100%
412	717LGE15	Maximo BI-LGE15	$ 5,615.68	$ -	$ -	$ 5,615.68	100%
413	718LGE15	PowerPlant BI-LGE15	$ 1,951.48	$ -	$ -	$ 1,951.48	100%
414	719LGE15	CTS Upload Automation-LGE15	$ 2,238.39	$ -	$ -	$ 2,238.39	100%
415	720LGE15	NAS Analytics Tool-LGE15	$ 25,009.81	$ -	$ -	$ 25,009.81	100%
416	722LGE15	Microsoft Prj Svr 2013-LGE15	$ 7,738.95	$ -	$ -	$ 7,738.95	100%
417	723LGE15	AutoDesk Revit-LGE15	$ 5,644.82	$ -	$ -	$ 5,644.82	100%
418	724LGE15	Data Copy Tool for SAP-LGE15	$ 39,626.98	$ -	$ -	$ 39,626.98	100%
419	725LGE15	NAS Refresh (BOC)-LGE15	$ 66,755.16	$ -	$ -	$ 66,755.16	100%
420	726LGE15	NAS Refresh (SDC)-LGE15	$ 66,716.51	$ -	$ -	$ 66,716.51	100%
421	727LGE15	At-Risk-LGE15	$ 1,901.93	$ -	$ -	$ 1,901.93	100%
422	728LGE15	EE Rebate Checks-LGE15	$ 29,665.46	$ -	$ -	$ 29,665.46	100%
423	730LGE15	Lojic-LGE15	$ 10,932.70	$ -	$ -	$ 10,932.70	100%
424	733LGE15	Data WH Appliance Impl-LGE15	$ 227,886.13	$ -	$ -	$ 227,886.13	100%
425	734LGE15	SQL Server Lic-LGE15	$ 11,722.10	$ -	$ -	$ 11,722.10	100%
426	735LGE15	Upgrade Adjust.IT-LGE15	$ 3,154.19	$ -	$ -	$ 3,154.19	100%
427	738LGE15	Install VESDA at BOC-LGE15	$ 2,990.33	$ -	$ -	$ 2,990.33	100%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Projects - Gas
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)
428	739LGE15	OCC Licenses-LGE15	$ 2,231.36	$ -	$ -	$ 2,231.36	100%
429	740LGE15	WinIGS-LGE15	$ 4,907.98	$ -	$ -	$ 4,907.98	100%
430	741LGE15	GlobalMapper Upgr-LGE15	$ 671.62	$ -	$ -	$ 671.62	100%
431	743LGE15	Video Streaming Appl-LGE15	$ 17,969.66	$ -	$ -	$ 17,969.66	100%
432	744LGE15	Sharepoint 2013 Migr-LGE15	$ 784.09	$ -	$ -	$ 784.09	100%
433	745LGE15	PEPSE Upgrade-LGE15	$ 5,191.03	$ -	$ -	$ 5,191.03	100%
434	746LGE15	PI Coresight-LGE15	$ 2,645.19	$ -	$ -	$ 2,645.19	100%
435	747LGE15	SKM PowerTools-LGE15	$ 699.60	$ -	$ -	$ 699.60	100%
436	CACMIT445	AC_MITIGATION	$ 77,216.64	$ -	$ -	$ 77,216.64	100%
437	CBARE447	REPL STL PIPELINE DOE RUN 2014	$ 53,541.23	$ -	$ -	$ 53,541.23	100%
438	CCAPAC451	GAS REG CAPACITY PRO	$ 230,686.68	$ -	$ -	$ 230,686.68	100%
439	CCAPR429	Gas Regulators Blanket	$ 346,784.22	$ -	$ -	$ 346,784.22	100%
440	CCGUPG451	UPGR FACIL CG STATION 2017	$ 47,782.19	$ -	$ -	$ 47,782.19	100%
441	CCOCNT451	RET/REPL CONTR CG STA 2017	$ 74,379.29	$ -	$ -	$ 74,379.29	100%
442	CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	$ 40,444.20	$ -	$ -	$ 40,444.20	100%
443	CCSO419	REPL EXIST CUST SRV W RISER	$ 2,070,915.01	$ -	$ -	$ 2,070,915.01	100%
444	CCSO421	REPL EXIST CS WITH RISER-MUL	$ 32,284.03	$ -	$ -	$ 32,284.03	100%
445	CCSO4485	REPL EXIST CS & RISER-4485	$ 78,401.34	$ -	$ -	$ 78,401.34	100%
446	CDEFEQ447	MULDR FAC IMP/EQ REPLACE	$ 199,831.31	$ -	$ -	$ 199,831.31	100%
447	CDEFEQ448	MAG FAC IMP/EQ REPL	$ 164,927.51	$ -	$ -	$ 164,927.51	100%
448	CFTCUS450	FT CUSTOMER CONVERSIONS	$ 1,614.74	$ -	$ -	$ 1,614.74	100%
449	CGME406	NB Gas Main Ext - 004060	$ 2,049,207.17	$ -	$ -	$ 2,049,207.17	100%
450	CGMTR134	LGE Gas Meters - 001340	$ 2,657,127.66	$ -	$ -	$ 2,657,127.66	100%
451	CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	$ 111,185.08	$ -	$ -	$ 111,185.08	100%
452	CNBCS419	NB CUST SRV LINE & GAS RISER	$ 3,974,020.42	$ -	$ -	$ 3,974,020.42	100%
453	CNBCS421	NB INST CUST SERV LINE & RSR	$ 30,862.08	$ -	$ -	$ 30,862.08	100%
454	CNBCS4485	INST CUST SRV - MAGNOLIA	$ 32,555.21	$ -	$ -	$ 32,555.21	100%
455	CNBGS419	NB Gas Services - 004190	$ 1,632,980.30	$ -	$ -	$ 1,632,980.30	100%
456	CNBGS421	NB Gas Services - 004210	$ 15,911.91	$ -	$ -	$ 15,911.91	100%
457	CNBREG451	PURCH REGULATORS - 004510	$ 81,262.17	$ -	$ -	$ 81,262.17	100%
458	CPBWK406G	Gas Public Works - 004060	$ 242,260.14	$ -	$ -	$ 242,260.14	100%
459	CRCST406G	Cust Requested - 004060	$ 35,486.67	$ -	$ -	$ 35,486.67	100%
460	CRCST419	RELOCATING CO OWNED SERV	$ (1,350.36)	$ -	$ -	$ (1,350.36)	100%
461	CREGFC451	GAS REG FAC UPGRADE BLKT 2017	$ 929,656.13	$ -	$ -	$ 929,656.13	100%
462	CREGST451	UPGR FACIL DIST REG STATIONS	$ 101,899.64	$ -	$ -	$ 101,899.64	100%
463	CROTAR451	UPRG OBSOL ROTARY METERS	$ 54,873.69	$ -	$ -	$ 54,873.69	100%
464	CSTATN447	MULD STATION BLKT	$ 705,285.09	$ -	$ -	$ 705,285.09	100%
465	CSTATN448	MAGNOLIA STATION BLKT	$ 635,053.92	$ -	$ -	$ 635,053.92	100%
466	CSTOR447	MULD STOR FIELD/TRANS BLKT	$ 1,461,014.10	$ -	$ -	$ 1,461,014.10	100%
467	CSTOR448	MAG STOR FIELD/TRANS BLKT	$ 878,912.61	$ -	$ -	$ 878,912.61	100%
468	CSYSEN406	Sys Enh - 004060	$ 562,931.41	$ -	$ -	$ 562,931.41	100%
469	CTBRD419	Cap Trbl Orders Gas - 004190	$ (123,355.37)	$ -	$ -	$ (123,355.37)	100%
470	CTPD419	Capital Thrd Party - 004190	$ 159,776.56	$ -	$ -	$ 159,776.56	100%
471	CTPDC419	REPL CUST OWNED SRV LINES	$ (25,765.08)	$ -	$ -	$ (25,765.08)	100%
472	CTPDC421	REPL CUST OWNED SRV-MULD	$ (1,359.56)	$ -	$ -	$ (1,359.56)	100%
473	CTPDC4485	REPL CUST OWNED SRV-MAGNOL	$ (553.10)	$ -	$ -	$ (553.10)	100%
474	CVALVS447	COMPR STA YD VALVE REPL 2014	$ 2,782.13	$ -	$ -	$ 2,782.13	100%
475	DLSMR414	DWNTWN LRG SCALE MAIN	$ 7,734,260.28	$ -	$ -	$ 7,734,260.28	100%
476	GASRSR414	GAS SERVICE RISER REPL & CSO	$ 24,034,598.13	$ -	$ -	$ 24,034,598.13	100%
477	GASRSR419	Gas Service Riser Repl & CSO	$ 42,034.48	$ -	$ -	$ 42,034.48	100%
478	LSMR414	Large Scale Main Replacements	$ 11,027,028.62	$ -	$ -	$ 11,027,028.62	100%
479	PMR414	Priority Main Replacement	$ 3,993,387.10	$ -	$ -	$ 3,993,387.10	100%
480	RRCS419G	REP CO GAS SERV 419	$ 1,911,581.94	$ -	$ -	$ 1,911,581.94	100%
481	RRCS421	Serv Line Repl-Muldraugh	$ 1,175.11	$ -	$ -	$ 1,175.11	100%
TOTAL			$ 96,829,443.52	$ -	$ -	$ 96,829,443.52	

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 18

Responding Witness: Kent W. Blake

Q-18. Provide separately for electric and gas operations, in the format provided in Schedule 18, an analysis of the utility's Construction Work in Progress ("CWIP") as defined in the Uniform System of Accounts for each project identified in Schedule 17.

A-18. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Work In Progress - Electric - 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	019LGE15	Jan-15	Aug-17	131%	$ 664,999.99	$ 1,152,822.60	$ 1,152,822.60	100%
2	127095	Aug-09	Dec-17	106%	$ 16,845,883.92	$ 17,367,644.63	$ 17,367,644.63	100%
3	129LGE16	Jan-16	Dec-17	125%	$ 105,000.00	$ 491,545.94	$ 491,545.94	100%
4	133671	Jul-14	Dec-21	53%	$ 60,000,000.00	$ 0.00	$ 0.00	100%
5	133679	Jul-15	Dec-21	46%	$ 7,800,000.00	$ (0.00)	$ (0.00)	100%
6	136637	Sep-15	Dec-17	121%	$ 3,000,000.00	$ 1,674,440.23	$ 1,674,440.23	100%
7	137491	May-12	Dec-17	109%	$ 2,024,100.00	$ 1,989,671.06	$ 1,989,671.06	100%
8	138439	Jan-12	Dec-21	65%	$ 4,360,532.48	$ 9,826,747.28	$ 9,127,017.64	93%
9	139595	Jan-15	Nov-18	89%	$ 116,000.00	$ 80,183.68	$ 77,058.68	96%
10	139598	Jan-14	Nov-17	115%	$ 302,400.00	$ 310,615.94	$ 310,615.94	100%
11	139670	Sep-15	Dec-17	121%	$ 57,000.00	$ 255,590.47	$ 255,590.47	100%
12	140502	Jun-14	Jul-17	129%	$ 933,689.20	$ 941,250.82	$ 941,250.82	100%
13	141392	Jul-13	Dec-18	91%	$ 1,411,716.60	$ 1,289,901.07	$ 1,198,901.07	93%
14	145404	Jan-15	Dec-21	50%	$ 2,506,735.00	$ 2,361,545.91	$ 2,268,299.59	96%
15	147023	Nov-15	Dec-17	123%	$ 2,420,000.00	$ 4,499,893.03	$ 4,499,893.03	100%
16	147942LGE	May-16	Dec-17	130%	$ 5,353,000.00	$ 4,590,999.79	$ 4,590,999.79	100%
17	148018	Jan-16	Dec-19	62%	$ 556,500.00	$ 556,500.00	$ 270,200.00	49%
18	149465	Jan-16	Nov-19	64%	$ 122,714.55	$ 475,727.65	$ 301,707.65	63%
19	149889	May-16	Dec-19	59%	$ 50,000.00	$ 399,500.00	$ 330,000.02	83%
20	150080	Oct-15	Oct-17	132%	$ 5,828,600.00	$ 2,023,456.70	$ 2,023,456.70	100%
21	150220	Nov-15	Jun-19	73%	$ 242,098.03	$ 242,098.03	$ 232,233.13	96%
22	150330	Jan-16	Dec-17	125%	$ 448,042.46	$ 448,042.46	$ 448,042.46	100%
23	151115	Mar-16	Dec-18	82%	$ 9,916,060.34	$ 9,916,060.34	$ 9,077,935.34	92%
24	151116	Mar-16	Dec-18	82%	$ 35,301,052.88	$ 35,301,052.88	$ 30,400,817.93	86%
25	151117	Mar-16	Dec-18	82%	$ 43,470,037.31	$ 43,470,037.31	$ 37,356,126.26	86%
26	151118	Mar-16	Feb-19	77%	$ 23,560,526.18	$ 23,560,526.18	$ 15,050,198.94	64%
27	151119	Mar-16	Jun-26	22%	$ 66,711,659.78	$ 66,711,659.78	$ 54,997,820.00	82%
28	151126	Oct-15	Oct-17	132%	$ 1,977,077.28	$ 1,977,077.28	$ 1,977,077.28	100%
29	151817	Jun-16	Dec-17	133%	$ 749,730.00	$ 749,730.00	$ 749,730.00	100%
30	152222	Jul-16	Dec-17	133%	$ 550,000.02	$ 550,000.02	$ 550,000.02	100%
31	152381	Jun-16	Dec-19	57%	$ 134,889,979.88	$ 134,889,979.88	$ 85,445,318.34	63%
32	152384	Jun-16	Jun-19	67%	$ 42,742,441.00	$ 42,742,441.00	$ 29,252,809.32	68%
33	200LGE16	Jan-16	Dec-17	125%	$ 35,000.00	$ 39,910.07	$ 39,910.07	100%
34	203LGE16	Jan-16	Jul-17	158%	$ 438,567.50	$ 439,587.11	$ 439,587.11	100%
35	204LGE16	Oct-15	Aug-17	143%	$ 7,084,000.08	$ 8,316,627.45	$ 8,316,627.45	100%
36	CCAPR340	Jan-13	Dec-25	42%	$ 380,797.12	$ 3,442,736.22	$ 2,671,958.60	78%
37	CEMTR134	Jan-13	Dec-22	55%	$ 6,969,356.46	$ 4,074,864.60	$ 3,281,702.15	81%
38	CNBCD340O	Jan-13	Dec-25	42%	$ 3,354,600.26	$ 16,388,542.59	$ 12,156,594.18	74%
39	CNBCD340U	Dec-12	Dec-25	42%	$ 4,529,914.44	$ 26,362,652.80	$ 19,976,803.02	76%
40	CNBRD340O	Jan-13	Dec-25	42%	$ 2,263,957.35	$ 11,346,636.00	$ 8,414,645.96	74%
41	CNBRD341U	Jan-13	Dec-25	42%	$ 3,474,087.77	$ 31,245,506.43	$ 22,253,440.47	71%
42	CNBSV340O	Dec-12	Dec-25	43%	$ 1,486,230.63	$ 4,006,822.67	$ 3,387,544.45	85%
43	CNBSV340U	Jan-13	Dec-25	42%	$ 1,409,553.18	$ 8,916,680.61	$ 6,904,268.48	77%
44	CNBVLT343	Jan-13	Dec-25	42%	$ 1,143,920.95	$ 6,123,692.36	$ 3,622,539.08	59%
45	CPBWK340	Jan-13	Dec-25	42%	$ 2,534,000.08	$ 7,688,793.99	$ 5,138,785.27	67%
46	CRCST340	Jan-13	Dec-25	42%	$ 650,533.40	$ 1,002,764.72	$ 755,114.78	75%
47	CRDCBL340	Jan-13	Dec-25	42%	$ 1,562,033.74	$ 6,698,662.60	$ 5,152,980.27	77%
48	CRDD340O	Jan-13	Dec-25	42%	$ 7,615,347.51	$ 24,789,048.79	$ 19,503,700.94	79%
49	CRDD340U	Jan-13	Dec-25	42%	$ 3,172,666.29	$ 5,440,943.33	$ 3,836,211.38	71%
50	CRELD340	Jan-13	Dec-25	42%	$ 1,135,121.38	$ 3,645,086.53	$ 2,772,225.21	76%
51	CRPOLE340	Dec-12	Dec-25	42%	$ 4,709,841.77	$ 22,811,368.44	$ 17,379,244.25	76%
52	CRSTLT332	Jan-13	Dec-25	42%	$ 4,663,082.11	$ 21,535,227.79	$ 15,790,110.53	73%
53	CSTLT332	Dec-12	Feb-25	46%	$ 3,794,109.99	$ 15,539,571.88	$ 11,170,333.42	72%
54	CSYSEN340	Jan-13	Dec-25	42%	$ 283,930.01	$ 4,447,460.46	$ 3,307,122.17	74%
55	CTBRD340O	Dec-12	Dec-25	42%	$ 6,006,174.39	$ 18,763,720.86	$ 14,689,776.14	78%

Louisville Gas and Electric Company
Case No. 2016-00371
Construction Work In Progress - Electric - 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)
56	CTBRD340U	Dec-12	Aug-25	43%	$ 1,289,743.85	$ 7,454,058.41	$ 5,863,972.22	79%
57	CTPD340	Jan-13	Dec-25	42%	$ 758,700.60	$ 3,523,305.83	$ 2,636,662.39	75%
58	CVLT343	Jan-13	Dec-25	42%	$ 1,333,898.02	$ 7,558,482.10	$ 5,779,396.44	76%
59	CXFRM311	Jan-13	Dec-25	42%	$ 9,340,515.79	$ 38,533,486.76	$ 27,919,285.73	72%
60	CXFRM340	Jan-13	Dec-25	42%	$ 528,605.89	$ 3,653,654.95	$ 2,767,144.63	76%
61	133604	Sep-12	Dec-24	47%	$ 55,300,000.00	$ -	$ -	0%
62	152330	Jun-16	Dec-18	80%	$ 73,302,748.79	$ 73,302,748.79	$ 56,012,231.97	76%
63	144531	Jun-16	Dec-26	20%	$ 1,191,607.00	$ 1,271,219.52	$ 192,884.80	15%
64	139821	Aug-16	Dec-17	135%	$ 2,500,000.00	$ 2,255,000.00	$ 2,255,000.00	100%
65	137003	Jun-16	Dec-17	131%	$ 1,316,000.00	$ 2,070,386.75	$ 2,070,386.75	100%
66	140342LGE	May-16	Dec-20	46%	$ 66,242.15	$ 73,507.00	$ 35,887.00	49%
67	LTPGENLG	Aug-16	Dec-26	18%	$ 118,504,920.00	$ 1,004,766.96	$ 154,767.02	15%
68	136480	Feb-16	Nov-26	22%	$ 780,000.00	$ 832,277.92	$ 162,796.52	20%
69	148988	Sep-16	Dec-17	137%	$ 146,112.68	$ 139,870.07	$ 139,870.07	100%
70	146709	Sep-15	Dec-17	121%	$ (36,597.18)	$ (36,597.18)	$ (36,597.18)	100%
71	CSTRMLGE	Jan-13	Dec-25	42%	$ 2,288,400.10	$ 9,209,229.57	$ 3,334,172.76	36%
72	IT0077L	Oct-16	Oct-18	84%	$ 384,999.99	$ 384,999.99	$ 384,999.99	100%
73	145402	Jan-15	Dec-22	44%	$ 34,300.00	$ 48,020.00	$ 20,580.00	43%
74	149344	Jan-16	Dec-21	42%	$ 83,650.00	$ 416,069.13	$ 227,069.13	55%
75	134362	Jan-17	Dec-17	150%	$ 1,500,000.00	$ 1,180,187.47	$ 1,180,187.47	100%
76	133076	Mar-16	Dec-26	22%	$ 40,000.00	$ 354,220.77	$ 63,309.22	18%
77	144494	Jan-17	Nov-20	38%	$ 33,790.00	$ 66,416.00	$ 32,626.00	49%
78	148132	Jan-17	Dec-26	15%	$ 346,465.00	$ 389,100.21	$ 47,578.98	12%
79	148167	Jan-17	Nov-25	17%	$ 66,820.00	$ 66,820.00	$ 20,000.00	30%
80	148175	Jan-17	Nov-19	51%	$ 77,680.00	$ 194,230.00	$ 135,960.00	70%
81	LRELAY-17	Jan-17	Dec-17	150%	$ 255,000.00	$ 820,000.01	$ 820,000.01	100%
82	L5-2017	Jan-17	Dec-17	150%	$ 200,000.00	$ 50,158.18	$ 50,158.18	100%
83	L8-2017	Jan-17	Jun-18	100%	$ 360,000.00	$ 143,623.01	$ 143,623.01	100%
84	L9-2017	Jan-17	Dec-17	150%	$ 2,578,000.00	$ 1,728,000.00	$ 1,728,000.00	100%
85	LARM-2017	Jan-17	Dec-17	150%	$ 3,080,000.00	$ 140,000.00	$ 140,000.00	100%
86	LINS-2017	Jan-17	Dec-17	150%	$ 420,000.00	$ 163,000.00	$ 163,000.00	100%
87	LOTH-2017	Jan-17	Dec-17	150%	$ 953,000.00	$ 150,000.00	$ 150,000.00	100%
88	151756	Dec-16	Dec-26	16%	$ 8,839,000.03	$ 8,839,000.03	$ 1,303,174.20	15%
89	151759	Jan-17	Dec-26	15%	$ 5,582,000.01	$ 5,582,000.01	$ 811,108.00	15%
90	152614	Jan-17	Dec-21	30%	$ 1,918,960.11	$ 1,918,960.11	$ 476,000.00	25%
91	123137	Jan-05	Dec-21	79%	$ 23,831,043.05	$ 29,187,929.34	$ 12,702,661.74	44%
92	153001	Jan-17	Dec-22	25%	$ 69,009,184.64	$ 69,009,184.64	$ 11,956,302.76	17%
93	153002	Jan-17	Dec-21	30%	$ 8,671,450.00	$ 8,671,450.00	$ 3,960,900.00	46%
94	153004	Jan-17	Dec-21	30%	$ 2,235,180.00	$ 2,235,180.00	$ 587,310.00	26%
95	153006	Jan-17	Dec-21	30%	$ 12,851,443.00	$ 12,851,443.00	$ 3,234,400.00	25%
96	153014	Jan-17	Dec-21	30%	$ 2,313,850.00	$ 2,313,850.00	$ 599,910.00	26%
97	153015	Jan-17	Dec-21	30%	$ 5,523,252.00	$ 5,523,252.00	$ 1,516,670.00	27%
98	153075	Oct-16	Dec-17	140%	$ 500,000.04	$ 500,000.04	$ 500,000.04	100%
99	148713	Jan-17	Dec-18	75%	$ 5,461,021.73	$ 5,651,220.54	$ 5,621,772.30	99%
100	148727	Jan-17	Dec-17	150%	$ 175,265.35	$ 735,520.70	$ 735,520.70	100%
101	148756	Jan-17	Dec-17	150%	$ 136,800.47	$ 136,845.96	$ 136,845.96	100%
102	152576	Jan-16	Dec-18	83%	$ 4,400,000.00	$ 4,400,000.00	$ 3,298,000.00	75%
103	148735	Jan-17	Dec-18	75%	$ 45,227.51	$ 195,697.32	$ 195,697.32	100%
104	148737	Jan-17	Dec-17	150%	$ 500,001.02	$ 496,590.00	$ 496,590.00	100%
105	148739	Jan-17	Dec-17	150%	$ 6,365,763.72	$ 7,566,060.96	$ 7,566,060.96	100%
106	148777	Jan-17	Dec-17	150%	$ 1,077,032.81	$ 2,084,036.46	$ 2,084,036.46	100%
107	148873	Jan-17	Dec-17	150%	$ 305,023.96	$ 304,999.97	$ 304,999.97	100%
108	149061	Jan-17	Dec-17	150%	$ 188,980.41	$ 189,388.00	$ 189,388.00	100%
109	152570	Jan-17	Dec-17	150%	$ 80,230.00	$ 80,230.00	$ 80,230.00	100%
110	148396	Jun-15	Dec-22	40%	$ 650,114.94	$ 2,445,107.00	$ 319,534.02	13%

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111	149483	Jul-15	Dec-17	120%	$ 85,400.00	$ 85,400.00	$ 85,400.00	100%
112	IT0002L	Jun-17	Sep-17	326%	$ 189,000.09	$ 189,000.09	$ 189,000.09	100%
113	IT0004L	Jan-17	Nov-17	164%	$ 100,547.55	$ 100,547.55	$ 100,547.55	100%
114	IT0008L	Jan-17	Oct-17	180%	$ 47,249.53	$ 47,249.53	$ 47,249.53	100%
115	IT0011L	Jan-17	Dec-17	150%	$ 153,999.96	$ 153,999.96	$ 153,999.96	100%
116	IT0015L	Jan-17	Dec-17	150%	$ 94,499.94	$ 94,499.94	$ 94,499.94	100%
117	IT0018L	Jan-17	Dec-17	150%	$ 189,000.14	$ 189,000.14	$ 189,000.14	100%
118	IT0024L	Jan-17	Oct-17	180%	$ 107,800.00	$ 107,800.00	$ 107,800.00	100%
119	IT0029L	Jan-17	May-17	363%	$ 77,000.04	$ 77,000.04	$ 77,000.04	100%
120	IT0048L	Feb-17	Dec-17	154%	$ 18,900.00	$ 18,900.00	$ 18,900.00	100%
121	IT0049L	Feb-17	Dec-17	154%	$ 170,099.85	$ 170,099.85	$ 170,099.85	100%
122	IT0050L	Jan-17	Dec-17	150%	$ 179,549.80	$ 179,549.80	$ 179,549.80	100%
123	IT0051L	Feb-17	Oct-17	189%	$ 18,900.00	$ 18,900.00	$ 18,900.00	100%
124	IT0053L	Jan-17	Aug-17	225%	$ 21,168.00	$ 21,168.00	$ 21,168.00	100%
125	IT0056L	Jan-17	Nov-17	164%	$ 41,202.01	$ 41,202.01	$ 41,202.01	100%
126	IT0059L	Jan-17	Oct-17	180%	$ 354,200.01	$ 354,200.01	$ 354,200.01	100%
127	IT0060L	Jan-17	Dec-17	150%	$ 107,800.00	$ 107,800.00	$ 107,800.00	100%
128	IT0061L	Jan-17	Nov-17	164%	$ 75,599.71	$ 75,599.71	$ 75,599.71	100%
129	IT0062L	Jan-17	Dec-17	150%	$ 40,068.00	$ 40,068.00	$ 40,068.00	100%
130	IT0067L	Feb-17	Dec-17	154%	$ 56,699.50	$ 56,699.50	$ 56,699.50	100%
131	IT0071L	Jan-17	Oct-17	180%	$ 37,800.00	$ 37,800.00	$ 37,800.00	100%
132	IT0073L	Jan-17	Jul-17	258%	$ 51,450.00	$ 51,450.00	$ 51,450.00	100%
133	IT0078L	Oct-16	Jun-17	234%	$ 181,439.83	$ 181,439.83	$ 181,439.83	100%
134	IT0079L	Jan-17	Dec-17	150%	$ 75,599.62	$ 75,599.62	$ 75,599.62	100%
135	IT0084L	Jan-17	Aug-17	225%	$ 82,782.01	$ 82,782.01	$ 82,782.01	100%
136	IT0085L	Jan-17	Dec-17	150%	$ 92,400.00	$ 92,400.00	$ 92,400.00	100%
137	IT0094L	Feb-17	Nov-17	170%	$ 320,922.04	$ 320,922.04	$ 320,922.04	100%
138	IT0101L	Jan-17	Oct-19	53%	$ 4,367,615.34	$ 4,367,615.34	$ 1,771,320.59	41%
139	IT0105L	Jan-17	Dec-17	150%	$ 1,107,450.97	$ 1,107,450.97	$ 1,107,450.97	100%
140	IT0106L	Feb-17	Dec-17	154%	$ 37,799.64	$ 37,799.64	$ 37,799.64	100%
141	IT0113CG	Feb-17	Dec-17	154%	$ 210,000.07	$ 210,000.07	$ 210,000.07	100%
142	IT0115L	Jan-17	Jul-17	258%	$ 53,899.99	$ 53,899.99	$ 53,899.99	100%
143	IT0119L	Feb-17	Nov-17	170%	$ 56,700.00	$ 56,700.00	$ 56,700.00	100%
144	IT0121L	Feb-17	Dec-17	154%	$ 41,390.99	$ 41,390.99	$ 41,390.99	100%
145	IT0122L	Jan-17	Oct-17	180%	$ 30,239.93	$ 30,239.93	$ 30,239.93	100%
146	IT0125L	Jul-16	Dec-18	80%	$ 743,242.35	$ 743,242.35	$ 296,805.52	40%
147	134898	Jul-11	Dec-17	108%	$ 300,000.00	$ 200,000.00	$ 200,000.00	100%
148	152960	Jul-16	Dec-26	19%	$ 71,432,184.63	$ 71,432,184.63	$ 7,615,669.57	11%
149	152966	Jul-16	Dec-22	30%	$ 113,088,996.80	$ 113,088,996.80	$ 9,775,299.73	9%
150	123906LGE	Jun-16	Dec-21	37%	$ 11,203,160.00	$ 9,249,030.00	$ 2,353,720.00	25%
151	131972LGE	Mar-16	Dec-22	34%	$ 13,627,560.00	$ 8,948,437.60	$ 75,240.00	1%
152	140107	Jun-17	Mar-18	130%	$ 1,950,000.00	$ 1,882,000.00	$ 1,882,000.00	100%
153	144530	Jan-17	Dec-26	15%	$ 549,309.00	$ 700,779.00	$ 129,280.00	18%
154	148092	Feb-17	Dec-17	154%	$ 2,290,640.00	$ 2,145,440.00	$ 2,145,440.00	100%
155	148102	Feb-17	Dec-17	154%	$ 103,400.00	$ 84,254.00	$ 84,254.00	100%
156	151949	Jun-16	Dec-17	131%	$ 55,000.00	$ 55,000.00	$ 55,000.00	100%
157	152050	Jun-16	Oct-17	147%	$ 55,000.00	$ 55,000.00	$ 55,000.00	100%
158	152051	Jun-16	Dec-17	131%	$ 77,000.00	$ 77,000.00	$ 77,000.00	100%
159	148086	Sep-17	Dec-17	250%	$ 185,500.00	$ 185,500.00	$ 185,500.00	100%
160	151999	Jun-16	Dec-17	131%	$ 53,000.00	$ 53,000.00	$ 53,000.00	100%
161	152001	Jun-16	Jun-18	100%	$ 53,000.00	$ 53,000.00	$ 53,000.00	100%
162	127578	Jan-18	Dec-18	49%	$ 4,400,000.69	$ 600,000.00	$ 150,000.00	25%
163	127590	Jan-17	Dec-18	75%	$ 3,999,999.22	$ 5,500,000.00	$ 1,000,000.00	18%
164	132999	Jan-17	Dec-18	75%	$ 500,000.00	$ 474,000.00	$ 384,000.00	81%
165	136642	Jan-17	Oct-18	82%	$ 2,200,000.00	$ 1,303,000.00	$ 1,303,000.00	100%

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166	136651	Jan-17	Dec-17	150%	$ 150,000.00	$ 150,000.00	$ 150,000.00	100%
167	136653	Jan-17	Dec-17	150%	$ 250,000.00	$ 250,000.00	$ 250,000.00	100%
168	136654	Jan-17	Dec-17	150%	$ 275,000.00	$ 275,000.00	$ 275,000.00	100%
169	136660	Jan-17	Dec-17	150%	$ 90,000.00	$ 90,000.00	$ 90,000.00	100%
170	136661	Jan-17	Dec-17	150%	$ 35,000.00	$ 35,000.00	$ 35,000.00	100%
171	136662	Jan-17	Dec-17	150%	$ 800,000.02	$ 650,000.00	$ 650,000.00	100%
172	136664	Jan-17	Dec-17	150%	$ 270,000.00	$ 570,000.00	$ 570,000.00	100%
173	139717	Jan-17	Dec-18	75%	$ 900,000.00	$ 2,500,000.00	$ 500,000.00	20%
174	139718	Jan-18	Dec-18	49%	$ 4,175,000.00	$ 1,450,000.00	$ 125,000.00	9%
175	139767	Jan-18	Dec-18	49%	$ 130,000.00	$ 130,000.00	$ 130,000.00	100%
176	139814	Jan-18	Dec-18	49%	$ 225,000.00	$ 225,000.00	$ 225,000.00	100%
177	139830	Jan-18	Dec-18	49%	$ 1,400,000.00	$ 2,575,000.00	$ 1,124,000.00	44%
178	139836	Jan-18	Jun-18	100%	$ 90,000.00	$ 90,000.00	$ 90,000.00	100%
179	139851	Jan-18	Dec-18	49%	$ 800,000.00	$ 650,000.00	$ 325,000.00	50%
180	139876	Jan-18	Jul-18	85%	$ 2,800,000.00	$ 2,800,000.00	$ 2,800,000.00	100%
181	139884	Jan-17	Jul-18	95%	$ 428,000.00	$ 650,000.00	$ 650,000.00	100%
182	139900	Jan-18	May-18	120%	$ 190,000.00	$ 190,000.00	$ 190,000.00	100%
183	139902	Jan-18	Dec-18	49%	$ 35,000.00	$ 35,000.00	$ 35,000.00	100%
184	143604	Jan-17	Jun-18	100%	$ 5,350,000.00	$ 1,500,000.00	$ 1,500,000.00	100%
185	143619	Jan-18	Jul-19	31%	$ 1,700,000.00	$ 3,075,000.00	$ 1,400,000.00	46%
186	143629	Jan-17	Dec-17	150%	$ 2,000,000.00	$ 1,400,000.00	$ 1,400,000.00	100%
187	143632	Jan-17	Nov-17	164%	$ 50,000.00	$ 50,000.00	$ 50,000.00	100%
188	143635	Jan-17	Jul-18	95%	$ 3,500,000.00	$ 3,500,000.00	$ 3,500,000.00	100%
189	147046	Jan-17	Jul-18	95%	$ 6,000,000.00	$ 6,000,000.00	$ 6,000,000.00	100%
190	147057	Jan-18	Jul-18	85%	$ 750,000.00	$ 750,000.00	$ 750,000.00	100%
191	147061	Jan-18	Dec-18	49%	$ 500,000.00	$ 1,560,000.00	$ 250,000.00	16%
192	147066	Jan-18	Dec-18	49%	$ 400,000.00	$ 400,000.00	$ 50,000.00	13%
193	147082	Jan-18	Jul-18	85%	$ 65,000.00	$ 65,000.00	$ 65,000.00	100%
194	151250	Jan-17	Dec-17	150%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
195	151253	Jan-17	Dec-17	150%	$ 180,000.00	$ 180,000.00	$ 180,000.00	100%
196	151254	Jan-18	Dec-18	49%	$ 180,000.00	$ 180,000.00	$ 80,000.00	44%
197	151258	Jan-18	Aug-18	74%	$ 390,000.00	$ 390,000.00	$ 390,000.00	100%
198	151263	Jan-17	Dec-17	150%	$ 45,000.00	$ 45,000.00	$ 45,000.00	100%
199	151264	Jan-17	Dec-17	150%	$ 45,000.00	$ 45,000.00	$ 45,000.00	100%
200	151279	Jan-17	Dec-17	150%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
201	151280	Jan-17	Dec-18	75%	$ 1,050,000.00	$ 1,050,000.00	$ 800,000.00	76%
202	151282	Jan-17	Dec-18	75%	$ 460,000.00	$ 460,000.00	$ 230,000.00	50%
203	151581	Jan-18	Jun-18	100%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
204	151582	Jan-17	Dec-17	150%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
205	151778	Jan-17	Dec-17	150%	$ 100,000.00	$ 100,000.00	$ 100,000.00	100%
206	133615LGE	Jun-17	Dec-26	11%	$ 124,319.74	$ 2,642,949.51	$ 479,084.44	18%
207	133622LGE	Jan-17	Dec-30	11%	$ 43,657.73	$ 914,650.44	$ 165,796.57	18%
208	133627LGE	Jan-17	Dec-30	11%	$ 26,484.48	$ 570,005.95	$ 49,544.50	9%
209	133653LGE	Jan-17	Dec-30	11%	$ 27,639.98	$ 579,122.96	$ 51,706.60	9%
210	134113LGE	Jan-17	Jun-18	100%	$ 738,910.00	$ 448,770.03	$ 448,770.03	100%
211	135245LGE	Jan-18	Jun-18	100%	$ 366,057.00	$ 383,201.50	$ 383,201.50	100%
212	137633LGE	Jan-18	Dec-18	49%	$ 21,735.00	$ 22,713.08	$ 22,713.08	100%
213	137639	Jan-17	Dec-17	150%	$ 187,500.00	$ 195,937.50	$ 195,937.50	100%
214	137797	Jan-17	Dec-17	150%	$ 337,500.00	$ 372,281.25	$ 372,281.25	100%
215	137799	Jan-17	Dec-17	150%	$ 90,000.00	$ 94,050.00	$ 94,050.00	100%
216	138400	Jan-17	Dec-22	25%	$ 500,000.00	$ 627,000.00	$ 313,500.00	50%
217	138404	Jan-17	Dec-17	150%	$ 200,000.00	$ 313,500.00	$ 313,500.00	100%
218	138408	Jan-17	Dec-17	150%	$ 50,000.00	$ 391,875.00	$ 391,875.00	100%
219	138409	Jan-17	Dec-17	150%	$ 750,000.00	$ 365,750.00	$ 365,750.00	100%
220	139682LGE	Jun-17	Dec-25	13%	$ 178,194.25	$ 149,511.05	$ 34,772.38	23%

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221	139786	Jan-17	Dec-30	11%	$ 1,100,287.19	$ 958,255.00	$ 176,605.00	18%
222	140034LGE	Jan-18	Dec-18	49%	$ 29,808.97	$ 30,566.25	$ 30,566.25	100%
223	140048LGE	Jan-17	Dec-18	75%	$ 1,146,498.75	$ 161,990.21	$ 161,990.21	100%
224	140614LGE	Jan-18	Dec-26	5%	$ 2,264,332.50	$ 362,662.50	$ 74,456.25	21%
225	140619LGE	Jan-17	Dec-26	15%	$ 3,103,861.44	$ 2,319,334.25	$ 117,562.50	5%
226	149019LGE	Jan-18	Dec-18	49%	$ 29,888.24	$ 29,782.50	$ 29,782.50	100%
227	150005LGE	Jul-17	Dec-17	199%	$ 12,279.24	$ 12,540.00	$ 12,540.00	100%
228	150013LGE	Jan-18	May-18	120%	$ 109,361.98	$ 111,684.38	$ 111,684.38	100%
229	150018LGE	Mar-18	Dec-26	4%	$ 114,245.26	$ 119,130.00	$ 39,187.50	33%
230	150022LGE	Jan-17	Dec-17	150%	$ 109,744.68	$ 112,075.21	$ 112,075.21	100%
231	150053LGE	Jan-18	Dec-26	5%	$ 576,631.96	$ 595,650.00	$ 148,912.50	25%
232	150054LGE	Jan-18	Dec-18	49%	$ 40,098.88	$ 40,950.42	$ 40,950.42	100%
233	150058LGE	Jun-16	Dec-18	80%	$ 59,861.30	$ 40,755.00	$ 20,377.50	50%
234	150071LGE	Jan-18	Dec-26	5%	$ 38,372.63	$ 39,187.50	$ 39,187.50	100%
235	150075LGE	Jan-18	Dec-18	49%	$ 29,163.20	$ 33,505.84	$ 33,505.84	100%
236	151000	May-16	Dec-19	59%	$ 450,000.00	$ 235,125.00	$ 156,750.00	67%
237	151001	Apr-17	Dec-17	166%	$ 153,490.50	$ 137,156.25	$ 137,156.25	100%
238	151021	Jan-17	Dec-26	15%	$ 506,981.00	$ 522,500.00	$ 104,500.00	20%
239	151031	Jan-17	Dec-17	150%	$ 115,629.51	$ 120,802.00	$ 120,802.00	100%
240	152044	Jan-17	Dec-17	150%	$ 391,875.00	$ 391,875.00	$ 391,875.00	100%
241	152045	Jan-17	Dec-17	150%	$ 78,375.00	$ 78,375.00	$ 78,375.00	100%
242	152046	Jan-17	Dec-17	150%	$ 391,875.00	$ 391,875.00	$ 391,875.00	100%
243	152048	Jan-17	Dec-17	150%	$ 587,812.50	$ 587,812.50	$ 587,812.50	100%
244	152061LGE	Jan-17	Dec-18	75%	$ 74,456.25	$ 74,456.25	$ 74,456.25	100%
245	152068LGE	Jan-18	Dec-18	49%	$ 293,075.00	$ 293,075.00	$ 293,075.00	100%
246	152075	Jan-17	Dec-19	50%	$ 121,123.87	$ 121,123.87	$ 79,550.63	66%
247	152078	Jan-17	Dec-18	75%	$ 313,500.00	$ 313,500.00	$ 313,500.00	100%
248	152081	Jan-17	Dec-30	11%	$ 1,116,187.50	$ 1,116,187.50	$ 195,937.50	18%
249	152090LGE	Jan-17	Dec-17	150%	$ 112,076.25	$ 112,076.25	$ 112,076.25	100%
250	152094	Jan-17	Dec-17	150%	$ 117,562.50	$ 117,562.50	$ 117,562.50	100%
251	152095LGE	Jan-18	Dec-18	49%	$ 22,336.88	$ 22,336.88	$ 22,336.88	100%
252	152099LGE	Jan-17	Dec-18	75%	$ 171,249.38	$ 171,249.38	$ 171,249.38	100%
253	152101	Jan-17	Dec-17	150%	$ 39,187.50	$ 39,187.50	$ 39,187.50	100%
254	152102	Jan-17	Dec-17	150%	$ 391,875.00	$ 391,875.00	$ 391,875.00	100%
255	152103	Jan-17	Dec-17	150%	$ 1,022,250.00	$ 1,022,250.00	$ 1,022,250.00	100%
256	152665LGE	Jan-18	Dec-24	7%	$ 128,623.87	$ 128,623.87	$ 65,443.87	51%
257	152667	Jan-17	Dec-27	14%	$ 581,524.83	$ 581,524.83	$ 104,944.13	18%
258	152682	Jan-17	Dec-17	150%	$ 137,156.25	$ 137,156.25	$ 137,156.25	100%
259	152683LGE	Jan-17	Dec-18	75%	$ 166,296.08	$ 166,296.08	$ 166,296.08	100%
260	152691LGE	Jan-18	Dec-18	49%	$ 223,368.75	$ 223,368.75	$ 223,368.75	100%
261	152693LGE	Jan-17	Dec-27	14%	$ 466,626.21	$ 466,626.21	$ 83,955.30	18%
262	153003	Jan-17	Dec-17	150%	$ 19,663.31	$ 78,375.00	$ 78,375.00	100%
263	153015LGE	Jan-17	Dec-18	75%	$ 3,785.84	$ 15,337.47	$ 15,337.47	100%
264	153016LGE	Jan-17	Dec-18	75%	$ 3,785.84	$ 15,337.47	$ 15,337.47	100%
265	153034LGE	Jan-18	Dec-18	49%	$ 22,416.18	$ 22,336.88	$ 22,336.88	100%
266	153051	Jun-16	Dec-17	131%	$ 1,966,331.26	$ 4,949,120.00	$ 4,949,120.00	100%
267	153053LGE	Jan-17	Dec-19	50%	$ 224,161.76	$ 223,368.76	$ 223,368.76	100%
268	153055LGE	Jan-17	Dec-26	15%	$ 225,000.00	$ 135,375.00	$ 78,375.00	58%
269	153056LGE	Feb-16	Dec-20	49%	$ 5,059,597.50	$ 1,175,625.00	$ 313,500.00	27%
270	153062LGE	Jan-18	Dec-18	49%	$ 89,664.71	$ 89,347.50	$ 89,347.50	100%
271	153064LGE	Jan-18	Dec-18	49%	$ 29,888.24	$ 29,782.50	$ 29,782.50	100%
272	160001	Jan-17	Dec-17	150%	$ 95,931.56	$ 97,968.75	$ 97,968.75	100%
273	160002	Jan-17	Dec-17	150%	$ 191,863.13	$ 195,937.50	$ 195,937.50	100%
274	160003	Jan-17	Dec-17	150%	$ 499,355.76	$ 509,960.00	$ 509,960.00	100%
275	161002LGE	Jan-18	Jun-18	100%	$ 131,234.38	$ 129,057.50	$ 129,057.50	100%

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276	161003LGE	Jan-18	Dec-18	49%	$ 40,099.90	$ 40,951.46	$ 40,951.46	100%
277	132001	Apr-17	Nov-17	187%	$ 1,475,190.00	$ 1,537,456.25	$ 1,537,456.25	100%
278	152004LGE	Jan-17	Dec-18	75%	$ 151,443.96	$ 67,614.64	$ 67,614.64	100%
279	152005LGE	Apr-17	Dec-18	71%	$ 151,443.96	$ 67,614.64	$ 67,614.64	100%
280	152013LGE	Jan-17	Dec-18	75%	$ 79,932.68	$ 85,877.06	$ 85,877.06	100%
281	152014LGE	Jan-18	Dec-19	25%	$ 84,800.79	$ 88,452.98	$ 88,452.98	100%
282	152036LGE	Jan-17	Dec-22	25%	$ 1,676,830.79	$ 1,676,830.79	$ 261,250.00	16%
283	152967	Jul-16	Dec-22	30%	$ 34,216,257.85	$ 34,216,257.85	$ 3,485,937.00	10%
284	140344LGE	Jan-18	Dec-18	49%	$ 25,477.75	$ 26,125.00	$ 26,125.00	100%
285	132756	May-16	Nov-27	19%	$ 193,999.00	$ 536,379.24	$ 103,314.00	19%
286	136559	Jun-17	Sep-17	397%	$ 100,000.00	$ 70,000.00	$ 70,000.00	100%
287	144510	Jan-18	Dec-19	25%	$ 135,940.00	$ 110,305.60	$ 44,666.00	40%
288	152124	Jan-17	Nov-17	164%	$ 79,614.50	$ 79,614.50	$ 79,614.50	100%
289	152126	Jan-18	Nov-20	17%	$ 139,824.00	$ 139,824.00	$ 23,304.00	17%
290	152128	Jan-18	Jul-18	85%	$ 23,304.00	$ 23,304.00	$ 23,304.00	100%
291	152583	Jan-17	Dec-21	30%	$ 275,000.00	$ 275,000.00	$ 50,000.00	18%
292	140058	Mar-18	Dec-18	40%	$ 23,538.98	$ 67,200.00	$ 64,512.00	96%
293	131852	Jan-17	Dec-17	150%	$ 174,996.00	$ 322,674.02	$ 322,674.02	100%
294	139690	Jan-17	Dec-17	150%	$ 62,922.11	$ 65,028.02	$ 65,028.02	100%
295	151466	Jan-18	Dec-19	25%	$ 431,234.39	$ 431,234.39	$ 4,440.53	1%
296	152123	Jan-17	Dec-18	75%	$ 200,728.01	$ 200,728.01	$ 174,156.96	87%
297	153373	Jan-17	Dec-21	30%	$ 714,432.98	$ 714,432.98	$ 153,092.78	21%
298	153374	Jan-17	Dec-21	30%	$ 1,578,947.35	$ 1,578,947.35	$ 315,789.47	20%
299	153375	Jan-17	Dec-21	30%	$ 417,293.25	$ 417,293.25	$ 83,458.65	20%
300	LOTPR17	Jan-17	Dec-17	150%	$ 60,420.08	$ 14,280.00	$ 14,280.00	100%
301	LOTPR18	Jan-18	Dec-18	49%	$ 62,604.99	$ 13,600.00	$ 13,530.00	99%
302	LOTPRFL17	Jan-17	Dec-17	150%	$ 41,994.73	$ 44,000.04	$ 44,000.04	100%
303	LREL-FL17	Jan-17	Dec-17	150%	$ 64,600.56	$ 68,000.03	$ 68,000.03	100%
304	LREL-FL18	Jan-18	Dec-18	49%	$ 64,600.56	$ 68,000.01	$ 58,998.62	87%
305	LRTU-17	Jan-17	Dec-17	150%	$ 305,000.00	$ 965,000.00	$ 965,000.00	100%
306	LRTU-18	Jan-18	Dec-18	49%	$ 320,000.00	$ 1,020,000.01	$ 884,979.08	87%
307	LRTU-FL17	Jan-17	Dec-17	150%	$ 24,225.05	$ 25,999.99	$ 25,999.99	100%
308	134204	Apr-18	May-18	150%	$ 1,270,608.00	$ 344,610.23	$ 344,610.23	100%
309	137763	Mar-17	Dec-17	159%	$ 1,300,000.80	$ 1,342,148.17	$ 1,342,148.17	100%
310	147819	Jun-17	Dec-25	13%	$ 4,316,227.50	$ 4,316,227.50	$ 346,500.00	8%
311	148821	Apr-18	Jul-18	74%	$ 1,550,000.00	$ 1,736,654.00	$ 1,302,490.50	75%
312	151752	Oct-17	Mar-18	150%	$ 430,205.24	$ 430,205.24	$ 430,205.24	100%
313	L5-2018	Jan-18	Dec-18	49%	$ 225,000.00	$ 49,367.35	$ 24,393.80	49%
314	L8-2018	Jan-18	Jun-19	33%	$ 400,000.00	$ 147,743.35	$ 73,871.65	50%
315	L9-2018	Jan-18	Dec-18	49%	$ 2,200,000.00	$ 2,112,000.00	$ 2,458,507.75	116%
316	LINS-2018	Jan-18	Dec-18	49%	$ 707,000.00	$ 163,000.00	$ 81,499.98	50%
317	LOTH-2018	Jan-18	Dec-18	49%	$ 977,000.00	$ 150,000.00	$ 75,000.00	50%
318	149679	Jan-17	Dec-17	150%	$ 1,668,047.03	$ 2,499,999.99	$ 2,499,999.99	100%
319	151750	Mar-17	Dec-18	73%	$ 3,199,999.99	$ 3,199,999.99	$ 75,000.00	2%
320	151757	Jan-17	Dec-26	15%	$ 2,800,240.01	$ 2,800,240.01	$ 1,523,983.27	54%
321	151760	Jan-17	Dec-26	15%	$ 205,700.02	$ 205,700.02	$ 40,800.04	20%
322	152109	Jan-18	Dec-18	49%	$ 849,999.98	$ 849,999.98	$ 737,482.55	87%
323	152221	Aug-16	Dec-17	135%	$ 647,057.14	$ 647,057.14	$ 647,057.14	100%
324	152615	Mar-18	Dec-19	18%	$ 3,200,000.04	$ 3,200,000.04	$ 65,072.01	2%
325	152617	Jan-17	Dec-17	150%	$ 400,000.02	$ 400,000.02	$ 400,000.02	100%
326	152618	Jan-17	Dec-17	150%	$ 1,500,000.00	$ 1,500,000.00	$ 1,500,000.00	100%
327	152620	Jan-17	Dec-17	150%	$ 340,000.02	$ 340,000.02	$ 340,000.02	100%
328	152621	Jan-17	Dec-21	30%	$ 2,632,960.06	$ 2,632,960.06	$ 1,333,485.36	51%
329	152632	Jan-17	Dec-21	30%	$ 754,120.03	$ 754,120.03	$ 204,000.03	27%
330	152639	Jan-17	Dec-21	30%	$ 901,000.07	$ 901,000.07	$ 254,999.98	28%

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331	LARREST17	Jan-17	Dec-17	150%	$ 202,299.98	$ 202,299.98	$ 202,299.98	100%
332	LBRFAIL17	Jan-17	Dec-17	150%	$ 380,084.71	$ 450,000.00	$ 450,000.00	100%
333	LOTFAIL17	Jan-17	Dec-17	150%	$ 189,985.80	$ 450,000.00	$ 450,000.00	100%
334	LTFFAIL17	Jan-17	Dec-17	150%	$ 1,424,909.46	$ 1,500,000.00	$ 1,500,000.00	100%
335	LTFFAIL18	Jan-18	Dec-18	49%	$ 1,499,826.90	$ 1,500,000.02	$ 1,301,439.83	87%
336	153082	Jan-17	Dec-19	50%	$ 71,275,750.00	$ 71,275,750.00	$ 22,295,874.98	31%
337	149540	May-18	Jul-18	66%	$ 50,000.00	$ 191,760.00	$ 191,760.00	100%
338	141583	Feb-18	Aug-18	71%	$ 35,000.00	$ 56,049.00	$ 24,633.00	44%
339	148490	Jan-17	Dec-18	75%	$ 3,999,874.92	$ 4,766,074.14	$ 4,705,441.77	99%
340	148751	Jan-17	Dec-17	150%	$ 165,600.20	$ 167,960.76	$ 167,960.76	100%
341	148752	Jan-17	Dec-17	150%	$ 88,200.49	$ 88,144.59	$ 88,144.59	100%
342	148753	Jan-17	Dec-17	150%	$ 73,799.72	$ 74,073.01	$ 74,073.01	100%
343	148754	Jan-17	Dec-17	150%	$ 300,600.17	$ 297,491.31	$ 297,491.31	100%
344	148755	Jan-17	Dec-17	150%	$ 108,999.56	$ 108,693.69	$ 108,693.69	100%
345	148802	Jan-17	Dec-17	150%	$ 116,000.31	$ 116,390.00	$ 116,390.00	100%
346	148803	Jan-17	Dec-17	150%	$ 52,999.83	$ 53,110.00	$ 53,110.00	100%
347	148806	Jan-17	Dec-17	150%	$ 34,200.58	$ 46,436.84	$ 46,436.84	100%
348	148807	Jan-17	Dec-17	150%	$ 116,000.31	$ 116,390.00	$ 116,390.00	100%
349	148871	Jan-17	Dec-17	150%	$ 1,074,121.62	$ 965,280.00	$ 965,280.00	100%
350	148877	Jan-17	Dec-17	150%	$ 29,999.62	$ 29,380.00	$ 29,380.00	100%
351	148893	Jan-18	Dec-18	49%	$ 179,357.41	$ 1,181,914.16	$ 458,339.05	39%
352	148909	Jan-18	Dec-18	49%	$ 145,799.90	$ 145,371.67	$ 112,792.76	78%
353	148910	Jan-18	Dec-18	49%	$ 90,900.22	$ 90,472.80	$ 70,925.70	78%
354	148911	Jan-18	Dec-18	49%	$ 75,600.42	$ 75,430.37	$ 57,790.87	77%
355	148912	Jan-18	Dec-18	49%	$ 307,800.36	$ 307,490.12	$ 227,130.00	74%
356	148914	Jan-18	Dec-18	49%	$ 139,499.83	$ 141,732.54	$ 98,294.64	69%
357	148948	Jan-18	Dec-18	49%	$ 58,999.62	$ 57,967.10	$ 57,967.10	100%
358	148949	Jan-18	Dec-18	49%	$ 117,999.97	$ 118,650.00	$ 59,890.00	50%
359	148950	Jan-18	Dec-18	49%	$ 54,000.25	$ 54,240.00	$ 27,120.00	50%
360	148951	Jan-18	Dec-18	49%	$ 107,000.09	$ 108,480.00	$ 108,480.00	100%
361	148952	Jan-18	Dec-18	49%	$ 188,962.88	$ 189,840.00	$ 189,840.00	100%
362	148953	Jan-18	Dec-18	49%	$ 34,999.92	$ 45,448.94	$ 34,589.47	76%
363	148954	Jan-18	Dec-18	49%	$ 117,999.97	$ 118,650.00	$ 50,850.00	43%
364	148955	Jan-18	Dec-18	49%	$ 81,000.01	$ 80,816.01	$ 39,550.00	49%
365	148961	Jan-18	Dec-18	49%	$ 995,536.79	$ 996,116.01	$ 282,500.00	28%
366	148968	Jan-18	Dec-18	49%	$ 34,000.11	$ 33,900.00	$ 15,820.00	47%
367	152571	Jan-17	Dec-17	150%	$ 699,470.00	$ 699,470.00	$ 699,470.00	100%
368	148484	Jan-16	Dec-18	83%	$ 2,500,303.00	$ 3,300,227.52	$ 2,526,329.96	77%
369	148712	Jan-17	Dec-18	75%	$ 1,028,325.26	$ 1,100,620.00	$ 864,167.50	79%
370	148732	Jan-17	Dec-17	150%	$ 147,133.83	$ 147,290.22	$ 147,290.22	100%
371	148738	Jan-17	Dec-17	150%	$ 290,039.50	$ 1,200,060.00	$ 1,200,060.00	100%
372	148896	Jan-18	Dec-18	49%	$ 46,890.13	$ 198,182.88	$ 99,091.44	50%
373	148897	Jan-18	Dec-20	16%	$ 1,576,126.44	$ 513,020.00	$ 257,640.00	50%
374	148898	Jan-18	Dec-20	16%	$ 914,023.17	$ 1,229,440.00	$ 490,420.00	40%
375	148899	Jan-18	Dec-20	16%	$ 20,266,470.01	$ 7,757,909.64	$ 3,849,628.68	50%
376	148920	Jan-18	Dec-20	16%	$ 3,396,011.89	$ 2,110,874.00	$ 1,038,453.10	49%
377	148963	Jan-18	Dec-18	49%	$ 310,993.73	$ 308,999.72	$ 154,499.90	50%
378	149063	Jan-18	Dec-18	49%	$ 194,122.73	$ 193,908.00	$ 88,479.00	46%
379	152331	Jan-18	Dec-18	49%	$ 148,104.68	$ 148,104.68	$ 52,541.55	35%
380	152568	Jan-17	Dec-17	150%	$ 212,666.00	$ 212,666.00	$ 212,666.00	100%
381	152572	Jan-18	Dec-18	49%	$ 218,090.00	$ 218,090.00	$ 87,236.00	40%
382	150853	Mar-16	Dec-17	127%	$ 450,870.00	$ 450,870.00	$ 450,870.00	100%
383	150854	Mar-16	Dec-17	127%	$ 450,870.00	$ 450,870.00	$ 450,870.00	100%
384	153087	Jan-17	Dec-19	50%	$ 11,126,325.00	$ 11,126,325.00	$ 5,934,337.50	53%
385	153084	Jan-17	Dec-19	50%	$ 25,961,425.00	$ 25,961,425.00	$ 13,846,787.50	53%

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386	137570	Mar-17	Oct-17	200%	$ 21,000.00	$ 4,375.00	$ 4,375.00	100%
387	140069	Mar-17	Dec-17	159%	$ 23,538.98	$ 24,136.91	$ 24,136.91	100%
388	140224	Jun-17	Dec-18	68%	$ 43,396.78	$ 97,179.80	$ 97,179.80	100%
389	147755	Jan-17	Dec-17	150%	$ 22,661.80	$ 22,661.80	$ 22,661.80	100%
390	147787	Jan-17	Dec-17	150%	$ 13,300.00	$ 13,300.00	$ 13,300.00	100%
391	153093	Jan-17	Dec-19	50%	$ 63,000.00	$ 63,000.00	$ 31,500.00	50%
392	142361	Jan-17	Dec-17	150%	$ 92,400.00	$ 77,000.00	$ 77,000.00	100%
393	142367	Jan-18	Dec-18	49%	$ 92,400.00	$ 77,000.00	$ 23,100.00	30%
394	145016	Jan-18	Sep-18	66%	$ 35,000.00	$ 52,500.00	$ 38,500.00	73%
395	145018	Jan-18	Jul-18	85%	$ 24,500.00	$ 17,500.00	$ 17,500.00	100%
396	145021	Jan-18	Aug-18	74%	$ 17,500.00	$ 28,000.00	$ 28,000.00	100%
397	149473	Jan-17	Dec-17	150%	$ 71,400.00	$ 71,400.00	$ 71,400.00	100%
398	149475	Jul-15	Dec-17	120%	$ 71,400.00	$ 71,400.00	$ 71,400.00	100%
399	149476	Jul-15	Dec-18	85%	$ 72,800.00	$ 72,800.00	$ 36,400.00	50%
400	149484	Jul-15	Dec-18	85%	$ 86,800.00	$ 86,800.00	$ 51,800.00	60%
401	149490	Jul-15	Dec-17	120%	$ 32,200.00	$ 32,200.00	$ 32,200.00	100%
402	149491	Jul-15	Dec-18	85%	$ 32,900.00	$ 32,900.00	$ 14,000.00	43%
403	149492	Jul-15	Dec-17	120%	$ 70,000.00	$ 70,000.00	$ 70,000.00	100%
404	149493	Jul-15	Dec-18	85%	$ 70,000.00	$ 71,400.00	$ 35,700.00	50%
405	152353	Jan-17	Oct-17	180%	$ 35,000.00	$ 35,000.00	$ 35,000.00	100%
406	152370	Jan-17	Dec-17	150%	$ 14,000.00	$ 14,000.00	$ 14,000.00	100%
407	152375	Jan-17	Dec-17	150%	$ 7,000.00	$ 7,000.00	$ 7,000.00	100%
408	152451	Jan-18	Dec-18	49%	$ 23,247.00	$ 23,247.00	$ 23,247.00	100%
409	152745	Jan-18	Dec-18	49%	$ 368,200.00	$ 368,200.00	$ 368,200.00	100%
410	IT0001L	Sep-17	Nov-17	336%	$ 92,400.00	$ 92,400.00	$ 92,400.00	100%
411	IT0007L	Aug-17	Aug-17	1110%	$ 49,934.93	$ 49,934.93	$ 49,934.93	100%
412	IT0009L	Mar-17	Sep-17	228%	$ 17,010.00	$ 17,010.00	$ 17,010.00	100%
413	IT0010L	May-17	Jul-17	467%	$ 46,200.00	$ 46,200.00	$ 46,200.00	100%
414	IT0013L	Jul-17	Jul-17	1213%	$ 151,200.02	$ 151,200.02	$ 151,200.02	100%
415	IT0014L	Jul-17	Oct-17	298%	$ 37,800.00	$ 37,800.00	$ 37,800.00	100%
416	IT0017L	Aug-17	Apr-18	122%	$ 154,000.00	$ 154,000.00	$ 154,000.00	100%
417	IT0019L	Mar-17	Nov-17	177%	$ 139,860.00	$ 139,860.00	$ 139,860.00	100%
418	IT0020L	Aug-17	Oct-17	366%	$ 56,699.99	$ 56,699.99	$ 56,699.99	100%
419	IT0021L	Apr-17	Sep-17	250%	$ 47,250.00	$ 47,250.00	$ 47,250.00	100%
420	IT0022L	Aug-17	Sep-17	555%	$ 69,300.00	$ 69,300.00	$ 69,300.00	100%
421	IT0023L	Apr-17	Jul-17	376%	$ 30,800.00	$ 30,800.00	$ 30,800.00	100%
422	IT0025L	Oct-17	Nov-17	453%	$ 15,400.00	$ 15,400.00	$ 15,400.00	100%
423	IT0026L	Apr-17	Dec-18	71%	$ 18,522.00	$ 18,522.00	$ 16,254.00	88%
424	IT0027L	Apr-17	Sep-17	250%	$ 46,200.03	$ 46,200.03	$ 46,200.03	100%
425	IT0030L	Apr-17	Jul-17	376%	$ 31,385.52	$ 31,385.52	$ 31,385.52	100%
426	IT0031L	Nov-17	Nov-17	831%	$ 1,890.00	$ 1,890.00	$ 1,890.00	100%
427	IT0032L	Aug-17	Aug-17	1110%	$ 52,630.07	$ 52,630.07	$ 52,630.07	100%
428	IT0034L	Jun-17	Aug-17	433%	$ 92,400.00	$ 92,400.00	$ 92,400.00	100%
429	IT0035L	Nov-17	Nov-17	831%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
430	IT0037L	Sep-17	Oct-17	503%	$ 30,800.00	$ 30,800.00	$ 30,800.00	100%
431	IT0038CG	Jun-17	Oct-17	259%	$ 175,000.00	$ 175,000.00	$ 175,000.00	100%
432	IT0039CG	Jul-17	Aug-17	597%	$ 52,500.04	$ 52,500.04	$ 52,500.04	100%
433	IT0041L	Sep-17	Jun-18	100%	$ 124,739.99	$ 124,739.99	$ 124,739.99	100%
434	IT0042L	Jun-17	Jul-17	657%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
435	IT0043L	Mar-17	Sep-17	228%	$ 132,300.00	$ 132,300.00	$ 132,300.00	100%
436	IT0045L	May-17	May-18	108%	$ 425,595.28	$ 425,595.28	$ 425,595.28	100%
437	IT0046L	Apr-17	Jul-17	376%	$ 113,400.00	$ 113,400.00	$ 113,400.00	100%
438	IT0047CG	May-17	Sep-17	280%	$ 332,500.00	$ 332,500.00	$ 332,500.00	100%
439	IT0052L	Jul-17	Jul-17	1213%	$ 9,450.00	$ 9,450.00	$ 9,450.00	100%
440	IT0055L	Apr-17	Dec-17	166%	$ 56,700.00	$ 56,700.00	$ 56,700.00	100%

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441	IT0058L	Mar-17	Oct-17	199%	$ 29,862.00	$ 29,862.00	$ 29,862.00	100%
442	IT0063L	Jun-17	Jul-17	657%	$ 15,400.00	$ 15,400.00	$ 15,400.00	100%
443	IT0064L	Apr-17	Nov-17	187%	$ 9,450.00	$ 9,450.00	$ 9,450.00	100%
444	IT0066L	Mar-17	Nov-17	177%	$ 132,299.95	$ 132,299.95	$ 132,299.95	100%
445	IT0068L	May-17	Aug-17	348%	$ 13,797.00	$ 13,797.00	$ 13,797.00	100%
446	IT0070L	Apr-17	Sep-17	250%	$ 124,173.01	$ 124,173.01	$ 124,173.01	100%
447	IT0072L	Mar-17	Dec-17	159%	$ 102,899.97	$ 102,899.97	$ 102,899.97	100%
448	IT0075L	Mar-17	Oct-18	80%	$ 184,799.78	$ 184,799.78	$ 143,219.87	78%
449	IT0076L	Jun-17	Jul-18	93%	$ 2,603,885.73	$ 2,603,885.73	$ 2,548,319.76	98%
450	IT0080L	Aug-17	Oct-17	366%	$ 28,350.00	$ 28,350.00	$ 28,350.00	100%
451	IT0083L	Apr-17	Aug-17	299%	$ 215,600.00	$ 215,600.00	$ 215,600.00	100%
452	IT0087L	Jul-17	Aug-17	597%	$ 88,830.01	$ 88,830.01	$ 88,830.01	100%
453	IT0088L	Mar-17	Dec-17	159%	$ 61,599.96	$ 61,599.96	$ 61,599.96	100%
454	IT0089L	Jun-17	Aug-17	433%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
455	IT0091L	Aug-17	Dec-17	219%	$ 77,000.08	$ 77,000.08	$ 77,000.08	100%
456	IT0092L	May-17	Sep-17	280%	$ 37,799.99	$ 37,799.99	$ 37,799.99	100%
457	IT0093L	Mar-17	Sep-17	228%	$ 23,454.92	$ 23,454.92	$ 23,454.92	100%
458	IT0095L	May-17	Sep-17	280%	$ 94,500.00	$ 94,500.00	$ 94,500.00	100%
459	IT0098L	Apr-17	Oct-17	214%	$ 18,900.00	$ 18,900.00	$ 18,900.00	100%
460	IT0099L	Aug-17	Aug-17	1110%	$ 9,450.00	$ 9,450.00	$ 9,450.00	100%
461	IT0100L	Mar-17	Oct-17	199%	$ 18,899.82	$ 18,899.82	$ 18,899.82	100%
462	IT0104L	Mar-17	Sep-17	228%	$ 24,570.02	$ 24,570.02	$ 24,570.02	100%
463	IT0108L	Mar-17	Nov-17	177%	$ 61,600.00	$ 61,600.00	$ 61,600.00	100%
464	IT0109L	Aug-17	Aug-17	1110%	$ 18,900.00	$ 18,900.00	$ 18,900.00	100%
465	IT0110L	Jul-17	Dec-17	199%	$ 30,800.00	$ 30,800.00	$ 30,800.00	100%
466	IT0111L	Mar-17	Nov-18	76%	$ 92,400.00	$ 92,400.00	$ 53,900.00	58%
467	IT0112L	May-17	Aug-17	348%	$ 30,800.00	$ 30,800.00	$ 30,800.00	100%
468	IT0116L	Mar-17	Jul-17	320%	$ 56,700.00	$ 56,700.00	$ 56,700.00	100%
469	IT0117L	Apr-17	Aug-17	299%	$ 189,000.16	$ 189,000.16	$ 189,000.16	100%
470	IT0118L	Oct-17	Nov-17	453%	$ 103,950.08	$ 103,950.08	$ 103,950.08	100%
471	IT0120L	Sep-17	Dec-17	250%	$ 146,942.52	$ 146,942.52	$ 146,942.52	100%
472	IT0123L	Apr-17	Sep-17	250%	$ 56,700.00	$ 56,700.00	$ 56,700.00	100%
473	IT0124L	Jun-17	Aug-17	433%	$ 92,400.00	$ 92,400.00	$ 92,400.00	100%
474	IT0201L	Mar-18	Aug-18	66%	$ 246,400.00	$ 246,400.00	$ 184,800.00	75%
475	IT0202L	Jun-18	Sep-18	24%	$ 188,999.50	$ 188,999.50	$ 113,399.66	60%
476	IT0204L	Jan-18	Dec-18	49%	$ 100,547.31	$ 100,547.31	$ 58,589.67	58%
477	IT0206L	Jan-18	Dec-18	49%	$ 47,249.89	$ 47,249.89	$ 32,129.91	68%
478	IT0207L	Mar-18	Sep-18	57%	$ 17,010.00	$ 17,010.00	$ 11,340.00	67%
479	IT0208L	Apr-18	Apr-18	310%	$ 7,560.00	$ 7,560.00	$ 7,560.00	100%
480	IT0209L	Apr-18	Aug-18	59%	$ 151,199.90	$ 151,199.90	$ 75,599.95	50%
481	IT0211L	Jan-18	Dec-18	49%	$ 188,999.71	$ 188,999.71	$ 99,791.87	53%
482	IT0212L	Jan-18	Aug-18	74%	$ 41,201.72	$ 41,201.72	$ 33,641.80	82%
483	IT0213L	Feb-18	Aug-18	71%	$ 62,747.65	$ 62,747.65	$ 47,627.71	76%
484	IT0214L	Aug-18	Apr-19	-12%	$ 283,499.99	$ 283,499.99	$ (0.01)	0%
485	IT0215L	Jan-18	Dec-18	49%	$ 170,099.50	$ 170,099.50	$ 85,049.75	50%
486	IT0216L	Mar-18	Oct-18	50%	$ 139,860.00	$ 139,860.00	$ 54,810.00	39%
487	IT0219L	Apr-18	Mar-19	25%	$ 315,700.00	$ 315,700.00	$ 78,540.00	25%
488	IT0220L	Jan-18	Jun-19	33%	$ 123,200.00	$ 123,200.00	$ 61,600.00	50%
489	IT0221L	May-18	Sep-18	39%	$ 31,397.80	$ 31,397.80	$ 24,639.97	78%
490	IT0224L	May-18	Jul-18	66%	$ 56,699.96	$ 56,699.96	$ 37,799.97	67%
491	IT0225L	Sep-18	Oct-19	-15%	$ 380,983.37	$ 380,983.37	$ (0.01)	0%
492	IT0228L	Aug-18	Sep-18	-53%	$ 56,699.99	$ 56,699.99	$ (0.01)	0%
493	IT0232CG	Jan-18	May-18	120%	$ 332,500.00	$ 332,500.00	$ 332,500.00	100%
494	IT0234L	Jan-18	Dec-18	49%	$ 28,350.00	$ 28,350.00	$ 14,175.00	50%
495	IT0237L	Feb-18	Dec-18	45%	$ 170,099.77	$ 170,099.77	$ 68,039.94	40%

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496	IT0238L	Feb-18	Oct-18	55%	$ 18,900.00	$ 18,900.00	$ 11,340.00	60%
497	IT0241L	Mar-18	Nov-19	19%	$ 307,999.97	$ 307,999.97	$ 53,900.00	18%
498	IT0242L	Feb-18	Dec-18	45%	$ 183,329.29	$ 183,329.29	$ 73,331.67	40%
499	IT0243L	Apr-18	Apr-18	310%	$ 141,192.07	$ 141,192.07	$ 141,192.07	100%
500	IT0244L	Apr-18	Dec-18	33%	$ 56,700.00	$ 56,700.00	$ 18,900.00	33%
501	IT0245L	Mar-18	Oct-18	50%	$ 28,728.00	$ 28,728.00	$ 12,852.00	45%
502	IT0246L	Jan-18	Oct-18	59%	$ 292,600.00	$ 292,600.00	$ 175,560.00	60%
503	IT0247L	Jan-18	Dec-18	49%	$ 77,000.00	$ 77,000.00	$ 36,960.00	48%
504	IT0248L	Jan-18	Nov-18	54%	$ 75,599.52	$ 75,599.52	$ 39,689.73	52%
505	IT0249L	Jan-18	Dec-18	49%	$ 40,068.00	$ 40,068.00	$ 21,924.00	55%
506	IT0250L	Jun-18	Jul-18	48%	$ 15,400.00	$ 15,400.00	$ 7,700.00	50%
507	IT0251L	Feb-18	Nov-18	49%	$ 15,120.00	$ 15,120.00	$ 7,560.00	50%
508	IT0252L	Jun-18	Jun-18	100%	$ 37,799.99	$ 37,799.99	$ 37,799.99	100%
509	IT0253L	Feb-18	Dec-18	45%	$ 56,699.17	$ 56,699.17	$ 22,679.61	40%
510	IT0254L	May-18	Aug-18	49%	$ 18,900.00	$ 18,900.00	$ 9,450.00	50%
511	IT0255L	Jun-18	Jun-18	100%	$ 14,175.00	$ 14,175.00	$ 14,175.00	100%
512	IT0256L	Jan-18	Nov-18	54%	$ 47,250.00	$ 47,250.00	$ 26,838.00	57%
513	IT0258L	May-18	Aug-18	49%	$ 38,500.00	$ 38,500.00	$ 19,250.00	50%
514	IT0259L	Jan-18	Dec-18	49%	$ 328,859.59	$ 328,859.59	$ 211,679.83	64%
515	IT0260L	Jan-18	Dec-18	49%	$ 75,599.50	$ 75,599.50	$ 34,019.74	45%
516	IT0261L	May-18	Jul-18	66%	$ 51,450.00	$ 51,450.00	$ 34,300.00	67%
517	IT0263L	Jan-18	Oct-18	59%	$ 113,400.00	$ 113,400.00	$ 69,930.01	62%
518	IT0264L	Jun-18	Mar-19	10%	$ 246,400.00	$ 246,400.00	$ 15,400.00	6%
519	IT0265L	Mar-18	Sep-18	57%	$ 37,800.00	$ 37,800.00	$ 18,900.00	50%
520	IT0266L	Mar-18	Dec-18	40%	$ 61,600.00	$ 61,600.00	$ 24,640.00	40%
521	IT0267L	Jan-18	Mar-18	202%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
522	IT0268L	Jan-18	Mar-18	202%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
523	IT0269L	Feb-18	Mar-18	257%	$ 30,800.00	$ 30,800.00	$ 30,800.00	100%
524	IT0270L	Mar-18	Jun-18	100%	$ 46,200.01	$ 46,200.01	$ 46,200.01	100%
525	IT0271L	Apr-18	Apr-18	310%	$ 113,399.97	$ 113,399.97	$ 113,399.97	100%
526	IT0274L	Feb-18	Nov-18	49%	$ 230,998.88	$ 230,998.88	$ 115,499.44	50%
527	IT0275L	May-18	Sep-18	39%	$ 37,799.97	$ 37,799.97	$ 18,899.99	50%
528	IT0276L	Mar-18	Oct-18	50%	$ 32,129.87	$ 32,129.87	$ 15,894.77	49%
529	IT0277L	Feb-18	Nov-18	49%	$ 173,879.71	$ 173,879.71	$ 158,759.71	91%
530	IT0278L	May-18	May-18	200%	$ 24,570.00	$ 24,570.00	$ 24,570.00	100%
531	IT0279L	May-18	May-18	200%	$ 24,570.00	$ 24,570.00	$ 24,570.00	100%
532	IT0280L	Apr-18	Oct-18	42%	$ 18,900.00	$ 18,900.00	$ 9,450.00	50%
533	IT0282L	Mar-18	Oct-18	50%	$ 18,899.83	$ 18,899.83	$ 7,937.93	42%
534	IT0283L	Apr-18	Jul-18	74%	$ 94,499.99	$ 94,499.99	$ 66,149.99	70%
535	IT0284L	Mar-18	Mar-18	403%	$ 37,800.00	$ 37,800.00	$ 37,800.00	100%
536	IT0285CG	Jun-18	Jul-18	48%	$ 105,000.00	$ 105,000.00	$ 52,500.00	50%
537	IT0286CG	Apr-18	Jul-18	74%	$ 70,000.00	$ 70,000.00	$ 52,500.00	75%
538	IT0287L	Jan-18	Dec-18	49%	$ 1,079,208.68	$ 1,079,208.68	$ 529,199.53	49%
539	IT0288L	Jan-18	Nov-18	54%	$ 37,799.52	$ 37,799.52	$ 13,229.82	35%
540	IT0289L	Apr-18	Oct-18	42%	$ 30,800.00	$ 30,800.00	$ 4,620.00	15%
541	IT0290L	May-18	Aug-18	49%	$ 30,800.00	$ 30,800.00	$ 15,400.00	50%
542	IT0291L	Mar-18	Dec-18	40%	$ 53,899.81	$ 53,899.81	$ 18,479.94	34%
543	IT0293L	Nov-18	Nov-18	-428%	$ 10,772.99	$ 10,772.99	$ (0.01)	0%
544	IT0294L	Jul-18	Sep-18	-1%	$ 56,699.99	$ 56,699.99	$ (0.01)	0%
545	IT0295L	Feb-18	Nov-18	49%	$ 60,480.00	$ 60,480.00	$ 1,738.80	3%
546	IT0296L	Apr-18	Jul-18	74%	$ 37,799.97	$ 37,799.97	$ 28,349.97	75%
547	IT0297L	Feb-18	Dec-18	45%	$ 56,699.97	$ 56,699.97	$ 27,215.99	48%
548	IT0298L	Apr-18	Sep-18	49%	$ 56,700.00	$ 56,700.00	$ 37,800.00	67%
549	IT0299L	May-18	Aug-18	49%	$ 30,800.00	$ 30,800.00	$ 15,400.00	50%
550	IT0300L	Jan-18	Aug-19	30%	$ 600,599.62	$ 600,599.62	$ 184,799.83	31%

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551	IT0301L	Jan-18	Dec-18	49%	$ 359,099.52	$ 359,099.52	$ 321,299.75	89%
552	IT0305L	Jan-18	Dec-18	49%	$ 179,549.85	$ 179,549.85	$ 162,539.96	91%
553	141390	Jan-15	Dec-21	50%	$ 126,000.00	$ 61,250.00	$ 24,500.00	40%

* Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

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1	001LGE16	Jan-16	Dec-16	116%	$ 175,000.10	$ 215,232.56	$ 215,232.56	100%
2	002LGE15	Jan-15	Aug-16	137%	$ 24,937.50	$ 4,666.70	$ 4,666.70	100%
3	002LGE16	Jan-16	Dec-16	116%	$ 249,375.08	$ 1,907,480.25	$ 1,907,480.25	100%
4	003LGE15	Jan-15	Aug-16	137%	$ 33,249.97	$ 47,660.97	$ 47,660.97	100%
5	004LGE14	Jan-14	Dec-16	105%	$ 414,982.43	$ 529,228.96	$ 529,228.96	100%
6	006LGE16	Jan-16	Dec-16	116%	$ 43,750.01	$ 42,745.73	$ 42,745.73	100%
7	007LGE16	Dec-15	Dec-16	116%	$ 15,750.00	$ 15,435.01	$ 15,435.01	100%
8	009LGE16	Jan-16	Dec-16	116%	$ 166,250.05	$ 137,478.28	$ 137,478.28	100%
9	011LGE16	Jan-16	Dec-16	116%	$ 175,000.11	$ 181,569.44	$ 181,569.44	100%
10	012LGE15	Jan-15	Aug-16	137%	$ 87,500.04	$ 74,731.99	$ 74,731.99	100%
11	012LGE16	Jan-16	Dec-16	116%	$ 87,499.94	$ 128,621.04	$ 128,621.04	100%
12	013LGE16	Jan-16	Dec-16	116%	$ 52,500.01	$ 51,449.94	$ 51,449.94	100%
13	017LGE16	Jan-16	Dec-16	116%	$ 87,500.03	$ 77,000.01	$ 77,000.01	100%
14	019LGE15	Jan-15	Aug-17	81%	$ 664,999.99	$ 1,152,822.60	$ 918,880.08	80%
15	021LGE16	Jan-16	Dec-16	116%	$ 83,124.97	$ 81,462.42	$ 81,462.42	100%
16	023LGE16	Jan-16	Dec-16	116%	$ 26,250.03	$ 25,724.99	$ 25,724.99	100%
17	025LGE16	Jan-16	Dec-16	116%	$ 17,499.97	$ 17,148.64	$ 17,148.64	100%
18	026LGE16	Dec-15	Dec-16	116%	$ 8,750.03	$ 8,573.60	$ 8,573.60	100%
19	029LGE16	Jan-16	Dec-16	116%	$ 52,500.01	$ 51,435.07	$ 51,435.07	100%
20	031LGE16	Jan-16	Dec-16	116%	$ 87,500.03	$ 50,613.72	$ 50,613.72	100%
21	032LGE16	Jan-16	Dec-16	116%	$ 69,999.99	$ 40,266.67	$ 40,266.67	100%
22	033LGE16	Jan-16	Dec-16	116%	$ 1,330,000.05	$ 966,613.77	$ 966,613.77	100%
23	034LGE16	Jan-16	Dec-16	116%	$ 148,749.97	$ 309,470.08	$ 309,470.08	100%
24	037LGE16	Jan-16	Dec-16	116%	$ 26,250.00	$ 50,511.92	$ 50,511.92	100%
25	038LGE16	Jan-16	Dec-16	116%	$ 8,750.03	$ 8,574.99	$ 8,574.99	100%
26	039LGE16	Jan-16	Dec-16	116%	$ 13,125.00	$ 12,862.50	$ 12,862.50	100%
27	040LGE16	Jan-16	Dec-16	116%	$ 17,499.97	$ 40,663.43	$ 40,663.43	100%
28	042LGE15	Dec-14	Aug-16	136%	$ 83,125.04	$ 2.67	$ 2.67	100%
29	043LGE16	Aug-15	Dec-16	111%	$ 9,975.00	$ 102,900.00	$ 102,900.00	100%
30	044LGE16	Jan-16	Dec-16	116%	$ 70,000.11	$ 79,901.36	$ 79,901.36	100%
31	046LGE16	Jan-16	Dec-16	116%	$ 140,000.03	$ 68,599.32	$ 68,599.32	100%
32	047LGE16	Jan-16	Dec-16	116%	$ 26,250.00	$ 51,451.96	$ 51,451.96	100%
33	053LGE15	Jan-15	Aug-16	137%	$ 66,500.03	$ 19,252.67	$ 19,252.67	100%
34	053LGE16	Jan-16	Dec-16	116%	$ 73,149.97	$ 119,866.89	$ 119,866.89	100%
35	059LGE16	Jan-16	Dec-16	116%	$ 35,000.04	$ 34,300.03	$ 34,300.03	100%
36	060LGE16	Jan-16	Dec-16	116%	$ 14,874.97	$ 14,578.19	$ 14,578.19	100%
37	063LGE16	Jan-16	Dec-16	116%	$ 17,499.97	$ 17,148.60	$ 17,148.60	100%
38	064LGE16	Jan-16	Dec-16	116%	$ 8,750.03	$ 8,573.60	$ 8,573.60	100%
39	065LGE16	Jan-16	Dec-16	116%	$ 8,750.03	$ 17,148.89	$ 17,148.89	100%
40	067LGE16	Jan-16	Dec-16	116%	$ 166,250.06	$ 136,486.25	$ 136,486.25	100%
41	068LGE16	Jan-16	Dec-16	116%	$ 17,499.97	$ 34,063.90	$ 34,063.90	100%
42	071LGE14	Jan-14	Aug-16	122%	$ 25,755.11	$ (52.84)	$ (52.84)	100%
43	073LGE15	Jan-15	Aug-16	137%	$ 19,250.03	$ 18,895.31	$ 18,895.31	100%
44	074LGE16	Dec-15	Dec-16	116%	$ 49,000.00	$ 48,022.38	$ 48,022.38	100%
45	076LGE16	Jan-16	Dec-16	116%	$ 64,837.51	$ 9,111.49	$ 9,111.49	100%
46	077LGE16	Jan-16	Dec-16	116%	$ 61,250.04	$ 60,025.00	$ 60,025.00	100%
47	078LGE16	Jan-16	Dec-16	116%	$ 35,000.03	$ 30,799.85	$ 30,799.85	100%
48	079LGE15	Jan-15	Aug-16	137%	$ 35,000.03	$ 33,050.88	$ 33,050.88	100%
49	080LGE14	Jan-14	Dec-17	79%	$ 623,213.35	$ 754,302.24	$ 675,552.24	90%
50	080LGE16	Jan-16	Dec-16	116%	$ 199,500.00	$ 199,500.00	$ 199,500.00	100%
51	081LGE16	Jan-16	Dec-16	116%	$ 22,400.03	$ 22,399.99	$ 22,399.99	100%
52	082LGE15	Jan-15	Aug-16	137%	$ 45,500.03	$ (0.02)	$ (0.02)	100%
53	082LGE16	Jan-16	Dec-16	116%	$ 336,526.45	$ 995,820.76	$ 995,820.76	100%
54	093LGE16	Jan-16	Dec-16	116%	$ 178,500.00	$ 160,476.90	$ 160,476.90	100%
55	100LGE15	Jan-15	Aug-16	137%	$ 36,574.94	$ 35,475.27	$ 35,475.27	100%

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56	100LGE16	Jan-16	Aug-16	174%	$ 299,712.00	$ 154,816.06	$ 154,816.06	100%
57	108LGE16	Jan-16	Dec-16	116%	$ 70,000.00	$ 36,824.98	$ 36,824.98	100%
58	109LGE16	Jan-16	Dec-16	116%	$ 42,000.00	$ 75,501.81	$ 75,501.81	100%
59	110LGE16	Jan-16	Dec-16	116%	$ 70,000.00	$ 68,600.05	$ 68,600.05	100%
60	111LGE16	Jan-16	Dec-16	116%	$ 210,000.00	$ 209,999.69	$ 209,999.69	100%
61	113LGE16	Jan-16	Dec-16	116%	$ 35,000.00	$ 56,979.85	$ 56,979.85	100%
62	117149	Jan-03	Aug-16	104%	$ 128,301,975.20	$ 144,648,641.78	$ 144,648,641.78	100%
63	117361	Mar-04	Dec-25	60%	$ 24,153.63	$ 0.04	$ 0.03	100%
64	117LGE16	Jan-16	Dec-16	116%	$ 35,000.00	$ 83,776.29	$ 83,776.29	100%
65	120754	Jun-05	Aug-16	105%	$ 2,788.83	$ 339,777.80	$ 339,777.80	100%
66	120LGE14	Jan-14	Aug-16	122%	$ 760,512.93	$ 767,620.18	$ 767,620.18	100%
67	122LGE14	Jan-14	Dec-16	105%	$ 904,288.00	$ 1,155,462.81	$ 1,155,462.81	100%
68	123220	Mar-08	Aug-16	107%	$ 127,727.80	$ 2,179,380.99	$ 2,179,380.99	100%
69	125LGE16	Jan-16	Dec-16	116%	$ 35,712.95	$ 93,021.81	$ 93,021.81	100%
70	126LGE16	Jan-16	Dec-16	116%	$ 105,000.00	$ 134,165.01	$ 134,165.01	100%
71	127090	Aug-09	Aug-16	108%	$ 15,345,416.63	$ 18,384,457.03	$ 18,384,457.03	100%
72	127091	Aug-09	Mar-17	99%	$ 17,523,444.92	$ 15,741,021.59	$ 15,741,021.59	100%
73	127095	Aug-09	Dec-17	90%	$ 16,845,883.92	$ 17,367,644.63	$ 7,020,446.86	40%
74	127135	Oct-08	Jun-24	53%	$ 66,841,911.56	$ (710,599.75)	$ (710,599.75)	100%
75	127181	Jul-11	Mar-17	99%	$ 175,000.00	$ 308,377.45	$ 308,377.45	100%
76	127201	Aug-09	Aug-16	108%	$ 14,798,029.35	$ 15,623,071.19	$ 15,623,071.19	100%
77	127202	Aug-09	Aug-16	108%	$ 17,790,363.47	$ 16,114,289.21	$ 16,114,289.21	100%
78	127559	Jan-10	Aug-16	109%	$ 312,231,284.84	$ 115,239,774.50	$ 115,239,774.50	100%
79	127LGE16	Jan-16	Dec-16	116%	$ 52,500.00	$ 78,456.81	$ 78,456.81	100%
80	129LGE16	Jan-16	Dec-17	58%	$ 105,000.00	$ 491,545.94	$ 324,992.91	66%
81	130321	Jan-13	Aug-16	116%	$ 1,054,422.23	$ 284,310.05	$ 284,310.05	100%
82	130321LGE	Jan-13	Aug-16	116%	$ 1,426,250.55	$ 1,951,963.89	$ 1,951,963.89	100%
83	130875	Jan-10	Jun-17	96%	$ 283,407,132.14	$ 387,332,123.66	$ 385,313,623.66	99%
84	130881	Jan-10	Jun-17	96%	$ 216,887,937.53	$ 307,108,119.69	$ 303,208,119.69	99%
85	130896	Oct-11	Dec-16	103%	$ 166,085,873.20	$ 101,126,717.27	$ 101,126,717.27	100%
86	130LGE15	Jan-15	Aug-16	137%	$ 43,050.00	$ 1,158.93	$ 1,158.93	100%
87	131314	Feb-12	Aug-16	113%	$ 2,996,363.64	$ 14,238,450.73	$ 14,238,450.73	100%
88	131607LGE	Jan-14	Aug-16	122%	$ 1,510,622.41	$ 3,384,658.53	$ 3,384,658.53	100%
89	131849	Jan-15	Aug-16	137%	$ 174,996.00	$ 151,300.64	$ 151,300.64	100%
90	131851	Jan-16	Dec-16	116%	$ 174,996.00	$ 41,879.17	$ 41,879.17	100%
91	132000	Jan-16	Dec-16	116%	$ 1,475,190.00	$ 1,705,146.30	$ 1,705,146.30	100%
92	132804	Apr-11	Dec-16	103%	$ 5,100,000.00	$ 5,047,721.38	$ 5,047,721.38	100%
93	132874	Apr-11	Dec-17	88%	$ -	$ -	$ (0.00)	*
94	132896	Jan-16	Aug-16	174%	$ 170,000.00	$ 231,791.33	$ 231,791.33	100%
95	132918	Jul-15	Dec-16	111%	$ 4,000,000.00	$ 3,489,795.93	$ 3,489,795.93	100%
96	132920	Jan-14	Dec-19	53%	$ 1,784,000.00	$ 2,905,083.11	$ 1,050,083.11	36%
97	132923	Jan-14	Dec-22	35%	$ 2,153,000.00	$ 1,891,085.34	$ 641,085.34	34%
98	132927	Jul-15	Aug-16	142%	$ 425,000.00	$ 189,441.94	$ 189,441.94	100%
99	132928	Apr-13	Nov-16	107%	$ 702,034.00	$ 203,421.73	$ 203,421.73	100%
100	132936	Jul-15	Dec-16	111%	$ 425,000.01	$ 276,489.89	$ 276,489.89	100%
101	132938	Jan-16	Aug-16	199%	$ 90,000.00	$ 34,447.60	$ 34,447.60	100%
102	132939	Jan-16	Aug-16	199%	$ 90,000.00	$ 231,872.19	$ 231,872.19	100%
103	132941	Jun-16	Dec-16	128%	$ 90,000.00	$ 70,000.00	$ 70,000.00	100%
104	132951	Apr-15	Dec-16	109%	$ 4,000,000.00	$ 3,497,059.87	$ 3,497,059.87	100%
105	132957	Jan-15	Dec-16	108%	$ 2,250,000.00	$ 1,289,490.15	$ 1,289,490.15	100%
106	132995	Jan-15	Dec-16	108%	$ 250,000.00	$ 309,225.09	$ 309,225.09	100%
107	133614	Oct-11	Jun-17	94%	$ 369,561,041.86	$ 344,620,096.37	$ 343,134,763.03	100%
108	133671	Jul-14	Dec-21	36%	$ 60,000,000.00	$ 0.00	$ 4,107,599.68	*
109	133679	Jul-15	Dec-21	26%	$ 7,800,000.00	$ (0.00)	$ 1,669,096.00	*
110	133712	Jan-14	Aug-16	122%	$ 1,508,722.98	$ 488,411.49	$ 488,411.49	100%

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111	134111LGE	Jul-14	Oct-16	114%	$ 607,810.00	$ 130,382.71	$ 130,382.71	100%
112	134232LGE	Jan-16	Dec-16	116%	$ 145,328.63	$ 160,428.73	$ 160,428.73	100%
113	134242	Jun-13	Aug-16	118%	$ 699,868.02	$ 486,024.33	$ 486,024.33	100%
114	134624	Mar-13	Aug-16	117%	$ 9,720,000.00	$ 8,719,779.54	$ 8,719,779.54	100%
115	134LGE15	Jan-15	Dec-16	108%	$ 99,750.00	$ 91,585.85	$ 91,585.85	100%
116	135LGE16	Jan-16	Dec-16	116%	$ 46,200.00	$ 30,800.00	$ 30,800.00	100%
117	136550	Jun-16	Nov-16	149%	$ 50,000.00	$ 19,942.84	$ 19,942.84	100%
118	136637	Sep-15	Dec-17	64%	$ 3,000,000.00	$ 1,674,440.23	$ 654,440.23	39%
119	136648	Apr-13	Sep-16	112%	$ 3,000,000.00	$ 3,430,697.53	$ 3,430,697.53	100%
120	136650	Jan-16	Dec-16	116%	$ 150,000.00	$ 109,354.02	$ 109,354.02	100%
121	136663	Jan-16	Aug-16	199%	$ 95,000.00	$ 72,355.80	$ 72,355.80	100%
122	137045LGE	Jan-15	Aug-16	137%	$ 2,300,000.00	$ 232,695.62	$ 232,695.62	100%
123	137491	May-12	Dec-17	85%	$ 2,024,100.00	$ 1,989,671.06	$ 1,140,671.06	57%
124	137662LGE	Jan-16	Dec-16	116%	$ 28,956.00	$ 49,139.25	$ 49,139.25	100%
125	137709	Mar-12	Aug-16	113%	$ 389,695.59	$ 406,641.07	$ 406,641.07	100%
126	138137	Feb-15	Sep-16	125%	$ 1,525,995.72	$ 1,909,697.80	$ 1,909,697.80	100%
127	138138	Jan-15	Dec-16	108%	$ 3,562,000.32	$ 4,494,281.17	$ 4,494,281.17	100%
128	138393	Jan-09	Aug-16	108%	$ 850,000.00	$ 882,427.58	$ 882,427.58	100%
129	138439	Jan-12	Dec-21	52%	$ 4,360,532.48	$ 9,826,747.28	$ 6,957,574.03	71%
130	138552	Jan-14	Aug-16	122%	$ 70,000.00	$ 28,839.41	$ 28,839.41	100%
131	138554	Jan-14	Aug-16	122%	$ 70,000.00	$ 23,262.23	$ 23,262.23	100%
132	138674	Aug-12	Aug-16	114%	$ 79,208.81	$ 45,389.78	$ 45,389.78	100%
133	138685	Aug-12	Aug-16	115%	$ 100,000.00	$ 100,119.83	$ 100,119.83	100%
134	138686	Aug-12	Aug-16	115%	$ 100,000.00	$ 100,628.81	$ 100,628.81	100%
135	138898LGE	Dec-12	Aug-16	116%	$ 600,046.43	$ 1,427,042.62	$ 1,427,042.62	100%
136	138LGE16	Jan-16	Apr-17	87%	$ 15,050.03	$ 157,664.50	$ 148,914.50	94%
137	139045	Dec-12	Aug-16	113%	$ 1,052,304.62	$ 1,323,466.05	$ 1,323,466.05	100%
138	139218	Mar-13	Aug-16	117%	$ 2,728,146.33	$ 0.00	$ 0.00	100%
139	139595	Jan-15	Nov-18	55%	$ 116,000.00	$ 80,183.68	$ 38,313.68	48%
140	139598	Jan-14	Nov-17	81%	$ 302,400.00	$ 310,615.94	$ 248,582.99	80%
141	139600	Aug-15	Aug-16	158%	$ 382,000.00	$ 48,363.78	$ 48,363.78	100%
142	139654	Apr-13	Aug-16	117%	$ 6,717.60	$ 1,138.02	$ 1,138.02	100%
143	139670	Sep-15	Dec-17	64%	$ 57,000.00	$ 255,590.47	$ 220,828.85	86%
144	139771LGE	Jan-09	Aug-16	108%	$ 101,656.22	$ 112,030.33	$ 112,030.33	100%
145	139788LGE	Jan-09	Aug-16	108%	$ 99,363.23	$ 102,468.92	$ 102,468.92	100%
146	139789LGE	Jan-09	Aug-16	108%	$ 29,808.97	$ 31,377.41	$ 31,377.41	100%
147	139852	Mar-16	Aug-16	238%	$ 375,000.00	$ 489,234.99	$ 489,234.99	100%
148	139LGE15	Jan-15	Dec-16	108%	$ 34,999.92	$ 62,302.35	$ 62,302.35	100%
149	139LGE16	Jan-16	Dec-16	116%	$ 70,000.01	$ 68,600.00	$ 68,600.00	100%
150	140017	Mar-14	Aug-16	124%	$ 7,600.00	$ -	$ -	0%
151	140097	May-16	Dec-16	124%	$ 12,020.94	$ 11,841.91	$ 11,841.91	100%
152	140502	Jun-14	Jul-17	87%	$ 933,689.20	$ 941,250.82	$ 719,343.43	76%
153	140537	Jan-15	Aug-16	137%	$ 50,736.51	$ 115,902.75	$ 115,902.75	100%
154	140540	Jan-15	Aug-16	137%	$ 297,462.90	$ 275,509.81	$ 275,509.81	100%
155	140544	Jan-15	Aug-16	137%	$ 88,493.32	$ 104,355.27	$ 104,355.27	100%
156	140553	Jan-15	Aug-16	137%	$ 74,098.47	$ 76,837.51	$ 76,837.51	100%
157	140625	Jan-15	Aug-16	137%	$ 56,446.89	$ 67,039.24	$ 67,039.24	100%
158	140626	Jan-15	Aug-16	137%	$ 109,801.89	$ 94,168.80	$ 94,168.80	100%
159	140643	Jan-15	Aug-16	137%	$ 25,862.17	$ 59,543.50	$ 59,543.50	100%
160	140650	Jan-15	Aug-16	137%	$ 1,077,500.37	$ 957,024.81	$ 957,024.81	100%
161	140658LGE	Jan-16	Dec-17	58%	$ 575,797.15	$ 73,026.87	$ 73,026.87	100%
162	141195	Sep-13	Aug-16	120%	$ 3,130,805.91	$ 5,780,748.63	$ 5,780,748.63	100%
163	141392	Jul-13	Dec-18	66%	$ 1,411,716.60	$ 1,289,901.07	$ 962,301.07	75%
164	141419	Jan-15	Dec-16	108%	$ 63,000.00	$ 61,336.88	$ 61,336.88	100%
165	141423	Jan-15	Aug-16	137%	$ 66,500.00	$ 21,870.56	$ 21,870.56	100%

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166	141424	Jan-16	Dec-16	116%	$ 70,000.00	$ 51,103.50	$ 51,103.50	100%
167	141425	Jan-15	Dec-16	108%	$ 35,000.00	$ 13,655.82	$ 13,655.82	100%
168	141440	Jan-16	Dec-18	39%	$ 688,184.00	$ 19,241.60	$ 19,241.60	100%
169	142626	Aug-13	Aug-16	120%	$ 42,791.41	$ 42,791.41	$ 42,791.41	100%
170	142726	Jan-10	Aug-16	109%	$ 12,433.41	$ 12,984.93	$ 12,984.93	100%
171	142753LGE	Jan-14	Dec-17	79%	$ 1,369,094.33	$ 4,784,048.10	$ 4,538,640.30	95%
172	142759	Oct-13	Aug-16	121%	$ 28,078.46	$ 66,437.71	$ 66,437.71	100%
173	142LGE16	Jan-16	Dec-16	116%	$ 10,500.00	$ 17,167.50	$ 17,167.50	100%
174	143042	Dec-13	Dec-16	105%	$ 13,510,013.24	$ 10,038,644.42	$ 10,038,644.42	100%
175	143282	Apr-15	Aug-16	143%	$ 240,577.35	$ 290,900.40	$ 290,900.40	100%
176	143287	Dec-14	Aug-16	136%	$ 114,174.07	$ 79,487.83	$ 79,487.83	100%
177	143507	May-14	Aug-16	126%	$ 800,669.53	$ 816,497.32	$ 816,497.32	100%
178	143614	Jul-16	Dec-16	132%	$ 140,000.00	$ 100,000.00	$ 100,000.00	100%
179	143615	Jul-15	Dec-16	111%	$ 140,000.00	$ 105,698.10	$ 105,698.10	100%
180	143616	Jul-16	Dec-16	132%	$ 140,000.00	$ 100,000.00	$ 100,000.00	100%
181	143617	Jul-15	Dec-16	111%	$ 140,000.00	$ 121,854.49	$ 121,854.49	100%
182	143640	Mar-14	Dec-16	106%	$ 1,502,598.93	$ 1,068,717.48	$ 1,068,717.48	100%
183	143790	Jun-15	Aug-16	149%	$ 175,000.00	$ 182,552.57	$ 182,552.57	100%
184	143864	May-14	Dec-16	106%	$ 7,950,000.00	$ 7,516,268.20	$ 7,516,268.20	100%
185	143866	May-14	Dec-16	106%	$ 2,350,429.14	$ 2,231,515.89	$ 2,231,515.89	100%
186	143LGE16	Jan-16	Dec-16	116%	$ 10,780.06	$ 10,780.06	$ 10,780.06	100%
187	144037	Jul-14	Dec-16	106%	$ (160.51)	$ (126,534.33)	$ (126,534.33)	100%
188	144110	May-16	Oct-16	166%	$ 510,000.00	$ 22,400.00	$ 22,400.00	100%
189	144123	Jan-15	Oct-16	118%	$ 2,500,000.00	$ 722,238.00	$ 722,238.00	100%
190	144124	Sep-14	Oct-16	115%	$ 2,500,000.00	$ 1,543,190.44	$ 1,543,190.44	100%
191	144126	Sep-15	Dec-16	112%	$ 400,187.32	$ 370,391.54	$ 370,391.54	100%
192	144127	Sep-15	Aug-16	163%	$ 149,882.65	$ 121,962.87	$ 121,962.87	100%
193	144130	Jan-15	Aug-16	137%	$ 1,250,121.97	$ 1,001,568.57	$ 1,001,568.57	100%
194	144132	Sep-15	Oct-16	130%	$ 750,219.83	$ 261,038.39	$ 261,038.39	100%
195	144330	Apr-15	Nov-16	115%	$ 1,999,576.52	$ 1,167,430.17	$ 1,167,430.17	100%
196	144568	Jan-15	Aug-16	130%	$ 267,726.20	$ 282,881.70	$ 282,881.70	100%
197	144586	Jan-15	Aug-16	137%	$ 113,444.43	$ 65,329.05	$ 65,329.05	100%
198	144628	Apr-15	Aug-16	143%	$ 609,701.15	$ 573,488.75	$ 573,488.75	100%
199	144643	Jan-15	Aug-16	137%	$ 573,489.21	$ 437,861.20	$ 437,861.20	100%
200	144683	Apr-15	Aug-16	135%	$ 329,964.00	$ 229,159.06	$ 229,159.06	100%
201	144761	Jan-16	Dec-16	116%	$ 279,999.99	$ 184,202.49	$ 184,202.49	100%
202	144827	Jan-16	Dec-16	116%	$ 135,208.91	$ 127,125.24	$ 127,125.24	100%
203	144830	Jan-16	Dec-16	116%	$ 312,524.72	$ 294,591.22	$ 294,591.22	100%
204	144831	Jan-16	Dec-16	116%	$ 87,016.94	$ 85,437.72	$ 85,437.72	100%
205	144832	Jan-16	Dec-16	116%	$ 49,408.01	$ 71,154.93	$ 71,154.93	100%
206	144833	Jan-16	Dec-16	116%	$ 98,694.32	$ 99,161.84	$ 99,161.84	100%
207	144834	Jan-16	Dec-16	116%	$ 132,199.85	$ 130,470.09	$ 130,470.09	100%
208	144889	Jan-16	Dec-16	116%	$ 46,609.08	$ 55,521.13	$ 55,521.13	100%
209	144890	Jan-16	Dec-16	116%	$ 106,265.03	$ 93,028.06	$ 93,028.06	100%
210	144891	Jan-16	Dec-16	116%	$ 51,000.00	$ 44,958.11	$ 44,958.11	100%
211	144892	Jan-16	Dec-16	116%	$ 101,000.00	$ 89,483.17	$ 89,483.17	100%
212	144893	Jan-16	Dec-16	116%	$ 31,383.65	$ 32,732.41	$ 32,732.41	100%
213	144894	Jan-16	Dec-16	116%	$ 113,000.00	$ 99,561.64	$ 99,561.64	100%
214	144895	Jan-16	Dec-16	116%	$ 77,000.00	$ 75,174.74	$ 75,174.74	100%
215	144906	Jan-16	Dec-16	116%	$ 30,229.16	$ (2,521.96)	$ (2,521.96)	100%
216	144917	Jan-15	Aug-16	137%	$ 180,080.39	$ 167,006.20	$ 167,006.20	100%
217	144920	Jan-16	Dec-16	116%	$ 146,999.96	$ 142,475.96	$ 142,475.96	100%
218	144921	Jan-16	Dec-16	116%	$ 184,999.98	$ 172,168.96	$ 172,168.96	100%
219	144922	Jan-16	Dec-16	116%	$ 283,000.03	$ 264,976.68	$ 264,976.68	100%
220	144993	Jan-16	Dec-16	116%	$ 52,500.00	$ 45,801.00	$ 45,801.00	100%

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221	144995	Jan-16	Sep-16	155%	$ 35,000.00	$ 64,750.00	$ 64,750.00	100%
222	144997	Jan-16	Dec-16	116%	$ 17,500.00	$ 97,989.57	$ 97,989.57	100%
223	145404	Jan-15	Dec-21	31%	$ 2,506,735.00	$ 2,361,545.91	$ 1,944,207.97	82%
224	145796	Aug-14	Aug-16	129%	$ (420.54)	$ 1,652,426.49	$ 1,652,426.49	100%
225	146001LGE	Apr-14	Dec-16	106%	$ 25,169.04	$ 24,722.48	$ 24,722.48	100%
226	146002LGE	Apr-14	Dec-16	106%	$ 41,319.17	$ 78,000.00	$ 78,000.00	100%
227	146004LGE	Apr-16	Dec-16	122%	$ 8,704.29	$ 18,633.70	$ 18,633.70	100%
228	146005LGE	Apr-14	Dec-16	106%	$ 34,953.50	$ 42,545.51	$ 42,545.51	100%
229	146020	Aug-14	Dec-16	107%	$ 388,648.46	$ 721,335.13	$ 721,335.13	100%
230	146252	Aug-15	Dec-16	111%	$ 667,443.61	$ 489,504.81	$ 489,504.81	100%
231	146253	Jan-16	Sep-16	156%	$ 418,937.52	$ 418,937.52	$ 418,937.52	100%
232	146255	Oct-14	Aug-16	131%	$ 405,264.96	$ 296,245.11	$ 296,245.11	100%
233	146329	Oct-14	Aug-16	132%	$ 882,785.90	$ 1,583,396.80	$ 1,583,396.80	100%
234	146342	Oct-14	Aug-16	132%	$ 4,295.27	$ 4,295.27	$ 4,295.27	100%
235	146423	Jan-15	Aug-16	137%	$ 2,867,344.54	$ 2,839,124.90	$ 2,839,124.90	100%
236	146442	Jan-15	Aug-16	137%	$ 5,779,691.19	$ 5,439,083.15	$ 5,439,083.15	100%
237	146484	Nov-14	Aug-16	134%	$ 5,105.02	$ 5,105.02	$ 5,105.02	100%
238	146605	Aug-15	Aug-16	158%	$ 434,454.16	$ 770,123.29	$ 770,123.29	100%
239	146659	Apr-14	Aug-16	120%	$ 56,697.85	$ 38,839.71	$ 38,839.71	100%
240	146686	Aug-15	Aug-16	158%	$ 1,820,202.76	$ 1,025,881.30	$ 1,025,881.30	100%
241	146714LGE	Apr-14	Aug-16	125%	$ 231,816.10	$ 136,247.39	$ 136,247.39	100%
242	146730	Jan-15	Dec-16	108%	$ 4,149,979.48	$ 4,328,554.98	$ 4,328,554.98	100%
243	146743	Sep-15	Aug-16	163%	$ 400,073.48	$ 277,230.29	$ 277,230.29	100%
244	146745	Apr-16	Dec-16	122%	$ 622,704.87	$ 622,704.87	$ 622,704.87	100%
245	146747	Jan-15	Dec-16	108%	$ 298,842.07	$ 298,842.07	$ 298,842.07	100%
246	146748	Sep-15	Aug-16	163%	$ 150,308.00	$ 106,677.06	$ 106,677.06	100%
247	146749	Aug-16	Dec-16	139%	$ 540,000.00	$ 540,000.00	$ 540,000.00	100%
248	146751	Jan-16	Dec-16	116%	$ 356,826.69	$ 356,826.69	$ 356,826.69	100%
249	146788	Jan-15	Aug-16	137%	$ 10,779.43	$ 20,481.12	$ 20,481.12	100%
250	146817	Jan-15	Aug-16	138%	$ 15,626.10	$ 174,192.77	$ 174,192.77	100%
251	146828	Feb-15	Aug-16	139%	$ 117,273.24	$ 145,613.97	$ 145,613.97	100%
252	146986	Mar-15	Aug-16	141%	$ 133,854.80	$ 91,739.11	$ 91,739.11	100%
253	146LGE16	Jan-16	Dec-16	116%	$ 15,399.97	$ 6,159.99	$ 6,159.99	100%
254	147009	Mar-15	Aug-16	142%	$ 10,072.65	$ 8,995.82	$ 8,995.82	100%
255	147023	Nov-15	Dec-17	61%	$ 2,420,000.00	$ 4,499,893.03	$ 2,628,893.03	58%
256	147034	Jul-15	Dec-16	111%	$ 3,075,000.00	$ 3,908,226.86	$ 3,908,226.86	100%
257	147037	Jul-15	Dec-16	111%	$ 96,000.00	$ 120,730.20	$ 120,730.20	100%
258	147038	Jul-15	Dec-16	111%	$ 96,000.00	$ 77,490.35	$ 77,490.35	100%
259	147039	Jul-15	Aug-16	142%	$ 96,000.00	$ 76,508.80	$ 76,508.80	100%
260	147040	Jul-15	Nov-16	117%	$ 55,000.00	$ 85,767.52	$ 85,767.52	100%
261	147041	Jul-15	Dec-16	111%	$ 55,000.00	$ 85,767.52	$ 85,767.52	100%
262	147044	Jul-15	Aug-16	153%	$ 226,000.00	$ 209,729.95	$ 209,729.95	100%
263	147045	Jul-15	Aug-16	153%	$ 226,000.00	$ 205,108.94	$ 205,108.94	100%
264	147065	Jan-16	Nov-16	127%	$ 110,000.00	$ 110,000.00	$ 110,000.00	100%
265	147086	Mar-15	Sep-16	127%	$ 0.00	$ 0.00	$ 0.00	63%
266	147091	Jan-15	Nov-18	55%	$ 17,478.00	$ 37,480.06	$ 37,480.06	100%
267	147118	Jun-15	Aug-16	140%	$ 919,963.60	$ 1,124,592.87	$ 1,124,592.87	100%
268	147126	Apr-15	Dec-16	109%	$ 3,174,885.20	$ 3,466,026.02	$ 3,466,026.02	100%
269	147145	Apr-15	Aug-16	145%	$ 322,121.15	$ 246,744.06	$ 246,744.06	100%
270	147164	Apr-15	Aug-16	145%	$ 400,000.00	$ 420,268.95	$ 420,268.95	100%
271	147180LGE	Apr-14	Aug-16	125%	$ 143,667.11	$ 157,386.01	$ 157,386.01	100%
272	147213	Apr-15	Dec-16	110%	$ 350,000.00	$ 778,085.67	$ 778,085.67	100%
273	147244	Aug-16	May-17	70%	$ 3,888,430.10	$ 2,026,813.22	$ 1,131,404.07	56%
274	147287LGE	Apr-14	Aug-16	125%	$ 369,258.69	$ 180,174.32	$ 180,174.32	100%
275	147301	May-15	Aug-16	147%	$ 55,723.71	$ 55,243.77	$ 55,243.77	100%

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276	147308	Jan-16	Dec-16	116%	$ 55,117.69	$ 44,014.87	$ 44,014.87	100%
277	147312	Jan-16	Dec-16	116%	$ 140,537.13	$ 92,096.53	$ 92,096.53	100%
278	147328	Apr-16	Oct-16	156%	$ 1,212,948.75	$ 1,554,723.63	$ 1,554,723.63	100%
279	147330	May-16	Sep-16	199%	$ 543,594.52	$ 1,003,278.06	$ 1,003,278.06	100%
280	147353	Jan-16	Dec-16	116%	$ 35,582.90	$ 32,699.15	$ 32,699.15	100%
281	147357	Mar-16	Dec-16	119%	$ 437,125.83	$ 368,088.01	$ 368,088.01	100%
282	147942LGE	May-16	Dec-17	50%	$ 5,353,000.00	$ 4,590,999.79	$ 1,324,999.79	29%
283	147971	Jan-13	Dec-20	52%	$ 0.00	$ 0.00	$ 0.00	*
284	147972	Jan-13	Dec-20	52%	$ 1,054.15	$ 0.00	$ -	0%
285	147986LGE	Apr-14	Aug-16	125%	$ 23,159.77	$ 22,957.39	$ 22,957.39	100%
286	147997	Jan-16	Dec-16	116%	$ 359,839.40	$ 257,345.35	$ 257,345.35	100%
287	147LGE16	Jan-16	Dec-16	116%	$ 46,200.00	$ 40,040.02	$ 40,040.02	100%
288	148016	Jan-16	Dec-16	116%	$ 210,000.00	$ 326,265.07	$ 326,265.07	100%
289	148018	Jan-16	Dec-19	29%	$ 556,500.00	$ 556,500.00	$ 133,000.00	24%
290	148028	Jan-16	Nov-18	40%	$ 31,500.00	$ 31,500.00	$ 31,500.00	100%
291	148047	Jan-16	Dec-16	116%	$ 3,080.00	$ 2,067.80	$ 2,067.80	100%
292	148082	Jul-16	Dec-16	135%	$ 150,000.00	$ 134,000.00	$ 134,000.00	100%
293	148496	Jan-16	Dec-16	116%	$ 138,595.12	$ 154,756.65	$ 154,756.65	100%
294	148497	Jan-16	Dec-16	116%	$ 6,180,001.74	$ 5,329,201.64	$ 5,329,201.64	100%
295	148502	Aug-15	Aug-16	158%	$ 9,431.34	$ 8,165.43	$ 8,165.43	100%
296	148594	Jan-16	Dec-16	116%	$ 305,999.65	$ 349,430.69	$ 349,430.69	100%
297	148597	Jan-16	Dec-16	116%	$ 144,499.69	$ 145,556.33	$ 145,556.33	100%
298	148614	Jan-16	Dec-16	116%	$ 161,100.39	$ 160,150.62	$ 160,150.62	100%
299	148618	Jun-15	Aug-16	152%	$ 36,656.66	$ 21,825.39	$ 21,825.39	100%
300	148620	Jan-16	Dec-16	116%	$ 1,051,002.71	$ 998,374.93	$ 998,374.93	100%
301	148633	Jan-16	Dec-16	116%	$ 180,000.42	$ 183,090.22	$ 183,090.22	100%
302	148641	Jan-16	May-17	82%	$ 60,727.40	$ 60,727.40	$ 60,727.40	100%
303	148971	Aug-16	Dec-16	143%	$ 41,248.80	$ 41,248.80	$ 41,248.80	100%
304	148LGE16	Jan-16	Dec-16	116%	$ 420,000.00	$ 473,451.42	$ 473,451.42	100%
305	149028	Jan-16	Dec-16	116%	$ 261,997.09	$ 274,780.10	$ 274,780.10	100%
306	149031	Jan-16	Aug-16	174%	$ 23,100.00	$ 6,710.89	$ 6,710.89	100%
307	149100	Jan-16	Dec-16	116%	$ 154,000.00	$ 154,001.84	$ 154,001.84	100%
308	149123LGE	Apr-14	Aug-16	125%	$ 91,378.01	$ 175,952.06	$ 175,952.06	100%
309	149187LGE	Nov-14	Aug-16	133%	$ 383,618.77	$ 391,686.95	$ 391,686.95	100%
310	149355	Jul-15	Dec-17	66%	$ 1,965,476.19	$ 2,174,885.22	$ 2,004,885.22	92%
311	149356	Jul-15	Dec-17	66%	$ 1,204,761.87	$ 1,398,885.22	$ 1,398,885.22	100%
312	149357	Jul-15	Dec-17	66%	$ 1,204,761.87	$ 1,658,885.22	$ 1,658,885.22	100%
313	149358	Jul-15	Dec-17	66%	$ 350,250.00	$ 1,811,385.22	$ 1,698,885.22	94%
314	149465	Jan-16	Nov-19	30%	$ 122,714.55	$ 475,727.65	$ 133,224.65	28%
315	149551	Jan-16	Dec-16	116%	$ 7,980.00	$ 14,700.00	$ 14,700.00	100%
316	149703	Jul-15	Aug-16	157%	$ 29,876.00	$ 31,221.31	$ 31,221.31	100%
317	149734	Jul-15	Aug-16	157%	$ 24,500.00	$ 20,910.02	$ 20,910.02	100%
318	149791	Aug-15	Aug-16	159%	$ 148,400.00	$ 130,574.36	$ 130,574.36	100%
319	149863	Aug-15	Dec-16	111%	$ (2,486.57)	$ (2,486.57)	$ (2,486.57)	100%
320	149886	Apr-15	Aug-16	145%	$ 33,000.00	$ 33,940.04	$ 33,940.04	100%
321	149889	May-16	Dec-19	23%	$ 50,000.00	$ 399,500.00	$ 209,833.34	53%
322	149948	Aug-15	Dec-16	112%	$ (5,441.07)	$ (5,441.07)	$ (5,441.07)	100%
323	149950	Aug-15	Aug-16	149%	$ 30,018.87	$ 30,018.87	$ 30,018.87	100%
324	149972	Sep-15	Sep-16	138%	$ 201,698.74	$ 201,698.74	$ 201,698.74	100%
325	149974	Aug-15	Aug-16	162%	$ 47,670.86	$ 47,670.86	$ 47,670.86	100%
326	150003	Sep-15	Aug-16	165%	$ 65,432.45	$ 65,432.45	$ 65,432.45	100%
327	150012LGE	Jan-16	Dec-16	116%	$ 65,617.19	$ 11,914.83	$ 11,914.83	100%
328	150019	Sep-15	Aug-16	166%	$ 33,293.31	$ 33,293.31	$ 33,293.31	100%
329	150024	Sep-15	Aug-16	166%	$ 448,101.65	$ 448,101.65	$ 448,101.65	100%
330	150028	Sep-15	Dec-16	113%	$ 891,575.48	$ 891,575.48	$ 891,575.48	100%

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331	150037LGE	Apr-14	Aug-16	125%	$ 99,768.83	$ 148,135.71	$ 148,135.71	100%
332	150047	Oct-15	Aug-16	169%	$ 30,717.12	$ 30,717.12	$ 30,717.12	100%
333	150079	Oct-15	Aug-16	169%	$ 70,335.74	$ 70,335.74	$ 70,335.74	100%
334	150080	Oct-15	Oct-17	68%	$ 5,828,600.00	$ 2,023,456.70	$ 1,551,116.70	77%
335	150082	Oct-15	Aug-16	169%	$ 648,150.51	$ 648,150.51	$ 648,150.51	100%
336	150096	Oct-15	Dec-16	113%	$ 79,923.23	$ 79,923.23	$ 79,923.23	100%
337	150109	Oct-15	Aug-16	169%	$ 64,114.71	$ 64,114.71	$ 64,114.71	100%
338	150123	Oct-15	Sep-16	142%	$ 190,428.00	$ 190,428.00	$ 190,428.00	100%
339	150136	Oct-15	Aug-16	172%	$ 35,538.25	$ 35,538.25	$ 35,538.25	100%
340	150150	Oct-15	Nov-16	122%	$ 68,274.01	$ 68,274.01	$ 68,274.01	100%
341	150210	Nov-15	Aug-16	177%	$ 27,240.54	$ 27,240.54	$ 27,240.54	100%
342	150216	Nov-15	Dec-16	114%	$ 443,983.14	$ 443,983.14	$ 443,983.14	100%
343	150220	Nov-15	Jun-19	36%	$ 242,098.03	$ 242,098.03	$ 103,740.83	43%
344	150222	Nov-15	Jun-19	36%	$ 620.06	$ 620.06	$ 620.06	100%
345	150233	Nov-15	Dec-16	114%	$ 49,794.73	$ 49,794.73	$ 49,794.73	100%
346	150234	Nov-15	Dec-16	114%	$ 49,794.73	$ 49,794.73	$ 49,794.73	100%
347	150274	Nov-15	Aug-16	181%	$ 18,417.26	$ 18,417.26	$ 18,417.26	100%
348	150284	Jan-16	Dec-16	116%	$ 3,058,467.16	$ 3,058,467.16	$ 3,058,467.16	100%
349	150311	Nov-15	Aug-16	182%	$ 32,425.50	$ 32,425.50	$ 32,425.50	100%
350	150330	Jan-16	Dec-17	58%	$ 448,042.46	$ 448,042.46	$ 264,982.46	59%
351	150332	Nov-15	Dec-16	115%	$ (16,393.61)	$ (16,393.61)	$ (16,393.61)	100%
352	150334	Jan-16	Dec-16	116%	$ 442,714.56	$ 442,714.56	$ 442,714.56	100%
353	150404	Dec-15	Aug-16	189%	$ 17,756.85	$ 17,756.85	$ 17,756.85	100%
354	150408	Dec-15	Oct-16	137%	$ 33,523.69	$ 33,523.69	$ 33,523.69	100%
355	150444	Jan-16	Dec-16	116%	$ (3,897.07)	$ (3,897.07)	$ (3,897.07)	100%
356	150445	Jan-16	Dec-16	116%	$ (7,079.23)	$ (7,079.23)	$ (7,079.23)	100%
357	150446	Jan-16	Dec-16	116%	$ (6,068.13)	$ (6,068.13)	$ (6,068.13)	100%
358	150447	Jan-16	Dec-16	116%	$ (9,827.25)	$ (9,827.25)	$ (9,827.25)	100%
359	150467	Jan-16	Jan-17	107%	$ 17,388.62	$ 17,388.62	$ 17,388.62	100%
360	150637	Feb-16	Dec-16	118%	$ 510,528.59	$ 510,528.59	$ 510,528.59	100%
361	150649LGE	Feb-16	Dec-16	118%	$ 439,610.56	$ 439,610.56	$ 439,610.56	100%
362	150650	Apr-16	Aug-16	273%	$ 569,758.97	$ 569,758.97	$ 569,758.97	100%
363	150655	Jan-16	Dec-16	116%	$ 328,348.32	$ 328,348.32	$ 328,348.32	100%
364	150661	Jan-16	Aug-16	206%	$ 7,868.82	$ 7,868.82	$ 7,868.82	100%
365	150673	Jan-16	Dec-16	117%	$ 6,185.80	$ 6,185.80	$ 6,185.80	100%
366	150681LGE	Apr-14	Aug-16	125%	$ 67,169.50	$ 67,169.50	$ 67,169.50	100%
367	150721	Feb-16	Aug-16	187%	$ 160,345.63	$ 160,345.63	$ 160,345.63	100%
368	150734	Feb-16	Dec-16	118%	$ 45,178.25	$ 45,178.25	$ 45,178.25	100%
369	150735	Feb-16	Dec-16	118%	$ 12,109.07	$ 12,109.07	$ 12,109.07	100%
370	150746	Feb-16	Dec-16	118%	$ 8,267.28	$ 8,267.28	$ 8,267.28	100%
371	150751	Feb-16	Dec-16	118%	$ 5,985.00	$ 5,985.00	$ 5,985.00	100%
372	150776LGE	Jan-16	Dec-16	116%	$ 16,041.26	$ 16,041.26	$ 16,041.26	100%
373	150780	Feb-16	Aug-16	227%	$ 2,480.00	$ 2,480.00	$ 2,480.00	100%
374	150781	Feb-16	Dec-16	119%	$ 115,628.55	$ 115,628.55	$ 115,628.55	100%
375	150784	Jul-16	Dec-16	132%	$ 278,707.61	$ 278,707.61	$ 278,707.61	100%
376	150804	Mar-16	Dec-16	119%	$ 14,784.00	$ 14,784.00	$ 14,784.00	100%
377	150849	Mar-16	Dec-16	120%	$ 45,698.75	$ 45,698.75	$ 45,698.75	100%
378	150864	Mar-16	Aug-16	251%	$ 60,839.79	$ 60,839.79	$ 60,839.79	100%
379	150865	Mar-16	Nov-16	134%	$ 19,676.45	$ 19,676.45	$ 19,676.45	100%
380	150866LGE	Apr-14	Dec-16	106%	$ 135,563.78	$ 135,563.78	$ 135,563.78	100%
381	150874	Mar-16	Dec-16	120%	$ 99,546.22	$ 99,546.22	$ 99,546.22	100%
382	150882	Mar-16	Aug-16	208%	$ 2,248.23	$ 2,248.23	$ 2,248.23	100%
383	150979	Mar-16	Nov-16	135%	$ 84,339.79	$ 84,339.79	$ 84,339.79	100%
384	151086LGE	Apr-14	Dec-16	106%	$ 20,191.80	$ 20,191.80	$ 20,191.80	100%
385	151093	Mar-16	Aug-16	260%	$ 13,379.00	$ 13,379.00	$ 13,379.00	100%

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386	151096	Feb-16	Dec-16	119%	$ 49,801.10	$ 49,801.10	$ 49,801.10	100%
387	151102LGE	Apr-14	Dec-16	106%	$ 18,889.14	$ 18,889.14	$ 18,889.14	100%
388	151106	Mar-16	Dec-16	119%	$ 25,040.62	$ 25,040.62	$ 25,040.62	100%
389	151107	Feb-16	Dec-16	119%	$ 39,653.92	$ 39,653.92	$ 39,653.92	100%
390	151108	Feb-16	Dec-16	119%	$ 69,815.70	$ 69,815.70	$ 69,815.70	100%
391	151111	Mar-16	Aug-16	267%	$ 3,255.00	$ 3,255.00	$ 3,255.00	100%
392	151115	Mar-16	Dec-18	33%	$ 9,916,060.34	$ 9,916,060.34	$ 4,527,277.84	46%
393	151116	Mar-16	Dec-18	33%	$ 35,301,052.88	$ 35,301,052.88	$ 15,218,631.43	43%
394	151117	Mar-16	Dec-18	33%	$ 43,470,037.31	$ 43,470,037.31	$ 15,735,004.67	36%
395	151118	Mar-16	Feb-19	32%	$ 23,560,526.18	$ 23,560,526.18	$ 2,468,538.78	10%
396	151119	Mar-16	Jun-26	9%	$ 66,711,659.78	$ 66,711,659.78	$ 28,528,016.70	43%
397	151126	Oct-15	Oct-17	68%	$ 1,977,077.28	$ 1,977,077.28	$ 1,417,097.28	72%
398	151133	Mar-16	Aug-16	270%	$ 69,940.68	$ 69,940.68	$ 69,940.68	100%
399	151149	Apr-16	Aug-16	273%	$ 22,617.48	$ 22,617.48	$ 22,617.48	100%
400	151154LGE	Apr-14	Dec-16	106%	$ 75,310.46	$ 75,310.46	$ 75,310.46	100%
401	151160	Apr-16	Aug-16	222%	$ 8,339.54	$ 8,339.54	$ 8,339.54	100%
402	151168LGE	Apr-16	Aug-16	227%	$ 20,835.00	$ 20,835.00	$ 20,835.00	100%
403	151173	Apr-16	Aug-16	282%	$ 11,271.47	$ 11,271.47	$ 11,271.47	100%
404	151176	Apr-16	Oct-16	160%	$ 44,440.00	$ 44,440.00	$ 44,440.00	100%
405	151191	Apr-14	Dec-16	106%	$ 108,759.00	$ 108,759.00	$ 108,759.00	100%
406	151192LGE	Apr-14	Dec-16	106%	$ 9,564.66	$ 9,564.66	$ 9,564.66	100%
407	151194LGE	Apr-14	Dec-16	106%	$ 47,777.57	$ 47,777.57	$ 47,777.57	100%
408	151202	Apr-16	Dec-16	123%	$ 44,086.39	$ 44,086.39	$ 44,086.39	100%
409	151203	Apr-16	Dec-16	123%	$ 11,305.95	$ 11,305.95	$ 11,305.95	100%
410	151204	Apr-16	Dec-16	123%	$ 900,036.00	$ 900,036.00	$ 900,036.00	100%
411	151205LGE	Apr-14	Dec-16	106%	$ 324,969.28	$ 324,969.28	$ 324,969.28	100%
412	151208	Apr-16	Dec-16	122%	$ 783,640.31	$ 783,640.31	$ 783,640.31	100%
413	151211	Apr-16	Aug-16	230%	$ 56,047.10	$ 56,047.10	$ 56,047.10	100%
414	151219	Apr-16	Aug-16	299%	$ 53,185.32	$ 53,185.32	$ 53,185.32	100%
415	151237	May-16	Sep-16	199%	$ 2,222.29	$ 2,222.29	$ 2,222.29	100%
416	151289	Mar-16	Dec-16	119%	$ 41,600.00	$ 41,600.00	$ 41,600.00	100%
417	151298	Apr-16	Aug-16	307%	$ 32,557.50	$ 32,557.50	$ 32,557.50	100%
418	151305	Apr-16	Dec-16	122%	$ 27,274.43	$ 27,274.43	$ 27,274.43	100%
419	151306	Apr-16	Dec-16	122%	$ 82,833.01	$ 82,833.01	$ 82,833.01	100%
420	151307	Apr-16	Dec-16	122%	$ 31,485.48	$ 31,485.48	$ 31,485.48	100%
421	151329	Apr-16	Sep-16	197%	$ 11,422.48	$ 11,422.48	$ 11,422.48	100%
422	151331	Aug-16	Nov-16	184%	$ 33,000.00	$ 33,000.00	$ 33,000.00	100%
423	151349	Apr-16	Dec-16	123%	$ 23,099.88	$ 23,099.88	$ 23,099.88	100%
424	151448	Apr-14	Dec-16	106%	$ 77,797.50	$ 77,797.50	$ 77,797.50	100%
425	151449LGE	Apr-14	Dec-16	106%	$ 78,000.00	$ 78,000.00	$ 78,000.00	100%
426	151467	May-16	Oct-16	166%	$ 343,814.20	$ 343,814.20	$ 343,814.20	100%
427	151559	May-16	Sep-16	205%	$ 6,554.42	$ 6,554.42	$ 6,554.42	100%
428	151563	May-16	Oct-16	169%	$ 5,472.50	$ 5,472.50	$ 5,472.50	100%
429	151597	May-16	Aug-16	360%	$ 41,195.02	$ 41,195.02	$ 41,195.02	100%
430	151601	May-16	Dec-16	124%	$ 315,472.39	$ 315,472.39	$ 315,472.39	100%
431	151610	May-16	Dec-16	124%	$ 31,646.47	$ 31,646.47	$ 31,646.47	100%
432	151611	May-16	Dec-16	124%	$ 17,824.98	$ 17,824.98	$ 17,824.98	100%
433	151817	Jun-16	Dec-17	44%	$ 749,730.00	$ 749,730.00	$ 500,000.00	67%
434	151896	May-16	Aug-16	248%	$ 2,888.58	$ 2,888.58	$ 2,888.58	100%
435	151955LGE	May-16	Sep-16	199%	$ 435,750.11	$ 435,750.11	$ 435,750.11	100%
436	151957LGE	Jun-16	Sep-16	225%	$ 174,464.73	$ 174,464.73	$ 174,464.73	100%
437	151975	Jun-16	Jun-17	69%	$ 33,000.00	$ 33,000.00	$ 33,000.00	100%
438	152000LGE	Jan-09	Dec-16	102%	$ 30,286.74	$ 37,453.67	$ 37,453.67	100%
439	152002LGE	Jan-16	Dec-16	116%	$ 151,443.96	$ 67,695.85	$ 67,695.85	100%
440	152003LGE	Jan-16	Dec-16	116%	$ 151,443.96	$ 67,695.85	$ 67,695.85	100%

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441	152012LGE	Jan-16	Dec-16	116%	$ 77,604.54	$ 60,713.80	$ 60,713.80	100%
442	152049LGE	Sep-16	Dec-17	37%	$ 983,463.75	$ 983,463.75	$ 28,500.00	3%
443	152132	Jun-16	Dec-16	129%	$ 49,614.29	$ 49,614.29	$ 49,614.29	100%
444	152222	Jul-16	Dec-17	44%	$ 550,000.02	$ 550,000.02	$ 262,275.82	48%
445	152240	Jun-16	Sep-16	225%	$ 28,995.15	$ 28,995.15	$ 28,995.15	100%
446	152265	Jul-16	Dec-16	132%	$ 12,004.64	$ 12,004.64	$ 12,004.64	100%
447	152271LGE	Jan-16	Dec-16	116%	$ 117,479.40	$ 117,479.40	$ 117,479.40	100%
448	152273LGE	Jan-16	Dec-16	116%	$ 53,093.03	$ 53,093.03	$ 53,093.03	100%
449	152276	Jun-16	Dec-16	130%	$ 26,359.23	$ 26,359.23	$ 26,359.23	100%
450	152289	Jun-16	Aug-16	569%	$ 103,618.65	$ 103,618.65	$ 103,618.65	100%
451	152314	Jun-16	Aug-16	351%	$ 2,877.00	$ 2,877.00	$ 2,877.00	100%
452	152327	Jun-16	Aug-16	549%	$ 2,033.22	$ 2,033.22	$ 2,033.22	100%
453	152366	Jul-16	Jan-17	113%	$ 245,000.00	$ 245,000.00	$ 245,000.00	100%
454	152381	Jun-16	Dec-19	20%	$ 134,889,979.88	$ 134,889,979.88	$ 2,621,999.98	2%
455	152384	Jun-16	Jun-19	23%	$ 42,742,441.00	$ 42,742,441.00	$ 1,126,112.00	3%
456	152410	Jun-16	Sep-16	250%	$ 135,711.67	$ 135,711.67	$ 135,711.67	100%
457	152612	Jun-16	Dec-16	128%	$ 35,025.77	$ 35,025.77	$ 35,025.77	100%
458	152731	Jul-16	Sep-16	266%	$ 15,900.00	$ 15,900.00	$ 15,900.00	100%
459	152733	Jul-16	Oct-16	198%	$ 6,600.00	$ 6,600.00	$ 6,600.00	100%
460	152765	Jul-16	Dec-16	133%	$ 40,000.00	$ 40,000.00	$ 40,000.00	100%
461	152766	Jul-16	Dec-16	133%	$ 70,000.00	$ 70,000.00	$ 70,000.00	100%
462	152767	Jul-16	Dec-16	133%	$ 71,000.00	$ 71,000.00	$ 71,000.00	100%
463	152901	Jul-16	Dec-16	133%	$ 13,289,000.00	$ 13,289,000.00	$ 13,289,000.00	100%
464	152902	Jul-16	Dec-16	133%	$ 376,414.62	$ 376,414.62	$ 376,414.62	100%
465	152946	Sep-16	Dec-16	149%	$ 11,304.48	$ 11,304.48	$ 11,304.48	100%
466	152974	Jul-16	Jun-17	64%	$ 370,000.87	$ 370,000.87	$ 370,000.87	100%
467	152978	Jul-16	Dec-16	132%	$ 15,677.49	$ 15,677.49	$ 15,677.49	100%
468	152979	Jul-16	Aug-16	477%	$ 45,829.40	$ 45,829.40	$ 45,829.40	100%
469	152980	Aug-16	Oct-16	232%	$ 618,608.13	$ 618,608.13	$ 618,608.13	100%
470	152LGE16	Jan-16	Dec-16	116%	$ 67,899.99	$ 66,540.69	$ 66,540.69	100%
471	153000LGE	Apr-14	Dec-16	106%	$ 109,065.84	$ 255,725.47	$ 255,725.47	100%
472	153007	Apr-14	Dec-16	106%	$ 23,595.98	$ 38,922.53	$ 38,922.53	100%
473	153014LGE	Apr-14	Aug-16	125%	$ 2,988.82	$ 2,601.80	$ 2,601.80	100%
474	153067LGE	Apr-14	Sep-16	117%	$ 22,416.18	$ 31,783.47	$ 31,783.47	100%
475	153068LGE	Apr-14	Dec-16	106%	$ 163,598.76	$ 81,967.42	$ 81,967.42	100%
476	153075LGE	Apr-14	Dec-16	106%	$ 37,360.29	$ 43,378.04	$ 43,378.04	100%
477	153103LGE	May-16	Dec-16	124%	$ 77,604.54	$ 75,769.02	$ 75,769.02	100%
478	153106	Jul-16	Dec-16	132%	$ 120,000.00	$ 120,000.00	$ 120,000.00	100%
479	153110	Jul-16	Dec-16	132%	$ 120,000.00	$ 120,000.00	$ 120,000.00	100%
480	153173	Jul-16	Sep-16	266%	$ 6,600.00	$ 6,600.00	$ 6,600.00	100%
481	153174	Jul-16	Nov-16	159%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
482	153179	Jul-16	Oct-16	198%	$ 32,000.00	$ 32,000.00	$ 32,000.00	100%
483	153180	Jul-16	Dec-16	138%	$ 32,322.50	$ 32,322.50	$ 32,322.50	100%
484	153189	Jul-16	Dec-16	138%	$ 25,416.80	$ 25,416.80	$ 25,416.80	100%
485	153206	Aug-16	Dec-16	139%	$ 23,000.00	$ 23,000.00	$ 23,000.00	100%
486	153207	Aug-16	Dec-16	139%	$ 14,700.00	$ 14,700.00	$ 14,700.00	100%
487	153255	Aug-16	Dec-16	141%	$ 13,904.60	$ 13,904.60	$ 13,904.60	100%
488	153268	Aug-16	Dec-16	139%	$ 63,992.93	$ 63,992.93	$ 63,992.93	100%
489	153270	Aug-16	Dec-16	141%	$ 8,207.50	$ 8,207.50	$ 8,207.50	100%
490	153278	Aug-16	Nov-16	181%	$ 1,897.00	$ 1,897.00	$ 1,897.00	100%
491	153296	Aug-16	Nov-16	174%	$ 6,500.00	$ 6,500.00	$ 6,500.00	100%
492	153304	Aug-16	Nov-16	184%	$ 17,797.50	$ 17,797.50	$ 17,797.50	100%
493	153312	Aug-16	Oct-16	258%	$ 7,844.18	$ 7,844.18	$ 7,844.18	100%
494	153326	Aug-16	Dec-16	139%	$ 34,000.00	$ 34,000.00	$ 34,000.00	100%
495	153330	Apr-16	Dec-16	123%	$ 58,700.00	$ 58,700.00	$ 58,700.00	100%

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496	157LGE15	Jan-15	Sep-16	124%	$ 35,746.54	$ 31,180.43	$ 31,180.43	100%
497	158LGE15	Jan-15	Mar-17	96%	$ 314,999.81	$ 981,100.78	$ 981,100.78	100%
498	161001LGE	Apr-14	Dec-16	106%	$ 95,931.56	$ 38,320.26	$ 38,320.26	100%
499	164LGE16	Jan-16	Dec-16	116%	$ 174,999.97	$ 175,000.00	$ 175,000.00	100%
500	165LGE16	Jan-16	Dec-16	116%	$ 38,499.97	$ 38,499.99	$ 38,499.99	100%
501	166LGE16	Jan-16	Dec-16	116%	$ 315,000.00	$ 181,067.92	$ 181,067.92	100%
502	170LGE15	Jan-15	Aug-16	137%	$ 69,999.90	$ (0.00)	$ (0.00)	100%
503	178LGE15	Sep-16	Apr-17	75%	$ 26,249.99	$ 142,848.24	$ 142,848.24	100%
504	200LGE15	Jan-15	Dec-16	108%	$ 350,000.02	$ 302,087.51	$ 302,087.51	100%
505	200LGE16	Jan-16	Dec-17	58%	$ 35,000.00	$ 39,910.07	$ 18,472.57	46%
506	201LGE14	Jan-14	Aug-16	123%	$ 51,190.34	$ (1.48)	$ (1.48)	100%
507	202LGE15	Jan-15	Dec-16	108%	$ 157,499.98	$ 80,364.59	$ 80,364.59	100%
508	203LGE15	Jan-15	Dec-16	108%	$ 122,500.00	$ 851,602.03	$ 851,602.03	100%
509	203LGE16	Jan-16	Jul-17	73%	$ 438,567.50	$ 439,587.11	$ 310,621.42	71%
510	204LGE16	Oct-15	Aug-17	74%	$ 7,084,000.08	$ 8,316,627.45	$ 6,421,492.07	77%
511	234LGE14	Jan-14	Aug-16	122%	$ 77,000.00	$ 160,723.24	$ 160,723.24	100%
512	262LGE14	Nov-14	Oct-16	117%	$ 18,522.00	$ 51,425.71	$ 51,425.71	100%
513	400LGE16	Jan-15	Dec-16	108%	$ 1,330,000.00	$ 1,698,152.18	$ 1,698,152.18	100%
514	700LGE15	Jan-15	Dec-16	108%	$ 552,537.43	$ 573,486.07	$ 573,486.07	100%
515	701LGE16	Jan-16	Aug-16	209%	$ -	$ -	$ -	0%
516	702LGE16	Jan-16	Aug-16	182%	$ 47,265.40	$ 47,265.40	$ 47,265.40	100%
517	703LGE16	Mar-16	Dec-16	121%	$ 3,149.50	$ 3,149.50	$ 3,149.50	100%
518	704LGE15	Jan-15	Aug-16	137%	$ 9,978.50	$ -	$ -	0%
519	706LGE16	Mar-16	Dec-16	119%	$ 1,142,144.40	$ 1,142,144.40	$ 1,142,144.40	100%
520	707LGE15	Jan-15	Dec-16	108%	$ 255,332.34	$ 203,991.35	$ 203,991.35	100%
521	707LGE16	Apr-16	Dec-16	123%	$ 20,019.83	$ 20,019.83	$ 20,019.83	100%
522	708LGE16	Apr-16	Dec-16	123%	$ 48,019.99	$ 48,019.99	$ 48,019.99	100%
523	709LGE16	Apr-16	Dec-16	123%	$ 13,860.00	$ 13,860.00	$ 13,860.00	100%
524	710LGE16	Apr-16	Dec-16	123%	$ 4,620.00	$ 4,620.00	$ 4,620.00	100%
525	712LGE16	Jan-16	Dec-16	116%	$ 11,430.96	$ 11,430.96	$ 11,430.96	100%
526	715LGE16	Jun-16	Aug-16	299%	$ 1,750.00	$ 1,750.00	$ 1,750.00	100%
527	716LGE15	Jun-15	Aug-16	141%	$ 81,622.72	$ 64,126.01	$ 64,126.01	100%
528	716LGE16	Jun-16	Aug-16	299%	$ 2,125.20	$ 2,125.20	$ 2,125.20	100%
529	717LGE15	Jun-15	Aug-16	152%	$ 12,320.00	$ 14,243.78	$ 14,243.78	100%
530	717LGE16	Jul-16	Sep-16	266%	$ 17,500.00	$ 17,500.00	$ 17,500.00	100%
531	718LGE16	Jul-16	Dec-16	132%	$ 17,150.00	$ 17,150.00	$ 17,150.00	100%
532	719LGE15	Jun-15	Dec-16	111%	$ 15,400.00	$ 25,944.77	$ 25,944.77	100%
533	719LGE16	Jul-16	Dec-16	132%	$ 52,360.00	$ 52,360.00	$ 52,360.00	100%
534	720LGE16	Jun-16	Dec-16	128%	$ 83,160.00	$ 83,160.00	$ 83,160.00	100%
535	722LGE16	Jul-16	Sep-16	266%	$ 1,629.25	$ 1,629.25	$ 1,629.25	100%
536	723LGE16	Aug-16	Nov-16	229%	$ 985.60	$ 985.60	$ 985.60	100%
537	724LGE16	Aug-16	Nov-16	229%	$ 1,848.00	$ 1,848.00	$ 1,848.00	100%
538	728LGE15	Aug-15	Aug-16	160%	$ 63,140.00	$ 67,125.02	$ 67,125.02	100%
539	728LGE16	Aug-16	Nov-16	229%	$ 6,160.00	$ 6,160.00	$ 6,160.00	100%
540	743LGE15	Nov-15	Aug-16	164%	$ 61,881.91	$ 61,881.91	$ 61,881.91	100%
541	CCAPR340	Jan-13	Dec-25	32%	$ 380,797.12	$ 3,442,736.22	$ 1,996,213.89	58%
542	CEMTR134	Jan-13	Dec-22	42%	$ 6,969,356.46	$ 4,074,864.60	$ 2,694,459.32	66%
543	CLM020414	Feb-14	Aug-16	123%	$ 24,141.34	$ 1,596,885.87	$ 1,596,885.87	100%
544	CLM040216	Mar-16	Dec-16	121%	$ 2,237.61	$ 2,237.61	$ 2,237.61	100%
545	CLM061216	Jun-16	Dec-16	129%	$ 1.00	$ 1.00	$ 1.00	100%
546	CLM071715	Jul-15	Aug-16	155%	$ 1.00	$ 321,488.90	$ 321,488.90	100%
547	CNBCBL341	Jan-13	Dec-25	32%	$ (0.03)	$ 870,768.09	$ 870,768.09	100%
548	CNBCD340O	Jan-13	Dec-25	32%	$ 3,354,600.26	$ 16,388,542.59	$ 8,576,574.78	52%
549	CNBCD340U	Dec-12	Dec-25	32%	$ 4,529,914.44	$ 26,362,652.80	$ 14,752,074.31	56%
550	CNBRD340O	Jan-13	Dec-25	32%	$ 2,263,957.35	$ 11,346,636.00	$ 5,962,153.81	53%

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551	CNBRD341U	Jan-13	Dec-25	32%	$ 3,474,087.77	$ 31,245,506.43	$ 14,786,165.32	47%
552	CNBSV340O	Dec-12	Dec-25	32%	$ 1,486,230.63	$ 4,006,822.67	$ 2,874,400.42	72%
553	CNBSV340U	Jan-13	Dec-25	32%	$ 1,409,553.18	$ 8,916,680.61	$ 5,116,636.79	57%
554	CNBVLT343	Jan-13	Dec-25	32%	$ 1,143,920.95	$ 6,123,692.36	$ 1,554,379.53	25%
555	CPBWK340	Jan-13	Dec-25	32%	$ 2,534,000.08	$ 7,688,793.99	$ 2,949,493.67	38%
556	CRCST340	Jan-13	Dec-25	32%	$ 650,533.40	$ 1,002,764.72	$ 562,156.86	56%
557	CRDCBL340	Jan-13	Dec-25	32%	$ 1,562,033.74	$ 6,698,662.60	$ 3,832,943.75	57%
558	CRDD340O	Jan-13	Dec-25	32%	$ 7,615,347.51	$ 24,789,048.79	$ 14,924,235.98	60%
559	CRDD340U	Jan-13	Dec-25	32%	$ 3,172,666.29	$ 5,440,943.33	$ 2,463,332.79	45%
560	CRELD340	Jan-13	Dec-25	32%	$ 1,135,121.38	$ 3,645,086.53	$ 2,069,396.03	57%
561	CRPOLE340	Dec-12	Dec-25	32%	$ 4,709,841.77	$ 22,811,368.44	$ 12,660,705.25	56%
562	CRSTLT332	Jan-13	Dec-25	32%	$ 4,663,082.11	$ 21,535,227.79	$ 10,880,930.93	51%
563	CSTLT332	Dec-12	Feb-25	35%	$ 3,794,109.99	$ 15,539,571.88	$ 7,549,342.37	49%
564	CSTRM323	Jan-13	Jan-20	59%	$ 861.87	$ 2,086,746.52	$ 2,086,746.52	100%
565	CSYSEN340	Jan-13	Dec-25	32%	$ 283,930.01	$ 4,447,460.46	$ 2,320,715.32	52%
566	CTBRD340O	Dec-12	Dec-25	32%	$ 6,006,174.39	$ 18,763,720.86	$ 11,214,361.16	60%
567	CTBRD340U	Dec-12	Aug-25	33%	$ 1,289,743.85	$ 7,454,058.41	$ 4,516,743.59	61%
568	CTPD340	Jan-13	Dec-25	32%	$ 758,700.60	$ 3,523,305.83	$ 1,881,280.04	53%
569	CVLT343	Jan-13	Dec-25	32%	$ 1,333,898.02	$ 7,558,482.10	$ 4,259,081.66	56%
570	CXFRM311	Jan-13	Dec-25	32%	$ 9,340,515.79	$ 38,533,486.76	$ 20,379,675.40	53%
571	CXFRM340	Jan-13	Dec-25	32%	$ 528,605.89	$ 3,653,654.95	$ 2,047,327.87	56%
572	L5-2013	Jul-10	Aug-16	110%	$ 108,033.00	$ 2,241.69	$ 2,241.69	100%
573	L5-2015	Jan-15	Aug-16	137%	$ 129,800.00	$ 81,929.33	$ 81,929.33	100%
574	L5-2016	Jan-16	Dec-16	116%	$ 138,000.00	$ 52,235.62	$ 52,235.62	100%
575	L8-2016	Jan-16	Dec-16	116%	$ 265,800.00	$ 148,427.67	$ 148,427.67	100%
576	L9-2015	Jan-15	Aug-16	130%	$ 1,700,000.00	$ 3,899,760.57	$ 3,899,760.57	100%
577	L9-2016	Jan-16	Dec-16	116%	$ 1,800,000.00	$ 871,104.64	$ 871,104.64	100%
578	LARM-2016	Jan-16	Dec-16	116%	$ 2,156,000.00	$ 29,649.41	$ 29,649.41	100%
579	LBR-13	Jan-13	Oct-16	109%	$ 759,455.88	$ 1,088,508.44	$ 1,088,508.44	100%
580	LBRFAIL16	Jan-16	Dec-16	116%	$ 379,781.55	$ 294,226.20	$ 294,226.20	100%
581	LINS-2016	Jan-16	Dec-16	116%	$ 71,000.00	$ 68,131.48	$ 68,131.48	100%
582	LOTFAIL14	Jan-14	Aug-16	122%	$ 189,985.80	$ 94,405.31	$ 94,405.31	100%
583	LOTFAIL16	Jan-16	Dec-16	116%	$ 189,985.80	$ 116,925.15	$ 116,925.15	100%
584	LOTH-2016	Jan-16	Dec-16	116%	$ 930,000.00	$ 183,254.02	$ 183,254.02	100%
585	L-OTHER15	Jan-15	Dec-16	108%	$ 94,917.98	$ 928,310.47	$ 928,310.47	100%
586	LOTPR14	Jan-14	Aug-16	122%	$ 54,805.05	$ 153,654.61	$ 153,654.61	100%
587	LOTPR15	Jan-15	Aug-16	137%	$ 56,904.25	$ 132,568.33	$ 132,568.33	100%
588	LOTPR16	Jan-16	Dec-16	116%	$ 58,614.88	$ 196,168.95	$ 196,168.95	100%
589	LOTPRFL16	Jan-16	Dec-16	116%	$ 41,994.73	$ 40,069.08	$ 40,069.08	100%
590	LRELAY-14	Jan-14	Aug-16	122%	$ 200,215.76	$ 824,549.29	$ 824,549.29	100%
591	LRELAY-15	Jan-15	Aug-16	137%	$ 225,000.00	$ 973,704.31	$ 973,704.31	100%
592	LREL-FL15	Jan-15	Aug-16	137%	$ 64,600.56	$ -	$ -	0%
593	LREL-FL16	Jan-16	Dec-16	116%	$ 64,600.56	$ 228,332.48	$ 228,332.48	100%
594	LTFFAIL16	Jan-16	Dec-16	116%	$ 1,500,249.26	$ 452,015.72	$ 452,015.72	100%
595	RDSTLT332	Nov-06	Dec-25	54%	$ 7,407,007.69	$ 11,256,717.82	$ 11,256,717.82	100%
596	133604	Sep-12	Dec-24	36%	$ 55,300,000.00	$ -	$ 511,565.83	*
597	152330	Jun-16	Dec-18	27%	$ 73,302,748.79	$ 73,302,748.79	$ 452,769.99	1%
598	144531	Jun-16	Dec-26	7%	$ 1,191,607.00	$ 1,271,219.52	$ 53,588.22	4%
599	132945	Jun-16	Nov-16	149%	$ 35,000.00	$ 35,000.00	$ 35,000.00	100%
600	132947	Oct-16	Nov-16	250%	$ 50,000.00	$ 17,000.00	$ 17,000.00	100%
601	132979	Jun-16	Nov-16	149%	$ 260,000.00	$ 73,000.00	$ 73,000.00	100%
602	139721	Jul-16	Dec-21	12%	$ 1,450,000.00	$ 1,875,000.00	$ 1,500,000.00	80%
603	139821	Aug-16	Dec-17	41%	$ 2,500,000.00	$ 2,255,000.00	$ 300,000.00	13%
604	152133	Jun-16	Dec-16	128%	$ 240,000.00	$ 240,000.00	$ 240,000.00	100%
605	152218	Jun-16	Dec-16	128%	$ 2,121,000.00	$ 2,121,000.00	$ 2,121,000.00	100%

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Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
606	152940	Jul-16	Dec-16	132%	$ 618,000.00	$ 618,000.00	$ 618,000.00	100%
607	137003	Jun-16	Dec-17	47%	$ 1,316,000.00	$ 2,070,386.75	$ 178,675.50	9%
608	146000LGE	Apr-16	Dec-16	122%	$ 122,174.72	$ 39,588.28	$ 39,588.28	100%
609	140342LGE	May-16	Dec-20	18%	$ 66,242.15	$ 73,507.00	$ 20,212.00	27%
610	140401	Jan-16	Dec-16	116%	$ 30,000.00	$ 42,225.47	$ 42,225.47	100%
611	LTPGENLG	Aug-16	Dec-26	6%	$ 118,504,920.00	$ 1,004,766.96	$ 21,433.70	2%
612	131915	Mar-16	Nov-21	17%	$ 67,200.00	$ 113,169.64	$ 26,944.80	24%
613	136480	Feb-16	Nov-26	10%	$ 780,000.00	$ 832,277.92	$ 58,796.52	7%
614	144475	Feb-16	Nov-18	38%	$ 233,042.00	$ 192,720.20	$ 166,697.20	86%
615	151325	Mar-16	Dec-17	54%	$ 10,000.00	$ 10,000.00	$ 10,000.00	100%
616	139689	Jan-16	Dec-16	116%	$ 63,059.22	$ 63,235.10	$ 63,235.10	100%
617	148988	Sep-16	Dec-17	37%	$ 146,112.68	$ 139,870.07	$ 29,906.40	21%
618	LRTU-16	Jan-16	Dec-16	116%	$ 290,000.00	$ 620,917.19	$ 620,917.19	100%
619	LRTU-FL16	Jan-16	Dec-16	116%	$ 24,225.05	$ 26,153.44	$ 26,153.44	100%
620	146709	Sep-15	Dec-17	64%	$ (36,597.18)	$ (36,597.18)	$ (1,083.84)	3%
621	148857	Nov-16	Jun-17	49%	$ 1,743,019.32	$ 1,521,970.66	$ 517,449.28	34%
622	151179	Apr-16	Dec-16	122%	$ 30,285.15	$ 30,285.15	$ 30,285.15	100%
623	153280	Aug-16	Dec-16	139%	$ 35,710.00	$ 35,710.00	$ 35,710.00	100%
624	149456	Jan-16	Dec-20	23%	$ 1,677,967.59	$ (50,218.00)	$ (50,218.00)	100%
625	149457	Jan-16	Dec-20	23%	$ 17,941,869.86	$ (521,150.37)	$ (521,150.37)	100%
626	149459	Jan-16	Dec-20	23%	$ 26,113,308.80	$ 511,424.46	$ 511,424.46	100%
627	149460	Jan-16	Dec-20	23%	$ 2,479,797.93	$ (70,083.13)	$ (70,083.13)	100%
628	151231	Jan-07	Dec-25	53%	$ 146,000.00	$ 146,000.00	$ 146,000.00	100%
629	141581	Feb-16	Oct-16	144%	$ 33,250.00	$ 16,664.20	$ 16,664.20	100%
630	144901	Jan-16	Dec-16	116%	$ 945,645.32	$ 665.56	$ 665.56	100%
631	CSTRMLGE	Jan-13	Dec-25	32%	$ 2,288,400.10	$ 9,209,229.57	$ 1,368,801.40	15%
632	150852	Mar-16	Dec-17	54%	$ 2,100,000.00	$ 2,100,000.00	$ 2,100,000.00	100%
633	149549	Jan-16	Dec-16	116%	$ 30,100.00	$ 19,180.00	$ 19,180.00	100%
634	142356	Jan-16	Dec-16	116%	$ 92,400.00	$ 75,411.00	$ 75,411.00	100%
635	148046	Jan-16	Dec-18	39%	$ 70,000.00	$ 26,792.50	$ 26,792.50	100%
636	103LGE16	Jan-16	Dec-16	116%	$ 1,750.00	$ 1,749.99	$ 1,749.99	100%
637	116LGE16	Jan-16	Dec-16	116%	$ 175,000.00	$ 72,379.96	$ 72,379.96	100%
638	120LGE16	Jan-16	Dec-16	116%	$ 70,000.00	$ 105,000.00	$ 105,000.00	100%
639	130LGE16	Jan-16	Dec-16	116%	$ 339,150.00	$ 143,500.00	$ 143,500.00	100%
640	131LGE16	Jan-16	Dec-16	116%	$ 339,150.00	$ 138,950.00	$ 138,950.00	100%
641	137LGE16	Jan-16	Dec-16	116%	$ 34,999.94	$ 139,999.99	$ 139,999.99	100%
642	141LGE16	Jan-16	Dec-16	116%	$ 6,999.97	$ 7,000.00	$ 7,000.00	100%
643	153LGE16	Jan-16	Dec-16	116%	$ 45,500.03	$ 45,310.32	$ 45,310.32	100%
644	158LGE16	Jan-16	Dec-16	116%	$ 23,100.00	$ 23,100.00	$ 23,100.00	100%
645	159LGE16	Jan-16	Dec-16	116%	$ 18,480.01	$ 18,480.01	$ 18,480.01	100%
646	168LGE16	Jan-16	Dec-16	116%	$ 30,800.03	$ 30,800.00	$ 30,800.00	100%
647	206LGE16	Jan-16	Dec-17	58%	$ 107,800.04	$ 84,700.04	$ 84,700.04	100%
648	207LGE16	Jan-16	Dec-17	58%	$ 175,000.06	$ 87,500.00	$ 87,500.00	100%
649	704LGE16	Mar-16	Dec-16	121%	$ 39,445.00	$ 39,445.00	$ 39,445.00	100%
650	721LGE16	Mar-16	Dec-16	121%	$ 6,860.00	$ 6,860.00	$ 6,860.00	100%
651	725LGE16	Aug-16	Dec-16	139%	$ 15,400.00	$ 15,400.00	$ 15,400.00	100%
652	726LGE16	Sep-16	Dec-16	149%	$ 11,130.00	$ 11,130.00	$ 11,130.00	100%
653	IT0077L	Oct-16	Oct-18	20%	$ 384,999.99	$ 384,999.99	$ 138,600.00	36%
654	145402	Jan-15	Dec-22	27%	$ 34,300.00	$ 48,020.00	$ 6,860.00	14%
655	149344	Jan-16	Dec-21	19%	$ 83,650.00	$ 416,069.13	$ 26,869.13	6%
656	139734	Jan-17	Jul-17	27%	$ 425,000.00	$ 650,000.00	$ 570,000.00	88%
657	134362	Jan-17	Dec-17	16%	$ 1,500,000.00	$ 1,180,187.47	$ 156,750.00	13%
658	140402LGE	Dec-16	Dec-17	23%	$ 23,750.00	$ 23,750.00	$ 23,750.00	100%
659	133076	Mar-16	Dec-26	9%	$ 40,000.00	$ 354,220.77	$ 7,120.66	2%
660	144494	Jan-17	Nov-20	4%	$ 33,790.00	$ 66,416.00	$ 5,437.70	8%

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661	148132	Jan-17	Dec-26	2%	$ 346,465.00	$ 389,100.21	$ 4,855.00	1%
662	148167	Jan-17	Nov-25	2%	$ 66,820.00	$ 66,820.00	$ 3,333.30	5%
663	148175	Jan-17	Nov-19	5%	$ 77,680.00	$ 194,230.00	$ 19,420.00	10%
664	140409	Feb-17	Dec-17	8%	$ 200,000.00	$ 1,000,000.00	$ 150,000.00	15%
665	LRELAY-17	Jan-17	Dec-17	16%	$ 255,000.00	$ 820,000.01	$ 62,059.62	8%
666	134195	Jan-17	Jun-17	32%	$ 3,446,838.54	$ 463,652.74	$ 7,873.06	2%
667	L5-2017	Jan-17	Dec-17	16%	$ 200,000.00	$ 50,158.18	$ 7,861.92	16%
668	L8-2017	Jan-17	Jun-18	11%	$ 360,000.00	$ 143,623.01	$ 23,937.11	17%
669	L9-2017	Jan-17	Dec-17	16%	$ 2,578,000.00	$ 1,728,000.00	$ 193,262.01	11%
670	LARM-2017	Jan-17	Dec-17	16%	$ 3,080,000.00	$ 140,000.00	$ 15,540.00	11%
671	LINS-2017	Jan-17	Dec-17	16%	$ 420,000.00	$ 163,000.00	$ 18,093.00	11%
672	LOTH-2017	Jan-17	Dec-17	16%	$ 953,000.00	$ 150,000.00	$ 25,000.00	17%
673	151756	Dec-16	Dec-26	2%	$ 8,839,000.03	$ 8,839,000.03	$ 186,828.17	2%
674	151759	Jan-17	Dec-26	2%	$ 5,582,000.01	$ 5,582,000.01	$ 76,868.94	1%
675	152614	Jan-17	Dec-21	3%	$ 1,918,960.11	$ 1,918,960.11	$ 16,848.26	1%
676	123137	Jan-05	Dec-21	72%	$ 23,831,043.05	$ 29,187,929.34	$ 6,871,734.04	24%
677	153001	Jan-17	Dec-22	3%	$ 69,009,184.64	$ 69,009,184.64	$ 118,400.00	0%
678	153002	Jan-17	Dec-21	3%	$ 8,671,450.00	$ 8,671,450.00	$ 138,200.00	2%
679	153004	Jan-17	Dec-21	3%	$ 2,235,180.00	$ 2,235,180.00	$ 23,900.00	1%
680	153006	Jan-17	Dec-21	3%	$ 12,851,443.00	$ 12,851,443.00	$ 138,200.00	1%
681	153014	Jan-17	Dec-21	3%	$ 2,313,850.00	$ 2,313,850.00	$ 23,900.00	1%
682	153015	Jan-17	Dec-21	3%	$ 5,523,252.00	$ 5,523,252.00	$ 23,900.00	0%
683	153075	Oct-16	Dec-17	33%	$ 500,000.04	$ 500,000.04	$ 83,333.34	17%
684	148713	Jan-17	Dec-18	8%	$ 5,461,021.73	$ 5,651,220.54	$ 56,500.00	1%
685	148727	Jan-17	Dec-17	16%	$ 175,265.35	$ 735,520.70	$ 39,349.91	5%
686	148756	Jan-17	Dec-17	16%	$ 136,800.47	$ 136,845.96	$ 6,473.07	5%
687	148801	Jan-17	Dec-17	16%	$ 56,999.56	$ 56,811.52	$ 39,550.00	70%
688	152576	Jan-16	Dec-18	39%	$ 4,400,000.00	$ 4,400,000.00	$ 366,000.00	8%
689	148735	Jan-17	Dec-18	8%	$ 45,227.51	$ 195,697.32	$ 32,616.22	17%
690	148737	Jan-17	Dec-17	16%	$ 500,001.02	$ 496,590.00	$ 83,620.00	17%
691	148739	Jan-17	Dec-17	16%	$ 6,365,763.72	$ 7,566,060.96	$ 1,264,679.96	17%
692	148777	Jan-17	Dec-17	16%	$ 1,077,032.81	$ 2,084,036.46	$ 342,243.14	16%
693	148873	Jan-17	Dec-17	16%	$ 305,023.96	$ 304,999.97	$ 50,833.27	17%
694	149061	Jan-17	Dec-17	16%	$ 188,980.41	$ 189,388.00	$ 17,063.00	9%
695	152570	Jan-17	Dec-17	16%	$ 80,230.00	$ 80,230.00	$ 13,560.00	17%
696	148396	Jun-15	Dec-22	23%	$ 650,114.94	$ 2,445,107.00	$ 15,161.30	1%
697	149483	Jul-15	Dec-17	66%	$ 85,400.00	$ 85,400.00	$ 14,000.00	16%
698	IT0002L	Jun-17	Sep-17	-77%	$ 189,000.09	$ 189,000.09	$ (0.01)	0%
699	IT0003L	Jan-17	May-17	39%	$ 92,400.00	$ 92,400.00	$ 36,960.00	40%
700	IT0004L	Jan-17	Nov-17	17%	$ 100,547.55	$ 100,547.55	$ 13,229.99	13%
701	IT0006L	Feb-17	Apr-17	31%	$ 46,200.00	$ 46,200.00	$ 15,400.00	33%
702	IT0008L	Jan-17	Oct-17	19%	$ 47,249.53	$ 47,249.53	$ 5,669.95	12%
703	IT0011L	Jan-17	Dec-17	16%	$ 153,999.96	$ 153,999.96	$ 77,000.00	50%
704	IT0015L	Jan-17	Dec-17	16%	$ 94,499.94	$ 94,499.94	$ 16,632.00	18%
705	IT0018L	Jan-17	Dec-17	16%	$ 189,000.14	$ 189,000.14	$ 34,020.01	18%
706	IT0024L	Jan-17	Oct-17	19%	$ 107,800.00	$ 107,800.00	$ 15,400.00	14%
707	IT0028L	Jan-17	Feb-17	100%	$ 75,600.00	$ 75,600.00	$ 75,600.00	100%
708	IT0029L	Jan-17	May-17	39%	$ 77,000.04	$ 77,000.04	$ 30,800.04	40%
709	IT0044L	Jan-17	Apr-17	49%	$ 30,800.00	$ 30,800.00	$ 15,400.00	50%
710	IT0048L	Feb-17	Dec-17	8%	$ 18,900.00	$ 18,900.00	$ 3,149.50	17%
711	IT0049L	Feb-17	Dec-17	8%	$ 170,099.85	$ 170,099.85	$ 5,102.99	3%
712	IT0050L	Jan-17	Dec-17	16%	$ 179,549.80	$ 179,549.80	$ 20,789.96	12%
713	IT0051L	Feb-17	Oct-17	10%	$ 18,900.00	$ 18,900.00	$ 3,780.00	20%
714	IT0053L	Jan-17	Aug-17	24%	$ 21,168.00	$ 21,168.00	$ 3,024.00	14%
715	IT0056L	Jan-17	Nov-17	17%	$ 41,202.01	$ 41,202.01	$ 7,182.01	17%

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716	IT0059L	Jan-17	Oct-17	19%	$ 354,200.01	$ 354,200.01	$ 70,840.01	20%
717	IT0060L	Jan-17	Dec-17	16%	$ 107,800.00	$ 107,800.00	$ 18,480.00	17%
718	IT0061L	Jan-17	Nov-17	17%	$ 75,599.71	$ 75,599.71	$ 3,780.01	5%
719	IT0062L	Jan-17	Dec-17	16%	$ 40,068.00	$ 40,068.00	$ 2,646.00	7%
720	IT0067L	Feb-17	Dec-17	8%	$ 56,699.50	$ 56,699.50	$ 1,700.94	3%
721	IT0071L	Jan-17	Oct-17	19%	$ 37,800.00	$ 37,800.00	$ 2,268.00	6%
722	IT0073L	Jan-17	Jul-17	27%	$ 51,450.00	$ 51,450.00	$ 12,005.00	23%
723	IT0074L	Feb-17	May-17	23%	$ 56,700.00	$ 56,700.00	$ 9,450.00	17%
724	IT0078L	Oct-16	Jun-17	55%	$ 181,439.83	$ 181,439.83	$ (0.04)	0%
725	IT0079L	Jan-17	Dec-17	16%	$ 75,599.62	$ 75,599.62	$ 5,669.97	7%
726	IT0084L	Jan-17	Aug-17	24%	$ 82,782.01	$ 82,782.01	$ 2,835.01	3%
727	IT0085L	Jan-17	Dec-17	16%	$ 92,400.00	$ 92,400.00	$ 12,320.00	13%
728	IT0094L	Feb-17	Nov-17	9%	$ 320,922.04	$ 320,922.04	$ 3,780.00	1%
729	IT0101L	Jan-17	Oct-19	6%	$ 4,367,615.34	$ 4,367,615.34	$ 169,400.18	4%
730	IT0103L	Jan-17	Mar-17	65%	$ 23,100.00	$ 23,100.00	$ 15,400.00	67%
731	IT0105L	Jan-17	Dec-17	16%	$ 1,107,450.97	$ 1,107,450.97	$ 67,284.01	6%
732	IT0106L	Feb-17	Dec-17	8%	$ 37,799.64	$ 37,799.64	$ 1,133.94	3%
733	IT0113CG	Feb-17	Dec-17	8%	$ 210,000.07	$ 210,000.07	$ 6,300.00	3%
734	IT0114L	Jan-17	Mar-17	65%	$ 42,350.00	$ 42,350.00	$ 30,800.00	73%
735	IT0115L	Jan-17	Jul-17	27%	$ 53,899.99	$ 53,899.99	$ 15,400.01	29%
736	IT0119L	Feb-17	Nov-17	9%	$ 56,700.00	$ 56,700.00	$ 604.80	1%
737	IT0121L	Feb-17	Dec-17	8%	$ 41,390.99	$ 41,390.99	$ 1,890.00	5%
738	IT0122L	Jan-17	Oct-17	19%	$ 30,239.93	$ 30,239.93	$ 6,048.00	20%
739	IT0125L	Jul-16	Dec-18	27%	$ 743,242.35	$ 743,242.35	$ 3,047.61	0%
740	150808	Feb-16	Dec-16	119%	$ 1.15	$ 1.15	$ 1.15	100%
741	150923	Mar-16	Dec-16	120%	$ 1,378.40	$ 1,378.40	$ 1,378.40	100%
742	151653	May-16	Dec-16	126%	$ 15,053.52	$ 15,053.52	$ 15,053.52	100%
743	152493	Jun-16	Dec-16	131%	$ 9,814.86	$ 9,814.86	$ 9,814.86	100%
744	CLM051016	May-16	Dec-16	125%	$ 0.99	$ 0.99	$ 0.99	100%
745	144760	Jan-16	Dec-16	116%	$ 299,999.98	$ 43,979.70	$ 43,979.70	100%
746	151940	Jun-16	Dec-16	128%	$ 85.00	$ 85.00	$ 85.00	100%
747	152322	Jun-16	Aug-16	446%	$ 2,033.22	$ 2,033.22	$ 2,033.22	100%
748	714LGE16	Jun-16	Aug-16	446%	$ 28,000.00	$ 28,000.00	$ 28,000.00	100%
749	727LGE16	Aug-16	Sep-16	352%	$ 1,113.00	$ 1,113.00	$ 1,113.00	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.

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1	001LGE15	Jan-15	Aug-16	73%	$ 175,000.01	$ 55,862.38	$ 55,862.38	100%
2	002LGE15	Jan-15	Aug-16	73%	$ 24,937.50	$ 4,666.70	$ 2,376.58	51%
3	002LGE16	Jan-16	Dec-16	16%	$ 249,375.08	$ 1,907,480.25	$ 3,966.18	0%
4	003LGE15	Jan-15	Aug-16	73%	$ 33,249.97	$ 47,660.97	$ 37,682.61	79%
5	004LGE14	Jan-14	Dec-16	72%	$ 414,982.43	$ 529,228.96	$ 441,593.15	83%
6	004LGE15	Jan-15	Aug-16	73%	$ 216,125.04	$ 30,008.34	$ 30,008.34	100%
7	005LGE14	Jan-14	Aug-16	84%	$ 166,249.94	$ 302,466.98	$ 302,466.98	100%
8	006LGE15	Jan-15	Aug-16	73%	$ 43,749.97	$ 44,892.20	$ 44,892.20	100%
9	006LGE16	Jan-16	Dec-16	16%	$ 43,750.01	$ 42,745.73	$ 8,241.91	19%
10	007LGE15	Jan-15	Aug-16	73%	$ 14,000.03	$ 8,301.29	$ 8,301.29	100%
11	011LGE15	Dec-14	Aug-16	74%	$ 174,999.99	$ 221,134.17	$ 221,134.17	100%
12	011LGE16	Jan-16	Dec-16	16%	$ 175,000.11	$ 181,569.44	$ 36,584.78	20%
13	012LGE15	Jan-15	Aug-16	73%	$ 87,500.04	$ 74,731.99	$ 78,708.05	105%
14	012LGE16	Jan-16	Dec-16	16%	$ 87,499.94	$ 128,621.04	$ 7,867.08	6%
15	015LGE15	Jan-15	Aug-16	73%	$ 52,500.00	$ 41,598.27	$ 41,598.27	100%
16	016LGE15	Jan-15	Aug-16	73%	$ 105,000.01	$ 103,246.67	$ 103,246.67	100%
17	019LGE14	Aug-13	Aug-16	86%	$ 525,000.00	$ 688,842.07	$ 688,842.07	100%
18	019LGE15	Jan-15	Aug-17	44%	$ 664,999.99	$ 1,152,822.60	$ 255,302.22	22%
19	021LGE15	Jan-15	Aug-16	73%	$ 87,500.03	$ 215,142.31	$ 215,142.31	100%
20	021LGE16	Jan-16	Dec-16	16%	$ 83,124.97	$ 81,462.42	$ 3,834.56	5%
21	023LGE16	Jan-16	Dec-16	16%	$ 26,250.03	$ 25,724.99	$ 3,087.00	12%
22	024LGE15	Jan-15	Aug-16	73%	$ 83,124.97	$ 73,696.92	$ 73,696.92	100%
23	026LGE15	Jan-15	Aug-16	73%	$ 166,250.03	$ 129,653.20	$ 129,653.20	100%
24	027LGE15	Jan-14	Dec-17	54%	$ 9,975.00	$ 76,104.32	$ 76,104.32	100%
25	031LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 6,515.63	$ 6,515.63	100%
26	031LGE16	Jan-16	Dec-16	16%	$ 87,500.03	$ 50,613.72	$ 7,897.70	16%
27	032LGE14	Jan-14	Aug-16	84%	$ 997.50	$ 954.45	$ 954.45	100%
28	032LGE16	Jan-16	Dec-16	16%	$ 69,999.99	$ 40,266.67	$ 3,850.98	10%
29	034LGE16	Jan-16	Dec-16	16%	$ 148,749.97	$ 309,470.08	$ 44,727.63	14%
30	035LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 17,572.37	$ 17,572.37	100%
31	036LGE15	Jan-15	Aug-16	73%	$ 8,750.03	$ 9,320.83	$ 9,320.83	100%
32	037LGE15	Jan-15	Aug-16	73%	$ 66,500.03	$ 10,628.72	$ 10,628.72	100%
33	038LGE15	Jan-15	Aug-16	73%	$ 52,499.99	$ 164,653.52	$ 164,653.52	100%
34	040LGE15	Jan-15	Aug-16	73%	$ 87,500.03	$ 76,996.36	$ 76,996.36	100%
35	040LGE16	Jan-16	Dec-16	16%	$ 17,499.97	$ 40,663.43	$ 7,030.66	17%
36	041LGE15	Jan-15	Aug-16	73%	$ 70,000.02	$ 3,640.82	$ 3,640.82	100%
37	042LGE14	Jan-14	Aug-16	84%	$ 99,750.14	$ 100,360.62	$ 100,360.62	100%
38	042LGE15	Dec-14	Aug-16	73%	$ 83,125.04	$ 2.67	$ 74,036.38	*
39	043LGE16	Aug-15	Dec-16	41%	$ 9,975.00	$ 102,900.00	$ 51,308.51	50%
40	044LGE15	Jan-15	Aug-16	73%	$ 22,400.03	$ 23,187.21	$ 23,187.21	100%
41	044LGE16	Jan-16	Dec-16	16%	$ 70,000.11	$ 79,901.36	$ 8,761.52	11%
42	047LGE15	Jan-15	Aug-16	73%	$ 148,749.97	$ 163,123.99	$ 163,123.99	100%
43	048LGE15	Jan-15	Aug-16	73%	$ 52,500.00	$ 50,708.46	$ 50,708.46	100%
44	049LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 9,474.29	$ 9,474.29	100%
45	050LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 17,365.03	$ 17,365.03	100%
46	053LGE15	Jan-15	Aug-16	73%	$ 66,500.03	$ 19,252.67	$ 19,252.67	100%
47	054LGE15	Jan-15	Aug-16	73%	$ 70,000.11	$ 38,199.33	$ 38,199.33	100%
48	055LGE15	Jan-15	Aug-16	73%	$ 74,812.50	$ 161,765.65	$ 161,765.65	100%
49	056LGE14	Jan-14	Aug-16	84%	$ 86,116.59	$ 81,165.01	$ 81,165.01	100%
50	056LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 26,693.88	$ 26,693.88	100%
51	057LGE15	Jan-15	Aug-16	73%	$ 52,500.00	$ 34,505.25	$ 34,505.25	100%
52	063LGE14	Jan-14	Aug-16	84%	$ 171,634.72	$ 177,022.28	$ 177,022.28	100%
53	063LGE15	Jan-15	Aug-16	73%	$ 19,950.00	$ 18,794.88	$ 18,794.88	100%
54	065LGE14	Jan-14	Aug-16	84%	$ 17,377.46	$ 16,570.94	$ 16,570.94	100%
55	065LGE15	Dec-14	Aug-16	73%	$ 41,562.53	$ 9,618.41	$ 9,618.41	100%

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56	065LGE16	Jan-16	Dec-16	16%	$ 8,750.03	$ 17,148.89	$ 157.09	1%
57	066LGE14	Jan-14	Aug-16	84%	$ 18,864.83	$ 20,459.17	$ 20,459.17	100%
58	067LGE14	Jan-14	Aug-16	84%	$ 51,043.27	$ 58,927.59	$ 58,927.59	100%
59	067LGE15	Jan-15	Aug-16	73%	$ 105,000.01	$ 105,047.66	$ 105,047.66	100%
60	067LGE16	Jan-16	Dec-16	16%	$ 166,250.06	$ 136,486.25	$ 3,098.79	2%
61	068LGE16	Jan-16	Dec-16	16%	$ 17,499.97	$ 34,063.90	$ 677.89	2%
62	069LGE15	Jan-15	Aug-16	73%	$ 369,949.94	$ 264,167.74	$ 264,167.74	100%
63	072LGE15	Jan-15	Aug-16	73%	$ 35,000.03	$ 34,420.07	$ 34,420.07	100%
64	073LGE15	Jan-15	Aug-16	73%	$ 19,250.03	$ 18,895.31	$ 18,837.45	100%
65	074LGE15	Jan-15	Aug-16	73%	$ 201,250.06	$ 249,939.61	$ 249,939.61	100%
66	075LGE14	Jan-14	Aug-16	84%	$ 145,408.04	$ 96,536.08	$ 96,536.08	100%
67	075LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 15,585.33	$ 15,585.33	100%
68	076LGE15	Jan-15	Aug-16	73%	$ 8,750.03	$ 1,171.19	$ 1,171.19	100%
69	077LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 17,530.51	$ 17,530.51	100%
70	078LGE15	Jan-15	Aug-16	73%	$ 83,125.00	$ 60,580.34	$ 60,580.34	100%
71	079LGE15	Jan-15	Aug-16	73%	$ 35,000.03	$ 33,050.88	$ 33,050.87	100%
72	080LGE14	Jan-14	Dec-17	54%	$ 623,213.35	$ 754,302.24	$ 473,389.55	63%
73	081LGE16	Jan-16	Dec-16	16%	$ 22,400.03	$ 22,399.99	$ 382.29	2%
74	082LGE16	Jan-16	Dec-16	16%	$ 336,526.45	$ 995,820.76	$ 81,371.94	8%
75	083LGE15	Jan-15	Aug-16	73%	$ 99,750.00	$ 103,271.26	$ 103,271.26	100%
76	083LGE16	Jan-14	Aug-16	84%	$ 175,000.00	$ 176,916.07	$ 176,916.07	100%
77	085LGE14	Jan-14	Aug-16	84%	$ 87,780.00	$ 73,874.59	$ 73,874.59	100%
78	086LGE15	Jan-15	Aug-16	73%	$ 17,499.97	$ 14,258.20	$ 14,258.20	100%
79	087LGE14	Jan-14	Aug-16	84%	$ 196,419.84	$ 44,209.15	$ 44,209.15	100%
80	087LGE15	Jan-15	Aug-16	73%	$ 69,999.97	$ 55,656.48	$ 55,656.48	100%
81	091LGE14	Jan-14	Aug-16	84%	$ 110,600.16	$ 121,529.86	$ 121,529.86	100%
82	093LGE16	Jan-16	Dec-16	16%	$ 178,500.00	$ 160,476.90	$ 178.08	0%
83	094LGE15	Mar-15	Aug-16	70%	$ 39,900.00	$ 308,040.10	$ 308,040.10	100%
84	096LGE15	Jan-15	Aug-16	73%	$ 52,535.03	$ 25,040.58	$ 25,040.58	100%
85	100LGE15	Jan-15	Aug-16	73%	$ 36,574.94	$ 35,475.27	$ 35,576.52	100%
86	109LGE15	Jan-15	Aug-16	73%	$ 472,499.98	$ 692,359.37	$ 692,359.37	100%
87	111LGE15	Jan-15	Aug-16	73%	$ 35,000.03	$ 46,991.92	$ 46,991.92	100%
88	112767	Sep-01	Aug-16	97%	$ 6,694,446.98	$ 6,800,568.94	$ 6,800,568.94	100%
89	113LGE16	Jan-16	Dec-16	16%	$ 35,000.00	$ 56,979.85	$ 1,091.05	2%
90	117149	Jan-03	Aug-16	96%	$ 128,301,975.20	$ 144,648,641.78	$ 144,664,024.06	100%
91	117361	Mar-04	Dec-25	55%	$ 24,153.63	$ 0.04	$ 8,389.12	*
92	117LGE16	Jan-16	Dec-16	16%	$ 35,000.00	$ 83,776.29	$ 11,732.73	14%
93	119902	Dec-04	Dec-25	53%	$ 180,641.70	$ 0.00	$ 0.00	120%
94	120754	Jun-05	Aug-16	96%	$ 2,788.83	$ 339,777.80	$ 177,491.68	52%
95	120LGE14	Jan-14	Aug-16	84%	$ 760,512.93	$ 767,620.18	$ 768,893.62	100%
96	120LGE15	Jan-15	Aug-16	73%	$ 336,699.79	$ 319,636.65	$ 319,636.65	100%
97	121684	May-06	Aug-16	96%	$ 44,825,583.29	$ 44,029,146.00	$ 44,029,146.00	100%
98	121LGE15	Jan-15	Aug-16	73%	$ 146,299.67	$ 127,627.59	$ 127,627.59	100%
99	122LGE14	Jan-14	Dec-16	72%	$ 904,288.00	$ 1,155,462.81	$ 957,773.30	83%
100	123220	Mar-08	Aug-16	95%	$ 89,409.46	$ 2,179,380.99	$ 2,109,521.65	97%
101	123929	Jan-14	Aug-16	84%	$ 18,900.00	$ 10,628.88	$ 10,628.88	100%
102	124035	Apr-08	Aug-16	95%	$ 1,999,998.79	$ 1,869,302.72	$ 1,869,302.72	100%
103	126116	Jan-15	Aug-16	73%	$ 475,000.38	$ 219,087.16	$ 219,087.16	100%
104	127090	Aug-09	Aug-16	94%	$ 15,345,416.63	$ 18,384,457.03	$ 18,384,344.02	100%
105	127091	Aug-09	Mar-17	86%	$ 17,523,444.92	$ 15,741,021.59	$ 7,747,156.42	49%
106	127092	Aug-09	Dec-16	89%	$ 10,007,542.26	$ 18,896,563.74	$ 18,896,563.74	100%
107	127095	Aug-09	Dec-17	78%	$ 16,845,883.92	$ 17,367,644.63	$ 4,169,496.30	24%
108	127135	Oct-08	Jun-24	47%	$ 66,841,911.56	$ (710,599.75)	$ 13,478,452.16	*
109	127181	Jul-11	Mar-17	81%	$ 175,000.00	$ 308,377.45	$ 985,280.94	*
110	127201	Aug-09	Aug-16	94%	$ 14,798,029.35	$ 15,623,071.19	$ 15,614,331.98	100%

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111	127202	Aug-09	Aug-16	94%	$ 17,790,363.47	$ 16,114,289.21	$ 16,023,737.91	99%
112	127559	Jan-10	Aug-16	94%	$ 312,231,284.84	$ 115,239,774.50	$ 115,230,947.64	100%
113	127572	Jul-15	Aug-16	61%	$ 700,000.03	$ 721,151.65	$ 721,151.65	100%
114	127593	Jan-13	Aug-16	88%	$ 1,399,998.20	$ 1,495,040.50	$ 1,495,040.50	100%
115	127642	Dec-12	Aug-16	88%	$ 8,299,999.78	$ 6,963,779.47	$ 6,963,779.47	100%
116	130321LGE	Jan-13	Aug-16	88%	$ 1,426,250.55	$ 1,951,963.89	$ 1,951,956.08	100%
117	130875	Jan-10	Jun-17	82%	$ 283,407,132.14	$ 387,332,123.66	$ 372,808,191.48	96%
118	130881	Jan-10	Jun-17	82%	$ 216,887,937.53	$ 307,108,119.69	$ 245,620,086.68	80%
119	130896	Oct-11	Dec-16	84%	$ 166,085,873.20	$ 101,126,717.27	$ 98,292,360.93	97%
120	130LGE15	Jan-15	Aug-16	73%	$ 43,050.00	$ 1,158.93	$ 860.08	74%
121	131314	Feb-12	Aug-16	91%	$ 2,996,363.64	$ 14,238,450.73	$ 14,226,549.68	100%
122	131443	Jan-12	Aug-16	91%	$ 4,799,227.50	$ 11,146,703.03	$ 11,146,703.03	100%
123	131607LGE	Jan-14	Aug-16	84%	$ 1,510,622.41	$ 3,384,658.53	$ 3,522,432.76	104%
124	131615LGE	Jan-09	Aug-16	94%	$ 179,727.55	$ 82,188.78	$ 82,188.78	100%
125	131701	Jan-12	Aug-16	91%	$ 1,995,860.28	$ 12,114,914.13	$ 12,114,914.13	100%
126	131849	Jan-15	Aug-16	73%	$ 174,996.00	$ 151,300.64	$ 151,267.66	100%
127	131948	Jan-15	Aug-16	73%	$ 40,000.00	$ 32,918.97	$ 32,918.97	100%
128	132804	Apr-11	Dec-16	85%	$ 5,100,000.00	$ 5,047,721.38	$ 4,846,532.26	96%
129	132893	Jan-15	Aug-16	73%	$ 150,000.00	$ 145,626.96	$ 145,626.96	100%
130	132895	Jan-15	Aug-16	73%	$ 230,000.00	$ 84,463.14	$ 84,463.14	100%
131	132897	Jan-14	Aug-16	84%	$ 555,000.00	$ 467,980.62	$ 467,980.62	100%
132	132899	Jan-14	Aug-16	84%	$ 540,000.00	$ 512,190.44	$ 512,190.44	100%
133	132901	Sep-13	Aug-16	86%	$ 3,750,000.00	$ 3,976,990.40	$ 3,976,990.40	100%
134	132916	Jan-14	Aug-16	84%	$ 2,400,000.00	$ 2,453,439.47	$ 2,453,439.47	100%
135	132918	Jul-15	Dec-16	44%	$ 4,000,000.00	$ 3,489,795.93	$ 2,389,795.92	68%
136	132919	Jan-14	Aug-16	84%	$ 2,300,000.00	$ 2,415,469.70	$ 2,415,469.70	100%
137	132920	Jan-14	Dec-19	36%	$ 1,784,000.00	$ 2,905,083.11	$ 1,048,772.51	36%
138	132922	Jan-14	Aug-16	84%	$ 5,500,000.00	$ 2,012,204.31	$ 2,012,204.31	100%
139	132923	Jan-14	Dec-22	24%	$ 2,153,000.00	$ 1,891,085.34	$ 640,285.14	34%
140	132927	Jul-15	Aug-16	57%	$ 425,000.00	$ 189,441.94	$ 163,274.67	86%
141	132928	Apr-13	Nov-16	79%	$ 702,034.00	$ 203,421.73	$ 144,479.88	71%
142	132936	Jul-15	Dec-16	44%	$ 425,000.01	$ 276,489.89	$ 226,279.67	82%
143	132940	Jan-14	Aug-16	84%	$ 85,000.00	$ 125,237.52	$ 125,237.52	100%
144	132951	Apr-15	Dec-16	52%	$ 4,000,000.00	$ 3,497,059.87	$ 2,564,189.40	73%
145	132957	Jan-15	Dec-16	58%	$ 2,250,000.00	$ 1,289,490.15	$ 475,889.95	37%
146	132958	Jan-15	Aug-16	73%	$ 2,000,000.00	$ 561,504.85	$ 561,504.85	100%
147	132962	Jan-15	Aug-16	73%	$ 85,000.00	$ 69,855.00	$ 69,855.00	100%
148	132972	Jan-14	Aug-16	84%	$ 400,000.00	$ 303,057.24	$ 303,057.24	100%
149	132975	Jan-14	Aug-16	84%	$ 400,000.00	$ 372,481.08	$ 372,481.08	100%
150	132995	Jan-15	Dec-16	58%	$ 250,000.00	$ 309,225.09	$ 211,293.59	68%
151	132998	Jan-14	Aug-16	84%	$ 160,000.01	$ 126,058.95	$ 126,058.95	100%
152	132LGE15	Jan-15	Aug-16	73%	$ 34,999.95	$ 6,247.33	$ 6,247.33	100%
153	133002	Mar-14	Aug-16	83%	$ 3,500,000.00	$ 1,965,384.58	$ 1,965,384.58	100%
154	133074	Jan-15	Aug-16	73%	$ 100,000.00	$ 19,697.79	$ 19,697.79	100%
155	133346	Jan-13	Aug-16	88%	$ 257,128.63	$ 1,840,236.05	$ 1,840,236.05	100%
156	133614	Oct-11	Jun-17	77%	$ 369,561,041.86	$ 344,620,096.37	$ 333,928,907.96	97%
157	133621LGE	Jan-09	Aug-16	94%	$ 37,854.84	$ 38,982.58	$ 38,982.58	100%
158	133701LGE	Jan-14	Aug-16	84%	$ 105,187.33	$ 108,480.85	$ 108,480.85	100%
159	133705LGE	Jan-14	Aug-16	84%	$ 167,387.98	$ 64,913.33	$ 64,913.33	100%
160	133712	Jan-14	Aug-16	84%	$ 1,508,722.98	$ 488,411.49	$ 493,326.71	101%
161	134110LGE	Jun-13	Aug-16	87%	$ 575,758.00	$ 299,593.98	$ 299,593.98	100%
162	134111LGE	Jul-14	Oct-16	71%	$ 425,467.00	$ 130,382.71	$ 62,045.30	48%
163	134112LGE	Jan-14	Aug-16	84%	$ 226,406.70	$ 255,565.68	$ 255,565.68	100%
164	134230	Mar-14	Aug-16	83%	$ 354,706.98	$ 26,490.31	$ 26,490.31	100%
165	134234	Aug-13	Aug-16	86%	$ 5,500,000.00	$ 2,517,922.49	$ 2,517,922.49	100%

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166	134242	Jun-13	Aug-16	87%	$ 699,868.02	$ 486,024.33	$ 485,833.24	100%
167	134268	Apr-14	Aug-16	82%	$ 796,794.72	$ 244,473.12	$ 244,473.12	100%
168	134295	Jun-14	Aug-16	81%	$ (24,685.81)	$ 11,529.40	$ 11,529.40	100%
169	134296	Aug-12	Aug-16	89%	$ 523,230.41	$ 9,969.59	$ 9,969.59	100%
170	134406	Jan-15	Aug-16	73%	$ 525,000.00	$ 229,868.28	$ 229,868.28	100%
171	134624	Mar-13	Aug-16	88%	$ 9,720,000.00	$ 8,719,779.54	$ 8,719,333.95	100%
172	134957	Apr-14	Aug-16	82%	$ 146,016.96	$ 181,601.95	$ 181,601.95	100%
173	134961	May-15	Aug-16	66%	$ 874,000.00	$ 871,644.37	$ 871,644.37	100%
174	134967	Jan-14	Aug-16	84%	$ 75,229.57	$ 42,388.90	$ 42,388.90	100%
175	134975	Jan-14	Aug-16	84%	$ 110,607.39	$ 121,348.78	$ 121,348.78	100%
176	134LGE15	Jan-15	Dec-16	58%	$ 99,750.00	$ 91,585.85	$ 22,793.36	25%
177	135004	Jan-14	Aug-16	84%	$ 49,513.69	$ 36,078.03	$ 36,078.03	100%
178	135058	Jan-14	Aug-16	84%	$ 911,737.93	$ 950,997.14	$ 950,997.14	100%
179	135246	Mar-13	Aug-16	88%	$ 4,000,217.91	$ 1,786,453.12	$ 1,786,453.12	100%
180	135266	Jan-13	Aug-16	88%	$ 9,370,569.00	$ 2,594,655.47	$ 2,594,655.47	100%
181	135296	Sep-11	Aug-16	91%	$ 820,121.49	$ 725,386.30	$ 725,386.30	100%
182	135638	Aug-13	Aug-16	86%	$ 8,000,000.00	$ 2,864,498.97	$ 2,864,498.97	100%
183	135640	Oct-13	Aug-16	85%	$ 8,000,000.00	$ 5,700,315.24	$ 5,700,315.24	100%
184	136421	Mar-12	Aug-16	90%	$ 2,462,702.94	$ 3,782,635.99	$ 3,782,635.99	100%
185	136546	Jan-14	Aug-16	84%	$ 17,500.00	$ 4,727.25	$ 4,727.25	100%
186	136548	Apr-15	Aug-16	68%	$ 49,000.00	$ 19,677.85	$ 19,677.85	100%
187	136617	Jan-15	Aug-16	73%	$ 5,950.00	$ 13,975.04	$ 13,975.04	100%
188	136637	Sep-15	Dec-17	21%	$ 2,100,000.00	$ 1,674,440.23	$ 324,237.63	19%
189	136645	Jan-14	Aug-16	84%	$ 700,000.00	$ 1,727,689.60	$ 1,727,689.60	100%
190	136647	Apr-14	Aug-16	82%	$ 700,000.00	$ 1,643,097.75	$ 1,643,097.75	100%
191	136648	Apr-13	Sep-16	83%	$ 2,100,000.00	$ 3,430,697.53	$ 1,938,206.91	56%
192	136649	Jan-13	Aug-16	88%	$ 2,660,000.01	$ 3,626,425.51	$ 3,626,425.51	100%
193	136977	Mar-13	Aug-16	88%	$ 560,301.94	$ 3,110,902.69	$ 3,110,902.69	100%
194	136LGE15	Jan-15	Aug-16	73%	$ 17,500.00	$ 11,523.30	$ 11,523.30	100%
195	137045LGE	Jan-15	Aug-16	73%	$ 1,610,000.00	$ 232,695.62	$ 199,352.90	86%
196	137491	May-12	Dec-17	67%	$ 1,416,870.00	$ 1,989,671.06	$ 884,019.29	44%
197	137503	May-12	Dec-17	67%	$ 50,647.43	$ 143,001.10	$ 143,001.10	100%
198	137577	Jan-12	Aug-16	91%	$ 13,750.19	$ 15,436.75	$ 15,436.75	100%
199	137600	Jan-14	Aug-16	84%	$ 395,935.10	$ 2,864.30	$ 2,864.30	100%
200	137642	Jan-09	Aug-16	94%	$ 15,750.00	$ 93,341.71	$ 93,341.71	100%
201	137660	Jul-12	Aug-16	90%	$ 24,500.00	$ 79,610.40	$ 79,610.40	100%
202	137662LGE	Jan-16	Dec-16	16%	$ 20,269.20	$ 49,139.25	$ 1,913.38	4%
203	137677	Jul-12	Aug-16	90%	$ 22,750.00	$ 45,281.74	$ 45,281.74	100%
204	137710	Mar-12	Aug-16	90%	$ 26,186.83	$ 32,461.36	$ 32,461.36	100%
205	137819LGE	Sep-12	Aug-16	89%	$ 32,499.99	$ 49,390.58	$ 49,390.58	100%
206	138135	Jan-14	Aug-16	84%	$ 2,918,255.00	$ 1,763,722.89	$ 1,763,722.89	100%
207	138136	Jan-14	Aug-16	84%	$ 3,268,091.84	$ 2,157,977.26	$ 2,157,977.26	100%
208	138137	Feb-15	Sep-16	65%	$ 1,525,995.72	$ 1,909,697.80	$ 817,745.00	43%
209	138138	Jan-15	Dec-16	58%	$ 3,562,000.32	$ 4,494,281.17	$ 2,842,190.13	63%
210	138198	Jan-14	Aug-16	84%	$ 100,000.00	$ 108,021.49	$ 108,021.49	100%
211	138203	Jan-14	Aug-16	84%	$ 50,000.00	$ 26,117.90	$ 26,117.90	100%
212	138255	Jan-13	Aug-16	88%	$ 124,099.50	$ 198,274.12	$ 198,274.12	100%
213	138294	Jan-13	Aug-16	88%	$ 269,997.31	$ 235,699.05	$ 235,699.05	100%
214	138336	Jan-14	Aug-16	84%	$ 249,916.10	$ 139,367.23	$ 139,367.23	100%
215	138357LGE	Jun-13	Aug-16	87%	$ 665,000.00	$ 564,394.68	$ 564,394.68	100%
216	138393	Jan-09	Aug-16	94%	$ 595,000.00	$ 882,427.58	$ 881,876.91	100%
217	138439	Jan-12	Dec-21	42%	$ 3,052,372.74	$ 9,826,747.28	$ 5,052,784.21	51%
218	138547	Jan-14	Aug-16	84%	$ 50,000.00	$ 18,464.72	$ 18,464.72	100%
219	138550	Jan-14	Aug-16	84%	$ 100,000.00	$ 10,164.52	$ 10,164.52	100%
220	138552	Jan-14	Aug-16	84%	$ 100,000.00	$ 28,839.41	$ 29,243.66	101%

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221	138553	Jan-14	Aug-16	84%	$ 100,000.00	$ 62,567.13	$ 62,567.13	100%
222	138554	Jan-14	Aug-16	84%	$ 100,000.00	$ 23,262.23	$ 24,895.33	107%
223	138685	Aug-12	Aug-16	89%	$ 70,000.00	$ 100,119.83	$ 100,727.90	101%
224	138686	Aug-12	Aug-16	89%	$ 70,000.00	$ 100,628.81	$ 98,153.21	98%
225	138710	Jan-13	Aug-16	88%	$ 465,000.00	$ 195,298.24	$ 195,298.24	100%
226	138898LGE	Dec-12	Aug-16	88%	$ 600,046.43	$ 1,427,042.62	$ 1,402,231.99	98%
227	139045	Dec-12	Aug-16	86%	$ 1,052,304.62	$ 1,323,466.05	$ 1,100,717.41	83%
228	139111	Feb-14	Aug-16	83%	$ 326,599.44	$ 378,422.56	$ 378,422.56	100%
229	139112	Dec-14	Aug-16	73%	$ 252,278.91	$ 133,206.97	$ 133,206.97	100%
230	139113	Sep-14	Aug-16	78%	$ 77.80	$ 242,181.17	$ 242,181.17	100%
231	139119	Jan-13	Aug-16	88%	$ 38,487.24	$ (63,748.14)	$ (63,748.14)	100%
232	139218	Mar-13	Aug-16	88%	$ 2,728,146.33	$ 0.00	$ 1,856.10	*
233	139595	Jan-15	Nov-18	30%	$ 116,000.00	$ 80,183.68	$ 15,348.61	19%
234	139598	Jan-14	Nov-17	55%	$ 302,400.00	$ 310,615.94	$ 104,835.55	34%
235	139600	Aug-15	Aug-16	58%	$ 382,000.00	$ 48,363.78	$ 48,289.53	100%
236	139631	May-15	Aug-16	65%	$ 80,000.00	$ 35,670.56	$ 35,670.56	100%
237	139644	Jan-14	Aug-16	84%	$ 4,000.00	$ 5,173.39	$ 5,173.39	100%
238	139654	Apr-13	Aug-16	87%	$ 6,717.60	$ 1,138.02	$ 0.00	0%
239	139670	Sep-15	Dec-17	21%	$ 57,000.00	$ 255,590.47	$ 93,922.89	37%
240	139682	May-13	Aug-16	87%	$ 66,000.00	$ 86,467.79	$ 86,467.79	100%
241	139688	Jan-15	Aug-16	73%	$ 63,153.84	$ 6,424.60	$ 6,424.60	100%
242	139702	Jan-14	Aug-16	84%	$ 900,000.00	$ 810,982.48	$ 810,982.48	100%
243	139703	Jan-14	Aug-16	84%	$ 900,000.00	$ 797,915.73	$ 797,915.73	100%
244	139706	Jan-14	Aug-16	84%	$ 706,000.00	$ 310,145.55	$ 310,145.55	100%
245	139708	Jan-14	Aug-16	84%	$ 328,000.00	$ 294,207.03	$ 294,207.03	100%
246	139710	Jul-14	Aug-16	80%	$ 215,000.00	$ 176,735.29	$ 176,735.29	100%
247	139711	Jul-14	Aug-16	80%	$ 215,000.00	$ 165,968.65	$ 165,968.65	100%
248	139712	Apr-14	Aug-16	82%	$ 328,000.00	$ 300,852.32	$ 300,852.32	100%
249	139720	Jul-15	Aug-16	61%	$ 705,000.00	$ 275,255.39	$ 275,255.39	100%
250	139722	Aug-13	Aug-16	86%	$ 3,000,000.00	$ 5,733,667.26	$ 5,733,667.26	100%
251	139763LGE	Jan-09	Aug-16	94%	$ 47,694.35	$ 48,511.81	$ 48,511.81	100%
252	139771LGE	Jan-09	Aug-16	94%	$ 101,656.22	$ 112,030.33	$ 101,931.16	91%
253	139781	Jan-09	Aug-16	94%	$ 535,032.75	$ 419,248.40	$ 419,248.40	100%
254	139783	Jan-14	Aug-16	84%	$ 687,899.25	$ 509,701.29	$ 509,701.29	100%
255	139788	May-13	Aug-16	87%	$ 385,392.48	$ 349,170.79	$ 349,170.79	100%
256	139788LGE	Jan-09	Aug-16	94%	$ 99,363.23	$ 102,468.92	$ 106,567.98	104%
257	139789LGE	Jan-09	Aug-16	94%	$ 29,808.97	$ 31,377.41	$ 29,946.62	95%
258	139856LGE	Nov-13	Aug-16	84%	$ 27,190.02	$ 47,669.51	$ 47,669.51	100%
259	139864LGE	Nov-14	Aug-16	75%	$ 72,200.00	$ 59,423.63	$ 59,423.63	100%
260	139LGE15	Jan-15	Dec-16	58%	$ 34,999.92	$ 62,302.35	$ 13,419.97	22%
261	140012LGE	Jan-09	Aug-16	94%	$ 509,555.00	$ 114,354.32	$ 114,354.32	100%
262	140023LGE	Jan-09	Aug-16	94%	$ 10,892.25	$ 33,375.11	$ 33,375.11	100%
263	140080	Feb-14	Aug-16	83%	$ 44,233.75	$ 104,870.74	$ 104,870.74	100%
264	140091	Mar-15	Aug-16	70%	$ 4,714.45	$ 5,622.79	$ 5,622.79	100%
265	140234LGE	Jan-09	Aug-16	94%	$ 116,178.54	$ 90,278.26	$ 90,278.26	100%
266	140240	Jul-13	Aug-16	86%	$ 78,750.00	$ 85,857.12	$ 85,857.12	100%
267	140273	Jun-13	Aug-16	87%	$ 1,033,740.68	$ 1,018,582.60	$ 1,018,582.60	100%
268	140399	Jan-15	Aug-16	73%	$ 30,000.00	$ 35,003.07	$ 35,003.07	100%
269	140484	Aug-13	Aug-16	86%	$ 234,225.68	$ 275,099.61	$ 275,099.61	100%
270	140502	Jun-14	Jul-17	55%	$ 933,689.20	$ 941,250.82	$ 8,137.04	1%
271	140512	Jan-14	Aug-16	84%	$ 105,985.75	$ 57,745.23	$ 57,745.23	100%
272	140524	Jan-14	Aug-16	84%	$ 29,945.97	$ 53,340.79	$ 53,340.79	100%
273	140537	Jan-15	Aug-16	73%	$ 50,736.51	$ 115,902.75	$ 115,715.70	100%
274	140539	Jan-15	Aug-16	73%	$ 148,267.53	$ 153,534.11	$ 153,534.11	100%
275	140540	Jan-15	Aug-16	73%	$ 297,462.90	$ 275,509.81	$ 304,379.18	110%

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276	140541	Jan-15	Aug-16	73%	$ 113,297.99	$ 135,485.53	$ 135,485.53	100%
277	140544	Jan-15	Aug-16	73%	$ 88,493.32	$ 104,355.27	$ 104,762.68	100%
278	140553	Jan-15	Aug-16	73%	$ 74,098.47	$ 76,837.51	$ 82,973.61	108%
279	140599LGE	Jan-09	Aug-16	94%	$ 10,892.25	$ 28,025.90	$ 28,025.90	100%
280	140612LGE	Jan-09	Aug-16	94%	$ 65,350.43	$ 46,733.82	$ 46,733.82	100%
281	140625	Jan-15	Aug-16	73%	$ 56,446.89	$ 67,039.24	$ 67,039.40	100%
282	140626	Jan-15	Aug-16	73%	$ 109,801.89	$ 94,168.80	$ 94,169.21	100%
283	140627	Jan-15	Aug-16	73%	$ 78,746.81	$ 39,867.83	$ 39,867.83	100%
284	140629	Jan-15	Aug-16	73%	$ 30,984.44	$ 21,830.56	$ 21,830.56	100%
285	140631	Jan-15	Aug-16	73%	$ 131,725.07	$ 26,093.97	$ 26,093.97	100%
286	140639	Jan-15	Aug-16	73%	$ 254,000.12	$ 98,742.99	$ 98,742.99	100%
287	140643	Jan-15	Aug-16	73%	$ 25,862.17	$ 59,543.50	$ 59,546.37	100%
288	140650	Jan-15	Aug-16	73%	$ 1,077,500.37	$ 957,024.81	$ 952,074.95	99%
289	140655	Sep-13	Aug-16	86%	$ 478,500.00	$ 462,287.23	$ 462,287.23	100%
290	141094	Feb-15	Aug-16	71%	$ 142,100.00	$ 16,634.69	$ 16,634.69	100%
291	141195	Sep-13	Aug-16	86%	$ 3,130,805.91	$ 5,780,748.63	$ 5,795,196.62	100%
292	141392	Jul-13	Dec-18	48%	$ 1,411,716.60	$ 1,289,901.07	$ 713,514.61	55%
293	141419	Jan-15	Dec-16	58%	$ 63,000.00	$ 61,336.88	$ 64,745.88	106%
294	141423	Jan-15	Aug-16	73%	$ 66,500.00	$ 21,870.56	$ 31,235.86	143%
295	141424	Jan-16	Dec-16	16%	$ 70,000.00	$ 51,103.50	$ 6,259.77	12%
296	141425	Jan-15	Dec-16	58%	$ 35,000.00	$ 13,655.82	$ 14,247.32	104%
297	141580	Jan-15	Aug-16	73%	$ 29,050.00	$ 29,325.35	$ 29,325.35	100%
298	141LGE15	Jan-15	Aug-16	73%	$ 1,750.00	$ 10,439.48	$ 10,439.48	100%
299	142325	Jan-14	Aug-16	84%	$ 92,400.00	$ 13,011.43	$ 13,011.43	100%
300	142496	Jan-09	Aug-16	94%	$ 385,987.91	$ 274,528.21	$ 274,528.21	100%
301	142511	Jan-14	Aug-16	84%	$ 31,150.00	$ (386.32)	$ (386.32)	100%
302	142592	Apr-14	Aug-16	82%	$ 359,500.95	$ 343,127.06	$ 343,127.06	100%
303	142594	Apr-14	Aug-16	82%	$ 507,258.59	$ 284,476.32	$ 284,476.32	100%
304	142595	Jul-14	Aug-16	80%	$ 95,386.49	$ 423,539.79	$ 423,539.79	100%
305	142596	May-14	Aug-16	81%	$ 851,476.40	$ 756,887.52	$ 756,887.52	100%
306	142597	Apr-14	Aug-16	81%	$ 677,726.55	$ 652,735.81	$ 652,735.81	100%
307	142598	Aug-13	Aug-16	86%	$ 165,255.71	$ 186,033.09	$ 186,033.09	100%
308	142672	Mar-13	Aug-16	88%	$ 8,363.04	$ (63,716.90)	$ (63,716.90)	100%
309	142687LGE	Sep-13	Aug-16	85%	$ 8,442.40	$ 24,642.94	$ 24,642.94	100%
310	142691	Sep-13	Aug-16	85%	$ 4,166,189.34	$ 4,804,954.13	$ 4,804,954.13	100%
311	142692	Sep-13	Aug-16	85%	$ 3,293,075.25	$ 3,415,676.11	$ 3,415,676.11	100%
312	142726	Jan-10	Aug-16	94%	$ 12,433.41	$ 12,984.93	$ 14,509.70	112%
313	142753LGE	Jan-14	Dec-17	54%	$ 1,369,094.33	$ 4,784,048.10	$ 77,470.00	2%
314	142761	Oct-13	Aug-16	85%	$ 3,921.04	$ 5,476.76	$ 5,476.76	100%
315	142780	Jan-14	Aug-16	84%	$ 90,490.15	$ 74,835.82	$ 74,835.82	100%
316	142798	Oct-13	Aug-16	85%	$ 3,176.12	$ 8,627.54	$ 8,627.54	100%
317	142814	Dec-13	Aug-16	84%	$ 276,784.20	$ 261,184.22	$ 261,184.22	100%
318	142819LGE	Oct-13	Aug-16	85%	$ 12,883.19	$ 32,895.86	$ 32,895.86	100%
319	142861	Jan-14	Aug-16	84%	$ 2,087,778.63	$ 2,116,262.63	$ 2,116,262.63	100%
320	142864	Oct-13	Aug-16	85%	$ 101,319.18	$ 199,498.83	$ 199,498.83	100%
321	142891	Mar-14	Aug-16	83%	$ 134,079.81	$ 48,450.43	$ 48,450.43	100%
322	142894	Mar-14	Aug-16	83%	$ 55,041.88	$ 44,760.26	$ 44,760.26	100%
323	142895	Jan-14	Aug-16	84%	$ 3,527,176.45	$ 2,809,498.87	$ 2,809,498.87	100%
324	142941	Nov-13	Aug-16	84%	$ 268,454.82	$ 816,552.96	$ 816,552.96	100%
325	142LGE15	Jan-15	Aug-16	73%	$ 87,499.97	$ 163,786.82	$ 163,786.82	100%
326	143042	Dec-13	Dec-16	72%	$ 13,510,013.24	$ 10,038,644.42	$ 7,516,600.43	75%
327	143061	Jan-14	Aug-16	84%	$ 3,000,830.23	$ 3,357,877.10	$ 3,357,877.10	100%
328	143070LGE	Dec-13	Aug-16	84%	$ 15,543.37	$ 17,901.08	$ 17,901.08	100%
329	143279	Dec-14	Aug-16	73%	$ 226,672.79	$ 283,705.89	$ 283,705.89	100%
330	143280	Jan-14	Aug-16	83%	$ 46,089.38	$ 241,375.07	$ 241,375.07	100%

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331	143281	Jan-14	Aug-16	83%	$ (1,746.01)	$ 140,976.99	$ 140,976.99	100%
332	143282	Apr-15	Aug-16	68%	$ 240,577.35	$ 290,900.40	$ 271,199.43	93%
333	143285	May-14	Aug-16	81%	$ 144,899.93	$ 391,083.26	$ 391,083.26	100%
334	143286	Aug-15	Aug-16	55%	$ 36,676.96	$ 34,371.73	$ 34,371.73	100%
335	143287	Dec-14	Aug-16	73%	$ 114,174.07	$ 79,487.83	$ 79,087.24	99%
336	143379	Jan-15	Aug-16	73%	$ 232,385.39	$ 226,965.00	$ 226,965.00	100%
337	143394	Feb-14	Aug-16	83%	$ 185,174.29	$ 173,019.32	$ 173,019.32	100%
338	143411	Feb-14	Aug-16	83%	$ 175,000.00	$ 174,434.92	$ 174,434.92	100%
339	143413	Feb-14	Aug-16	83%	$ 212,000.00	$ 144,038.43	$ 144,038.43	100%
340	143414	Feb-14	Aug-16	83%	$ 466,000.00	$ 426,068.05	$ 426,068.05	100%
341	143415	Feb-14	Aug-16	83%	$ 239,000.00	$ 240,320.27	$ 240,320.27	100%
342	143422	Feb-14	Aug-16	83%	$ 174,889.88	$ 14,726.23	$ 14,726.23	100%
343	143479	Apr-14	Aug-16	82%	$ 31,507.79	$ 31,758.39	$ 31,758.39	100%
344	143507	May-14	Aug-16	81%	$ 800,669.53	$ 816,497.32	$ 816,444.67	100%
345	143585LGE	Jan-09	Aug-16	94%	$ 49,482.57	$ 35,710.07	$ 35,710.07	100%
346	143610	Dec-15	Aug-16	36%	$ 350,000.00	$ 372,538.37	$ 372,538.37	100%
347	143612	Jan-15	Aug-16	73%	$ 70,000.00	$ 35,814.45	$ 35,814.45	100%
348	143613	Jan-15	Aug-16	73%	$ 140,000.00	$ 72,437.18	$ 72,437.18	100%
349	143615	Jul-15	Dec-16	44%	$ 140,000.00	$ 105,698.10	$ 30,698.10	29%
350	143617	Jul-15	Dec-16	44%	$ 140,000.00	$ 121,854.49	$ 47,854.49	39%
351	143621	Jan-15	Aug-16	73%	$ 550,000.00	$ 405,535.09	$ 405,535.09	100%
352	143640	Mar-14	Dec-16	70%	$ 1,502,598.93	$ 1,068,717.48	$ 1,074,809.13	101%
353	143723	Apr-14	Aug-16	82%	$ 269,813.63	$ 281,639.42	$ 281,639.42	100%
354	143779	Apr-14	Aug-16	82%	$ 415,014.77	$ 383,824.27	$ 383,824.27	100%
355	143790	Jun-15	Aug-16	64%	$ 175,000.00	$ 182,552.57	$ 174,103.90	95%
356	143804	May-14	Aug-16	81%	$ 12,250.23	$ 17,777.62	$ 17,777.62	100%
357	143858	May-14	Aug-16	81%	$ 22,515.04	$ 57,968.70	$ 57,968.70	100%
358	143864	May-14	Dec-16	68%	$ 7,950,000.00	$ 7,516,268.20	$ 1,148,466.35	15%
359	143866	May-14	Dec-16	68%	$ 2,350,429.14	$ 2,231,515.89	$ 2,115,715.73	95%
360	144037	Jul-14	Dec-16	67%	$ (160.51)	$ (126,534.33)	$ (0.00)	0%
361	144041	Jan-15	Aug-16	73%	$ 250,000.00	$ 54,883.13	$ 54,883.13	100%
362	144090	May-14	Aug-16	81%	$ 105,000.00	$ 115,273.08	$ 115,273.08	100%
363	144121	Jan-15	Aug-16	73%	$ 2,500,000.00	$ 97,728.44	$ 97,728.44	100%
364	144122	Jan-15	Oct-16	63%	$ 2,500,000.00	$ 1,032,720.16	$ 1,032,720.16	100%
365	144123	Jan-15	Oct-16	63%	$ 2,500,000.00	$ 722,238.00	$ 647,991.71	90%
366	144124	Sep-14	Oct-16	69%	$ 2,500,000.00	$ 1,543,190.44	$ 1,473,626.28	95%
367	144126	Sep-15	Dec-16	37%	$ 400,187.32	$ 370,391.54	$ 218,418.51	59%
368	144127	Sep-15	Aug-16	54%	$ 149,882.65	$ 121,962.87	$ 141,176.71	116%
369	144130	Jan-15	Aug-16	73%	$ 1,250,121.97	$ 1,001,568.57	$ 990,952.20	99%
370	144132	Sep-15	Oct-16	39%	$ 750,219.83	$ 261,038.39	$ 142,093.66	54%
371	144135	Oct-14	Aug-16	77%	$ 600,178.46	$ 803,528.30	$ 803,528.30	100%
372	144330	Apr-15	Nov-16	55%	$ 1,999,576.52	$ 1,167,430.17	$ 274,771.96	24%
373	144550	Jan-15	Aug-16	73%	$ 325,041.38	$ 268,867.23	$ 268,867.23	100%
374	144568	Jan-15	Aug-16	70%	$ 267,726.20	$ 282,881.70	$ 259,667.31	92%
375	144570	Jan-15	Aug-16	73%	$ 113,439.20	$ 94,318.80	$ 94,318.80	100%
376	144572	Jan-15	Aug-16	73%	$ 2,887.50	$ 2,617.41	$ 2,617.41	100%
377	144584	Jan-15	Aug-16	73%	$ 301,290.92	$ 146,297.29	$ 146,297.29	100%
378	144585	Jan-15	Aug-16	73%	$ 86,100.00	$ 89,187.61	$ 89,187.61	100%
379	144586	Jan-15	Aug-16	73%	$ 113,444.43	$ 65,329.05	$ 58,011.07	89%
380	144595	Jan-15	Aug-16	73%	$ 20,873.30	$ 20,910.27	$ 20,910.27	100%
381	144622	Jan-15	Aug-16	73%	$ 72,800.00	$ 43,048.49	$ 43,048.49	100%
382	144628	Apr-15	Aug-16	68%	$ 609,701.15	$ 573,488.75	$ 570,565.32	99%
383	144643	Jan-15	Aug-16	73%	$ 573,489.21	$ 437,861.20	$ 437,610.12	100%
384	144648	Jun-14	Aug-16	80%	$ 52,577.44	$ 137,515.16	$ 137,515.16	100%
385	144666	Jul-14	Aug-16	80%	$ 414,805.38	$ 408,835.30	$ 408,835.30	100%

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386	144670	Jun-14	Aug-16	80%	$ 144,410.07	$ 118,056.58	$ 118,056.58	100%
387	144675	May-13	Aug-16	87%	$ 45,562.86	$ 121,095.47	$ 121,095.47	100%
388	144683	Apr-15	Aug-16	64%	$ 329,964.00	$ 229,159.06	$ 229,157.92	100%
389	144758	Jan-15	Dec-16	58%	$ 212,000.00	$ 122,315.01	$ 122,315.01	100%
390	144761	Jan-16	Dec-16	16%	$ 279,999.99	$ 184,202.49	$ 78,413.83	43%
391	144780	Jan-15	Aug-16	73%	$ 52,656.68	$ 65,854.60	$ 65,854.60	100%
392	144781	Jan-15	Aug-16	73%	$ 150,111.52	$ 40,897.97	$ 40,897.97	100%
393	144816	Jan-15	Aug-16	73%	$ 98,876.83	$ 6,020.27	$ 6,020.27	100%
394	144827	Jan-16	Dec-16	16%	$ 135,208.91	$ 127,125.24	$ 2,405.86	2%
395	144830	Jan-16	Dec-16	16%	$ 312,524.72	$ 294,591.22	$ 3,201.45	1%
396	144831	Jan-16	Dec-16	16%	$ 87,016.94	$ 85,437.72	$ 1,276.34	1%
397	144832	Jan-16	Dec-16	16%	$ 49,408.01	$ 71,154.93	$ 1,180.48	2%
398	144833	Jan-16	Dec-16	16%	$ 98,694.32	$ 99,161.84	$ 168.48	0%
399	144834	Jan-16	Dec-16	16%	$ 132,199.85	$ 130,470.09	$ 6,553.17	5%
400	144895	Jan-16	Dec-16	16%	$ 77,000.00	$ 75,174.74	$ 125.65	0%
401	144906	Jan-16	Dec-16	16%	$ 30,229.16	$ (2,521.96)	$ 7,684.32	*
402	144916	Jan-15	Aug-16	73%	$ 146,762.46	$ 51,266.02	$ 51,266.02	100%
403	144917	Jan-15	Aug-16	73%	$ 180,080.39	$ 167,006.20	$ 167,006.71	100%
404	144918	Jan-15	Aug-16	73%	$ 276,166.61	$ 179,233.22	$ 179,233.22	100%
405	144919	Aug-14	Aug-16	79%	$ 190,000.00	$ 116,078.98	$ 116,078.98	100%
406	144951	Jan-15	Aug-16	73%	$ 113,225.62	$ 112,165.54	$ 112,165.54	100%
407	144987	Jan-15	Aug-16	73%	$ 70,000.00	$ 68,374.00	$ 68,374.00	100%
408	144989	Jan-15	Aug-16	73%	$ 35,000.00	$ 48,363.97	$ 48,363.97	100%
409	144991	Jan-15	Aug-16	73%	$ 35,000.00	$ 2,194.47	$ 2,194.47	100%
410	144997	Jan-16	Dec-16	16%	$ 17,500.00	$ 97,989.57	$ 4,083.23	4%
411	145039	Jul-14	Aug-16	80%	$ 130,000.00	$ 88,339.00	$ 88,339.00	100%
412	145101	Jun-15	Aug-16	64%	$ 7,000.00	$ 8,605.98	$ 8,605.98	100%
413	145102	Jul-15	Aug-16	61%	$ 17,500.00	$ 14,941.93	$ 14,941.93	100%
414	145404	Jan-15	Dec-21	17%	$ 2,506,735.00	$ 2,361,545.91	$ 1,465,439.20	62%
415	145829	Jul-14	Aug-16	79%	$ 10,000.00	$ 119,014.87	$ 119,014.87	100%
416	145830	Jul-14	Aug-16	79%	$ 10,353.44	$ 38,747.18	$ 38,747.18	100%
417	145831	Jul-14	Aug-16	79%	$ 11,000.00	$ 65,785.38	$ 65,785.38	100%
418	145832	Jul-14	Aug-16	79%	$ 6,000.00	$ 34,723.28	$ 34,723.28	100%
419	145853LGE	Apr-14	Aug-16	82%	$ 115,731.84	$ 72,073.69	$ 72,073.69	100%
420	145854LGE	Apr-14	Aug-16	82%	$ 23,779.77	$ 5,361.90	$ 5,361.90	100%
421	145855LGE	Apr-14	Aug-16	82%	$ 39,253.66	$ 7,231.45	$ 7,231.45	100%
422	145857LGE	Apr-14	Aug-16	82%	$ 8,220.95	$ 4,561.57	$ 4,561.57	100%
423	145858LGE	Apr-14	Aug-16	82%	$ 24,817.37	$ 30,216.99	$ 30,216.99	100%
424	146010LGE	Apr-14	Aug-16	82%	$ 32,992.08	$ 42,410.80	$ 42,410.80	100%
425	146020	Aug-14	Dec-16	65%	$ 388,648.46	$ 721,335.13	$ 471,160.45	65%
426	146054	Aug-14	Aug-16	78%	$ 586.28	$ 4,544.55	$ 4,544.55	100%
427	146057	Aug-14	Aug-16	78%	$ 34,870.55	$ 250,371.57	$ 250,371.57	100%
428	146070	Jan-15	Aug-16	73%	$ 331,517.88	$ 182,588.82	$ 182,588.82	100%
429	146108	Sep-14	Aug-16	78%	$ 3,823.31	$ 49,869.95	$ 49,869.95	100%
430	146246	Oct-14	Aug-16	77%	$ 16,888.11	$ 16,888.11	$ 16,888.11	100%
431	146251	Jan-15	Aug-16	73%	$ 18,998.52	$ 15,211.69	$ 15,211.69	100%
432	146252	Aug-15	Dec-16	41%	$ 667,443.61	$ 489,504.81	$ 493,839.31	101%
433	146253	Jan-16	Sep-16	21%	$ 418,937.52	$ 418,937.52	$ 58,774.79	14%
434	146255	Oct-14	Aug-16	77%	$ 405,264.96	$ 296,245.11	$ 300,623.68	101%
435	146265	Sep-14	Aug-16	77%	$ 230,680.92	$ 276,655.03	$ 276,655.03	100%
436	146271	Oct-14	Aug-16	77%	$ 1,725.14	$ 60,240.31	$ 60,240.31	100%
437	146287	Oct-14	Aug-16	77%	$ 12,630.75	$ 12,630.75	$ 12,630.75	100%
438	146296	Oct-14	Aug-16	77%	$ 35,236.00	$ 81,154.44	$ 81,154.44	100%
439	146300LGE	Apr-14	Aug-16	82%	$ 409.99	$ 37,879.21	$ 37,879.21	100%
440	146321LGE	Apr-14	Aug-16	82%	$ 35.17	$ 3,805.22	$ 3,805.22	100%

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441	146329	Oct-14	Aug-16	77%	$ 882,785.90	$ 1,583,396.80	$ 1,579,975.95	100%
442	146333	Oct-14	Aug-16	77%	$ (23.32)	$ -	$ -	0%
443	146339	Oct-14	Aug-16	77%	$ (5,268.54)	$ 41,698.92	$ 41,698.92	100%
444	146342	Oct-14	Aug-16	77%	$ 4,295.27	$ 4,295.27	$ -	0%
445	146423	Jan-15	Aug-16	73%	$ 2,867,344.54	$ 2,839,124.90	$ 2,838,529.06	100%
446	146440	Nov-14	Aug-16	76%	$ 596,061.20	$ 520,515.32	$ 520,515.32	100%
447	146442	Jan-15	Aug-16	73%	$ 5,779,691.19	$ 5,439,083.15	$ 5,393,197.43	99%
448	146445	Nov-14	Aug-16	76%	$ (5,180.94)	$ 83,555.89	$ 83,555.89	100%
449	146453	Nov-14	Aug-16	76%	$ 59,626.02	$ 184,720.00	$ 184,720.00	100%
450	146472	Nov-14	Aug-16	76%	$ 102,226.80	$ 108,566.49	$ 108,566.49	100%
451	146479	Nov-14	Aug-16	75%	$ 14,724.68	$ 45,899.53	$ 45,899.53	100%
452	146484	Nov-14	Aug-16	75%	$ 5,105.02	$ 5,105.02	$ 4,700.77	92%
453	146497	Nov-14	Aug-16	75%	$ 62.67	$ 14,103.90	$ 14,103.90	100%
454	146498	Nov-14	Aug-16	75%	$ (33,531.67)	$ 56,784.62	$ 56,784.62	100%
455	146528	Nov-14	Aug-16	75%	$ 16,544.60	$ 46,754.60	$ 46,754.60	100%
456	146553LGE	Apr-14	Aug-16	82%	$ 70,374.56	$ 70,374.56	$ 70,374.56	100%
457	146588	Dec-14	Aug-16	74%	$ 422.33	$ 75,422.33	$ 75,422.33	100%
458	146605	Aug-15	Aug-16	58%	$ 434,454.16	$ 770,123.29	$ 746,428.74	97%
459	146614	Dec-14	Aug-16	74%	$ 125,259.27	$ 197,234.92	$ 197,234.92	100%
460	146615	Dec-14	Aug-16	74%	$ 125,259.26	$ 195,196.45	$ 195,196.45	100%
461	146618	Dec-14	Aug-16	74%	$ 125,259.25	$ 200,319.95	$ 200,319.95	100%
462	146659	Apr-14	Aug-16	79%	$ 56,697.85	$ 38,839.71	$ 37,408.49	96%
463	146662	Dec-14	Aug-16	74%	$ (101,383.45)	$ 191,408.68	$ 191,408.68	100%
464	146677	Jan-15	Aug-16	73%	$ 167,558.55	$ 152,525.02	$ 152,525.02	100%
465	146686	Aug-15	Aug-16	58%	$ 1,820,202.76	$ 1,025,881.30	$ 1,004,387.89	98%
466	146714LGE	Apr-14	Aug-16	82%	$ 231,816.10	$ 136,247.39	$ 136,192.74	100%
467	146716	Jan-15	Aug-16	73%	$ 42,091.45	$ 42,091.45	$ 42,091.45	100%
468	146717LGE	Apr-14	Aug-16	82%	$ 112,015.35	$ 112,485.23	$ 112,485.23	100%
469	146730	Jan-15	Dec-16	57%	$ 4,149,979.48	$ 4,328,554.98	$ 4,048,602.83	94%
470	146732	Jan-15	Aug-16	73%	$ 509,977.16	$ 435,685.39	$ 435,685.39	100%
471	146738	Jan-15	Aug-16	73%	$ 191,084.69	$ 194,648.76	$ 194,648.76	100%
472	146740	Jan-15	Aug-16	73%	$ 69,557.75	$ 68,760.72	$ 68,760.72	100%
473	146741	Jan-15	Aug-16	73%	$ 67,298.63	$ 43,457.97	$ 43,457.97	100%
474	146743	Sep-15	Aug-16	54%	$ 400,073.48	$ 277,230.29	$ 272,442.38	98%
475	146748	Sep-15	Aug-16	54%	$ 150,308.00	$ 106,677.06	$ 103,542.72	97%
476	146751	Jan-16	Dec-16	16%	$ 356,826.69	$ 356,826.69	$ 121,851.05	34%
477	146788	Jan-15	Aug-16	73%	$ 10,779.43	$ 20,481.12	$ 24,793.30	121%
478	146794	Jan-15	Aug-16	73%	$ 24,737.43	$ 24,209.76	$ 24,209.76	100%
479	146800	Jan-15	Aug-16	72%	$ 514,470.99	$ 324,465.48	$ 324,465.48	100%
480	146817	Jan-15	Aug-16	72%	$ 15,626.10	$ 174,192.77	$ 165,024.02	95%
481	146821	Jan-15	Aug-16	73%	$ 31,265.63	$ 31,265.63	$ 31,265.63	100%
482	146825	Jan-15	Aug-16	72%	$ 24,203.80	$ 24,203.80	$ 24,203.80	100%
483	146828	Feb-15	Aug-16	72%	$ 117,273.24	$ 145,613.97	$ 145,673.03	100%
484	146830	Feb-15	Aug-16	72%	$ 23,800.20	$ 10,430.00	$ 10,430.00	100%
485	146840	Jul-15	Aug-16	61%	$ 969,660.05	$ 1,074,510.72	$ 1,074,510.72	100%
486	146844	Feb-15	Aug-16	72%	$ 400,458.08	$ 392,199.98	$ 392,199.98	100%
487	146860	Jun-15	Aug-16	64%	$ 307,740.15	$ 229,711.19	$ 229,711.19	100%
488	146862	Jul-15	Aug-16	61%	$ 84,820.65	$ 78,357.26	$ 78,357.26	100%
489	146863	Jul-15	Aug-16	61%	$ 171,215.98	$ 203,595.74	$ 203,595.74	100%
490	146865	Jun-15	Aug-16	64%	$ 89,738.86	$ 91,997.66	$ 91,997.66	100%
491	146881	Feb-15	Aug-16	71%	$ 31,997.66	$ 31,997.66	$ 31,997.66	100%
492	146912	Feb-15	Aug-16	72%	$ 8,273.01	$ 8,273.01	$ 8,273.01	100%
493	146937LGE	Feb-15	Aug-16	72%	$ 2,058.00	$ 1,550.16	$ 1,550.16	100%
494	146962	Feb-15	Aug-16	72%	$ 1,588.91	$ 37,728.91	$ 37,728.91	100%
495	146963	Mar-15	Aug-16	70%	$ 2,530.87	$ 2,540.86	$ 2,540.86	100%

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496	146964	Mar-15	Aug-16	70%	$ 29,187.86	$ 29,187.86	$ 29,187.86	100%
497	146986	Mar-15	Aug-16	70%	$ 133,854.80	$ 91,739.11	$ 92,002.36	100%
498	146987	Aug-15	Aug-16	58%	$ 31,415.13	$ 46,783.90	$ 46,783.90	100%
499	146990	Aug-15	Aug-16	58%	$ 33,918.14	$ 34,991.33	$ 34,991.33	100%
500	146994	Mar-15	Aug-16	70%	$ 27,955.21	$ 27,955.21	$ 27,955.21	100%
501	147009	Mar-15	Aug-16	70%	$ 10,072.65	$ 8,995.82	$ 8,272.71	92%
502	147010	Mar-15	Aug-16	70%	$ 650,000.00	$ 765,337.24	$ 765,337.24	100%
503	147013	Mar-15	Aug-16	70%	$ 12,243.32	$ 13,809.52	$ 13,809.52	100%
504	147017	Mar-15	Aug-16	70%	$ 8,065.00	$ 17,044.61	$ 17,044.61	100%
505	147019	Mar-15	Aug-16	70%	$ 9,032.80	$ 18,328.93	$ 18,328.93	100%
506	147023	Nov-15	Dec-17	14%	$ 2,420,000.00	$ 4,499,893.03	$ 42,165.78	1%
507	147034	Jul-15	Dec-16	44%	$ 3,075,000.00	$ 3,908,226.86	$ 1,786,872.03	46%
508	147037	Jul-15	Dec-16	44%	$ 96,000.00	$ 120,730.20	$ 114,157.02	95%
509	147038	Jul-15	Dec-16	44%	$ 96,000.00	$ 77,490.35	$ 74,673.55	96%
510	147039	Jul-15	Aug-16	57%	$ 96,000.00	$ 76,508.80	$ 72,023.05	94%
511	147040	Jul-15	Nov-16	47%	$ 55,000.00	$ 85,767.52	$ 82,222.18	96%
512	147041	Jul-15	Dec-16	44%	$ 55,000.00	$ 85,767.52	$ 82,222.18	96%
513	147044	Jul-15	Aug-16	61%	$ 226,000.00	$ 209,729.95	$ 191,089.53	91%
514	147045	Jul-15	Aug-16	61%	$ 226,000.00	$ 205,108.94	$ 183,439.45	89%
515	147047	May-15	Aug-16	66%	$ 245,000.00	$ 253,178.49	$ 253,178.49	100%
516	147050	May-15	Aug-16	66%	$ 675,000.00	$ 367,194.95	$ 367,194.95	100%
517	147051	Mar-15	Aug-16	69%	$ 48,516.35	$ 48,516.35	$ 48,516.35	100%
518	147052	Mar-15	Aug-16	69%	$ 50,892.91	$ 55,834.15	$ 55,834.15	100%
519	147063	Jul-15	Aug-16	61%	$ 255,000.00	$ 148,350.42	$ 148,350.42	100%
520	147067	Jun-15	Aug-16	64%	$ 400,000.00	$ 243,453.96	$ 243,453.96	100%
521	147086	Mar-15	Sep-16	62%	$ 0.00	$ 0.00	$ 33,717.67	*
522	147091	Jan-15	Nov-18	30%	$ 17,478.00	$ 37,480.06	$ 25,951.41	69%
523	147107	Apr-15	Aug-16	68%	$ 12,158.39	$ 12,158.39	$ 12,158.39	100%
524	147118	Jun-15	Aug-16	60%	$ 919,963.60	$ 1,124,592.87	$ 682,184.56	61%
525	147121	Apr-15	Aug-16	68%	$ 27,567.34	$ 27,567.34	$ 27,567.34	100%
526	147126	Apr-15	Dec-16	51%	$ 3,174,885.20	$ 3,466,026.02	$ 1,388,841.40	40%
527	147127	Apr-15	Aug-16	68%	$ 320,402.40	$ 345,814.87	$ 345,814.87	100%
528	147145	Apr-15	Aug-16	67%	$ 322,121.15	$ 246,744.06	$ 252,523.06	102%
529	147150	Apr-15	Aug-16	67%	$ 68,852.70	$ 50,137.00	$ 50,137.00	100%
530	147164	Apr-15	Aug-16	67%	$ 400,000.00	$ 420,268.95	$ 422,177.64	100%
531	147180LGE	Apr-14	Aug-16	82%	$ 143,667.11	$ 157,386.01	$ 157,381.46	100%
532	147205	Apr-15	Aug-16	67%	$ 34,078.59	$ 34,078.59	$ 34,078.59	100%
533	147206	Apr-15	Aug-16	68%	$ 71,000.00	$ 45,524.28	$ 45,524.28	100%
534	147215	Jan-15	Aug-16	73%	$ 51,000.00	$ 52,386.78	$ 52,386.78	100%
535	147287LGE	Apr-14	Aug-16	82%	$ 369,258.69	$ 180,174.32	$ 177,964.47	99%
536	147292	May-15	Aug-16	65%	$ 77,309.83	$ 84,415.80	$ 84,415.80	100%
537	147301	May-15	Aug-16	65%	$ 55,723.71	$ 55,243.77	$ 47,103.72	85%
538	147448	May-15	Aug-16	65%	$ 28,445.98	$ 28,445.98	$ 28,445.98	100%
539	147927	May-15	Aug-16	66%	$ 8,000.00	$ 7,979.07	$ 7,979.07	100%
540	147946	Apr-14	Aug-16	82%	$ 53,721.67	$ 62,200.89	$ 62,200.89	100%
541	147971	Jan-13	Dec-20	40%	$ 0.00	$ 0.00	$ 49,001.50	*
542	147972	Jan-13	Dec-20	40%	$ 1,054.15	$ 0.00	$ 374,722.02	*
543	147986LGE	Apr-14	Aug-16	82%	$ 23,159.77	$ 22,957.39	$ 22,022.81	96%
544	148035	Sep-15	Aug-16	53%	$ 14,892.50	$ 14,892.50	$ 14,892.50	100%
545	148088	Aug-15	Aug-16	55%	$ 185,500.00	$ 200,761.69	$ 200,761.69	100%
546	148195	Apr-14	Aug-16	82%	$ 267,824.98	$ 198,565.22	$ 198,565.22	100%
547	148497	Jan-16	Dec-16	16%	$ 6,180,001.74	$ 5,329,201.64	$ 533,029.52	10%
548	148502	Aug-15	Aug-16	58%	$ 9,431.34	$ 8,165.43	$ 8,109.25	99%
549	148594	Jan-16	Dec-16	16%	$ 305,999.65	$ 349,430.69	$ 5,828.54	2%
550	148597	Jan-16	Dec-16	16%	$ 144,499.69	$ 145,556.33	$ 3,832.53	3%

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551	148618	Jun-15	Aug-16	62%	$ 36,656.66	$ 21,825.39	$ 21,814.46	100%
552	148620	Jan-16	Dec-16	16%	$ 1,051,002.71	$ 998,374.93	$ 6,689.36	1%
553	148633	Jan-16	Dec-16	16%	$ 180,000.42	$ 183,090.22	$ 41,641.52	23%
554	148687	Jun-15	Aug-16	63%	$ 4,500.00	$ 3,719.00	$ 3,719.00	100%
555	148707	Jun-15	Aug-16	63%	$ 18,890.00	$ 18,409.65	$ 18,409.65	100%
556	148866	Jun-15	Aug-16	62%	$ 3,500.00	$ 2,443.54	$ 2,443.54	100%
557	148982	Jun-15	Aug-16	62%	$ 6,020.00	$ 4,017.06	$ 4,017.06	100%
558	148994	Jun-15	Aug-16	62%	$ 13,302.51	$ 11,551.68	$ 11,551.68	100%
559	149028	Jan-16	Dec-16	16%	$ 261,997.09	$ 274,780.10	$ 49,441.24	18%
560	149031	Jan-16	Aug-16	24%	$ 23,100.00	$ 6,710.89	$ 480.63	7%
561	149041	Oct-15	Aug-16	50%	$ 12,732.72	$ 12,732.72	$ 12,732.72	100%
562	149108	Jul-15	Aug-16	61%	$ 41,998.69	$ 22,042.87	$ 22,042.87	100%
563	149109	Jul-15	Aug-16	61%	$ 361,424.00	$ 133,598.03	$ 133,598.03	100%
564	149110	Jul-15	Aug-16	61%	$ 114,997.11	$ 64,693.42	$ 64,693.42	100%
565	149115	Jan-15	Aug-16	73%	$ 20,011.42	$ 18,011.42	$ 18,011.42	100%
566	149121	Jul-15	Aug-16	61%	$ 9,500.00	$ 9,931.03	$ 9,931.03	100%
567	149123LGE	Apr-14	Aug-16	82%	$ 91,378.01	$ 175,952.06	$ 165,585.72	94%
568	149187LGE	Nov-14	Aug-16	76%	$ 383,618.77	$ 391,686.95	$ 387,998.72	99%
569	149360	Sep-15	Aug-16	50%	$ 31,500.00	$ 18,917.12	$ 18,917.12	100%
570	149465	Jan-16	Nov-19	4%	$ 122,714.55	$ 475,727.65	$ 28,348.08	6%
571	149661LGE	Jul-15	Aug-16	59%	$ 17,490.00	$ 12,199.46	$ 12,199.46	100%
572	149663	Jul-15	Aug-16	59%	$ 14,000.00	$ 23,378.01	$ 23,378.01	100%
573	149703	Jul-15	Aug-16	58%	$ 29,876.00	$ 31,221.31	$ 27,556.11	88%
574	149734	Jul-15	Aug-16	58%	$ 24,500.00	$ 20,910.02	$ 19,903.00	95%
575	149750	Aug-15	Aug-16	58%	$ 9,168.64	$ 5,290.96	$ 5,290.96	100%
576	149775	Aug-15	Aug-16	57%	$ 22,219.37	$ 22,219.37	$ 22,219.37	100%
577	149791	Aug-15	Aug-16	57%	$ 148,400.00	$ 130,574.36	$ 130,574.19	100%
578	149863	Aug-15	Dec-16	41%	$ (2,486.57)	$ (2,486.57)	$ (231,091.26)	*
579	149885	Aug-15	Aug-16	56%	$ 145,000.00	$ 142,860.84	$ 142,860.84	100%
580	149886	Apr-15	Aug-16	67%	$ 33,000.00	$ 33,940.04	$ 34,285.26	101%
581	149908	Apr-14	Aug-16	82%	$ 114,464.01	$ 75,191.46	$ 75,191.46	100%
582	149909LGE	Apr-14	Aug-16	82%	$ 27,935.27	$ 30,816.51	$ 30,816.51	100%
583	149911	Oct-15	Aug-16	50%	$ 618,000.00	$ 1,517,839.19	$ 1,517,839.19	100%
584	149921	Aug-15	Aug-16	56%	$ 7,700.00	$ 8,693.75	$ 8,693.75	100%
585	149945	Aug-15	Aug-16	55%	$ 6,288.67	$ 6,288.67	$ 6,288.67	100%
586	149948	Aug-15	Dec-16	38%	$ (5,441.07)	$ (5,441.07)	$ 357.27	-7%
587	149950	Aug-15	Aug-16	51%	$ 30,018.87	$ 30,018.87	$ 25,336.98	84%
588	149955	Aug-15	Aug-16	55%	$ 8,570.51	$ 8,570.51	$ 8,570.51	100%
589	149965	Aug-15	Aug-16	55%	$ 19,962.96	$ 19,962.96	$ 19,962.96	100%
590	149966	Aug-15	Aug-16	55%	$ 57,390.19	$ 57,390.19	$ 57,390.19	100%
591	149967	Aug-15	Aug-16	55%	$ 139,887.30	$ 139,887.30	$ 139,887.30	100%
592	149968	Aug-15	Aug-16	54%	$ 46,245.15	$ 46,245.15	$ 46,245.15	100%
593	149970	Aug-15	Aug-16	54%	$ 4,906.10	$ 4,906.10	$ 4,906.10	100%
594	149972	Sep-15	Sep-16	46%	$ 201,698.74	$ 201,698.74	$ 191,297.97	95%
595	149974	Aug-15	Aug-16	54%	$ 47,670.86	$ 47,670.86	$ 47,670.88	100%
596	149982	Sep-15	Aug-16	54%	$ 238,965.97	$ 238,965.97	$ 238,965.97	100%
597	149986	Jan-15	Aug-16	73%	$ 5,206.35	$ 5,206.35	$ 5,206.35	100%
598	149994	Sep-15	Aug-16	54%	$ 25,925.00	$ 25,925.00	$ 25,925.00	100%
599	150003	Sep-15	Aug-16	53%	$ 65,432.45	$ 65,432.45	$ 64,538.73	99%
600	150004	Sep-15	Aug-16	53%	$ 19,795.16	$ 19,795.16	$ 19,795.16	100%
601	150005	Sep-15	Aug-16	53%	$ 21,155.29	$ 21,155.29	$ 21,155.29	100%
602	150006	Sep-15	Aug-16	53%	$ 18,667.04	$ 18,667.04	$ 18,667.04	100%
603	150007	Sep-15	Aug-16	53%	$ 9,956.91	$ 9,956.91	$ 9,956.91	100%
604	150008	Sep-15	Aug-16	53%	$ 9,725.12	$ 9,725.12	$ 9,725.12	100%
605	150012LGE	Jan-16	Dec-16	16%	$ 65,617.19	$ 11,914.83	$ 150.29	1%

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606	150018	Apr-14	Aug-16	82%	$ 78,040.56	$ 78,040.56	$ 78,040.56	100%
607	150019	Sep-15	Aug-16	52%	$ 33,293.31	$ 33,293.31	$ 32,446.31	97%
608	150024	Sep-15	Aug-16	52%	$ 448,101.65	$ 448,101.65	$ 262,642.11	59%
609	150026	Sep-15	Aug-16	52%	$ 12,646.40	$ 12,646.40	$ 12,646.40	100%
610	150028	Sep-15	Dec-16	35%	$ 891,575.48	$ 891,575.48	$ 486,199.36	55%
611	150028LGE	Apr-14	Aug-16	82%	$ 8,748.96	$ 95,539.72	$ 95,539.72	100%
612	150030LGE	Apr-14	Aug-16	82%	$ 139,676.36	$ 47,895.94	$ 47,895.94	100%
613	150037LGE	Apr-14	Aug-16	82%	$ 99,768.83	$ 148,135.71	$ 143,832.29	97%
614	150047	Oct-15	Aug-16	50%	$ 30,717.12	$ 30,717.12	$ 32,557.72	106%
615	150079	Oct-15	Aug-16	50%	$ 70,335.74	$ 70,335.74	$ 65,887.04	94%
616	150080	Oct-15	Oct-17	20%	$ 5,828,600.00	$ 2,023,456.70	$ 225,432.23	11%
617	150082	Oct-15	Aug-16	50%	$ 648,150.51	$ 648,150.51	$ 644,439.44	99%
618	150087	Sep-15	Aug-16	50%	$ 17,370.82	$ 17,370.82	$ 17,370.82	100%
619	150088	Sep-15	Aug-16	50%	$ 26,801.60	$ 26,801.60	$ 26,801.60	100%
620	150089	Sep-15	Aug-16	50%	$ 4,637.46	$ 4,637.46	$ 4,637.46	100%
621	150096	Oct-15	Dec-16	33%	$ 79,923.23	$ 79,923.23	$ 20,918.46	26%
622	150109	Oct-15	Aug-16	50%	$ 64,114.71	$ 64,114.71	$ 70,417.94	110%
623	150120	Oct-15	Aug-16	46%	$ 3,594.89	$ 3,594.89	$ 3,594.89	100%
624	150123	Oct-15	Sep-16	41%	$ 190,428.00	$ 190,428.00	$ 151,949.22	80%
625	150124	Oct-15	Aug-16	49%	$ 78,506.20	$ 78,506.20	$ 78,506.20	100%
626	150130	Oct-15	Aug-16	50%	$ 4,981.77	$ 4,981.77	$ 4,981.77	100%
627	150136	Oct-15	Aug-16	47%	$ 35,538.25	$ 35,538.25	$ 32,000.00	90%
628	150137	Oct-15	Aug-16	47%	$ 51,634.20	$ 51,634.20	$ 51,634.20	100%
629	150138	Oct-15	Aug-16	47%	$ 22,967.30	$ 22,967.30	$ 22,967.30	100%
630	150140	Oct-15	Aug-16	47%	$ 22,967.30	$ 22,967.30	$ 22,967.30	100%
631	150142	Oct-15	Aug-16	47%	$ 16,242.37	$ 16,242.37	$ 16,242.37	100%
632	150143	Oct-15	Aug-16	47%	$ 35,224.15	$ 35,224.15	$ 35,224.15	100%
633	150145	Oct-15	Aug-16	47%	$ 22,967.30	$ 22,967.30	$ 22,967.30	100%
634	150146	Oct-15	Aug-16	47%	$ 23,509.64	$ 23,509.64	$ 23,509.64	100%
635	150150	Oct-15	Nov-16	33%	$ 68,274.01	$ 68,274.01	$ 62,038.90	91%
636	150151	Oct-15	Aug-16	47%	$ 38,290.00	$ 38,290.00	$ 38,290.00	100%
637	150153	Oct-15	Aug-16	47%	$ 13,302.51	$ 13,302.51	$ 13,302.51	100%
638	150198	Oct-15	Aug-16	44%	$ 11,257.78	$ 11,257.78	$ 11,257.78	100%
639	150199	Oct-15	Aug-16	44%	$ 7,623.95	$ 7,623.95	$ 7,623.95	100%
640	150202	Oct-15	Aug-16	44%	$ 44,684.14	$ 44,684.14	$ 44,684.14	100%
641	150210	Nov-15	Aug-16	44%	$ 27,240.54	$ 27,240.54	$ 31,456.38	115%
642	150216	Nov-15	Dec-16	27%	$ 443,983.14	$ 443,983.14	$ 392,094.91	88%
643	150222	Nov-15	Jun-19	9%	$ 620.06	$ 620.06	$ 1,724.62	*
644	150228LGE	Nov-15	Aug-16	41%	$ 17,490.04	$ 17,490.04	$ 17,490.04	100%
645	150229	Nov-15	Aug-16	42%	$ 9,504.67	$ 9,504.67	$ 9,504.67	100%
646	150231	Apr-14	Aug-16	82%	$ 85,698.59	$ 85,698.59	$ 85,698.59	100%
647	150233	Nov-15	Dec-16	27%	$ 49,794.73	$ 49,794.73	$ 46,406.62	93%
648	150234	Nov-15	Dec-16	26%	$ 49,794.73	$ 49,794.73	$ 46,406.62	93%
649	150235	Nov-15	Aug-16	42%	$ 41,414.62	$ 41,414.62	$ 41,414.62	100%
650	150254	Nov-15	Oct-16	31%	$ 13,599.42	$ 13,599.42	$ 13,599.42	100%
651	150258	Nov-15	Oct-16	31%	$ 14,606.26	$ 14,606.26	$ 14,606.26	100%
652	150260	Nov-15	Aug-16	41%	$ 11,424.55	$ 11,424.55	$ 11,424.55	100%
653	150274	Nov-15	Aug-16	41%	$ 18,417.26	$ 18,417.26	$ 19,712.64	107%
654	150283	Nov-15	Aug-16	41%	$ 5,634.30	$ 5,634.30	$ 5,634.30	100%
655	150284	Jan-16	Dec-16	16%	$ 3,058,467.16	$ 3,058,467.16	$ 350,741.50	11%
656	150306	Oct-15	Aug-16	50%	$ 5,512.75	$ 5,512.75	$ 5,512.75	100%
657	150308	Nov-15	Aug-16	40%	$ 4,832.12	$ 4,832.12	$ 4,832.12	100%
658	150311	Nov-15	Aug-16	40%	$ 32,425.50	$ 32,425.50	$ 33,091.37	102%
659	150312	Jan-15	Aug-16	73%	$ 9,315.45	$ 9,315.45	$ 9,315.45	100%
660	150332	Nov-15	Dec-16	23%	$ (16,393.61)	$ (16,393.61)	$ 1,724.62	-11%

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661	150334	Jan-16	Dec-16	16%	$ 442,714.56	$ 442,714.56	$ 206,400.20	47%
662	150356	Apr-15	Aug-16	68%	$ 1,737.25	$ 1,737.25	$ 1,737.25	100%
663	150370	Dec-15	Aug-16	37%	$ 118,993.35	$ 118,993.35	$ 118,993.35	100%
664	150383LGE	Apr-14	Aug-16	82%	$ 77,168.13	$ 77,168.13	$ 77,168.13	100%
665	150396	Dec-15	Aug-16	35%	$ 26,890.44	$ 26,890.44	$ 26,890.44	100%
666	150399	Dec-15	Aug-16	35%	$ 22,961.87	$ 22,961.87	$ 22,961.87	100%
667	150403	Dec-15	Aug-16	35%	$ 11,108.06	$ 11,108.06	$ 11,108.06	100%
668	150404	Dec-15	Aug-16	35%	$ 17,756.85	$ 17,756.85	$ 16,254.18	92%
669	150405	Dec-15	Aug-16	35%	$ 17,258.76	$ 17,258.76	$ 17,258.76	100%
670	150408	Dec-15	Oct-16	25%	$ 33,523.69	$ 33,523.69	$ 11,923.26	36%
671	150423	Dec-15	Aug-16	34%	$ 7,088.20	$ 7,088.20	$ 7,088.20	100%
672	150444	Jan-16	Dec-16	16%	$ (3,897.07)	$ (3,897.07)	$ 23,951.51	*
673	150445	Jan-16	Dec-16	16%	$ (7,079.23)	$ (7,079.23)	$ (29,900.00)	*
674	150446	Jan-16	Dec-16	16%	$ (6,068.13)	$ (6,068.13)	$ (37,401.21)	*
675	150447	Jan-16	Dec-16	16%	$ (9,827.25)	$ (9,827.25)	$ (7,264.92)	74%
676	150467	Jan-16	Jan-17	15%	$ 17,388.62	$ 17,388.62	$ 6,096.57	35%
677	150661	Jan-16	Aug-16	23%	$ 7,868.82	$ 7,868.82	$ 1,009.88	13%
678	150673	Jan-16	Dec-16	12%	$ 6,185.80	$ 6,185.80	$ 2,661.68	43%
679	150679LGE	Apr-14	Dec-16	70%	$ 9,972.64	$ 9,972.64	$ 9,972.64	100%
680	150721	Feb-16	Aug-16	13%	$ 160,345.63	$ 160,345.63	$ 986.01	1%
681	150735	Feb-16	Dec-16	8%	$ 12,109.07	$ 12,109.07	$ 368.68	3%
682	150744	Feb-16	Aug-16	12%	$ 23,954.11	$ 23,954.11	$ 23,954.11	100%
683	150746	Feb-16	Dec-16	6%	$ 8,267.28	$ 8,267.28	$ 8,400.00	102%
684	150LGE15	Jan-15	Aug-16	73%	$ 17,500.00	$ 1,624.92	$ 1,624.92	100%
685	151LGE16	Aug-15	Dec-16	41%	$ 161,038.47	$ 160,965.04	$ 160,965.04	100%
686	152000LGE	Jan-09	Dec-16	90%	$ 30,286.74	$ 37,453.67	$ 14,638.63	39%
687	152LGE15	Jan-15	Aug-16	73%	$ 26,249.99	$ 12,867.84	$ 12,867.84	100%
688	153067LGE	Apr-14	Sep-16	77%	$ 22,416.18	$ 31,783.47	$ 17,790.32	56%
689	153068LGE	Apr-14	Dec-16	70%	$ 163,598.76	$ 81,967.42	$ 22,540.59	27%
690	153075LGE	Apr-14	Dec-16	70%	$ 37,360.29	$ 43,378.04	$ 20,308.26	47%
691	153LGE15	Jan-15	Aug-16	73%	$ 52,500.00	$ 64,515.28	$ 64,515.28	100%
692	156LGE15	Jan-15	Aug-16	73%	$ 19,775.00	$ 19,362.50	$ 19,362.50	100%
693	157LGE15	Jan-15	Sep-16	66%	$ 35,746.54	$ 31,180.43	$ 21,827.93	70%
694	158LGE15	Jan-15	Mar-17	52%	$ 314,999.81	$ 981,100.78	$ 437,633.24	45%
695	159LGE15	Jan-15	Aug-16	73%	$ 70,000.00	$ 948.63	$ 948.63	100%
696	161LGE15	Jan-15	Aug-16	73%	$ 52,499.87	$ 26,911.14	$ 26,911.14	100%
697	161LGE16	Oct-15	Dec-16	33%	$ 52,500.00	$ 41,993.49	$ 41,993.49	100%
698	164LGE15	Jan-15	Aug-16	73%	$ 34,999.90	$ 30,368.39	$ 30,368.39	100%
699	165LGE15	Jan-15	Aug-16	73%	$ 66,499.94	$ 6,496.95	$ 6,496.95	100%
700	166LGE15	Jan-15	Aug-16	73%	$ 8,750.00	$ 1,064.79	$ 1,064.79	100%
701	166LGE16	Jan-16	Dec-16	16%	$ 315,000.00	$ 181,067.92	$ 1,797.83	1%
702	167LGE15	Jan-15	Aug-16	73%	$ 140,000.00	$ 112.13	$ 112.13	100%
703	168LGE15	Jan-15	Aug-16	73%	$ 52,500.00	$ 21,028.50	$ 21,028.50	100%
704	169LGE15	Jan-15	Aug-16	73%	$ 87,499.95	$ 68,355.71	$ 68,355.71	100%
705	170LGE15	Jan-15	Aug-16	73%	$ 69,999.90	$ (0.00)	$ 0.01	*
706	172LGE15	Jan-15	Aug-16	73%	$ 69,999.90	$ 67,822.69	$ 67,822.69	100%
707	173LGE15	Jan-15	Aug-16	73%	$ 117,282.90	$ 151,368.73	$ 151,368.73	100%
708	175LGE15	Jan-15	Aug-16	73%	$ 44,683.10	$ 22,029.61	$ 22,029.61	100%
709	176LGE15	Jan-15	Aug-16	73%	$ 96,249.85	$ 46,129.22	$ 46,129.22	100%
710	180LGE15	Jan-15	Aug-16	73%	$ 28,845.60	$ 33,691.44	$ 33,691.44	100%
711	200LGE15	Jan-15	Dec-16	58%	$ 350,000.02	$ 302,087.51	$ 264,370.62	88%
712	201LGE14	Jan-14	Aug-16	83%	$ 51,190.34	$ (1.48)	$ 0.00	0%
713	202LGE15	Jan-15	Dec-16	58%	$ 157,499.98	$ 80,364.59	$ 50,690.44	63%
714	203LGE15	Jan-15	Dec-16	58%	$ 122,500.00	$ 851,602.03	$ 605,411.74	71%
715	204LGE16	Oct-15	Aug-17	22%	$ 7,084,000.08	$ 8,316,627.45	$ 897,838.70	11%

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716	208LGE14	Feb-14	Aug-16	83%	$ 90,179.17	$ 155,191.49	$ 155,191.49	100%
717	210LGE14	Feb-14	Aug-16	83%	$ 88,453.41	$ (0.00)	$ (0.00)	100%
718	211LGE14	Jan-14	Aug-16	84%	$ 6,860.00	$ 9,257.91	$ 9,257.91	100%
719	212LGE14	Jan-14	Aug-16	84%	$ 3,459.40	$ 5,027.50	$ 5,027.50	100%
720	215LGE14	Mar-14	Aug-16	82%	$ 77,087.69	$ 73,941.62	$ 73,941.62	100%
721	217LGE14	Mar-14	Aug-16	82%	$ 66,781.48	$ 54,205.35	$ 54,205.35	100%
722	220LGE14	Mar-14	Aug-16	82%	$ 46,412.06	$ 46,169.59	$ 46,169.59	100%
723	233LGE14	Jan-14	Aug-16	84%	$ 33,880.00	$ 24,681.45	$ 24,681.45	100%
724	234LGE14	Jan-14	Aug-16	84%	$ 77,000.00	$ 160,723.24	$ 160,705.63	100%
725	236LGE14	Jan-14	Aug-16	84%	$ 77,175.25	$ 135,175.71	$ 135,175.71	100%
726	238LGE14	Jan-14	Aug-16	84%	$ 7,343.00	$ 3,274.36	$ 3,274.36	100%
727	240LGE14	Jan-14	Aug-16	84%	$ 22,811.87	$ 70,943.99	$ 70,943.99	100%
728	245LGE14	Jan-14	Aug-16	84%	$ (7,149.21)	$ 5,615.15	$ 5,615.15	100%
729	261LGE14	Nov-14	Aug-16	75%	$ 1,119.96	$ 1,119.96	$ 1,119.96	100%
730	262LGE14	Nov-14	Oct-16	66%	$ 18,522.00	$ 51,425.71	$ 11,625.94	23%
731	263LGE14	Nov-14	Aug-16	75%	$ 27,209.32	$ 30,615.19	$ 30,615.19	100%
732	264LGE14	Nov-14	Aug-16	75%	$ 12,067.07	$ 12,067.07	$ 12,067.07	100%
733	266LGE14	Nov-14	Aug-16	75%	$ 2,912.80	$ 3,011.41	$ 3,011.41	100%
734	400LGE16	Jan-15	Dec-16	58%	$ 1,330,000.00	$ 1,698,152.18	$ 1,317,599.37	78%
735	700LGE15	Jan-15	Dec-16	58%	$ 552,537.43	$ 573,486.07	$ 560,830.74	98%
736	700LGE16	Jan-16	Aug-16	28%	$ 2,907.91	$ 2,907.91	$ 2,907.91	100%
737	701LGE15	Jan-15	Aug-16	72%	$ 36,960.00	$ 36,960.00	$ 36,960.00	100%
738	701LGE16	Jan-16	Aug-16	20%	$ -	$ -	$ 44,590.00	*
739	702LGE15	Jan-15	Aug-16	72%	$ 33,088.02	$ 39,697.16	$ 39,697.16	100%
740	703LGE15	Jan-15	Aug-16	73%	$ 128,571.44	$ 133,788.49	$ 133,788.49	100%
741	704LGE15	Jan-15	Aug-16	73%	$ 9,978.50	$ -	$ 8,420.49	*
742	705LGE15	Jan-15	Aug-16	73%	$ 53,899.82	$ 40,227.03	$ 40,227.03	100%
743	706LGE15	Jan-15	Aug-16	73%	$ 10,290.00	$ 8,497.43	$ 8,497.43	100%
744	707LGE15	Jan-15	Dec-16	58%	$ 255,332.34	$ 203,991.35	$ 174,336.68	85%
745	708LGE15	Jan-15	Aug-16	73%	$ 1,539.50	$ 1,539.50	$ 1,539.50	100%
746	709LGE15	May-15	Aug-16	66%	$ 12,005.00	$ 10,328.04	$ 10,328.04	100%
747	711LGE15	May-15	Aug-16	66%	$ 12,320.00	$ 11,910.36	$ 11,910.36	100%
748	713LGE15	May-15	Aug-16	66%	$ 6,300.00	$ 5,565.00	$ 5,565.00	100%
749	714LGE15	May-15	Aug-16	66%	$ 2,310.00	$ 2,102.10	$ 2,102.10	100%
750	715LGE15	May-15	Aug-16	66%	$ 1,632.40	$ 1,632.40	$ 1,632.40	100%
751	716LGE15	Jun-15	Aug-16	58%	$ 81,622.72	$ 64,126.01	$ 61,160.83	95%
752	717LGE15	Jun-15	Aug-16	62%	$ 12,320.00	$ 14,243.78	$ 13,103.25	92%
753	718LGE15	Jun-15	Aug-16	63%	$ 18,480.00	$ 4,553.46	$ 4,553.46	100%
754	719LGE15	Jun-15	Dec-16	45%	$ 15,400.00	$ 25,944.77	$ 5,222.91	20%
755	720LGE15	Jun-15	Aug-16	63%	$ 58,310.00	$ 58,356.21	$ 58,356.21	100%
756	722LGE15	Jul-15	Aug-16	60%	$ 22,020.60	$ 18,057.54	$ 18,057.54	100%
757	723LGE15	Jul-15	Aug-16	60%	$ 6,160.00	$ 13,171.24	$ 13,171.24	100%
758	724LGE15	Jul-15	Aug-16	60%	$ 92,400.00	$ 92,462.94	$ 92,462.94	100%
759	725LGE15	Jul-15	Aug-16	60%	$ 171,328.50	$ 155,762.04	$ 155,762.04	100%
760	726LGE15	Jul-15	Aug-16	60%	$ 171,328.50	$ 155,671.87	$ 155,671.87	100%
761	727LGE15	Aug-15	Aug-16	58%	$ 5,544.00	$ 4,437.85	$ 4,437.85	100%
762	728LGE15	Aug-15	Aug-16	56%	$ 63,140.00	$ 67,125.02	$ 69,219.42	103%
763	730LGE15	Aug-15	Aug-16	56%	$ 25,509.64	$ 25,509.64	$ 25,509.64	100%
764	733LGE15	Sep-15	Aug-16	52%	$ 531,734.29	$ 531,734.29	$ 531,734.29	100%
765	734LGE15	Oct-15	Aug-16	50%	$ 27,351.56	$ 27,351.56	$ 27,351.56	100%
766	735LGE15	Oct-15	Aug-16	50%	$ 7,359.77	$ 7,359.77	$ 7,359.77	100%
767	738LGE15	Oct-15	Aug-16	50%	$ 6,977.45	$ 6,977.45	$ 6,977.45	100%
768	739LGE15	Nov-15	Aug-16	42%	$ 5,206.51	$ 5,206.51	$ 5,206.51	100%
769	740LGE15	Nov-15	Aug-16	40%	$ 11,451.94	$ 11,451.94	$ 11,451.94	100%
770	741LGE15	Nov-15	Aug-16	40%	$ 1,567.10	$ 1,567.10	$ 1,567.10	100%

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771	743LGE15	Nov-15	Aug-16	35%	$ 61,881.91	$ 61,881.91	$ 41,929.20	68%
772	744LGE15	Nov-15	Aug-16	40%	$ 1,829.53	$ 1,829.53	$ 1,829.53	100%
773	745LGE15	Dec-15	Aug-16	33%	$ 12,112.41	$ 12,112.41	$ 12,112.41	100%
774	746LGE15	Dec-15	Aug-16	33%	$ 6,172.11	$ 6,172.11	$ 6,172.11	100%
775	747LGE15	Dec-15	Aug-16	33%	$ 1,632.40	$ 1,632.40	$ 1,632.40	100%
776	CCAPR340	Jan-13	Dec-25	24%	$ 266,557.98	$ 3,442,736.22	$ 1,439,617.18	42%
777	CEMTR134	Jan-13	Dec-22	32%	$ 4,878,549.52	$ 4,074,864.60	$ 2,109,376.35	52%
778	CLM020414	Feb-14	Aug-16	83%	$ 24,141.34	$ 1,596,885.87	$ 1,597,277.92	100%
779	CLM062615	Jun-15	Aug-16	62%	$ 1.00	$ 178,176.72	$ 178,176.72	100%
780	CLM071715	Jul-15	Aug-16	60%	$ 1.00	$ 321,488.90	$ 321,507.85	100%
781	CNBCBL341	Jan-13	Dec-25	24%	$ (0.03)	$ 870,768.09	$ 815,852.70	94%
782	CNBCD340O	Jan-13	Dec-25	24%	$ 2,348,220.18	$ 16,388,542.59	$ 6,289,993.98	38%
783	CNBCD340U	Dec-12	Dec-25	24%	$ 3,170,940.11	$ 26,362,652.80	$ 10,584,824.93	40%
784	CNBRD340O	Jan-13	Dec-25	24%	$ 1,584,770.15	$ 11,346,636.00	$ 4,320,136.81	38%
785	CNBRD340U	Jan-13	Dec-25	24%	$ 685,809.35	$ (0.00)	$ (0.00)	100%
786	CNBRD341U	Jan-13	Dec-25	24%	$ 2,431,861.44	$ 31,245,506.43	$ 10,510,013.06	34%
787	CNBSV340O	Dec-12	Dec-25	25%	$ 1,040,361.44	$ 4,006,822.67	$ 2,358,698.88	59%
788	CNBSV340U	Jan-13	Dec-25	24%	$ 986,687.23	$ 8,916,680.61	$ 3,664,441.64	41%
789	CNBVLT343	Jan-13	Dec-25	24%	$ 800,744.67	$ 6,123,692.36	$ 933,914.00	15%
790	CPBWK340	Jan-13	Dec-25	24%	$ 1,773,800.06	$ 7,688,793.99	$ 1,819,916.15	24%
791	CRCST340	Jan-13	Dec-25	24%	$ 455,373.38	$ 1,002,764.72	$ 486,893.53	49%
792	CRDCBL340	Jan-13	Dec-25	24%	$ 1,093,423.62	$ 6,698,662.60	$ 2,758,216.82	41%
793	CRDD340O	Jan-13	Dec-25	24%	$ 5,330,743.26	$ 24,789,048.79	$ 11,792,927.14	48%
794	CRDD340U	Jan-13	Dec-25	24%	$ 2,220,866.40	$ 5,440,943.33	$ 1,882,509.35	35%
795	CRELD340	Jan-13	Dec-25	24%	$ 794,584.97	$ 3,645,086.53	$ 1,517,720.99	42%
796	CRPOLE340	Dec-12	Dec-25	24%	$ 3,296,889.24	$ 22,811,368.44	$ 9,356,264.79	41%
797	CRSTLT332	Jan-13	Dec-25	24%	$ 3,264,157.48	$ 21,535,227.79	$ 8,143,418.71	38%
798	CSTLT332	Dec-12	Feb-25	26%	$ 2,655,876.99	$ 15,539,571.88	$ 5,010,497.04	32%
799	CSTRM323	Jan-13	Jan-20	45%	$ 861.87	$ 2,086,746.52	$ 2,157,409.25	103%
800	CSYSEN340	Jan-13	Dec-25	24%	$ 198,751.01	$ 4,447,460.46	$ 1,756,550.35	39%
801	CTBRD340O	Dec-12	Dec-25	24%	$ 4,204,322.07	$ 18,763,720.86	$ 8,004,100.78	43%
802	CTBRD340U	Dec-12	Aug-25	25%	$ 902,820.70	$ 7,454,058.41	$ 3,089,413.02	41%
803	CTPD340	Jan-13	Dec-25	24%	$ 531,090.42	$ 3,523,305.83	$ 1,231,885.99	35%
804	CVLT343	Jan-13	Dec-25	24%	$ 933,728.61	$ 7,558,482.10	$ 2,557,691.66	34%
805	CXFRM311	Jan-13	Dec-25	24%	$ 6,538,361.05	$ 38,533,486.76	$ 15,964,310.68	41%
806	CXFRM340	Jan-13	Dec-25	24%	$ 370,024.12	$ 3,653,654.95	$ 1,415,393.60	39%
807	L5-2013	Jul-10	Aug-16	93%	$ 108,033.00	$ 2,241.69	$ (952.73)	-43%
808	L5-2014	Jan-14	Aug-16	84%	$ 143,049.44	$ 1,690.26	$ 1,690.26	100%
809	L5-2015	Jan-15	Aug-16	73%	$ 129,800.00	$ 81,929.33	$ 75,065.06	92%
810	L8-2015	Jan-15	Aug-16	73%	$ 238,099.80	$ 56,326.52	$ 56,326.52	100%
811	L9-14	Jan-14	Aug-16	84%	$ 3,600,064.92	$ 3,791,975.99	$ 3,791,975.99	100%
812	L9-2013	Jul-10	Aug-16	93%	$ 1,379,711.52	$ 3,003,742.75	$ 3,003,742.75	100%
813	L9-2015	Jan-15	Aug-16	70%	$ 1,700,000.00	$ 3,899,760.57	$ 4,537,893.52	116%
814	L9-2016	Jan-16	Dec-16	16%	$ 1,800,000.00	$ 871,104.64	$ 151,395.88	17%
815	LARM-2015	Jan-15	Aug-16	73%	$ 200,000.00	$ 188,305.86	$ 188,305.86	100%
816	LBR-13	Jan-13	Oct-16	82%	$ 759,455.88	$ 1,088,508.44	$ 1,164,073.44	107%
817	LBR-14	Jan-14	Aug-16	84%	$ 885,227.26	$ 335,349.09	$ 335,349.09	100%
818	LBRFAIL14	Jan-14	Aug-16	84%	$ 379,979.37	$ 52,026.25	$ 52,026.25	100%
819	LBRFAIL15	Jan-15	Aug-16	73%	$ 379,947.90	$ 103,218.54	$ 103,218.54	100%
820	LDISCAP14	Jan-14	Aug-16	84%	$ 280,058.64	$ 173,614.54	$ 173,614.54	100%
821	LINS-2015	Jan-15	Aug-16	73%	$ 200,000.00	$ 27,734.12	$ 27,734.12	100%
822	LINS-2016	Jan-16	Dec-16	16%	$ 71,000.00	$ 68,131.48	$ 995.98	1%
823	LOTFAIL15	Jan-15	Aug-16	73%	$ 189,985.80	$ 36,904.65	$ 36,904.65	100%
824	L-OTHER14	Jan-14	Aug-16	84%	$ 47,310.44	$ 470,116.07	$ 470,116.07	100%
825	L-OTHER15	Jan-15	Dec-16	58%	$ 94,917.98	$ 928,310.47	$ 735,511.72	79%

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826	LOTPR14	Jan-14	Aug-16	84%	$ 54,805.05	$ 153,654.61	$ 124,753.75	81%
827	LOTPR15	Jan-15	Aug-16	73%	$ 56,904.25	$ 132,568.33	$ 161,469.19	122%
828	LOTPRFL16	Jan-16	Dec-16	16%	$ 41,994.73	$ 40,069.08	$ 4,544.51	11%
829	LRELAY-13	Jan-13	Aug-16	88%	$ 174,849.00	$ 119,003.43	$ 119,003.43	100%
830	LRELAY-14	Jan-14	Aug-16	84%	$ 200,215.76	$ 824,549.29	$ 1,016,303.80	123%
831	LRELAY-15	Jan-15	Aug-16	73%	$ 225,000.00	$ 973,704.31	$ 750,607.06	77%
832	LREL-FL14	Jan-14	Aug-16	84%	$ 64,600.56	$ 98,747.49	$ 98,747.49	100%
833	LREL-FL15	Jan-15	Aug-16	73%	$ 64,600.56	$ -	$ 3,098.99	*
834	LREL-FL16	Jan-16	Dec-16	16%	$ 64,600.56	$ 228,332.48	$ 11,982.94	5%
835	LRSUB-11	Jan-11	Aug-16	92%	$ 779,389.58	$ 1,983,662.96	$ 1,983,662.96	100%
836	LRSUB-13	Jan-13	Aug-16	88%	$ 1,077,749.52	$ 730,921.46	$ 730,921.46	100%
837	LSTSVC13	Jan-13	Aug-16	88%	$ 19,599.56	$ (0.00)	$ (0.00)	100%
838	LSURGE-13	Jan-13	Aug-16	88%	$ 51,372.86	$ 2,412.82	$ 2,412.82	100%
839	LSWT-2015	Jan-15	Aug-16	73%	$ 200,000.00	$ 14,121.80	$ 14,121.80	100%
840	RDDD340OH	Jan-01	Dec-21	72%	$ 11,982,697.98	$ 22,174,416.70	$ 22,174,416.70	100%
841	RDSTLT332	Nov-06	Dec-25	49%	$ 7,407,007.69	$ 11,256,717.82	$ 11,217,776.69	100%
842	SYSENH340	Mar-00	Dec-25	62%	$ 512,135.63	$ 1,373,611.19	$ 1,373,611.19	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.

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1	019LGE15	Jan-15	Aug-17	131%	$ 285,000.00	$ 494,066.83	$ 494,066.83	100%
2	129LGE16	Jan-16	Dec-17	125%	$ 45,000.00	$ 210,662.54	$ 210,662.54	100%
3	134857	Jun-16	Aug-18	92%	$ 57,790.53	$ 239,272.55	$ 148,000.00	62%
4	140568	Jul-14	Mar-19	84%	$ 475,211.61	$ 27,863,305.38	$ 15,762,205.38	57%
5	140968	Dec-14	Dec-18	88%	$ 738,997.82	$ 1,848,950.76	$ 1,666,984.02	90%
6	141004	Jan-15	Sep-17	127%	$ 552,416.90	$ 2,962,412.20	$ 2,962,412.20	100%
7	141392	Jul-13	Dec-18	91%	$ 605,021.40	$ 552,814.74	$ 513,814.74	93%
8	144856	Jan-16	Oct-17	136%	$ 125,315.43	$ 656,468.38	$ 656,468.38	100%
9	148018	Jan-16	Dec-19	62%	$ 238,500.00	$ 238,500.00	$ 115,800.00	49%
10	149303	Jan-16	Sep-18	91%	$ 149,473.59	$ 149,363.74	$ 99,203.74	66%
11	149330	Aug-16	Dec-16	459%	$ 49,824.53	$ 140,000.10	$ 140,000.10	100%
12	149432	Jan-16	Aug-17	150%	$ 154,981.82	$ 450,866.56	$ 450,866.56	100%
13	149465	Jan-16	Nov-19	64%	$ 52,591.95	$ 203,883.28	$ 129,303.28	63%
14	200LGE16	Jan-16	Dec-17	125%	$ 15,000.00	$ 17,104.32	$ 17,104.32	100%
15	203LGE16	Jan-16	Jul-17	158%	$ 187,957.50	$ 188,394.48	$ 188,394.48	100%
16	204LGE16	Oct-15	Aug-17	143%	$ 3,036,000.04	$ 3,564,268.91	$ 3,564,268.91	100%
17	AMR414	Jan-16	Dec-17	125%	$ 6,521,826.54	$ 6,507,631.18	$ 6,507,631.18	100%
18	CACMIT445	Jan-14	Dec-25	37%	$ 399,788.09	$ 4,918,328.08	$ 923,968.08	19%
19	CCAPAC451	Jul-13	Dec-25	40%	$ 552,577.44	$ 2,929,241.31	$ 1,974,657.66	67%
20	CCAPR429	Jan-15	Dec-22	44%	$ 1,494,637.80	$ 2,547,325.39	$ 1,098,568.61	43%
21	CCGUPG451	Jul-13	Dec-25	40%	$ 133,785.66	$ 242,104.35	$ 163,413.09	67%
22	CCOCNT451	Jul-13	Dec-25	40%	$ 218,271.64	$ 477,686.34	$ 421,977.12	88%
23	CCPIMP445	Jan-14	Dec-25	37%	$ 31,055.08	$ 164,684.56	$ 129,192.30	78%
24	CCSO419	Jan-01	Dec-25	70%	$ 27,146,217.02	$ 27,304,210.23	$ 10,620,632.36	39%
25	CCSO421	Nov-12	Nov-27	37%	$ 684,427.51	$ 861,194.81	$ 356,547.99	41%
26	CCSO4485	Dec-12	Dec-21	61%	$ 470,814.72	$ 750,391.36	$ 399,223.21	53%
27	CDEFEQ447	Jan-14	Dec-25	37%	$ 214,778.73	$ 1,000,940.09	$ 745,580.05	74%
28	CDEFEQ448	Jan-14	Dec-25	37%	$ 243,940.72	$ 874,265.22	$ 621,294.42	71%
29	CFTCUS450	Jun-13	Oct-19	79%	$ 94,611.78	$ 313,023.77	$ 135,377.93	43%
30	CGME406	Dec-12	Dec-25	42%	$ 2,654,763.60	$ 13,948,493.30	$ 10,600,236.13	76%
31	CGMTR134	Jan-13	Dec-22	55%	$ 10,034,813.92	$ 24,169,192.89	$ 12,971,846.65	54%
32	CHPSRV451	Jul-13	Jul-28	33%	$ 984,236.28	$ 2,434,509.39	$ 1,540,767.66	63%
33	CNBCS419	Jan-01	Dec-25	70%	$ 13,057,995.39	$ 33,206,269.48	$ 19,868,865.14	60%
34	CNBCS421	Nov-12	Nov-27	37%	$ 107,594.16	$ 304,519.87	$ 194,774.49	64%
35	CNBGS419	Jan-13	Dec-25	42%	$ 4,095,464.09	$ 11,752,599.06	$ 9,051,910.35	77%
36	CNBREG451	Jan-13	Dec-25	42%	$ 191,780.00	$ 776,262.99	$ 602,982.99	78%
37	CPBWK406G	Jan-13	Dec-25	42%	$ 2,862,369.37	$ 6,092,223.27	$ 4,051,737.07	67%
38	CRCST406G	Jan-13	Dec-25	42%	$ 253,049.62	$ (18,499.02)	$ 24,042.17	-130%
39	CREGFC451	Jan-15	Dec-22	44%	$ 1,142,341.03	$ 3,686,013.05	$ 2,718,515.87	74%
40	CREGST451	Jul-13	Dec-25	40%	$ 47,639.27	$ 297,209.78	$ 202,076.36	68%
41	CRELI4475	Jun-13	Sep-19	80%	$ 332,475.76	$ 550,491.47	$ 220,620.42	40%
42	CROTAR451	Jul-13	Dec-25	40%	$ 232,752.88	$ 462,083.27	$ 301,627.58	65%
43	CSTATN447	Jan-15	Jul-29	24%	$ 914,275.45	$ 2,662,127.55	$ 1,824,027.56	69%
44	CSTATN448	Jan-14	Jul-29	29%	$ 849,451.38	$ 1,742,306.61	$ 1,460,699.25	84%
45	CSTOR447	Jan-15	Jul-29	24%	$ 759,631.51	$ 5,216,094.93	$ 3,663,464.29	70%
46	CSTOR448	Jan-15	Jul-29	24%	$ 1,390,172.21	$ 3,129,529.06	$ 2,364,993.55	76%
47	CSYSEN406	Jan-13	Dec-25	42%	$ 503,104.83	$ 4,341,530.66	$ 3,201,336.99	74%
48	CTBRD419	Jan-13	Dec-25	42%	$ 177,982.12	$ 1,358,476.33	$ 678,242.63	50%
49	CTPD419	Jan-13	Dec-25	42%	$ 203,946.88	$ 1,230,479.27	$ 721,595.11	59%
50	DLSMR414	Jan-01	Dec-19	92%	$ 31,464,048.48	$ 48,104,185.80	$ 43,082,772.90	90%
51	GASRSR414	Jan-14	Dec-17	112%	$ 101,076,928.25	$ 94,401,704.69	$ 94,401,704.69	100%
52	LSMR414	Jan-01	Dec-19	92%	$ 68,333,776.06	$ 166,182,018.06	$ 160,491,520.96	97%
53	PMR414	Sep-01	Dec-18	97%	$ 11,903,639.96	$ 36,446,300.49	$ 36,155,142.11	99%
54	RRCS419G	Feb-01	Dec-25	70%	$ 19,953,014.16	$ 39,743,560.61	$ 31,580,820.27	79%
55	RRCS421	Jan-13	Dec-21	61%	$ 442,717.73	$ 735,193.66	$ 283,494.25	39%

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Construction Work in Progess - Gas - 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)
56	138032	Jan-14	Aug-19	79%	$ 560,001.73	$ 1,464,546.35	$ 486,426.35	33%
57	149403	Jan-16	Sep-17	143%	$ 94,871.56	$ 41,930.02	$ 41,930.02	100%
58	IT0077L	Oct-16	Oct-18	84%	$ 165,000.00	$ 165,000.00	$ 165,000.00	100%
59	145402	Jan-15	Dec-22	44%	$ 14,700.00	$ 20,580.00	$ 8,820.00	43%
60	149344	Jan-16	Dec-21	42%	$ 35,850.00	$ 178,315.34	$ 97,315.34	55%
61	152541	Jan-17	Dec-18	75%	$ 2,999,576.48	$ 2,999,576.48	$ 2,255,854.46	75%
62	152543	Jan-17	Dec-18	75%	$ 1,000,016.48	$ 1,000,016.48	$ 740,794.46	74%
63	152544	Jan-17	Dec-17	150%	$ 500,496.53	$ 500,496.53	$ 500,496.53	100%
64	152545	Jan-17	Dec-17	150%	$ 650,064.02	$ 650,064.02	$ 650,064.02	100%
65	152546	Jan-17	Dec-18	75%	$ 6,499,571.47	$ 6,499,571.47	$ 3,525,276.41	54%
66	152561	Jan-17	Dec-19	50%	$ 3,476,446.67	$ 3,476,446.67	$ 1,580,596.03	45%
67	TLR414	Jan-17	Dec-25	17%	$ 158,381,217.23	$ 158,381,217.23	$ 11,432,408.60	7%
68	149393	Jan-17	Dec-18	75%	$ 1,128,978.86	$ 1,157,057.70	$ 382,018.44	33%
69	149394	Jan-17	Dec-19	50%	$ 2,542,187.66	$ 1,425,328.77	$ 238,198.83	17%
70	152477	Jan-17	Dec-19	50%	$ 1,464,604.68	$ 1,464,604.68	$ 1,464,604.68	100%
71	149181	Jan-17	Dec-17	150%	$ 606,005.33	$ 620,299.60	$ 620,299.60	100%
72	149325	Jan-17	Dec-17	150%	$ 39,396.14	$ 38,760.00	$ 38,760.00	100%
73	152492	Jan-17	May-19	62%	$ 313,887.22	$ 313,887.22	$ 230,667.22	73%
74	149426	Jan-17	Dec-17	150%	$ 291,810.24	$ 1,560,166.88	$ 1,560,166.88	100%
75	149483	Jul-15	Dec-17	120%	$ 36,600.00	$ 36,600.00	$ 36,600.00	100%
76	IT0002L	Jun-17	Sep-17	326%	$ 81,000.04	$ 81,000.04	$ 81,000.04	100%
77	IT0004L	Jan-17	Nov-17	164%	$ 43,091.81	$ 43,091.81	$ 43,091.81	100%
78	IT0008L	Jan-17	Oct-17	180%	$ 20,249.80	$ 20,249.80	$ 20,249.80	100%
79	IT0011L	Jan-17	Dec-17	150%	$ 65,999.98	$ 65,999.98	$ 65,999.98	100%
80	IT0015L	Jan-17	Dec-17	150%	$ 40,499.97	$ 40,499.97	$ 40,499.97	100%
81	IT0018L	Jan-17	Dec-17	150%	$ 81,000.06	$ 81,000.06	$ 81,000.06	100%
82	IT0024L	Jan-17	Oct-17	180%	$ 46,200.00	$ 46,200.00	$ 46,200.00	100%
83	IT0029L	Jan-17	May-17	363%	$ 33,000.02	$ 33,000.02	$ 33,000.02	100%
84	IT0048L	Feb-17	Dec-17	154%	$ 8,100.00	$ 8,100.00	$ 8,100.00	100%
85	IT0049L	Feb-17	Dec-17	154%	$ 72,899.94	$ 72,899.94	$ 72,899.94	100%
86	IT0050L	Jan-17	Dec-17	150%	$ 76,949.91	$ 76,949.91	$ 76,949.91	100%
87	IT0051L	Feb-17	Oct-17	189%	$ 8,100.00	$ 8,100.00	$ 8,100.00	100%
88	IT0053L	Jan-17	Aug-17	225%	$ 9,072.00	$ 9,072.00	$ 9,072.00	100%
89	IT0056L	Jan-17	Nov-17	164%	$ 17,658.01	$ 17,658.01	$ 17,658.01	100%
90	IT0059L	Jan-17	Oct-17	180%	$ 151,800.00	$ 151,800.00	$ 151,800.00	100%
91	IT0060L	Jan-17	Dec-17	150%	$ 46,200.00	$ 46,200.00	$ 46,200.00	100%
92	IT0061L	Jan-17	Nov-17	164%	$ 32,399.87	$ 32,399.87	$ 32,399.87	100%
93	IT0062L	Jan-17	Dec-17	150%	$ 17,172.00	$ 17,172.00	$ 17,172.00	100%
94	IT0067L	Feb-17	Dec-17	154%	$ 24,299.78	$ 24,299.78	$ 24,299.78	100%
95	IT0071L	Jan-17	Oct-17	180%	$ 16,200.00	$ 16,200.00	$ 16,200.00	100%
96	IT0073L	Jan-17	Jul-17	258%	$ 22,050.00	$ 22,050.00	$ 22,050.00	100%
97	IT0078L	Oct-16	Jun-17	234%	$ 77,759.93	$ 77,759.93	$ 77,759.93	100%
98	IT0079L	Jan-17	Dec-17	150%	$ 32,399.84	$ 32,399.84	$ 32,399.84	100%
99	IT0084L	Jan-17	Aug-17	225%	$ 35,478.00	$ 35,478.00	$ 35,478.00	100%
100	IT0085L	Jan-17	Dec-17	150%	$ 39,600.00	$ 39,600.00	$ 39,600.00	100%
101	IT0094L	Feb-17	Nov-17	143%	$ 137,538.02	$ 137,538.02	$ 137,538.02	100%
102	IT0101L	Jan-17	Oct-19	53%	$ 1,871,835.14	$ 1,871,835.14	$ 759,137.40	41%
103	IT0105L	Jan-17	Dec-17	150%	$ 474,621.84	$ 474,621.84	$ 474,621.84	100%
104	IT0106L	Feb-17	Dec-17	154%	$ 16,199.85	$ 16,199.85	$ 16,199.85	100%
105	IT0113CG	Feb-17	Dec-17	154%	$ 90,000.03	$ 90,000.03	$ 90,000.03	100%
106	IT0115L	Jan-17	Jul-17	258%	$ 23,099.99	$ 23,099.99	$ 23,099.99	100%
107	IT0119L	Feb-17	Nov-17	170%	$ 24,300.00	$ 24,300.00	$ 24,300.00	100%
108	IT0121L	Feb-17	Dec-17	154%	$ 17,739.00	$ 17,739.00	$ 17,739.00	100%
109	IT0122L	Jan-17	Oct-17	180%	$ 12,959.97	$ 12,959.97	$ 12,959.97	100%
110	IT0125L	Jul-16	Dec-18	80%	$ 318,532.43	$ 318,532.43	$ 127,202.37	40%

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111	140058	Mar-18	Dec-18	40%	$ 10,088.14	$ 28,800.00	$ 27,648.00	96%
112	141583	Feb-18	Aug-18	71%	$ 15,000.00	$ 24,021.00	$ 10,557.00	44%
113	153086	Jan-17	Dec-19	50%	$ 30,546,750.00	$ 30,546,750.00	$ 9,555,375.00	31%
114	153087	Jan-17	Dec-19	50%	$ 4,768,425.00	$ 4,768,425.00	$ 2,543,287.50	53%
115	149155	Jan-18	Dec-22	10%	$ 6,326,162.81	$ 14,000,470.67	$ 795,589.92	6%
116	149156	Jan-18	Dec-18	49%	$ 299,708.89	$ 300,362.46	$ 154,000.44	51%
117	149157	Jan-18	Dec-18	49%	$ 52,141.95	$ 53,580.00	$ 53,580.00	100%
118	CRSS414	Jan-18	Dec-22	10%	$ 37,321,204.90	$ 37,321,204.90	$ 4,182,619.80	11%
119	152959	Jan-18	Dec-19	25%	$ 5,400,000.00	$ 5,400,000.00	$ 200,000.02	4%
120	149152	Jan-17	Dec-17	150%	$ 130,934.23	$ 129,960.00	$ 129,960.00	100%
121	149158	Jan-18	Dec-18	49%	$ 133,251.65	$ 133,380.00	$ 67,260.00	50%
122	149160	Jan-18	Dec-18	49%	$ 265,344.59	$ 331,740.00	$ 331,740.00	100%
123	152466	Jan-17	Dec-17	150%	$ 339,720.00	$ 339,720.00	$ 339,720.00	100%
124	152473	Jan-17	Dec-17	150%	$ 67,260.00	$ 67,260.00	$ 67,260.00	100%
125	152465	Jan-17	Dec-19	50%	$ 617,880.00	$ 617,880.00	$ 617,880.00	100%
126	152519	Jan-18	Dec-18	49%	$ 206,340.00	$ 206,340.00	$ 34,200.00	17%
127	140459	Jan-14	Oct-19	77%	$ 199,233.98	$ 330,600.00	$ 50,160.00	15%
128	144857	Jan-16	Dec-18	83%	$ 200,089.62	$ 213,928.56	$ 4,168.56	2%
129	149264	Jan-17	Dec-17	150%	$ 49,786.63	$ 158,250.78	$ 158,250.78	100%
130	149274	Jan-18	Dec-18	49%	$ 19,698.07	$ 20,324.28	$ 20,324.28	100%
131	149278	Jan-17	Dec-17	150%	$ 92,995.38	$ 45,350.54	$ 45,350.54	100%
132	149285	Jan-17	Oct-18	82%	$ 201,279.07	$ 202,495.50	$ 57,553.98	28%
133	149290	Jan-18	Dec-18	49%	$ 29,747.18	$ 30,193.98	$ 30,193.98	100%
134	149294	Jan-18	Dec-18	49%	$ 69,522.60	$ 75,240.00	$ 75,240.00	100%
135	149296	Jan-18	Dec-18	49%	$ 50,478.30	$ 55,224.15	$ 38,545.35	70%
136	149334	Jan-18	Dec-18	49%	$ 49,824.53	$ 50,160.00	$ 50,160.00	100%
137	149335	Jan-18	Dec-18	49%	$ 92,696.80	$ 91,770.00	$ 91,770.00	100%
138	149397	Jan-18	Dec-18	49%	$ 30,526.61	$ 30,259.86	$ 30,259.86	100%
139	149400	Jan-18	Dec-18	49%	$ 68,889.70	$ 69,703.68	$ 2,084.28	3%
140	152469	Jan-17	Dec-19	50%	$ 19,950.00	$ 19,950.00	$ 19,950.00	100%
141	152472	Jan-17	Dec-19	50%	$ 241,195.39	$ 241,195.39	$ 241,195.39	100%
142	152474	Jan-17	Dec-19	50%	$ 39,556.23	$ 39,556.23	$ 39,556.23	100%
143	152476	Jan-17	Dec-19	50%	$ 350,871.68	$ 350,871.68	$ 350,871.68	100%
144	152494	Jan-18	Dec-18	49%	$ 163,574.37	$ 163,574.37	$ 135,660.00	83%
145	152495	Jan-18	Dec-18	49%	$ 48,239.40	$ 48,239.40	$ 48,239.40	100%
146	152496	Jan-18	Dec-18	49%	$ 53,580.00	$ 53,580.00	$ 39,900.00	74%
147	152497	Jan-18	Dec-18	49%	$ 20,520.00	$ 20,520.00	$ 11,400.00	56%
148	152498	Jan-18	Dec-18	49%	$ 20,324.28	$ 20,324.28	$ 20,324.28	100%
149	152499	Jan-18	Dec-18	49%	$ 1,389,077.31	$ 1,389,077.31	$ 535,932.78	39%
150	152500	Jan-18	Dec-18	49%	$ 214,806.33	$ 214,806.33	$ 214,806.33	100%
151	152511	Jan-18	Dec-18	49%	$ 39,900.00	$ 39,900.00	$ 39,900.00	100%
152	152547	Jan-18	Dec-18	49%	$ 188,100.00	$ 188,100.00	$ 188,100.00	100%
153	140475	Jan-15	Oct-17	123%	$ 247,640.85	$ 660,139.58	$ 660,139.58	100%
154	149174	Jan-17	Dec-17	150%	$ 314,002.83	$ 296,400.00	$ 296,400.00	100%
155	149175	Jan-18	Dec-18	49%	$ 315,316.80	$ 312,351.32	$ 22,408.56	7%
156	149180	Jan-18	Dec-18	49%	$ 246,805.23	$ 464,080.74	$ 390,207.36	84%
157	149182	Jan-18	Dec-18	49%	$ 780,825.61	$ 665,533.32	$ 413,912.52	62%
158	149183	Jan-18	Dec-18	49%	$ 1,145,122.00	$ 944,038.04	$ 562,957.22	60%
159	149185	Jan-18	Dec-18	49%	$ 786,270.54	$ 526,824.24	$ 422,657.04	80%
160	149304	Jan-17	Dec-18	75%	$ 99,499.50	$ 99,680.78	$ 73,626.98	74%
161	149305	Jan-17	Dec-17	150%	$ 299,799.01	$ 475,025.48	$ 475,025.48	100%
162	149306	Jan-17	Dec-17	150%	$ 299,800.16	$ 299,333.24	$ 299,333.24	100%
163	149307	Jan-17	Dec-17	150%	$ 99,551.55	$ 100,179.96	$ 100,179.96	100%
164	149308	Jan-17	Dec-17	150%	$ 574,622.65	$ 575,693.34	$ 575,693.34	100%
165	149312	Jan-18	Dec-18	49%	$ 92,522.48	$ 93,106.80	$ 89,686.80	96%

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166	149313	Jan-18	Dec-18	49%	$ 49,824.53	$ 50,160.00	$ 5,700.00	11%
167	149316	Jan-18	Dec-18	49%	$ 59,903.12	$ 60,046.80	$ 46,740.00	78%
168	149317	Jan-18	Dec-18	49%	$ 25,491.62	$ 25,080.00	$ 25,080.00	100%
169	149318	Jan-18	Dec-18	49%	$ 699,558.82	$ 700,389.84	$ 532,417.38	76%
170	149332	Jan-18	Dec-18	49%	$ 40,554.85	$ 41,040.00	$ 9,120.00	22%
171	152485	Jan-17	Dec-17	150%	$ 649,893.18	$ 649,893.18	$ 649,893.18	100%
172	152487	Jan-17	Dec-17	150%	$ 79,800.00	$ 79,800.00	$ 79,800.00	100%
173	152488	Jan-17	Dec-17	150%	$ 160,998.96	$ 160,998.96	$ 160,998.96	100%
174	152490	Jan-17	Dec-17	150%	$ 199,786.64	$ 199,786.64	$ 199,786.64	100%
175	152491	Jan-17	Dec-17	150%	$ 150,480.00	$ 150,480.00	$ 150,480.00	100%
176	152501	Jan-18	Dec-20	16%	$ 12,999,999.98	$ 12,999,999.98	$ 140,434.24	1%
177	152515	Jan-18	Dec-18	49%	$ 49,786.80	$ 49,786.80	$ 49,786.80	100%
178	144868	Jan-15	Dec-17	117%	$ 99,772.80	$ 49,913.44	$ 49,913.44	100%
179	144869	Jan-16	Oct-20	52%	$ 249,999.36	$ 4,262,299.92	$ 338,357.28	8%
180	149408	Jan-17	Dec-17	150%	$ 167,643.59	$ 165,946.88	$ 165,946.88	100%
181	149411	Jan-17	Dec-17	150%	$ 99,187.36	$ 98,563.60	$ 98,563.60	100%
182	149419	Jan-18	Dec-18	49%	$ 31,159.01	$ 29,417.28	$ 29,417.28	100%
183	149427	Jan-18	Dec-18	49%	$ 291,868.76	$ 811,345.92	$ 304,268.64	38%
184	149437	Jan-17	Dec-17	150%	$ 30,126.46	$ 29,640.00	$ 29,640.00	100%
185	149438	Jan-18	Dec-18	49%	$ 30,126.46	$ 29,640.00	$ 10,260.00	35%
186	152481	Jan-17	Dec-17	150%	$ 29,392.44	$ 29,392.44	$ 29,392.44	100%
187	152484	Jan-17	Dec-17	150%	$ 35,093.44	$ 35,093.44	$ 35,093.44	100%
188	152502	Jan-18	Dec-18	49%	$ 125,065.92	$ 125,065.92	$ 125,065.92	100%
189	152503	Jan-18	Dec-18	49%	$ 35,123.13	$ 35,123.13	$ 5.85	0%
190	138019	Jan-14	Aug-17	123%	$ 187,726.87	$ 224,333.44	$ 224,333.44	100%
191	149405	Jan-17	Dec-17	150%	$ 96,497.18	$ 97,083.72	$ 97,083.72	100%
192	149406	Jan-18	Dec-18	49%	$ 96,603.20	$ 97,171.20	$ 25,080.00	26%
193	149440	Jan-17	Dec-17	150%	$ 28,388.40	$ 29,640.00	$ 29,640.00	100%
194	149441	Jan-18	Dec-18	49%	$ 28,388.40	$ 29,640.00	$ 7,980.00	27%
195	149326	Jan-17	Dec-17	150%	$ 30,126.46	$ 29,640.00	$ 29,640.00	100%
196	153231	Jan-17	Dec-17	150%	$ 17,000.00	$ 17,000.00	$ 17,000.00	100%
197	153084	Jan-17	Dec-19	50%	$ 11,126,325.00	$ 11,126,325.00	$ 5,934,337.50	53%
198	137570	Mar-17	Oct-17	200%	$ 9,000.00	$ 1,875.00	$ 1,875.00	100%
199	140069	Mar-17	Dec-17	159%	$ 10,088.14	$ 10,344.39	$ 10,344.39	100%
200	140224	Jun-17	Dec-18	68%	$ 18,598.62	$ 41,648.49	$ 41,648.49	100%
201	147755	Jan-17	Dec-17	150%	$ 9,712.20	$ 9,712.20	$ 9,712.20	100%
202	147787	Jan-17	Dec-17	150%	$ 5,700.00	$ 5,700.00	$ 5,700.00	100%
203	153093	Jan-17	Dec-19	50%	$ 27,000.00	$ 27,000.00	$ 13,500.00	50%
204	142361	Jan-17	Dec-17	150%	$ 39,600.00	$ 33,000.00	$ 33,000.00	100%
205	142367	Jan-18	Dec-18	49%	$ 39,600.00	$ 33,000.00	$ 9,900.00	30%
206	145016	Jan-18	Sep-18	66%	$ 15,000.00	$ 22,500.00	$ 16,500.00	73%
207	145018	Jan-18	Jul-18	85%	$ 10,500.00	$ 7,500.00	$ 7,500.00	100%
208	145021	Jan-18	Aug-18	74%	$ 7,500.00	$ 12,000.00	$ 12,000.00	100%
209	149473	Jan-17	Dec-17	150%	$ 30,600.00	$ 30,600.00	$ 30,600.00	100%
210	149475	Jul-15	Dec-17	120%	$ 30,600.00	$ 30,600.00	$ 30,600.00	100%
211	149476	Jul-15	Dec-18	85%	$ 31,200.00	$ 31,200.00	$ 15,600.00	50%
212	149484	Jul-15	Dec-18	85%	$ 37,200.00	$ 37,200.00	$ 22,200.00	60%
213	149490	Jul-15	Dec-17	120%	$ 13,800.00	$ 13,800.00	$ 13,800.00	100%
214	149491	Jul-15	Dec-18	85%	$ 14,100.00	$ 14,100.00	$ 6,000.00	43%
215	149492	Jul-15	Dec-17	120%	$ 30,000.00	$ 30,000.00	$ 30,000.00	100%
216	149493	Jul-15	Dec-18	85%	$ 30,000.00	$ 30,600.00	$ 15,300.00	50%
217	152353	Jan-17	Oct-17	180%	$ 15,000.00	$ 15,000.00	$ 15,000.00	100%
218	152370	Jan-17	Dec-17	150%	$ 6,000.00	$ 6,000.00	$ 6,000.00	100%
219	152375	Jan-17	Dec-17	150%	$ 3,000.00	$ 3,000.00	$ 3,000.00	100%
220	152451	Jan-18	Dec-18	49%	$ 9,963.00	$ 9,963.00	$ 9,963.00	100%

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221	152745	Jan-18	Dec-18	49%	$ 157,800.00	$ 157,800.00	$ 157,800.00	100%
222	IT0001L	Sep-17	Nov-17	336%	$ 39,600.00	$ 39,600.00	$ 39,600.00	100%
223	IT0007L	Aug-17	Aug-17	1110%	$ 21,400.69	$ 21,400.69	$ 21,400.69	100%
224	IT0009L	Mar-17	Sep-17	228%	$ 7,290.00	$ 7,290.00	$ 7,290.00	100%
225	IT0010L	May-17	Jul-17	467%	$ 19,800.00	$ 19,800.00	$ 19,800.00	100%
226	IT0013L	Jul-17	Jul-17	1213%	$ 64,800.01	$ 64,800.01	$ 64,800.01	100%
227	IT0014L	Jul-17	Oct-17	298%	$ 16,200.00	$ 16,200.00	$ 16,200.00	100%
228	IT0017L	Aug-17	Apr-18	122%	$ 66,000.00	$ 66,000.00	$ 66,000.00	100%
229	IT0019L	Mar-17	Nov-17	177%	$ 59,940.00	$ 59,940.00	$ 59,940.00	100%
230	IT0020L	Aug-17	Oct-17	366%	$ 24,300.00	$ 24,300.00	$ 24,300.00	100%
231	IT0021L	Apr-17	Sep-17	250%	$ 20,250.00	$ 20,250.00	$ 20,250.00	100%
232	IT0022L	Aug-17	Sep-17	555%	$ 29,700.00	$ 29,700.00	$ 29,700.00	100%
233	IT0023L	Apr-17	Jul-17	376%	$ 13,200.00	$ 13,200.00	$ 13,200.00	100%
234	IT0025L	Oct-17	Nov-17	453%	$ 6,600.00	$ 6,600.00	$ 6,600.00	100%
235	IT0026L	Apr-17	Dec-18	71%	$ 7,938.00	$ 7,938.00	$ 6,966.00	88%
236	IT0027L	Apr-17	Sep-17	250%	$ 19,800.01	$ 19,800.01	$ 19,800.01	100%
237	IT0030L	Apr-17	Jul-17	376%	$ 13,450.94	$ 13,450.94	$ 13,450.94	100%
238	IT0031L	Nov-17	Nov-17	831%	$ 810.00	$ 810.00	$ 810.00	100%
239	IT0032L	Aug-17	Aug-17	1110%	$ 22,555.75	$ 22,555.75	$ 22,555.75	100%
240	IT0034L	Jun-17	Aug-17	433%	$ 39,600.00	$ 39,600.00	$ 39,600.00	100%
241	IT0035L	Nov-17	Nov-17	831%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
242	IT0037L	Sep-17	Oct-17	503%	$ 13,200.00	$ 13,200.00	$ 13,200.00	100%
243	IT0038CG	Jun-17	Oct-17	259%	$ 75,000.00	$ 75,000.00	$ 75,000.00	100%
244	IT0039CG	Jul-17	Aug-17	597%	$ 22,500.02	$ 22,500.02	$ 22,500.02	100%
245	IT0041L	Sep-17	Jun-18	100%	$ 53,460.00	$ 53,460.00	$ 53,460.00	100%
246	IT0042L	Jun-17	Jul-17	657%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
247	IT0043L	Mar-17	Sep-17	228%	$ 56,700.00	$ 56,700.00	$ 56,700.00	100%
248	IT0045L	May-17	May-18	108%	$ 182,397.98	$ 182,397.98	$ 182,397.98	100%
249	IT0046L	Apr-17	Jul-17	376%	$ 48,600.00	$ 48,600.00	$ 48,600.00	100%
250	IT0047CG	May-17	Sep-17	280%	$ 142,500.00	$ 142,500.00	$ 142,500.00	100%
251	IT0052L	Jul-17	Jul-17	1213%	$ 4,050.00	$ 4,050.00	$ 4,050.00	100%
252	IT0055L	Apr-17	Dec-17	166%	$ 24,300.00	$ 24,300.00	$ 24,300.00	100%
253	IT0058L	Mar-17	Oct-17	199%	$ 12,798.00	$ 12,798.00	$ 12,798.00	100%
254	IT0063L	Jun-17	Jul-17	657%	$ 6,600.00	$ 6,600.00	$ 6,600.00	100%
255	IT0064L	Apr-17	Nov-17	187%	$ 4,050.00	$ 4,050.00	$ 4,050.00	100%
256	IT0066L	Mar-17	Nov-17	177%	$ 56,699.98	$ 56,699.98	$ 56,699.98	100%
257	IT0068L	May-17	Aug-17	348%	$ 5,913.00	$ 5,913.00	$ 5,913.00	100%
258	IT0070L	Apr-17	Sep-17	250%	$ 53,217.01	$ 53,217.01	$ 53,217.01	100%
259	IT0072L	Mar-17	Dec-17	159%	$ 44,099.99	$ 44,099.99	$ 44,099.99	100%
260	IT0075L	Mar-17	Oct-18	80%	$ 79,199.91	$ 79,199.91	$ 61,379.94	78%
261	IT0076L	Jun-17	Jul-18	93%	$ 1,115,951.03	$ 1,115,951.03	$ 1,092,137.04	98%
262	IT0080L	Aug-17	Oct-17	366%	$ 12,150.00	$ 12,150.00	$ 12,150.00	100%
263	IT0083L	Apr-17	Aug-17	299%	$ 92,400.00	$ 92,400.00	$ 92,400.00	100%
264	IT0087L	Jul-17	Aug-17	597%	$ 38,070.01	$ 38,070.01	$ 38,070.01	100%
265	IT0088L	Mar-17	Dec-17	159%	$ 26,399.98	$ 26,399.98	$ 26,399.98	100%
266	IT0089L	Jun-17	Aug-17	433%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
267	IT0091L	Aug-17	Dec-17	219%	$ 33,000.03	$ 33,000.03	$ 33,000.03	100%
268	IT0092L	May-17	Sep-17	280%	$ 16,200.00	$ 16,200.00	$ 16,200.00	100%
269	IT0093L	Mar-17	Sep-17	228%	$ 10,052.11	$ 10,052.11	$ 10,052.11	100%
270	IT0095L	May-17	Sep-17	280%	$ 40,500.00	$ 40,500.00	$ 40,500.00	100%
271	IT0098L	Apr-17	Oct-17	214%	$ 8,100.00	$ 8,100.00	$ 8,100.00	100%
272	IT0099L	Aug-17	Aug-17	1110%	$ 4,050.00	$ 4,050.00	$ 4,050.00	100%
273	IT0100L	Mar-17	Oct-17	199%	$ 8,099.92	$ 8,099.92	$ 8,099.92	100%
274	IT0104L	Mar-17	Sep-17	228%	$ 10,530.01	$ 10,530.01	$ 10,530.01	100%
275	IT0108L	Mar-17	Nov-17	177%	$ 26,400.00	$ 26,400.00	$ 26,400.00	100%

Louisville Gas and Electric Company
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Construction Work in Progess - Gas - 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)
276	IT0109L	Aug-17	Aug-17	1110%	$ 8,100.00	$ 8,100.00	$ 8,100.00	100%
277	IT0110L	Jul-17	Dec-17	199%	$ 13,200.00	$ 13,200.00	$ 13,200.00	100%
278	IT0111L	Mar-17	Nov-18	76%	$ 39,600.00	$ 39,600.00	$ 23,100.00	58%
279	IT0112L	May-17	Aug-17	348%	$ 13,200.00	$ 13,200.00	$ 13,200.00	100%
280	IT0116L	Mar-17	Jul-17	320%	$ 24,300.00	$ 24,300.00	$ 24,300.00	100%
281	IT0117L	Apr-17	Aug-17	299%	$ 81,000.07	$ 81,000.07	$ 81,000.07	100%
282	IT0118L	Oct-17	Nov-17	453%	$ 44,550.04	$ 44,550.04	$ 44,550.04	100%
283	IT0120L	Sep-17	Dec-17	250%	$ 62,975.37	$ 62,975.37	$ 62,975.37	100%
284	IT0123L	Apr-17	Sep-17	250%	$ 24,300.00	$ 24,300.00	$ 24,300.00	100%
285	IT0124L	Jun-17	Aug-17	433%	$ 39,600.00	$ 39,600.00	$ 39,600.00	100%
286	IT0201L	Mar-18	Aug-18	66%	$ 105,600.00	$ 105,600.00	$ 79,200.00	75%
287	IT0202L	Jun-18	Sep-18	24%	$ 80,999.78	$ 80,999.78	$ 48,599.86	60%
288	IT0204L	Jan-18	Dec-18	49%	$ 43,091.70	$ 43,091.70	$ 25,109.86	58%
289	IT0206L	Jan-18	Dec-18	49%	$ 20,249.95	$ 20,249.95	$ 13,769.96	68%
290	IT0207L	Mar-18	Sep-18	57%	$ 7,290.00	$ 7,290.00	$ 4,860.00	67%
291	IT0208L	Apr-18	Apr-18	310%	$ 3,240.00	$ 3,240.00	$ 3,240.00	100%
292	IT0209L	Apr-18	Aug-18	59%	$ 64,799.96	$ 64,799.96	$ 32,399.98	50%
293	IT0211L	Jan-18	Dec-18	49%	$ 80,999.88	$ 80,999.88	$ 42,767.94	53%
294	IT0212L	Jan-18	Aug-18	74%	$ 17,657.88	$ 17,657.88	$ 14,417.92	82%
295	IT0213L	Feb-18	Aug-18	71%	$ 26,891.85	$ 26,891.85	$ 20,411.87	76%
296	IT0214L	Aug-18	Apr-19	-12%	$ 121,500.00	$ 121,500.00	$ (0.00)	0%
297	IT0215L	Jan-18	Dec-18	49%	$ 72,899.78	$ 72,899.78	$ 36,449.89	50%
298	IT0216L	Mar-18	Oct-18	50%	$ 59,940.00	$ 59,940.00	$ 23,490.00	39%
299	IT0219L	Apr-18	Mar-19	25%	$ 135,300.00	$ 135,300.00	$ 33,660.00	25%
300	IT0220L	Jan-18	Jun-19	33%	$ 52,800.00	$ 52,800.00	$ 26,400.00	50%
301	IT0221L	May-18	Sep-18	39%	$ 13,456.20	$ 13,456.20	$ 10,559.99	78%
302	IT0224L	May-18	Jul-18	66%	$ 24,299.98	$ 24,299.98	$ 16,199.99	67%
303	IT0225L	Sep-18	Oct-19	-15%	$ 163,278.59	$ 163,278.59	$ (0.00)	0%
304	IT0228L	Aug-18	Sep-18	-53%	$ 24,300.00	$ 24,300.00	$ (0.00)	0%
305	IT0232CG	Jan-18	May-18	120%	$ 142,500.00	$ 142,500.00	$ 142,500.00	100%
306	IT0234L	Jan-18	Dec-18	49%	$ 12,150.00	$ 12,150.00	$ 6,075.00	50%
307	IT0237L	Feb-18	Dec-18	45%	$ 72,899.90	$ 72,899.90	$ 29,159.98	40%
308	IT0238L	Feb-18	Oct-18	55%	$ 8,100.00	$ 8,100.00	$ 4,860.00	60%
309	IT0241L	Mar-18	Nov-19	19%	$ 131,999.99	$ 131,999.99	$ 23,100.00	18%
310	IT0242L	Feb-18	Dec-18	45%	$ 78,569.69	$ 78,569.69	$ 31,427.86	40%
311	IT0243L	Apr-18	Apr-18	310%	$ 60,510.89	$ 60,510.89	$ 60,510.89	100%
312	IT0244L	Apr-18	Dec-18	33%	$ 24,300.00	$ 24,300.00	$ 8,100.00	33%
313	IT0245L	Mar-18	Oct-18	50%	$ 12,312.00	$ 12,312.00	$ 5,508.00	45%
314	IT0246L	Jan-18	Oct-18	59%	$ 125,400.00	$ 125,400.00	$ 75,240.00	60%
315	IT0247L	Jan-18	Dec-18	49%	$ 33,000.00	$ 33,000.00	$ 15,840.00	48%
316	IT0248L	Jan-18	Nov-18	54%	$ 32,399.80	$ 32,399.80	$ 17,009.89	52%
317	IT0249L	Jan-18	Dec-18	49%	$ 17,172.00	$ 17,172.00	$ 9,396.00	55%
318	IT0250L	Jun-18	Jul-18	48%	$ 6,600.00	$ 6,600.00	$ 3,300.00	50%
319	IT0251L	Feb-18	Nov-18	49%	$ 6,480.00	$ 6,480.00	$ 3,240.00	50%
320	IT0252L	Jun-18	Jun-18	100%	$ 16,200.00	$ 16,200.00	$ 16,200.00	100%
321	IT0253L	Feb-18	Dec-18	45%	$ 24,299.65	$ 24,299.65	$ 9,719.83	40%
322	IT0254L	May-18	Aug-18	49%	$ 8,100.00	$ 8,100.00	$ 4,050.00	50%
323	IT0255L	Jun-18	Jun-18	100%	$ 6,075.00	$ 6,075.00	$ 6,075.00	100%
324	IT0256L	Jan-18	Nov-18	54%	$ 20,250.00	$ 20,250.00	$ 11,502.00	57%
325	IT0258L	May-18	Aug-18	49%	$ 16,500.00	$ 16,500.00	$ 8,250.00	50%
326	IT0259L	Jan-18	Dec-18	49%	$ 140,939.82	$ 140,939.82	$ 90,719.93	64%
327	IT0260L	Jan-18	Dec-18	49%	$ 32,399.79	$ 32,399.79	$ 14,579.89	45%
328	IT0261L	May-18	Jul-18	66%	$ 22,050.00	$ 22,050.00	$ 14,700.00	67%
329	IT0263L	Jan-18	Oct-18	59%	$ 48,600.00	$ 48,600.00	$ 29,970.00	62%
330	IT0264L	Jun-18	Mar-19	10%	$ 105,600.00	$ 105,600.00	$ 6,600.00	6%

Louisville Gas and Electric Company
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Construction Work in Progess - Gas - 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)
331	IT0265L	Mar-18	Sep-18	57%	$ 16,200.00	$ 16,200.00	$ 8,100.00	50%
332	IT0266L	Mar-18	Dec-18	40%	$ 26,400.00	$ 26,400.00	$ 10,560.00	40%
333	IT0267L	Jan-18	Mar-18	202%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
334	IT0268L	Jan-18	Mar-18	202%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
335	IT0269L	Feb-18	Mar-18	257%	$ 13,200.00	$ 13,200.00	$ 13,200.00	100%
336	IT0270L	Mar-18	Jun-18	100%	$ 19,800.00	$ 19,800.00	$ 19,800.00	100%
337	IT0271L	Apr-18	Apr-18	310%	$ 48,599.99	$ 48,599.99	$ 48,599.99	100%
338	IT0274L	Feb-18	Nov-18	49%	$ 98,999.52	$ 98,999.52	$ 49,499.76	50%
339	IT0275L	May-18	Sep-18	39%	$ 16,199.99	$ 16,199.99	$ 8,099.99	50%
340	IT0276L	Mar-18	Oct-18	50%	$ 13,769.94	$ 13,769.94	$ 6,812.05	49%
341	IT0277L	Feb-18	Nov-18	49%	$ 74,519.87	$ 74,519.87	$ 68,039.87	91%
342	IT0278L	May-18	May-18	200%	$ 10,530.00	$ 10,530.00	$ 10,530.00	100%
343	IT0279L	May-18	May-18	200%	$ 10,530.00	$ 10,530.00	$ 10,530.00	100%
344	IT0280L	Apr-18	Oct-18	42%	$ 8,100.00	$ 8,100.00	$ 4,050.00	50%
345	IT0282L	Mar-18	Oct-18	50%	$ 8,099.93	$ 8,099.93	$ 3,401.97	42%
346	IT0283L	Apr-18	Jul-18	74%	$ 40,500.00	$ 40,500.00	$ 28,350.00	70%
347	IT0284L	Mar-18	Mar-18	403%	$ 16,200.00	$ 16,200.00	$ 16,200.00	100%
348	IT0285CG	Jun-18	Jul-18	48%	$ 45,000.00	$ 45,000.00	$ 22,500.00	50%
349	IT0286CG	Apr-18	Jul-18	74%	$ 30,000.00	$ 30,000.00	$ 22,500.00	75%
350	IT0287L	Jan-18	Dec-18	49%	$ 462,518.00	$ 462,518.00	$ 226,799.80	49%
351	IT0288L	Jan-18	Nov-18	54%	$ 16,199.80	$ 16,199.80	$ 5,669.92	35%
352	IT0289L	Apr-18	Oct-18	42%	$ 13,200.00	$ 13,200.00	$ 1,980.00	15%
353	IT0290L	May-18	Aug-18	49%	$ 13,200.00	$ 13,200.00	$ 6,600.00	50%
354	IT0291L	Mar-18	Dec-18	40%	$ 23,099.92	$ 23,099.92	$ 7,919.98	34%
355	IT0293L	Nov-18	Nov-18	-428%	$ 4,617.00	$ 4,617.00	$ (0.00)	0%
356	IT0294L	Jul-18	Sep-18	-1%	$ 24,300.00	$ 24,300.00	$ (0.00)	0%
357	IT0295L	Feb-18	Nov-18	49%	$ 25,920.00	$ 25,920.00	$ 745.20	3%
358	IT0296L	Apr-18	Jul-18	74%	$ 16,199.99	$ 16,199.99	$ 12,149.99	75%
359	IT0297L	Feb-18	Dec-18	45%	$ 24,299.99	$ 24,299.99	$ 11,663.99	48%
360	IT0298L	Apr-18	Sep-18	49%	$ 24,300.00	$ 24,300.00	$ 16,200.00	67%
361	IT0299L	May-18	Aug-18	49%	$ 13,200.00	$ 13,200.00	$ 6,600.00	50%
362	IT0300L	Jan-18	Aug-19	30%	$ 257,399.84	$ 257,399.84	$ 79,199.93	31%
363	IT0301L	Jan-18	Dec-18	49%	$ 153,899.80	$ 153,899.80	$ 137,699.89	89%
364	IT0305L	Jan-18	Dec-18	49%	$ 76,949.94	$ 76,949.94	$ 69,659.98	91%
365	141390	Jan-15	Dec-21	50%	$ 54,000.00	$ 26,250.00	$ 10,500.00	40%

* Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

Louisville Gas and Electric Company
Case No. 2016-00371
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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	001LGE16	Jan-16	Dec-16	116%	$ 75,000.04	$ 92,242.52	$ 92,242.52	100%
2	002LGE15	Jan-15	Aug-16	137%	$ 10,687.50	$ 2,000.01	$ 2,000.01	100%
3	002LGE16	Jan-16	Dec-16	116%	$ 106,875.03	$ 817,491.54	$ 817,491.54	100%
4	003LGE15	Jan-15	Aug-16	137%	$ 14,249.99	$ 20,426.13	$ 20,426.13	100%
5	004LGE14	Jan-14	Dec-16	105%	$ 177,849.61	$ 226,812.41	$ 226,812.41	100%
6	006LGE16	Jan-16	Dec-16	116%	$ 18,750.00	$ 18,319.60	$ 18,319.60	100%
7	007LGE16	Dec-15	Dec-16	116%	$ 6,750.00	$ 6,615.00	$ 6,615.00	100%
8	009LGE16	Jan-16	Dec-16	116%	$ 71,250.02	$ 58,919.26	$ 58,919.26	100%
9	011LGE16	Jan-16	Dec-16	116%	$ 75,000.05	$ 77,815.47	$ 77,815.47	100%
10	012LGE15	Jan-15	Aug-16	137%	$ 37,500.02	$ 32,028.00	$ 32,028.00	100%
11	012LGE16	Jan-16	Dec-16	116%	$ 37,499.98	$ 55,123.30	$ 55,123.30	100%
12	013LGE16	Jan-16	Dec-16	116%	$ 22,500.00	$ 22,049.98	$ 22,049.98	100%
13	017LGE16	Jan-16	Dec-16	116%	$ 37,500.01	$ 33,000.01	$ 33,000.01	100%
14	019LGE15	Jan-15	Aug-17	81%	$ 285,000.00	$ 494,066.83	$ 393,805.75	80%
15	021LGE16	Jan-16	Dec-16	116%	$ 35,624.99	$ 34,912.47	$ 34,912.47	100%
16	023LGE16	Jan-16	Dec-16	116%	$ 11,250.01	$ 11,025.00	$ 11,025.00	100%
17	025LGE16	Jan-16	Dec-16	116%	$ 7,499.99	$ 7,349.42	$ 7,349.42	100%
18	026LGE16	Dec-15	Dec-16	116%	$ 3,750.01	$ 3,674.40	$ 3,674.40	100%
19	029LGE16	Jan-16	Dec-16	116%	$ 22,500.01	$ 22,043.60	$ 22,043.60	100%
20	031LGE16	Jan-16	Dec-16	116%	$ 37,500.01	$ 21,691.60	$ 21,691.60	100%
21	032LGE16	Jan-16	Dec-16	116%	$ 30,000.00	$ 17,257.14	$ 17,257.14	100%
22	033LGE16	Jan-16	Dec-16	116%	$ 570,000.02	$ 414,263.05	$ 414,263.05	100%
23	034LGE16	Jan-16	Dec-16	116%	$ 63,749.99	$ 132,630.04	$ 132,630.04	100%
24	037LGE16	Jan-16	Dec-16	116%	$ 11,250.00	$ 21,647.97	$ 21,647.97	100%
25	038LGE16	Jan-16	Dec-16	116%	$ 3,750.01	$ 3,674.99	$ 3,674.99	100%
26	039LGE16	Jan-16	Dec-16	116%	$ 5,625.00	$ 5,512.50	$ 5,512.50	100%
27	040LGE16	Jan-16	Dec-16	116%	$ 7,499.99	$ 17,427.18	$ 17,427.18	100%
28	042LGE15	Dec-14	Aug-16	136%	$ 35,625.02	$ 1.14	$ 1.14	100%
29	043LGE16	Aug-15	Dec-16	111%	$ 4,275.00	$ 44,100.00	$ 44,100.00	100%
30	044LGE16	Jan-16	Dec-16	116%	$ 30,000.05	$ 34,243.44	$ 34,243.44	100%
31	046LGE16	Jan-16	Dec-16	116%	$ 60,000.01	$ 29,399.71	$ 29,399.71	100%
32	047LGE16	Jan-16	Dec-16	116%	$ 11,250.00	$ 22,050.84	$ 22,050.84	100%
33	053LGE15	Jan-15	Aug-16	137%	$ 28,500.01	$ 8,251.15	$ 8,251.15	100%
34	053LGE16	Jan-16	Dec-16	116%	$ 31,349.99	$ 51,371.53	$ 51,371.53	100%
35	059LGE16	Jan-16	Dec-16	116%	$ 15,000.02	$ 14,700.01	$ 14,700.01	100%
36	060LGE16	Jan-16	Dec-16	116%	$ 6,374.99	$ 6,247.79	$ 6,247.79	100%
37	063LGE16	Jan-16	Dec-16	116%	$ 7,499.99	$ 7,349.40	$ 7,349.40	100%
38	064LGE16	Jan-16	Dec-16	116%	$ 3,750.01	$ 3,674.40	$ 3,674.40	100%
39	065LGE16	Jan-16	Dec-16	116%	$ 3,750.01	$ 7,349.52	$ 7,349.52	100%
40	067LGE16	Jan-16	Dec-16	116%	$ 71,250.03	$ 58,494.11	$ 58,494.11	100%
41	068LGE16	Jan-16	Dec-16	116%	$ 7,499.99	$ 14,598.82	$ 14,598.82	100%
42	071LGE14	Jan-14	Aug-16	122%	$ 11,037.91	$ (22.64)	$ (22.64)	100%
43	073LGE15	Jan-15	Aug-16	137%	$ 8,250.01	$ 8,097.99	$ 8,097.99	100%
44	074LGE16	Dec-15	Dec-16	116%	$ 21,000.00	$ 20,581.02	$ 20,581.02	100%
45	076LGE16	Jan-16	Dec-16	116%	$ 27,787.50	$ 3,904.93	$ 3,904.93	100%
46	077LGE16	Jan-16	Dec-16	116%	$ 26,250.02	$ 25,725.00	$ 25,725.00	100%
47	078LGE16	Jan-16	Dec-16	116%	$ 15,000.01	$ 13,199.94	$ 13,199.94	100%
48	079LGE15	Jan-15	Aug-16	137%	$ 15,000.01	$ 14,164.66	$ 14,164.66	100%
49	080LGE14	Jan-14	Dec-17	79%	$ 267,091.43	$ 323,272.39	$ 289,522.39	90%
50	080LGE16	Jan-16	Dec-16	116%	$ 85,500.00	$ 85,500.00	$ 85,500.00	100%
51	081LGE16	Jan-16	Dec-16	116%	$ 9,600.01	$ 9,600.00	$ 9,600.00	100%
52	082LGE15	Jan-15	Aug-16	137%	$ 19,500.01	$ (0.01)	$ (0.01)	100%
53	082LGE16	Jan-16	Dec-16	116%	$ 144,225.62	$ 426,780.32	$ 426,780.32	100%
54	093LGE16	Jan-16	Dec-16	116%	$ 76,500.00	$ 68,775.82	$ 68,775.82	100%
55	100LGE15	Jan-15	Aug-16	137%	$ 15,674.98	$ 15,203.69	$ 15,203.69	100%

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56	100LGE16	Jan-16	Aug-16	174%	$ 128,448.00	$ 66,349.74	$ 66,349.74	100%
57	108LGE16	Jan-16	Dec-16	116%	$ 30,000.00	$ 15,782.13	$ 15,782.13	100%
58	109LGE16	Jan-16	Dec-16	116%	$ 18,000.00	$ 32,357.92	$ 32,357.92	100%
59	110LGE16	Jan-16	Dec-16	116%	$ 30,000.00	$ 29,400.02	$ 29,400.02	100%
60	111LGE16	Jan-16	Dec-16	116%	$ 90,000.00	$ 89,999.87	$ 89,999.87	100%
61	113LGE16	Jan-16	Dec-16	116%	$ 15,000.00	$ 24,419.94	$ 24,419.94	100%
62	117361	Mar-04	Dec-25	60%	$ 10,351.56	$ 0.02	$ 0.01	100%
63	117LGE16	Jan-16	Dec-16	116%	$ 15,000.00	$ 35,904.13	$ 35,904.13	100%
64	120754	Jun-05	Aug-16	105%	$ 1,195.22	$ 145,619.06	$ 145,619.06	100%
65	120LGE14	Jan-14	Aug-16	122%	$ 325,934.11	$ 328,980.08	$ 328,980.08	100%
66	122LGE14	Jan-14	Dec-16	105%	$ 387,552.00	$ 495,198.35	$ 495,198.35	100%
67	125LGE16	Jan-16	Dec-16	116%	$ 15,305.55	$ 39,866.49	$ 39,866.49	100%
68	126LGE16	Jan-16	Dec-16	116%	$ 45,000.00	$ 57,499.29	$ 57,499.29	100%
69	127181	Jul-11	Mar-17	99%	$ 75,000.00	$ 132,161.76	$ 132,161.76	100%
70	127LGE16	Jan-16	Dec-16	116%	$ 22,500.00	$ 33,624.35	$ 33,624.35	100%
71	129LGE16	Jan-16	Dec-17	58%	$ 45,000.00	$ 210,662.54	$ 139,282.67	66%
72	130321	Jan-13	Aug-16	116%	$ 451,895.24	$ 121,847.16	$ 121,847.16	100%
73	130321LGE	Jan-13	Aug-16	116%	$ 611,250.23	$ 836,555.95	$ 836,555.95	100%
74	130LGE15	Jan-15	Aug-16	137%	$ 18,450.00	$ 496.69	$ 496.69	100%
75	134857	Jun-16	Aug-18	33%	$ 57,790.53	$ 239,272.55	$ 119,500.00	50%
76	134LGE15	Jan-15	Dec-16	108%	$ 42,750.00	$ 39,251.08	$ 39,251.08	100%
77	135LGE16	Jan-16	Dec-16	116%	$ 19,800.00	$ 13,200.00	$ 13,200.00	100%
78	137976	Jan-16	Dec-17	58%	$ 354,959.18	$ 567,623.43	$ 385,445.08	68%
79	137980	Jan-15	Aug-16	137%	$ 109,999.91	$ 417,305.63	$ 417,305.63	100%
80	137985	Jan-14	Dec-16	105%	$ 75,820.00	$ 174,913.42	$ 174,913.42	100%
81	138002	Jan-14	Nov-16	108%	$ 799,674.45	$ 3,641,090.98	$ 3,641,090.98	100%
82	138015	Jan-14	Aug-16	122%	$ 53,666.30	$ -	$ -	0%
83	138033	Jan-14	Aug-16	122%	$ 2,885,000.02	$ 2,263,990.76	$ 2,263,990.76	100%
84	138552	Jan-14	Aug-16	122%	$ 30,000.00	$ 12,359.75	$ 12,359.75	100%
85	138554	Jan-14	Aug-16	122%	$ 30,000.00	$ 9,969.53	$ 9,969.53	100%
86	138898LGE	Dec-12	Aug-16	116%	$ 257,162.75	$ 611,589.69	$ 611,589.69	100%
87	138LGE16	Jan-16	Apr-17	87%	$ 6,450.01	$ 67,570.50	$ 63,820.50	94%
88	139764	May-13	Aug-16	118%	$ 187,346.92	$ (0.00)	$ (0.00)	100%
89	139LGE15	Jan-15	Dec-16	108%	$ 14,999.96	$ 26,701.01	$ 26,701.01	100%
90	139LGE16	Jan-16	Dec-16	116%	$ 30,000.00	$ 29,400.00	$ 29,400.00	100%
91	140097	May-16	Dec-16	124%	$ 5,151.83	$ 5,075.10	$ 5,075.10	100%
92	140446	Sep-14	Aug-16	130%	$ 237,007.25	$ 439,765.21	$ 439,765.21	100%
93	140454	Jan-14	Aug-16	119%	$ 862,778.57	$ 1,134,391.54	$ 1,134,391.54	100%
94	140460	May-14	Aug-16	126%	$ 29,945.97	$ 70,212.70	$ 70,212.70	100%
95	140568	Jul-14	Mar-19	56%	$ 475,211.61	$ 27,863,305.38	$ 363,345.38	1%
96	140833	May-15	Nov-16	116%	$ 519,916.81	$ 3,560,471.44	$ 3,560,471.44	100%
97	140847	Jan-15	Aug-16	137%	$ 168,986.77	$ 72,448.89	$ 72,448.89	100%
98	140856	Jan-15	Oct-16	118%	$ 203,100.09	$ 196,874.04	$ 196,874.04	100%
99	140875	Jan-15	Aug-16	137%	$ 141,038.99	$ 154,156.68	$ 154,156.68	100%
100	140910	Jan-15	Sep-16	124%	$ 290,013.31	$ 340,965.00	$ 340,965.00	100%
101	140911	Aug-15	Aug-16	158%	$ 43,473.51	$ 75,671.49	$ 75,671.49	100%
102	140943	Feb-15	Aug-16	140%	$ 97,717.22	$ 112,577.81	$ 112,577.81	100%
103	140944	Jan-15	Oct-16	118%	$ 59,110.16	$ 59,666.99	$ 59,666.99	100%
104	140951	Aug-15	Aug-16	158%	$ 39,178.68	$ 50,027.79	$ 50,027.79	100%
105	140956	Jun-15	Aug-16	149%	$ 399,494.31	$ 669,374.25	$ 669,374.25	100%
106	140968	Dec-14	Dec-18	55%	$ 738,997.82	$ 1,848,950.76	$ 1,257,671.66	68%
107	141004	Jan-15	Sep-17	79%	$ 552,416.90	$ 2,962,412.20	$ 714,183.00	24%
108	141392	Jul-13	Dec-18	66%	$ 605,021.40	$ 552,814.74	$ 412,414.74	75%
109	141405	Jan-14	Dec-16	105%	$ 90,428.73	$ 162,208.98	$ 162,208.98	100%
110	141419	Jan-15	Dec-16	108%	$ 27,000.00	$ 26,287.24	$ 26,287.24	100%

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111	141423	Jan-15	Aug-16	137%	$ 28,500.00	$ 9,373.10	$ 9,373.10	100%
112	141424	Jan-16	Dec-16	116%	$ 30,000.00	$ 21,901.50	$ 21,901.50	100%
113	141425	Jan-15	Dec-16	108%	$ 15,000.00	$ 5,852.49	$ 5,852.49	100%
114	141440	Jan-16	Dec-18	39%	$ 294,936.00	$ 8,246.40	$ 8,246.40	100%
115	142759	Oct-13	Aug-16	121%	$ 12,033.62	$ 28,473.30	$ 28,473.30	100%
116	142LGE16	Jan-16	Dec-16	116%	$ 4,500.00	$ 7,357.50	$ 7,357.50	100%
117	143577	Aug-14	Nov-16	111%	$ 34,086.40	$ 123,918.98	$ 123,918.98	100%
118	143LGE16	Jan-16	Dec-16	116%	$ 4,620.02	$ 4,620.02	$ 4,620.02	100%
119	144568	Jan-15	Aug-16	130%	$ 114,739.80	$ 121,235.02	$ 121,235.02	100%
120	144586	Jan-15	Aug-16	137%	$ 48,619.04	$ 27,998.16	$ 27,998.16	100%
121	144811	Jan-15	Dec-16	108%	$ 209,654.95	$ 136,990.20	$ 136,990.20	100%
122	144848	Jan-15	Oct-16	118%	$ 150,158.28	$ 812,358.09	$ 812,358.09	100%
123	144851	Jan-16	Dec-16	116%	$ 150,066.55	$ 441,966.03	$ 441,966.03	100%
124	144852	Jan-16	Dec-16	116%	$ 280,233.44	$ 149,999.99	$ 149,999.99	100%
125	144856	Jan-16	Oct-17	63%	$ 125,315.43	$ 656,468.38	$ 128,618.44	20%
126	144862	Jan-15	Oct-16	118%	$ 43,171.33	$ 54,756.59	$ 54,756.59	100%
127	144934	Dec-14	Oct-17	77%	$ 375,158.34	$ 369,306.73	$ 369,306.73	100%
128	144937	Jan-15	Oct-16	118%	$ 125,013.47	$ 58,952.85	$ 58,952.85	100%
129	144939	Jan-15	Aug-16	130%	$ 475,085.15	$ 577,855.21	$ 577,855.21	100%
130	144948	Jun-15	Aug-16	149%	$ 1,400,006.57	$ 1,464,656.63	$ 1,464,656.63	100%
131	144961	Jan-16	Dec-16	116%	$ 29,918.33	$ 36,000.01	$ 36,000.01	100%
132	144967	Jan-15	Dec-16	108%	$ 99,727.76	$ 124,101.66	$ 124,101.66	100%
133	144980	Jan-16	Dec-16	116%	$ 101,994.30	$ 113,620.86	$ 113,620.86	100%
134	144982	Jan-16	Dec-16	116%	$ 50,997.15	$ 25,197.20	$ 25,197.20	100%
135	144993	Jan-16	Dec-16	116%	$ 22,500.00	$ 19,629.00	$ 19,629.00	100%
136	144995	Jan-16	Sep-16	155%	$ 15,000.00	$ 27,750.00	$ 27,750.00	100%
137	144997	Jan-16	Dec-16	116%	$ 7,500.00	$ 41,995.53	$ 41,995.53	100%
138	145040	Jan-15	Dec-16	108%	$ 56,663.50	$ (0.01)	$ (0.01)	100%
139	146281	Oct-14	Aug-16	132%	$ 249,803.75	$ 296,269.86	$ 296,269.86	100%
140	146342	Oct-14	Aug-16	132%	$ 1,840.83	$ 1,840.83	$ 1,840.83	100%
141	146484	Nov-14	Aug-16	134%	$ 2,187.86	$ 2,187.86	$ 2,187.86	100%
142	146523	Nov-14	Aug-16	134%	$ 474,795.03	$ 563,879.97	$ 563,879.97	100%
143	146739	Apr-15	Aug-16	146%	$ 59,000.43	$ 81,116.35	$ 81,116.35	100%
144	146755	Apr-15	Aug-16	137%	$ 51,000.02	$ 1,231.11	$ 1,231.11	100%
145	146756	Jan-15	Oct-16	118%	$ 290,957.12	$ 316,236.47	$ 316,236.47	100%
146	146788	Jan-15	Aug-16	137%	$ 4,619.76	$ 8,777.62	$ 8,777.62	100%
147	146801	Jan-15	Aug-16	138%	$ 1,876,823.75	$ 2,384,061.28	$ 2,384,061.28	100%
148	146814	Jan-15	Sep-16	125%	$ 24,065.26	$ 26,124.54	$ 26,124.54	100%
149	146819	Jan-15	Aug-16	138%	$ 255,566.69	$ 752,403.39	$ 752,403.39	100%
150	146882	Feb-15	Oct-16	119%	$ 37,016.83	$ 54,428.87	$ 54,428.87	100%
151	146883	Feb-15	Aug-16	139%	$ 25,535.10	$ 30,765.81	$ 30,765.81	100%
152	146884	Jun-15	Aug-16	152%	$ 22,451.60	$ 28,181.80	$ 28,181.80	100%
153	146926	Feb-15	Aug-16	140%	$ 49,861.92	$ 47,020.49	$ 47,020.49	100%
154	146981	Mar-15	Aug-16	141%	$ 225,906.48	$ 577,016.16	$ 577,016.16	100%
155	146LGE16	Jan-16	Dec-16	116%	$ 6,599.99	$ 2,640.00	$ 2,640.00	100%
156	147009	Mar-15	Aug-16	142%	$ 4,316.85	$ 3,855.35	$ 3,855.35	100%
157	147122	Apr-15	Aug-16	145%	$ 359,976.69	$ 745,066.79	$ 745,066.79	100%
158	147352	Jun-15	Aug-16	140%	$ 764,723.32	$ 1,144,303.29	$ 1,144,303.29	100%
159	147358	Jun-15	Aug-16	149%	$ 843,648.15	$ 984,646.06	$ 984,646.06	100%
160	147LGE16	Jan-16	Dec-16	116%	$ 19,800.00	$ 17,160.01	$ 17,160.01	100%
161	148016	Jan-16	Dec-16	116%	$ 90,000.00	$ 139,827.89	$ 139,827.89	100%
162	148018	Jan-16	Dec-19	29%	$ 238,500.00	$ 238,500.00	$ 57,000.00	24%
163	148028	Jan-16	Nov-18	40%	$ 13,500.00	$ 13,500.00	$ 13,500.00	100%
164	148047	Jan-16	Dec-16	116%	$ 1,320.00	$ 886.20	$ 886.20	100%
165	148502	Aug-15	Aug-16	158%	$ 4,042.00	$ 3,499.47	$ 3,499.47	100%

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166	148LGE16	Jan-16	Dec-16	116%	$ 180,000.00	$ 202,907.75	$ 202,907.75	100%
167	149031	Jan-16	Aug-16	174%	$ 9,900.00	$ 2,876.09	$ 2,876.09	100%
168	149100	Jan-16	Dec-16	116%	$ 66,000.00	$ 66,000.79	$ 66,000.79	100%
169	149146	Jan-16	Sep-16	155%	$ 187,131.65	$ 148,579.31	$ 148,579.31	100%
170	149147	Jan-16	Dec-16	116%	$ 93,855.51	$ 137,945.39	$ 137,945.39	100%
171	149148	Jan-16	Sep-16	155%	$ 82,268.41	$ 79,931.80	$ 79,931.80	100%
172	149172	Jan-16	Dec-17	58%	$ 208,618.46	$ 205,402.61	$ 127,595.97	62%
173	149173	Jan-16	Dec-16	116%	$ 270,053.04	$ 236,041.00	$ 236,041.00	100%
174	149176	Jan-16	Dec-16	116%	$ 359,200.10	$ 350,497.99	$ 350,497.99	100%
175	149189	Jan-16	Dec-16	116%	$ 118,188.42	$ 78,249.98	$ 78,249.98	100%
176	149190	Jan-16	Dec-16	116%	$ 141,362.62	$ 131,225.00	$ 131,225.00	100%
177	149260	Jul-15	Aug-16	156%	$ 127,503.77	$ 132,710.80	$ 132,710.80	100%
178	149262	Jan-16	Dec-16	116%	$ 99,907.04	$ 176,487.21	$ 176,487.21	100%
179	149272	Jan-16	Dec-16	116%	$ 19,698.07	$ 19,708.27	$ 19,708.27	100%
180	149275	Jan-16	Dec-16	116%	$ 93,555.27	$ 91,309.71	$ 91,309.71	100%
181	149276	Jan-16	Oct-16	139%	$ 260,817.61	$ 321,313.73	$ 321,313.73	100%
182	149287	Jun-16	Sep-16	225%	$ 107,480.18	$ 108,000.00	$ 108,000.00	100%
183	149288	Jun-16	Oct-16	179%	$ 52,141.95	$ 50,000.01	$ 50,000.01	100%
184	149289	Jun-16	Oct-16	179%	$ 39,796.29	$ 39,999.99	$ 39,999.99	100%
185	149295	Jun-16	Oct-16	179%	$ 75,102.44	$ 72,000.03	$ 72,000.03	100%
186	149300	Jun-16	Oct-16	179%	$ 121,557.46	$ 119,000.02	$ 119,000.02	100%
187	149301	Jan-16	Dec-16	116%	$ 120,044.11	$ 115,941.27	$ 115,941.27	100%
188	149302	Jan-16	Dec-16	116%	$ 49,622.27	$ 48,198.63	$ 48,198.63	100%
189	149303	Jan-16	Sep-18	42%	$ 149,473.59	$ 149,363.74	$ 57,403.74	38%
190	149319	Jan-16	Dec-16	116%	$ 98,490.35	$ 95,693.00	$ 95,693.00	100%
191	149322	Jan-16	Dec-16	116%	$ 38,237.43	$ 44,958.72	$ 44,958.72	100%
192	149324	Jan-16	Dec-16	116%	$ 30,126.46	$ 15,591.72	$ 15,591.72	100%
193	149330	Aug-16	Dec-16	139%	$ 49,824.53	$ 140,000.10	$ 70,000.00	50%
194	149387	Jul-15	Aug-16	155%	$ 75,210.61	$ 95,056.43	$ 95,056.43	100%
195	149388	Jul-15	Aug-16	155%	$ 230,365.45	$ 211,146.10	$ 211,146.10	100%
196	149389	Jul-15	Aug-16	155%	$ 381,797.05	$ 198,458.32	$ 198,458.32	100%
197	149407	Jan-16	Dec-16	116%	$ 167,727.63	$ 174,887.00	$ 174,887.00	100%
198	149410	Jan-16	Dec-16	116%	$ 99,292.41	$ 92,064.92	$ 92,064.92	100%
199	149413	Jan-16	Dec-16	116%	$ 38,094.77	$ 82,984.34	$ 82,984.34	100%
200	149416	Jan-16	Dec-16	116%	$ 28,825.09	$ 28,462.79	$ 28,462.79	100%
201	149422	Jan-16	Dec-16	116%	$ 291,852.26	$ 281,225.39	$ 281,225.39	100%
202	149432	Jan-16	Aug-17	70%	$ 154,981.82	$ 450,866.56	$ 196,122.96	43%
203	149436	Jan-16	Dec-16	116%	$ 30,126.46	$ 29,351.58	$ 29,351.58	100%
204	149465	Jan-16	Nov-19	30%	$ 52,591.95	$ 203,883.28	$ 57,096.28	28%
205	149551	Jan-16	Dec-16	116%	$ 3,420.00	$ 6,300.00	$ 6,300.00	100%
206	149703	Jul-15	Aug-16	157%	$ 12,804.00	$ 13,380.56	$ 13,380.56	100%
207	149734	Jul-15	Aug-16	157%	$ 10,500.00	$ 8,961.44	$ 8,961.44	100%
208	149784	Aug-15	Aug-16	159%	$ 49,999.87	$ 147,258.07	$ 147,258.07	100%
209	149788	Aug-15	Sep-16	146%	$ 49,999.87	$ 138,937.97	$ 138,937.97	100%
210	149789	Aug-15	Aug-16	159%	$ 49,999.87	$ 59,126.22	$ 59,126.22	100%
211	149791	Aug-15	Aug-16	159%	$ 63,600.00	$ 55,960.44	$ 55,960.44	100%
212	149887	Aug-15	Aug-16	160%	$ 69,711.51	$ 48,817.47	$ 48,817.47	100%
213	149888	Aug-15	Aug-16	160%	$ 320,982.71	$ 219,173.14	$ 219,173.14	100%
214	149950	Aug-15	Aug-16	149%	$ 12,865.23	$ 12,865.23	$ 12,865.23	100%
215	149995	Sep-15	Aug-16	164%	$ 429,938.57	$ 429,938.57	$ 429,938.57	100%
216	150019	Sep-15	Aug-16	166%	$ 14,268.56	$ 14,268.56	$ 14,268.56	100%
217	150025	Sep-15	Aug-16	166%	$ 22,794.68	$ 22,794.68	$ 22,794.68	100%
218	150029	Sep-15	Oct-16	129%	$ 263,658.38	$ 263,658.38	$ 263,658.38	100%
219	150096	Oct-15	Dec-16	113%	$ 34,252.81	$ 34,252.81	$ 34,252.81	100%
220	150109	Oct-15	Aug-16	169%	$ 27,477.73	$ 27,477.73	$ 27,477.73	100%

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221	150154	Oct-15	Aug-16	173%	$ 266,389.11	$ 266,389.11	$ 266,389.11	100%
222	150210	Nov-15	Aug-16	177%	$ 11,674.52	$ 11,674.52	$ 11,674.52	100%
223	150274	Nov-15	Aug-16	181%	$ 7,893.11	$ 7,893.11	$ 7,893.11	100%
224	150311	Nov-15	Aug-16	182%	$ 13,896.64	$ 13,896.64	$ 13,896.64	100%
225	150467	Jan-16	Jan-17	107%	$ 7,452.27	$ 7,452.27	$ 7,452.27	100%
226	150484	Dec-15	Aug-16	195%	$ 222,644.12	$ 222,644.12	$ 222,644.12	100%
227	150661	Jan-16	Aug-16	206%	$ 3,372.35	$ 3,372.35	$ 3,372.35	100%
228	150673	Jan-16	Dec-16	117%	$ 2,651.06	$ 2,651.06	$ 2,651.06	100%
229	150721	Feb-16	Aug-16	187%	$ 68,719.56	$ 68,719.56	$ 68,719.56	100%
230	150746	Feb-16	Dec-16	118%	$ 3,543.12	$ 3,543.12	$ 3,543.12	100%
231	150751	Feb-16	Dec-16	118%	$ 2,565.00	$ 2,565.00	$ 2,565.00	100%
232	150760	Feb-16	Aug-16	190%	$ 37,038.40	$ 37,038.40	$ 37,038.40	100%
233	150768	Feb-16	Dec-16	118%	$ 245,465.45	$ 245,465.45	$ 245,465.45	100%
234	150769	Feb-16	Dec-16	118%	$ 3,126.07	$ 3,126.07	$ 3,126.07	100%
235	150771	Feb-16	Dec-16	118%	$ (24,358.04)	$ (24,358.04)	$ (24,358.04)	100%
236	150780	Feb-16	Aug-16	227%	$ 1,062.86	$ 1,062.86	$ 1,062.86	100%
237	150804	Mar-16	Dec-16	119%	$ 6,336.00	$ 6,336.00	$ 6,336.00	100%
238	150882	Mar-16	Aug-16	208%	$ 963.53	$ 963.53	$ 963.53	100%
239	151160	Apr-16	Aug-16	222%	$ 3,574.09	$ 3,574.09	$ 3,574.09	100%
240	151211	Apr-16	Aug-16	230%	$ 24,020.18	$ 24,020.18	$ 24,020.18	100%
241	151221	Apr-16	Oct-16	190%	$ 23,158.00	$ 23,158.00	$ 23,158.00	100%
242	151237	May-16	Sep-16	199%	$ 952.41	$ 952.41	$ 952.41	100%
243	151314	Apr-16	Aug-16	320%	$ 7,160.09	$ 7,160.09	$ 7,160.09	100%
244	151349	Apr-16	Dec-16	123%	$ 9,899.95	$ 9,899.95	$ 9,899.95	100%
245	151473	May-16	Aug-16	252%	$ 17,178.57	$ 17,178.57	$ 17,178.57	100%
246	151896	May-16	Aug-16	248%	$ 1,237.96	$ 1,237.96	$ 1,237.96	100%
247	151953	May-16	Oct-16	166%	$ 81,675.38	$ 81,675.38	$ 81,675.38	100%
248	152265	Jul-16	Dec-16	132%	$ 5,144.85	$ 5,144.85	$ 5,144.85	100%
249	152269	Jun-16	Apr-17	81%	$ 441,282.12	$ 441,282.12	$ 441,282.12	100%
250	152314	Jun-16	Aug-16	351%	$ 1,233.00	$ 1,233.00	$ 1,233.00	100%
251	152327	Jun-16	Aug-16	549%	$ 871.38	$ 871.38	$ 871.38	100%
252	152366	Jul-16	Jan-17	113%	$ 105,000.00	$ 105,000.00	$ 105,000.00	100%
253	152LGE16	Jan-16	Dec-16	116%	$ 29,100.00	$ 28,517.44	$ 28,517.44	100%
254	153102	Jul-16	Aug-16	397%	$ 27,000.00	$ 27,000.00	$ 27,000.00	100%
255	153180	Jul-16	Dec-16	138%	$ 13,852.50	$ 13,852.50	$ 13,852.50	100%
256	153270	Aug-16	Dec-16	141%	$ 3,517.50	$ 3,517.50	$ 3,517.50	100%
257	153278	Aug-16	Nov-16	181%	$ 813.00	$ 813.00	$ 813.00	100%
258	153285	Aug-16	Jan-17	115%	$ 564,985.00	$ 564,985.00	$ 564,985.00	100%
259	153304	Aug-16	Nov-16	184%	$ 7,627.50	$ 7,627.50	$ 7,627.50	100%
260	157LGE15	Jan-15	Sep-16	124%	$ 15,319.95	$ 13,363.04	$ 13,363.04	100%
261	158LGE15	Jan-15	Mar-17	96%	$ 134,999.92	$ 420,471.76	$ 420,471.76	100%
262	164LGE16	Jan-16	Dec-16	116%	$ 74,999.99	$ 75,000.00	$ 75,000.00	100%
263	165LGE16	Jan-16	Dec-16	116%	$ 16,499.99	$ 16,500.00	$ 16,500.00	100%
264	166LGE16	Jan-16	Dec-16	116%	$ 135,000.00	$ 77,600.54	$ 77,600.54	100%
265	170LGE15	Jan-15	Aug-16	137%	$ 29,999.96	$ (0.00)	$ (0.00)	100%
266	178LGE15	Sep-16	Apr-17	75%	$ 11,249.99	$ 61,220.68	$ 61,220.68	100%
267	200LGE15	Jan-15	Dec-16	108%	$ 150,000.01	$ 129,466.07	$ 129,466.07	100%
268	200LGE16	Jan-16	Dec-17	58%	$ 15,000.00	$ 17,104.32	$ 7,916.82	46%
269	201LGE14	Jan-14	Aug-16	123%	$ 21,938.72	$ (0.64)	$ (0.64)	100%
270	202LGE15	Jan-15	Dec-16	108%	$ 67,499.99	$ 34,441.97	$ 34,441.97	100%
271	203LGE15	Jan-15	Dec-16	108%	$ 52,500.00	$ 364,972.30	$ 364,972.30	100%
272	203LGE16	Jan-16	Jul-17	73%	$ 187,957.50	$ 188,394.48	$ 133,123.47	71%
273	204LGE16	Oct-15	Aug-17	74%	$ 3,036,000.04	$ 3,564,268.91	$ 2,752,068.03	77%
274	234LGE14	Jan-14	Aug-16	122%	$ 33,000.00	$ 68,881.39	$ 68,881.39	100%
275	262LGE14	Nov-14	Oct-16	117%	$ 7,938.00	$ 22,039.59	$ 22,039.59	100%

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276	400LGE16	Jan-15	Dec-16	108%	$ 570,000.00	$ 727,779.50	$ 727,779.50	100%
277	700LGE15	Jan-15	Dec-16	108%	$ 236,801.75	$ 245,779.75	$ 245,779.75	100%
278	701LGE16	Jan-16	Aug-16	209%	$ -	$ -	$ -	0%
279	702LGE16	Jan-16	Aug-16	182%	$ 20,256.60	$ 20,256.60	$ 20,256.60	100%
280	703LGE16	Mar-16	Dec-16	121%	$ 1,349.78	$ 1,349.78	$ 1,349.78	100%
281	704LGE15	Jan-15	Aug-16	137%	$ 4,276.50	$ -	$ -	0%
282	706LGE16	Mar-16	Dec-16	119%	$ 489,490.46	$ 489,490.46	$ 489,490.46	100%
283	707LGE15	Jan-15	Dec-16	108%	$ 109,428.14	$ 87,424.86	$ 87,424.86	100%
284	707LGE16	Apr-16	Dec-16	123%	$ 8,579.93	$ 8,579.93	$ 8,579.93	100%
285	708LGE16	Apr-16	Dec-16	123%	$ 20,580.00	$ 20,580.00	$ 20,580.00	100%
286	709LGE16	Apr-16	Dec-16	123%	$ 5,940.00	$ 5,940.00	$ 5,940.00	100%
287	710LGE16	Apr-16	Dec-16	123%	$ 1,980.00	$ 1,980.00	$ 1,980.00	100%
288	712LGE16	Jan-16	Dec-16	116%	$ 4,898.98	$ 4,898.98	$ 4,898.98	100%
289	715LGE16	Jun-16	Aug-16	299%	$ 750.00	$ 750.00	$ 750.00	100%
290	716LGE15	Jun-15	Aug-16	141%	$ 34,981.17	$ 27,482.58	$ 27,482.58	100%
291	716LGE16	Jun-16	Aug-16	299%	$ 910.80	$ 910.80	$ 910.80	100%
292	717LGE15	Jun-15	Aug-16	152%	$ 5,280.00	$ 6,104.48	$ 6,104.48	100%
293	717LGE16	Jul-16	Sep-16	266%	$ 7,500.00	$ 7,500.00	$ 7,500.00	100%
294	718LGE16	Jul-16	Dec-16	132%	$ 7,350.00	$ 7,350.00	$ 7,350.00	100%
295	719LGE15	Jun-15	Dec-16	111%	$ 6,600.00	$ 11,119.19	$ 11,119.19	100%
296	719LGE16	Jul-16	Dec-16	132%	$ 22,440.00	$ 22,440.00	$ 22,440.00	100%
297	720LGE16	Jun-16	Dec-16	128%	$ 35,640.00	$ 35,640.00	$ 35,640.00	100%
298	722LGE16	Jul-16	Sep-16	266%	$ 698.25	$ 698.25	$ 698.25	100%
299	723LGE16	Aug-16	Nov-16	229%	$ 422.40	$ 422.40	$ 422.40	100%
300	724LGE16	Aug-16	Nov-16	229%	$ 792.00	$ 792.00	$ 792.00	100%
301	728LGE15	Aug-15	Aug-16	160%	$ 27,060.00	$ 28,767.86	$ 28,767.86	100%
302	728LGE16	Aug-16	Nov-16	229%	$ 2,640.00	$ 2,640.00	$ 2,640.00	100%
303	743LGE15	Nov-15	Aug-16	164%	$ 26,520.82	$ 26,520.82	$ 26,520.82	100%
304	AMR414	Jan-16	Dec-17	58%	$ 6,521,826.54	$ 6,507,631.18	$ 3,850,202.61	59%
305	CACMIT445	Jan-14	Dec-25	26%	$ 399,788.09	$ 4,918,328.08	$ 459,988.08	9%
306	CCAPAC451	Jul-13	Dec-25	29%	$ 552,577.44	$ 2,929,241.31	$ 1,183,404.86	40%
307	CCAPR429	Jan-15	Dec-22	27%	$ 1,494,637.80	$ 2,547,325.39	$ 692,190.41	27%
308	CCGUPG451	Jul-13	Dec-25	29%	$ 133,785.66	$ 242,104.35	$ 107,196.55	44%
309	CCOCNT451	Jul-13	Dec-25	29%	$ 218,271.64	$ 477,686.34	$ 306,609.66	64%
310	CCPIMP445	Jan-14	Dec-25	26%	$ 31,055.08	$ 164,684.56	$ 70,390.26	43%
311	CCSO419	Jan-01	Dec-25	65%	$ 27,146,217.02	$ 27,304,210.23	$ 7,971,582.20	29%
312	CCSO421	Nov-12	Nov-27	29%	$ 684,427.51	$ 861,194.81	$ 167,667.61	19%
313	CCSO4485	Dec-12	Dec-21	47%	$ 470,814.72	$ 750,391.36	$ 244,469.77	33%
314	CDEFEQ447	Jan-14	Dec-25	26%	$ 214,778.73	$ 1,000,940.09	$ 499,530.05	50%
315	CDEFEQ448	Jan-14	Dec-25	26%	$ 243,940.72	$ 874,265.22	$ 439,067.54	50%
316	CFTCUS450	Jun-13	Oct-19	58%	$ 94,611.78	$ 313,023.77	$ 44,921.03	14%
317	CGME406	Dec-12	Dec-25	32%	$ 2,654,763.60	$ 13,948,493.30	$ 7,758,883.46	56%
318	CGMTR134	Jan-13	Dec-22	42%	$ 10,034,813.92	$ 24,169,192.89	$ 9,723,457.76	40%
319	CHPSRV451	Jul-13	Jul-28	24%	$ 984,236.28	$ 2,434,509.39	$ 891,763.44	37%
320	CNBCS419	Jan-01	Dec-25	65%	$ 13,057,995.39	$ 33,206,269.48	$ 14,301,439.42	43%
321	CNBCS421	Nov-12	Nov-27	29%	$ 107,594.16	$ 304,519.87	$ 129,297.67	42%
322	CNBCS4485	Nov-12	Nov-27	29%	$ 107,083.60	$ 184,173.41	$ 134,173.41	73%
323	CNBGS419	Jan-13	Dec-25	32%	$ 4,095,464.09	$ 11,752,599.06	$ 6,741,422.27	57%
324	CNBGS421	Jan-13	Aug-16	116%	$ 75,997.90	$ 57,814.60	$ 57,814.60	100%
325	CNBREG451	Jan-13	Dec-25	32%	$ 191,780.00	$ 776,262.99	$ 442,242.99	57%
326	CPBWK406G	Jan-13	Dec-25	32%	$ 2,862,369.37	$ 6,092,223.27	$ 2,239,420.83	37%
327	CRCST406G	Jan-13	Dec-25	32%	$ 253,049.62	$ (18,499.02)	$ 58,146.12	*
328	CREGFC451	Jan-15	Dec-22	27%	$ 1,142,341.03	$ 3,686,013.05	$ 1,810,107.95	49%
329	CREGST451	Jul-13	Dec-25	29%	$ 47,639.27	$ 297,209.78	$ 154,515.88	52%
330	CRELI4475	Jun-13	Sep-19	59%	$ 332,475.76	$ 550,491.47	$ 67,821.32	12%

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331	CROTAR451	Jul-13	Dec-25	29%	$ 232,752.88	$ 462,083.27	$ 177,168.52	38%
332	CSTATN447	Jan-15	Jul-29	15%	$ 914,275.45	$ 2,662,127.55	$ 1,182,071.43	44%
333	CSTATN448	Jan-14	Jul-29	20%	$ 849,451.38	$ 1,742,306.61	$ 1,028,421.05	59%
334	CSTOR447	Jan-15	Jul-29	15%	$ 759,631.51	$ 5,216,094.93	$ 2,497,547.72	48%
335	CSTOR448	Jan-15	Jul-29	15%	$ 1,390,172.21	$ 3,129,529.06	$ 1,362,079.99	44%
336	CSYSEN406	Jan-13	Dec-25	32%	$ 503,104.83	$ 4,341,530.66	$ 2,220,000.83	51%
337	CTBRD419	Jan-13	Dec-25	32%	$ 177,982.12	$ 1,358,476.33	$ 420,955.50	31%
338	CTPD419	Jan-13	Dec-25	32%	$ 203,946.88	$ 1,230,479.27	$ 522,400.74	42%
339	DLSMR414	Jan-01	Dec-19	85%	$ 31,464,048.48	$ 48,104,185.80	$ 37,382,285.57	78%
340	GASRSR414	Jan-14	Dec-17	79%	$ 101,076,928.25	$ 94,401,704.69	$ 72,960,190.04	77%
341	LSMR414	Jan-01	Dec-19	85%	$ 68,333,776.06	$ 166,182,018.06	$ 152,980,619.35	92%
342	PMR414	Sep-01	Dec-18	89%	$ 11,903,639.96	$ 36,446,300.49	$ 34,583,139.60	95%
343	RRCS419G	Feb-01	Dec-25	64%	$ 19,953,014.16	$ 39,743,560.61	$ 28,930,019.64	73%
344	RRCS421	Jan-13	Dec-21	46%	$ 442,717.73	$ 735,193.66	$ 123,878.60	17%
345	141581	Feb-16	Oct-16	144%	$ 14,250.00	$ 7,141.80	$ 7,141.80	100%
346	148081	Sep-15	Dec-17	64%	$ (239.91)	$ (239.91)	$ (239.91)	100%
347	149142	Jan-16	Dec-16	116%	$ 568,251.54	$ (419.52)	$ (419.52)	100%
348	139495	Jan-07	Dec-25	53%	$ (3,000.00)	$ 8,000.00	$ 8,000.00	100%
349	138032	Jan-14	Aug-19	56%	$ 560,001.73	$ 1,464,546.35	$ (2,633.65)	0%
350	140458	Aug-14	Dec-16	107%	$ 400,425.46	$ 153,728.17	$ 153,728.17	100%
351	149403	Jan-16	Sep-17	66%	$ 94,871.56	$ 41,930.02	$ (3,423.42)	-8%
352	149404	Jan-16	Dec-16	116%	$ 96,389.20	$ (1,415.72)	$ (1,415.72)	100%
353	149415	Jan-16	Dec-16	116%	$ 35,605.87	$ 9,349.77	$ 9,349.77	100%
354	149439	Jan-16	Dec-16	116%	$ 27,809.04	$ 27,061.22	$ 27,061.22	100%
355	149549	Jan-16	Dec-16	116%	$ 12,900.00	$ 8,220.00	$ 8,220.00	100%
356	142356	Jan-16	Dec-16	116%	$ 39,600.00	$ 32,319.00	$ 32,319.00	100%
357	148046	Jan-16	Dec-18	39%	$ 30,000.00	$ 11,482.50	$ 11,482.50	100%
358	103LGE16	Jan-16	Dec-16	116%	$ 750.00	$ 750.00	$ 750.00	100%
359	116LGE16	Jan-16	Dec-16	116%	$ 75,000.00	$ 31,019.98	$ 31,019.98	100%
360	120LGE16	Jan-16	Dec-16	116%	$ 30,000.00	$ 45,000.00	$ 45,000.00	100%
361	130LGE16	Jan-16	Dec-16	116%	$ 145,350.00	$ 61,500.00	$ 61,500.00	100%
362	131LGE16	Jan-16	Dec-16	116%	$ 145,350.00	$ 59,550.00	$ 59,550.00	100%
363	137LGE16	Jan-16	Dec-16	116%	$ 14,999.98	$ 60,000.00	$ 60,000.00	100%
364	141LGE16	Jan-16	Dec-16	116%	$ 2,999.99	$ 3,000.00	$ 3,000.00	100%
365	153LGE16	Jan-16	Dec-16	116%	$ 19,500.01	$ 19,418.71	$ 19,418.71	100%
366	158LGE16	Jan-16	Dec-16	116%	$ 9,900.00	$ 9,900.00	$ 9,900.00	100%
367	159LGE16	Jan-16	Dec-16	116%	$ 7,920.00	$ 7,920.00	$ 7,920.00	100%
368	168LGE16	Jan-16	Dec-16	116%	$ 13,200.01	$ 13,200.00	$ 13,200.00	100%
369	206LGE16	Jan-16	Dec-17	58%	$ 46,200.02	$ 36,300.02	$ 36,300.02	100%
370	207LGE16	Jan-16	Dec-17	58%	$ 75,000.02	$ 37,500.00	$ 37,500.00	100%
371	704LGE16	Mar-16	Dec-16	121%	$ 16,905.00	$ 16,905.00	$ 16,905.00	100%
372	721LGE16	Mar-16	Dec-16	121%	$ 2,940.00	$ 2,940.00	$ 2,940.00	100%
373	725LGE16	Aug-16	Dec-16	139%	$ 6,600.00	$ 6,600.00	$ 6,600.00	100%
374	726LGE16	Sep-16	Dec-16	149%	$ 4,770.00	$ 4,770.00	$ 4,770.00	100%
375	IT0077L	Oct-16	Oct-18	20%	$ 165,000.00	$ 165,000.00	$ 59,400.00	36%
376	145402	Jan-15	Dec-22	27%	$ 14,700.00	$ 20,580.00	$ 2,940.00	14%
377	149344	Jan-16	Dec-21	19%	$ 35,850.00	$ 178,315.34	$ 11,515.34	6%
378	152541	Jan-17	Dec-18	8%	$ 2,999,576.48	$ 2,999,576.48	$ 46,631.92	2%
379	152543	Jan-17	Dec-18	8%	$ 1,000,016.48	$ 1,000,016.48	$ 42,071.92	4%
380	152544	Jan-17	Dec-17	16%	$ 500,496.53	$ 500,496.53	$ 42,071.92	8%
381	152545	Jan-17	Dec-17	16%	$ 650,064.02	$ 650,064.02	$ 42,071.92	6%
382	152546	Jan-17	Dec-18	8%	$ 6,499,571.47	$ 6,499,571.47	$ 40,931.92	1%
383	152561	Jan-17	Dec-19	5%	$ 3,476,446.67	$ 3,476,446.67	$ 52,090.08	1%
384	TLR414	Jan-17	Dec-25	2%	$ 158,381,217.23	$ 158,381,217.23	$ 87,064.25	0%
385	149534	Feb-17	Jun-17	23%	$ 45,000.00	$ 21,420.00	$ 6,120.00	29%

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386	149393	Jan-17	Dec-18	8%	$ 1,128,978.86	$ 1,157,057.70	$ 6,179.46	1%
387	149394	Jan-17	Dec-19	5%	$ 2,542,187.66	$ 1,425,328.77	$ 31,795.27	2%
388	152467	Jan-17	Dec-19	5%	$ 30,339.64	$ 30,339.64	$ 26,220.00	86%
389	152468	Jan-17	Dec-19	5%	$ 29,899.28	$ 29,899.28	$ 25,779.64	86%
390	152477	Jan-17	Dec-19	5%	$ 1,464,604.68	$ 1,464,604.68	$ 32,286.34	2%
391	149181	Jan-17	Dec-17	16%	$ 606,005.33	$ 620,299.60	$ (666.70)	0%
392	149325	Jan-17	Dec-17	16%	$ 39,396.14	$ 38,760.00	$ 5,700.00	15%
393	152492	Jan-17	May-19	7%	$ 313,887.22	$ 313,887.22	$ (166.70)	0%
394	149426	Jan-17	Dec-17	16%	$ 291,810.24	$ 1,560,166.88	$ 11,400.00	1%
395	149483	Jul-15	Dec-17	66%	$ 36,600.00	$ 36,600.00	$ 6,000.00	16%
396	IT0002L	Jun-17	Sep-17	-77%	$ 81,000.04	$ 81,000.04	$ (0.00)	0%
397	IT0003L	Jan-17	May-17	39%	$ 39,600.00	$ 39,600.00	$ 15,840.00	40%
398	IT0004L	Jan-17	Nov-17	17%	$ 43,091.81	$ 43,091.81	$ 5,669.99	13%
399	IT0006L	Feb-17	Apr-17	31%	$ 19,800.00	$ 19,800.00	$ 6,600.00	33%
400	IT0008L	Jan-17	Oct-17	19%	$ 20,249.80	$ 20,249.80	$ 2,429.98	12%
401	IT0011L	Jan-17	Dec-17	16%	$ 65,999.98	$ 65,999.98	$ 33,000.00	50%
402	IT0015L	Jan-17	Dec-17	16%	$ 40,499.97	$ 40,499.97	$ 7,128.00	18%
403	IT0018L	Jan-17	Dec-17	16%	$ 81,000.06	$ 81,000.06	$ 14,580.01	18%
404	IT0024L	Jan-17	Oct-17	19%	$ 46,200.00	$ 46,200.00	$ 6,600.00	14%
405	IT0028L	Jan-17	Feb-17	100%	$ 32,400.00	$ 32,400.00	$ 32,400.00	100%
406	IT0029L	Jan-17	May-17	39%	$ 33,000.02	$ 33,000.02	$ 13,200.02	40%
407	IT0044L	Jan-17	Apr-17	49%	$ 13,200.00	$ 13,200.00	$ 6,600.00	50%
408	IT0048L	Feb-17	Dec-17	8%	$ 8,100.00	$ 8,100.00	$ 1,349.78	17%
409	IT0049L	Feb-17	Dec-17	8%	$ 72,899.94	$ 72,899.94	$ 2,186.99	3%
410	IT0050L	Jan-17	Dec-17	16%	$ 76,949.91	$ 76,949.91	$ 8,909.98	12%
411	IT0051L	Feb-17	Oct-17	10%	$ 8,100.00	$ 8,100.00	$ 1,620.00	20%
412	IT0053L	Jan-17	Aug-17	24%	$ 9,072.00	$ 9,072.00	$ 1,296.00	14%
413	IT0056L	Jan-17	Nov-17	17%	$ 17,658.01	$ 17,658.01	$ 3,078.01	17%
414	IT0059L	Jan-17	Oct-17	19%	$ 151,800.00	$ 151,800.00	$ 30,360.01	20%
415	IT0060L	Jan-17	Dec-17	16%	$ 46,200.00	$ 46,200.00	$ 7,920.00	17%
416	IT0061L	Jan-17	Nov-17	17%	$ 32,399.87	$ 32,399.87	$ 1,620.01	5%
417	IT0062L	Jan-17	Dec-17	16%	$ 17,172.00	$ 17,172.00	$ 1,134.00	7%
418	IT0067L	Feb-17	Dec-17	8%	$ 24,299.78	$ 24,299.78	$ 728.98	3%
419	IT0071L	Jan-17	Oct-17	19%	$ 16,200.00	$ 16,200.00	$ 972.00	6%
420	IT0073L	Jan-17	Jul-17	27%	$ 22,050.00	$ 22,050.00	$ 5,145.00	23%
421	IT0074L	Feb-17	May-17	23%	$ 24,300.00	$ 24,300.00	$ 4,050.00	17%
422	IT0078L	Oct-16	Jun-17	55%	$ 77,759.93	$ 77,759.93	$ (0.02)	0%
423	IT0079L	Jan-17	Dec-17	16%	$ 32,399.84	$ 32,399.84	$ 2,429.99	7%
424	IT0084L	Jan-17	Aug-17	24%	$ 35,478.00	$ 35,478.00	$ 1,215.01	3%
425	IT0085L	Jan-17	Dec-17	16%	$ 39,600.00	$ 39,600.00	$ 5,280.00	13%
426	IT0094L	Feb-17	Nov-17	28%	$ 137,538.02	$ 137,538.02	$ 1,620.00	1%
427	IT0101L	Jan-17	Oct-19	6%	$ 1,871,835.14	$ 1,871,835.14	$ 72,600.08	4%
428	IT0103L	Jan-17	Mar-17	83%	$ 9,900.00	$ 9,900.00	$ 6,600.00	67%
429	IT0105L	Jan-17	Dec-17	16%	$ 474,621.84	$ 474,621.84	$ 28,836.01	6%
430	IT0106L	Feb-17	Dec-17	8%	$ 16,199.85	$ 16,199.85	$ 485.98	3%
431	IT0113CG	Feb-17	Dec-17	8%	$ 90,000.03	$ 90,000.03	$ 2,700.00	3%
432	IT0114L	Jan-17	Mar-17	65%	$ 18,150.00	$ 18,150.00	$ 13,200.00	73%
433	IT0115L	Jan-17	Jul-17	27%	$ 23,099.99	$ 23,099.99	$ 6,600.01	29%
434	IT0119L	Feb-17	Nov-17	9%	$ 24,300.00	$ 24,300.00	$ 259.20	1%
435	IT0121L	Feb-17	Dec-17	8%	$ 17,739.00	$ 17,739.00	$ 810.00	5%
436	IT0122L	Jan-17	Oct-17	19%	$ 12,959.97	$ 12,959.97	$ 2,592.00	20%
437	IT0125L	Jul-16	Dec-18	27%	$ 318,532.43	$ 318,532.43	$ 1,306.12	0%
438	150767	Feb-16	Dec-16	118%	$ 8.05	$ 8.05	$ 8.05	100%
439	149191	Jan-16	Dec-16	116%	$ 621,068.56	$ (3,377.40)	$ (3,377.40)	100%
440	152322	Jun-16	Aug-16	446%	$ 871.38	$ 871.38	$ 871.38	100%

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441	714LGE16	Jun-16	Aug-16	446%	$ 12,000.00	$ 12,000.00	$ 12,000.00	100%
442	727LGE16	Aug-16	Sep-16	352%	$ 477.00	$ 477.00	$ 477.00	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.

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1	001LGE15	Jan-15	Aug-16	73%	$ 75,000.00	$ 23,941.02	$ 23,941.02	100%
2	002LGE15	Jan-15	Aug-16	73%	$ 10,687.50	$ 2,000.01	$ 1,018.53	51%
3	002LGE16	Jan-16	Dec-16	16%	$ 106,875.03	$ 817,491.54	$ 1,699.79	0%
4	003LGE15	Jan-15	Aug-16	73%	$ 14,249.99	$ 20,426.13	$ 16,149.69	79%
5	004LGE14	Jan-14	Dec-16	72%	$ 177,849.61	$ 226,812.41	$ 189,254.21	83%
6	004LGE15	Jan-15	Aug-16	73%	$ 92,625.02	$ 12,860.72	$ 12,860.72	100%
7	005LGE14	Jan-14	Aug-16	84%	$ 71,249.98	$ 129,628.71	$ 129,628.71	100%
8	006LGE15	Jan-15	Aug-16	73%	$ 18,749.99	$ 19,239.51	$ 19,239.51	100%
9	006LGE16	Jan-16	Dec-16	16%	$ 18,750.00	$ 18,319.60	$ 3,532.25	19%
10	007LGE15	Jan-15	Aug-16	73%	$ 6,000.01	$ 3,557.70	$ 3,557.70	100%
11	011LGE15	Dec-14	Aug-16	74%	$ 74,999.99	$ 94,771.79	$ 94,771.79	100%
12	011LGE16	Jan-16	Dec-16	16%	$ 75,000.05	$ 77,815.47	$ 15,679.19	20%
13	012LGE15	Jan-15	Aug-16	73%	$ 37,500.02	$ 32,028.00	$ 33,732.02	105%
14	012LGE16	Jan-16	Dec-16	16%	$ 37,499.98	$ 55,123.30	$ 3,371.61	6%
15	015LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 17,827.83	$ 17,827.83	100%
16	016LGE15	Jan-15	Aug-16	73%	$ 45,000.01	$ 44,248.57	$ 44,248.57	100%
17	019LGE14	Aug-13	Aug-16	86%	$ 225,000.00	$ 295,218.03	$ 295,218.03	100%
18	019LGE15	Jan-15	Aug-17	44%	$ 285,000.00	$ 494,066.83	$ 109,415.24	22%
19	021LGE15	Jan-15	Aug-16	73%	$ 37,500.01	$ 92,203.85	$ 92,203.85	100%
20	021LGE16	Jan-16	Dec-16	16%	$ 35,624.99	$ 34,912.47	$ 1,643.38	5%
21	023LGE16	Jan-16	Dec-16	16%	$ 11,250.01	$ 11,025.00	$ 1,323.00	12%
22	024LGE15	Jan-15	Aug-16	73%	$ 35,624.99	$ 31,584.39	$ 31,584.39	100%
23	026LGE15	Jan-15	Aug-16	73%	$ 71,250.01	$ 55,565.66	$ 55,565.66	100%
24	027LGE15	Jan-14	Dec-17	54%	$ 4,275.00	$ 32,616.14	$ 32,616.14	100%
25	031LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 2,792.41	$ 2,792.41	100%
26	031LGE16	Jan-16	Dec-16	16%	$ 37,500.01	$ 21,691.60	$ 3,384.73	16%
27	032LGE14	Jan-14	Aug-16	84%	$ 427.50	$ 409.05	$ 409.05	100%
28	032LGE16	Jan-16	Dec-16	16%	$ 30,000.00	$ 17,257.14	$ 1,650.42	10%
29	034LGE16	Jan-16	Dec-16	16%	$ 63,749.99	$ 132,630.04	$ 19,168.98	14%
30	035LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 7,531.01	$ 7,531.01	100%
31	036LGE15	Jan-15	Aug-16	73%	$ 3,750.01	$ 3,994.64	$ 3,994.64	100%
32	037LGE15	Jan-15	Aug-16	73%	$ 28,500.01	$ 4,555.16	$ 4,555.16	100%
33	038LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 70,565.80	$ 70,565.80	100%
34	040LGE15	Jan-15	Aug-16	73%	$ 37,500.01	$ 32,998.44	$ 32,998.44	100%
35	040LGE16	Jan-16	Dec-16	16%	$ 7,499.99	$ 17,427.18	$ 3,013.14	17%
36	041LGE15	Jan-15	Aug-16	73%	$ 30,000.01	$ 1,560.35	$ 1,560.35	100%
37	042LGE14	Jan-14	Aug-16	84%	$ 42,750.06	$ 43,011.69	$ 43,011.69	100%
38	042LGE15	Dec-14	Aug-16	73%	$ 35,625.02	$ 1.14	$ 31,729.88	*
39	043LGE16	Aug-15	Dec-16	41%	$ 4,275.00	$ 44,100.00	$ 21,989.36	50%
40	044LGE15	Jan-15	Aug-16	73%	$ 9,600.01	$ 9,937.37	$ 9,937.37	100%
41	044LGE16	Jan-16	Dec-16	16%	$ 30,000.05	$ 34,243.44	$ 3,754.94	11%
42	047LGE15	Jan-15	Aug-16	73%	$ 63,749.99	$ 69,910.28	$ 69,910.28	100%
43	048LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 21,732.20	$ 21,732.20	100%
44	049LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 4,060.41	$ 4,060.41	100%
45	050LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 7,442.15	$ 7,442.15	100%
46	053LGE15	Jan-15	Aug-16	73%	$ 28,500.01	$ 8,251.15	$ 8,251.15	100%
47	054LGE15	Jan-15	Aug-16	73%	$ 30,000.05	$ 16,371.14	$ 16,371.14	100%
48	055LGE15	Jan-15	Aug-16	73%	$ 32,062.50	$ 69,328.13	$ 69,328.13	100%
49	056LGE14	Jan-14	Aug-16	84%	$ 36,907.11	$ 34,785.00	$ 34,785.00	100%
50	056LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 11,440.24	$ 11,440.24	100%
51	057LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 14,787.97	$ 14,787.97	100%
52	063LGE14	Jan-14	Aug-16	84%	$ 73,557.74	$ 75,866.69	$ 75,866.69	100%
53	063LGE15	Jan-15	Aug-16	73%	$ 8,550.00	$ 8,054.95	$ 8,054.95	100%
54	065LGE14	Jan-14	Aug-16	84%	$ 7,447.48	$ 7,101.83	$ 7,101.83	100%
55	065LGE15	Dec-14	Aug-16	73%	$ 17,812.51	$ 4,122.17	$ 4,122.17	100%

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56	065LGE16	Jan-16	Dec-16	16%	$ 3,750.01	$ 7,349.52	$ 67.32	1%
57	066LGE14	Jan-14	Aug-16	84%	$ 8,084.93	$ 8,768.21	$ 8,768.21	100%
58	067LGE14	Jan-14	Aug-16	84%	$ 21,875.69	$ 25,254.68	$ 25,254.68	100%
59	067LGE15	Jan-15	Aug-16	73%	$ 45,000.01	$ 45,020.42	$ 45,020.42	100%
60	067LGE16	Jan-16	Dec-16	16%	$ 71,250.03	$ 58,494.11	$ 1,328.05	2%
61	068LGE16	Jan-16	Dec-16	16%	$ 7,499.99	$ 14,598.82	$ 290.53	2%
62	069LGE15	Jan-15	Aug-16	73%	$ 158,549.98	$ 113,214.74	$ 113,214.74	100%
63	072LGE15	Jan-15	Aug-16	73%	$ 15,000.01	$ 14,751.46	$ 14,751.46	100%
64	073LGE15	Jan-15	Aug-16	73%	$ 8,250.01	$ 8,097.99	$ 8,073.19	100%
65	074LGE15	Jan-15	Aug-16	73%	$ 86,250.02	$ 107,116.98	$ 107,116.98	100%
66	075LGE14	Jan-14	Aug-16	84%	$ 62,317.73	$ 41,372.60	$ 41,372.60	100%
67	075LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 6,679.43	$ 6,679.43	100%
68	076LGE15	Jan-15	Aug-16	73%	$ 3,750.01	$ 501.94	$ 501.94	100%
69	077LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 7,513.08	$ 7,513.08	100%
70	078LGE15	Jan-15	Aug-16	73%	$ 35,625.00	$ 25,963.00	$ 25,963.00	100%
71	079LGE15	Jan-15	Aug-16	73%	$ 15,000.01	$ 14,164.66	$ 14,164.66	100%
72	080LGE14	Jan-14	Dec-17	54%	$ 267,091.43	$ 323,272.39	$ 202,881.24	63%
73	081LGE16	Jan-16	Dec-16	16%	$ 9,600.01	$ 9,600.00	$ 163.84	2%
74	082LGE16	Jan-16	Dec-16	16%	$ 144,225.62	$ 426,780.32	$ 34,873.69	8%
75	083LGE15	Jan-15	Aug-16	73%	$ 42,750.00	$ 44,259.11	$ 44,259.11	100%
76	083LGE16	Jan-14	Aug-16	84%	$ 75,000.00	$ 75,821.17	$ 75,821.17	100%
77	085LGE14	Jan-14	Aug-16	84%	$ 37,620.00	$ 31,660.54	$ 31,660.54	100%
78	086LGE15	Jan-15	Aug-16	73%	$ 7,499.99	$ 6,110.66	$ 6,110.66	100%
79	087LGE14	Jan-14	Aug-16	84%	$ 84,179.93	$ 18,946.78	$ 18,946.78	100%
80	087LGE15	Jan-15	Aug-16	73%	$ 29,999.99	$ 23,852.78	$ 23,852.78	100%
81	091LGE14	Jan-14	Aug-16	84%	$ 47,400.07	$ 52,084.22	$ 52,084.22	100%
82	093LGE16	Jan-16	Dec-16	16%	$ 76,500.00	$ 68,775.82	$ 76.32	0%
83	094LGE15	Mar-15	Aug-16	70%	$ 17,100.00	$ 132,017.18	$ 132,017.18	100%
84	096LGE15	Jan-15	Aug-16	73%	$ 22,515.01	$ 10,731.68	$ 10,731.68	100%
85	100LGE15	Jan-15	Aug-16	73%	$ 15,674.98	$ 15,203.69	$ 15,247.08	100%
86	109LGE15	Jan-15	Aug-16	73%	$ 202,499.99	$ 296,725.45	$ 296,725.45	100%
87	111LGE15	Jan-15	Aug-16	73%	$ 15,000.01	$ 20,139.39	$ 20,139.39	100%
88	113LGE16	Jan-16	Dec-16	16%	$ 15,000.00	$ 24,419.94	$ 467.59	2%
89	117361	Mar-04	Dec-25	55%	$ 10,351.56	$ 0.02	$ 3,595.34	*
90	117LGE16	Jan-16	Dec-16	16%	$ 15,000.00	$ 35,904.13	$ 5,028.31	14%
91	119902	Dec-04	Dec-25	53%	$ 77,417.87	$ 0.00	$ 0.00	120%
92	120754	Jun-05	Aug-16	96%	$ 1,195.22	$ 145,619.06	$ 76,067.86	52%
93	120LGE14	Jan-14	Aug-16	84%	$ 325,934.11	$ 328,980.08	$ 329,525.84	100%
94	120LGE15	Jan-15	Aug-16	73%	$ 144,299.91	$ 136,987.13	$ 136,987.13	100%
95	121LGE15	Jan-15	Aug-16	73%	$ 62,699.86	$ 54,697.54	$ 54,697.54	100%
96	122LGE14	Jan-14	Dec-16	72%	$ 387,552.00	$ 495,198.35	$ 410,474.27	83%
97	127181	Jul-11	Mar-17	81%	$ 75,000.00	$ 132,161.76	$ 422,263.26	*
98	127649	Aug-10	Aug-16	93%	$ 145,000.00	$ 290,666.90	$ 290,666.90	100%
99	130321LGE	Jan-13	Aug-16	88%	$ 611,250.23	$ 836,555.95	$ 836,552.61	100%
100	130505	Jan-11	Aug-16	92%	$ 21,999,096.04	$ 29,262,344.15	$ 29,262,344.15	100%
101	130LGE15	Jan-15	Aug-16	73%	$ 18,450.00	$ 496.69	$ 368.60	74%
102	132LGE15	Jan-15	Aug-16	73%	$ 14,999.98	$ 2,677.43	$ 2,677.43	100%
103	134512	Jan-12	Aug-16	91%	$ 523,976.47	$ 237,794.71	$ 237,794.71	100%
104	134LGE15	Jan-15	Dec-16	58%	$ 42,750.00	$ 39,251.08	$ 9,768.58	25%
105	135910	Jan-12	Dec-18	59%	$ 2,376,677.10	$ (0.00)	$ (0.00)	100%
106	136LGE15	Jan-15	Aug-16	73%	$ 7,500.00	$ 4,938.56	$ 4,938.56	100%
107	137819LGE	Sep-12	Aug-16	89%	$ 9,750.00	$ 21,167.39	$ 21,167.39	100%
108	137846	Jan-13	Aug-16	88%	$ 79,757.06	$ 170,958.10	$ 170,958.10	100%
109	137877	Jan-13	Aug-16	88%	$ 929,890.96	$ 942,978.79	$ 942,978.79	100%
110	137940	Jan-13	Aug-16	88%	$ 517,195.01	$ 9,005.71	$ 9,005.71	100%

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111	137958	Jun-15	Aug-16	64%	$ 87,735.26	$ 305,331.52	$ 305,331.52	100%
112	137959	Jan-15	Aug-16	73%	$ 95,606.51	$ 92,910.31	$ 92,910.31	100%
113	137967	Jan-14	Aug-16	84%	$ 48,520.06	$ 2,901,690.50	$ 2,901,690.50	100%
114	137980	Jan-15	Aug-16	73%	$ 109,999.91	$ 417,305.63	$ 405,707.83	97%
115	137982	Mar-15	Nov-16	57%	$ 34,999.80	$ 90,231.50	$ 90,231.50	100%
116	137985	Jan-14	Dec-16	72%	$ 75,820.00	$ 174,913.42	$ 175,822.45	101%
117	137991	Jan-13	Aug-16	88%	$ 710,000.65	$ 455,671.58	$ 455,671.58	100%
118	137994	Jan-14	Oct-16	76%	$ 148,514.45	$ 62,046.98	$ 62,046.98	100%
119	137995	Apr-15	Aug-16	66%	$ 14,568.15	$ 11,424.55	$ 11,424.55	100%
120	137996	Jan-14	Aug-16	84%	$ 62,878.93	$ 51,085.85	$ 51,085.85	100%
121	137997	Jan-14	Dec-16	72%	$ 97,224.45	$ 89,056.52	$ 89,056.52	100%
122	138002	Jan-14	Nov-16	74%	$ 799,674.45	$ 3,641,090.98	$ 1,859,774.93	51%
123	138003	Jan-14	Sep-16	79%	$ 32,408.15	$ 8,399.77	$ 8,399.77	100%
124	138010	Jan-14	Nov-16	74%	$ (3,816.68)	$ 137,072.13	$ 137,072.13	100%
125	138012	May-14	Aug-16	81%	$ 615,596.44	$ 743,330.17	$ 743,330.17	100%
126	138015	Jan-14	Aug-16	84%	$ 53,666.30	$ -	$ 2,403.18	*
127	138033	Jan-14	Aug-16	84%	$ 2,885,000.02	$ 2,263,990.76	$ 2,269,978.25	100%
128	138034	Jun-14	Aug-16	80%	$ 48,091.30	$ 51,550.90	$ 51,550.90	100%
129	138055	Jan-13	Aug-16	88%	$ 74,928.00	$ 179,494.48	$ 179,494.48	100%
130	138198	Jan-14	Aug-16	84%	$ 30,000.00	$ 46,294.93	$ 46,294.93	100%
131	138203	Jan-14	Aug-16	84%	$ 15,000.00	$ 11,193.38	$ 11,193.38	100%
132	138294	Jan-13	Aug-16	88%	$ 80,999.19	$ 101,013.88	$ 101,013.88	100%
133	138547	Jan-14	Aug-16	84%	$ 15,000.00	$ 7,913.45	$ 7,913.45	100%
134	138550	Jan-14	Aug-16	84%	$ 30,000.00	$ 4,356.22	$ 4,356.22	100%
135	138552	Jan-14	Aug-16	84%	$ 30,000.00	$ 12,359.75	$ 12,533.00	101%
136	138553	Jan-14	Aug-16	84%	$ 30,000.00	$ 26,814.49	$ 26,814.49	100%
137	138554	Jan-14	Aug-16	84%	$ 30,000.00	$ 9,969.53	$ 10,669.43	107%
138	138710	Jan-13	Aug-16	88%	$ 139,500.00	$ 83,699.24	$ 83,699.24	100%
139	138898LGE	Dec-12	Aug-16	88%	$ 257,162.75	$ 611,589.69	$ 600,956.57	98%
140	139764	May-13	Aug-16	87%	$ 187,346.92	$ (0.00)	$ 725.98	*
141	139LGE15	Jan-15	Dec-16	58%	$ 14,999.96	$ 26,701.01	$ 5,751.41	22%
142	140080	Feb-14	Aug-16	83%	$ 18,957.32	$ 44,944.60	$ 44,944.60	100%
143	140091	Mar-15	Aug-16	70%	$ 2,020.48	$ 2,409.77	$ 2,409.77	100%
144	140240	Jul-13	Aug-16	86%	$ 33,750.00	$ 36,795.91	$ 36,795.91	100%
145	140446	Sep-14	Aug-16	78%	$ 237,007.25	$ 439,765.21	$ 310,613.42	71%
146	140454	Jan-14	Aug-16	81%	$ 862,778.57	$ 1,134,391.54	$ 1,120,719.58	99%
147	140460	May-14	Aug-16	81%	$ 29,945.97	$ 70,212.70	$ 63,360.21	90%
148	140476	Oct-14	Aug-16	77%	$ 275,586.82	$ -	$ -	0%
149	140568	Jul-14	Mar-19	35%	$ 475,211.61	$ 27,863,305.38	$ 63,262.43	0%
150	140833	May-15	Nov-16	53%	$ 519,916.81	$ 3,560,471.44	$ 267,093.03	8%
151	140845	Jan-15	Aug-16	73%	$ 127,135.06	$ 141,131.13	$ 141,131.13	100%
152	140847	Jan-15	Aug-16	73%	$ 168,986.77	$ 72,448.89	$ 70,969.21	98%
153	140850	Jan-15	Aug-16	73%	$ 255,379.23	$ 212,152.96	$ 212,152.96	100%
154	140852	Jan-15	Oct-16	63%	$ 71,019.50	$ 88,921.96	$ 88,921.96	100%
155	140856	Jan-15	Oct-16	63%	$ 203,100.09	$ 196,874.04	$ 101,345.64	51%
156	140859	Jan-15	Aug-16	73%	$ 199,041.85	$ 583,100.89	$ 583,100.89	100%
157	140862	Jan-15	Aug-16	73%	$ 48,993.67	$ 60,919.71	$ 60,919.71	100%
158	140868	Jan-15	Aug-16	73%	$ 128,022.35	$ 143,153.95	$ 143,153.95	100%
159	140871	Jan-15	Aug-16	73%	$ 59,042.91	$ 57,292.70	$ 57,292.70	100%
160	140875	Jan-15	Aug-16	73%	$ 141,038.99	$ 154,156.68	$ 168,639.00	109%
161	140878	Jan-15	Aug-16	70%	$ 32,980.63	$ 29,242.86	$ 29,242.86	100%
162	140910	Jan-15	Sep-16	66%	$ 290,013.31	$ 340,965.00	$ 202,091.73	59%
163	140911	Aug-15	Aug-16	58%	$ 43,473.51	$ 75,671.49	$ 54,850.05	72%
164	140942	Feb-15	Aug-16	71%	$ 69,880.36	$ 51,874.07	$ 51,874.07	100%
165	140943	Feb-15	Aug-16	71%	$ 97,717.22	$ 112,577.81	$ 108,585.71	96%

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166	140951	Aug-15	Aug-16	58%	$ 39,178.68	$ 50,027.79	$ 34,536.58	69%
167	140956	Jun-15	Aug-16	64%	$ 399,494.31	$ 669,374.25	$ 658,288.79	98%
168	140967	Aug-15	Aug-16	58%	$ 135,930.66	$ 135,792.13	$ 135,792.13	100%
169	140968	Dec-14	Dec-18	31%	$ 738,997.82	$ 1,848,950.76	$ 534,217.71	29%
170	140970	Mar-15	Aug-16	70%	$ 101,913.41	$ 1,962.25	$ 1,962.25	100%
171	140971	Jun-14	Aug-16	81%	$ 146,593.42	$ 217,733.96	$ 217,733.96	100%
172	141003	Jan-15	Aug-16	73%	$ 130,668.57	$ 133,077.92	$ 133,077.92	100%
173	141094	Feb-15	Aug-16	71%	$ 60,900.00	$ 7,129.15	$ 7,129.15	100%
174	141392	Jul-13	Dec-18	48%	$ 605,021.40	$ 552,814.74	$ 305,791.98	55%
175	141405	Jan-14	Dec-16	72%	$ 90,428.73	$ 162,208.98	$ 105,080.51	65%
176	141419	Jan-15	Dec-16	58%	$ 27,000.00	$ 26,287.24	$ 27,748.24	106%
177	141423	Jan-15	Aug-16	73%	$ 28,500.00	$ 9,373.10	$ 13,386.80	143%
178	141424	Jan-16	Dec-16	16%	$ 30,000.00	$ 21,901.50	$ 2,682.76	12%
179	141425	Jan-15	Dec-16	58%	$ 15,000.00	$ 5,852.49	$ 6,105.99	104%
180	141580	Jan-15	Aug-16	73%	$ 12,450.00	$ 12,568.01	$ 12,568.01	100%
181	141602	Dec-14	Aug-16	75%	$ 49,907.58	$ 19,083.46	$ 19,083.46	100%
182	141LGE15	Jan-15	Aug-16	73%	$ 750.00	$ 4,474.06	$ 4,474.06	100%
183	142325	Jan-14	Aug-16	84%	$ 39,600.00	$ 5,576.33	$ 5,576.33	100%
184	142511	Jan-14	Aug-16	84%	$ 13,350.00	$ (165.56)	$ (165.56)	100%
185	142687LGE	Sep-13	Aug-16	85%	$ 3,618.17	$ 10,561.26	$ 10,561.26	100%
186	142761	Oct-13	Aug-16	85%	$ 1,680.44	$ 2,347.18	$ 2,347.18	100%
187	142798	Oct-13	Aug-16	85%	$ 1,361.19	$ 3,697.52	$ 3,697.52	100%
188	142819LGE	Oct-13	Aug-16	85%	$ 5,521.37	$ 14,098.22	$ 14,098.22	100%
189	142LGE15	Jan-15	Aug-16	73%	$ 37,499.99	$ 70,194.35	$ 70,194.35	100%
190	143070LGE	Dec-13	Aug-16	84%	$ 6,661.44	$ 7,671.89	$ 7,671.89	100%
191	143134	Jan-14	Aug-16	84%	$ 602,248.79	$ 220,063.32	$ 220,063.32	100%
192	143577	Aug-14	Nov-16	68%	$ 34,086.40	$ 123,918.98	$ 104,269.26	84%
193	143804	May-14	Aug-16	81%	$ 5,250.10	$ 7,618.98	$ 7,618.98	100%
194	144090	May-14	Aug-16	81%	$ 45,000.00	$ 49,402.75	$ 49,402.75	100%
195	144340	Jun-14	Aug-16	81%	$ 1,268,722.08	$ 1,231,761.81	$ 1,231,761.81	100%
196	144568	Jan-15	Aug-16	70%	$ 114,739.80	$ 121,235.02	$ 111,285.99	92%
197	144570	Jan-15	Aug-16	73%	$ 48,616.80	$ 40,422.34	$ 40,422.34	100%
198	144572	Jan-15	Aug-16	73%	$ 1,237.50	$ 1,121.75	$ 1,121.75	100%
199	144584	Jan-15	Aug-16	73%	$ 129,124.68	$ 62,698.84	$ 62,698.84	100%
200	144585	Jan-15	Aug-16	73%	$ 36,900.00	$ 38,223.26	$ 38,223.26	100%
201	144586	Jan-15	Aug-16	73%	$ 48,619.04	$ 27,998.16	$ 24,861.89	89%
202	144595	Jan-15	Aug-16	73%	$ 8,945.70	$ 8,961.54	$ 8,961.54	100%
203	144622	Jan-15	Aug-16	73%	$ 31,200.00	$ 18,449.35	$ 18,449.35	100%
204	144670	Jun-14	Aug-16	80%	$ 61,890.03	$ 50,595.68	$ 50,595.68	100%
205	144811	Jan-15	Dec-16	58%	$ 209,654.95	$ 136,990.20	$ 10,569.80	8%
206	144813	Jan-15	Aug-16	73%	$ 29,918.33	$ 16,987.13	$ 16,987.13	100%
207	144844	Jan-15	Aug-16	73%	$ 15,299.15	$ 9,695.12	$ 9,695.12	100%
208	144845	Jan-15	Aug-16	73%	$ 165,889.77	$ 208,824.48	$ 208,824.48	100%
209	144846	Jan-15	Aug-16	73%	$ 94,628.05	$ 56,472.46	$ 56,472.46	100%
210	144847	Jan-15	Aug-16	73%	$ 30,031.66	$ 36,591.56	$ 36,591.56	100%
211	144849	Jan-15	Nov-17	40%	$ 344,966.44	$ 159,896.78	$ 159,896.78	100%
212	144861	Jan-15	Aug-16	73%	$ 86,128.53	$ 36,024.03	$ 36,024.03	100%
213	144862	Jan-15	Oct-16	63%	$ 43,171.33	$ 54,756.59	$ 42,070.11	77%
214	144863	Apr-15	Aug-16	68%	$ 288,918.31	$ 300,191.27	$ 300,191.27	100%
215	144866	Jan-15	Aug-16	73%	$ 97,759.25	$ 9,240.46	$ 9,240.46	100%
216	144867	Mar-15	Aug-16	70%	$ 110,034.26	$ 116,973.23	$ 116,973.23	100%
217	144923	Jan-15	Aug-16	73%	$ 110,493.83	$ 121,210.09	$ 121,210.09	100%
218	144934	Dec-14	Oct-17	43%	$ 375,158.34	$ 369,306.73	$ 325,042.08	88%
219	144935	Jan-15	Aug-16	73%	$ 369,506.05	$ 413,620.00	$ 413,620.00	100%
220	144936	Jan-15	Aug-16	73%	$ 50,000.19	$ 26,442.25	$ 26,442.25	100%

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221	144939	Jan-15	Aug-16	70%	$ 475,085.15	$ 577,855.21	$ 551,513.05	95%
222	144940	Jan-15	Aug-16	73%	$ 74,342.51	$ 51,595.66	$ 51,595.66	100%
223	144941	Jan-15	Aug-16	73%	$ 60,063.31	$ 54,041.79	$ 54,041.79	100%
224	144948	Jun-15	Aug-16	64%	$ 1,400,006.57	$ 1,464,656.63	$ 1,403,240.88	96%
225	144951	Jan-15	Aug-16	73%	$ 48,525.26	$ 48,070.95	$ 48,070.95	100%
226	144967	Jan-15	Dec-16	58%	$ 99,727.76	$ 124,101.66	$ 84,698.66	68%
227	144971	Jan-15	Aug-16	73%	$ 98,594.49	$ 67,899.11	$ 67,899.11	100%
228	144972	Jan-15	Aug-16	73%	$ 49,863.88	$ 22,314.01	$ 22,314.01	100%
229	144974	Jan-15	Aug-16	73%	$ 75,929.09	$ 58,711.89	$ 58,711.89	100%
230	144976	Jan-15	Aug-16	73%	$ 23,798.67	$ 16,291.28	$ 16,291.28	100%
231	144987	Jan-15	Aug-16	73%	$ 30,000.00	$ 29,303.14	$ 29,303.14	100%
232	144989	Jan-15	Aug-16	73%	$ 15,000.00	$ 20,727.42	$ 20,727.42	100%
233	144991	Jan-15	Aug-16	73%	$ 15,000.00	$ 940.49	$ 940.49	100%
234	144997	Jan-16	Dec-16	16%	$ 7,500.00	$ 41,995.53	$ 1,749.96	4%
235	145001	Jun-14	Aug-16	80%	$ 62,002.99	$ 46,859.98	$ 46,859.98	100%
236	145005	Jul-14	Aug-16	79%	$ 11,998.55	$ 11,417.42	$ 11,417.42	100%
237	145040	Jan-15	Dec-16	58%	$ 56,663.50	$ (0.01)	$ 4,491.27	*
238	145041	Jan-15	Dec-16	58%	$ 58,930.04	$ 28,557.52	$ 28,557.52	100%
239	145101	Jun-15	Aug-16	64%	$ 3,000.00	$ 3,688.28	$ 3,688.28	100%
240	145102	Jul-15	Aug-16	61%	$ 7,500.00	$ 6,403.69	$ 6,403.69	100%
241	145535	Jul-13	Aug-16	86%	$ 26,326.96	$ 86,232.85	$ 86,232.85	100%
242	145536	Jul-14	Aug-16	79%	$ (13.13)	$ (2,096.01)	$ (2,096.01)	100%
243	146203	Oct-14	Aug-16	77%	$ 61,471.51	$ 152,822.19	$ 152,822.19	100%
244	146204	Sep-14	Aug-16	78%	$ 78,597.43	$ 136,973.37	$ 136,973.37	100%
245	146265	Sep-14	Aug-16	77%	$ 98,863.25	$ 118,566.44	$ 118,566.44	100%
246	146281	Oct-14	Aug-16	77%	$ 249,803.75	$ 296,269.86	$ 285,011.86	96%
247	146323	Jan-15	Aug-16	73%	$ 148,118.78	$ 102,443.92	$ 102,443.92	100%
248	146333	Oct-14	Aug-16	77%	$ (9.99)	$ -	$ -	0%
249	146339	Oct-14	Aug-16	77%	$ (2,257.94)	$ 17,870.96	$ 17,870.96	100%
250	146342	Oct-14	Aug-16	77%	$ 1,840.83	$ 1,840.83	$ -	0%
251	146347	Oct-14	Aug-16	77%	$ 18.05	$ 70,911.09	$ 70,911.09	100%
252	146366	Oct-14	Aug-16	76%	$ 1.79	$ 0.00	$ 0.00	100%
253	146484	Nov-14	Aug-16	75%	$ 2,187.86	$ 2,187.86	$ 2,014.61	92%
254	146493	Nov-14	Aug-16	75%	$ 57,223.42	$ 57,223.42	$ 57,223.42	100%
255	146497	Nov-14	Aug-16	75%	$ 26.86	$ 6,044.53	$ 6,044.53	100%
256	146498	Nov-14	Aug-16	75%	$ (14,370.71)	$ 24,336.27	$ 24,336.27	100%
257	146523	Nov-14	Aug-16	75%	$ 474,795.03	$ 563,879.97	$ 564,155.23	100%
258	146660	Jan-15	Aug-16	73%	$ 319,706.49	$ 353,843.46	$ 353,843.46	100%
259	146739	Apr-15	Aug-16	66%	$ 59,000.43	$ 81,116.35	$ 80,830.39	100%
260	146755	Apr-15	Aug-16	62%	$ 51,000.02	$ 1,231.11	$ 1,231.11	100%
261	146756	Jan-15	Oct-16	63%	$ 290,957.12	$ 316,236.47	$ 300,143.50	95%
262	146766	Jan-15	Aug-16	73%	$ 14,888.35	$ 8,578.35	$ 8,578.35	100%
263	146788	Jan-15	Aug-16	73%	$ 4,619.76	$ 8,777.62	$ 10,625.70	121%
264	146794	Jan-15	Aug-16	73%	$ 10,601.75	$ 10,375.61	$ 10,375.61	100%
265	146801	Jan-15	Aug-16	72%	$ 1,876,823.75	$ 2,384,061.28	$ 2,171,113.98	91%
266	146814	Jan-15	Sep-16	65%	$ 24,065.26	$ 26,124.54	$ 21,124.54	81%
267	146819	Jan-15	Aug-16	72%	$ 255,566.69	$ 752,403.39	$ 729,724.07	97%
268	146830	Feb-15	Aug-16	72%	$ 10,200.08	$ 4,470.00	$ 4,470.00	100%
269	146882	Feb-15	Oct-16	61%	$ 37,016.83	$ 54,428.87	$ 23,229.96	43%
270	146883	Feb-15	Aug-16	71%	$ 25,535.10	$ 30,765.81	$ 28,407.79	92%
271	146884	Jun-15	Aug-16	62%	$ 22,451.60	$ 28,181.80	$ 27,398.25	97%
272	146912	Feb-15	Aug-16	72%	$ 3,545.57	$ 3,545.57	$ 3,545.57	100%
273	146917	Feb-15	Aug-16	71%	$ 24,752.01	$ 19,153.98	$ 19,153.98	100%
274	146926	Feb-15	Aug-16	71%	$ 49,861.92	$ 47,020.49	$ 46,542.45	99%
275	146937LGE	Feb-15	Aug-16	72%	$ 882.00	$ 664.35	$ 664.35	100%

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276	146963	Mar-15	Aug-16	70%	$ 1,084.66	$ 1,088.94	$ 1,088.94	100%
277	146981	Mar-15	Aug-16	70%	$ 225,906.48	$ 577,016.16	$ 266,239.57	46%
278	146994	Mar-15	Aug-16	70%	$ 11,980.81	$ 11,980.81	$ 11,980.81	100%
279	147009	Mar-15	Aug-16	70%	$ 4,316.85	$ 3,855.35	$ 3,545.45	92%
280	147013	Mar-15	Aug-16	70%	$ 5,247.14	$ 5,918.36	$ 5,918.36	100%
281	147019	Mar-15	Aug-16	70%	$ 3,871.20	$ 7,855.26	$ 7,855.26	100%
282	147122	Apr-15	Aug-16	68%	$ 359,976.69	$ 745,066.79	$ 504,164.99	68%
283	147128	May-15	Aug-16	66%	$ 200,003.49	$ 222,160.05	$ 222,160.05	100%
284	147216	Jan-15	Aug-16	73%	$ 34,000.00	$ 35,117.47	$ 35,117.47	100%
285	147352	Jun-15	Aug-16	60%	$ 764,723.32	$ 1,144,303.29	$ 1,002,463.80	88%
286	147358	Jun-15	Aug-16	64%	$ 843,648.15	$ 984,646.06	$ 1,002,161.36	102%
287	148035	Sep-15	Aug-16	53%	$ 6,382.50	$ 6,382.50	$ 6,382.50	100%
288	148502	Aug-15	Aug-16	58%	$ 4,042.00	$ 3,499.47	$ 3,475.39	99%
289	148866	Jun-15	Aug-16	62%	$ 1,500.00	$ 1,047.23	$ 1,047.23	100%
290	148982	Jun-15	Aug-16	62%	$ 2,580.00	$ 1,721.60	$ 1,721.60	100%
291	149031	Jan-16	Aug-16	24%	$ 9,900.00	$ 2,876.09	$ 205.99	7%
292	149041	Oct-15	Aug-16	50%	$ 5,456.88	$ 5,456.88	$ 5,456.88	100%
293	149260	Jul-15	Aug-16	59%	$ 127,503.77	$ 132,710.80	$ 102,028.88	77%
294	149262	Jan-16	Dec-16	16%	$ 99,907.04	$ 176,487.21	$ 9,148.78	5%
295	149265	Jan-16	Dec-16	16%	$ 18,539.36	$ 5,619.74	$ 5,619.74	100%
296	149272	Jan-16	Dec-16	16%	$ 19,698.07	$ 19,708.27	$ 19,833.80	101%
297	149320	Dec-15	Aug-16	34%	$ 99,649.06	$ 121,425.34	$ 121,425.34	100%
298	149322	Jan-16	Dec-16	16%	$ 38,237.43	$ 44,958.72	$ 1,638.43	4%
299	149360	Sep-15	Aug-16	50%	$ 13,500.00	$ 8,107.34	$ 8,107.34	100%
300	149387	Jul-15	Aug-16	60%	$ 75,210.61	$ 95,056.43	$ 95,056.44	100%
301	149388	Jul-15	Aug-16	60%	$ 230,365.45	$ 211,146.10	$ 143,114.52	68%
302	149389	Jul-15	Aug-16	60%	$ 381,797.05	$ 198,458.32	$ 174,134.42	88%
303	149465	Jan-16	Nov-19	4%	$ 52,591.95	$ 203,883.28	$ 12,149.18	6%
304	149663	Jul-15	Aug-16	59%	$ 6,000.00	$ 10,019.15	$ 10,019.15	100%
305	149703	Jul-15	Aug-16	58%	$ 12,804.00	$ 13,380.56	$ 11,809.76	88%
306	149734	Jul-15	Aug-16	58%	$ 10,500.00	$ 8,961.44	$ 8,529.86	95%
307	149775	Aug-15	Aug-16	57%	$ 9,522.59	$ 9,522.59	$ 9,522.59	100%
308	149784	Aug-15	Aug-16	57%	$ 49,999.87	$ 147,258.07	$ 143,699.08	98%
309	149787	Aug-15	Aug-16	57%	$ 49,999.87	$ 15,876.10	$ 15,876.10	100%
310	149788	Aug-15	Sep-16	53%	$ 49,999.87	$ 138,937.97	$ 9,294.39	7%
311	149789	Aug-15	Aug-16	57%	$ 49,999.87	$ 59,126.22	$ 59,125.95	100%
312	149791	Aug-15	Aug-16	57%	$ 63,600.00	$ 55,960.44	$ 55,960.37	100%
313	149887	Aug-15	Aug-16	56%	$ 69,711.51	$ 48,817.47	$ 54,001.47	111%
314	149888	Aug-15	Aug-16	56%	$ 320,982.71	$ 219,173.14	$ 219,169.07	100%
315	149921	Aug-15	Aug-16	56%	$ 3,300.00	$ 3,725.89	$ 3,725.89	100%
316	149945	Aug-15	Aug-16	55%	$ 2,695.15	$ 2,695.15	$ 2,695.15	100%
317	149950	Aug-15	Aug-16	51%	$ 12,865.23	$ 12,865.23	$ 10,858.70	84%
318	149955	Aug-15	Aug-16	55%	$ 3,673.08	$ 3,673.08	$ 3,673.08	100%
319	149986	Jan-15	Aug-16	73%	$ 2,231.29	$ 2,231.29	$ 2,231.29	100%
320	149987	Jun-15	Aug-16	64%	$ 26,656.91	$ 26,656.91	$ 26,656.91	100%
321	149995	Sep-15	Aug-16	54%	$ 429,938.57	$ 429,938.57	$ 360,010.52	84%
322	150019	Sep-15	Aug-16	52%	$ 14,268.56	$ 14,268.56	$ 13,905.56	97%
323	150025	Sep-15	Aug-16	52%	$ 22,794.68	$ 22,794.68	$ 22,068.68	97%
324	150026	Sep-15	Aug-16	52%	$ 5,419.88	$ 5,419.88	$ 5,419.88	100%
325	150029	Sep-15	Oct-16	40%	$ 263,658.38	$ 263,658.38	$ 101,901.16	39%
326	150063	Sep-15	Aug-16	51%	$ 14,939.54	$ 14,939.54	$ 14,939.54	100%
327	150087	Sep-15	Aug-16	50%	$ 7,444.64	$ 7,444.64	$ 7,444.64	100%
328	150096	Oct-15	Dec-16	33%	$ 34,252.81	$ 34,252.81	$ 8,965.06	26%
329	150109	Oct-15	Aug-16	50%	$ 27,477.73	$ 27,477.73	$ 30,179.12	110%
330	150130	Oct-15	Aug-16	50%	$ 2,135.04	$ 2,135.04	$ 2,135.04	100%

Louisville Gas and Electric Company
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Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
331	150151	Oct-15	Aug-16	47%	$ 16,410.00	$ 16,410.00	$ 16,410.00	100%
332	150154	Oct-15	Aug-16	47%	$ 266,389.11	$ 266,389.11	$ 270,154.92	101%
333	150210	Nov-15	Aug-16	44%	$ 11,674.52	$ 11,674.52	$ 13,481.31	115%
334	150274	Nov-15	Aug-16	41%	$ 7,893.11	$ 7,893.11	$ 8,448.28	107%
335	150286	Nov-15	Oct-16	33%	$ 30,663.03	$ 30,663.03	$ 30,663.03	100%
336	150306	Oct-15	Aug-16	50%	$ 2,362.61	$ 2,362.61	$ 2,362.61	100%
337	150308	Nov-15	Aug-16	40%	$ 2,070.91	$ 2,070.91	$ 2,070.91	100%
338	150311	Nov-15	Aug-16	40%	$ 13,896.64	$ 13,896.64	$ 14,182.01	102%
339	150356	Apr-15	Aug-16	68%	$ 744.54	$ 744.54	$ 744.54	100%
340	150396	Dec-15	Aug-16	35%	$ 11,524.48	$ 11,524.48	$ 11,524.48	100%
341	150423	Dec-15	Aug-16	34%	$ 3,037.80	$ 3,037.80	$ 3,037.80	100%
342	150467	Jan-16	Jan-17	15%	$ 7,452.27	$ 7,452.27	$ 2,612.81	35%
343	150484	Dec-15	Aug-16	31%	$ 222,644.12	$ 222,644.12	$ 38,649.53	17%
344	150661	Jan-16	Aug-16	23%	$ 3,372.35	$ 3,372.35	$ 432.81	13%
345	150673	Jan-16	Dec-16	12%	$ 2,651.06	$ 2,651.06	$ 1,140.72	43%
346	150721	Feb-16	Aug-16	13%	$ 68,719.56	$ 68,719.56	$ 422.57	1%
347	150746	Feb-16	Dec-16	6%	$ 3,543.12	$ 3,543.12	$ 3,600.00	102%
348	150LGE15	Jan-15	Aug-16	73%	$ 7,500.00	$ 696.40	$ 696.40	100%
349	151LGE16	Aug-15	Dec-16	41%	$ 69,016.49	$ 68,985.02	$ 68,985.02	100%
350	152LGE15	Jan-15	Aug-16	73%	$ 11,250.00	$ 5,514.79	$ 5,514.79	100%
351	153LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 27,649.41	$ 27,649.41	100%
352	156LGE15	Jan-15	Aug-16	73%	$ 8,475.00	$ 8,298.21	$ 8,298.21	100%
353	157LGE15	Jan-15	Sep-16	66%	$ 15,319.95	$ 13,363.04	$ 9,354.83	70%
354	158LGE15	Jan-15	Mar-17	52%	$ 134,999.92	$ 420,471.76	$ 187,557.10	45%
355	159LGE15	Jan-15	Aug-16	73%	$ 30,000.00	$ 406.55	$ 406.55	100%
356	161LGE15	Jan-15	Aug-16	73%	$ 22,499.95	$ 11,533.34	$ 11,533.34	100%
357	161LGE16	Oct-15	Dec-16	33%	$ 22,500.00	$ 17,997.21	$ 17,997.21	100%
358	164LGE15	Jan-15	Aug-16	73%	$ 14,999.96	$ 13,015.03	$ 13,015.03	100%
359	165LGE15	Jan-15	Aug-16	73%	$ 28,499.97	$ 2,784.41	$ 2,784.41	100%
360	166LGE15	Jan-15	Aug-16	73%	$ 3,750.00	$ 456.34	$ 456.34	100%
361	166LGE16	Jan-16	Dec-16	16%	$ 135,000.00	$ 77,600.54	$ 770.50	1%
362	167LGE15	Jan-15	Aug-16	73%	$ 60,000.00	$ 48.06	$ 48.06	100%
363	168LGE15	Jan-15	Aug-16	73%	$ 22,500.00	$ 9,012.22	$ 9,012.22	100%
364	169LGE15	Jan-15	Aug-16	73%	$ 37,499.98	$ 29,295.31	$ 29,295.31	100%
365	170LGE15	Jan-15	Aug-16	73%	$ 29,999.96	$ (0.00)	$ 0.00	*
366	172LGE15	Jan-15	Aug-16	73%	$ 29,999.96	$ 29,066.87	$ 29,066.87	100%
367	173LGE15	Jan-15	Aug-16	73%	$ 50,264.10	$ 64,872.31	$ 64,872.31	100%
368	175LGE15	Jan-15	Aug-16	73%	$ 19,149.90	$ 9,441.26	$ 9,441.26	100%
369	176LGE15	Jan-15	Aug-16	73%	$ 41,249.94	$ 19,769.66	$ 19,769.66	100%
370	180LGE15	Jan-15	Aug-16	73%	$ 12,362.40	$ 14,439.19	$ 14,439.19	100%
371	200LGE15	Jan-15	Dec-16	58%	$ 150,000.01	$ 129,466.07	$ 113,301.69	88%
372	201LGE14	Jan-14	Aug-16	83%	$ 21,938.72	$ (0.64)	$ 0.00	0%
373	202LGE15	Jan-15	Dec-16	58%	$ 67,499.99	$ 34,441.97	$ 21,724.48	63%
374	203LGE15	Jan-15	Dec-16	58%	$ 52,500.00	$ 364,972.30	$ 259,462.18	71%
375	204LGE16	Oct-15	Aug-17	22%	$ 3,036,000.04	$ 3,564,268.91	$ 384,788.01	11%
376	208LGE14	Feb-14	Aug-16	83%	$ 38,648.22	$ 66,510.64	$ 66,510.64	100%
377	210LGE14	Feb-14	Aug-16	83%	$ 37,908.61	$ (0.00)	$ (0.00)	100%
378	211LGE14	Jan-14	Aug-16	84%	$ 2,940.00	$ 3,967.68	$ 3,967.68	100%
379	212LGE14	Jan-14	Aug-16	84%	$ 1,482.60	$ 2,154.64	$ 2,154.64	100%
380	215LGE14	Mar-14	Aug-16	82%	$ 33,037.58	$ 31,689.27	$ 31,689.27	100%
381	217LGE14	Mar-14	Aug-16	82%	$ 28,620.64	$ 23,230.87	$ 23,230.87	100%
382	220LGE14	Mar-14	Aug-16	82%	$ 19,890.88	$ 19,786.97	$ 19,786.97	100%
383	233LGE14	Jan-14	Aug-16	84%	$ 14,520.00	$ 10,577.76	$ 10,577.76	100%
384	234LGE14	Jan-14	Aug-16	84%	$ 33,000.00	$ 68,881.39	$ 68,873.84	100%
385	236LGE14	Jan-14	Aug-16	84%	$ 33,075.11	$ 57,932.45	$ 57,932.45	100%

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386	238LGE14	Jan-14	Aug-16	84%	$ 3,147.00	$ 1,403.30	$ 1,403.30	100%
387	240LGE14	Jan-14	Aug-16	84%	$ 9,776.51	$ 30,404.57	$ 30,404.57	100%
388	245LGE14	Jan-14	Aug-16	84%	$ (3,063.95)	$ 2,406.49	$ 2,406.49	100%
389	261LGE14	Nov-14	Aug-16	75%	$ 479.98	$ 479.98	$ 479.98	100%
390	262LGE14	Nov-14	Oct-16	66%	$ 7,938.00	$ 22,039.59	$ 4,982.54	23%
391	263LGE14	Nov-14	Aug-16	75%	$ 11,661.14	$ 13,120.79	$ 13,120.79	100%
392	264LGE14	Nov-14	Aug-16	75%	$ 5,171.60	$ 5,171.60	$ 5,171.60	100%
393	266LGE14	Nov-14	Aug-16	75%	$ 1,248.34	$ 1,290.61	$ 1,290.61	100%
394	400LGE16	Jan-15	Dec-16	58%	$ 570,000.00	$ 727,779.50	$ 564,685.45	78%
395	700LGE15	Jan-15	Dec-16	58%	$ 236,801.75	$ 245,779.75	$ 240,356.03	98%
396	700LGE16	Jan-16	Aug-16	28%	$ 1,246.25	$ 1,246.25	$ 1,246.25	100%
397	701LGE15	Jan-15	Aug-16	72%	$ 15,840.00	$ 15,840.00	$ 15,840.00	100%
398	701LGE16	Jan-16	Aug-16	20%	$ -	$ -	$ 19,110.00	*
399	702LGE15	Jan-15	Aug-16	72%	$ 14,180.58	$ 17,013.07	$ 17,013.07	100%
400	703LGE15	Jan-15	Aug-16	73%	$ 55,102.05	$ 57,337.93	$ 57,337.93	100%
401	704LGE15	Jan-15	Aug-16	73%	$ 4,276.50	$ -	$ 3,608.78	*
402	705LGE15	Jan-15	Aug-16	73%	$ 23,099.92	$ 17,240.15	$ 17,240.15	100%
403	706LGE15	Jan-15	Aug-16	73%	$ 4,410.00	$ 3,641.75	$ 3,641.75	100%
404	707LGE15	Jan-15	Dec-16	58%	$ 109,428.14	$ 87,424.86	$ 74,715.72	85%
405	708LGE15	Jan-15	Aug-16	73%	$ 659.79	$ 659.79	$ 659.79	100%
406	709LGE15	May-15	Aug-16	66%	$ 5,145.00	$ 4,426.30	$ 4,426.30	100%
407	711LGE15	May-15	Aug-16	66%	$ 5,280.00	$ 5,104.44	$ 5,104.44	100%
408	713LGE15	May-15	Aug-16	66%	$ 2,700.00	$ 2,385.00	$ 2,385.00	100%
409	714LGE15	May-15	Aug-16	66%	$ 990.00	$ 900.90	$ 900.90	100%
410	715LGE15	May-15	Aug-16	66%	$ 699.60	$ 699.60	$ 699.60	100%
411	716LGE15	Jun-15	Aug-16	58%	$ 34,981.17	$ 27,482.58	$ 26,211.79	95%
412	717LGE15	Jun-15	Aug-16	62%	$ 5,280.00	$ 6,104.48	$ 5,615.68	92%
413	718LGE15	Jun-15	Aug-16	63%	$ 7,920.00	$ 1,951.48	$ 1,951.48	100%
414	719LGE15	Jun-15	Dec-16	45%	$ 6,600.00	$ 11,119.19	$ 2,238.39	20%
415	720LGE15	Jun-15	Aug-16	63%	$ 24,990.00	$ 25,009.81	$ 25,009.81	100%
416	722LGE15	Jul-15	Aug-16	60%	$ 9,437.40	$ 7,738.95	$ 7,738.95	100%
417	723LGE15	Jul-15	Aug-16	60%	$ 2,640.00	$ 5,644.82	$ 5,644.82	100%
418	724LGE15	Jul-15	Aug-16	60%	$ 39,600.00	$ 39,626.98	$ 39,626.98	100%
419	725LGE15	Jul-15	Aug-16	60%	$ 73,426.50	$ 66,755.16	$ 66,755.16	100%
420	726LGE15	Jul-15	Aug-16	60%	$ 73,426.50	$ 66,716.51	$ 66,716.51	100%
421	727LGE15	Aug-15	Aug-16	58%	$ 2,376.00	$ 1,901.93	$ 1,901.93	100%
422	728LGE15	Aug-15	Aug-16	56%	$ 27,060.00	$ 28,767.86	$ 29,665.46	103%
423	730LGE15	Aug-15	Aug-16	56%	$ 10,932.70	$ 10,932.70	$ 10,932.70	100%
424	733LGE15	Sep-15	Aug-16	52%	$ 227,886.13	$ 227,886.13	$ 227,886.13	100%
425	734LGE15	Oct-15	Aug-16	50%	$ 11,722.10	$ 11,722.10	$ 11,722.10	100%
426	735LGE15	Oct-15	Aug-16	50%	$ 3,154.19	$ 3,154.19	$ 3,154.19	100%
427	738LGE15	Oct-15	Aug-16	50%	$ 2,990.33	$ 2,990.33	$ 2,990.33	100%
428	739LGE15	Nov-15	Aug-16	42%	$ 2,231.36	$ 2,231.36	$ 2,231.36	100%
429	740LGE15	Nov-15	Aug-16	40%	$ 4,907.98	$ 4,907.98	$ 4,907.98	100%
430	741LGE15	Nov-15	Aug-16	40%	$ 671.62	$ 671.62	$ 671.62	100%
431	743LGE15	Nov-15	Aug-16	35%	$ 26,520.82	$ 26,520.82	$ 17,969.66	68%
432	744LGE15	Nov-15	Aug-16	40%	$ 784.09	$ 784.09	$ 784.09	100%
433	745LGE15	Dec-15	Aug-16	33%	$ 5,191.03	$ 5,191.03	$ 5,191.03	100%
434	746LGE15	Dec-15	Aug-16	33%	$ 2,645.19	$ 2,645.19	$ 2,645.19	100%
435	747LGE15	Dec-15	Aug-16	33%	$ 699.60	$ 699.60	$ 699.60	100%
436	CACMIT445	Jan-14	Dec-25	18%	$ 399,788.09	$ 4,918,328.08	$ 188,414.50	4%
437	CBARE447	Jan-14	Dec-20	31%	$ 222,405.91	$ 185,635.05	$ 185,635.05	100%
438	CCAPAC451	Jul-13	Dec-25	21%	$ 552,577.44	$ 2,929,241.31	$ 736,643.28	25%
439	CCAPR429	Jan-15	Dec-22	15%	$ 1,494,637.80	$ 2,547,325.39	$ 386,070.03	15%
440	CCGUPG451	Jul-13	Dec-25	21%	$ 133,785.66	$ 242,104.35	$ 83,153.77	34%

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441	CCOCNT451	Jul-13	Dec-25	21%	$ 218,271.64	$ 477,686.34	$ 221,722.17	46%
442	CCPIMP445	Jan-14	Dec-25	18%	$ 31,055.08	$ 164,684.56	$ 52,488.91	32%
443	CCSO419	Jan-01	Dec-25	61%	$ 27,146,217.02	$ 27,304,210.23	$ 5,857,201.93	21%
444	CCSO421	Nov-12	Nov-27	22%	$ 684,427.51	$ 861,194.81	$ 112,154.19	13%
445	CCSO4485	Dec-12	Dec-21	35%	$ 470,814.72	$ 750,391.36	$ 150,630.58	20%
446	CDEFEQ447	Jan-14	Dec-25	18%	$ 214,778.73	$ 1,000,940.09	$ 368,031.74	37%
447	CDEFEQ448	Jan-14	Dec-25	18%	$ 243,940.72	$ 874,265.22	$ 326,795.86	37%
448	CFTCUS450	Jun-13	Oct-19	42%	$ 94,611.78	$ 313,023.77	$ (11,042.41)	-4%
449	CGME406	Dec-12	Dec-25	24%	$ 2,654,763.60	$ 13,948,493.30	$ 5,888,842.76	42%
450	CGMTR134	Jan-13	Dec-22	32%	$ 10,034,813.92	$ 24,169,192.89	$ 7,490,937.05	31%
451	CHPSRV451	Jul-13	Jul-28	18%	$ 984,236.28	$ 2,434,509.39	$ 217,812.98	9%
452	CNBCS419	Jan-01	Dec-25	61%	$ 13,057,995.39	$ 33,206,269.48	$ 10,263,055.75	31%
453	CNBCS421	Nov-12	Nov-27	22%	$ 107,594.16	$ 304,519.87	$ 111,198.87	37%
454	CNBCS4485	Nov-12	Nov-27	22%	$ 107,083.60	$ 184,173.41	$ 113,673.41	62%
455	CNBGS419	Jan-13	Dec-25	24%	$ 4,095,464.09	$ 11,752,599.06	$ 5,075,629.50	43%
456	CNBGS421	Jan-13	Aug-16	88%	$ 75,997.90	$ 57,814.60	$ 60,141.39	104%
457	CNBREG451	Jan-13	Dec-25	24%	$ 191,780.00	$ 776,262.99	$ 336,200.65	43%
458	CPBWK406G	Jan-13	Dec-25	24%	$ 2,862,369.37	$ 6,092,223.27	$ 1,231,076.83	20%
459	CRCST406G	Jan-13	Dec-25	24%	$ 253,049.62	$ (18,499.02)	$ (152,762.55)	*
460	CRCST419	Jan-01	Dec-25	61%	$ (4.48)	$ 0.00	$ 0.00	100%
461	CREGFC451	Jan-15	Dec-22	15%	$ 1,142,341.03	$ 3,686,013.05	$ 929,656.13	25%
462	CREGST451	Jul-13	Dec-25	21%	$ 47,639.27	$ 297,209.78	$ 106,185.08	36%
463	CROTAR451	Jul-13	Dec-25	21%	$ 232,752.88	$ 462,083.27	$ 105,123.78	23%
464	CSTATN447	Jan-15	Jul-29	8%	$ 914,275.45	$ 2,662,127.55	$ 705,285.09	26%
465	CSTATN448	Jan-14	Jul-29	14%	$ 849,451.38	$ 1,742,306.61	$ 638,003.58	37%
466	CSTOR447	Jan-15	Jul-29	8%	$ 759,631.51	$ 5,216,094.93	$ 1,461,481.15	28%
467	CSTOR448	Jan-15	Jul-29	8%	$ 1,390,172.21	$ 3,129,529.06	$ 878,912.61	28%
468	CSYSEN406	Jan-13	Dec-25	24%	$ 503,104.83	$ 4,341,530.66	$ 1,336,587.58	31%
469	CTBRD419	Jan-13	Dec-25	24%	$ 177,982.12	$ 1,358,476.33	$ 176,234.70	13%
470	CTPD419	Jan-13	Dec-25	24%	$ 203,946.88	$ 1,230,479.27	$ 380,352.83	31%
471	CTPDC419	Jan-01	Dec-25	61%	$ 1.12	$ (0.00)	$ (0.00)	100%
472	CTPDC421	Nov-12	Nov-27	22%	$ 1.11	$ 0.00	$ 0.00	100%
473	CTPDC4485	Nov-12	Nov-27	22%	$ 1.11	$ -	$ -	0%
474	CVALVS447	Jan-14	Dec-20	31%	$ 133,086.49	$ 75,027.77	$ 75,027.77	100%
475	DLSMR414	Jan-01	Dec-19	80%	$ 31,464,048.48	$ 48,104,185.80	$ 29,500,642.62	61%
476	GASRSR414	Jan-14	Dec-17	54%	$ 101,076,928.25	$ 94,401,704.69	$ 49,401,838.36	52%
477	GASRSR419	Jan-01	Dec-25	61%	$ 193,226,158.00	$ 16,273,394.58	$ 16,273,394.58	100%
478	LSMR414	Jan-01	Dec-19	80%	$ 68,333,776.06	$ 166,182,018.06	$ 144,840,457.73	87%
479	PMR414	Sep-01	Dec-18	84%	$ 11,903,639.96	$ 36,446,300.49	$ 29,402,669.90	81%
480	RRCS419G	Feb-01	Dec-25	60%	$ 19,953,014.16	$ 39,743,560.61	$ 26,967,619.21	68%
481	RRCS421	Jan-13	Dec-21	35%	$ 442,717.73	$ 735,193.66	$ 16,687.87	2%

* 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. LG&E does not calculate capitalized interest on assets subject to the jurisdiction of the Kentucky Public Service Commission.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 20

Responding Witness: Christopher M. Garrett

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

a. An analysis of gross additions, retirements, and transfers for each major functional electric plant property group or account for the utility occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

b. An analysis of gross additions, retirements, and transfers for each major functional gas plant property group or account for the utility occurring in the base period and forecasted test period. For any account in which transfers regularly occur in the normal course of business, include a general description of the nature of the transfers.

A-20. a. 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 plant held for future use to plant in service.

b. 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 21

Responding Witness: Valerie L. Scott

Q-21. Provide the following information for each item of electric and gas property or plant held for future use at the beginning of the base period:

a. Description of property;

b. Location;

c. Date purchased;

d. Cost;

e. Estimated date to be placed in service;

f. Brief description of intended use; and

g. Current status of each project.

A-21. See attached.

Louisville Gas and Electric Company

Plant Held for Future Use

March 1, 2016

(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	(g) Current Status of Project
Mt. Washington - Tract No. D141	Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street	19-Sep-79	60,595	2018-2022	69 KV Substation	Property Acquired
River Bluff - Tract No. D142	U.S. Hwy 42 and River Bluff Road	23-Oct-79	56,140	2021-2025	69 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street	2-May-83	217,017	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Northwest corner of Second and Kentucky Street-Site Development	1-Jun-92	8,846	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146-Site Development - Fence	Northwest corner of Second and Kentucky Street	1-Jun-92	2,536	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146	Station Land - Site Development	1-Jun-92	9,967	2021-2026	138 KV Substation	Property Acquired
Kentucky Street - Tract No. D146 - Fence	Station Equipment	1-Jun-92	9,212	2021-2026	138 KV Substation	Property Acquired
US 42 - Tract No. D152	5901 US Highway 42	31-Jan-00	253,321	2017-2021	69 KV Substation	Property Acquired
Tucker Station	Blankenbaker Station Business Park - Tract 13	17-Dec-10	745,731	2019-2023	138 KV Substation	Property Acquired
7301 Distribution Drive at Riverport	Land - 7301 Distribution Drive at Riverport	13-Nov-12	839,535	2015-2019	Future Office and Storage	Property Acquired
7301 Distribution Drive at Riverport	Structures & Improvements - 7301 Distribution Drive at Riverport	13-Nov-12	2,772,653	2015-2019	Future Office and Storage	Property Acquired
Russel Corner - Tract No. D143	Eastside of US Hwy 42 North of KY Highway 53	1-Mar-14	161,322	2017-2021	138 KV Substation	Property Acquired
Land	Green River Station	1-Sep-14	211,410	2029	Generation - Combined Cycle Gas Turbine	Property Acquired
Fegenbush Lane - Land Rights	General Electric Appliance Park Plant	1-May-12	519,009	2020-2024	138 KV - 12 KV Substation	Property Acquired
	Plant Held for Future Use Total		**$ 5,867,295**			

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. LG&E has no capitalized leases.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 23

Responding Witness: Christopher M. Garrett

Q-23. Provide a listing of all non-utility property and accounts where amounts are recorded. Include a description of the property, the date purchased, and the cost.

A-23. See Schedule B-2.7 in Tab 55 of the Filing Requirements.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 24

Responding Witness: Valerie L. Scott

Q-24. Provide the journal entries relating to the purchase of electric and gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the utility's, or its predecessor's, inception. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase or each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

A-24. Differences between the Company and the Commission, arising out of original cost studies, were settled when the Kentucky Public Service Commission, by order dated January 5, 1945, approved the proposal that the amounts classified in Plant Acquisition Adjustments at December 31, 1943 ($6,500,062) be disposed of as follows:

a. $1,563,967 to be charged to the Reserve for Depreciation in December 1944,

b. $63,850 to be classified to Plant in Service in December 1944 and

c. $4,872,245 to be amortized by deductions from income at the rate of $325,200 per year beginning January 1, 1944. (Amortization was completed in 1958)

Since 1944 LG&E has acquired no significant electric or gas utility plant as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 25

Responding Witness: Christopher M. Garrett

Q-25. Provide a copy of the utility's most recent depreciation study. If no such study exists, provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life, and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

A-25. See the information provided as required by Commission regulation 807 KAR 5:001, Section 16(7)(s), in Tab 49 of the Filing Requirements.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 26

Responding Witness: Valerie L. Scott

Q-26. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month since then.

A-26.

Date		Total Company Amount
Jan 1, 2015	$	4,451,872.22
Jan 31, 2015		4,114,182.30
Feb 28, 2015		9,191,030.78
Mar 31, 2015		9,292,668.15
Apr 30, 2015		4,080,915.62
May 31, 2015		4,005,818.25
Jun 30, 2015		6,586,694.72
Jul 31, 2015		4,369,677.90
Aug 31, 2015		11,948,395.49
Sep 30, 2015		4,112,777.35
Oct 31, 2015		2,920,885.58
Nov 30, 2015		3,819,437.38
Dec 31, 2015		2,729,674.21
Jan 31, 2016		6,681,104.03
Feb 29, 2016		7,976,361.87
Mar 31, 2016		6,065,392.34
Apr 30, 2016		5,201,329.70
May 31, 2016		5,026,591.12
Jun 30, 2016		3,221,007.41
Jul 31, 2016		5,238,115.34
Aug 31, 2016		6,751,659.25
Sep 30, 2016		3,520,362.71
Oct 31, 2016		5,112,381.79

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 27

Responding Witness: Valerie L. Scott

Q-27. Provide separately for electric and gas operations the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.

A-27. See attached. Some customers have multiple contracts and are reflected in multiple rate schedules. The duplications are removed in the Duplicate Customers line.

Louisville Gas and Electric Company - Electric Customers
Case No. 2016-00371
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
Residential Service	354,117	356,793	357,123	360,861
Residential Time-of-Day	-	-	13	35
Volunteer Fire Department	2	6	3	5
General Service	44,142	44,235	43,724	44,495
Power Service	2,904	2,893	2,887	2,912
Time-of-Day Primary	-	-	54	108
Time-of-Day Secondary Service	210	-	171	362
Industrial Time-of-Day Secondary Service	-	77	39	-
Industrial Time-of-Day Primary Service	63	65	35	-
Commercial Time-of-Day Secondary Service	-	217	121	-
Commercial Time-of-Day Primary Service	32	35	19	-
Retail Transmission Service	12	11	13	13
Lighting Service	13,932	14,031	12,595	12,901
Restricted Lighting Service	9,241	8,177	6,328	6,141
Lighting Energy Service	178	170	195	176
Traffic Energy Service	902	904	910	911
Low Emission Vehicle	6	19	9	-
Special Contracts	3	3	3	3
Duplicate Customers	(30,432)	(29,594)	(22,871)	(22,909)
Total	395,312	398,042	401,371	406,014

Louisville Gas and Electric Company - Gas Customers Case No. 2016-00371 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
Residential Service	293,254	294,135	295,026	295,877
Volunteer Fire Department	3	3	3	3
Firm Commercial Service	25,486	25,459	25,627	25,367
Firm Industrial Service	226	247	253	251
As-Available Gas Service	12	8	6	5
Firm Transportation Service	83	81	85	81
Special Contracts	3	3	2	1
Total	319,067	319,936	321,002	321,585

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 electric and gas revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts. See Schedule 28.

A-28. See attached.

Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account 440101 Electric Residential DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 1,184	$ 1,490	$ 1,123	$ 790	$ 937	$ 980	$ 1,269	$ 1,246	$ 1,776	$ 1,747	$ 1,641	$ 1,300	$ 15,483
November 2014 - October 2015	$ 1,361	$ 1,151	$ 1,868	$ 1,058	$ 884	$ 1,351	$ 1,262	$ 1,783	$ 1,246	$ 1,407	$ 711	$ 1,144	$ 15,226
Increase		$ 339			$ 53		$ 7		$ 530	$ 340	$ 930	$ 156	$ 257
(Decrease)	$ (177)		$ (745)	$ (268)		$ (371)		$ (537)					

Account 440102 Electric Residential Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 12,858	$ 15,548	$ 20,362	$ 15,518	$ 13,779	$ 12,443	$ 15,504	$ 24,116	$ 26,967	$ 27,088	$ 20,003	$ 13,745	$ 217,931
November 2014 - October 2015	$ 15,393	$ 18,466	$ 19,907	$ 18,613	$ 15,324	$ 11,764	$ 17,369	$ 23,124	$ 25,924	$ 21,935	$ 18,854	$ 12,349	$ 219,022
Increase			$ 455			$ 679		$ 992	$ 1,043	$ 5,153	$ 1,149	$ 1,396	
(Decrease)	$ (2,535)	$ (2,918)		$ (3,095)	$ (1,545)		$ (1,865)						$ (1,091)

Account 440103 Electric Residential Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 6,679	$ 8,087	$ 10,600	$ 8,074	$ 7,159	$ 6,463	$ 8,052	$ 12,545	$ 14,033	$ 14,099	$ 10,414	$ 7,146	$ 113,351
November 2014 - October 2015	$ 8,011	$ 9,622	$ 10,376	$ 9,694	$ 7,973	$ 6,117	$ 9,042	$ 12,045	$ 13,503	$ 11,579	$ 9,814	$ 6,417	$ 114,193
Increase			$ 224			$ 346		$ 500	$ 530	$ 2,520	$ 600	$ 729	
(Decrease)	$ (1,332)	$ (1,535)		$ (1,620)	$ (814)		$ (990)						$ (842)

Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account 440104 Electric 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	$ (695)	$ (344)	$ (191)	$ (123)	$ (812)	$ (759)	$ (779)	$ (999)	$ (1,116)	$ (841)	$ (448)	$ (498)	$ (7,605)
November 2014 - October 2015	$ 58	$ 581	$ 359	$ 814	$ 764	$ 310	$ 308	$ (206)	$ (184)	$ (10)	$ (44)	$ (603)	$ 2,147
Increase												$ 105	
(Decrease)	$ (753)	$ (925)	$ (550)	$ (937)	$ (1,576)	$ (1,069)	$ (1,087)	$ (793)	$ (932)	$ (831)	$ (404)		$ (9,752)

Account 440111 Electric 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	$ 3,059	$ 2,909	$ 3,835	$ 655	$ 1,575	$ 1,615	$ 1,572	$ 1,572	$ 1,815	$ 1,588	$ 1,863	$ 1,940	$ 23,998
November 2014 - October 2015	$ 1,662	$ 1,568	$ 2,070	$ 2,557	$ 2,559	$ 2,083	$ 2,511	$ 3,211	$ 3,994	$ 3,124	$ 3,336	$ 2,727	$ 31,402
Increase	$ 1,397	$ 1,341	$ 1,765										
(Decrease)				$ (1,902)	$ (984)	$ (468)	$ (939)	$ (1,639)	$ (2,179)	$ (1,536)	$ (1,473)	$ (787)	$ (7,404)

Account 440113 Electric 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	$ (18)	$ (9)	$ (68)	$ (9)	$ (2)	$ (27)	$ (6)	$ (5)	$ (27)	$ (13)	$ (21)	$ (23)	$ (228)
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20)	$ (11)	$ (25)	$ (22)	$ (78)
Increase											$ 4		
(Decrease)	$ (18)	$ (9)	$ (68)	$ (9)	$ (2)	$ (27)	$ (6)	$ (5)	$ (7)	$ (2)		$ (1)	$ (150)

Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account 440117 Electric Residential Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 330	$ 398	$ 523	$ 3,042	$ 1,824	$ 1,644	$ 2,048	$ 3,186	$ 3,563	$ 3,582	$ 2,645	$ 1,816	$ 24,601
November 2014 - October 2015	$ 395	$ 474	$ 512	$ 477	$ 394	$ 302	$ 446	$ 593	$ 665	$ 564	$ 484	$ 316	$ 5,622
Increase			$ 11	$ 2,565	$ 1,430	$ 1,342	$ 1,602	$ 2,593	$ 2,898	$ 3,018	$ 2,161	$ 1,500	$ 18,979
(Decrease)	$ (65)	$ (76)											

Account 440119 Electric Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 3,818	$ 3,830	$ 3,833	$ 3,838	$ 3,841	$ 3,834	$ 3,839	$ 3,848	$ 3,843	$ 3,852	$ 3,848	$ 3,850	$ 46,074
November 2014 - October 2015	$ 3,776	$ 3,801	$ 3,802	$ 3,800	$ 3,813	$ 3,807	$ 3,802	$ 3,813	$ 3,812	$ 3,753	$ 3,816	$ 3,816	$ 45,611
Increase	$ 42	$ 29	$ 31	$ 38	$ 28	$ 27	$ 37	$ 35	$ 31	$ 99	$ 32	$ 34	$ 463
(Decrease)													

Account 442201 Electric Commercial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 180	$ 205	$ 189	$ 159	$ 182	$ 214	$ 227	$ 165	$ 277	$ 306	$ 326	$ 311	$ 2,741
November 2014 - October 2015	$ 390	$ 291	$ 477	$ 256	$ 306	$ 435	$ 341	$ 375	$ 91	$ 181	$ 100	$ 198	$ 3,441
Increase									$ 186	$ 125	$ 226	$ 113	
(Decrease)	$ (210)	$ (86)	$ (288)	$ (97)	$ (124)	$ (221)	$ (114)	$ (210)					$ (700)

Louisville Gas and Electric Company

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

"000 Omitted"

Account 442202 Electric Commercial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 7,835	$ 8,445	$ 8,880	$ 8,716	$ 8,540	$ 8,211	$ 8,810	$ 10,635	$ 11,402	$ 12,229	$ 10,633	$ 9,225	$ 113,561
November 2014 - October 2015	$ 8,429	$ 8,744	$ 9,606	$ 9,127	$ 9,004	$ 8,189	$ 9,583	$ 10,601	$ 11,490	$ 11,085	$ 10,092	$ 8,789	$ 114,739
Increase						$ 22		$ 34		$ 1,144	$ 541	$ 436	
(Decrease)	$ (594)	$ (299)	$ (726)	$ (411)	$ (464)		$ (773)		$ (88)				$ (1,178)

Account 442203 Electric Commercial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 7,493	$ 8,102	$ 8,371	$ 8,077	$ 7,847	$ 7,810	$ 8,342	$ 9,946	$ 10,570	$ 11,281	$ 9,956	$ 8,765	$ 106,560
November 2014 - October 2015	$ 7,511	$ 7,734	$ 8,428	$ 7,922	$ 7,882	$ 7,326	$ 8,468	$ 9,356	$ 10,052	$ 10,153	$ 9,039	$ 7,985	$ 101,856
Increase		$ 368		$ 155		$ 484		$ 590	$ 518	$ 1,128	$ 917	$ 780	$ 4,704
(Decrease)	$ (18)		$ (57)		$ (35)		$ (126)						

Account 442204 Electric 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	$ (742)	$ (373)	$ (148)	$ (169)	$ (727)	$ (838)	$ (785)	$ (784)	$ (888)	$ (706)	$ (428)	$ (596)	$ (7,184)
November 2014 - October 2015	$ 67	$ 503	$ 270	$ 670	$ 727	$ 438	$ 344	$ (173)	$ (103)	$ (32)	$ (52)	$ (649)	$ 2,010
Increase												$ 53	
(Decrease)	$ (809)	$ (876)	$ (418)	$ (839)	$ (1,454)	$ (1,276)	$ (1,129)	$ (611)	$ (785)	$ (674)	$ (376)		$ (9,194)

Louisville Gas and Electric Company

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

"000 Omitted"

Account 442211 Electric 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	$ 3,127	$ 2,738	$ 2,998	$ 1,171	$ 1,582	$ 1,744	$ 1,677	$ 1,284	$ 1,350	$ 1,229	$ 1,618	$ 2,109	$ 22,627
November 2014 - October 2015	$ 1,543	$ 1,226	$ 1,634	$ 1,973	$ 2,409	$ 2,331	$ 2,446	$ 2,513	$ 2,991	$ 2,878	$ 2,892	$ 3,128	$ 27,964
Increase	$ 1,584	$ 1,512	$ 1,364										
(Decrease)				$ (802)	$ (827)	$ (587)	$ (769)	$ (1,229)	$ (1,641)	$ (1,649)	$ (1,274)	$ (1,019)	$ (5,337)

Account 442213 Electric 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	$ (19)	$ (11)	$ (57)	$ (11)	$ (8)	$ (31)	$ (2)	$ (5)	$ (24)	$ (5)	$ (19)	$ (27)	$ (219)
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (15)	$ (9)	$ (21)	$ (27)	$ (72)
Increase										$ 4	$ 2		
(Decrease)	$ (19)	$ (11)	$ (57)	$ (11)	$ (8)	$ (31)	$ (2)	$ (5)	$ (9)				$ (147)

Account 442216 Electric Commercial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 241	$ 243	$ 244	$ 1,736	$ 1,292	$ 1,247	$ 1,292	$ 1,409	$ 1,454	$ 1,485	$ 1,473	$ 1,381	$ 13,497
November 2014 - October 2015	$ 221	$ 222	$ 227	$ 222	$ 231	$ 221	$ 239	$ 251	$ 257	$ 261	$ 255	$ 241	$ 2,848
Increase	$ 20	$ 21	$ 17	$ 1,514	$ 1,061	$ 1,026	$ 1,053	$ 1,158	$ 1,197	$ 1,224	$ 1,218	$ 1,140	$ 10,649
(Decrease)													

Louisville Gas and Electric Company

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

"000 Omitted"

Account 442217 Electric Commercial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 140	$ 156	$ 163	$ 1,120	$ 821	$ 767	$ 820	$ 1,015	$ 1,107	$ 1,178	$ 1,041	$ 860	$ 9,188
November 2014 - October 2015	$ 164	$ 173	$ 175	$ 194	$ 150	$ 145	$ 185	$ 192	$ 113	$ 321	$ 193	$ 160	$ 2,165
Increase				$ 926	$ 671	$ 622	$ 635	$ 823	$ 994	$ 857	$ 848	$ 700	$ 7,023
(Decrease)	$ (24)	$ (17)	$ (12)										

Account 442218 Electric Commercial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 6,788	$ 6,703	$ 6,820	$ 6,842	$ 6,624	$ 7,129	$ 7,741	$ 8,450	$ 8,756	$ 8,812	$ 8,046	$ 7,539	$ 90,250
November 2014 - October 2015	$ 6,342	$ 6,193	$ 6,434	$ 6,433	$ 6,515	$ 6,832	$ 7,556	$ 8,004	$ 8,112	$ 8,516	$ 7,617	$ 6,730	$ 85,284
Increase	$ 446	$ 510	$ 386	$ 409	$ 109	$ 297	$ 185	$ 446	$ 644	$ 296	$ 429	$ 809	$ 4,966
(Decrease)													

Account 442219 Electric Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 1,541	$ 1,546	$ 1,547	$ 1,545	$ 1,548	$ 1,544	$ 1,551	$ 1,552	$ 1,550	$ 1,550	$ 1,554	$ 1,554	$ 18,582
November 2014 - October 2015	$ 1,315	$ 1,325	$ 1,329	$ 1,335	$ 1,332	$ 1,329	$ 1,333	$ 1,337	$ 1,445	$ 1,635	$ 1,563	$ 1,545	$ 16,823
Increase	$ 226	$ 221	$ 218	$ 210	$ 216	$ 215	$ 218	$ 215	$ 105			$ 9	$ 1,759
(Decrease)										$ (85)	$ (9)		

Louisville Gas and Electric Company

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

"000 Omitted"

Account 442301 Electric Industrial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4)	$ 2	$ (2)
November 2014 - October 2015	$ 1	$ (20)	$ 21	$ (20)	$ 20	$ (19)	$ -	$ -	$ 20	$ -	$ -	$ 1	$ 4
Increase		$ 20		$ 20		$ 19						$ 1	
(Decrease)	$ (1)		$ (21)		$ (20)				$ (20)		$ (4)		$ (6)

Account 442302 Electric Industrial Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 2,464	$ 2,377	$ 2,289	$ 2,384	$ 2,709	$ 2,673	$ 2,538	$ 2,715	$ 2,555	$ 2,885	$ 2,462	$ 2,596	$ 30,647
November 2014 - October 2015	$ 2,267	$ 2,097	$ 2,068	$ 1,978	$ 2,152	$ 2,242	$ 2,327	$ 2,302	$ 2,546	$ 3,097	$ 2,602	$ 2,739	$ 28,417
Increase	$ 197	$ 280	$ 221	$ 406	$ 557	$ 431	$ 211	$ 413	$ 9				$ 2,230
(Decrease)										$ (212)	$ (140)	$ (143)	

Account 442303 Electric Industrial Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 5,884	$ 5,630	$ 5,306	$ 5,537	$ 6,376	$ 6,281	$ 5,949	$ 6,326	$ 5,891	$ 6,697	$ 5,635	$ 6,078	$ 71,590
November 2014 - October 2015	$ 6,541	$ 6,075	$ 5,995	$ 5,680	$ 6,157	$ 6,418	$ 6,698	$ 6,598	$ 6,312	$ 7,233	$ 6,525	$ 6,646	$ 76,878
Increase					$ 219								
(Decrease)	$ (657)	$ (445)	$ (689)	$ (143)		$ (137)	$ (749)	$ (272)	$ (421)	$ (536)	$ (890)	$ (568)	$ (5,288)

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Account 442304 Electric 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	$ (516)	$ (230)	$ (76)	$ (225)	$ (442)	$ (644)	$ (558)	$ (464)	$ (484)	$ (416)	$ (241)	$ (450)	$ (4,746)
November 2014 - October 2015	$ 5	$ 205	$ 166	$ 438	$ 575	$ 412	$ 296	$ (109)	$ (51)	$ (52)	$ (9)	$ (572)	$ 1,304
Increase												$ 122	
(Decrease)	$ (521)	$ (435)	$ (242)	$ (663)	$ (1,017)	$ (1,056)	$ (854)	$ (355)	$ (433)	$ (364)	$ (232)		$ (6,050)

Account 442311 Electric 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	$ 1,249	$ 1,446	$ 1,103	$ 191	$ 1,023	$ 1,019	$ 740	$ 498	$ 465	$ 425	$ 625	$ 1,006	$ 9,790
November 2014 - October 2015	$ 629	$ 563	$ 748	$ 825	$ 1,172	$ 1,163	$ 1,095	$ 978	$ 1,448	$ 937	$ 1,299	$ 2,084	$ 12,941
Increase	$ 620	$ 883	$ 355										
(Decrease)				$ (634)	$ (149)	$ (144)	$ (355)	$ (480)	$ (983)	$ (512)	$ (674)	$ (1,078)	$ (3,151)

Account 442313 Electric 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	$ (14)	$ (8)	$ (36)	$ (9)	$ (5)	$ (27)	$ 1	$ -	$ (17)	$ (3)	$ (12)	$ (20)	$ (150)
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (10)	$ (6)	$ (14)	$ (22)	$ (52)
Increase							$ 1			$ 3	$ 2	$ 2	
(Decrease)	$ (14)	$ (8)	$ (36)	$ (9)	$ (5)	$ (27)			$ (7)				$ (98)

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Account 442316 Electric Industrial Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 155	$ 222	$ 163	$ 874	$ 1,224	$ 1,057	$ 937	$ 966	$ 974	$ 971	$ 981	$ 966	$ 9,490
November 2014 - October 2015	$ 192	$ 241	$ 212	$ 168	$ 238	$ 210	$ 211	$ 217	$ 219	$ 219	$ 218	$ 212	$ 2,557
Increase				$ 706	$ 986	$ 847	$ 726	$ 749	$ 755	$ 752	$ 763	$ 754	$ 6,933
(Decrease)	$ (37)	$ (19)	$ (49)										

Account 442317 Electric Industrial Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 3	$ 3	$ 5	$ 41	$ 21	$ 27	$ 24	$ 29	$ 29	$ 32	$ 28	$ 29	$ 271
November 2014 - October 2015	$ 93	$ 126	$ (27)	$ (47)	$ 80	$ 16	$ 40	$ 65	$ (210)	$ 298	$ 84	$ (496)	$ 22
Increase			$ 32	$ 88		$ 11			$ 239			$ 525	$ 249
(Decrease)	$ (90)	$ (123)			$ (59)		$ (16)	$ (36)		$ (266)	$ (56)		

Account 442318 Electric Industrial Demand Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 4,856	$ 4,774	$ 4,806	$ 4,839	$ 4,957	$ 4,844	$ 4,896	$ 5,074	$ 5,137	$ 5,135	$ 4,791	$ 4,592	$ 58,701
November 2014 - October 2015	$ 5,696	$ 5,497	$ 5,646	$ 5,483	$ 5,488	$ 5,726	$ 5,859	$ 6,003	$ 5,854	$ 5,424	$ 6,338	$ 5,407	$ 68,421
Increase													
(Decrease)	$ (840)	$ (723)	$ (840)	$ (644)	$ (531)	$ (882)	$ (963)	$ (929)	$ (717)	$ (289)	$ (1,547)	$ (815)	$ (9,720)

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Account 442319 Electric Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 69	$ 72	$ 74	$ 73	$ 73	$ 70	$ 71	$ 70	$ 70	$ 70	$ 71	$ 73	$ 856
November 2014 - October 2015	$ 61	$ 61	$ 63	$ 61	$ 63	$ 64	$ 62	$ 63	$ 74	$ 65	$ 68	$ 64	$ 769
Increase	$ 8	$ 11	$ 11	$ 12	$ 10	$ 6	$ 9	$ 7		$ 5	$ 3	$ 9	$ 87
(Decrease)									$ (4)				

Account 444102 Electric Street Lighting Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 201	$ 235	$ 191	$ 103	$ 194	$ 191	$ 179	$ 181	$ 190	$ 207	$ 194	$ 227	$ 2,293
November 2014 - October 2015	$ 208	$ 169	$ 185	$ 168	$ 209	$ 150	$ 206	$ 179	$ 199	$ 227	$ 187	$ 216	$ 2,303
Increase		$ 66	$ 6			$ 41		$ 2			$ 7	$ 11	
(Decrease)	$ (7)			$ (65)	$ (15)		$ (27)		$ (9)	$ (20)			$ (10)

Account 444103 Electric Street Lighting Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 51	$ 60	$ 54	$ 32	$ 44	$ 42	$ 33	$ 36	$ 34	$ 39	$ 41	$ 48	$ 514
November 2014 - October 2015	$ 52	$ 51	$ 54	$ 44	$ 49	$ 33	$ 37	$ 33	$ 35	$ 40	$ 43	$ 47	$ 518
Increase		$ 9				$ 9		$ 3				$ 1	
(Decrease)	$ (1)			$ (12)	$ (5)		$ (4)		$ (1)	$ (1)	$ (2)		$ (4)

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Account 444104 Electric Street 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	$ (5)	$ (3)	$ (1)	$ -	$ (4)	$ (5)	$ (3)	$ (3)	$ (2)	$ (2)	$ (2)	$ (5)	$ (35)
November 2014 - October 2015	$ -	$ 3	$ 1	$ 4	$ 4	$ 2	$ 1	$ (3)	$ 1	$ (1)	$ -	$ (3)	$ 9
Increase													
(Decrease)	$ (5)	$ (6)	$ (2)	$ (4)	$ (8)	$ (7)	$ (4)		$ (3)	$ (1)	$ (2)	$ (2)	$ (44)

Account 444111 Electric Street 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	$ 32	$ 30	$ 28	$ -	$ 15	$ 16	$ 13	$ 7	$ 8	$ 9	$ 12	$ 19	$ 189
November 2014 - October 2015	$ 16	$ 9	$ 14	$ 17	$ 23	$ 18	$ 18	$ 16	$ 22	$ 22	$ 23	$ 28	$ 226
Increase	$ 16	$ 21	$ 14										
(Decrease)				$ (17)	$ (8)	$ (2)	$ (5)	$ (9)	$ (14)	$ (13)	$ (11)	$ (9)	$ (37)

Account 444113 Electric Street 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1)	$ (1)
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase													
(Decrease)												$ (1)	$ (1)

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Account 444117 Electric Street Lighting Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 4	$ 4	$ 4	$ 19	$ 18	$ 19	$ 18	$ 18	$ 18	$ 18	$ 18	$ 19	$ 177
November 2014 - October 2015	$ 4	$ 4	$ 4	$ 2	$ 4	$ 4	$ 4	$ 4	$ 4	$ 5	$ 4	$ 1	$ 44
Increase				$ 17	$ 14	$ 15	$ 14	$ 14	$ 14	$ 13	$ 14	$ 18	$ 133
(Decrease)													

Account 444119 Electric Street Lighting Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 6	$ 39
November 2014 - October 2015	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 4	$ 3	$ 1	$ 35
Increase												$ 5	$ 4
(Decrease)										$ (1)			

Account 445101 Electric Public Authority DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 31	$ 33	$ 28	$ 25	$ 24	$ 37	$ 35	$ 23	$ 34	$ 44	$ 50	$ 49	$ 413
November 2014 - October 2015	$ 62	$ 32	$ 68	$ 41	$ 37	$ 75	$ 49	$ 40	$ 28	$ 28	$ 18	$ 31	$ 509
Increase		$ 1							$ 6	$ 16	$ 32	$ 18	
(Decrease)	$ (31)		$ (40)	$ (16)	$ (13)	$ (38)	$ (14)	$ (17)					$ (96)

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Account 445102 Electric Public Authority Energy Revenues (Non-Fuel)	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 1,756	$ 1,800	$ 1,851	$ 1,770	$ 1,944	$ 1,822	$ 1,911	$ 2,100	$ 2,131	$ 2,322	$ 2,233	$ 1,957	$ 23,597
November 2014 - October 2015	$ 1,806	$ 1,822	$ 1,907	$ 1,775	$ 1,878	$ 1,751	$ 1,982	$ 2,007	$ 2,156	$ 2,230	$ 2,114	$ 1,928	$ 23,356
Increase					$ 66	$ 71		$ 93		$ 92	$ 119	$ 29	$ 241
(Decrease)	$ (50)	$ (22)	$ (56)	$ (5)			$ (71)		$ (25)				

Account 445103 Electric Public Authority Energy Fuel Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 2,299	$ 2,382	$ 2,377	$ 2,159	$ 2,536	$ 2,325	$ 2,399	$ 2,779	$ 2,883	$ 3,088	$ 3,038	$ 2,527	$ 30,792
November 2014 - October 2015	$ 2,405	$ 2,517	$ 2,593	$ 2,298	$ 2,458	$ 2,481	$ 2,583	$ 2,737	$ 2,931	$ 2,949	$ 2,965	$ 2,516	$ 31,433
Increase					$ 78			$ 42		$ 139	$ 73	$ 11	
(Decrease)	$ (106)	$ (135)	$ (216)	$ (139)		$ (156)	$ (184)		$ (48)				$ (641)

Account 445104 Electric Public Authority 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	$ (208)	$ (77)	$ (61)	$ (71)	$ (232)	$ (219)	$ (215)	$ (222)	$ (256)	$ (199)	$ (123)	$ (176)	$ (2,059)
November 2014 - October 2015	$ 15	$ 100	$ 41	$ 205	$ 225	$ 144	$ 110	$ (38)	$ 2	$ (20)	$ (34)	$ (201)	$ 549
Increase												$ 25	
(Decrease)	$ (223)	$ (177)	$ (102)	$ (276)	$ (457)	$ (363)	$ (325)	$ (184)	$ (258)	$ (179)	$ (89)		$ (2,608)

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Account 445111 Electric Public Authority 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	$ 806	$ 684	$ 756	$ 203	$ 461	$ 527	$ 434	$ 297	$ 275	$ 310	$ 423	$ 547	$ 5,723
November 2014 - October 2015	$ 395	$ 300	$ 392	$ 451	$ 659	$ 662	$ 616	$ 612	$ 783	$ 644	$ 807	$ 965	$ 7,286
Increase	$ 411	$ 384	$ 364										
(Decrease)				$ (248)	$ (198)	$ (135)	$ (182)	$ (315)	$ (508)	$ (334)	$ (384)	$ (418)	$ (1,563)

Account 445113 Electric Public Authority 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)	$ (5)	$ (17)	$ (3)	$ -	$ (13)	$ 2	$ (1)	$ (10)	$ 1	$ (7)	$ (7)	$ (65)
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4)	$ (2)	$ (6)	$ (8)	$ (20)
Increase							$ 2			$ 3		$ 1	
(Decrease)	$ (5)	$ (5)	$ (17)	$ (3)		$ (13)		$ (1)	$ (6)		$ (1)		$ (45)

Account 445116 Electric Public Authority Demand ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 88	$ 89	$ 90	$ 498	$ 488	$ 476	$ 455	$ 486	$ 465	$ 537	$ 529	$ 475	$ 4,676
November 2014 - October 2015	$ 101	$ 79	$ 83	$ 78	$ 85	$ 109	$ 96	$ 100	$ 108	$ 106	$ 97	$ 108	$ 1,150
Increase		$ 10	$ 7	$ 420	$ 403	$ 367	$ 359	$ 386	$ 357	$ 431	$ 432	$ 367	$ 3,526
(Decrease)	$ (13)												

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Account 445117 Electric Public Authority Energy ECR Revenues	November	December	January	February (5)	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 21	$ 23	$ 23	$ 141	$ 120	$ 110	$ 116	$ 123	$ 119	$ 140	$ 134	$ 118	$ 1,188
November 2014 - October 2015	$ 70	$ 17	$ 24	$ 49	$ (9)	$ 36	$ 33	$ 36	$ -	$ 104	$ (36)	$ (46)	$ 278
Increase		$ 6		$ 92	$ 129	$ 74	$ 83	$ 87	$ 119	$ 36	$ 170	$ 164	$ 910
(Decrease)	$ (49)		$ (1)										

Account 445118 Electric Public Authority Demand Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 2,491	$ 2,407	$ 2,322	$ 2,231	$ 2,424	$ 2,460	$ 2,588	$ 2,848	$ 2,848	$ 2,972	$ 2,896	$ 2,466	$ 30,953
November 2014 - October 2015	$ 2,460	$ 2,472	$ 2,334	$ 2,297	$ 2,383	$ 3,078	$ 3,081	$ 3,122	$ 3,135	$ 3,212	$ 3,158	$ 2,672	$ 33,404
Increase	$ 31				$ 41								
(Decrease)		$ (65)	$ (12)	$ (66)		$ (618)	$ (493)	$ (274)	$ (287)	$ (240)	$ (262)	$ (206)	$ (2,451)

Account 445119 Electric Public Authority Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 116	$ 116	$ 118	$ 116	$ 115	$ 116	$ 116	$ 115	$ 115	$ 116	$ 115	$ 115	$ 1,389
November 2014 - October 2015	$ 102	$ 104	$ 104	$ 102	$ 102	$ 105	$ 102	$ 103	$ 107	$ 116	$ 122	$ 116	$ 1,285
Increase	$ 14	$ 12	$ 14	$ 14	$ 13	$ 11	$ 14	$ 12	$ 8				$ 104
(Decrease)											$ (7)	$ (1)	

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Account 447005 Intercompany Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 35	$ 156	$ -	$ 1	$ 18	$ 58	$ 76	$ 20	$ 52	$ 111	$ 169	$ 103	$ 799
November 2014 - October 2015	$ 10	$ 9	$ -	$ -	$ -	$ 1	$ 110	$ 95	$ 453	$ 121	$ 171	$ 72	$ 1,042
Increase	$ 25	$ 147		$ 1	$ 18	$ 57						$ 31	
(Decrease)							$ (34)	$ (75)	$ (401)	$ (10)	$ (2)		$ (243)

Account 447006 Intercompany Sales Native Load	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 2,118	$ 645	$ 4,439	$ 3,731	$ 2,945	$ 3,158	$ 496	$ 1,391	$ 1,264	$ 233	$ 842	$ 392	$ 21,654
November 2014 - October 2015	$ 6,597	$ 4,924	$ 7,522	$ 8,454	$ 5,836	$ 5,247	$ 1,968	$ 925	$ 114	$ 565	$ 644	$ 1,608	$ 44,404
Increase								$ 466	$ 1,150		$ 198		
(Decrease)	$ (4,479)	$ (4,279)	$ (3,083)	$ (4,723)	$ (2,891)	$ (2,089)	$ (1,472)			$ (332)		$ (1,216)	$ (22,750)

Account 447050 Sales for Resale - Energy	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 160	$ 170	$ 1,049	$ 204	$ 72	$ 504	$ 41	$ 199	$ 535	$ 169	$ 248	$ 414	$ 3,765
November 2014 - October 2015	$ 989	$ 364	$ 1,769	$ 7,736	$ 1,748	$ 172	$ 1,097	$ 170	$ 317	$ 168	$ 359	$ 476	$ 15,365
Increase						$ 332		$ 29	$ 218	$ 1			
(Decrease)	$ (829)	$ (194)	$ (720)	$ (7,532)	$ (1,676)		$ (1,056)				$ (111)	$ (62)	$ (11,600)

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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	$ 102	$ 150	$ 211	$ 251	$ 240	$ 154	$ 150	$ 189	$ 276	$ 431	$ 316	$ 266	$ 2,736
November 2014 - October 2015	$ 98	$ 174	$ 243	$ 266	$ 233	$ 214	$ 111	$ 193	$ 305	$ 343	$ 280	$ 228	$ 2,688
Increase	$ 4				$ 7		$ 39			$ 88	$ 36	$ 38	$ 48
(Decrease)		$ (24)	$ (32)	$ (15)		$ (60)		$ (4)	$ (29)				

Account 451001 Reconnect Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 119	$ 114	$ 94	$ 134	$ 159	$ 122	$ 78	$ 97	$ 79	$ 124	$ 98	$ 121	$ 1,339
November 2014 - October 2015	$ 85	$ 112	$ 97	$ 45	$ 153	$ 163	$ 163	$ 142	$ 114	$ 133	$ 147	$ 138	$ 1,492
Increase	$ 34	$ 2		$ 89	$ 6								
(Decrease)			$ (3)			$ (41)	$ (85)	$ (45)	$ (35)	$ (9)	$ (49)	$ (17)	$ (153)

Account 451002 Temporary Service Charges - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 7	$ 6	$ 9	$ 6	$ 7	$ 8	$ 9	$ 7	$ 7	$ 8	$ 9	$ 6	$ 89
November 2014 - October 2015	$ 7	$ 6	$ 7	$ 6	$ 4	$ 6	$ 6	$ 9	$ 6	$ 9	$ 7	$ 9	$ 82
Increase			$ 2		$ 3	$ 2	$ 3		$ 1		$ 2		$ 7
(Decrease)								$ (2)		$ (1)		$ (3)	

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Account 451004 Other Service Revenue - 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	$ 2
Increase													
(Decrease)						$ (1)							$ (1)

Account 454001 CATV Attachment Rent	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 67	$ 67	$ 67	$ (27)	$ 53	$ 53	$ 53	$ 53	$ 41	$ 53	$ 53	$ 54	$ 587
November 2014 - October 2015	$ 66	$ 66	$ 66	$ 67	$ 67	$ 66	$ 66	$ 66	$ 66	$ 66	$ 69	$ 70	$ 801
Increase	$ 1	$ 1	$ 1										
(Decrease)				$ (94)	$ (14)	$ (13)	$ (13)	$ (13)	$ (25)	$ (13)	$ (16)	$ (16)	$ (214)

Account 454002 Other Rent from Electric Property	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 182	$ 196	$ 173	$ 178	$ 132	$ 133	$ 278	$ 122	$ 205	$ 156	$ 178	$ 146	$ 2,079
November 2014 - October 2015	$ 178	$ 189	$ 185	$ 140	$ 238	$ 140	$ 223	$ 636	$ (270)	$ 186	$ 183	$ 182	$ 2,210
Increase	$ 4	$ 7		$ 38			$ 55		$ 475				
(Decrease)			$ (12)		$ (106)	$ (7)		$ (514)		$ (30)	$ (5)	$ (36)	$ (131)

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Account 454003 Rent from Fiber Optics	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 3	$ 3	$ 3	$ 83	$ 43	$ 3	$ 3	$ 3	$ 3	$ 9	$ (37)	$ 4	$ 123
November 2014 - October 2015	$ 3	$ 3	$ 43	$ 3	$ 42	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 115
Increase				$ 80	$ 1					$ 6		$ 1	$ 8
(Decrease)			$ (40)								$ (40)		

Account 454006 Facility Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 51	$ 51	$ 51	$ 52	$ 52	$ 52	$ 52	$ 52	$ 52	$ 53	$ 52	$ 53	$ 623
November 2014 - October 2015	$ 6	$ 9	$ 9	$ 9	$ 9	$ 51	$ 51	$ 51	$ 96	$ 6	$ 53	$ 53	$ 403
Increase	$ 45	$ 42	$ 42	$ 43	$ 43	$ 1	$ 1	$ 1		$ 47			$ 220
(Decrease)									$ (44)		$ (1)		

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	$ 25	$ 25	$ 26	$ 26	$ 26	$ 26	$ 25	$ 27	$ 29	$ 29	$ 29	$ 26	$ 319
November 2014 - October 2015	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 25	$ 25	$ 25	$ 25	$ 25	$ 22	$ 291
Increase	$ 1	$ 1	$ 2	$ 2	$ 2	$ 2		$ 2	$ 4	$ 4	$ 4	$ 4	$ 28
(Decrease)													

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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	$ 11	$ 62	$ 11	$ -	$ 19	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9	$ 166
November 2014 - October 2015	$ 11	$ 58	$ 17	$ 17	$ 17	$ 17	$ 17	$ 17	$ 11	$ 11	$ 11	$ 14	$ 218
Increase		$ 4			$ 2								
(Decrease)			$ (6)	$ (17)		$ (8)	$ (8)	$ (8)	$ (2)	$ (2)	$ (2)	$ (5)	$ (52)

Account 456004 Comp - Stby Pwr - H2O CO	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10
November 2014 - October 2015	$ -	$ -	$ 10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10
Increase													
(Decrease)													

Account 456007 Returned Check Charge - Electric	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 11	$ 10	$ 11	$ 11	$ 11	$ 12	$ 11	$ 12	$ 11	$ 14	$ 14	$ 13	$ 141
November 2014 - October 2015	$ 9	$ 10	$ 11	$ 10	$ 9	$ 11	$ 12	$ 11	$ 11	$ 13	$ 12	$ 14	$ 133
Increase	$ 2			$ 1	$ 2	$ 1		$ 1		$ 1	$ 2		$ 8
(Decrease)							$ (1)					$ (1)	

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Account 456008 Other Miscellaneous Electric Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 2	$ 7	$ 8	$ (1)	$ 3	$ 2	$ 1	$ (26)	$ 8	$ 1	$ 66	$ 38	$ 109
November 2014 - October 2015	$ (43)	$ 86	$ (43)	$ 8	$ 2	$ 2	$ 4	$ 2	$ 2	$ 2	$ 3	$ 31	$ 56
Increase	$ 45		$ 51		$ 1				$ 6		$ 63	$ 7	$ 53
(Decrease)		$ (79)		$ (9)			$ (3)	$ (28)		$ (1)			

Account 456022 Coal Resale Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 31	$ 145	$ -	$ 36	$ 291	$ 116	$ 119	$ 96	$ 112	$ 105	$ 180	$ 189	$ 1,420
November 2014 - October 2015	$ 145	$ 143	$ 67	$ -	$ 137	$ 99	$ 129	$ 131	$ 33	$ 109	$ 111	$ 18	$ 1,122
Increase		$ 2		$ 36	$ 154	$ 17			$ 79		$ 69	$ 171	$ 298
(Decrease)	$ (114)		$ (67)				$ (10)	$ (35)		$ (4)			

Account 456028 Excess Facilities Charges	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 12	$ 13	$ 12	$ 12	$ 13	$ 12	$ 12	$ 12	$ 12	$ 12	$ 12	$ 13	$ 147
November 2014 - October 2015	$ 12	$ 13	$ 12	$ -	$ 1	$ 12	$ 12	$ 12	$ 13	$ 12	$ 12	$ 13	$ 124
Increase				$ 12	$ 12								$ 23
(Decrease)									$ (1)				

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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)	$ -	$ 1	$ -
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase													
(Decrease)										$ (1)			$ (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	$ 1	$ 8	$ 229	$ 123	$ 36	$ 46	$ 34	$ 34	$ 40	$ 36	$ 36	$ 39	$ 662
November 2014 - October 2015	$ 7	$ 13	$ 27	$ 48	$ 25	$ 22	$ 17	$ 78	$ 9	$ 5	$ 6	$ 6	$ 263
Increase			$ 202	$ 75	$ 11	$ 24	$ 17		$ 31	$ 31	$ 30	$ 33	$ 399
(Decrease)	$ (6)	$ (5)						$ (44)					

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	$ 25	$ 25	$ 30	$ 31	$ 23	$ 25	$ 26	$ 37	$ 38	$ 38	$ 35	$ 30	$ 363
November 2014 - October 2015	$ 30	$ 30	$ 35	$ 39	$ 34	$ 25	$ 28	$ 31	$ 30	$ 32	$ 30	$ 22	$ 366
Increase								$ 6	$ 8	$ 6	$ 5	$ 8	
(Decrease)	$ (5)	$ (5)	$ (5)	$ (8)	$ (11)		$ (2)						$ (3)

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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	$ 13	$ 13	$ 16	$ 16	$ 11	$ 12	$ 6	$ 7	$ 12	$ 12	$ 11	$ 18	$ 147
November 2014 - October 2015	$ 24	$ 26	$ 27	$ 33	$ 10	$ 23	$ 21	$ 27	$ 16	$ 15	$ 15	$ 10	$ 247
Increase					$ 1							$ 8	
(Decrease)	$ (11)	$ (13)	$ (11)	$ (17)		$ (11)	$ (15)	$ (20)	$ (4)	$ (3)	$ (4)		$ (100)

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	$ 5	$ 5	$ 6	$ 6	$ 5	$ 7	$ 8	$ 10	$ 9	$ 9	$ 9	$ 8	$ 87
November 2014 - October 2015	$ 6	$ 5	$ 6	$ 6	$ 6	$ 6	$ 6	$ 9	$ 10	$ 10	$ 9	$ 7	$ 86
Increase						$ 1	$ 2	$ 1				$ 1	$ 1
(Decrease)	$ (1)				$ (1)				$ (1)	$ (1)			

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	$ 539	$ 542	$ 646	$ 660	$ 482	$ 456	$ 569	$ 784	$ 778	$ 769	$ 734	$ 620	$ 7,579
November 2014 - October 2015	$ 484	$ 485	$ 628	$ 623	$ 545	$ 393	$ 444	$ 637	$ 643	$ 696	$ 645	$ 488	$ 6,711
Increase	$ 55	$ 57	$ 18	$ 37		$ 63	$ 125	$ 147	$ 135	$ 73	$ 89	$ 132	$ 868
(Decrease)					$ (63)								

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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	$ 8	$ 8	$ 10	$ 10	$ 8	$ 11	$ 12	$ 16	$ 14	$ 13	$ 13	$ 12	$ 135
November 2014 - October 2015	$ 9	$ 8	$ 10	$ 9	$ 9	$ 9	$ 10	$ 14	$ 16	$ 15	$ 15	$ 10	$ 134
Increase				$ 1		$ 2	$ 2	$ 2				$ 2	$ 1
(Decrease)	$ (1)				$ (1)				$ (2)	$ (2)	$ (2)		

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	$ 8	$ 8	$ 10	$ 10	$ 8	$ 11	$ 12	$ 16	$ 14	$ 13	$ 13	$ 12	$ 135
November 2014 - October 2015	$ 9	$ 8	$ 10	$ 9	$ 9	$ 9	$ 10	$ 14	$ 16	$ 15	$ 15	$ 10	$ 134
Increase				$ 1		$ 2	$ 2	$ 2				$ 2	$ 1
(Decrease)	$ (1)				$ (1)				$ (2)	$ (2)	$ (2)		

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	$ 2	$ 1	$ -	$ -	$ -	$ -	$ 3	$ -	$ 1	$ -	$ 3	$ (1)	$ 9
November 2014 - October 2015	$ (6)	$ 1	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 1	$ (3)
Increase	$ 8						$ 2		$ 1		$ 3		$ 12
(Decrease)												$ (2)	

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"000 Omitted"

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	$ 1	$ 1	$ -	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ -	$ 1	$ (1)	$ 9
November 2014 - October 2015	$ 4	$ (2)	$ 1	$ 1	$ 1	$ 1	$ 1	$ -	$ -	$ -	$ 2	$ 1	$ 10
Increase		$ 3						$ 2	$ 1				
(Decrease)	$ (3)		$ (1)								$ (1)	$ (2)	$ (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	$ 1	$ -	$ -	$ -	$ -	$ 1	$ -	$ 1	$ 1	$ -	$ -	$ 2	$ 6
November 2014 - October 2015	$ 4	$ (3)	$ 1	$ 1	$ 2	$ 1	$ 1	$ 1	$ -	$ -	$ 1	$ 2	$ 11
Increase		$ 3							$ 1				
(Decrease)	$ (3)		$ (1)	$ (1)	$ (2)		$ (1)				$ (1)		$ (5)

Account 456143 Intercompany Native Load Demand Transmission	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	$ 18	$ 11	$ 11	$ 12	$ 12	$ 19	$ 11	$ 49	$ 27	$ 10	$ 16	$ 21	$ 217
November 2014 - October 2015	$ 64	$ (37)	$ 17	$ 22	$ 28	$ 10	$ 8	$ 10	$ 9	$ 11	$ 43	$ 18	$ 203
Increase		$ 48				$ 9	$ 3	$ 39	$ 18			$ 3	$ 14
(Decrease)	$ (46)		$ (6)	$ (10)	$ (16)					$ (1)	$ (27)		

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"000 Omitted"

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	$ 2	$ 14	$ 1	$ -	$ 1	$ 4	$ 6	$ 9	$ 18	$ 18	$ 15	$ 34	$ 122
November 2014 - October 2015	$ (2)	$ -	$ -	$ 2	$ -	$ -	$ 9	$ 9	$ 46	$ 23	$ 23	$ 5	$ 115
Increase	$ 4	$ 14	$ 1		$ 1	$ 4						$ 29	$ 7
(Decrease)				$ (2)			$ (3)		$ (28)	$ (5)	$ (8)		

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 4
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 4
Increase													
(Decrease)													

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4	$ 4
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ -	$ 5
Increase												$ 4	
(Decrease)							$ (1)	$ (1)	$ (1)	$ (1)	$ (1)		$ (1)

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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	$ 1	$ 1	$ 1	$ 3	$ 4	$ 5	$ 17
November 2014 - October 2015	$ -	$ 1	$ -	$ 1	$ -	$ -	$ 1	$ 2	$ 2	$ 1	$ 2	$ -	$ 10
Increase						$ 1				$ 2	$ 2	$ 5	$ 7
(Decrease)				$ (1)				$ (1)	$ (1)				

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	$ 2	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ 1	$ -	$ 1	$ (1)	$ 4
November 2014 - October 2015	$ (10)	$ 3	$ -	$ (1)	$ -	$ 3	$ 2	$ -	$ -	$ -	$ -	$ 1	$ (2)
Increase	$ 12			$ 1	$ 1				$ 1		$ 1		$ 6
(Decrease)		$ (3)				$ (3)	$ (2)					$ (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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase													
(Decrease)												$ (1)	$ (1)

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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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase													
(Decrease)												$ (1)	$ (1)

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	$ 2	$ 4	$ 32	$ 5	$ 1	$ 10	$ 1	$ 6	$ 16	$ 4	$ 4	$ 11	$ 96
November 2014 - October 2015	$ 8	$ -	$ 13	$ 76	$ 15	$ 3	$ 22	$ 4	$ 8	$ 4	$ 8	$ 12	$ 173
Increase		$ 4	$ 19			$ 7		$ 2	$ 8				
(Decrease)	$ (6)			$ (71)	$ (14)		$ (21)				$ (4)	$ (1)	$ (77)

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2	$ 3
November 2014 - October 2015	$ 1	$ -	$ 1	$ 4	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1	$ 9
Increase												$ 1	
(Decrease)	$ (1)			$ (4)	$ (1)	$ (1)							$ (6)

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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	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2	$ 3
November 2014 - October 2015	$ 1	$ -	$ 2	$ 7	$ 2	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ 14
Increase												$ 2	
(Decrease)	$ (1)		$ (1)	$ (7)	$ (2)	$ (1)	$ (1)						$ (11)

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	$ 1	$ -	$ 2	$ -	$ 1	$ 1	$ 1	$ 1	$ 2	$ 10
November 2014 - October 2015	$ 3	$ 2	$ 11	$ 27	$ 10	$ 11	$ (8)	$ 1	$ -	$ -	$ 1	$ 2	$ 60
Increase							$ 8		$ 1	$ 1			
(Decrease)	$ (3)	$ (2)	$ (10)	$ (26)	$ (10)	$ (9)							$ (50)

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	$ (2)	$ -	$ -	$ -	$ (1)	$ -	$ -	$ -	$ (1)	$ -	$ (1)	$ -	$ (5)
November 2014 - October 2015	$ 10	$ (4)	$ -	$ 1	$ -	$ (3)	$ (2)	$ -	$ -	$ -	$ -	$ (2)	$ -
Increase		$ 4				$ 3	$ 2					$ 2	
(Decrease)	$ (12)			$ (1)	$ (1)				$ (1)		$ (1)		$ (5)

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Account 456199 Intracompany Transmission Revenue Elim. - Retail Sourcing Off System Sales	November	December	January	February	March	April	May	June (9)	July	August	September	October	Total
November 2015 - October 2016	$ (2)	$ (5)	$ (35)	$ (7)	$ (1)	$ (12)	$ (1)	$ (7)	$ (18)	$ (5)	$ (6)	$ (12)	$ (111)
November 2014 - October 2015	$ (13)	$ (3)	$ (26)	$ (114)	$ (28)	$ (15)	$ (15)	$ (5)	$ (9)	$ (4)	$ (10)	$ (15)	$ (257)
Increase	$ 11			$ 107	$ 27	$ 3	$ 14				$ 4	$ 3	$ 146
(Decrease)		$ (2)	$ (9)					$ (2)	$ (9)	$ (1)			

Account 480101 Gas Residential DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 409	$ 207	$ 337	$ 141	$ 226	$ 264	$ 335	$ 214	$ 295	$ 266	$ 211	$ 365	$ 3,270
November 2014 - October 2015	$ 273	$ 207	$ 299	$ 231	$ 237	$ 214	$ 321	$ 310	$ 196	$ 300	$ (49)	$ 308	$ 2,847
Increase	$ 136		$ 38			$ 50	$ 14		$ 99		$ 260	$ 57	$ 423
(Decrease)				$ (90)	$ (11)			$ (96)		$ (34)			

Account 480102 Gas Residential Base Energy Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 4,708	$ 6,354	$ 12,264	$ 9,351	$ 4,634	$ 3,349	$ 1,780	$ 1,037	$ 959	$ 987	$ 1,045	$ 1,514	$ 47,982
November 2014 - October 2015	$ 7,704	$ 8,499	$ 11,702	$ 12,107	$ 6,411	$ 2,421	$ 1,231	$ 1,001	$ 1,024	$ 1,036	$ 1,055	$ 2,004	$ 56,195
Increase			$ 562			$ 928	$ 549	$ 36					
(Decrease)	$ (2,996)	$ (2,145)		$ (2,756)	$ (1,777)				$ (65)	$ (49)	$ (10)	$ (490)	$ (8,213)

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Account 480104 Gas Residential GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 5,607	$ 7,562	$ 14,959	$ 9,944	$ 5,072	$ 3,730	$ 1,973	$ 1,341	$ 1,187	$ 1,394	$ 1,395	$ 2,027	$ 56,191
November 2014 - October 2015	$ 15,606	$ 18,079	$ 24,675	$ 22,848	$ 12,799	$ 4,839	$ 1,998	$ 1,589	$ 1,473	$ 1,280	$ 1,097	$ 2,287	$ 108,570
Increase										$ 114	$ 298		
(Decrease)	$ (9,999)	$ (10,517)	$ (9,716)	$ (12,904)	$ (7,727)	$ (1,109)	$ (25)	$ (248)	$ (286)			$ (260)	$ (52,379)

Account 480106 Gas Residential GLT Revenues	November	December	January (7)	February	March	April	May (7)	June	July	August	September	October	Total
November 2015 - October 2016	$ 1,222	$ 1,329	$ 1,367	$ 1,168	$ 1,204	$ 1,144	$ 1,343	$ 1,342	$ 1,358	$ 1,434	$ 1,469	$ 1,495	$ 15,875
November 2014 - October 2015	$ 857	$ 863	$ 948	$ 993	$ 941	$ 948	$ 1,141	$ 1,558	$ 1,381	$ 1,291	$ 1,244	$ 1,232	$ 13,397
Increase	$ 365	$ 466	$ 419	$ 175	$ 263	$ 196	$ 202			$ 143	$ 225	$ 263	$ 2,478
(Decrease)								$ (216)	$ (23)				

Account 480107 Gas Residential WNA Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 2,199	$ 1,950	$ (163)	$ 1,156	$ 880	$ 768	$ (4)	$ (1)	$ -	$ -	$ -	$ 860	$ 7,645
November 2014 - October 2015	$ (858)	$ (292)	$ 260	$ (1,675)	$ (2,638)	$ 1,725	$ (2)	$ -	$ -	$ -	$ -	$ 1,358	$ (2,122)
Increase	$ 3,057	$ 2,242		$ 2,831	$ 3,518								$ 9,767
(Decrease)			$ (423)			$ (957)	$ (2)	$ (1)				$ (498)	

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Account 480119 Gas Residential Customer Charge Revenues	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 3,958	$ 3,979	$ 3,988	$ 3,995	$ 3,999	$ 3,989	$ 3,988	$ 3,985	$ 3,975	$ 3,976	$ 3,970	$ 3,968	$ 47,770
November 2014 - October 2015	$ 3,938	$ 3,945	$ 3,950	$ 3,949	$ 3,959	$ 3,952	$ 3,927	$ 3,938	$ 3,953	$ 3,881	$ 3,953	$ 3,949	$ 47,294
Increase	$ 20	$ 34	$ 38	$ 46	$ 40	$ 37	$ 61	$ 47	$ 22	$ 95	$ 17	$ 19	$ 476
(Decrease)													

Account 481101 Gas Commercial DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 13	$ 6	$ 8	$ 3	$ 7	$ 6	$ 10	$ 7	$ 11	$ 10	$ 8	$ 12	$ 101
November 2014 - October 2015	$ 5	$ 6	$ 6	$ 4	$ 7	$ 4	$ 8	$ 9	$ 9	$ 14	$ (2)	$ 10	$ 80
Increase	$ 8		$ 2			$ 2	$ 2		$ 2		$ 10	$ 2	$ 21
(Decrease)				$ (1)				$ (2)		$ (4)			

Account 481102 Gas Commercial Base Energy Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 1,615	$ 2,013	$ 3,919	$ 3,078	$ 1,661	$ 1,001	$ 744	$ 510	$ 476	$ 494	$ 503	$ 606	$ 16,620
November 2014 - October 2015	$ 2,327	$ 3,031	$ 4,015	$ 4,150	$ 2,354	$ 760	$ 509	$ 517	$ 483	$ 490	$ 493	$ 796	$ 19,925
Increase						$ 241	$ 235			$ 4	$ 10		
(Decrease)	$ (712)	$ (1,018)	$ (96)	$ (1,072)	$ (693)			$ (7)	$ (7)			$ (190)	$ (3,305)

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Account 481104 Gas Commercial GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 2,519	$ 3,194	$ 6,392	$ 4,359	$ 2,442	$ 1,656	$ 1,201	$ 938	$ 848	$ 1,003	$ 967	$ 1,151	$ 26,670
November 2014 - October 2015	$ 5,986	$ 8,103	$ 10,675	$ 9,923	$ 5,849	$ 2,286	$ 1,134	$ 1,111	$ 995	$ 864	$ 736	$ 1,287	$ 48,949
Increase							$ 67			$ 139	$ 231		
(Decrease)	$ (3,467)	$ (4,909)	$ (4,283)	$ (5,564)	$ (3,407)	$ (630)		$ (173)	$ (147)			$ (136)	$ (22,279)

Account 481106 Gas Commercial GLT Revenues	November	December	January (7)	February	March	April	May (7)	June	July	August	September	October	Total
November 2015 - October 2016	$ 441	$ 495	$ 514	$ 507	$ 548	$ 523	$ 598	$ 593	$ 592	$ 625	$ 633	$ 639	$ 6,708
November 2014 - October 2015	$ 305	$ 323	$ 358	$ 369	$ 350	$ 354	$ 424	$ 573	$ 505	$ 471	$ 453	$ 449	$ 4,934
Increase	$ 136	$ 172	$ 156	$ 138	$ 198	$ 169	$ 174	$ 20	$ 87	$ 154	$ 180	$ 190	$ 1,774
(Decrease)													

Account 481107 Gas Commercial WNA Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 648	$ 761	$ (88)	$ 153	$ 359	$ 123	$ 1	$ -	$ (1)	$ -	$ -	$ 270	$ 2,226
November 2014 - October 2015	$ (234)	$ (138)	$ 104	$ (546)	$ (845)	$ 532	$ 2	$ -	$ -	$ -	$ -	$ 392	$ (733)
Increase	$ 882	$ 899		$ 699	$ 1,204								$ 2,959
(Decrease)			$ (192)			$ (409)	$ (1)		$ (1)			$ (122)	

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Account 481119 Gas Commercial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 1,093	$ 1,107	$ 1,112	$ 1,116	$ 1,118	$ 1,110	$ 1,109	$ 1,093	$ 1,089	$ 1,084	$ 1,079	$ 1,075	$ 13,185
November 2014 - October 2015	$ 962	$ 1,186	$ 813	$ 1,132	$ 958	$ 954	$ 922	$ 965	$ 1,025	$ 1,118	$ 1,093	$ 1,084	$ 12,212
Increase	$ 131		$ 299		$ 160	$ 156	$ 187	$ 128	$ 64				$ 973
(Decrease)		$ (79)		$ (16)						$ (34)	$ (14)	$ (9)	

Account 481202 Gas Industrial Base Energy Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 295	$ 214	$ 353	$ 284	$ 219	$ 132	$ 160	$ 131	$ 116	$ 119	$ 121	$ 154	$ 2,298
November 2014 - October 2015	$ 327	$ 296	$ 363	$ 395	$ 287	$ 106	$ 148	$ 156	$ 154	$ 180	$ 160	$ 194	$ 2,766
Increase						$ 26	$ 12						
(Decrease)	$ (32)	$ (82)	$ (10)	$ (111)	$ (68)			$ (25)	$ (38)	$ (61)	$ (39)	$ (40)	$ (468)

Account 481204 Gas Industrial GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 402	$ 318	$ 545	$ 373	$ 311	$ 245	$ 285	$ 279	$ 231	$ 290	$ 270	$ 324	$ 3,873
November 2014 - October 2015	$ 932	$ 784	$ 951	$ 939	$ 665	$ 394	$ 399	$ 410	$ 384	$ 332	$ 275	$ 345	$ 6,810
Increase													
(Decrease)	$ (530)	$ (466)	$ (406)	$ (566)	$ (354)	$ (149)	$ (114)	$ (131)	$ (153)	$ (42)	$ (5)	$ (21)	$ (2,937)

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Account 481205 Gas Industrial Cashout	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 25	$ 29	$ 17	$ 6	$ 2	$ 2	$ 88	$ 54	$ 11	$ 40	$ 61	$ 184	$ 519
November 2014 - October 2015	$ 41	$ 11	$ 64	$ 1	$ 99	$ 61	$ 80	$ 162	$ 70	$ 32	$ 11	$ 50	$ 682
Increase		$ 18		$ 5			$ 8			$ 8	$ 50	$ 134	
(Decrease)	$ (16)		$ (47)		$ (97)	$ (59)		$ (108)	$ (59)				$ (163)

Account 481206 Gas Industrial GLT Revenues	November	December	January (7)	February	March	April	May (7)	June	July	August	September	October	Total
November 2015 - October 2016	$ 43	$ 48	$ 49	$ 50	$ 58	$ 54	$ 60	$ 59	$ 61	$ 57	$ 66	$ 64	$ 669
November 2014 - October 2015	$ 29	$ 30	$ 36	$ 34	$ 34	$ 35	$ 43	$ 57	$ 48	$ 47	$ 44	$ 42	$ 479
Increase	$ 14	$ 18	$ 13	$ 16	$ 24	$ 19	$ 17	$ 2	$ 13	$ 10	$ 22	$ 22	$ 190
(Decrease)													

Account 481219 Gas Industrial Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 28	$ 27	$ 28	$ 27	$ 26	$ 26	$ 26	$ 26	$ 26	$ 24	$ 26	$ 27	$ 317
November 2014 - October 2015	$ 25	$ 52	$ (2)	$ 49	$ 23	$ 23	$ 26	$ 27	$ 28	$ 30	$ 28	$ 28	$ 337
Increase	$ 3		$ 30		$ 3	$ 3							
(Decrease)		$ (25)		$ (22)				$ (1)	$ (2)	$ (6)	$ (2)	$ (1)	$ (20)

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Account 482101 Gas Public Authority DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ 1	$ 1	$ 2	$ 1	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 2	$ 13
November 2014 - October 2015	$ 1	$ 1	$ 1	$ 1	$ -	$ 1	$ 1	$ 1	$ 1	$ 2	$ -	$ 2	$ 12
Increase			$ 1								$ 1		$ 1
(Decrease)										$ (1)			

Account 482102 Gas Public Authority Base Energy Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 218	$ 292	$ 562	$ 442	$ 261	$ 106	$ 88	$ 48	$ 40	$ 51	$ 50	$ 69	$ 2,227
November 2014 - October 2015	$ 389	$ 493	$ 639	$ 633	$ 336	$ 94	$ 48	$ 51	$ 44	$ 51	$ 52	$ 104	$ 2,934
Increase						$ 12	$ 40						
(Decrease)	$ (171)	$ (201)	$ (77)	$ (191)	$ (75)			$ (3)	$ (4)		$ (2)	$ (35)	$ (707)

Account 482104 Gas Public Authority GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 337	$ 472	$ 936	$ 625	$ 385	$ 190	$ 146	$ 102	$ 82	$ 113	$ 105	$ 131	$ 3,624
November 2014 - October 2015	$ 1,011	$ 1,352	$ 1,751	$ 1,527	$ 843	$ 335	$ 108	$ 116	$ 101	$ 92	$ 87	$ 185	$ 7,508
Increase							$ 38			$ 21	$ 18		
(Decrease)	$ (674)	$ (880)	$ (815)	$ (902)	$ (458)	$ (145)		$ (14)	$ (19)			$ (54)	$ (3,884)

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Account 482105 Gas Public Authority Cashout	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 19	$ 20
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 1
Increase							$ 1					$ 19	$ 19
(Decrease)								$ (1)					

Account 482106 Gas Public Authority GLT Revenues	November	December	January (7)	February	March	April	May (7)	June	July	August	September	October	Total
November 2015 - October 2016	$ 23	$ 25	$ 27	$ 26	$ 30	$ 29	$ 33	$ 33	$ 33	$ 36	$ 36	$ 38	$ 369
November 2014 - October 2015	$ 16	$ 17	$ 19	$ 19	$ 20	$ 19	$ 22	$ 31	$ 27	$ 25	$ 25	$ 24	$ 264
Increase	$ 7	$ 8	$ 8	$ 7	$ 10	$ 10	$ 11	$ 2	$ 6	$ 11	$ 11	$ 14	$ 105
(Decrease)													

Account 482107 Gas Public Authority WNA Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 115	$ 145	$ 47	$ 7	$ -	$ 12	$ -	$ -	$ -	$ -	$ -	$ 37	$ 363
November 2014 - October 2015	$ (28)	$ (49)	$ 38	$ (66)	$ (174)	$ 98	$ 2	$ -	$ -	$ -	$ -	$ 41	$ (138)
Increase	$ 143	$ 194	$ 9	$ 73	$ 174								$ 501
(Decrease)						$ (86)	$ (2)					$ (4)	

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Account 482119 Gas Public Authority Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 84	$ 85	$ 84	$ 84	$ 84	$ 85	$ 84	$ 82	$ 82	$ 85	$ 84	$ 82	$ 1,005
November 2014 - October 2015	$ 77	$ 78	$ 78	$ 75	$ 77	$ 78	$ 129	$ 78	$ 81	$ 84	$ 87	$ 84	$ 1,006
Increase	$ 7	$ 7	$ 6	$ 9	$ 7	$ 7		$ 4	$ 1	$ 1			
(Decrease)							$ (45)				$ (3)	$ (2)	$ (1)

Account 483001 Off System Sales for Resale	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 184	$ -	$ 184
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase											$ 184		$ 184
(Decrease)													

Account 484102 Gas Interdepartmental Base Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 195	$ 203	$ 196	$ 196	$ 203	$ 191	$ 193	$ 195	$ 194	$ 194	$ 203	$ 196	$ 2,359
November 2014 - October 2015	$ 183	$ -	$ 402	$ 187	$ 198	$ 186	$ 196	$ 190	$ -	$ 391	$ 193	$ 199	$ 2,325
Increase	$ 12	$ 203		$ 9	$ 5	$ 5		$ 5	$ 194		$ 10		$ 34
(Decrease)			$ (206)				$ (3)			$ (197)		$ (3)	

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Account 484104 Gas Interdepartmental GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 88	$ 172	$ 96	$ 94	$ 160	$ 48	$ 71	$ 94	$ 83	$ 91	$ 195	$ 82	$ 1,274
November 2014 - October 2015	$ 51	$ -	$ 741	$ 105	$ 278	$ 99	$ 215	$ 115	$ -	$ 174	$ 35	$ 168	$ 1,981
Increase	$ 37	$ 172							$ 83		$ 160		
(Decrease)			$ (645)	$ (11)	$ (118)	$ (51)	$ (144)	$ (21)		$ (83)		$ (86)	$ (707)

Account 484105 Paddy's Run Cashout Intracompany	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ 3	$ 12	$ 4	$ 12	$ 33
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24	$ 3	$ -	$ -	$ 1	$ 28
Increase	$ 1						$ 1			$ 12	$ 4	$ 11	$ 5
(Decrease)								$ (24)					

Account 484106 Gas Interdepartmental GLT Revenues	November	December	January (7)	February	March	April	May (7)	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3	$ 3
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase												$ 2	$ 2
(Decrease)													

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Account 484119 Gas Interdepartmental Customer Charge Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 12
November 2014 - October 2015	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 12
Increase													
(Decrease)													

Account 487001 Forfeited Discounts/Late Payment Charges - Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 26	$ 70	$ 121	$ 179	$ 163	$ 87	$ 66	$ 61	$ 57	$ 70	$ 51	$ 42	$ 993
November 2014 - October 2015	$ 31	$ 110	$ 200	$ 243	$ 207	$ 169	$ 59	$ 55	$ 60	$ 59	$ 46	$ 39	$ 1,278
Increase							$ 7	$ 6		$ 11	$ 5	$ 3	
(Decrease)	$ (5)	$ (40)	$ (79)	$ (64)	$ (44)	$ (82)			$ (3)				$ (285)

Account 488001 Reconnect Charge - Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 4	$ 4	$ 4	$ 7	$ 13	$ 14	$ 11	$ 10	$ 5	$ 5	$ 3	$ 4	$ 84
November 2014 - October 2015	$ 2	$ 5	$ 6	$ 3	$ 10	$ 15	$ 14	$ 9	$ 6	$ 4	$ 4	$ 4	$ 82
Increase	$ 2			$ 4	$ 3			$ 1		$ 1			$ 2
(Decrease)		$ (1)	$ (2)			$ (1)	$ (3)		$ (1)		$ (1)		

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Account 488003 Inspection Charges - Gas	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase													
(Decrease)												$ (1)	$ (1)

Account 488005 Gas Meter Pulse Service	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ -	$ 1	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 1	$ -	$ 2	$ 5
November 2014 - October 2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4	$ 4
Increase		$ 1			$ 1					$ 1			$ 1
(Decrease)												$ (2)	

Account 489201 Gas Transport Interdepartmental - Base Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 121	$ 107	$ 107	$ 108	$ 109	$ 108	$ 112	$ 121	$ 121	$ 114	$ 115	$ 112	$ 1,355
November 2014 - October 2015	$ 111	$ 107	$ 106	$ 105	$ 117	$ 130	$ 115	$ 112	$ 114	$ 113	$ 113	$ 128	$ 1,371
Increase	$ 10		$ 1	$ 3				$ 9	$ 7	$ 1	$ 2		
(Decrease)					$ (8)	$ (22)	$ (3)					$ (16)	$ (16)

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Account 489204 Gas Transport Interdepartmental - GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 5	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ 2	$ 9
November 2014 - October 2015	$ 6	$ -	$ -	$ -	$ 1	$ 2	$ -	$ -	$ -	$ -	$ -	$ 5	$ 14
Increase					$ 1								
(Decrease)	$ (1)					$ (2)						$ (3)	$ (5)

Account 489301 Gas Transport DSM Revenues	November	December	January (1)	February	March	April (1)	May	June	July (1)	August	September	October	Total
November 2015 - October 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4	$ 4
November 2014 - October 2015	$ 1	$ 1	$ 1	$ 1	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 6
Increase												$ 3	
(Decrease)	$ (1)	$ (1)	$ (1)	$ (1)	$ (1)								$ (2)

Account 489302 Gas Transport - Industrial Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 545	$ 585	$ 727	$ 625	$ 562	$ 464	$ 478	$ 412	$ 393	$ 422	$ 420	$ 463	$ 6,096
November 2014 - October 2015	$ 548	$ 568	$ 695	$ 702	$ 620	$ 674	$ 399	$ 142	$ 397	$ 415	$ 387	$ 452	$ 5,999
Increase		$ 17	$ 32				$ 79	$ 270		$ 7	$ 33	$ 11	$ 97
(Decrease)	$ (3)			$ (77)	$ (58)	$ (210)			$ (4)				

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Account 489304 Gas Transport - GSC Revenues	November (6)	December	January	February (6)	March	April	May (6)	June	July	August (6)	September	October	Total
November 2015 - October 2016	$ 43	$ 49	$ 93	$ 99	$ 59	$ 42	$ 87	$ 75	$ 85	$ 58	$ 52	$ 54	$ 796
November 2014 - October 2015	$ 105	$ 59	$ 80	$ 251	$ 76	$ 718	$ 44	$ (578)	$ 56	$ 24	$ 13	$ 11	$ 859
Increase			$ 13				$ 43	$ 653	$ 29	$ 34	$ 39	$ 43	
(Decrease)	$ (62)	$ (10)		$ (152)	$ (17)	$ (676)							$ (63)

Account 489322 Gas Transport - Commercial Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 24	$ 24	$ 30	$ 27	$ 25	$ 22	$ 22	$ 18	$ 19	$ 18	$ 18	$ 24	$ 271
November 2014 - October 2015	$ 26	$ 28	$ 33	$ 25	$ 26	$ 22	$ 20	$ 18	$ 19	$ 20	$ 20	$ 23	$ 280
Increase				$ 2			$ 2					$ 1	
(Decrease)	$ (2)	$ (4)	$ (3)		$ (1)					$ (2)	$ (2)		$ (9)

Account 489332 Gas Transport - Public Authority Revenues	November	December	January	February	March	April	May	June	July (8)	August	September	October	Total
November 2015 - October 2016	$ 61	$ 54	$ 67	$ 63	$ 72	$ 37	$ 53	$ 43	$ 46	$ 45	$ 36	$ 36	$ 613
November 2014 - October 2015	$ 22	$ 22	$ 26	$ 23	$ 19	$ 14	$ 16	$ 12	$ 13	$ 15	$ 14	$ 16	$ 212
Increase	$ 39	$ 32	$ 41	$ 40	$ 53	$ 23	$ 37	$ 31	$ 33	$ 30	$ 22	$ 20	$ 401
(Decrease)													

Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account 493001 Gas Property Rent	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 18	$ 18	$ 18	$ 18	$ -	$ -	$ 36	$ 18	$ 18	$ 18	$ 18	$ 1	$ 181
November 2014 - October 2015	$ 18	$ 18	$ 18	$ -	$ 36	$ -	$ 36	$ 18	$ 18	$ 18	$ 18	$ 16	$ 214
Increase				$ 18									
(Decrease)					$ (36)							$ (15)	$ (33)

Account 493900 Intercompany Joint Use Rent Revenue - Gas - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 10	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 7	$ 127
November 2014 - October 2015	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 10	$ 13	$ 123
Increase		$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1		$ 4
(Decrease)												$ (6)	

Account 493901 Intercompany Joint Use Rent Revenue From PPL - Gas - Indirect	November	December	January	February	March	April	May	June	July	August	September	October	Total
November 2015 - October 2016	$ 5	$ 5	$ 5	$ -	$ 8	$ 4	$ 4	$ 4	$ 4	$ 4	$ 4	$ 2	$ 49
November 2014 - October 2015	$ 5	$ 5	$ 7	$ 7	$ 7	$ 7	$ 7	$ 7	$ 5	$ 5	$ 5	$ 3	$ 70
Increase					$ 1								
(Decrease)			$ (2)	$ (7)		$ (3)	$ (3)	$ (3)	$ (1)	$ (1)	$ (1)	$ (1)	$ (21)

Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

(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 (electric only) 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 Settlement Agreement, Stipulation, and Recommendation in Case No. 2014-00372). 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. 2015-00222).

(6) During the period from November 2014 through October 2016, the Gas Supply Clause (GSC) mechanism was adjusted quarterly. Adjustments were made to GSC for service rendered on and after November 1, 2014 (per KPSC Order in Case No. 2014-00348), February 1, 2015 (per KPSC Order in Case No. 2014-00475), May 1, 2015 (per KPSC Order in Case No. 2015-00105), August 1, 2015 (per KPSC Order in Case No. 2015-00218), November 1, 2015 (per KPSC Order in Case No. 2015-00329), February 1, 2016 (per KPSC Order in

(7) During the period from November 2014 through October 2016, the Gas Line Tracker (GLT) mechanism was adjusted starting January 2015. Adjustments increased the GLT for service rendered on and after January 2015 (per KPSC Order in Case No. 2014-00381), May 2015 (per KPSC Order in Case No. 2015-00071), January 2016 (per KPSC Order in Case No. 2015-00360), and May 2016 (per KPSC Order in Case No. 2016-00108). The first full month of impact is the month following the effective month.

(8) During the period from November 2014 through October 2016, the Demand Charge (electric), Customer Charge (non-residential electric & gas), Base Energy Non-Fuel (electric & gas), and CATV Attachment Rent (electric) were adjusted with the first full month of impact in July 2015 (per the Settlement Agreement, Stipulation, and Recommendation in Case No. 2014-00372). The WNA (gas) rate change effective July 1, 2015 had first full month of impact in November 2015. The WNA adjustment is only utilized in winter billing months.

(9) During the period from November 2014 through October 2016, the Transmission Revenue (456.1) rates were adjusted annually effective in June.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 30

Responding Witness: Daniel K. Arbough

Q-30. Provide the following expense account data:

a. Separate electric and gas schedules showing a comparison of the balance in the utility's operating expense accounts for each month of the most recent 12 months for which information is available at the time the application is filed to the same month of the preceding 12-month period for each account or subaccount included in the utility's chart of accounts. See Schedule 30.

b. Separate electric and gas schedules, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

c. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities.

A-30. a. See attached.

b. See attached.

c. See the direct testimonies of John P. Malloy, Kent W. Blake, Lonnie E. Bellar and Paul W. Thompson.

Attachment to Response to PSC-1 Question No. 30(a)
Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account Number and Account Title	Year/ Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
500 - OPERATION SUPRV & ENGR	Most Recent 12 Months	233	663	331	348	384	350	383	821	387	484	409	437	5,230
500 - OPERATION SUPRV & ENGR	Previous 12 Months	304	415	407	346	255	292	314	3,161	558	574	486	490	7,602
	Increase		248		2	129	58	69						506
	(Decrease)	(71)		(76)					(2,340)	(171)	(90)	(77)	(53)	(2,878)
501 - FUEL	Most Recent 12 Months	18,035	19,422	25,313	23,643	20,097	19,646	18,217	23,680	26,135	26,374	23,022	16,458	260,042
501 - FUEL	Previous 12 Months	27,068	28,167	32,111	31,757	28,061	23,629	24,320	25,433	25,369	24,697	22,398	18,131	311,141
	Increase									766	1,677	624		3,067
	(Decrease)	(9,033)	(8,745)	(6,798)	(8,114)	(7,964)	(3,983)	(6,103)	(1,753)				(1,673)	(54,166)
502 - STEAM EXPENSES	Most Recent 12 Months	1,403	1,482	1,449	1,379	1,492	1,429	1,290	1,367	1,524	1,486	1,663	1,530	17,494
502 - STEAM EXPENSES	Previous 12 Months	2,649	2,957	2,987	2,819	2,727	2,411	2,269	1,951	1,524	1,562	1,406	1,497	26,759
	Increase									-		257	33	290
	(Decrease)	(1,246)	(1,475)	(1,538)	(1,440)	(1,235)	(982)	(979)	(584)		(76)			(9,555)
504 - STEAM TRANSFERRED	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
504 - STEAM TRANSFERRED	Previous 12 Months	-	-	-	(6)	-	-	-	-	-	-	-	-	(6)
	Increase	-	-	-	6	-	-	-	-	-	-	-	-	6
	(Decrease)													-
505 - ELECTRIC EXPENSES	Most Recent 12 Months	235	235	223	192	224	199	199	205	225	216	199	217	2,569
505 - ELECTRIC EXPENSES	Previous 12 Months	64	69	65	72	82	71	42	86	118	203	199	249	1,320
	Increase	171	166	158	120	142	128	157	119	107	13	-		1,281
	(Decrease)												(32)	(32)
506 - MIS STEAM POWER EXPENSES	Most Recent 12 Months	1,044	1,077	1,027	1,652	1,369	1,319	1,323	1,299	1,472	1,667	1,435	1,135	15,819
506 - MIS STEAM POWER EXPENSES	Previous 12 Months	1,504	1,469	1,716	1,762	1,567	1,666	1,525	1,574	1,284	1,042	1,154	978	17,241
	Increase									188	625	281	157	1,251
	(Decrease)	(460)	(392)	(689)	(110)	(198)	(347)	(202)	(275)					(2,673)
507 - RENTS	Most Recent 12 Months	3	3	3	3	3	3	3	3	3	3	3	3	36
507 - RENTS	Previous 12 Months	4	4	3	4	4	3	4	4	-	7	3	3	43
	Increase			-			-			3		-	-	3
	(Decrease)	(1)	(1)		(1)	(1)		(1)	(1)		(4)			(10)
509 - ALLOWANCES	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
509 - ALLOWANCES	Previous 12 Months	30	28	-	-	-	-	-	-	5	-	-	-	63
	Increase			-	-	-	-	-	-		-	-	-	-
	(Decrease)	(30)	(28)							(5)				(63)
510 - MTCE SUPRV & ENGR	Most Recent 12 Months	303	120	310	325	419	592	286	387	293	459	372	667	4,533
510 - MTCE SUPRV & ENGR	Previous 12 Months	(118)	82	154	80	626	544	(34)	404	361	278	(3)	514	2,888
	Increase	421	38	156	245		48	320			181	375	153	1,937
	(Decrease)					(207)			(17)	(68)				(292)

Attachment to Response to PSC-1 Question No. 30(a)
Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account Number and Account Title	Year/ Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
511 - MTCE OF STRUCTURES	Most Recent 12 Months	226	236	203	314	271	184	175	198	266	317	242	176	2,808
511 - MTCE OF STRUCTURES	Previous 12 Months	229	356	193	265	285	227	193	226	217	237	240	208	2,876
	Increase			10	49					49	80	2		190
	(Decrease)	(3)	(120)			(14)	(43)	(18)	(28)				(32)	(258)
512 - MTCE OF BOILER PLANT	Most Recent 12 Months	3,085	2,938	1,955	2,193	2,766	3,451	3,474	1,978	1,879	1,903	2,374	3,897	31,893
512 - MTCE OF BOILER PLANT	Previous 12 Months	3,934	2,598	2,584	2,756	4,277	5,715	2,905	2,153	2,430	2,577	2,844	4,295	39,068
	Increase		340					569						909
	(Decrease)	(849)		(629)	(563)	(1,511)	(2,264)		(175)	(551)	(674)	(470)	(398)	(8,084)
513 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	917	305	287	266	577	802	1,006	670	246	206	292	1,167	6,741
513 - MTCE OF ELECTRIC PLANT	Previous 12 Months	2,515	516	461	163	469	890	538	400	275	317	519	719	7,782
	Increase				103	108		468	270				448	1,397
	(Decrease)	(1,598)	(211)	(174)			(88)			(29)	(111)	(227)		(2,438)
514 - MTCE OF MISC STEAM PLANT	Most Recent 12 Months	122	204	138	85	94	399	348	141	105	165	306	203	2,310
514 - MTCE OF MISC STEAM PLANT	Previous 12 Months	58	248	85	102	1,530	123	86	6,806	112	104	132	194	9,580
	Increase	64		53			276	262			61	174	9	899
	(Decrease)		(44)		(17)	(1,436)			(6,665)	(7)				(8,169)
535 - OPERATION SUPERVISION & ENGR	Most Recent 12 Months	10	12	11	10	11	10	11	8	10	10	9	12	124
535 - OPERATION SUPERVISION & ENGR	Previous 12 Months	8	9	11	11	11	10	8	12	10	5	12	13	120
	Increase	2	3	-		-	-	3		-	5			13
	(Decrease)				(1)				(4)			(3)	(1)	(9)
536 - WATER FOR POWER	Most Recent 12 Months	3	4	3	3	3	4	3	3	4	3	3	3	39
536 - WATER FOR POWER	Previous 12 Months	3	4	3	3	4	3	4	3	3	3	3	3	39
	Increase	-	-	-	-		1		-	1	-	-	-	2
	(Decrease)					(1)		(1)						(2)
538 - ELECTRIC EXPENSES	Most Recent 12 Months	26	23	20	22	19	18	24	25	26	34	26	34	297
538 - ELECTRIC EXPENSES	Previous 12 Months	20	26	25	20	21	17	17	23	24	21	25	26	265
	Increase	6			2		1	7	2	2	13	1	8	42
	(Decrease)		(3)	(5)		(2)								(10)
539 - MISC HYDRAULIC PWR GEN EXP	Most Recent 12 Months	-	6	7	10	6	12	8	12	13	18	9	8	109
539 - MISC HYDRAULIC PWR GEN EXP	Previous 12 Months	12	12	12	9	12	11	11	10	21	70	32	5	217
	Increase				1		1		2				3	7
	(Decrease)	(12)	(6)	(5)		(6)		(3)		(8)	(52)	(23)		(115)
540 - RENTS	Most Recent 12 Months	37	39	42	45	37	47	47	54	60	73	64	38	583
540 - RENTS	Previous 12 Months	38	40	42	49	43	38	48	49	38	38	23	34	480
	Increase			-			9		5	22	35	41	4	116
	(Decrease)	(1)	(1)		(4)	(6)		(1)						(13)

Attachment to Response to PSC-1 Question No. 30(a)
Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account Number and Account Title	Year/ Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
542 - MTCE OF STRUCTURES	Most Recent 12 Months	18	48	11	19	22	25	10	20	13	29	17	35	267
542 - MTCE OF STRUCTURES	Previous 12 Months	47	67	7	23	25	19	26	42	40	9	30	30	365
	Increase			4			6				20		5	35
	(Decrease)	(29)	(19)		(4)	(3)		(16)	(22)	(27)		(13)		(133)
543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS	Most Recent 12 Months	59	33	12	13	11	(6)	1	7	2	17	15	2	166
543 - MTCE OF RESERVOIRS, DAMS, & WATERWAYS	Previous 12 Months	(2)	2	1	4	8	11	14	9	23	7	20	11	108
	Increase	61	31	11	9	3					10			125
	(Decrease)						(17)	(13)	(2)	(21)		(5)	(9)	(67)
544 - MTCE OF ELECTRIC PLANT	Most Recent 12 Months	25	10	30	29	16	27	59	29	40	39	17	42	363
544 - MTCE OF ELECTRIC PLANT	Previous 12 Months	6	12	61	56	30	7	28	30	11	32	21	27	321
	Increase	19					20	31		29	7		15	121
	(Decrease)		(2)	(31)	(27)	(14)			(1)			(4)		(79)
545 - MTCE OF HYDRAULIC PLANT	Most Recent 12 Months	4	4	6	5	6	4	4	4	4	5	5	5	56
545 - MTCE OF HYDRAULIC PLANT	Previous 12 Months	-	-	-	2	-	-	-	-	-	17	4	4	27
	Increase	4	4	6	3	6	4	4	4	4		1	1	41
	(Decrease)										(12)			(12)
546 - OPERATION SUPRV & ENGR	Most Recent 12 Months	29	27	23	23	24	23	24	58	25	30	27	28	341
546 - OPERATION SUPRV & ENGR	Previous 12 Months	4	5	5	5	5	4	4	10	22	28	23	26	141
	Increase	25	22	18	18	19	19	20	48	3	2	4	2	200
	(Decrease)													-
547 - FUEL	Most Recent 12 Months	3,234	1,925	5,250	2,994	2,687	3,003	2,429	4,939	4,745	4,405	4,058	3,996	43,665
547 - FUEL	Previous 12 Months	3,545	3,372	3,639	5,976	3,915	4,517	3,636	3,298	4,365	3,709	3,458	4,526	47,956
	Increase			1,611					1,641	380	696	600		4,928
	(Decrease)	(311)	(1,447)		(2,982)	(1,228)	(1,514)	(1,207)					(530)	(9,219)
548 - GENERATION EXPENSES	Most Recent 12 Months	13	12	18	16	19	16	19	12	19	18	16	19	197
548 - GENERATION EXPENSES	Previous 12 Months	17	13	14	20	16	11	10	18	16	14	17	21	187
	Increase			4		3	5	9		3	4			28
	(Decrease)	(4)	(1)		(4)				(6)			(1)	(2)	(18)
549 - MISC OTHE PWR GEN EXPENSES	Most Recent 12 Months	110	100	111	113	101	92	64	144	97	94	103	94	1,223
549 - MISC OTHE PWR GEN EXPENSES	Previous 12 Months	11	(16)	22	56	17	5	49	45	129	91	104	84	597
	Increase	99	116	89	57	84	87	15	99		3		10	659
	(Decrease)									(32)		(1)		(33)
550 - RENTS	Most Recent 12 Months	2	2	-	1	2	1	1	3	2	1	1	2	18
550 - RENTS	Previous 12 Months	1	1	1	1	1	1	1	1	5	1	2	4	20
	Increase	1	1		-	1	-	-	2		-			5
	(Decrease)			(1)						(3)		(1)	(2)	(7)

Attachment to Response to PSC-1 Question No. 30(a)
Louisville Gas and Electric Company

Case No. 2016-00371

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

"000 Omitted"

Account Number and Account Title	Year/ Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
551 - MTCE SUPRV & ENGR	Most Recent 12 Months	8	(4)	10	10	16	30	1	10	(1)	16	6	12	114
551 - MTCE SUPRV & ENGR	Previous 12 Months	1	2	1	1	2	-	1	2	(6)	9	(4)	24	33
	Increase	7		9	9	14	30	-	8	5	7	10		99
	(Decrease)		(6)										(12)	(18)
552 - MTCE OF STRUCTURES	Most Recent 12 Months	11	18	31	27	45	44	16	7	12	15	16	13	255
552 - MTCE OF STRUCTURES	Previous 12 Months	4	8	6	7	10	5	1	5	10	13	18	8	95
	Increase	7	10	25	20	35	39	15	2	2	2		5	162
	(Decrease)											(2)		(2)
553 - MTCE OF GENERATING & ELEC EQUIP	Most Recent 12 Months	154	86	96	127	234	68	111	164	167	108	151	178	1,644
553 - MTCE OF GENERATING & ELEC EQUIP	Previous 12 Months	111	90	63	148	177	112	146	112	95	114	79	124	1,371
	Increase	43		33		57			52	72		72	54	383
	(Decrease)		(4)		(21)		(44)	(35)			(6)			(110)
554 - MTCE OF MISC OTHER PWR GEN PLANT	Most Recent 12 Months	138	19	25	65	100	101	89	70	85	147	95	120	1,054
554 - MTCE OF MISC OTHER PWR GEN PLANT	Previous 12 Months	1	9	2	3	15	40	80	34	98	63	102	88	535
	Increase	137	10	23	62	85	61	9	36		84		32	539
	(Decrease)									(13)		(7)		(20)
555 - PURCHASED POWER	Most Recent 12 Months	4,054	5,792	3,194	3,748	4,518	4,470	5,485	4,149	4,413	5,240	5,022	6,158	56,243
555 - PURCHASED POWER	Previous 12 Months	3,436	3,787	3,633	4,007	3,799	3,359	4,592	6,164	7,191	6,613	6,174	4,528	57,283
	Increase	618	2,005			719	1,111	893					1,630	6,976
	(Decrease)			(439)	(259)				(2,015)	(2,778)	(1,373)	(1,152)		(8,016)
556 - SYST CONTROL & LOAD DISPATCHING	Most Recent 12 Months	100	126	95	103	102	95	86	128	32	96	92	87	1,142
556 - SYST CONTROL & LOAD DISPATCHING	Previous 12 Months	113	150	115	106	138	101	93	95	96	86	93	118	1,304
	Increase								33		10			43
	(Decrease)	(13)	(24)	(20)	(3)	(36)	(6)	(7)		(64)		(1)	(31)	(205)
557 - OTHER EXPENSES	Most Recent 12 Months	3	1	13	1	(1)	4	-	4	4	1	1	3	34
557 - OTHER EXPENSES	Previous 12 Months	9	5	74	399	221	10	21	3	5	(3)	4	(13)	735
	Increase								1		4		16	21
	(Decrease)	(6)	(4)	(61)	(398)	(222)	(6)	(21)		(1)		(3)		(722)
560 - OPERATION SUPRV & ENGR	Most Recent 12 Months	75	83	79	84	87	70	78	81	60	65	66	69	897
560 - OPERATION SUPRV & ENGR	Previous 12 Months	75	98	76	92	83	76	62	99	82	66	62	92	963
	Increase	-		3		4		16				4		27
	(Decrease)		(15)		(8)		(6)		(18)	(22)	(1)		(23)	(93)
561 - LOAD DISPATCHING	Most Recent 12 Months	182	234	154	177	178	192	140	219	165	203	180	189	2,213
561 - LOAD DISPATCHING	Previous 12 Months	160	183	176	159	178	148	161	165	165	171	169	229	2,064
	Increase	22	51		18	-	44		54	-	32	11		232
	(Decrease)			(22)				(21)					(40)	(83)

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562 - STATION EXPENSES	Most Recent 12 Months	70	46	55	99	72	65	91	68	68	48	87	62	831
562 - STATION EXPENSES	Previous 12 Months	154	157	184	192	169	118	187	170	148	100	123	67	1,769
	Increase													-
	(Decrease)	(84)	(111)	(129)	(93)	(97)	(53)	(96)	(102)	(80)	(52)	(36)	(5)	(938)
563 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	23	16	23	26	35	25	21	29	47	23	36	18	322
563 - OVERHEAD LINE EXPENSES	Previous 12 Months	16	12	9	32	22	25	28	15	39	28	22	29	277
	Increase	7	4	14		13	-		14	8		14		74
	(Decrease)				(6)			(7)			(5)		(11)	(29)
565 - TRANSMISSION OF ELEC BY OTHERS	Most Recent 12 Months	22	11	77	15	5	55	4	60	64	11	22	35	381
565 - TRANSMISSION OF ELEC BY OTHERS	Previous 12 Months	11	14	90	313	138	40	39	10	20	10	51	48	784
	Increase	11					15		50	44	1			121
	(Decrease)		(3)	(13)	(298)	(133)		(35)				(29)	(13)	(524)
566 - MISC TRANSMISSION EXPENSES	Most Recent 12 Months	501	600	485	500	504	510	496	589	569	596	626	243	6,219
566 - MISC TRANSMISSION EXPENSES	Previous 12 Months	465	478	492	469	482	499	470	481	473	468	469	484	5,730
	Increase	36	122		31	22	11	26	108	96	128	157		737
	(Decrease)			(7)									(241)	(248)
567 - RENTS	Most Recent 12 Months	1	1	25	2	-	1	3	17	1	5	-	1	57
567 - RENTS	Previous 12 Months	1	22	1	-	-	2	-	-	-	4	-	9	39
	Increase	-		24	2	-		3	17	1	1	-		48
	(Decrease)		(21)				(1)						(8)	(30)
570 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	90	72	98	148	142	112	85	147	110	129	152	114	1,399
570 - MTCE OF STATION EQUIPMENT	Previous 12 Months	224	460	135	169	131	88	113	104	192	188	211	147	2,162
	Increase					11	24		43					78
	(Decrease)	(134)	(388)	(37)	(21)			(28)		(82)	(59)	(59)	(33)	(841)
571 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	47	49	166	140	149	317	327	28	143	119	65	76	1,626
571 - MTCE OF OVERHEAD LINES	Previous 12 Months	489	(621)	164	181	5	52	58	71	72	102	49	81	703
	Increase		670	2		144	265	269		71	17	16		1,454
	(Decrease)	(442)			(41)				(43)				(5)	(531)
573 - MTCE OF MISC TRANSMISSION PLANT	Most Recent 12 Months	16	23	12	16	19	23	25	17	19	19	10	10	209
573 - MTCE OF MISC TRANSMISSION PLANT	Previous 12 Months	7	(4)	16	19	20	23	28	23	27	29	21	21	230
	Increase	9	27				-							36
	(Decrease)			(4)	(3)	(1)		(3)	(6)	(8)	(10)	(11)	(11)	(57)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Most Recent 12 Months	(22)	(22)	(21)	(22)	(22)	(22)	(22)	(22)	(21)	(21)	(22)	(21)	(260)
575.7 - MKT FACILITATION, MONITORING & COMPLIANCE SVCS	Previous 12 Months	(24)	(24)	(24)	(24)	(22)	(25)	(24)	(24)	(24)	(19)	(22)	(22)	(278)
	Increase	2	2	3	2	-	3	2	2	3		-	1	20
	(Decrease)										(2)			(2)

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580 - OPERATION SUPRV & ENGR	Most Recent 12 Months	95	122	73	107	113	159	161	215	104	97	119	108	1,473
580 - OPERATION SUPRV & ENGR	Previous 12 Months	94	91	70	84	110	128	127	183	397	73	98	94	1,549
	Increase	1	31	3	23	3	31	34	32		24	21	14	217
	(Decrease)									(293)				(293)
581 - LOAD DISPATCHING	Most Recent 12 Months	68	74	57	59	59	55	41	67	52	61	57	58	708
581 - LOAD DISPATCHING	Previous 12 Months	59	74	62	60	63	56	54	60	56	56	62	75	737
	Increase	9	-						7		5			21
	(Decrease)			(5)	(1)	(4)	(1)	(13)		(4)		(5)	(17)	(50)
582 - STATION EXPENSES	Most Recent 12 Months	144	248	183	208	152	137	170	214	144	122	124	129	1,975
582 - STATION EXPENSES	Previous 12 Months	154	60	112	106	57	77	88	81	129	129	177	186	1,356
	Increase		188	71	102	95	60	82	133	15				746
	(Decrease)	(10)									(7)	(53)	(57)	(127)
583 - OVERHEAD LINE EXPENSES	Most Recent 12 Months	455	380	511	387	490	521	582	518	465	488	522	362	5,681
583 - OVERHEAD LINE EXPENSES	Previous 12 Months	255	489	423	478	464	426	500	430	470	655	445	387	5,422
	Increase	200		88		26	95	82	88			77		656
	(Decrease)		(109)		(91)					(5)	(167)		(25)	(397)
584 - UNDERGROUND LINE EXPENSES	Most Recent 12 Months	33	87	67	44	39	28	27	51	48	37	22	34	517
584 - UNDERGROUND LINE EXPENSES	Previous 12 Months	5	24	63	76	53	47	44	63	52	54	42	69	592
	Increase	28	63	4										95
	(Decrease)				(32)	(14)	(19)	(17)	(12)	(4)	(17)	(20)	(35)	(170)
586 - METER EXPENSE	Most Recent 12 Months	563	586	547	594	576	518	494	550	524	557	558	600	6,667
586 - METER EXPENSE	Previous 12 Months	493	509	479	497	529	534	484	533	520	557	574	542	6,251
	Increase	70	77	68	97	47		10	17	4	-		58	448
	(Decrease)						(16)					(16)		(32)
587 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months	(15)	(14)	(10)	(10)	(12)	(13)	(8)	(13)	(15)	(14)	(7)	(12)	(143)
587 - CUSTOMER INSTALLATIONS EXPENSES	Previous 12 Months	(9)	(10)	(11)	(15)	(9)	(14)	(21)	(22)	(13)	(14)	(15)	(20)	(173)
	Increase			1	5		1	13	9		-	8	8	45
	(Decrease)	(6)	(4)			(3)				(2)				(15)
588 - MISC DISTRIBUTION EXPENSES	Most Recent 12 Months	305	421	348	355	378	250	333	424	356	505	523	443	4,641
588 - MISC DISTRIBUTION EXPENSES	Previous 12 Months	320	389	274	320	412	328	314	328	354	277	302	399	4,017
	Increase		32	74	35			19	96	2	228	221	44	751
	(Decrease)	(15)				(34)	(78)							(127)
589 - RENTS	Most Recent 12 Months	1	14	1	5	-	1	2	-	-	1	-	1	26
589 - RENTS	Previous 12 Months	-	3	-	-	-	-	-	-	-	3	1	1	8
	Increase	1	11	1	5	-	1	2	-	-			-	21
	(Decrease)										(2)	(1)		(3)

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590 - MTCE OF SUPRV & ENGR	Most Recent 12 Months	2	7	-	-	-	4	2	2	-	-	-	-	17
590 - MTCE OF SUPRV & ENGR	Previous 12 Months	5	1	1	-	3	18	4	8	12	13	1	1	67
	Increase		6		-									6
	(Decrease)	(3)		(1)		(3)	(14)	(2)	(6)	(12)	(13)	(1)	(1)	(56)
591 - MTCE OF STRUCTURES	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	1	-	-	1
591 - MTCE OF STRUCTURES	Previous 12 Months	141	-	-	-	-	-	3	(2)	-	-	1	-	143
	Increase		-	-	-	-	-		2	-	1		-	3
	(Decrease)	(141)						(3)				(1)		(145)
592 - MTCE OF STATION EQUIPMENT	Most Recent 12 Months	52	113	78	73	58	51	101	173	108	155	67	59	1,088
592 - MTCE OF STATION EQUIPMENT	Previous 12 Months	105	85	86	58	90	70	70	48	128	127	115	127	1,109
	Increase		28		15			31	125		28			227
	(Decrease)	(53)		(8)		(32)	(19)			(20)		(48)	(68)	(248)
593 - MTCE OF OVERHEAD LINES	Most Recent 12 Months	1,471	1,634	1,652	1,685	1,636	2,144	1,727	2,368	1,687	1,719	2,059	1,409	21,191
593 - MTCE OF OVERHEAD LINES	Previous 12 Months	2,124	1,889	1,910	1,717	1,677	2,236	1,542	2,400	3,304	2,200	1,871	1,973	24,843
	Increase							185				188		373
	(Decrease)	(653)	(255)	(258)	(32)	(41)	(92)		(32)	(1,617)	(481)		(564)	(4,025)
594 - MTCE OF UNDERGROUND LINES	Most Recent 12 Months	78	92	141	103	99	79	112	131	96	118	68	88	1,205
594 - MTCE OF UNDERGROUND LINES	Previous 12 Months	47	157	93	92	80	151	54	115	147	143	90	77	1,246
	Increase	31		48	11	19		58	16				11	194
	(Decrease)		(65)				(72)			(51)	(25)	(22)		(235)
595 - MTCE OF LINE TRANSFORMERS	Most Recent 12 Months	18	15	16	17	13	14	15	15	14	13	9	10	169
595 - MTCE OF LINE TRANSFORMERS	Previous 12 Months	12	10	16	18	22	22	7	14	18	15	15	19	188
	Increase	6	5	-				8	1					20
	(Decrease)				(1)	(9)	(8)			(4)	(2)	(6)	(9)	(39)
596 - MTCE OF STREET LIGHTING & SIGNALS	Most Recent 12 Months	37	39	35	30	54	35	36	28	32	39	34	29	428
596 - MTCE OF STREET LIGHTING & SIGNALS	Previous 12 Months	35	39	23	7	34	34	40	37	35	22	54	42	402
	Increase	2	-	12	23	20	1				17			75
	(Decrease)							(4)	(9)	(3)		(20)	(13)	(49)
598 - MTCE OF MISC DISTRIBUTION PLANT	Most Recent 12 Months	43	73	46	65	54	71	71	78	67	38	(40)	54	620
598 - MTCE OF MISC DISTRIBUTION PLANT	Previous 12 Months	(40)	62	37	43	94	66	41	42	78	90	78	67	658
	Increase	83	11	9	22		5	30	36					196
	(Decrease)					(40)				(11)	(52)	(118)	(13)	(234)
901 - SUPERVISION	Most Recent 12 Months	108	121	106	94	90	80	94	82	106	107	90	105	1,183
901 - SUPERVISION	Previous 12 Months	77	95	90	87	97	97	90	102	103	102	97	121	1,158
	Increase	31	26	16	7			4		3	5			92
	(Decrease)					(7)	(17)		(20)			(7)	(16)	(67)

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902 - METER READING EXPENSES	Most Recent 12 Months	195	207	187	202	203	197	209	193	205	202	198	191	2,389
902 - METER READING EXPENSES	Previous 12 Months	207	224	188	194	190	204	202	199	208	199	198	209	2,422
	Increase				8	13		7			3	-		31
	(Decrease)	(12)	(17)	(1)			(7)		(6)	(3)			(18)	(64)
903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months	503	562	463	523	514	493	476	574	509	827	570	559	6,573
903 - CUST RECORDS AND COLLECTION EXP	Previous 12 Months	421	417	458	465	496	490	445	482	474	472	470	570	5,660
	Increase	82	145	5	58	18	3	31	92	35	355	100		924
	(Decrease)												(11)	(11)
904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months	58	90	80	105	185	109	121	233	209	332	78	126	1,726
904 - UNCOLLECTIBLE ACCOUNTS	Previous 12 Months	179	256	217	173	288	(42)	(44)	(43)	291	484	482	212	2,453
	Increase						151	165	276					592
	(Decrease)	(121)	(166)	(137)	(68)	(103)				(82)	(152)	(404)	(86)	(1,319)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months	-	(16)	4	-	1	-	1	-	-	-	1	1	(8)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Previous 12 Months	32	1	3	1	2	2	-	-	1	7	(1)	-	48
	Increase			1				1	-			2	1	5
	(Decrease)	(32)	(17)		(1)	(1)	(2)			(1)	(7)			(61)
907 - SUPERVISION	Most Recent 12 Months	16	18	15	15	16	14	14	16	10	97	17	32	280
907 - SUPERVISION	Previous 12 Months	13	15	15	15	17	14	14	16	13	15	13	19	179
	Increase	3	3	-	-		-	-	-		82	4	13	105
	(Decrease)					(1)				(3)				(4)
908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months	1,154	1,127	1,090	667	924	956	1,236	1,108	1,650	1,716	1,554	1,292	14,474
908 - CUSTOMER ASSISTANCE EXPENSES	Previous 12 Months	932	818	1,247	711	690	875	832	1,216	1,188	1,400	1,409	1,262	12,580
	Increase	222	309			234	81	404		462	316	145	30	2,203
	(Decrease)			(157)	(44)				(108)					(309)
909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months	127	100	35	60	40	-	35	55	9	66	64	26	617
909 - INFO AND INSTRUCTIONAL ADV EXP	Previous 12 Months	30	89	13	39	22	39	31	47	30	21	96	49	506
	Increase	97	11	22	21	18		4	8		45			226
	(Decrease)						(39)			(21)		(32)	(23)	(115)
910 - MISC CUSTOMER SRVCE AND INFO EXP	Most Recent 12 Months	43	64	33	78	55	43	46	44	64	47	34	64	615
910 - MISC CUSTOMER SRVCE AND INFO EXP	Previous 12 Months	22	45	16	53	3	12	12	13	49	-	70	64	359
	Increase	21	19	17	25	52	31	34	31	15	47		-	292
	(Decrease)											(36)		(36)
913 - ADVERTISING EXPENSES	Most Recent 12 Months	136	28	-	185	89	52	27	154	89	13	108	(52)	829
913 - ADVERTISING EXPENSES	Previous 12 Months	-	-	-	94	8	124	47	114	19	7	17	15	445
	Increase	136	28	-	91	81			40	70	6	91		543
	(Decrease)						(72)	(20)					(67)	(159)

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920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months	2,201	2,183	2,081	2,481	2,452	2,276	2,192	2,072	1,695	2,130	2,214	2,105	26,082
920 - GENERAL & ADMIN SALARIES	Previous 12 Months	1,503	2,166	2,053	2,002	2,195	2,260	1,917	2,056	1,712	2,153	2,200	2,572	24,789
	Increase	698	17	28	479	257	16	275	16			14		1,800
	(Decrease)									(17)	(23)		(467)	(507)
921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months	400	653	416	514	415	435	396	394	517	428	294	233	5,095
921 - OFFICE SUPPLIES & EXPENSE	Previous 12 Months	390	776	264	415	513	592	356	485	511	417	294	497	5,510
	Increase	10		152	99			40		6	11	-		318
	(Decrease)		(123)			(98)	(157)		(91)				(264)	(733)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months	(333)	(372)	(315)	(419)	(414)	(383)	(352)	(353)	(300)	(373)	(355)	(355)	(4,324)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Previous 12 Months	(253)	(378)	(293)	(332)	(376)	(373)	(313)	(349)	(305)	(347)	(372)	(408)	(4,099)
	Increase		6							5		17	53	81
	(Decrease)	(80)		(22)	(87)	(38)	(10)	(39)	(4)		(26)			(306)
923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months	1,300	2,030	1,039	1,522	2,180	1,334	1,401	1,525	992	1,037	1,656	1,185	17,201
923 - OUTSIDE SERVICES EMPLOYED	Previous 12 Months	950	1,707	940	1,268	1,620	1,128	1,274	1,337	997	1,372	1,532	1,234	15,359
	Increase	350	323	99	254	560	206	127	188			124		2,231
	(Decrease)									(5)	(335)		(49)	(389)
924 - PROPERTY INSURANCE	Most Recent 12 Months	381	356	343	330	373	499	319	406	381	401	405	367	4,561
924 - PROPERTY INSURANCE	Previous 12 Months	359	357	383	370	396	305	305	360	321	320	360	320	4,156
	Increase	22					194	14	46	60	81	45	47	509
	(Decrease)		(1)	(40)	(40)	(23)								(104)
925 - INJURIES AND DAMAGES	Most Recent 12 Months	228	133	256	224	318	280	1,206	187	266	190	(852)	374	2,810
925 - INJURIES AND DAMAGES	Previous 12 Months	202	148	268	267	323	279	238	434	56	249	346	133	2,943
	Increase	26					1	968		210			241	1,446
	(Decrease)		(15)	(12)	(43)	(5)			(247)		(59)	(1,198)		(1,579)
926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months	1,963	1,732	2,180	2,299	2,295	2,050	2,171	1,929	1,652	2,051	1,890	1,499	23,711
926 - EMPLOYEE PENSIONS & BENEFITS	Previous 12 Months	1,874	1,867	3,134	2,780	3,543	2,982	3,029	2,803	2,328	2,328	(121)	2,204	28,751
	Increase	89										2,011		2,100
	(Decrease)		(135)	(954)	(481)	(1,248)	(932)	(858)	(874)	(676)	(277)		(705)	(7,140)
927 - FRANCHISE REQUIREMENTS	Most Recent 12 Months	3	3	3	4	3	2	2	2	2	2	2	2	30
927 - FRANCHISE REQUIREMENTS	Previous 12 Months	2	4	4	4	4	3	2	2	2	2	2	2	33
	Increase	1			-			-	-	-	-	-	-	1
	(Decrease)		(1)	(1)		(1)	(1)							(4)
928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months	96	91	66	83	76	90	67	157	124	(3)	78	80	1,005
928 - REGULATORY COMMISSION EXPENSES	Previous 12 Months	77	77	78	78	78	78	78	70	123	94	97	98	1,026
	Increase	19	14		5		12		87	1				138
	(Decrease)			(12)		(2)		(11)			(97)	(19)	(18)	(159)

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"000 Omitted"

Account Number and Account Title	Year/ Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months	(21)	(25)	(31)	(30)	(27)	(24)	(20)	(15)	(15)	(15)	(16)	(15)	(254)
929 - DUPLICATE CHARGES - CREDIT	Previous 12 Months	(22)	(41)	(23)	(33)	(29)	(27)	(21)	(16)	(16)	(19)	(18)	(17)	(282)
	Increase	1	16		3	2	3	1	1	1	4	2	2	36
	(Decrease)			(8)										(8)
930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months	23	21	1	10	-	1	-	22	8	15	(22)	(1)	78
930.1 - GENERAL ADVERTISING EXPENSES	Previous 12 Months	47	43	7	76	47	(106)	1	7	11	5	13	12	163
	Increase						107		15		10			132
	(Decrease)	(24)	(22)	(6)	(66)	(47)		(1)		(3)		(35)	(13)	(217)
930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months	240	295	293	423	118	268	289	320	235	200	233	231	3,145
930.2 - MISCELLANEOUS GENERAL EXP	Previous 12 Months	309	143	408	209	233	164	171	207	214	211	243	225	2,737
	Increase		152		214		104	118	113	21			6	728
	(Decrease)	(69)		(115)		(115)					(11)	(10)		(320)
931 - RENTS	Most Recent 12 Months	82	113	82	81	98	98	79	94	95	85	96	95	1,098
931 - RENTS	Previous 12 Months	153	153	80	102	100	100	100	28	154	101	90	100	1,261
	Increase			2					66			6		74
	(Decrease)	(71)	(40)		(21)	(2)	(2)	(21)		(59)	(16)		(5)	(237)
935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months	68	68	72	78	60	54	58	64	50	63	47	44	726
935 - MTCE OF GEN PLNT & EQ	Previous 12 Months	92	61	59	81	69	26	52	62	65	51	81	64	763
	Increase		7	13			28	6	2		12			68
	(Decrease)	(24)			(3)	(9)				(15)		(34)	(20)	(105)

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"000 Omitted"

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803 - NATURAL GAS TRANSM LINE PURCH	Most Recent 12 Months	8,470	3,651	9,610	5,027	3,663	2,570	3,877	6,919	11,182	12,872	12,363	13,066	93,270
803 - NATURAL GAS TRANSM LINE PURCH	Previous 12 Months	20,839	18,364	20,567	21,085	13,193	7,227	5,448	8,140	12,605	13,098	10,660	9,705	160,931
	Increase											1,703	3,361	5,064
	(Decrease)	(12,369)	(14,713)	(10,957)	(16,058)	(9,530)	(4,657)	(1,571)	(1,221)	(1,423)	(226)			(72,725)
806 - EXCHANGE GAS	Most Recent 12 Months	570	1,559	1,780	670	35	(1,445)	(1,786)	(432)	(973)	(374)	194	(25)	(227)
806 - EXCHANGE GAS	Previous 12 Months	2,579	913	1,778	1,232	272	(3,542)	(2,307)	(666)	(723)	(542)	(164)	(68)	(1,238)
	Increase		646	2			2,097	521	234		168	358	43	4,069
	(Decrease)	(2,009)			(562)	(237)				(250)				(3,058)
807 - PURCHASED GAS EXPENSES	Most Recent 12 Months	63	62	63	70	78	68	69	73	94	73	62	68	843
807 - PURCHASED GAS EXPENSES	Previous 12 Months	48	52	67	57	69	74	60	65	95	61	63	71	782
	Increase	15	10		13	9		9	8		12			76
	(Decrease)			(4)			(6)			(1)		(1)	(3)	(15)
808.1 - GAS WITHDR FROM STORAGE - DEBIT	Most Recent 12 Months	595	6,346	11,546	9,700	4,932	4,691	1,630	2	1	1	2	3	39,449
808.1 - GAS WITHDR FROM STORAGE - DEBIT	Previous 12 Months	1,980	8,673	16,494	13,023	6,970	4,299	1,421	3	3	2	2	4	52,874
	Increase						392	209				-		601
	(Decrease)	(1,385)	(2,327)	(4,948)	(3,323)	(2,038)			(1)	(2)	(1)		(1)	(14,026)
808.2 - GAS DELIVERED TO STORAGE - CREDIT	Most Recent 12 Months	(846)	(376)	(56)	-	(425)	-	-	(3,831)	(7,806)	(9,648)	(9,706)	(9,223)	(41,917)
808.2 - GAS DELIVERED TO STORAGE - CREDIT	Previous 12 Months	(1,731)	(413)	(56)	-	(36)	-	(24)	(4,599)	(9,034)	(9,693)	(8,585)	(5,521)	(39,692)
	Increase	885	37	-	-		-	24	768	1,228	45			2,987
	(Decrease)					(389)						(1,121)	(3,702)	(5,212)
810 - GAS USED FOR COMPR STA FUEL - CR	Most Recent 12 Months	(13)	(89)	(126)	(123)	(73)	(38)	(5)	(1)	(1)	(3)	(7)	6	(473)
810 - GAS USED FOR COMPR STA FUEL - CR	Previous 12 Months	(11)	(84)	(183)	(194)	(138)	(22)	(5)	-	(1)	-	(1)	-	(639)
	Increase			57	71	65		-		-			6	199
	(Decrease)	(2)	(5)				(16)		(1)		(3)	(6)		(33)
812 - GAS USED FOR OTHER UTIL OPER - CR	Most Recent 12 Months	(5)	(11)	(17)	(24)	(15)	(11)	(4)	(4)	(3)	(4)	(1)	(1)	(100)
812 - GAS USED FOR OTHER UTIL OPER - CR	Previous 12 Months	(19)	(20)	(46)	(57)	(38)	(9)	(7)	(2)	(1)	(1)	(1)	(1)	(202)
	Increase	14	9	29	33	23		3				-	-	111
	(Decrease)						(2)		(2)	(2)	(3)			(9)
814 - OPERATION SUPERVISION AND ENGR	Most Recent 12 Months	53	57	55	70	65	61	75	63	74	75	73	64	785
814 - OPERATION SUPERVISION AND ENGR	Previous 12 Months	48	46	50	57	56	51	56	64	62	57	57	57	661
	Increase	5	11	5	13	9	10	19		12	18	16	7	125
	(Decrease)								(1)					(1)

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"000 Omitted"

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816 - WELLS EXPENSES	Most Recent 12 Months	32	28	5	4	7	4	5	6	6	6	6	10	119
816 - WELLS EXPENSES	Previous 12 Months	26	51	17	27	39	46	24	22	49	18	30	25	374
	Increase	6												6
	(Decrease)		(23)	(12)	(23)	(32)	(42)	(19)	(16)	(43)	(12)	(24)	(15)	(261)
817 - LINES EXPENSE	Most Recent 12 Months	48	50	35	37	31	30	52	47	33	19	41	27	450
817 - LINES EXPENSE	Previous 12 Months	45	89	61	70	76	55	47	73	56	51	123	60	806
	Increase	3						5						8
	(Decrease)		(39)	(26)	(33)	(45)	(25)		(26)	(23)	(32)	(82)	(33)	(364)
818 - COMPRESSOR STATION EXPENSES	Most Recent 12 Months	145	286	232	204	231	178	158	163	144	176	164	135	2,216
818 - COMPRESSOR STATION EXPENSES	Previous 12 Months	128	330	277	367	264	140	167	178	124	121	173	152	2,421
	Increase	17					38			20	55			130
	(Decrease)		(44)	(45)	(163)	(33)		(9)	(15)			(9)	(17)	(335)
819 - COMPRESSOR STA UEL AND POWER	Most Recent 12 Months	13	89	126	123	73	38	5	1	1	3	7	(6)	473
819 - COMPRESSOR STA UEL AND POWER	Previous 12 Months	11	84	183	194	138	22	5	-	1	-	1	-	639
	Increase	2	5				16	-	1	-	3	6		33
	(Decrease)			(57)	(71)	(65)							(6)	(199)
821 - PURIFICATION EXPENSES	Most Recent 12 Months	75	249	252	264	260	196	167	7	4	4	(13)	3	1,468
821 - PURIFICATION EXPENSES	Previous 12 Months	24	212	256	259	238	208	109	14	-	-	-	41	1,361
	Increase	51	37		5	22		58		4	4			181
	(Decrease)			(4)			(12)		(7)			(13)	(38)	(74)
823 - GAS LOSSES	Most Recent 12 Months	166	157	138	117	104	88	90	90	114	128	143	161	1,496
823 - GAS LOSSES	Previous 12 Months	235	204	177	145	123	114	121	115	127	143	146	156	1,806
	Increase												5	5
	(Decrease)	(69)	(47)	(39)	(28)	(19)	(26)	(31)	(25)	(13)	(15)	(3)		(315)
824 - OTHER EXPENSES	Most Recent 12 Months	(1)	6	2	2	2	2	2	1	1	1	1	1	20
824 - OTHER EXPENSES	Previous 12 Months	1	4	1	1	1	1	1	1	1	1	1	1	15
	Increase		2	1	1	1	1	1	-	-	-	-	-	7
	(Decrease)	(2)												(2)
825 - STORAGE WELL ROYALTIES	Most Recent 12 Months	6	3	14	4	17	32	6	4	26	15	3	11	141
825 - STORAGE WELL ROYALTIES	Previous 12 Months	6	4	12	4	17	26	5	4	16	117	15	12	238
	Increase	-		2	-	-	6	1	-	10				19
	(Decrease)		(1)								(102)	(12)	(1)	(116)

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830 - MTCE SUPRV AND ENGR	Most Recent 12 Months	37	41	38	52	51	43	50	48	58	55	55	42	570
830 - MTCE SUPRV AND ENGR	Previous 12 Months	36	40	37	36	39	33	35	42	45	39	39	42	463
	Increase	1	1	1	16	12	10	15	6	13	16	16	-	107
	(Decrease)													-
832 - MTCE OF RESERVOIRS AND WELLS	Most Recent 12 Months	5	22	6	3	5	4	206	163	(87)	2	2	1	332
832 - MTCE OF RESERVOIRS AND WELLS	Previous 12 Months	15	60	6	31	18	75	103	93	157	42	297	15	912
	Increase			-				103	70					173
	(Decrease)	(10)	(38)		(28)	(13)	(71)			(244)	(40)	(295)	(14)	(753)
833 - MTCE OF LINES	Most Recent 12 Months	12	7	33	32	21	55	41	38	67	54	54	41	455
833 - MTCE OF LINES	Previous 12 Months	10	5	4	8	10	8	14	17	12	6	10	22	126
	Increase	2	2	29	24	11	47	27	21	55	48	44	19	329
	(Decrease)													-
834 - MTCE OF COMPRESSOR STATION EQUIP	Most Recent 12 Months	91	74	99	44	45	35	50	57	61	25	(1)	43	623
834 - MTCE OF COMPRESSOR STATION EQUIP	Previous 12 Months	45	57	57	98	55	8	47	93	76	68	85	90	779
	Increase	46	17	42			27	3						135
	(Decrease)				(54)	(10)			(36)	(15)	(43)	(86)	(47)	(291)
835 - MTCE OF MEAS AND REG STATION EQPT	Most Recent 12 Months	7	7	5	8	5	3	2	7	1	2	2	1	50
835 - MTCE OF MEAS AND REG STATION EQPT	Previous 12 Months	2	4	2	3	5	6	3	6	1	6	3	2	43
	Increase	5	3	3	5	-			1	-				17
	(Decrease)						(3)	(1)			(4)	(1)	(1)	(10)
836 - MTCE OF PURIFICATION EQUIP	Most Recent 12 Months	181	242	17	28	45	44	42	87	90	110	127	112	1,125
836 - MTCE OF PURIFICATION EQUIP	Previous 12 Months	60	88	21	80	(2)	52	63	92	79	53	60	59	705
	Increase	121	154			47				11	57	67	53	510
	(Decrease)			(4)	(52)		(8)	(21)	(5)					(90)
837 - MTCE OF OTHER EQUIP	Most Recent 12 Months	10	(2)	7	28	23	25	39	24	23	33	30	32	272
837 - MTCE OF OTHER EQUIP	Previous 12 Months	4	3	8	7	8	8	8	4	9	17	6	9	91
	Increase	6			21	15	17	31	20	14	16	24	23	187
	(Decrease)		(5)	(1)										(6)
850 - OPERATION SUPRV AND ENGR	Most Recent 12 Months	39	44	32	38	39	36	36	102	43	163	107	115	794
850 - OPERATION SUPRV AND ENGR	Previous 12 Months	34	37	33	32	38	43	29	36	48	45	61	49	485
	Increase	5	7		6	1		7	66		118	46	66	322
	(Decrease)			(1)			(7)			(5)				(13)

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851 - SYST CONTROL AND LOAD DISPATCHING	Most Recent 12 Months	41	34	32	33	35	31	31	33	28	34	32	33	397
851 - SYST CONTROL AND LOAD DISPATCHING	Previous 12 Months	34	35	35	32	35	26	36	32	33	32	30	36	396
	Increase	7			1	-	5		1		2	2		18
	(Decrease)		(1)	(3)				(5)		(5)			(3)	(17)
856 - MAINS EXPENSES	Most Recent 12 Months	44	45	35	40	82	37	45	47	60	73	58	55	621
856 - MAINS EXPENSES	Previous 12 Months	26	27	36	25	51	46	38	42	61	75	96	90	613
	Increase	18	18		15	31		7	5					94
	(Decrease)			(1)			(9)			(1)	(2)	(38)	(35)	(86)
860 - RENTS	Most Recent 12 Months	2	-	1	5	-	6	-	-	-	2	-	-	16
860 - RENTS	Previous 12 Months	1	1	-	-	-	-	-	-	-	17	9	2	30
	Increase	1		1	5	-	6	-	-	-				13
	(Decrease)		(1)								(15)	(9)	(2)	(27)
863 - MTCE OF MAINS	Most Recent 12 Months	469	290	68	76	93	114	96	115	246	151	246	67	2,031
863 - MTCE OF MAINS	Previous 12 Months	216	247	14	14	115	(70)	28	67	344	126	242	213	1,556
	Increase	253	43	54	62		184	68	48		25	4		741
	(Decrease)					(22)				(98)			(146)	(266)
871 - DISTRIBUTION LOAD DISPATCHING	Most Recent 12 Months	46	48	46	52	54	45	45	48	41	53	46	49	573
871 - DISTRIBUTION LOAD DISPATCHING	Previous 12 Months	42	52	51	48	52	40	53	55	48	44	44	57	586
	Increase	4			4	2	5				9	2		26
	(Decrease)		(4)	(5)				(8)	(7)	(7)			(8)	(39)
874 - MAINS AND SERVICES EXPENSES	Most Recent 12 Months	485	182	148	362	395	303	308	333	234	267	255	284	3,556
874 - MAINS AND SERVICES EXPENSES	Previous 12 Months	235	196	179	250	166	229	256	277	175	307	289	214	2,773
	Increase	250			112	229	74	52	56	59			70	902
	(Decrease)		(14)	(31)							(40)	(34)		(119)
875 - MEAS AND REG STATION EXP - GEN	Most Recent 12 Months	105	117	63	62	66	98	37	100	104	138	131	96	1,117
875 - MEAS AND REG STATION EXP - GEN	Previous 12 Months	91	170	87	95	68	55	136	90	99	115	103	125	1,234
	Increase	14					43		10	5	23	28		123
	(Decrease)		(53)	(24)	(33)	(2)		(99)					(29)	(240)
876 - MEAS AND REG STATION EXP - INDSTR	Most Recent 12 Months	21	37	37	32	36	30	34	25	16	31	21	21	341
876 - MEAS AND REG STATION EXP - INDSTR	Previous 12 Months	23	31	37	55	46	42	29	21	24	15	33	40	396
	Increase		6	-				5	4		16			31
	(Decrease)	(2)			(23)	(10)	(12)			(8)		(12)	(19)	(86)

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877 - MEAS AND REG STA EXP - CITY GATE CHK	Most Recent 12 Months	9	11	15	34	25	11	13	8	7	7	7	12	159
877 - MEAS AND REG STA EXP - CITY GATE CHK	Previous 12 Months	14	31	21	24	21	12	10	9	14	11	23	9	199
	Increase				10	4		3					3	20
	(Decrease)	(5)	(20)	(6)			(1)		(1)	(7)	(4)	(16)		(60)
878 - METER AND HOUSE REGULATOR EXP	Most Recent 12 Months	704	264	174	121	146	115	131	228	122	136	138	152	2,431
878 - METER AND HOUSE REGULATOR EXP	Previous 12 Months	148	183	107	87	97	94	76	85	74	49	119	157	1,276
	Increase	556	81	67	34	49	21	55	143	48	87	19		1,160
	(Decrease)												(5)	(5)
879 - CUSTOMER INSTALLATIONS EXPENSES	Most Recent 12 Months	(23)	10	15	7	13	11	12	13	7	12	9	20	106
879 - CUSTOMER INSTALLATIONS EXPENSES	Previous 12 Months	25	13	17	22	23	15	15	18	21	16	12	14	211
	Increase												6	6
	(Decrease)	(48)	(3)	(2)	(15)	(10)	(4)	(3)	(5)	(14)	(4)	(3)		(111)
880 - OTHER EXPENSES	Most Recent 12 Months	649	490	335	319	325	279	357	293	316	236	329	345	4,273
880 - OTHER EXPENSES	Previous 12 Months	166	230	205	167	231	152	181	162	187	221	264	267	2,433
	Increase	483	260	130	152	94	127	176	131	129	15	65	78	1,840
	(Decrease)													-
881 - RENTS	Most Recent 12 Months	-	-	-	-	-	-	4	-	-	3	-	-	7
881 - RENTS	Previous 12 Months	-	-	-	-	-	1	3	-	-	-	3	8	15
	Increase	-	-	-	-	-		1	-	-	3			4
	(Decrease)						(1)					(3)	(8)	(12)
886 - MTCE OF STRUCTURES AND IMPROVE	Most Recent 12 Months	-	-	-	-	-	-	-	-	-	-	-	-	-
886 - MTCE OF STRUCTURES AND IMPROVE	Previous 12 Months	108	2	3	2	3	1	-	-	-	-	-	-	119
	Increase							-	-	-	-	-	-	-
	(Decrease)	(108)	(2)	(3)	(2)	(3)	(1)							(119)
887 - MTCE OF MAINS	Most Recent 12 Months	261	817	795	735	796	782	904	640	681	879	672	781	8,743
887 - MTCE OF MAINS	Previous 12 Months	841	1,485	870	978	870	935	1,064	935	779	742	747	797	11,043
	Increase										137			137
	(Decrease)	(580)	(668)	(75)	(243)	(74)	(153)	(160)	(295)	(98)		(75)	(16)	(2,437)
889 - MTCE OF MEAS AND REG STA EQP - GEN	Most Recent 12 Months	5	2	8	5	2	7	5	10	10	9	4	1	68
889 - MTCE OF MEAS AND REG STA EQP - GEN	Previous 12 Months	2	80	18	5	18	50	6	8	5	4	2	4	202
	Increase	3			-				2	5	5	2		17
	(Decrease)		(78)	(10)		(16)	(43)	(1)					(3)	(151)

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

"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
890 - MTCE OF MEAS AND REG STA EQ-INDSTR	Most Recent 12 Months	11	20	55	61	45	33	20	14	18	21	7	4	309
890 - MTCE OF MEAS AND REG STA EQ-INDSTR	Previous 12 Months	16	18	53	58	31	35	40	19	15	14	4	13	316
	Increase		2	2	3	14				3	7	3		34
	(Decrease)	(5)					(2)	(20)	(5)				(9)	(41)
891 - MTCE MEAS & REG STA EQ-CITY GATE CHK	Most Recent 12 Months	(45)	11	22	21	23	76	21	13	31	28	22	29	252
891 - MTCE MEAS & REG STA EQ-CITY GATE CHK	Previous 12 Months	33	46	40	34	35	48	49	45	60	41	20	77	528
	Increase						28					2		30
	(Decrease)	(78)	(35)	(18)	(13)	(12)		(28)	(32)	(29)	(13)		(48)	(306)
892 - MTCE OF SERVICES	Most Recent 12 Months	(441)	103	149	101	144	137	135	140	151	(40)	120	110	809
892 - MTCE OF SERVICES	Previous 12 Months	219	242	119	225	182	258	292	839	607	408	286	156	3,833
	Increase			30										30
	(Decrease)	(660)	(139)		(124)	(38)	(121)	(157)	(699)	(456)	(448)	(166)	(46)	(3,054)
894 - MTCE OF OTHER EQUIPMENT	Most Recent 12 Months	11	15	16	17	23	21	7	13	18	250	(18)	43	416
894 - MTCE OF OTHER EQUIPMENT	Previous 12 Months	8	9	7	14	16	13	14	17	5	10	18	18	149
	Increase	3	6	9	3	7	8			13	240		25	314
	(Decrease)							(7)	(4)			(36)		(47)
901 - SUPERVISION	Most Recent 12 Months	89	99	83	75	71	63	71	67	83	84	71	82	938
901 - SUPERVISION	Previous 12 Months	63	78	74	71	79	80	73	83	84	84	80	99	948
	Increase	26	21	9	4	(8)	(17)			(1)	-			34
	(Decrease)							(2)	(16)			(9)	(17)	(44)
902 - METER READING EXPENSES	Most Recent 12 Months	160	169	147	159	159	155	164	151	161	159	156	150	1,890
902 - METER READING EXPENSES	Previous 12 Months	169	184	153	159	155	167	165	163	170	163	163	171	1,982
	Increase				-	4								4
	(Decrease)	(9)	(15)	(6)			(12)	(1)	(12)	(9)	(4)	(7)	(21)	(96)
903 - CUST RECORDS AND COLLECTION EXP	Most Recent 12 Months	411	460	364	411	404	387	374	451	400	650	448	439	5,199
903 - CUST RECORDS AND COLLECTION EXP	Previous 12 Months	345	341	374	380	406	401	364	394	387	386	385	467	4,630
	Increase	66	119		31			10	57	13	264	63		623
	(Decrease)			(10)		(2)	(14)						(28)	(54)
904 - UNCOLLECTIBLE ACCOUNTS	Most Recent 12 Months	34	68	105	101	97	30	(11)	(4)	(18)	13	(20)	18	413
904 - UNCOLLECTIBLE ACCOUNTS	Previous 12 Months	35	76	96	96	140	(17)	(20)	(139)	(53)	22	41	27	304
	Increase			9	5		47	9	135	35				240
	(Decrease)	(1)	(8)			(43)					(9)	(61)	(9)	(131)

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"000 Omitted"

Account Number and Account Title	Year / Change	Nov 1st Month	Dec 2nd Month	Jan 3rd Month	Feb 4th Month	Mar 5th Month	Apr 6th Month	May 7th Month	Jun 8th Month	Jul 9th Month	Aug 10th Month	Sep 11th Month	Oct 12th Month	Total
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Most Recent 12 Months	-	(13)	3	-	1	-	1	-	-	-	1	-	(7)
905 - MISC CUSTOMER ACCOUNTS EXPENSES	Previous 12 Months	19	1	2	1	2	2	-	-	-	6	(1)	-	32
	Increase			1				1	-	-		2	-	4
	(Decrease)	(19)	(14)		(1)	(1)	(2)				(6)			(43)
907 - SUPERVISION	Most Recent 12 Months	5	6	4	4	5	4	4	5	3	27	5	9	81
907 - SUPERVISION	Previous 12 Months	4	5	5	5	6	5	5	5	4	5	4	6	59
	Increase	1	1						-		22	1	3	28
	(Decrease)			(1)	(1)	(1)	(1)	(1)		(1)				(6)
908 - CUSTOMER ASSISTANCE EXPENSES	Most Recent 12 Months	390	188	323	178	220	254	325	314	389	404	315	357	3,657
908 - CUSTOMER ASSISTANCE EXPENSES	Previous 12 Months	230	179	236	194	200	178	260	374	326	420	407	314	3,318
	Increase	160	9	87		20	76	65		63			43	523
	(Decrease)				(16)				(60)		(16)	(92)		(184)
909 - INFO AND INSTRUCTIONAL ADV EXP	Most Recent 12 Months	42	30	10	13	10	-	8	11	1	18	16	6	165
909 - INFO AND INSTRUCTIONAL ADV EXP	Previous 12 Months	10	27	4	12	7	12	10	11	10	4	30	15	152
	Increase	32	3	6	1	3			-		14			59
	(Decrease)						(12)	(2)		(9)		(14)	(9)	(46)
910 - MISC CUSTOMER SRVCE AND INFO EXP	Most Recent 12 Months	14	21	9	22	16	12	13	13	18	13	10	18	179
910 - MISC CUSTOMER SRVCE AND INFO EXP	Previous 12 Months	7	14	5	18	1	4	4	4	17	-	24	21	119
	Increase	7	7	4	4	15	8	9	9	1	13			77
	(Decrease)											(14)	(3)	(17)
913 - ADVERTISING EXPENSES	Most Recent 12 Months	45	9	-	53	25	15	7	44	25	4	30	(15)	242
913 - ADVERTISING EXPENSES	Previous 12 Months	-	-	-	31	3	42	16	38	6	2	6	5	149
	Increase	45	9	-	22	22			6	19	2	24		149
	(Decrease)						(27)	(9)					(20)	(56)
920 - GENERAL & ADMIN SALARIES	Most Recent 12 Months	601	593	606	664	702	650	621	586	481	599	628	595	7,326
920 - GENERAL & ADMIN SALARIES	Previous 12 Months	394	565	544	547	598	611	524	569	466	582	595	700	6,695
	Increase	207	28	62	117	104	39	97	17	15	17	33		736
	(Decrease)												(105)	(105)
921 - OFFICE SUPPLIES & EXPENSE	Most Recent 12 Months	116	188	116	144	127	130	118	117	139	131	88	74	1,488
921 - OFFICE SUPPLIES & EXPENSE	Previous 12 Months	105	212	77	114	135	158	97	154	142	107	84	144	1,529
	Increase	11		39	30			21			24	4		129
	(Decrease)		(24)			(8)	(28)		(37)	(3)			(70)	(170)

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"000 Omitted"

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922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Most Recent 12 Months	(69)	(68)	(67)	(79)	(76)	(74)	(68)	(67)	(59)	(73)	(69)	(69)	(838)
922 - ADMINISTRATIVE EXP TRANSF - CREDIT	Previous 12 Months	(48)	(75)	(60)	(64)	(73)	(74)	(59)	(65)	(58)	(65)	(69)	(79)	(789)
	Increase		7				-					-	10	17
	(Decrease)	(21)		(7)	(15)	(3)		(9)	(2)	(1)	(8)			(66)
923 - OUTSIDE SERVICES EMPLOYED	Most Recent 12 Months	318	396	292	358	422	379	370	338	286	271	341	271	4,042
923 - OUTSIDE SERVICES EMPLOYED	Previous 12 Months	211	337	249	275	300	284	288	287	261	283	332	254	3,361
	Increase	107	59	43	83	122	95	82	51	25		9	17	693
	(Decrease)										(12)			(12)
924 - PROPERTY INSURANCE	Most Recent 12 Months	-	7	4	-	105	(46)	(3)	19	13	23	20	9	151
924 - PROPERTY INSURANCE	Previous 12 Months	-	-	7	3	10	-	-	11	-	-	11	-	42
	Increase	-	7			95			8	13	23	9	9	164
	(Decrease)			(3)	(3)		(46)	(3)						(55)
925 - INJURIES AND DAMAGES	Most Recent 12 Months	52	32	63	53	55	55	64	41	65	58	46	92	676
925 - INJURIES AND DAMAGES	Previous 12 Months	43	27	58	65	65	136	48	99	11	51	91	29	723
	Increase	9	5	5				16		54	7		63	159
	(Decrease)				(12)	(10)	(81)		(58)			(45)		(206)
926 - EMPLOYEE PENSIONS & BENEFITS	Most Recent 12 Months	592	520	689	719	818	684	687	562	538	651	598	447	7,505
926 - EMPLOYEE PENSIONS & BENEFITS	Previous 12 Months	473	590	899	795	980	824	865	779	650	613	551	645	8,664
	Increase	119									38	47		204
	(Decrease)		(70)	(210)	(76)	(162)	(140)	(178)	(217)	(112)			(198)	(1,363)
928 - REGULATORY COMMISSION EXPENSES	Most Recent 12 Months	16	17	8	8	8	16	8	8	8	8	8	8	121
928 - REGULATORY COMMISSION EXPENSES	Previous 12 Months	9	9	9	9	9	8	9	8	16	17	16	17	136
	Increase	7	8				8		-					23
	(Decrease)			(1)	(1)	(1)		(1)		(8)	(9)	(8)	(9)	(38)
929 - DUPLICATE CHARGES - CREDIT	Most Recent 12 Months	(5)	(45)	(81)	(99)	(84)	(70)	(39)	(1)	(1)	(1)	(1)	-	(427)
929 - DUPLICATE CHARGES - CREDIT	Previous 12 Months	(7)	(56)	(115)	(135)	(92)	(78)	(28)	(1)	(1)	(1)	-	(1)	(515)
	Increase	2	11	34	36	8	8		-	-	-		1	100
	(Decrease)							(11)				(1)		(12)
930.1 - GENERAL ADVERTISING EXPENSES	Most Recent 12 Months	10	9	-	4	-	1	-	9	3	6	(9)	-	33
930.1 - GENERAL ADVERTISING EXPENSES	Previous 12 Months	16	18	3	33	20	(46)	-	3	5	3	-	5	60
	Increase						47	-	6		3			56
	(Decrease)	(6)	(9)	(3)	(29)	(20)				(2)		(9)	(5)	(83)

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930.2 - MISCELLANEOUS GENERAL EXP	Most Recent 12 Months	33	29	44	40	40	48	44	35	50	14	23	35	435
930.2 - MISCELLANEOUS GENERAL EXP	Previous 12 Months	44	44	21	57	32	29	35	31	29	32	24	52	430
	Increase			23		8	19	9	4	21				84
	(Decrease)	(11)	(15)		(17)						(18)	(1)	(17)	(79)
931 - RENTS	Most Recent 12 Months	22	30	23	23	28	28	22	27	26	24	27	27	307
931 - RENTS	Previous 12 Months	41	41	21	27	26	27	27	7	41	27	24	27	336
	Increase			2		2	1		20			3	-	28
	(Decrease)	(19)	(11)		(4)			(5)		(15)	(3)			(57)
935 - MTCE OF GEN PLNT & EQ	Most Recent 12 Months	29	29	31	33	26	23	25	28	21	27	20	19	311
935 - MTCE OF GEN PLNT & EQ	Previous 12 Months	33	26	25	35	29	12	22	27	28	22	35	27	321
	Increase		3	6			11	3	1		5			29
	(Decrease)	(4)			(2)	(3)				(7)		(15)	(8)	(39)

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Louisville Gas and Electric Company
Total Company

Account	REPORTING YEARS Base	2015	2014	2013	COMPARISONS Base vs. '15	'15 vs. '14	'14 vs. '13
ELECTRIC EXPENSES							
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	5,504,185	7,778,894	4,111,669	3,598,199	-29.24%	89.19%	14.27%
(501) Fuel	258,269,000	293,363,305	375,211,977	363,029,887	-11.96%	-21.81%	3.36%
(502) Steam Expenses	18,610,114	24,037,462	35,380,222	34,031,656	-22.58%	-32.06%	3.96%
(504) Steam Transferred-Cr.	-	(5,774)	-	-	100.00%	-100.00%	0.00%
(505) Electric Expenses	2,446,026	1,656,803	812,391	858,520	47.64%	103.94%	-5.37%
(506) Miscellaneous Steam Power Expenses	18,310,664	16,389,656	19,494,263	18,483,144	11.72%	-15.93%	5.47%
(507) Rents	18,000	41,154	46,200	54,405	-56.26%	-10.92%	-15.08%
(509) Allowances	9,072	4,471	301,609	134,464	102.91%	-98.52%	124.30%
TOTAL Operation	**303,167,061**	**343,265,971**	**435,358,331**	**420,190,275**	-11.68%	-21.15%	3.61%
(510) Maintenance Supervision and Engineering	4,488,748	3,346,838	2,157,291	2,873,217	34.12%	55.14%	-24.92%
(511) Maintenance of Structures	2,928,087	2,753,377	2,770,754	2,153,540	6.35%	-0.63%	28.66%
(512) Maintenance of Boiler Plant	31,696,953	38,558,839	40,957,440	43,179,131	-17.80%	-5.86%	-5.15%
(513) Maintenance of Electric Plant	10,462,952	5,973,295	9,454,232	10,465,693	75.16%	-36.82%	-9.66%
(514) Maintenance of Miscellaneous Steam Plant	2,257,395	9,599,668	1,762,911	1,688,779	-76.48%	444.54%	4.39%
TOTAL Maintenance	**51,834,135**	**60,232,017**	**57,102,628**	**60,360,360**	-13.94%	5.48%	-5.40%
TOTAL Power Production Exp - Steam Power	**355,001,196**	**403,497,988**	**492,460,959**	**480,550,635**	-12.02%	-18.06%	2.48%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	129,108	124,513	128,162	116,451	3.69%	-2.85%	10.06%
(536) Water for Power	39,872	39,039	39,019	38,914	2.13%	0.05%	0.27%
(538) Electric Expenses	183,330	267,947	273,236	250,173	-31.58%	-1.94%	9.22%
(539) Misc. Hydraulic Power Generation Exp.	522,871	199,153	157,807	120,692	162.55%	26.20%	30.75%
(540) Rents	588,146	477,265	430,474	341,326	23.23%	10.87%	26.12%
TOTAL Operation	**1,463,327**	**1,107,917**	**1,028,698**	**867,556**	32.08%	7.70%	18.57%
Maintenance							
(542) Maintenance of Structures	275,266	317,142	407,273	282,571	-13.20%	-22.13%	44.13%
(543) Maintenance of Reservoirs, Dams, and Waterways	122,347	200,701	123,800	552,874	-39.04%	62.12%	-77.61%
(544) Maintenance of Electric Plant	410,802	337,879	357,056	318,172	21.58%	-5.37%	12.22%
(545) Maintenance of Misc. Hydraulic Plant	41,905	35,117	-	2,040	19.33%	100.00%	-100.00%
TOTAL Maintenance	**850,320**	**890,839**	**888,129**	**1,155,657**	-4.55%	0.31%	-23.15%
TOTAL Power Production Exp - Hydraulic Power	**2,313,647**	**1,998,756**	**1,916,827**	**2,023,213**	15.75%	4.27%	-5.26%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	400,283	187,899	57,904	55,723	113.03%	224.50%	3.91%
(547) Fuel	48,077,560	46,198,399	40,325,597	16,005,162	4.07%	14.56%	151.95%
(548) Generation Expenses	170,971	182,717	183,061	201,025	-6.43%	-0.19%	-8.94%
(549) Miscellaneous Other Power Generation Expenses	1,172,181	811,542	63,538	30,935	44.44%	1177.25%	105.39%
(550) Rents	29,556	21,165	14,381	14,948	39.65%	47.17%	-3.79%
TOTAL Operation	**49,850,551**	**47,401,722**	**40,644,481**	**16,307,793**	5.17%	16.63%	149.23%

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Total Company

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
Maintenance							
(551) Maintenance Supervision and Engineering	139,688	33,920	19,742	20,611	311.82%	71.82%	-4.22%
(552) Maintenance of Structures	339,511	110,714	82,675	99,485	206.66%	33.91%	-16.90%
(553) Maintenance of Generating and Electric Plant	1,915,706	1,410,206	1,292,339	812,094	35.85%	9.12%	59.14%
(554) Maintenance of Misc. Other Power Gen. Plant	1,371,413	682,039	104,575	78,970	101.08%	552.20%	32.42%
TOTAL Maintenance	**3,766,318**	**2,236,879**	**1,499,331**	**1,011,160**	68.37%	49.19%	48.28%
TOTAL Power Production Expenses - Other Power	**53,616,869**	**49,638,601**	**42,143,812**	**17,318,953**	8.01%	17.78%	143.34%
D. Other Power Supply Expenses							
(555) Purchased Power	55,878,694	59,903,876	47,842,268	48,124,184	-6.72%	25.21%	-0.59%
(556) System Control and Load Dispatching	1,092,349	1,266,897	1,388,439	1,418,728	-13.78%	-8.75%	-2.13%
(557) Other Expenses	127,054	724,813	1,490,929	944,422	-82.47%	-51.39%	57.87%
TOTAL Other Power Supply Expenses	**57,098,097**	**61,895,586**	**50,721,636**	**50,487,334**	-7.75%	22.03%	0.46%
TOTAL Power Production Expenses	**468,029,809**	**517,030,931**	**587,243,234**	**550,380,135**	-9.48%	-11.96%	6.70%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	912,366	947,956	915,783	908,744	-3.75%	3.51%	0.77%
(561) Load Dispatching	2,162,389	2,138,813	2,200,471	2,331,934	1.10%	-2.80%	-5.64%
(562) Station Expenses	865,448	1,574,738	1,632,632	1,487,980	-45.04%	-3.55%	9.72%
(563) Overhead Lines Expense	262,775	287,353	260,852	209,101	-8.55%	10.16%	24.75%
(565) Transmission of Electricity by Others	467,781	792,961	1,122,847	790,386	-41.01%	-29.38%	42.06%
(566) Miscellaneous Transmission Expenses	6,606,992	5,887,745	5,529,819	5,643,897	12.22%	6.47%	-2.02%
(567) Rents	70,430	19,330	53,892	30,038	264.36%	-64.13%	79.41%
TOTAL Operation	**11,348,181**	**11,648,896**	**11,716,296**	**11,402,080**	-2.58%	-0.58%	2.76%
Maintenance							
(569) Maintenance of Structures	-	-	-	1,930	0.00%	0.00%	-100.00%
(570) Maintenance of Station Equipment	1,566,871	1,639,818	1,782,405	1,515,641	-4.45%	-8.00%	17.60%
(571) Maintenance of Overhead Lines	2,280,867	932,134	999,313	1,259,237	144.69%	-6.72%	-20.64%
(573) Maintenance of Misc. Transmission Plant	212,147	266,398	123,305	106,330	-20.36%	116.05%	15.96%
TOTAL Maintenance	**4,059,885**	**2,838,350**	**2,905,023**	**2,883,138**	43.04%	-2.30%	0.76%
TOTAL Transmission Expenses	**15,408,066**	**14,487,246**	**14,621,319**	**14,285,218**	6.36%	-0.92%	2.35%
3. REGIONAL MARKET EXPENSES							
Operation							
(575) MISO Day 1 and 2 Expense	(260,258)	(272,709)	(286,591)	(291,297)	-4.57%	-4.84%	-1.62%
TOTAL Operation	**(260,258)**	**(272,709)**	**(286,591)**	**(291,297)**	-4.57%	-4.84%	-1.62%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,691,513	1,580,294	1,936,840	1,775,521	7.04%	-18.41%	9.09%
(581) Load Dispatching	744,368	745,703	779,844	754,508	-0.18%	-4.38%	3.36%
(582) Stations Expenses	1,727,312	1,534,124	1,319,675	1,202,910	12.59%	16.25%	9.71%
(583) Overhead Line Expenses	5,680,805	5,512,561	6,671,394	4,812,185	3.05%	-17.37%	38.64%
(584) Underground Line Expenses	400,672	683,338	391,082	516,787	-41.37%	74.73%	-24.32%
(586) Meter Expenses	6,784,748	6,397,771	6,424,056	6,360,835	6.05%	-0.41%	0.99%
(587) Customer Installations Expenses	(120,534)	(183,127)	(125,549)	(183,095)	-34.18%	45.86%	-31.43%
(588) Miscellaneous Expenses	4,547,642	4,034,065	3,464,167	3,340,086	12.73%	16.45%	3.71%
(589) Rents	7,919	20,070	9,916	16,708	-60.54%	102.40%	-40.65%
TOTAL Operation	**21,464,445**	**20,324,799**	**20,871,425**	**18,596,445**	5.61%	-2.62%	12.23%

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Louisville Gas and Electric Company
Total Company

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
Maintenance							
(590) Maintenance Supervision and Engineering	38,499	70,302	168,619	75,828	-45.24%	-58.31%	122.37%
(591) Maintenance of Structures	531	2,286	(2,401)	751,679	-76.77%	-195.21%	-100.32%
(592) Maintenance of Station Equipment	1,362,361	1,084,361	895,074	991,783	25.64%	21.15%	-9.75%
(593) Maintenance of Overhead Lines	22,754,806	23,934,983	24,896,772	22,008,878	-4.93%	-3.86%	13.12%
(594) Maintenance of Underground Lines	1,390,917	1,212,304	1,717,452	1,756,547	14.73%	-29.41%	-2.23%
(595) Maintenance of Line Transformers	189,155	199,399	157,309	187,301	-5.14%	26.76%	-16.01%
(596) Maintenance of Street Lighting and Signal Systems	411,384	403,750	308,874	318,493	1.89%	30.72%	-3.02%
(598) Maintenance of Miscellaneous Distribution Plant	797,094	752,563	1,228,434	388,656	5.92%	-38.74%	216.07%
TOTAL Maintenance	**26,944,747**	**27,659,948**	**29,370,133**	**26,479,165**	-2.59%	-5.82%	10.92%
TOTAL Distribution Expenses	**48,409,192**	**47,984,747**	**50,241,558**	**45,075,610**	0.88%	-4.49%	11.46%
GAS EXPENSES							
1. PRODUCTION EXPENSES							
A. Other Gas Supply Expenses							
(801-803) Natural Gas Transmission Line Purchases	132,877,175	133,849,235	201,868,890	165,638,645	-0.73%	-33.69%	21.87%
TOTAL Purchased Gas	**132,877,175**	**133,849,235**	**201,868,890**	**165,638,645**	-0.73%	-33.69%	21.87%
Purchased Gas Expenses							
(805) Other Gas Purchases	(3,132,617)	-	-	-	-100.00%	0.00%	0.00%
(806) Exchange Gas	(4,976,534)	(2,599,873)	259,201	330,454	91.41%	-1103.03%	-21.56%
(807) Purchased Gas Expenses	823,406	807,714	788,882	724,155	1.94%	2.39%	8.94%
TOTAL Purchased Gas Expenses	**(7,285,745)**	**(1,792,159)**	**1,048,083**	**1,054,609**	306.53%	-270.99%	-0.62%
(808) Gas Withdrawn from Storage	613,379	10,392,758	(8,525,014)	(7,272,098)	-94.10%	-221.91%	17.23%
Gas Used in Utility Operations - Credit	-	-	-	-	0.00%	0.00%	0.00%
(810) Gas Used for Compressor Station Fuel--Credit	(472,821)	(646,000)	(504,154)	(532,095)	-26.81%	28.14%	-5.25%
(812) Gas Used for Other Utility Operations--Credit	(41,463)	(178,781)	(136,549)	(146,577)	-76.81%	30.93%	-6.84%
TOTAL Gas Used in Utility Operations - Credit	**(514,284)**	**(824,781)**	**(640,703)**	**(678,672)**	-37.65%	28.73%	-5.59%
TOTAL Production Expenses	**125,690,525**	**141,625,053**	**193,751,256**	**158,742,484**	-11.25%	-26.90%	22.05%
2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.							
A. Underground Storage Expenses							
Operation							
(814) Operation Supervision and Engineering	877,189	678,308	542,293	480,443	29.32%	25.08%	12.87%
(816) Wells Expenses	62,660	357,834	352,513	418,565	-82.49%	1.51%	-15.78%
(817) Lines Expenses	603,834	770,193	746,336	642,361	-21.60%	3.20%	16.19%
(818) Compressor Station Expenses	2,069,336	2,393,159	1,966,816	1,762,219	-13.53%	21.68%	11.61%
(819) Compressor Station Fuel and Power	537,298	646,000	507,291	537,379	-16.83%	27.34%	-5.60%
(821) Purification Expenses	1,469,319	1,449,442	1,327,834	1,320,130	1.37%	9.16%	0.58%
(823) Gas Losses	1,614,202	1,690,061	1,920,523	1,735,363	-4.49%	-12.00%	10.67%
(824) Other Expenses	9,172	14,508	12,128	9,750	-36.78%	19.62%	24.39%
(825) Storage Well Royalties	148,253	237,295	97,347	88,659	-37.52%	143.76%	9.80%
(826) Rents	-	-	(359)	32,301	0.00%	100.00%	-101.11%
TOTAL Operation	**7,391,263**	**8,236,800**	**7,472,722**	**7,027,170**	-10.27%	10.22%	6.34%

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Louisville Gas and Electric Company
Total Company

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
Maintenance							
(830) Maintenance Supervision and Engineering	544,682	463,550	433,740	388,977	17.50%	6.87%	11.51%
(832) Maintenance of Reservoirs and Wells	427,268	862,913	724,453	825,739	-50.49%	19.11%	-12.27%
(833) Maintenance of Lines	457,035	129,836	154,144	155,842	252.01%	-15.77%	-1.09%
(834) Maintenance of Compressor Station Equipment	602,578	841,137	689,147	839,617	-28.36%	22.05%	-17.92%
(835) Maintenance of Measuring & Regulating Station Equip	37,049	51,355	23,393	20,840	-27.86%	119.53%	12.25%
(836) Maintenance of Purification Equipment	915,968	979,489	870,717	873,840	-6.49%	12.49%	-0.36%
(837) Maintenance of Other Equipment	316,044	91,905	91,597	36,132	243.88%	0.34%	153.51%
TOTAL Maintenance	**3,300,624**	**3,420,185**	**2,987,191**	**3,140,987**	-3.50%	14.50%	-4.90%
TOTAL Underground Storage Expenses	**10,691,887**	**11,656,985**	**10,459,913**	**10,168,157**	-8.28%	11.44%	2.87%
TOTAL Natural Gas Storage Expenses	**10,691,887**	**11,656,985**	**10,459,913**	**10,168,157**	-8.28%	11.44%	2.87%
3. TRANSMISSION EXPENSES							
Operation							
(850) Operation Supervision and Engineering	921,450	496,722	328,917	19,833	85.51%	51.02%	1558.43%
(851) System Control and Load Dispatching	399,114	402,193	351,277	320,654	-0.77%	14.49%	9.55%
(852) Operation Communication Equipment	-	-	1,000	-	0.00%	-100.00%	100.00%
(856) Mains Expenses	661,743	648,586	396,888	474,874	2.03%	63.42%	-16.42%
(860) Rents	3,113	30,565	10,080	6,978	-89.82%	203.22%	44.45%
TOTAL Operation	**1,985,420**	**1,578,066**	**1,088,162**	**822,339**	25.81%	45.02%	32.33%
Maintenance							
(863) Maintenance of Mains	1,673,149	1,852,204	991,883	523,964	-9.67%	86.74%	89.30%
TOTAL Maintenance	**1,673,149**	**1,852,204**	**991,883**	**523,964**	-9.67%	86.74%	89.30%
TOTAL Transmission Expenses	**3,658,569**	**3,430,270**	**2,080,045**	**1,346,303**	6.66%	64.91%	54.50%
4. DISTRIBUTION EXPENSES							
Operation							
(871) Distribution Load Dispatching	629,737	586,498	509,873	464,858	7.37%	15.03%	9.68%
(874) Mains and Services Expense	3,248,121	3,009,171	2,614,271	2,807,975	7.94%	15.11%	-6.90%
(875) Measuring & Regulating Sta. Exp.-General	1,112,311	1,194,476	963,851	1,077,454	-6.88%	23.93%	-10.54%
(876) Measuring & Regulating Sta. Exp.-Industrial	474,949	399,444	322,953	264,091	18.90%	23.68%	22.29%
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	174,704	173,993	197,272	180,087	0.41%	-11.80%	9.54%
(878) Meter and House Regulator Expenses	1,883,598	1,912,623	1,923,886	695,453	-1.52%	-0.59%	176.64%
(879) Customer Installations Expenses	155,278	159,276	210,175	150,608	-2.51%	-24.22%	39.55%
(880) Other Expenses	3,702,413	3,175,393	2,203,380	3,320,133	16.60%	44.11%	-33.64%
(881) Rents	6,648	15,573	10,787	10,098	-57.31%	44.37%	6.82%
TOTAL Operation	**11,387,759**	**10,626,447**	**8,956,448**	**8,970,757**	7.16%	18.65%	-0.16%
Maintenance							
(886) Maintenance of Structures and Improvements	-	8,537	29,457	600,207	-100.00%	-71.02%	-95.09%
(887) Maintenance of Mains	9,447,454	9,794,834	10,748,522	9,218,684	-3.55%	-8.87%	16.59%
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	122,256	126,349	132,725	63,592	-3.24%	-4.80%	108.71%
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	282,555	313,324	310,452	217,909	-9.82%	0.93%	42.47%
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	313,510	415,461	560,117	603,338	-24.54%	-25.83%	-7.16%
(892) Maintenance of Services	1,850,450	3,034,613	2,844,746	1,757,450	-39.02%	6.67%	61.87%
(894) Maintenance of Other Equipment	487,708	158,649	145,101	138,959	207.41%	9.34%	4.42%
TOTAL Maintenance	**12,503,933**	**13,851,767**	**14,771,120**	**12,600,139**	-9.73%	-6.22%	17.23%
TOTAL Distribution Expenses	**23,891,692**	**24,478,214**	**23,727,568**	**21,570,896**	-2.40%	3.16%	10.00%

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Louisville Gas and Electric Company
Total Company

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
ELECTRIC AND GAS EXPENSES							
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	1,950,990	2,210,573	1,969,591	1,966,345	-11.74%	12.24%	0.17%
(902) Meter Reading Expenses	4,366,916	4,350,516	4,325,256	4,118,140	0.38%	0.58%	5.03%
(903) Customer Records and Collection Expenses	12,298,506	10,702,183	10,094,566	9,777,398	14.92%	6.02%	3.24%
(904) Uncollectible Accounts	3,267,600	2,460,067	4,967,486	1,761,513	32.83%	-50.48%	182.00%
(905) Miscellaneous Customer Accounts Expenses	(17,834)	(1,271)	45,241	266,421	1303.15%	-102.81%	-83.02%
TOTAL Customer Accounts Expenses	**21,866,178**	**19,722,068**	**21,402,140**	**17,889,817**	10.87%	-7.85%	19.63%
6. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	388,824	245,374	276,699	257,220	58.46%	-11.32%	7.57%
(908) Customer Assistance Expenses	18,701,488	16,597,974	17,097,066	16,913,875	12.67%	-2.92%	1.08%
(909) Informational and Instructional Expenses	440,359	802,419	452,606	471,565	-45.12%	77.29%	-4.02%
(910) Misc. Customer Service and Information Expenses	829,818	531,456	555,850	432,120	56.14%	-4.39%	28.63%
TOTAL Customer Service and Information Expenses	**20,360,489**	**18,177,223**	**18,382,221**	**18,074,780**	12.01%	-1.12%	1.70%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	41,970	0.00%	0.00%	-100.00%
(913) Advertising Expenses	1,224,635	813,136	62,437	-	50.61%	1202.33%	100.00%
TOTAL Sales Expenses	**1,224,635**	**813,136**	**62,437**	**41,970**	50.61%	1202.33%	48.77%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	32,973,467	32,434,223	30,521,688	25,394,414	1.66%	6.27%	20.19%
(921) Office Supplies and Expenses	7,265,400	6,912,651	7,188,967	6,489,583	5.10%	-3.84%	10.78%
(Less) (922) Administrative Exp. Transferred-Credit	(5,099,308)	(4,975,174)	(4,475,985)	(3,427,406)	2.50%	11.15%	30.59%
(923) Outside Services Employed	20,401,916	19,558,978	19,043,349	14,516,140	4.31%	2.71%	31.19%
(924) Property Insurance	4,904,162	4,225,171	4,559,821	5,357,969	16.07%	-7.34%	-14.90%
(925) Injuries and Damages	4,483,737	3,692,093	4,026,070	2,897,638	21.44%	-8.30%	38.94%
(926) Employee Pensions and Benefits	32,168,606	37,418,310	32,752,735	43,851,783	-14.03%	14.24%	-25.31%
(927) Franchise Requirements	13,662	32,327	507,522	620,458	-57.74%	-93.63%	-18.20%
(928) Regulatory Commission Expenses	1,099,622	1,209,879	900,207	1,214,436	-9.11%	34.40%	-25.87%
(929) (Less) Duplicate Charges-Cr.	(720,848)	(767,649)	(729,345)	(770,976)	-6.10%	5.25%	-5.40%
(930.1) General Advertising Expenses	104,663	160,397	1,126,174	796,497	-34.75%	-85.76%	41.39%
(930.2) Miscellaneous General Expenses	4,778,753	3,223,557	3,224,511	3,155,256	48.24%	-0.03%	2.19%
(931) Rents	1,434,128	1,455,942	1,900,163	2,491,490	-1.50%	-23.38%	-23.73%
TOTAL Operation	**103,807,960**	**104,580,705**	**100,545,877**	**102,587,282**	-0.74%	4.01%	-1.99%
Maintenance							
(935) Maintenance of General Plant	1,024,421	1,066,566	1,274,763	5,258,452	-3.95%	-16.33%	-75.76%
TOTAL Admin & General Expenses	**104,832,381**	**105,647,271**	**101,820,640**	**107,845,734**	-0.77%	3.76%	-5.59%
TOTAL Electric Operation and Maintenance Expenses	**843,803,165**	**904,780,435**	**1,023,505,740**	**945,129,807**	-6.74%	-11.60%	8.29%

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Louisville Gas and Electric Company
Electric Total

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	5,504,185	7,778,894	4,111,669	3,598,199	-29.24%	89.19%	14.27%
(501) Fuel	258,269,000	293,363,305	375,211,977	363,029,887	-11.96%	-21.81%	3.36%
(502) Steam Expenses	18,610,114	24,037,462	35,380,222	34,031,656	-22.58%	-32.06%	3.96%
(504) Steam Transferred-Cr.	-	(5,774)	-	-	100.00%	-100.00%	0.00%
(505) Electric Expenses	2,446,026	1,656,803	812,391	858,520	47.64%	103.94%	-5.37%
(506) Miscellaneous Steam Power Expenses	18,310,664	16,389,656	19,494,263	18,483,144	11.72%	-15.93%	5.47%
(507) Rents	18,000	41,154	46,200	54,405	-56.26%	-10.92%	-15.08%
(509) Allowances	9,072	4,471	301,609	134,464	102.91%	-98.52%	124.30%
TOTAL Operation	**303,167,061**	**343,265,971**	**435,358,331**	**420,190,275**	-11.68%	-21.15%	3.61%
(510) Maintenance Supervision and Engineering	4,488,748	3,346,838	2,157,291	2,873,217	34.12%	55.14%	-24.92%
(511) Maintenance of Structures	2,928,087	2,753,377	2,770,754	2,153,540	6.35%	-0.63%	28.66%
(512) Maintenance of Boiler Plant	31,696,953	38,558,839	40,957,440	43,179,131	-17.80%	-5.86%	-5.15%
(513) Maintenance of Electric Plant	10,462,952	5,973,295	9,454,232	10,465,693	75.16%	-36.82%	-9.66%
(514) Maintenance of Miscellaneous Steam Plant	2,257,395	9,599,668	1,762,911	1,688,779	-76.48%	444.54%	4.39%
TOTAL Maintenance	**51,834,135**	**60,232,017**	**57,102,628**	**60,360,360**	-13.94%	5.48%	-5.40%
TOTAL Power Production Exp - Steam Power	**355,001,196**	**403,497,988**	**492,460,959**	**480,550,635**	-12.02%	-18.06%	2.48%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	129,108	124,513	128,162	116,451	3.69%	-2.85%	10.06%
(536) Water for Power	39,872	39,039	39,019	38,914	2.13%	0.05%	0.27%
(538) Electric Expenses	183,330	267,947	273,236	250,173	-31.58%	-1.94%	9.22%
(539) Misc. Hydraulic Power Generation Exp.	522,871	199,153	157,807	120,692	162.55%	26.20%	30.75%
(540) Rents	588,146	477,265	430,474	341,326	23.23%	10.87%	26.12%
TOTAL Operation	**1,463,327**	**1,107,917**	**1,028,698**	**867,556**	32.08%	7.70%	18.57%
Maintenance							
(542) Maintenance of Structures	275,266	317,142	407,273	282,571	-13.20%	-22.13%	44.13%
(543) Maintenance of Reservoirs, Dams, and Waterways	122,347	200,701	123,800	552,874	-39.04%	62.12%	-77.61%
(544) Maintenance of Electric Plant	410,802	337,879	357,056	318,172	21.58%	-5.37%	12.22%
(545) Maintenance of Misc. Hydraulic Plant	41,905	35,117	-	2,040	19.33%	100.00%	-100.00%
TOTAL Maintenance	**850,320**	**890,839**	**888,129**	**1,155,657**	-4.55%	0.31%	-23.15%
TOTAL Power Production Exp - Hydraulic Power	**2,313,647**	**1,998,756**	**1,916,827**	**2,023,213**	15.75%	4.27%	-5.26%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	400,283	187,899	57,904	55,723	113.03%	224.50%	3.91%
(547) Fuel	48,077,560	46,198,399	40,325,597	16,005,162	4.07%	14.56%	151.95%
(548) Generation Expenses	170,971	182,717	183,061	201,025	-6.43%	-0.19%	-8.94%
(549) Miscellaneous Other Power Generation Expenses	1,172,181	811,542	63,538	30,935	44.44%	1177.25%	105.39%
(550) Rents	29,556	21,165	14,381	14,948	39.65%	47.17%	-3.79%
TOTAL Operation	**49,850,551**	**47,401,722**	**40,644,481**	**16,307,793**	5.17%	16.63%	149.23%
Maintenance							
(551) Maintenance Supervision and Engineering	139,688	33,920	19,742	20,611	311.82%	71.82%	-4.22%
(552) Maintenance of Structures	339,511	110,714	82,675	99,485	206.66%	33.91%	-16.90%
(553) Maintenance of Generating and Electric Plant	1,915,706	1,410,206	1,292,339	812,094	35.85%	9.12%	59.14%
(554) Maintenance of Misc. Other Power Gen. Plant	1,371,413	682,039	104,575	78,970	101.08%	552.20%	32.42%
TOTAL Maintenance	**3,766,318**	**2,236,879**	**1,499,331**	**1,011,160**	68.37%	49.19%	48.28%
TOTAL Power Production Expenses - Other Power	**53,616,869**	**49,638,601**	**42,143,812**	**17,318,953**	8.01%	17.78%	143.34%

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Louisville Gas and Electric Company
Electric Total

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
D. Other Power Supply Expenses							
(555) Purchased Power	55,878,694	59,903,876	47,842,268	48,124,184	-6.72%	25.21%	-0.59%
(556) System Control and Load Dispatching	1,092,349	1,266,897	1,388,439	1,418,728	-13.78%	-8.75%	-2.13%
(557) Other Expenses	127,054	724,813	1,490,929	944,422	-82.47%	-51.39%	57.87%
TOTAL Other Power Supply Expenses	**57,098,097**	**61,895,586**	**50,721,636**	**50,487,334**	-7.75%	22.03%	0.46%
TOTAL Power Production Expenses	**468,029,809**	**517,030,931**	**587,243,234**	**550,380,135**	-9.48%	-11.96%	6.70%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	912,366	947,956	915,783	908,744	-3.75%	3.51%	0.77%
(561) Load Dispatching	2,162,389	2,138,813	2,200,471	2,331,934	1.10%	-2.80%	-5.64%
(562) Station Expenses	865,448	1,574,738	1,632,632	1,487,980	-45.04%	-3.55%	9.72%
(563) Overhead Lines Expense	262,775	287,353	260,852	209,101	-8.55%	10.16%	24.75%
(565) Transmission of Electricity by Others	467,781	792,961	1,122,847	790,386	-41.01%	-29.38%	42.06%
(566) Miscellaneous Transmission Expenses	6,606,992	5,887,745	5,529,819	5,643,897	12.22%	6.47%	-2.02%
(567) Rents	70,430	19,330	53,892	30,038	264.36%	-64.13%	79.41%
TOTAL Operation	**11,348,181**	**11,648,896**	**11,716,296**	**11,402,080**	-2.58%	-0.58%	2.76%
Maintenance							
(569) Maintenance of Structures	-	-	-	1,930	0.00%	0.00%	-100.00%
(570) Maintenance of Station Equipment	1,566,871	1,639,818	1,782,405	1,515,641	-4.45%	-8.00%	17.60%
(571) Maintenance of Overhead Lines	2,280,867	932,134	999,313	1,259,237	144.69%	-6.72%	-20.64%
(573) Maintenance of Misc. Transmission Plant	212,147	266,398	123,305	106,330	-20.36%	116.05%	15.96%
TOTAL Maintenance	**4,059,885**	**2,838,350**	**2,905,023**	**2,883,138**	43.04%	-2.30%	0.76%
TOTAL Transmission Expenses	**15,408,066**	**14,487,246**	**14,621,319**	**14,285,218**	6.36%	-0.92%	2.35%
3. REGIONAL MARKET EXPENSES							
Operation							
(575) MISO Day 1 and 2 Expense	(260,258)	(272,709)	(286,591)	(291,297)	-4.57%	-4.84%	-1.62%
TOTAL Operation	**(260,258)**	**(272,709)**	**(286,591)**	**(291,297)**	-4.57%	-4.84%	-1.62%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,691,513	1,580,294	1,936,840	1,775,521	7.04%	-18.41%	9.09%
(581) Load Dispatching	744,368	745,703	779,844	754,508	-0.18%	-4.38%	3.36%
(582) Stations Expenses	1,727,312	1,534,124	1,319,675	1,202,910	12.59%	16.25%	9.71%
(583) Overhead Line Expenses	5,680,805	5,512,561	6,671,394	4,812,185	3.05%	-17.37%	38.64%
(584) Underground Line Expenses	400,672	683,338	391,082	516,787	-41.37%	74.73%	-24.32%
(586) Meter Expenses	6,784,748	6,397,771	6,424,056	6,360,835	6.05%	-0.41%	0.99%
(587) Customer Installations Expenses	(120,534)	(183,127)	(125,549)	(183,095)	-34.18%	45.86%	-31.43%
(588) Miscellaneous Expenses	4,547,642	4,034,065	3,464,167	3,340,086	12.73%	16.45%	3.71%
(589) Rents	7,919	20,070	9,916	16,708	-60.54%	102.40%	-40.65%
TOTAL Operation	**21,464,445**	**20,324,799**	**20,871,425**	**18,596,445**	5.61%	-2.62%	12.23%
Maintenance							
(590) Maintenance Supervision and Engineering	38,499	70,302	168,619	75,828	-45.24%	-58.31%	122.37%
(591) Maintenance of Structures	531	2,286	(2,401)	751,679	-76.77%	-195.21%	-100.32%
(592) Maintenance of Station Equipment	1,362,361	1,084,361	895,074	991,783	25.64%	21.15%	-9.75%
(593) Maintenance of Overhead Lines	22,754,806	23,934,983	24,896,772	22,008,878	-4.93%	-3.86%	13.12%
(594) Maintenance of Underground Lines	1,390,917	1,212,304	1,717,452	1,756,547	14.73%	-29.41%	-2.23%
(595) Maintenance of Line Transformers	189,155	199,399	157,309	187,301	-5.14%	26.76%	-16.01%
(596) Maintenance of Street Lighting and Signal Systems	411,384	403,750	308,874	318,493	1.89%	30.72%	-3.02%
(598) Maintenance of Miscellaneous Distribution Plant	797,094	752,563	1,228,434	388,656	5.92%	-38.74%	216.07%
TOTAL Maintenance	**26,944,747**	**27,659,948**	**29,370,133**	**26,479,165**	-2.59%	-5.82%	10.92%
TOTAL Distribution Expenses	**48,409,192**	**47,984,747**	**50,241,558**	**45,075,610**	0.88%	-4.49%	11.46%

Attachment to Response to PSC-1 Question No. 30(b)
Louisville Gas and Electric Company
Electric Total

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	1,090,687	1,215,815	1,083,275	1,081,490	-10.29%	12.24%	0.17%
(902) Meter Reading Expenses	2,445,473	2,392,784	2,378,891	2,264,977	2.20%	0.58%	5.03%
(903) Customer Records and Collection Expenses	6,887,164	5,886,201	5,552,011	5,377,613	17.01%	6.02%	3.24%
(904) Uncollectible Accounts	2,760,941	2,164,601	3,877,005	1,426,633	27.55%	-44.17%	171.76%
(905) Miscellaneous Customer Accounts Expenses	(9,987)	(699)	25,257	167,827	1328.76%	-102.77%	-84.95%
TOTAL Customer Accounts Expenses	**13,174,278**	**11,658,702**	**12,916,439**	**10,318,540**	13.00%	-9.74%	25.18%
6. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	303,283	184,030	210,291	205,776	64.80%	-12.49%	2.19%
(908) Customer Assistance Expenses	14,766,752	13,109,791	14,158,914	14,119,699	12.64%	-7.41%	0.28%
(909) Informational and Instructional Expenses	350,951	613,839	349,853	387,681	-42.83%	75.46%	-9.76%
(910) Misc. Customer Service and Information Expenses	647,258	398,592	422,446	345,696	62.39%	-5.65%	22.20%
TOTAL Customer Service and Information Expenses	**16,068,244**	**14,306,252**	**15,141,504**	**15,058,852**	12.32%	-5.52%	0.55%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	41,970	0.00%	0.00%	-100.00%
(913) Advertising Expenses	955,215	609,852	47,452	-	56.63%	1185.20%	100.00%
TOTAL Sales Expenses	**955,215**	**609,852**	**47,452**	**41,970**	56.63%	1185.20%	13.06%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	25,669,200	25,503,189	24,169,655	20,447,687	0.65%	5.52%	18.20%
(921) Office Supplies and Expenses	5,621,808	5,394,912	5,701,210	5,254,890	4.21%	-5.37%	8.49%
(Less) (922) Administrative Exp. Transferred-Credit	(4,212,740)	(4,172,708)	(3,751,481)	(2,907,439)	0.96%	11.23%	29.03%
(923) Outside Services Employed	16,167,782	16,031,799	15,788,827	11,800,895	0.85%	1.54%	33.79%
(924) Property Insurance	4,720,690	4,176,647	4,533,816	5,254,956	13.03%	-7.88%	-13.72%
(925) Injuries and Damages	3,777,900	2,954,173	3,191,890	1,714,861	27.88%	-7.45%	86.13%
(926) Employee Pensions and Benefits	24,219,916	28,705,232	26,025,764	35,212,502	-15.63%	10.30%	-26.09%
(927) Franchise Requirements	13,662	32,327	37,189	31,232	-57.74%	-13.07%	19.07%
(928) Regulatory Commission Expenses	995,760	1,057,578	795,332	1,016,143	-5.85%	32.97%	-21.73%
(929) (Less) Duplicate Charges-Cr.	(153,983)	(265,253)	(286,053)	(221,463)	-41.95%	-7.27%	29.17%
(930.1) General Advertising Expenses	73,816	116,028	791,221	565,651	-36.38%	-85.34%	39.88%
(930.2) Miscellaneous General Expenses	3,944,531	2,819,721	2,851,252	2,785,730	39.89%	-1.11%	2.35%
(931) Rents	1,118,620	1,150,194	1,501,129	1,993,192	-2.75%	-23.38%	-24.69%
TOTAL Operation	**81,956,962**	**83,503,839**	**81,349,751**	**82,948,837**	-1.85%	2.65%	-1.93%
Maintenance							
(935) Maintenance of General Plant	719,237	746,596	892,334	3,756,003	-3.66%	-16.33%	-76.24%
TOTAL Admin & General Expenses	**82,676,199**	**84,250,435**	**82,242,085**	**86,704,840**	-1.87%	2.44%	-5.15%
TOTAL Electric Operation and Maintenance Expenses	**644,460,745**	**690,055,456**	**762,167,000**	**721,573,868**	-6.61%	-9.46%	5.63%

Attachment to Response to PSC-1 Question No. 30(b)
Louisville Gas and Electric Conpany
Gas Total

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
1. PRODUCTION EXPENSES							
A. Other Gas Supply Expenses							
(801-803) Natural Gas Transmission Line Purchases	132,877,175	133,849,235	201,868,890	165,638,645	-0.73%	-33.69%	21.87%
TOTAL Purchased Gas	**132,877,175**	**133,849,235**	**201,868,890**	**165,638,645**	-0.73%	-33.69%	21.87%
Purchased Gas Expenses							
(805) Other Gas Purchases	(3,132,617)	-	-	-	-100.00%	0.00%	0.00%
(806) Exchange Gas	(4,976,534)	(2,599,873)	259,201	330,454	91.41%	-1103.03%	-21.56%
(807) Purchased Gas Expenses	823,406	807,714	788,882	724,155	1.94%	2.39%	8.94%
TOTAL Purchased Gas Expenses	**(7,285,745)**	**(1,792,159)**	**1,048,083**	**1,054,609**	306.53%	-270.99%	-0.62%
(808) Gas Withdrawn from Storage	613,379	10,392,758	(8,525,014)	(7,272,098)	-94.10%	-221.91%	17.23%
Gas Used in Utility Operations - Credit							
(810) Gas Used for Compressor Station Fuel--Credit	(472,821)	(646,000)	(504,154)	(532,095)	-26.81%	28.14%	-5.25%
(812) Gas Used for Other Utility Operations--Credit	(41,463)	(178,781)	(136,549)	(146,577)	-76.81%	30.93%	-6.84%
TOTAL Gas Used in Utility Operations - Credit	**(514,284)**	**(824,781)**	**(640,703)**	**(678,672)**	-37.65%	28.73%	-5.59%
TOTAL Production Expenses	**125,690,525**	**141,625,053**	**193,751,256**	**158,742,484**	-11.25%	-26.90%	22.05%
2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.							
A. Underground Storage Expenses							
Operation							
(814) Operation Supervision and Engineering	877,189	678,308	542,293	480,443	29.32%	25.08%	12.87%
(816) Wells Expenses	62,660	357,834	352,513	418,565	-82.49%	1.51%	-15.78%
(817) Lines Expenses	603,834	770,193	746,336	642,361	-21.60%	3.20%	16.19%
(818) Compressor Station Expenses	2,069,336	2,393,159	1,966,816	1,762,219	-13.53%	21.68%	11.61%
(819) Compressor Station Fuel and Power	537,298	646,000	507,291	537,379	-16.83%	27.34%	-5.60%
(821) Purification Expenses	1,469,319	1,449,442	1,327,834	1,320,130	1.37%	9.16%	0.58%
(823) Gas Losses	1,614,202	1,690,061	1,920,523	1,735,363	-4.49%	-12.00%	10.67%
(824) Other Expenses	9,172	14,508	12,128	9,750	-36.78%	19.62%	24.39%
(825) Storage Well Royalties	148,253	237,295	97,347	88,659	-37.52%	143.76%	9.80%
(826) Rents	-	-	(359)	32,301	0.00%	100.00%	-101.11%
TOTAL Operation	**7,391,263**	**8,236,800**	**7,472,722**	**7,027,170**	-10.27%	10.22%	6.34%
Maintenance							
(830) Maintenance Supervision and Engineering	544,682	463,550	433,740	388,977	17.50%	6.87%	11.51%
(832) Maintenance of Reservoirs and Wells	427,268	862,913	724,453	825,739	-50.49%	19.11%	-12.27%
(833) Maintenance of Lines	457,035	129,836	154,144	155,842	252.01%	-15.77%	-1.09%
(834) Maintenance of Compressor Station Equipment	602,578	841,137	689,147	839,617	-28.36%	22.05%	-17.92%
(835) Maintenance of Measuring & Regulating Station Equip	37,049	51,355	23,393	20,840	-27.86%	119.53%	12.25%
(836) Maintenance of Purification Equipment	915,968	979,489	870,717	873,840	-6.49%	12.49%	-0.36%
(837) Maintenance of Other Equipment	316,044	91,905	91,597	36,132	243.88%	0.34%	153.51%
TOTAL Maintenance	**3,300,624**	**3,420,185**	**2,987,191**	**3,140,987**	-3.50%	14.50%	-4.90%
TOTAL Underground Storage Expenses	**10,691,887**	**11,656,985**	**10,459,913**	**10,168,157**	-8.28%	11.44%	2.87%
TOTAL Natural Gas Storage Expenses	**10,691,887**	**11,656,985**	**10,459,913**	**10,168,157**	-8.28%	11.44%	2.87%
3. TRANSMISSION EXPENSES							
Operation							
(850) Operation Supervision and Engineering	921,450	496,722	328,917	19,833	85.51%	51.02%	1558.43%
(851) System Control and Load Dispatching	399,114	402,193	351,277	320,654	-0.77%	14.49%	9.55%
(852) Operation Communication Equipment	-	-	1,000	-	0.00%	-100.00%	100.00%
(856) Mains Expenses	661,743	648,586	396,888	474,874	2.03%	63.42%	-16.42%
(860) Rents	3,113	30,565	10,080	6,978	-89.82%	203.22%	44.45%
TOTAL Operation	**1,985,420**	**1,578,066**	**1,088,162**	**822,339**	25.81%	45.02%	32.33%

Attachment to Response to PSC-1 Question No. 30(b)
Louisville Gas and Electric Conpany
Gas Total

Account	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
	REPORTING YEARS				COMPARISONS		
Maintenance							
(863) Maintenance of Mains	1,673,149	1,852,204	991,883	523,964	-9.67%	86.74%	89.30%
TOTAL Maintenance	**1,673,149**	**1,852,204**	**991,883**	**523,964**	-9.67%	86.74%	89.30%
TOTAL Transmission Expenses	**3,658,569**	**3,430,270**	**2,080,045**	**1,346,303**	6.66%	64.91%	54.50%
4. DISTRIBUTION EXPENSES							
Operation							
(871) Distribution Load Dispatching	629,737	586,498	509,873	464,858	7.37%	15.03%	9.68%
(874) Mains and Services Expense	3,248,121	3,009,171	2,614,271	2,807,975	7.94%	15.11%	-6.90%
(875) Measuring & Regulating Sta. Exp.-General	1,112,311	1,194,476	963,851	1,077,454	-6.88%	23.93%	-10.54%
(876) Measuring & Regulating Sta. Exp.-Industrial	474,949	399,444	322,953	264,091	18.90%	23.68%	22.29%
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	174,704	173,993	197,272	180,087	0.41%	-11.80%	9.54%
(878) Meter and House Regulator Expenses	1,883,598	1,912,623	1,923,886	695,453	-1.52%	-0.59%	176.64%
(879) Customer Installations Expenses	155,278	159,276	210,175	150,608	-2.51%	-24.22%	39.55%
(880) Other Expenses	3,702,413	3,175,393	2,203,380	3,320,133	16.60%	44.11%	-33.64%
(881) Rents	6,648	15,573	10,787	10,098	-57.31%	44.37%	6.82%
TOTAL Operation	**11,387,759**	**10,626,447**	**8,956,448**	**8,970,757**	7.16%	18.65%	-0.16%
Maintenance							
(886) Maintenance of Structures and Improvements	-	8,537	29,457	600,207	-100.00%	-71.02%	-95.09%
(887) Maintenance of Mains	9,447,454	9,794,834	10,748,522	9,218,684	-3.55%	-8.87%	16.59%
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	122,256	126,349	132,725	63,592	-3.24%	-4.80%	108.71%
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	282,555	313,324	310,452	217,909	-9.82%	0.93%	42.47%
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	313,510	415,461	560,117	603,338	-24.54%	-25.83%	-7.16%
(892) Maintenance of Services	1,850,450	3,034,613	2,844,746	1,757,450	-39.02%	6.67%	61.87%
(894) Maintenance of Other Equipment	487,708	158,649	145,101	138,959	207.41%	9.34%	4.42%
TOTAL Maintenance	**12,503,933**	**13,851,767**	**14,771,120**	**12,600,139**	-9.73%	-6.22%	17.23%
TOTAL Distribution Expenses	**23,891,692**	**24,478,214**	**23,727,568**	**21,570,896**	-2.40%	3.16%	10.00%
5. CUSTOMER ACCOUNTS EXPENSE							
Operation							
(901) Supervision	860,303	994,758	886,316	884,855	-13.52%	12.24%	0.17%
(902) Meter Reading Expenses	1,921,443	1,957,732	1,946,365	1,853,163	-1.85%	0.58%	5.03%
(903) Customer Records and Collection Expenses	5,411,342	4,815,982	4,542,555	4,399,785	12.36%	6.02%	3.24%
(904) Uncollectible Accounts	506,659	295,466	1,090,481	334,880	71.48%	-72.90%	225.63%
(905) Miscellaneous Customer Accounts Expenses	(7,847)	(572)	19,984	98,594	1271.85%	-102.86%	-79.73%
TOTAL Customer Accounts Expenses	**8,691,900**	**8,063,366**	**8,485,701**	**7,571,277**	7.79%	-4.98%	12.08%
6. CUSTOMER SERVICE AND INFORMATION EXPENSES							
Operation							
(907) Supervision	85,541	61,344	66,408	51,444	39.44%	-7.63%	29.09%
(908) Customer Assistance Expenses	3,934,736	3,488,183	2,938,152	2,794,176	12.80%	18.72%	5.15%
(909) Informational and Instructional Expenses	89,408	188,580	102,753	83,884	-52.59%	83.53%	22.49%
(910) Miscellaneous Customer Service & Informational Exp	182,560	132,864	133,404	86,424	37.40%	-0.40%	54.36%
TOTAL Customer Service and Information Expenses	**4,292,245**	**3,870,971**	**3,240,717**	**3,015,928**	10.88%	19.45%	7.45%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	-	-	-	-	0.00%	0.00%	0.00%
(913) Advertising Expenses	269,420	203,284	14,985	-	32.53%	1256.58%	100.00%
TOTAL Sales Expenses	**269,420**	**203,284**	**14,985**	**-**	32.53%	1256.58%	100.00%

Attachment to Response to PSC-1 Question No. 30(b)
Louisville Gas and Electric Conpany
Gas Total

Account	REPORTING YEARS				COMPARISONS		
	Base	2015	2014	2013	Base vs. '15	'15 vs. '14	'14 vs. '13
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	7,304,267	6,931,034	6,352,033	4,946,727	5.38%	9.12%	28.41%
(921) Office Supplies and Expenses	1,643,592	1,517,739	1,487,757	1,234,693	8.29%	2.02%	20.50%
(922) (Less) Administrative Expenses Transferred--Cr.	(886,568)	(802,466)	(724,504)	(519,967)	10.48%	10.76%	39.34%
(923) Outside Services Employed	4,234,134	3,527,179	3,254,522	2,715,245	20.04%	8.38%	19.86%
(924) Property Insurance	183,472	48,524	26,005	103,013	278.11%	86.59%	-74.76%
(925) Injuries and Damages	705,837	737,920	834,180	1,182,777	-4.35%	-11.54%	-29.47%
(926) Employee Pensions and Benefits	7,948,690	8,713,078	6,726,971	8,639,281	-8.77%	29.52%	-22.14%
(927) Franchise Requirements	-	-	470,333	589,226	0.00%	-100.00%	-20.18%
(928) Regulatory Commission Expenses	103,862	152,301	104,875	198,293	-31.80%	45.22%	-47.11%
(929) (Less) Duplicate Charges--Cr.	(566,865)	(502,396)	(443,292)	(549,513)	12.83%	13.33%	-19.33%
(930.1) General Advertising Expenses	30,847	44,369	334,953	230,846	-30.48%	-86.75%	45.10%
(930.2) Miscellaneous General Expenses	834,222	403,836	373,259	369,526	106.57%	8.19%	1.01%
(931) Rents	315,508	305,748	399,034	498,298	3.19%	-23.38%	-19.92%
TOTAL Operation	**21,850,998**	**21,076,866**	**19,196,126**	**19,638,445**	3.67%	9.80%	-2.25%
Maintenance							
(935) Maintenance of General Plant	305,184	319,970	382,429	1,502,449	-4.62%	-16.33%	-74.55%
TOTAL Administrative and General Expenses	**22,156,182**	**21,396,836**	**19,578,555**	**21,140,894**	3.55%	9.29%	-7.39%
TOTAL Gas Operation & Maintenance Expenses	**199,342,420**	**214,724,979**	**261,338,740**	**223,555,939**	-7.16%	-17.84%	16.90%

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 31

Responding Witness: Valerie L. Scott

Q-31. Provide schedules of electric operations net income, per kWh sold, and gas operations net income, per Mcf sold, per company books for the base period and the three calendar years preceding the base period. This data should be provided as shown in Schedules 31a and 31b.

A-31. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
Electric 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	$ 75.74	$ 76.60	$ 84.88	$ 85.55
3	Operating Income Deductions				
4	Operating and Maintenance Expenses:				
5	Fuel	26.18	27.03	25.15	23.13
6	Other Power Production Expenses	11.83	11.17	13.14	12.21
7	Transmission Expenses	0.97	0.93	1.05	1.14
8	Distribution Expenses	3.11	3.27	3.55	3.65
9	Customer Accounts Expenses	1.75	1.83	1.92	2.21
10	Sales Expenses	-	-	0.05	0.07
11	Administrative and General Expenses	5.99	5.35	6.24	6.24
12	Total (L5 through L11)	49.83	49.58	51.10	48.65
13	Depreciation Expenses	8.01	7.83	9.05	9.75
14	Amortization of Utility Plant Acquisition Adjustment	0.39	0.43	0.55	0.65
15	Regulatory Credits	-	-	-	0.02
16	Taxes Other Than Income Taxes	1.73	1.70	2.10	2.39
17	Income Taxes - Federal	2.84	(0.27)	(0.91)	0.70
18	Income Taxes - Other	0.91	0.64	0.14	0.13
19	Provision for Deferred Income Taxes	1.19	5.20	7.94	6.54
20	Investment Tax Credit Adjustment Net	(0.14)	(0.11)	(0.09)	0.14
21	Gain (Loss) from Disposition of Allowances	-	-	-	-
22	Accretion Expense	-	-	-	-
23	Total Utility Operating Expenses (L12 through L22)	64.76	65.00	69.88	68.97
24	Net Utility Operating Income (L2 less L23)	$ 10.98	$ 11.60	$ 15.00	$ 16.58

Louisville Gas and Electric Company
Case No. 2016-00371
Electric Net Income per 1,000 KWH Sold
For the Calendar Years 2013 through 2015
And for the Base Period ending February 28, 2017

		12 Months Ended			
		Calendar Years Prior to Base Period			Base Period
Line No.	Item (a)	2013 (b)	2014 (c)	2015 (d)	Feb. 2017 (e)
25	Other Income and Deductions (1)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (1)				
37	Interest Charges (1)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (1)				
42	Cumulative Effect of Acct. Chg. Net of Tax (1)				
43	Net Income (1)				
44	1,000 KWH Sold	14,478,316	15,373,731	13,502,213	13,245,081

(1) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.

Louisville Gas and Electric Company
Case No. 2016-00371
Gas Net Income per MCF 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	$ 9.46	$ 10.01	$ 10.41	$ 10.25
3	Operating Income Deductions				
4	Operating and Maintenance Expenses:				
5	Purchased Gas	4.84	5.61	4.27	4.10
6	Other Gas Supply Expense (1)	(0.20)	(0.22)	0.36	0.05
7	Underground Storage	0.30	0.29	0.38	0.35
8	Transmission Expenses	0.02	0.04	0.09	0.10
9	Distribution Expenses	0.63	0.66	0.80	0.79
10	Customer Accounts Expenses	0.31	0.33	0.39	0.43
11	Sales Expenses	-	-	0.01	0.01
12	Administrative and General Expenses	0.62	0.54	0.70	0.73
13	Total (L5 through L12)	6.52	7.25	7.00	6.56
14	Depreciation Expenses	0.69	0.74	0.95	1.05
15	Amortization of Utility Plant Acquisition Adjustment	0.07	0.08	0.10	0.09
16	Regulatory Credits	-	-	-	-
17	Taxes Other Than Income Taxes	0.22	0.22	0.30	0.34
18	Income Taxes - Federal	0.35	(0.56)	(0.04)	(0.24)
19	Income Taxes - Other	0.09	-	0.06	0.01
20	Provision for Deferred Income Taxes	0.23	1.11	0.66	0.93
21	Investment Tax Credit Adjustment Net	-	-	-	-
22	Accretion Expense	-	-	-	-
23	Total Utility Operating Expenses (L13 through L22)	8.17	8.84	9.03	8.74
24	Net Utility Operating Income (L2 less L23)	$ 1.29	$ 1.17	$ 1.38	$ 1.51

Louisville Gas and Electric Company
Case No. 2016-00371
Gas Net Income per MCF Sold
For the Calendar Years 2013 through 2015
And for the Base Period ending February 28, 2017

		12 Months Ended			
		Calendar Years Prior to Base Period			Base Period
Line No.	Item (a)	2013 (b)	2014 (c)	2015 (d)	Feb. 2017 (e)
25	Other Income and Deductions (2)				
26	Other Income:				
27	Allowance Funds Used During Construction				
28	Miscellaneous Non-Operating Income				
29	Total Other Income				
30	Other Income Deductions:				
31	Miscellaneous Income Deductions				
32	Taxes Applicable to Other Inc and Ded:				
33	Income Taxes and Investment Tax Credits				
34	Taxes Other Than Income Taxes				
35	Total Taxes on Other Inc and Deductions				
36	Net Other Income and Deductions (2)				
37	Interest Charges (2)				
38	Interest on Long Term Debt				
39	Amortization of Debt Expense				
40	Other Interest Expense				
41	Total Interest Charges (2)				
42	Cumulative Effect of Acct. Chg. Net of Tax (2)				
43	Net Income (2)				
44	MCF Sold	34,260,587	36,008,387	30,704,772	30,414,814

(1) Negative Other Gas Supply Expense indicates that gas to storage was greater than gas from storage during the given period.
(2) The information for lines 25-43 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

Question No. 32

Responding Witness: Valerie L. Scott

Q-32. Provide the comparative operating statistics for electric and gas operations as shown in Schedules 32a and 32b.

A-32. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
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)	$ 0.035	6.06%	$ 0.035	0.00%	$ 0.035	0.00%
2.	Cost per kWH of Electricity Purchased	$ 0.052	10.64%	$ 0.049	-5.77%	$ 0.043	-12.24%
3.	Cost per kWH of Electricity Sold (1)	$ 0.040	2.56%	$ 0.041	2.50%	$ 0.041	0.00%
4.	Maintenance Cost per Transmission Mile	$ 3,145.88	16.87%	$ 3,169.73	0.76%	$ 3,085.23	-2.67%
5.	Maintenance Cost per Distribution Mile	$ 4,199.36	11.49%	$ 4,637.26	10.43%	$ 4,334.72	-6.52%
6.	Sales Promotion Expense per Customer	$ 0.11	-	$ 0.12	9.09%	$ 1.52	1166.67%
7.	Administration and General Expense per Customer	$ 219.33	8.60%	$ 206.62	-5.79%	$ 209.91	1.59%
8.	Wages and Salaries - Charged Expense - per Average Employee (2)	$ 56,602.67	-1.48%	$ 57,034.87	0.76%	$ 55,578.85	-2.55%
9.	Depreciation Expense:						
10.	Per $100 of Average Gross Depreciable Plant in Service	$ 2.83	-9.29%	$ 2.79	-1.41%	$ 2.55	-8.60%
11.	Rents:						
12.	Per $100 of Average Gross Plant in Service	$ 0.06	20.00%	$ 0.05	-16.67%	$ 0.04	-20.00%

Louisville Gas and Electric Company
Case No. 2016-00371
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)
13.	Property Taxes:						
14.	Per $100 of Average Net Plant in Service	$ 0.64	-5.88%	$ 0.58	-9.38%	$ 0.56	-3.45%
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense (2)	$ 5,131.69	1.01%	$ 4,594.13	-10.48%	$ 4,653.40	1.29%
17.	Interest Expense:						
18.	Per $100 of Average Debt Outstanding	$ 2.65	-11.67%	$ 2.50	-5.66%	$ 2.75	10.00%
19.	Per $100 of Average Plant Investment	$ 0.74	-8.64%	$ 0.79	6.76%	$ 0.88	11.39%
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	$ 5.47	3.40%	$ 5.71	4.39%	$ 5.70	-0.18%

(1) Information represents 100% of LGE's share of generation and costs for Trimble County.
(2) Wages and salaries, payroll taxes, and average number of employees include LG&E labor and employees only.

Louisville Gas and Electric Company
Case No. 2016-00371
Comparative Operating Statistics - Gas 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 MCF of Purchased Gas	$ 4.47	15.50%	$ 5.09	13.94%	$ 3.47	-31.81%
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving	$ -	-	$ -	-	$ -	-
3.	Cost per MCF of Gas Sold	$ 4.65	8.64%	$ 5.39	15.91%	$ 4.63	-14.10%
4.	Maintenance Cost per Transmission Mile	$ 1,350.42	-76.22%	$ 2,511.10	85.95%	$ 4,653.78	85.33%
5.	Maintenance Cost per Distribution Mile	$ 2,949.47	1.44%	$ 3,405.05	15.45%	$ 3,193.86	-6.20%
6.	Sales Promotion Expense per Customer	$ -	-	$ 0.05	-	$ 0.63	1160.00%
7.	Administration and General Expense per Customer	$ 66.26	5.95%	$ 61.20	-7.64%	$ 66.66	8.92%
8.	Wages and Salaries - Charged Expense - per Average Employee (1)	$ 56,744.18	-1.35%	$ 57,102.35	0.63%	$ 55,471.36	-2.86%
9.	Depreciation Expense:						
10.	Per $100 of Average Gross Depreciable Plant in Service	$ 2.71	0.00%	$ 2.73	0.74%	$ 2.73	0.00%
11.	Rents:						
12.	Per $100 of Average Gross Plant in Service	$ 0.07	16.67%	$ 0.05	-28.57%	$ 0.06	20.00%

Louisville Gas and Electric Company
Case No. 2016-00371
Comparative Operating Statistics - Gas Operations
For Calendar Years 2013 through 2015

Line No.	Item (a)	Calendar Years					
		2013		2014		2015	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
13.	Property Taxes:						
14.	Per $100 of Average Net Plant in Service	$ 0.83	-2.35%	$ 0.82	-1.20%	$ 0.85	3.66%
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense (1)	$ 5,144.52	1.13%	$ 4,599.56	-10.59%	$ 4,644.40	0.97%
17.	Interest Expense:						
18.	Per $100 of Average Debt Outstanding	$ 0.71	-11.25%	$ 0.59	-16.90%	$ 0.60	1.69%
19.	Per $100 of Average Plant Investment	$ 0.94	-7.84%	$ 0.92	-2.13%	$ 0.94	2.17%
20.	Per MCF Sold	$ 0.26	-21.21%	$ 0.26	0.00%	$ 0.33	26.92%
21.	Meter Reading Expense per Meter	$ 5.54	3.55%	$ 5.81	4.87%	$ 5.83	0.34%

(1) Wages and salaries, payroll taxes, and average number of employees include LG&E labor and employees only.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

Louisville Gas and Electric Company
Case No. 2016-00371
Question No. 33
Louisville Gas and Electric Company Headcount by Employee Type by Month - Budget

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	720	720	721	723	722	723	724	724	725	727	727	724
Exempt	253	253	253	257	257	257	257	257	257	257	257	257
Non-exempt	48	48	48	48	48	48	48	48	48	48	48	48
Part-time other	9	9	9	9	9	9	9	9	9	9	9	9
Total	1,030	1,030	1,031	1,037	1,036	1,037	1,038	1,038	1,039	1,041	1,041	1,038

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	741	741	746	751	754	754	752	752	751	752	752	752
Exempt	270	270	270	271	271	274	274	275	276	276	276	276
Non-exempt	54	54	54	57	57	57	57	57	57	57	57	57
Part-time other	10	10	11	11	11	11	10	11	11	11	11	11
Total	1,075	1,075	1,081	1,090	1,093	1,096	1,093	1,095	1,095	1,096	1,096	1,096

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	736	736	743	742	727	727	726	726	726	725	724	724
Exempt	283	284	286	287	277	277	276	275	275	275	275	275
Non-exempt	45	45	49	49	48	48	48	48	48	48	48	48
Part-time other	11	11	11	11	9	9	9	9	9	9	9	9
Total	1,075	1,076	1,089	1,089	1,061	1,061	1,059	1,058	1,058	1,057	1,056	1,056

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	704	709	709	708	707	706	706	705	711	710	701	700
Exempt	273	272	273	273	275	275	274	271	271	271	284	284
Non-exempt	54	54	54	54	54	54	54	54	54	54	52	52
Part-time other	11	11	14	14	14	14	12	11	11	11	24	24
Total	1,042	1,046	1,050	1,049	1,050	1,049	1,046	1,041	1,047	1,046	1,061	1,060

Forecast Test Year: Jul 2017-Jun 2018	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Union-Hourly	690	691	690	689	684	683	684	684	688	692	693	694
Exempt	293	294	296	297	297	298	298	298	298	298	298	298
Non-exempt	52	52	52	52	52	52	52	52	53	53	53	53
Part-time other	25	24	24	24	24	24	24	24	24	24	25	25
Total	1,060	1,061	1,062	1,062	1,057	1,057	1,058	1,058	1,063	1,067	1,069	1,070

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.

Louisville Gas and Electric Company
Case No. 2016-00371
Question No. 33
Louisville Gas and Electric Company Headcount by Employee Type by Month - Actuals

2013	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	700	695	696	705	709	705	705	707	707	702	702	701
Exempt	246	247	247	249	248	250	250	252	252	256	257	259
Non-exempt	47	49	50	50	50	48	50	50	37	36	37	38
Part-time other	16	16	16	14	20	20	20	15	15	14	13	6
Total	1,009	1,007	1,009	1,018	1,027	1,023	1,025	1,024	1,011	1,008	1,009	1,004

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	709	706	717	718	720	717	718	714	711	708	711	714
Exempt	261	262	267	269	273	276	277	277	279	280	280	271
Non-exempt	37	35	38	40	40	42	41	43	43	44	44	44
Part-time other	13	12	12	11	18	18	18	8	9	9	8	7
Total	1,020	1,015	1,034	1,038	1,051	1,053	1,054	1,042	1,042	1,041	1,043	1,036

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	718	709	719	720	718	720	693	682	680	677	682	679
Exempt	271	270	271	274	277	277	275	274	270	273	272	273
Non-exempt	44	43	44	48	49	50	50	51	51	49	49	49
Part-time other	15	15	15	14	15	16	15	17	22	24	24	16
Total	1,048	1,037	1,049	1,056	1,059	1,063	1,033	1,024	1,023	1,023	1,027	1,017

Base Year: Mar 2016-Feb 2017	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Union-Hourly	677	673	683	686	687	685	683	685				
Exempt	271	270	273	278	279	277	277	278				
Non-exempt	50	50	48	50	50	49	48	48				
Part-time other	25	24	26	26	27	26	26	27				
Total	1,023	1,017	1,030	1,040	1,043	1,037	1,034	1,038	-	-	-	-

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	-	-	-	-	-	-	-	-	-	-	-	-

Louisville Gas and Electric Company
Case No. 2016-00371
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

Louisville Gas and Electric Company
Case No. 2016-00371
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	-	-	-	-	-	-	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 Cane Run plant closure and timing differences of planned outage work compared to budget. The total annual variance for LG&E did not exceed 5% for any calendar year from 2011 through 2015.

Louisville Gas and Electric
Case No. 2016-00371
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				3,425,721	674,578	4,100,299			
Jan-11	Exempt				4,788,720	-	4,788,720			
Jan-11	Non-Exempt				796,989	59,638	856,627			
		9,214,626	775,827	9,990,453	9,011,430	734,216	9,745,646	-2.21%	-5.36%	-2.45%
Feb-11	Union/Hourly				3,501,406	757,648	4,259,054			
Feb-11	Exempt				4,650,363	-	4,650,363			
Feb-11	Non-Exempt				754,204	55,386	809,590			
		8,346,304	735,822	9,082,126	8,905,973	813,034	9,719,007	6.71%	10.49%	7.01%
Mar-11	Union/Hourly				3,856,097	862,654	4,718,751			
Mar-11	Exempt				6,504,586	-	6,504,586			
Mar-11	Non-Exempt				844,943	52,217	897,160			
		10,114,719	900,517	11,015,236	11,205,626	914,871	12,120,497	10.79%	1.59%	10.03%
Apr-11	Union/Hourly				3,467,518	1,346,670	4,814,188			
Apr-11	Exempt				4,118,032	-	4,118,032			
Apr-11	Non-Exempt				780,763	52,099	832,862			
		8,842,086	890,302	9,732,388	8,366,313	1,398,769	9,765,082	-5.38%	57.11%	0.34%
May-11	Union/Hourly				3,366,388	1,269,401	4,635,789			
May-11	Exempt				4,940,867	-	4,940,867			
May-11	Non-Exempt				839,486	45,689	885,175			
		9,332,788	839,445	10,172,233	9,146,741	1,315,090	10,461,831	-1.99%	56.66%	2.85%
Jun-11	Union/Hourly				3,429,628	1,103,654	4,533,282			
Jun-11	Exempt				5,609,791	-	5,609,791			
Jun-11	Non-Exempt				890,453	44,955	935,408			
		9,205,855	783,231	9,989,086	9,929,872	1,148,609	11,078,481	7.86%	46.65%	10.91%
Jul-11	Union/Hourly				3,194,889	1,021,317	4,216,206			
Jul-11	Exempt				3,942,992	-	3,942,992			
Jul-11	Non-Exempt				846,508	49,196	895,704			
		8,706,062	841,355	9,547,417	7,984,389	1,070,513	9,054,902	-8.29%	27.24%	-5.16%
Aug-11	Union/Hourly				3,706,732	1,487,485	5,194,217			
Aug-11	Exempt				5,494,647	-	5,494,647			
Aug-11	Non-Exempt				824,984	84,553	909,537			
		9,933,731	856,270	10,790,001	10,026,363	1,572,038	11,598,401	0.93%	83.59%	7.49%

Louisville Gas and Electric
Case No. 2016-00371
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				3,557,693	1,029,840	4,587,533			
Sep-11	Exempt				5,473,505	-	5,473,505			
Sep-11	Non-Exempt				783,179	46,783	829,962			
		9,420,723	917,161	10,337,884	9,814,377	1,076,623	10,891,000	4.18%	17.39%	5.35%
Oct-11	Union/Hourly				3,436,049	1,070,815	4,506,864			
Oct-11	Exempt				4,824,630	-	4,824,630			
Oct-11	Non-Exempt				886,870	44,314	931,184			
		9,252,125	1,021,225	10,273,350	9,147,549	1,115,129	10,262,678	-1.13%	9.20%	-0.10%
Nov-11	Union/Hourly				3,197,342	1,232,108	4,429,450			
Nov-11	Exempt				4,713,076	-	4,713,076			
Nov-11	Non-Exempt				776,884	37,468	814,352			
		8,947,298	975,776	9,923,074	8,687,302	1,269,576	9,956,878	-2.91%	30.11%	0.34%
Dec-11	Union/Hourly				3,283,227	1,152,734	4,435,961			
Dec-11	Exempt				4,913,130	-	4,913,130			
Dec-11	Non-Exempt				845,367	37,003	882,370			
		8,667,162	819,820	9,486,982	9,041,724	1,189,737	10,231,461	4.32%	45.12%	7.85%
YTD - 11	Union/Hourly				41,422,690	13,008,904	54,431,594			
YTD - 11	Exempt				59,974,339	-	59,974,339			
YTD - 11	Non-Exempt				9,870,630	609,301	10,479,931			
		109,983,479	10,356,751	120,340,230	111,267,659	13,618,205	124,885,864	1.17%	31.49%	3.78%
Jan-12	Union/Hourly				3,608,030	1,015,920	4,623,950			
Jan-12	Exempt				4,912,095	-	4,912,095			
Jan-12	Non-Exempt				753,353	114,094	867,447			
		10,227,254	789,763	11,017,017	9,273,478	1,130,014	10,403,492	-9.33%	43.08%	-5.57%
Feb-12	Union/Hourly				3,706,107	936,432	4,642,539			
Feb-12	Exempt				6,020,298	-	6,020,298			
Feb-12	Non-Exempt				909,035	43,620	952,655			
		9,803,227	773,530	10,576,757	10,635,440	980,052	11,615,492	8.49%	26.70%	9.82%
Mar-12	Union/Hourly				3,710,029	1,076,274	4,786,303			
Mar-12	Exempt				5,552,811	-	5,552,811			
Mar-12	Non-Exempt				931,496	121,897	1,053,393			
		10,080,399	880,959	10,961,358	10,194,336	1,198,171	11,392,507	1.13%	36.01%	3.93%

Louisville Gas and Electric
Case No. 2016-00371
Monthly Payroll Variance Analysis

Date	Employee Group	Monthly Budget Regular	Monthly Budget OT	Monthly Budget Total	Monthly Actual Regular	Monthly Actual OT	Monthly Actual Total	Variance Percent Regular	Variance Percent OT	Variance Percent Total
Apr-12	Union/Hourly				3,322,258	917,622	4,239,880			
Apr-12	Exempt				5,152,302	-	5,152,302			
Apr-12	Non-Exempt				808,316	51,324	859,640			
		9,560,354	871,948	10,432,302	9,282,876	968,946	10,251,822	-2.90%	11.12%	-1.73%
May-12	Union/Hourly				3,608,321	1,027,765	4,636,086			
May-12	Exempt				5,878,858	-	5,878,858			
May-12	Non-Exempt				919,171	35,593	954,764			
		10,551,722	882,948	11,434,670	10,406,350	1,063,358	11,469,708	-1.38%	20.43%	0.31%
Jun-12	Union/Hourly				3,430,850	834,720	4,265,570			
Jun-12	Exempt				5,113,682	-	5,113,682			
Jun-12	Non-Exempt				797,883	87,209	885,092			
		9,226,684	839,879	10,066,563	9,342,415	921,929	10,264,344	1.25%	9.77%	1.96%
Jul-12	Union/Hourly				3,400,427	1,159,667	4,560,094			
Jul-12	Exempt				5,148,437	-	5,148,437			
Jul-12	Non-Exempt				1,232,777	71,160	1,303,937			
		9,666,349	911,866	10,578,215	9,781,641	1,230,827	11,012,468	1.19%	34.98%	4.11%
Aug-12	Union/Hourly				3,935,962	878,957	4,814,919			
Aug-12	Exempt				5,652,751	-	5,652,751			
Aug-12	Non-Exempt				990,253	55,466	1,045,719			
		11,136,592	917,590	12,054,182	10,578,966	934,423	11,513,389	-5.01%	1.83%	-4.49%
Sep-12	Union/Hourly				3,251,055	1,225,240	4,476,295			
Sep-12	Exempt				4,978,785	-	4,978,785			
Sep-12	Non-Exempt				597,446	36,502	633,948			
		9,145,750	858,569	10,004,319	8,827,286	1,261,742	10,089,028	-3.48%	46.96%	0.85%
Oct-12	Union/Hourly				3,655,568	1,120,782	4,776,350			
Oct-12	Exempt				6,106,738	-	6,106,738			
Oct-12	Non-Exempt				926,203	48,299	974,502			
		10,929,652	1,034,197	11,963,849	10,688,509	1,169,081	11,857,590	-2.21%	13.04%	-0.89%
Nov-12	Union/Hourly				3,094,742	1,727,902	4,822,644			
Nov-12	Exempt				5,065,194	-	5,065,194			
Nov-12	Non-Exempt				828,842	(9,176)	819,666			
		9,543,643	1,040,333	10,583,976	8,988,778	1,718,726	10,707,504	-5.81%	65.21%	1.17%

Louisville Gas and Electric
Case No. 2016-00371
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				3,799,205	1,092,934	4,892,139			
Dec-12	Exempt				4,909,403	-	4,909,403			
Dec-12	Non-Exempt				881,319	186,448	1,067,767			
		8,343,315	877,145	9,220,460	9,589,927	1,279,382	10,869,309	14.94%	45.86%	17.88%
YTD - 12	Union/Hourly				42,522,554	13,014,215	55,536,769			
YTD - 12	Exempt				64,491,354	-	64,491,354			
YTD - 12	Non-Exempt				10,576,094	842,436	11,418,530			
		118,214,941	10,678,727	128,893,668	117,590,002	13,856,651	131,446,653	-0.53%	29.76%	1.98%
Jan-13	Union/Hourly				3,797,559	911,096	4,708,655			
Jan-13	Exempt				6,147,255	-	6,147,255			
Jan-13	Non-Exempt				908,679	22,370	931,049			
		11,537,129	826,721	12,363,850	10,853,493	933,466	11,786,959	-5.93%	12.91%	-4.67%
Feb-13	Union/Hourly				3,579,072	724,761	4,303,833			
Feb-13	Exempt				5,369,890	-	5,369,890			
Feb-13	Non-Exempt				874,164	18,863	893,027			
		9,976,715	827,676	10,804,391	9,823,126	743,624	10,566,750	-1.54%	-10.16%	-2.20%
Mar-13	Union/Hourly				3,630,328	1,099,824	4,730,152			
Mar-13	Exempt				5,238,070	-	5,238,070			
Mar-13	Non-Exempt				911,604	49,225	960,829			
		10,448,930	866,950	11,315,880	9,780,002	1,149,049	10,929,051	-6.40%	32.54%	-3.42%
Apr-13	Union/Hourly				3,788,587	915,437	4,704,024			
Apr-13	Exempt				5,928,536	-	5,928,536			
Apr-13	Non-Exempt				947,014	30,732	977,746			
		10,593,536	883,227	11,476,763	10,664,137	946,169	11,610,306	0.67%	7.13%	1.16%
May-13	Union/Hourly				3,837,901	905,697	4,743,598			
May-13	Exempt				6,107,409	-	6,107,409			
May-13	Non-Exempt				974,318	54,276	1,028,594			
		11,296,337	867,997	12,164,334	10,919,628	959,973	11,879,601	-3.33%	10.60%	-2.34%
Jun-13	Union/Hourly				3,547,065	1,036,905	4,583,970			
Jun-13	Exempt				5,012,341	-	5,012,341			
Jun-13	Non-Exempt				887,122	33,948	921,070			
		9,384,602	844,404	10,229,006	9,446,528	1,070,853	10,517,381	0.66%	26.82%	2.82%

Louisville Gas and Electric
Case No. 2016-00371
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				3,764,901	1,276,001	5,040,902			
Jul-13	Exempt				5,818,663	-	5,818,663			
Jul-13	Non-Exempt				973,340	78,456	1,051,796			
		10,919,065	918,550	11,837,615	10,556,904	1,354,457	11,911,361	-3.32%	47.46%	0.62%
Aug-13	Union/Hourly				3,977,152	891,556	4,868,708			
Aug-13	Exempt				5,683,350	-	5,683,350			
Aug-13	Non-Exempt				970,305	57,200	1,027,505			
		11,244,405	895,776	12,140,181	10,630,807	948,756	11,579,563	-5.46%	5.91%	-4.62%
Sep-13	Union/Hourly				3,557,686	1,162,393	4,720,079			
Sep-13	Exempt				5,657,938	-	5,657,938			
Sep-13	Non-Exempt				826,504	70,697	897,201			
		10,258,091	878,551	11,136,642	10,042,128	1,233,090	11,275,218	-2.11%	40.35%	1.24%
Oct-13	Union/Hourly				4,001,970	1,338,961	5,340,931			
Oct-13	Exempt				6,311,605	-	6,311,605			
Oct-13	Non-Exempt				929,619	68,946	998,565			
		11,680,460	1,084,250	12,764,710	11,243,194	1,407,907	12,651,101	-3.74%	29.85%	-0.89%
Nov-13	Union/Hourly				3,444,547	1,356,681	4,801,228			
Nov-13	Exempt				5,195,873	-	5,195,873			
Nov-13	Non-Exempt				792,466	66,621	859,087			
		9,519,155	1,053,941	10,573,096	9,432,886	1,423,302	10,856,188	-0.91%	35.05%	2.68%
Dec-13	Union/Hourly				3,473,855	1,255,151	4,729,006			
Dec-13	Exempt				4,705,407	-	4,705,407			
Dec-13	Non-Exempt				807,877	115,782	923,659			
		9,425,525	846,689	10,272,214	8,987,139	1,370,933	10,358,072	-4.65%	61.92%	0.84%
YTD - 13	Union/Hourly				44,400,623	12,874,463	57,275,086			
YTD - 13	Exempt				67,176,337	-	67,176,337			
YTD - 13	Non-Exempt				10,803,012	667,116	11,470,128			
		$ 126,283,950	$ 10,794,732	$ 137,078,682	$ 122,379,972	$ 13,541,579	$ 135,921,551	-3.09%	25.45%	-0.84%
Jan-14	Union/Hourly				4,091,082	1,347,188	5,438,270			
Jan-14	Exempt				6,175,498	-	6,175,498			
Jan-14	Non-Exempt				955,806	65,169	1,020,975			
		12,041,572	732,215	12,773,787	11,222,386	1,412,357	12,634,743	-6.80%	92.89%	-1.09%

Louisville Gas and Electric
Case No. 2016-00371
Monthly Payroll Variance Analysis

Date	Employee Group	Monthly Budget Regular	Monthly Budget OT	Monthly Budget Total	Monthly Actual Regular	Monthly Actual OT	Monthly Actual Total	Variance Percent Regular	Variance Percent OT	Variance Percent Total
Feb-14	Union/Hourly				3,747,176	1,286,237	5,033,413			
Feb-14	Exempt				5,802,019	-	5,802,019			
Feb-14	Non-Exempt				902,412	93,467	995,879			
		10,252,581	733,180	10,985,761	10,451,607	1,379,704	11,831,311	1.94%	88.18%	7.70%
Mar-14	Union/Hourly				3,973,558	1,216,182	5,189,740			
Mar-14	Exempt				6,252,354	-	6,252,354			
Mar-14	Non-Exempt				909,416	91,475	1,000,891			
		10,911,365	836,284	11,747,649	11,135,328	1,307,657	12,442,985	2.05%	56.37%	5.92%
Apr-14	Union/Hourly				3,858,428	1,234,699	5,093,127			
Apr-14	Exempt				6,069,548	-	6,069,548			
Apr-14	Non-Exempt				895,319	83,444	978,763			
		10,937,372	932,582	11,869,954	10,823,295	1,318,143	12,141,438	-1.04%	41.34%	2.29%
May-14	Union/Hourly				3,770,748	1,241,225	5,011,973			
May-14	Exempt				5,924,314	-	5,924,314			
May-14	Non-Exempt				915,946	73,949	989,895			
		11,156,753	890,717	12,047,470	10,611,008	1,315,174	11,926,182	-4.89%	47.65%	-1.01%
Jun-14	Union/Hourly				3,822,282	1,092,736	4,915,018			
Jun-14	Exempt				5,847,716	-	5,847,716			
Jun-14	Non-Exempt				834,055	46,152	880,207			
		10,322,213	812,292	11,134,505	10,504,053	1,138,888	11,642,941	1.76%	40.21%	4.57%
Jul-14	Union/Hourly				3,844,256	1,457,816	5,302,072			
Jul-14	Exempt				6,128,289	-	6,128,289			
Jul-14	Non-Exempt				962,441	58,012	1,020,453			
		11,378,398	839,451	12,217,849	10,934,986	1,515,828	12,450,814	-3.90%	80.57%	1.91%
Aug-14	Union/Hourly				3,919,160	1,202,135	5,121,295			
Aug-14	Exempt				5,719,314	-	5,719,314			
Aug-14	Non-Exempt				987,310	72,813	1,060,123			
		11,284,824	866,134	12,150,958	10,625,784	1,274,948	11,900,732	-5.84%	47.20%	-2.06%
Sep-14	Union/Hourly				3,798,169	1,527,227	5,325,396			
Sep-14	Exempt				6,282,464	-	6,282,464			
Sep-14	Non-Exempt				1,038,384	74,708	1,113,092			
		11,410,542	825,717	12,236,259	11,119,017	1,601,935	12,720,952	-2.55%	94.01%	3.96%

Louisville Gas and Electric
Case No. 2016-00371
Monthly Payroll Variance Analysis

Date	Employee Group	Monthly Budget Regular	Monthly Budget OT	Monthly Budget Total	Monthly Actual Regular	Monthly Actual OT	Monthly Actual Total	Variance Percent Regular	Variance Percent OT	Variance Percent Total
Oct-14	Union/Hourly				3,952,603	1,205,329	5,157,932			
Oct-14	Exempt				6,666,464	-	6,666,464			
Oct-14	Non-Exempt				919,177	72,518	991,695			
		12,359,495	886,591	13,246,086	11,538,244	1,277,847	12,816,091	-6.64%	44.13%	-3.25%
Nov-14	Union/Hourly				3,291,971	1,307,790	4,599,761			
Nov-14	Exempt				4,942,998	-	4,942,998			
Nov-14	Non-Exempt				807,263	81,071	888,334			
		9,370,498	849,440	10,219,938	9,042,232	1,388,861	10,431,093	-3.50%	63.50%	2.07%
Dec-14	Union/Hourly				4,101,823	1,290,983	5,392,806			
Dec-14	Exempt				5,960,444	-	5,960,444			
Dec-14	Non-Exempt				1,016,168	79,609	1,095,777			
		10,140,428	890,602	11,031,030	11,078,435	1,370,592	12,449,027	9.25%	53.90%	12.85%
YTD - 14	Union/Hourly				46,171,256	15,409,547	61,580,803			
YTD - 14	Exempt				71,771,422	-	71,771,422			
YTD - 14	Non-Exempt				11,143,697	892,387	12,036,084			
		$ 131,566,041	$ 10,095,205	$ 141,661,246	$ 129,086,375	$ 16,301,934	$ 145,388,309	-1.88%	61.48%	2.63%
Jan-15	Union/Hourly				3,988,518	1,252,382	5,240,900			
Jan-15	Exempt				6,117,504	-	6,117,504			
Jan-15	Non-Exempt				999,783	69,034	1,068,817			
		12,111,599	789,994	12,901,593	11,105,805	1,321,416	12,427,221	-8.30%	67.27%	-3.68%
Feb-15	Union/Hourly				3,754,663	1,177,167	4,931,830			
Feb-15	Exempt				6,191,704	-	6,191,704			
Feb-15	Non-Exempt				923,913	71,125	995,038			
		10,958,516	785,328	11,743,844	10,870,280	1,248,292	12,118,572	-0.81%	58.95%	3.19%
Mar-15	Union/Hourly				4,138,085	1,351,363	5,489,448			
Mar-15	Exempt				6,599,251	-	6,599,251			
Mar-15	Non-Exempt				991,188	98,320	1,089,508			
		12,310,511	975,654	13,286,165	11,728,524	1,449,683	13,178,207	-4.73%	48.59%	-0.81%
Apr-15	Union/Hourly				3,839,327	1,315,609	5,154,936			
Apr-15	Exempt				6,198,364	-	6,198,364			
Apr-15	Non-Exempt				1,029,430	191,219	1,220,649			
		11,709,003	3,251,955	14,960,958	11,067,121	1,506,828	12,573,949	-5.48%	-53.66%	-15.95%

Louisville Gas and Electric
Case No. 2016-00371
Monthly Payroll Variance Analysis

Date	Employee Group	Monthly Budget Regular	Monthly Budget OT	Monthly Budget Total	Monthly Actual Regular	Monthly Actual OT	Monthly Actual Total	Variance Percent Regular	Variance Percent OT	Variance Percent Total
May-15	Union/Hourly				3,744,310	1,185,761	4,930,071			
May-15	Exempt				5,834,605	-	5,834,605			
May-15	Non-Exempt				956,515	85,303	1,041,818			
		10,911,437	808,155	11,719,592	10,535,430	1,271,064	11,806,494	-3.45%	57.28%	0.74%
Jun-15	Union/Hourly				3,999,440	1,189,974	5,189,414			
Jun-15	Exempt				6,164,489	-	6,164,489			
Jun-15	Non-Exempt				1,028,954	3,069,450	4,098,404			
		11,443,513	834,869	12,278,382	11,192,883	4,259,424	15,452,307	-2.19%	410.19%	25.85%
Jul-15	Union/Hourly				3,789,861	1,294,981	5,084,842			
Jul-15	Exempt				5,811,453	-	5,811,453			
Jul-15	Non-Exempt				1,036,097	107,959	1,144,056			
		11,757,742	876,213	12,633,955	10,637,411	1,402,940	12,040,351	-9.53%	60.11%	-4.70%
Aug-15	Union/Hourly				3,706,298	1,036,154	4,742,452			
Aug-15	Exempt				6,180,337	-	6,180,337			
Aug-15	Non-Exempt				1,026,149	242,110	1,268,259			
		11,455,144	839,823	12,294,967	10,912,784	1,278,264	12,191,048	-4.73%	52.21%	-0.85%
Sep-15	Union/Hourly				3,605,848	929,761	4,535,609			
Sep-15	Exempt				6,139,027	-	6,139,027			
Sep-15	Non-Exempt				999,641	195,170	1,194,811			
		11,711,373	835,587	12,546,960	10,744,516	1,124,931	11,869,447	-8.26%	34.63%	-5.40%
Oct-15	Union/Hourly				4,000,477	1,106,862	5,107,339			
Oct-15	Exempt				6,530,380	-	6,530,380			
Oct-15	Non-Exempt				1,113,627	132,000	1,245,627			
		11,908,781	1,130,371	13,039,152	11,644,484	1,238,862	12,883,346	-2.22%	9.60%	-1.19%
Nov-15	Union/Hourly				3,597,598	1,170,566	4,768,164			
Nov-15	Exempt				5,733,194	-	5,733,194			
Nov-15	Non-Exempt				992,553	226,332	1,218,885			
		10,315,356	909,886	11,225,242	10,323,345	1,396,898	11,720,243	0.08%	53.52%	4.41%
Dec-15	Union/Hourly				3,635,842	1,232,902	4,868,744			
Dec-15	Exempt				5,257,871	-	5,257,871			
Dec-15	Non-Exempt				1,141,046	452,335	1,593,381			
		10,559,391	889,322	11,448,713	10,034,759	1,685,237	11,719,996	-4.97%	89.50%	2.37%

Louisville Gas and Electric
Case No. 2016-00371
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				45,800,267	14,243,482	60,043,749			
YTD - 15	Exempt				72,758,179	-	72,758,179			
YTD - 15	Non-Exempt				12,238,896	4,940,357	17,179,253			
		$ 137,152,366	$ 12,927,157	$ 150,079,523	$ 130,797,342	$ 19,183,839	$ 149,981,181	-4.63%	48.40%	-0.07%

Note 1: Schedule above includes amounts allocated to the utility from affiliates and total costs related to O&M, Capital and Other Charges.
Note 2: Amounts related to LG&E charging others is not reflected in the schedule above for purposes of this data response unlike the amounts shown in filing requirement 16(8)(g).
Note 3: Amounts shown for overtime include premiums.
Note 4: Non-Exempt amounts shown for calendar year 2015 contain total adjustment for labor associated with Cane Run Plant closure.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 KU and LKS employees that charged labor to LG&E. 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

Louisville Gas and Electric Company and LG&E and KU Services Company
Case No. 2016-00371
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

		Louisville Gas and Electric Company				
General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
2015 (Actual)	Effective Date	12/22/2014	2/16/2015			11/9/2015
	% Increase	3.3%	3.1%	3.0%	3.0%	2.5%
	$ Amount	$207,975	$297,545	$1,684,364	$318,266	$1,216,120

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
2016 (Actual)	Effective Date	12/21/2015	2/15/2016			11/7/2016
	% Increase	2.7%	2.8%	2.8%	3.0%	2.5%
	$ Amount	$193,841	$287,675	$1,594,849	$311,305	$1,237,598

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
Base Period	Effective Date	12/19/2016	2/13/2017			11/7/2016
	% Increase	3% Budgeted				2.5%
	$ Amount	$218,676	$331,560	$1,820,228	$356,187	$1,237,598

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
Forecasted Test Period (Budget)	Effective Date	1/1/2018	2/12/2018			11/6/2017
	% Increase	[redacted]				
	$ Amount	$229,207	$346,943	$1,897,039	$372,812	$1,541,321

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 in 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.

Louisville Gas and Electric Company
Case No. 2016-00371
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, 17.4% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

CONFIDENTIAL INFORMATION REDACTED

Louisville Gas and Electric Company
Case No. 2016-00371
Officer Compensation
Calendar Year 2014

Job Title	Salary	Other Compensation (1)
Treasurer	[redacted]	[redacted]
VP Federal Regulation and Policy		
VP Gas Distribution		
Chief Financial Officer		
VP Power Production		
VP Corporate Responsibility and Community Affairs		
VP Transmission		
VP Customer Services		
VP Deputy General Counsel and Environmental		
SVP Human Resources		
General Counsel/Compliance/Corporate Secretary		
Chief Administrative Officer		
Controller		
VP External Affairs		
VP Energy Supply and Analysis		
Chief Information Officer		
Chairman CEO and President	$811,220	$2,000,551
VP State Regulation and Rates	[redacted]	[redacted]
VP Electric Distribution		
Chief Operating Officer		
VP Transmission and Generation Services		
VP Communications		

(1) Of the total salary and other compensation, 22.2% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives.

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Louisville Gas and Electric Company

Case No. 2016-00371

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, 17.0% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes payments for cash based short-term incentives and stock based long-term incentives, 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 INFORMAITON 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
	1/1/2013	Pottinger	SVP Human Resources	Lead the Company's human resources function to provide effective, innovative and practical human resources strategies, policies and programs that serve the needs of management and employees, and facilitate bottom-line results to accomplish corporate objectives. Responsible for the full range of human resources activity, including participation in executive decision-making and advising the CEO, CAO and other Company executives on all matters pertaining to human resources. Ensure human resources policies and programs are developed, implemented and coordinated to comply with all legal regulations and ethical obligations in the areas of employment practice, health and safety, benefits, compensation and labor relations and to achieve best practices in the function (e.g., improved productivity, increased efficiency, "employer of choice" practices). Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior human resources personnel.	8	Chief Administative Officer	n/a
	1/1/2013	Reynolds	General Counsel, Chief Compliance Officer and Corporate Secretary	Serve as a member of executive management and participate in decisions regarding major issues impacting the company. Provide legal counsel and guidance in the ordinary and special activities of LG&E and KU to ensure maximum protection of its legal rights and to maintain its operations within the limits prescribed by the law. Also oversee the Regulatory, Environmental, External Affairs, Legal, Compliance and Communications functions.	8	Chief Administative Officer	n/a
	1/1/2013	Rives	Chief Administrative Officer	Responsible for the Company's major support functions including Information Technology, General Counsel, Legal, Compliance, Human Resources and Supply Chain. Facilitates and participates in all discussions and decisions relative to the establishment and implementation of planning and strategy for the Company.	5	Chairman CEO and President	n/a
	12/24/2012	Scott	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer	n/a
	12/24/2012	Siemens	VP External Affairs	Represents the Company in legislative, regulatory and executive regulatory matters before federal, state and local governments by providing policy direction. Develop and coordinate operating unit relationships with government entities and their constituency groups to ensure consistency and uniformity on all matters affecting the Company's interests.	2	General Counsel, Chief Compliance Officer and Corporate Secretary	n/a
	1/1/2013	Sinclair	VP Energy Supply and Analysis	Establish the strategic direction and management of the energy marketing, fuel procurement and trading activities for the Company. Also directs the optimization of the corporation's energy-related integrated gross margin.	5	Chief Operating Officer	n/a

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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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

Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/23/2013	Arbough	Treasurer	Manages activities related to financial policy, long- and short-term financings, credit risk, and pension funds. Manages trading controls, cash management, credit, risk management, and other treasury activities.	4	Chief Financial Officer
	12/23/2013	Beer	VP - Federal Regulation and Policy	Develop and implement a federal regulatory strategy for the Company to include maintaining compliance with applicable regulations at the federal level. This position also serves as the Federal Energy Regulatory Commissions (FERC) Conduct Chief Compliance Officer.	1	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Bellar	VP Gas Distribution	This position provides strategic leadership and direction of all aspects of the company's transmission and distribution gas systems and operations including: Gas Management, Planning and Supply; Gas Control, Storage and Compliance; Gas Policy and Standards and Gas Construction and Maintenance. Leads and directs the company gas operations and all related processes and regulations.	5	Chief Operating Officer
	1/1/2014	Blake	Chief Financial Officer	Provide overall direction and leadership for all financial operations of the Company including the development and implementation of financial strategy, policies and plans, financial controls, preparation and interpretation of internal and external financial reports and arrangements for the safeguarding of business assets. Responsible for Sarbanes-Oxley compliance. Company representative before federal and state regulatory bodies including FERC, SEC, KPSC and IRS. Also responsible for oversight of Procurement policies, procedures and activities for the consolidated companies. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior finance personnel.	7	Chairman CEO and President
	1/1/2014	Bowling	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	10	Chief Operating Officer
	12/23/2013	Douglas	VP - Corporate Responsibility and Community Affairs	Primarily responsible for safeguarding the Company's public image. Serves as Chief Corporate Responsibility advocate. Leads and directs corporate responsibility and community affairs initiatives by maintaining open communications with health and safety, environmental and community investment teams. Builds employee and stakeholder awareness of corporate responsibility as a core value.	3	General Counsel, Chief Compliance Officer and Corporate Secretary
	12/23/2013	Jessee	VP Transmission	This position provides strategic leadership and direction of all aspects of the company's transmission system, including: safety, lines construction and maintenance, substations and protection, system operations and balancing, energy management system, planning, compliance, and policies	2	VP Transmission / Generation Svc
	12/23/2013	Malloy	VP Customer Services	Provide strategic direction and operational control of the Company's Retail and Metering businesses to achieve strategic objectives and financial targets. 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

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2014 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]	12/23/2013	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

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	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
	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
	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
	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
	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
	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
	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
	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

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Annual Increase %	Effective Date of Annual or Market Adjustment	Last Name	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To
[redacted]	12/22/2014	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
	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
	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
	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
	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
	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
	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

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	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
[redacted]	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
[redacted]	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
[redacted]	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
[redacted]	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

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

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	

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]

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. The current contract between LG&E and IBEW Local 2100 was effective November 11, 2014. It and the previous contract are attached.

Current LG&E IBEW Contract

ARTICLE 1
RECOGNITION

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

ARTICLE 2
MANAGEMENT

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees, and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE 3
UNION SECURITY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Old Kentucky Home Council, Boy Scouts of America

2. Kentuckiana Council, Girl Scouts of America

3. Metro United Way

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

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

(a) A copy of this Agreement;

(b) A copy of the Company's work rules, including Absenteeism and Tardiness rules and regulations;

(c) A copy of the Safety Manual;

(d) The telephone number(s) to call to report absence or tardiness;

(e) The names of employee's immediate supervisor and the supervisor's immediate superior; and,

(f) A list of Stewards and Chief Stewards furnished the Department by the Union.

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

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

ARTICLE 4
UNION BUSINESS

SECTION 4.01: Any regular employee covered by this Agreement who is or may be elected or appointed to an office in the Union requiring his absence from duty with the Company, upon written request by the Union, shall be granted a leave of absence without pay for the duration of his term or terms of office. He shall be reinstated to employment upon completion of his term of office with restoration of full seniority, including the time served in union office, if he applies for reinstatement within thirty (30) calendar days after expiration of his term. Provided he is capable of performing the work and has retained qualifications, he shall be reinstated to his former position or its equivalent on the shift and at the location he was assigned prior to his term in the Union office, if available. He will be allowed time off from work without pay for any vacation entitlement he may have earned from the Union while on such leave of absence and such time will be treated as though it were vacation for absenteeism purposes. Time off will be granted only to the extent scheduling will permit which does not interfere with the established vacation schedule in accordance with Article 13. The Company shall not be required to grant more than four (4) leaves of absence under this Article at the same time. However, the Company may, upon proper request from the Union, authorize more than four (4) such leaves of absence. Two (2) of the above authorized four (4) leave of absence employees may instead be employees chosen by the Union who will remain active, but will be on full-time special assignments. Such employees will primarily focus on the two functions described below or must actually perform services directly related to the administration and enforcement of the CBA to include, without limitation, acting as the Union's chief representative for the Joint Health and Safety Committee as detailed in Article 34. Compensation shall be limited to loss of straight-time wages at the employee's rate immediately prior to the start of his special assignment, adjusted for regular increases.

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

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

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

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

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

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

(b) For time spent by a Union member who is requested by the Company or K.O.S.H.A. to attend opening or closing conferences or the walkaround of a K.O.S.H.A. inspection of a Company facility.

(c) For time spent in arranged Company authorized meetings with Company representatives.

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

SECTION 4.07: Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for time so spent, shall, upon request by the Union, be compensated by the Company for straight-time hours spent. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

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

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

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

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

SECTION 4.10: With the exception of the provisions of Section 4.05 above, there shall be no other compensation for Union business.

SECTION 4.11: Bulletin boards shall be furnished by the Company for the Union's use for the purpose of posting notices to Union members. The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. Postings on bulletin boards shall be done by the Chief Union Stewards or their designated representatives.

ARTICLE 5
GRIEVANCE PROCEDURE

SECTION 5.01: A grievance is defined as a dispute an employee or the Union may have with the Company arising from or based on the interpretation, application or violation of the express terms of this Agreement and other related contractual agreements or established precedents.

SECTION 5.02: It is the intention of the parties that all complaints and grievances should be presented promptly and discussed within a reasonable time. It is the further intention of the parties that grievances should be settled, whenever possible, at the departmental levels where the greatest familiarity with the subject matter exists. Therefore, prior to filing a grievance at the First Step of the grievance procedure, an employee who has a complaint or problem which may thereafter be a grievance, may informally discuss such complaint or problem with his immediate supervisor. If the complaint or problem is not resolved at this informal discussion, then it may thereafter be referred to the First Step of the grievance procedure.

It is agreed that all grievances, except those involving discipline or discharge, shall be settled and determined through the following grievance procedure. Discipline and discharge grievances will be processed in accordance with Article 7.

> First Step - the Union or any employee who believes that he has a justifiable grievance shall, within fourteen (14) calendar days after the cause of the grievance is known to the employee, or when it could have reasonably been known to the employee, verbally present and discuss the grievance with his immediate supervisor. The Shop Steward shall be present at this meeting and shall identify the verbal presentation as a formal grievance. If the grievance is not resolved at this meeting, the shop steward will specify the issue of the grievance and the date of this meeting on the First Step grievance form provided by the Union. The supervisor will sign acknowledging receipt of the grievance. The supervisor shall, within fourteen (14) calendar days of the initial meeting, notify the employee and the shop steward of the disposition of the matter.
>
> A meeting will be held, within the above fourteen (14) calendar day period, in an attempt to settle the grievance using mutual gains bargaining (MGB) principles. The meeting may be attended by the aggrieved employee, his Shop Steward and Chief Steward or other designated Steward trained in MGB principles. Also in attendance may be the grievant's immediate supervisor and another management representative trained in MGB principals

who shall then attempt to settle the grievance. Any new information the Union may discover after this meeting will be promptly brought to management's attention. The Union will not be unreasonably denied the opportunity to explain the new information, if necessary. Any settlement must be documented on the First step grievance form, signed by both parties and submitted to the Union Office and the Labor Relations Department. Within seven (7) calendar days of such settlement, the Union Office or the Labor Relations Department will have the opportunity to reject the settlement. If neither the Union Office nor the Labor Relations Department rejects the settlement, it may then be implemented. It is understood and agreed that settlements at this level of the grievance procedure shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

Second Step - If the grievance is not resolved, and is to be processed further, then within seven (7) calendar days after the supervisor's answer at the First Step of the grievance procedure or in the case of a rejected settlement, within seven (7) calendar days of notice of such rejection, the grievance shall be reduced to writing and submitted, by the President of the Union (or his designated representative) to the person designated by the Company for a Second Step grievance meeting. This meeting will be held within fourteen (14) calendar days of receipt, if practicable.

At the Second Step grievance meeting, a member of the Labor Relations staff (together with such associates as he may wish to assist him in the matter) shall meet with the Union Grievance Committee (which shall be composed of the Union President, the Chief Steward, the Shop Steward, and the grievant or their designated representatives, together with such non-employee associates as they may wish to assist them in the matter) to discuss and attempt to resolve the grievance.

Within fourteen (14) calendar days after the Second Step grievance meeting is conducted, a person designated by the Company shall answer the grievance in writing and give such answer to the Union President. If the grievance is not resolved at the Second Step of the grievance procedure, then, as prescribed in Article 6 of this Agreement, the President of the Union (or his designated representative) may submit a written demand for arbitration to the American Arbitration Association with a copy to the designated Company representative.

At any time after the expiration of ninety (90) calendar days following the date of the Company's Second Step answer for discharge cases or six (6) months following the date of the Company's Second Step answer for all other cases, the Company may inform the Union Office in writing that such grievance must be submitted to Arbitration within fourteen (14) calendar days after the receipt of such letter, or it shall be defaulted in accordance with the terms of Section 5.03.

SECTION 5.03: Any dispute, complaint or grievance arising from an alleged violation of this Agreement by the Company shall be deemed, considered and held to have been waived unless the same is presented for settlement and determination within the time limits as spelled out in the various steps of the grievance procedure. In the event a grievance is not processed within the specified time limits, unless the Company and the Union mutually agree otherwise, the grievance shall be deemed to have been defaulted and it will thereafter be settled in favor of the non-defaulting party. It is further understood that if a grievance is defaulted or waived it shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

SECTION 5.04: It is agreed that the Company will compensate, per Article 4, Section 4.05 of this Agreement, the grievant and the Stewards, who are authorized in this article, for documented time spent in investigating, processing grievances and participating in grievance step meetings with Company representatives. "Substitutes," "assistants," or "replacements" will only be recognized as being entitled to compensation under this Section if, where practicable, written advance notification is received from the Union office naming the changes in designated representatives that the Union desires to make. The Union agrees to keep the Company notified in a timely manner as to who has been designated a Shop Steward or Chief Steward, and which group or groups of employees that each one represents and shall provide the Company with an up-to-date list at the beginning of each calendar month. The Union further agrees to assign each Shop Steward to his current work site or work group.

The First Step of the grievance procedure shall be conducted during the scheduled working hours of the grievant as far as practicable. Second Step grievance meetings shall be conducted as far as practicable between hours of 8 a.m. to 5 p.m. Time of such meetings shall be by mutual agreement of the parties.

SECTION 5.05: In order to investigate grievances arising hereunder and/or to meet with representatives of the Company to attempt to adjust grievances for those employees in his designated work group or work area, the Union representative authorized to participate at the appropriate grievance step and to represent the grievant may be permitted to consult with any other employee within his designated work group or work area during the working time of either of them, provided he first obtains the permission of his own supervisor and then obtains the permission of the immediate supervisor of the employee being consulted and that such consultation shall not disrupt the Company's operations. The permission of the immediate supervisor in either case shall not unreasonably be withheld. Consultations of this nature shall be as brief as practicable with every reasonable effort made to limit their use to the involvement of only those employees as may be needed to establish the facts in each case.

In addition to the above limitations, grievance investigation as described herein shall be authorized only on Company property. However, after a grievance has been answered following the first step hearing, a Chief Steward may, if necessary, be authorized to attend the Union Office for purposes of grievance investigation provided, however, the appropriate labor relations/management representative receives a written request specifying the grievance being investigated, as well as the date, time and approximate duration of the investigation for which permission is requested. Such request must be received reasonably in advance of the date sought by the Chief Steward and shall be signed by the Union President or a Business Representative. Permission to attend the Union Office, provided these conditions are met, shall not be unreasonably withheld.

Additionally, should an employee be suspended pending discharge pursuant to Section 7.04 of this Agreement, the appropriate Chief Steward will, if necessary, be authorized to attend the Union Office, during his working time, prior to the suspension hearing after first obtaining the permission of his immediate supervisor. Permission will not be unreasonably withheld.

SECTION 5.06: Whenever a grievance involves two or more employees, not more than two of the employees affected may be substituted for an employee or grievant wherever the words "employee" or "grievant" are used in the grievance procedure.

SECTION 5.07: Grievances which relate to matters which extend beyond a single section or department may originate in Step Two of this grievance procedure, provided that the initial time limits for filing a grievance in Step One of this grievance procedure are met. The time limits to answer at Step Two will apply.

SECTION 5.08: This grievance procedure may be varied at any time by mutual agreement, in writing, of the parties when such action appears to be necessary or desirable.

ARTICLE 6
ARBITRATION

SECTION 6.01: Any grievance not resolved in the Second Step of the grievance procedure may be submitted to impartial arbitration.

SECTION 6.02: The Union shall notify the Company of its intent to arbitrate a grievance by the procedure established in Article 5, Section 5.02. Such notice shall include the name of the Union's representative.

SECTION 6.03: Within five (5) working days after receiving written notice from the Union that it has requested arbitration of an unresolved grievance, the Company shall notify the Union of its representatives. A meeting will be held between the parties to select one arbitrator from the panel submitted by the American Arbitration Association. This meeting shall be held in a timely manner so as to satisfy the selection requirements of the American Arbitration Association. At such a meeting, the parties shall attempt to resolve the grievance. If the grievance is not resolved at such a meeting, the two parties shall select an impartial arbitrator as hereinafter provided.

SECTION 6.04: Any grievance processed under the terms of this article shall be arbitrated in accordance with the voluntary Labor Arbitration rules of the American Arbitration Association which are then in effect and the Arbitrator for each such case shall be selected in accordance with said rules except that either party may reject one list per case; provided, however, that each list of arbitrators submitted by the American Arbitration Association shall contain the names of at least seven (7) arbitrators who are members of the National Academy of Arbitrators, selected without regard to the geographic location of their residence in relation to Louisville, Kentucky. No more than one grievance shall be simultaneously submitted to any one arbitrator unless the Company and the Union agree otherwise in writing. The Arbitrator so selected shall have power to receive testimony from parties to the dispute and to hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings had before the Arbitrator. The Company shall bear the cost of preparing and presenting its case to the Arbitrator and the Union shall bear the cost of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as but not limited to the Arbitrator's fee, the cost of recording and transcribing testimony if the parties mutually agree to split this cost or if the Arbitrator requests that the hearing be transcribed, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Company and the Union.

SECTION 6.05: The function of the Arbitrator shall be of a judicial rather than a legislative nature. The Arbitrator shall not have the authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall have power and authority to arbitrate only those matters expressly made subject to arbitration by the terms of this Agreement and shall rule only on the issues submitted to him. The Arbitrator shall have power only to interpret this Agreement and shall not have the power to alter or amend it. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him, and no decision of the Arbitrator shall require the payment of a wage rate or wage basis different from, or the payment of any wages in addition to, those expressly set forth in this Agreement. In any discharge or disciplinary layoff case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Company shall be required to make the employee whole to the extent of the Arbitrator's award but shall be entitled to full credit on such award for the employee's gross interim earnings received or receivable by the employee during the period he was not working for the Company. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Company, the Union and the aggrieved employee or employees.

SECTION 6.06: Only the Union shall have the right to process and appeal grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance processed under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or if the Company and the Union settle any grievance on behalf of an employee hereunder, the employee who has filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee shall thereafter be estopped to revive or further prosecute said grievance.

SECTION 6.07: Upon mutual agreement of both parties, grievances involving discipline or discharge may be submitted to Expedited Arbitration. Any grievances submitted to Expedited Arbitration under the terms of this article shall be conducted in accordance with the Expedited Labor Arbitration Rules of the American Arbitration Association.

SECTION 6.08: In discharge cases, provided either party desires to file a post-hearing brief, such briefs shall be filed not more than three (3) weeks from the close of the hearing or two (2) weeks from receipt of the transcript of proceedings, whichever occurs first.

ARTICLE 7
DISCIPLINE AND DISCHARGE

SECTION 7.01: The Company shall have the right to discharge an employee during his probationary period with or without cause, and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

SECTION 7.02: The maintenance of discipline is the responsibility of the Company and to that end, the Company shall have the right to discipline or discharge employees, who have completed their probationary period, for just cause. The Company will send the Union Office a copy of any written disciplinary action given to employees covered by this Agreement and also shall provide a copy to the Union Steward. Such notice will be given as soon as possible after the action takes place.

SECTION 7.03: Any employee called in for disciplinary action or for an investigation which could result in disciplinary action, for that employee, shall be informed of his right to Union representation and shall be allowed to obtain such representation if he so desires before such action or investigation takes place. A copy of any disciplinary action taken shall be given to the employee. The Union or the employee may, within fourteen (14) calendar days after the administration of disciplinary action, appeal such action directly to the Second Step of the grievance procedure in Article 5.

SECTION 7.04: In cases in which the Company determines that an employee's conduct may justify discharge, such employee shall first be suspended for a period not to exceed the equivalent of forty (40) hours of scheduled work time. During this period of initial suspension, the employee and/or the Union may request a hearing before the appropriate manager or his designated representative. At such hearing, all facts giving rise to the employee's disciplinary action will be presented to the Union and discussed between the parties. The president of the Union (or his designated representative) will be notified and given an opportunity to be present or have his designated representative present. After such hearing, or if no such hearing is requested, the Company shall determine the appropriate penalty, if any, to be given to the employee. Written notice of such determination shall be given to the employee, with a copy to the Union Office and the Union Steward.

SECTION 7.05: In the event the Company's disposition is unsatisfactory to the Union, the Union may, within five (5) working days after such disposition, appeal the final disciplinary action directly to the Second Step of the grievance procedure in Article 5 without prejudice to Section 7.04 of this article or Sections 5.01 and 5.02 of Article 5. However, only one grievance shall be processed.

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within five (5) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

SECTION 7.07: Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

ARTICLE 8
HOURS OF WORK

SECTION 8.01: The normal workday is eight (8) consecutive hours of work between the hours of 6:00 a.m. and 6:00 p.m., exclusive of time out for lunch. The normal workweek is five (5) such regularly scheduled consecutive days (forty [40] hours), Monday through Friday, except where otherwise provided. In the case of shift workers, the normal workweek is either five (5) consecutive scheduled workdays and two scheduled off days or two (2) consecutive scheduled off days and five (5) workdays.

The payroll week shall consist of seven (7) consecutive days beginning 12:01 a.m. Monday and ending the following Sunday midnight. The Company shall not reduce the hours of work below that which constitutes the normal workweek in lieu of layoff as set forth in Article 10, except upon mutual agreement of the parties.

SECTION 8.02: All employees covered by this Agreement shall be classified as "day workers" or "shift workers."

(a) Day workers are defined as those employees working the normal workday schedule as described in this article and shall not be entitled to any shift premium as described in Section 8.05.

(b) Shift workers shall be described as those employees regularly scheduled on other than the normal day workers schedule and shall be entitled to the applicable shift premium attached to the shift so worked as described in Section 8.05. Shift workers working the day schedule shall not be entitled to any shift premium.

SECTION 8.03: The regular starting and quitting time for each employee or group or shift, and the days to be worked in any workweek shall be established from time to time by the Company. The Company will notify an employee of any change in his regular scheduled workweek at least forty-eight (48) hours prior to the change. All schedules shall be posted or given to involved employees, whichever is more appropriate.

SECTION 8.04: Employees who are not given notice as described above shall be entitled to the applicable premium as outlined in Article 9 - Overtime of this Agreement.

SECTION 8.05: For the purposes of identification, work shifts shall be described as the First Shift, Second Shift and Third Shift. For example:

The First Shift will ordinarily begin at 7:00 a.m. and end at 3:00 p.m.;

The Second Shift will ordinarily begin at 3:00 p.m. and end at 11:00 p.m.;

The Third Shift will ordinarily begin at 11:00 p.m. and end at 7:00 a.m.

When the majority of an employee's hours is worked within the above described Second or Third Shift, shift premium for those hours will be paid as follows:

Second Shift	$ .90
Third Shift	$1.05

SECTION 8.06: Shift Premium for hours worked:

(a) Shift Premium for overtime hours worked by shift workers on a scheduled work day:

(1) A shift worker scheduled for the second shift who works either call-in or planned overtime before or after his shift, will receive second shift premiums for all hours worked.

(2) A shift worker scheduled for the third shift who works either call-in or planned overtime before or after his shift will receive third shift premium for all hours worked.

(3) A shift worker scheduled for the first shift who works either call-in or planned overtime before or after his shift, will receive no shift premium for any hours worked.

(b) Shift Premium for overtime hours worked by shift workers on scheduled offdays:

(1) If a shift worker works either planned or call-in overtime on a scheduled off day, the applicable shift premium for the hours worked will be paid in accordance with Section 8.05, above.

(2) The procedure set forth in (a) (1) through (3) above will also be applicable to shift workers who work more than eight (8) hours on a scheduled offday.

(c) Shift Premium for hours worked by day workers on a scheduled work day:

Shift Premium will be paid to day workers when they are rescheduled to work hours, on a scheduled work day, for which shift premium is applicable.

(d) Shift Premium for overtime hours worked by day workers on a scheduled offday:

(1) Day workers who work planned overtime on their scheduled offday are entitled to the appropriate shift premium.

(2) Day workers who work call-in overtime on a scheduled offday are not entitled to shift premium for any hours worked.

(3) A day worker who is "called in" for work on his first scheduled offday and is subsequently scheduled to return his second scheduled offday, the first offday is considered "call-in" and shift premium is not applicable. The second offday will be considered "planned" if the employee is notified prior to the end of the shift on his first offday and the employee will be paid the appropriate shift premium as set forth in (d)(1) above.

In (c) and (d) above, if the hours worked are divided evenly between the shifts, shift premium will be paid on the basis of the shift on which work was started.

SECTION 8.07: Payment for hours worked which are eligible for daily, weekly or holiday overtime shall be calculated on the basis of the employee's basic wage rate plus the shift and/or Sunday premium applicable to the shift for which he is scheduled for the day.

SECTION 8.08: If the Company elects to permanently add a new shift, permanently eliminate an existing shift, or permanently change the hours of an existing shift it will notify the Union as early as possible of the change, and meet and discuss the changes prior to implementation, if requested. However, the establishment of a workweek which is not normal as defined in Section 8.01 will be by mutual agreement of the parties. Permanent, as used in this section, is defined as a change which, at the time of change, the Company anticipates will exceed one hundred twenty (120) calendar days. At any time during the process described below, either Party may notify the other of their desire to negotiate the change.

Once notified that an existing shift is no longer acceptable to the Company, the Union may request that a joint task force be formed to recommend alternative shifts either prior to, or in lieu of, negotiating the change. Recommendations that are acceptable to both the Union and Company may be submitted to the affected employees for a vote. If more than 50% of the votes cast support an approved alternate shift, that shift will become effective for a minimum of 12 months. If no alternative receives more than 50% support, a run off vote of the two highest alternatives will be held. Following a run off vote, if the majority of the votes do not support an alternate shift, the Parties may negotiate the change in the original shift.

If the employees or Union desire to permanently change an existing shift, the Chief Steward will notify the appropriate Manager and present the issue and suggested solution(s). Upon approval by the Manager, a joint task force may be formed to develop recommendations. Alternatives that are acceptable to both the Union and Company, including the shift in existence at the time, may be submitted to the affected employees for a vote. The shift that receives two-thirds or more support of those votes cast may become effective for a minimum of 12 months. If no choice receives at least two-thirds support, the existing shift shall remain unchanged for at least 12 months, or until the Company elects to permanently change the shift in accordance with this Section.

The above process may also be utilized for any change to a shift selection process which exists under the terms of Section 10.21. Should either a four (4) day, ten (10) hours per day work schedule or 12 hour shift be established, the terms of Appendix B shall apply.

SECTION 8.09: Except when otherwise provided for in this Agreement, an employee shall be required to work, if physically capable thereof, at any time so requested and necessary in the performance of the Company's reasonable needs or its obligations to its customers as a public service corporation unless specifically excused for reasonable cause.

ARTICLE 9
OVERTIME

SECTION 9.01: Overtime shall be defined as time worked in accordance with the provisions of this article and compensation for overtime hours shall be as follows:

(a) One and one-half (1-1/2) times the employee's straight-time hourly wage rate shall be paid:

1. For all work performed in excess of eight (8) straight-time hours in any one day or forty (40) straight-time hours in any one workweek;

2. For work on the first scheduled offday of the workweek, provided the employee worked each of his five (5) regularly scheduled work days during the workweek, unless not worked for reasons set forth in Section 16.05. Additionally, for work performed on the second scheduled offday, if the employee has been offered overtime or has been contacted for overtime which he does not work on his first scheduled offday or if the first scheduled offday was not worked at the overtime rate.

3. For the first eight (8) hours worked in any one day for another utility company performing emergency electric service restoration.

4. For any change in an employee's schedule without proper notice as set forth in Section 8.03 of Article 8 and Section 9.03 of Article 9.

5. For the first eight (8) hours of work performed on observed holidays, in addition to the basic holiday pay allowance;

6. For all continuous hours worked by an employee who is called in or who voluntarily reports for an emergency and who is permitted to work more than four (4) hours before his regular starting time. An emergency, as used in this article, is defined as an occurrence or situation which can neither be anticipated, not postponed and

which might or could cause loss of or interruption of service or might or could cause personal injury or property damage.

7. For the first scheduled workday following the first off day of an employee's workweek in which the employee is not allowed either two (2) consecutive off days or five (5) consecutive workdays as described in Article 8, Section 8.01.

(b) Two (2) times the employee's straight-time hourly wage rate shall be paid:

1. For all hours of work performed in excess of eight (8) hours on an observed holiday;

2. For all hours worked over eight (8) hours in any one day for another utility company performing emergency electric service restoration, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

3. For all hours worked in excess of sixteen (16) consecutive hours;

4. Except as provided in 9.01(a)2, for all work performed on the second scheduled offday of the workweek.

SECTION 9.02: Employees required to work back-to-back shifts, which fall into two regularly scheduled workdays, shall be paid overtime for the hours worked on the second shift, provided the first shift was worked at straight time. However, if an employee voluntarily trades a shift with another employee by mutual agreement and with appropriate approval, he shall not receive overtime for such hours worked, except where he works more than forty (40) hours in any one week. An employee who is required to work a back to back shift may, prior to the start of the second shift, make his desire known to be released after working four (4) hours of the second shift. A reasonable effort to allow the employee to be released will be made, except in emergency situations.

SECTION 9.03: In the event the regular work schedule of an employee is changed without proper notice, as set forth in Article 8, Section 8.03, the overtime obligation as set forth in Section 9.01(a)(4) will apply only for those days for which the schedule has been altered.

An employee may be scheduled or directed to work overtime before and/or after his regularly scheduled workday, and that shall not constitute a change of schedule.

This Section 9.03 shall have no application if an employee, upon his own request, is permitted to change his daily or weekly work schedule, or if an employee's work schedule is changed as the result of his being transferred because of a job bid or to fill a job promotion or vacancy in accordance with this Agreement.

SECTION 9.04: When an employee is called in to work, or voluntarily reports for and is allowed to work an emergency as defined in Section 9.01(a)6., outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable rate from the time the employee reports to work. If an employee is called outside his regularly established work schedule, for information pertaining to Company work which can be handled by phone, the employee will be paid for time actually spent in such conversations at the appropriate overtime rate.

SECTION 9.05: For the purposes of this article, overtime shall be defined as "planned" overtime or "call-in" overtime.

(a) "Planned" overtime shall be defined as overtime anticipated or scheduled in advance of the overtime and about which the employee was notified, prior to leaving the Company's premises. Additionally, when an employee is directed to report for work outside his regular schedule, directed to continue working at the conclusion of his regular workday (except for emergency work), or is directed to commence work before his starting time after reporting to his work location such overtime will be treated as planned overtime.

(b) "Call-in" overtime shall be defined as all overtime worked which requires the Company to call in an employee outside his regular schedule after such employee has been released from work or when held over for emergency work. The employee will be considered to have been contacted for call-in overtime if he has a telephone and a reasonable effort is made to reach the employee at his telephone number appearing on the Company’s records. It is the obligation of the employee to advise the Company of his current telephone number.

SECTION 9.06: Employees who are called-in to work more than four (4) hours before their regular starting time and who are thereafter excused and released from duty for a period of time not to exceed four (4) hours, shall have all hours actually worked treated as continuous hours for the purpose of overtime (exclusive of all hours the employee is released from work). If such employee remains on the Company premises at the direction of the Company or if such release from duty is within two (2) hours of his normal starting time, such time will be paid at the appropriate overtime rate and treated as continuous. Additionally, employees called back within four (4) hours of being released shall have their additional hours actually worked added to the hours worked before being released, for the purposes of calculating overtime pay and total hours worked.

SECTION 9.07: When, in the opinion of the Company, an employee has worked for such an extended period of time as to impair his effectiveness or present a hazard to the health or safety of his fellow employees, he may be required by the Company to take off up to eight (8) hours for rest. In no event will an employee be required to work more than sixteen (16) consecutive hours without an eight (8) hour rest period. Such rest period shall be taken in its entirety unless he is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period runs into the employee's regular workday, he shall be compensated at his regular straight-time rate for all such hours to a maximum of eight (8) straight-time hours unless the rest period was initiated by the employee in accordance with this section or the rest period was initiated after an employee has worked more than sixteen (16) consecutive hours on successive days in response to an emergency as defined in Section 9.01 (a) 6. In the event any such eight (8) hour rest period terminates within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee shall have the election of either returning to work at his regular straight-time hourly rate or not returning to work and forfeiting the remaining hours in his shift.

SECTION 9.08: If an employee is released from duty after sixteen (16) consecutive hours of work and is requested to return to work and agrees to return to work during his regular scheduled workday without the eight (8) hour rest period, such time worked in the regular scheduled workday shall be paid at the overtime rate in effect at the time of release from duty.

SECTION 9.09: It is understood and agreed that overtime will not be paid on overtime or otherwise duplicated or pyramided unless specifically provided herein. Additionally, an employee shall not be paid both daily and weekly overtime for the same hours worked.

Section 9.10: The Company agrees to distribute overtime opportunities as equitably as practicable among the employees where overtime is required. Accordingly, the Company will make a reasonable effort to equalize overtime opportunities among employees in each work group who are qualified and available to perform the overtime work. Any irregularities in the distribution of overtime that are brought to the attention of supervision by the affected employees will be reviewed on an annual basis. The Company will meet with the Union to determine an appropriate resolution.

Section 9.11: Individual work groups, to include their management, may determine the appropriate system for distributing overtime opportunities in accordance with the following guiding principles:

- The system must be responsive to customer's needs, be cost effective and provide for safe accomplishment of the overtime work.
- The system must be flexible enough to accomplish the first principle under varying situations (i.e., call-in, planned, emergency)
- The system must be simple to administer and rely only on information systems that exist for other business reasons (i.e., Payroll).

For the purpose of determining individualized systems, work groups may vary depending upon organizational design, but will generally consist of employees who are qualified and available to perform the overtime work at a location.

Each work group will notify the Union office and labor relations when an individualized system is chosen and provide a description of the system it is using. The equalization provisions set forth in section 9.10 above shall be applicable until such time as the work group provides this notice.

All issues and disputes arising under this Method are to be resolved within the affected work group. Should a work group be unable to effectively operate its system, or be unable to resolve disputes, the sole and exclusive remedy will be a return to the provisions set forth in section 9.10 above.

ARTICLE 10
SENIORITY

SECTION 10.01: An employee's seniority shall be computed from the date of his most recent employment by the Company (unless otherwise provided herein) except that a new employee shall be on probation for twelve full months from the date of his last employment, and during said period may be discharged with or without cause. However, time away from work by a probationary employee will not be credited toward his probationary period. After serving the probationary period, a new employee shall be placed on the seniority list and given seniority as of the first day he was last hired by the Company. There shall be no seniority among probationary employees and there shall be no responsibility for re-employment of probationary employees if they are laid off or discharged during their probationary period. Probationary employees shall be entitled to the benefits and privileges provided for temporary employees, as outlined in Section 11.04 of Article 11.

SECTION 10.02: Seniority, for the purposes of this Agreement, is the length of continuous service dating back to the first day of the last date the employee was hired by the Company. Where used in this Agreement, the term "seniority" will be construed to mean classification seniority; departmental seniority; or Company seniority.

a. Classification seniority shall mean an employee's length of continuous service in a given job classification to which the employee has been permanently assigned. For purposes of layoff within a line of progression, classification seniority shall accumulate on all lower job classifications in a line of progression in addition to any service in such lower jobs.

b. Departmental seniority shall mean an employee’s length of continuous service in the payroll division to which the employee has been permanently assigned.

c. Company seniority shall mean an employee’s length of continuous service with the Company.

SECTION 10.03: An employee shall lose seniority and his status as an employee shall cease for any of the following reasons:

a. If an employee retires, quits or is discharged for cause.

b. If an employee has not actively worked for the Company thirty-six (36) consecutive months, or for a period of time equal to his Company seniority, whichever is the lesser (unless otherwise provided elsewhere in this Agreement).

c. If an employee, after having been laid off, fails to report for work within seven (7) calendar days when called by the Company by certified mail or telegram, sent to the employee's last address appearing on the Company's records; provided, however, that where an employee has been laid off for three (3) months or more, he will have seven (7) calendar days from the day called back to work by the Company, as set forth above, to notify the Company of his desire to return to work and he must report for work within five (5) working days thereafter.

SECTION 10.04: Qualifications, experience, physical conditions and ability to perform the available work shall be controlling factors in promotion of employees. Accordingly, in promotions or in selecting a successful job bidder, the Company will promote or select the most senior, qualified employee who possesses these minimum qualifications. In the case of employees being promoted in accordance with the "opportunity to advance" provisions of Appendix A, the effective date of such promotion shall be the beginning of the payroll period nearest the actual date the employee has satisfied the minimum qualifications listed above.

Notwithstanding the preceding paragraph, in the event the Company decides to fill a vacancy in a job classification above journeyman in lines of progression, it will be filled by employees who, in the Company's judgment, are most qualified to perform the duties of the job. Management will determine the above journeyman selection process and it is agreed seniority will be a component utilized in the process.

Except in the case of employees being promoted in accordance with the "opportunity to advance" provision of Appendix A, if a junior employee is selected for promotion over a senior employee, a written notice of such action, and the reason therefore, will be given to the senior employee and his Chief Union Steward prior to the effective date of the promotion. The failure to promote the senior employee will not affect his consideration for future promotion. An employee may decline consideration for promotion to classifications above journeyman by submitting a written waiver of consideration to his supervisor, with a copy to the Union. However, the preceding sentence shall not apply to those employees who, as of January 1, 1990, have ten (10) or more years of Company seniority, who may waive promotion to any classification. Such waiver shall remain in effect until the employee submits a written revocation thereof to his supervisor.

An employee promoted into a job classification must satisfactorily progress from possessing the minimum qualifications for that classification to a fully qualified level expected of that classification in a period of time equal to the duration of wage step progressions applicable to the classification. Satisfactory progress shall be defined by application of the Employee Performance Review (EPR) system in effect. At the time of the EPR, an employee shall be counseled with respect to those areas of his evaluation that were deemed to be unsatisfactory. Such employee will be re-evaluated within ninety (90) calendar days. After the ninety (90) calendar day re-evaluation, should such employee's performance still be deemed to be unsatisfactory, that employee may be demoted and will be eligible for promotion only upon showing that the employee possesses the necessary qualifications. A demoted employee may request to be evaluated for the purpose of promotion eligibility after ninety (90) calendar days from the date of his demotion.

SECTION 10.05: Entry level jobs within a line of progression and vacancies in other jobs not in a line of progression, which the Company decides to fill internally, will be posted in accordance with this Section.

Any non-entry level job vacancy within a line of progression, which the Company decides to fill, will be filled by a qualified lower or equal rated employee within such line of progression in accordance with the employee's classification seniority. Where more than one classification of employees in the line of progression are eligible to fill the opening, relative seniority between employees within such classifications will be determined by company seniority. If there are no employees within a line of progression who are qualified for promotion, the Company may, but shall not be required to, post the job vacancy in accordance with this Section.

In selecting a successful job bidder, job bids from within the Payroll Division where the opening occurs will be given first consideration on the basis of Company Seniority. If no qualified bidder is found there, job bids from other Payroll Divisions of the Department where the opening occurs will receive next consideration. If no qualified bidder is found there, job bidders from the remaining Departments will be considered.

In cases where no qualified employee within the bargaining unit has bid upon a job vacancy, such job vacancy may be filled by the Company with persons from any other source, either within the Company or from outside subject to the limitations contained in Section 10.17 of this Article.

The Company will take final action with respect to all job postings within fourteen (14) calendar days after the posting is taken down, unless additional time is needed for testing, scheduling physicals, etc. Until the Company has selected an employee to fill such job vacancy, the vacant job may be filled temporarily in any manner the Company sees fit.

An employee who submits a bid shall not be declared the 'successful job bidder' until he has been interviewed by a departmental representative in the department wherein the posted job exists. During this interview the employee's questions concerning the job will be answered following which the employee may remove his name from further consideration for the job. If the employee does not remove his name from further consideration and he is otherwise qualified for the posted job, he will be the 'successful job bidder' upon successful completion of the physical examination. Should the job require a Commercial Driver's License (C.D.L.), the employee will have thirty (30) calendar days, or as soon as the Department of Transportation (D.O.T.) schedules will allow from the date of this interview in which to obtain the required license before being disqualified.

An employee who removes his name from consideration for a posted job following the interview shall not bid again for six (6) months.

Unless no qualified replacement is available as detailed in Section 10.06, and provided a replacement is required before an otherwise successful job bidder can be released, the Company shall take steps to accommodate such release as soon as is practicable under the circumstances.

Should a successful job bidder be disqualified at any time during or prior to his contractual trial period, the job opening will be offered to the next most senior qualified bidder who has not been awarded a job through a subsequent job bid. Should this occur, the job will then be offered to other qualified bidders on the initial bid list in order of Company seniority until the job is filled or the list of bidders has been depleted. Should such offer be made sixty (60) calendar days or more after the bidder was notified that the job was awarded to a senior employee then, the employee will have the option of accepting the job bid or removing his name from the list of bidders for that job. The Company may, but shall not be required to repost the same job vacancy. A job bidder who is disqualified shall be permitted to bid again on any future posting.

All notices of job vacancies will be posted Company-wide for ten (10) calendar days. A copy of such notice will be provided to all Chief Stewards at the time it is posted. Original job bids must be submitted to the designated Company representative at the bidder's location prior to the end of the Company representative's normal workday on the day the job posting is removed. A bidder may withdraw his bid no later than two (2) calendar days after the removal of the job posting by submitting a written request to the designated Company representative for his location.

The job bidder is responsible for providing the staffing department with verification of any educational attainments which are a requirement for the posted job. Such verification must be received no later than fourteen (14) calendar days after the removal of the job posting.

The Company may withdraw a notice of job vacancy at any time after being posted, but the Union shall be notified, in writing, of any such withdrawal and given the reason therefore.

The staffing department will provide the Union Office a copy of all job bids and any withdrawal of job bids submitted. They will also notify the Union Office of the successful bidder for all jobs filled under this section.

If an employee is a successful job bidder, as authorized by any provision of this Article during the term of this Agreement, he shall not bid again unless disqualified during or prior to his contractual trial period.

Notwithstanding the provisions of Section 10.05 and 10.06, employees hired after November 10, 2005 through November 10, 2014 shall have no right to bid on available openings forty-eight (48) months from date of hire. Employees hired after November 10, 2014 shall have no right to bid on available openings for sixty (60) months from date of hire.

SECTION 10.06: Once following May 16, 2001, provided the employee has not already successfully bid as limited by Section 10.05 of this Article, an employee shall be permitted to make a demotional job bid only to an established job in a different line of progression. If an employee makes a demotional job bid from a line of progression, such bid may be to an open job in a different line of progression. A demotional job bid shall be awarded to an employee only if there is a qualified employee available and willing to take his place.

An employee who makes a demotional job bid into another line of progression where there is no incumbent employee qualified for promotion, shall be allowed to fill the highest job classification within that line of progression for which he is qualified and for which there is an opening.

SECTION 10.07: Any employee who is an active participant in a designated formal comprehensive training program above and beyond existing "on the job" training practices and procedures shall be precluded from bidding. Upon request, the Company will provide the Union with a list of all employees who are active participants in such training programs. An employee who is promoted within the training program shall not bid for three (3) years following successful completion of training program.

SECTION 10.08: For purposes of establishing the appropriate rate of pay, the reclassification of an employee for any reason, except as provided in Section 10.24, shall be defined as either Promotional, Lateral or Demotional. Such determination will be based upon the assigned pay grade for the classification the employee occupies relative to the assigned pay grade for the classification to which he is being reclassified. The appropriate rate of pay will be determined as follows:

a. Promotional: the employee receives a minimum increase of twenty (20) cents per hour, or the entry rate of the new pay grade.

b. Lateral: the employee retains his rate of pay in effect at the time he is changed to his new classification unless:

   (1) that rate of pay is less than the beginning rate for his new classification in which case he would receive the beginning rate of his new classification; or

   (2) that rate of pay is more than the highest rate for his new classification in which case he would receive the highest rate for his new classification.

c. Demotional: the employee receives the pay rate consistent with the rate of pay provisions in Section 10.24 for redeployed employees.

In all cases, classification seniority is established as of the date the employee was reclassified and any wage step progressions are based upon his classification seniority in his new classification.

SECTION 10.09: The Company may fill up to 50% of the job vacancies that occur within each department in a rolling twelve month period from external sources, without regard to the posting provisions of Section 10.05 or redeployment provisions of Section 10.24. For the purposes of this section, redeployment within a department will not constitute a job vacancy. The Company will provide written notification to the Union for the initial filling of a vacancy, whether internal or external for purpose of administering this section.

SECTION 10.10: An employee who is reclassified shall have an on the job trial period not to exceed thirty (30) calendar days. Such thirty (30) calendar day period may be extended by written notice to the employee, for up to an additional thirty (30) calendar days. Such trial period(s) may also be extended in an amount of time equal to all time the employee is off duty during such period(s). An employee who fails to qualify during his trial period(s) will be returned to his previous job and rate of pay with no loss of seniority, if such job is available. If the job from which the employee was reclassified is not available, the employee may be reclassified to another job for which he is qualified under the terms of Section 10.24.

SECTION 10.11: Seniority, qualifications, physical condition and ability to perform the available work shall be controlling factors in layoff and recall of employees. Accordingly, the Company will retain the most senior employees who possess these minimum qualifications and lay off employees with less Company seniority. It is agreed, however, that in case of layoff, no employee, regardless of his qualifications, physical condition, ability or seniority, shall have the right to displace an employee unless he is qualified, without further training and instruction, to satisfactorily perform the work of the employee being displaced.

SECTION 10.12: In layoff and in the elimination of or reduction within a job classification within a Department, the Company generally subscribes to the principle of "last in, first out." To that end, layoffs will be handled in accordance with the following procedure:

In the event it becomes necessary to reduce the number of employees within a line of progression, the Company shall notify employees whose jobs are eliminated of such elimination. The least senior employees within the line of progression shall have their jobs eliminated first. (For non-line of progression jobs, the least senior employees within the classification shall be affected first.) An employee whose job is eliminated shall have the right to a job within a line of progression (or non-line of progression job) provided there is a less senior incumbent in the line of progression (or non-line of progression job) whose job the employee is qualified to satisfactorily perform without further training and instruction.

Provided the foregoing conditions are met, the least senior incumbent within the line of progression (or non-line of progression job) shall be displaced and the employee causing the displacement shall be entitled to fill the highest job classification within the line of progression for which he is qualified without regard to the classification held by the displaced employee. Any employee displaced by a more senior qualified employee shall have the same rights under this Section as an employee whose job is eliminated.

Additionally, during the term of the current Collective Bargaining Agreement only, after all displacements are accomplished through the above process, any employee hired prior to November 11, 2008 who does not have a job may displace the most junior employee in the Company provided:

a) the junior employee was hired after November 10, 2008 and;

b) the senior employee possesses the minimum qualifications for the entry level classification in the junior employee's line of progression, and

c) the total number of employees displaced in any line of progression through the combination of normal bumping rights and the additional bumping right of this paragraph will not exceed 10% of the number of employees in the line of progression or 10, whichever is less, by virtue of this additional bumping opportunity.

SECTION 10.13: The Company shall be the judge of qualifications and ability of employees in case of layoffs, recall from layoffs, promotions, and job bids. However, where the strict application of seniority is not applied, such decision may be subject to the grievance and arbitration procedure of this Agreement.

SECTION 10.14: In case of layoff all probationary and temporary employees shall be laid off before any employees who have established seniority are affected, unless there is no employee with seniority who is qualified to do the work.

SECTION 10.15: Employees to be laid off will be given as much notice as is reasonably possible prior to the layoff. However, in no event will any employee be given less than two (2) weeks notice in writing prior to a layoff. A copy of such layoff notice will be given to the Chief Union Steward for the department where the layoff will be effective.

SECTION 10.16: The Company will not hire new employees (which shall include probationary and temporary) in any job classification while it has employees on layoff qualified to do the available work until those employees on layoff have been restored to do the available work or removed from the seniority roster as provided for elsewhere in this article.

SECTION 10.17: If an employee is subject to being laid off he may accept any job for which he is eligible and qualified or he may voluntarily choose to accept layoff.

SECTION 10.18: When it becomes necessary to increase the workforce after a layoff, the Company shall first post the job openings in accordance with Section 10.05 of this Article. If there are no qualified bidders, the Company shall recall laid off employees in accordance with their Company seniority.

SECTION 10.19: When an employee in the bargaining unit covered by this Agreement is promoted or transferred to a job outside the bargaining unit he shall retain his earned Company and classification seniority, but shall not have such seniority accumulate during such period of employment outside of the bargaining unit for purposes of this Agreement except for fringe-benefit purposes. Such employee may be returned to his former job classification within the bargaining unit at the Company's discretion not later than one hundred twenty (120) calendar days following his promotion provided, however, that no other employee will be demoted or moved out of the line of progression to permit his return to said job classification.

SECTION 10.20: An employee who is unable to work because of an occupational or non-occupational injury or illness shall have his medical, dental and life insurance coverage continued in accordance with the terms of this Agreement until the end of the twelfth full calendar month following the date the employee's absence began.

SECTION 10.21: When there is a work assignment opening within a job classification, such work assignment may be chosen by the senior qualified employee within the department, by classification seniority, where the opening occurs. The opening shall be filled in accordance with rules and regulations agreed to by the parties. If no qualified employee selects the open work assignment, the Company may assign the least senior qualified employee to the vacancy.

SECTION 10.22: Not less than fourteen (14) calendar days preceding a layoff, the parties shall meet to discuss any subcontracting practices which the Union considers to be in violation of this Agreement should such subcontracting continue. The Union shall be furnished with a complete list of all contractors performing services for the Company and the information called for otherwise in Article 24, Section 24.02 of this Agreement.

In the event a dispute arises as a result of the discussion, the parties shall immediately request a panel of not less than fifteen (15) Arbitrators from the American Arbitration Association who are available to hear and decide the case promptly. The parties shall alternately strike names until three remain. The three remaining names shall be submitted to the American Arbitration Association which shall appoint the Arbitrator most readily available to hear and decide the case.

The preparation of a transcript of proceedings and the submission of briefs shall be in accordance with Article 6, Section 6.08 of this Agreement.

SECTION 10.23: When a question of seniority arises where two or more employees have identical seniority dates, the following procedure shall be used to determine seniority:

a. departmental seniority breaks ties in classification seniority;

b. Company seniority breaks ties in departmental seniority;

c. ties in Company seniority are broken by a procedure established between the chief steward(s) and the management representative(s) where the tie exists. The affected employees will be given the opportunity to be present where reasonably practicable.

SECTION 10.24: When it becomes necessary to reduce the number of employees in a line of progression or a non-line of progression job, because of operational need and/or technological advancement, and such reductions may be accomplished through a redeployment process in lieu of the layoff process described in Section 10.11 through 10.18, the following process will be used:

The Company will notify the Union of the designated lines of progression or non-line of progression jobs where the number of incumbents exceed the desired level and will specify the desired level of staffing. All employees in the designated line of progression or non-line of progression job are considered subject to redeployment until the number of incumbents is reduced to the desired level. As long as there are employees subject to redeployment, openings are not subject to the posting requirement of Article 10, Section 10.05.

<u>Specific Redeployment:</u>

The Company will notify the Union of the need to accomplish a specific redeployment of employees, identifying the specific lines of progression or non-line of progression jobs to be reduced and the available openings designated to accomplish the redeployment, and will meet and discuss the situation, if requested. In a specific redeployment situation, openings will be offered first to employees in the specified lines of progression or non-line of progression jobs who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, openings will be offered to qualified employees on the basis of classification seniority. If qualified senior employees do not elect to fill such openings, then the junior qualified employees may be transferred on the basis of classification seniority.

General Redeployment:

Openings which are not designated to accomplish a specific redeployment, in accordance with the preceding paragraph, will be made available through a bidding process to all qualified employees subject to redeployment. In selecting the successful job bidders, the opening will be offered first to employees, on the basis of Company seniority, who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, job bids from within the payroll division where the opening occurs will be given first consideration on the basis of company seniority. If insufficient qualified bidders are found there, job bids from other payroll divisions of the department where the opening occurs will receive next consideration. If insufficient qualified bidders are found there, job bidders from the remaining departments will be considered. If insufficient qualified bidders are found there, the junior qualified employees subject to redeployment may be transferred on the basis of Company seniority.

The bidding process provided for in this section shall be separate from that described in Section 10.05 and shall not constitute a job bid as defined in Section 10.05.

Classification and rates of pay of employees who are reclassified pursuant to this section shall be as follows:

Classification:

Employees will be reclassified to the highest classification in the new line of progression for which they are qualified and an opening exists.

Rate of Pay:

The rate of pay for any employee reclassified under this section will be determined based upon the following table. "From" means the classification held by the employee immediately preceding the transfer. "To" means the classification to which the employee is being reclassified.

FROM	TO	RATE OF PAY[2]
Journeyman or Above	A Line of Progression Job	The higher of the rate of pay for the intermediate[1] classification in his former line of progression or his new

		line of progression.
Journeyman or Above	A Non-Line of Progression Job	Red Circled at the rate of pay for the intermediate[1] classification in his former line of progression.
Below Journeyman	Any Job	Red Circled at the "50% rate" as defined in Appendix "A."

NOTE 1:	For employees who are journeyman or above in a two classification line of progression (i.e., Customer Service Representative-Meter Reading) the intermediate classification in their old line of progression will be the journeyman classification.
NOTE 2:	An employee transferred to a line of progression classification will receive the above wage protection for a period of time equal to the duration of the wage step progression applicable to the classification plus six (6) months after which, if not fully qualified, he will be paid at the appropriate rate of pay for his classification and the provisions outlined in Section 10.04 will apply.

If the application of the above table would result in an increase for any employee, that employee will retain his present rate of pay unless qualified for the higher classification.

Employees who have been redeployed under this section shall have a one-time opportunity to return to their former classification, should openings occur, for a 3-year period.

Employees who are redeployed to a non-line of progression classification shall remain subject to redeployment until they have been offered an opportunity to transfer to a classification in a line of progression.

Notwithstanding the above, consistent with the provisions of the Company/Union partnership statement on Continuous Improvement, any employee who is redeployed as a result of the Continuous Improvement process will have their rate of pay red-circled subject to the provisions of Note 2 above.

ARTICLE 11
TEMPORARY EMPLOYEES

SECTION 11.01: The Company may, at its option, hire temporary employees from time to time throughout the term of this Agreement. Temporary employees are included in the bargaining unit covered by this Agreement, however, they are not entitled to any of the benefits provided for in this Agreement, except as specified herein. The Company shall have the right to discharge temporary employees with or without cause and without recourse by the Union or by such temporary employee to the grievance procedure of this Agreement. There shall be no seniority among temporary employees and there shall be no responsibility for re-employment of temporary employees if they are laid off or discharged during their temporary employment.

SECTION 11.02: Temporary employees may, at the Company's election, be transferred from temporary status to the Company's regular full-time employment. In the event of such a transfer, the period of time worked as a temporary employee from the date of his last employment shall be credited toward his seniority with the Company and shall be credited toward the computation of his probationary period. Additionally, future eligibility for seniority-related benefits for such employee will be calculated from the date of employment as a temporary employee.

SECTION 11.03: A temporary employee is an employee hired for a limited term of employment not to exceed twelve (12) months or for a particular job or project which, the Company anticipates at the time of employment, will not extend beyond twelve (12) months. A temporary employee shall be entitled to the temporary help rate. If the employee is hired for specific technical skills, he shall be entitled to the rate for the specific job which he is performing during the period of his employment as set forth in this Agreement.

SECTION 11.04: Temporary employees are entitled to the following contractual benefits as outlined in this Agreement:

(a) Overtime pay

(b) Premium pay

SECTION 11.05: The Company agrees to send to the Union a list of all temporary employees showing their respective job classifications (where applicable for temporary employees) and dates of hire. The Company agrees to update the aforementioned temporary employee list when necessary and will mail a copy of said list to the Union.

ARTICLE 12
HOLIDAY PAY

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day	Thanksgiving Day
Good Friday	Friday after Thanksgiving Day
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	2 Floating Holidays

SECTION 12.02: At the time of vacation selection, the preference of the Floating Holiday will be determined by seniority. After vacation selection has been completed, selection of the Floating

Holiday shall be made on a first come, first served basis. If operational requirements cause the cancellation of this scheduled Floating Holiday, it may be rescheduled or the employee may be paid as outlined in Article 9.

SECTION 12.03: To be eligible for holiday pay, when referred to herein, an employee shall have completed six months employment from the date of his hire and shall have worked the last scheduled workday before and the first scheduled workday after the day recognized as a holiday. The following shall be considered as excused on the last scheduled workday before and the first scheduled workday after the day recognized as a holiday for the purposes of the administration of this article:

(a) Permission granted to be absent without pay provided such permission is requested prior to the time employee is to be absent.

(b) Vacation

(c) Funeral Leave

(d) Jury Duty

(e) Sickness or injury providing the employee works at least one day in the workweek in which the day recognized as a holiday falls, or said holiday immediately precedes, immediately follows or is the first day or last day of such period of disability, and providing, further, the employee reports such cause for absence in a timely manner on the day of the absence or prior thereto, and furnishes a doctor's certificate, if requested by the Company.

SECTION 12.04: An employee who is eligible for holiday pay as set forth above and is not required to work on a day recognized as a holiday, shall be paid for eight (8) hours computed at straight-time hourly rates exclusive of shift premium or any other premium pay. Hours paid for under this provision, up to eight (8) hours, which fall on an employee's regularly scheduled workday shall be included in computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 12.05: Except for shift workers as set forth below, when any of the holidays fall on a Sunday the following Monday shall be observed as the holiday; should any of the holidays fall on a Saturday, the preceding Friday shall be the observed holiday. However, when Christmas Eve Day (December 24) occurs on Friday, it will be observed on the preceding Thursday and Christmas Day will then be observed on Friday. Additionally, when Christmas Eve Day (December 24) occurs on Sunday, it will be observed on the preceding Friday and Christmas Day will then be observed on Monday.

For a shift worker whose work schedule regularly includes work on Saturdays and/or Sundays and who is scheduled to work on a Saturday and/or Sunday which is a holiday, such holiday shall be observed on the legally recognized holiday instead of the Company observed holiday. A shift worker, scheduled to work on a holiday which falls within his normal workweek and works the holiday, may be permitted, with approval from his supervisor, to reschedule the holiday to some later date. Shift workers may bank no more than three (3) holidays at any given time in the calendar year, excluding those recognized in November and December and such banked holidays must be taken no later than December 15 of that year. Requests to reschedule holidays will be granted only to the extent operational demands and schedules will permit. Furthermore, employees choosing to exercise this option must declare their intent and reschedule such holiday before the end of the pay period in which the holiday is worked. Employees who reschedule a holiday shall receive the appropriate rate of pay for time worked on such holiday in accordance with Article 9, Section 9.01(a)(5) and 9.01(b)(1), however, the basic holiday allowance as described in Section 12.04 will be postponed until the employees receive time off for the rescheduled holiday or the end of the calendar year, whichever comes first.

The Company will permit at least fifteen per cent (15%) of the employees in its various departments time off on scheduled holidays which are observed Company-wide. Emergencies shall be in addition to the above limitations.

SECTION 12.06: An employee may schedule their Floating Holiday on the day recognized as Martin Luther King's birthday in accordance with Section 12.02. The Company will not unreasonably deny such requests consistent with operational demands. For shift workers, the Company will apply similar staffing levels for company-wide observed holidays, pursuant to Section 12.05.

ARTICLE 13
VACATIONS

SECTION 13.01: The Company will grant full vacation benefits to regular employees who were actively employed in the previous year according to the following schedule provided the employee worked at least 1040 straight-time hours during the previous calendar year. An employee who quits, voluntarily separates, retires, dies or who is discharged for cause on or before December 31, shall not be entitled to vacation in the following year.

(a) One (1) week of vacation after six (6) months of continuous service.

(b) Two (2) weeks of vacation after three (3) full years of continuous service.

(c) Three (3) weeks of vacation after five (5) full years of continuous service.

(d) Four (4) weeks of vacation after fifteen (15) full years of continuous service.

(e) Five (5) weeks of vacation after twenty-five (25) full years of continuous service.

SECTION 13.02: Vacation entitlement shall be determined by the anniversary date of an employee's most recent employment by the Company. Any additional vacation for which the employee becomes eligible in any calendar year may not be taken prior to such anniversary date. For anniversary dates occurring on or after December 1st in which there is inadequate time to permit scheduling of such vacation, with management approval, that vacation entitlement may be carried over into the following year and must be used within the first quarter.

SECTION 13.03: Employees who fail to satisfy the 1040 straight-time hours worked requirement for full vacation entitlement shall have their vacation entitlement reduced as follows:

At least 880, but less than 1040 straight-time hours worked - loss of one week of vacation entitlement.

At least 720, but less than 880 straight-time hours worked - loss of up to two weeks of vacation entitlement.

At least 560, but less than 720 straight-time hours worked - loss of up to three weeks of vacation entitlement.

Less than 560 straight-time hours worked - loss of all vacation entitlement.

For purposes of determining "straight-time hours worked," as used in this Section, the following shall be included in an employee's total:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked, shall count as eight (8) straight-time hours.

(b) Paid holidays falling in a employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury Duty and Funeral Leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks, per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

Nothing herein shall preempt the rights, as provided by Federal law, of an employee timely reinstated in accordance with such law following absence for military service in the armed forces.

SECTION 13.04: An employee who is off-duty because of sickness, injury or disability may take unused vacation entitlement, to which he was entitled at the onset of such absence, in lieu of sick leave or Workers' Compensation providing the employee requests same from his supervisor prior to the period he desires to take such vacation. Vacation in lieu of sick leave or Workers' Compensation shall not, however, reduce, or be in lieu of, any waiting period as applicable under

Articles 16 and 18 of this Agreement except as specifically stated in Article 16, Section 16.03(e). Vacation in lieu of sick leave or Workers' Compensation, where requested and granted, shall not be considered either as equivalent to time worked or reinstatement to active employment, as may be applicable, during the period involved for any purpose under this Agreement.

SECTION 13.05: Employees who are injured or become ill during a scheduled vacation period may reschedule the remainder of such vacation subsequent to the onset of such injury or illness with prior approval of their supervisor. Days paid for as vacation during such period of injury, illness or disability shall not reduce the waiting period required under Articles 16 and 18 of this Agreement. The waiting period shall begin effective with the first day that is permitted to be changed from vacation to sick leave and shall be applicable in accordance with the provisions of that article as though the period of injury, illness or disability began on that day.

SECTION 13.06: When a day recognized as a holiday falls on any of the first five (5) days of a workweek during an employee's vacation exclusive of vacation in lieu of sick leave or Workers' Compensation, the employee will be required to schedule the day of vacation upon which the holiday falls, at the time of vacation selection as described in Section 13.10.

SECTION 13.07: In the event an employee is separated for any reason (including extended approved leave of absence, retirement, lay-off, resignation, disability, death or discharge), the Company will pay to the employee, or the employee's estate, an amount equal to any unused vacation benefits to which the employee was otherwise entitled at the time of separation; provided, however, that all such rights shall be forfeited by an employee who is discharged for dishonesty.

Should an employee return to active employment without loss of seniority in the same calendar year as that in which the employee was separated and for which the employee received entitled vacation benefits and/or compensation in lieu of unused vacation benefits, the employee shall not be entitled to further vacation benefits in that year except such additional vacation benefits as may accrue as a result of an anniversary of continuous employment for which further vacation is applicable.

Should the employee be off-duty for any reason at the time of separation, vacation entitlement shall not exceed that for which the employee was eligible on the last day actually worked before such absence. Payment for such unused vacation, as set forth herein, shall not be considered an extension of employment and the employee shall not be eligible for any benefits of employment after the date of separation solely as a result of such payment in lieu of unused vacation.

SECTION 13.08: The wages which the Company shall pay during vacation period shall be computed on the basis of an eight (8) hour day and forty (40) hour week and shall be at the employee's normal rate of wages applicable during the period, exclusive of shift premium or any other premium pay. Time paid for as vacation pay shall be included as time worked for the purpose of computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 13.09: The Company will, as far as practicable consistent with work requirements, permit vacations to be taken at the time desired by employees, but determinations as to the total number of employees or any employees, the number of employees of a particular classification or at a particular location, the number and classification of employees of a particular working group, to be allowed on vacation at any time; the time within which vacations may be taken; and the make-up of working groups for vacation purposes, are reserved solely to the Company in order to insure the orderly operation of the Company. When these determinations have been made by the Company and there is an opportunity of choice between two or more employees, the employee with the highest seniority roster position shall have first choice of vacation time made available.

SECTION 13.10: For the purposes of vacation preferences under this article, employees shall be permitted to use their Company seniority to schedule vacation periods in two-week increments or less. The Company reserves the right to schedule an employee's fourth and fifth week of vacation separately from the first three (3) weeks of vacation and separately from each other.

It is agreed that vacations shall normally be scheduled to be taken in periods of one full week or more. Shorter periods of vacation may be allowed, however, in the discretion of supervision, for special circumstances when approved in advance for which vacation allowance is requested provided the employee, if requested, verifies the special circumstances for which the shorter period of vacation is requested.

Vacations must be taken within the calendar year in which they are applicable. Employees who do not take the vacation to which they are entitled in any calendar year, except when the employees are caused by the Company to forego all or part of their vacation due to an emergency, shall not be entitled to pay in lieu thereof or to carry over their unused vacation benefits to the next subsequent calendar year. Where the employees are caused by the Company to forego vacation due to an emergency, the Company shall either pay compensation in lieu of vacation or designate alternate vacation dates in the following year at the employee's option. Initial vacation schedules, once completed, shall be posted.

SECTION 13.11: Subject to operational requirements, a regular full-time employee whose spouse is expected to give birth to a child will be entitled to reschedule up to one (1) week's vacation, to begin at any time between the date of the onset of labor and the release from the hospital following delivery, provided the employee notifies his supervisor at least two (2) weeks in advance of the anticipated delivery date, and further notifies his supervisor before starting time on the first day he will miss work due to the birth of the child.

A regular full-time employee who does not reschedule vacation as described above, may be released from duty for not more than four (4) hours, with pay, to accompany his child home from the hospital should the release from the hospital occur on a scheduled workday for the employee. An employee may elect to take the remainder of his scheduled work day as an excused, unpaid absence. The employee must not be off duty for any other reason to be eligible for the four (4) hours pay described herein and must notify his supervisor of his absence for this purpose not later than the day preceding the day his child is released from the hospital. SECTION 13.12: The Company will grant regular employees who have completed six months employment from the date of hire one (1) Personal Day to be utilized during a calendar year. At the time of vacation selection, the preference of the Personal Day will be determined by seniority. After vacation selection has been completed, selection of the Personal Day shall be made on a first come, first served basis. If operational requirements cause the cancellation of the scheduled Personal Day, it may be rescheduled or the employee may be paid as outlined in Article 9. In the event an employee is separated for any reason, the Company shall not pay the employee for an unused Personal Day benefit.

ARTICLE 14
PHYSICAL EXAMINATION

SECTION 14.01: In addition to the physical examination which is given to all new employees before they are accepted for employment, the Company may require additional physical examinations (including periodic examinations for certain types of work, and examinations upon transfer of employees from one job to another) and it is understood and agreed that continuous employment is dependent at all times upon the employee's satisfactorily passing such physical examinations as the Company may, from time to time, require such employees to take. Physical examinations will normally be scheduled as early in an employee's regularly scheduled work day as operational needs will permit.

SECTION 14.02: The Company agrees that upon an employee's return to work after an illness or disability, consideration will be given to the employee's physical condition and, if possible, a less strenuous type of work will be granted.

SECTION 14.03: All medical expense made necessary by this article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth herein, employees shall receive pay for time spent, not to exceed eight (8) hours including time worked on that day, having such physical examinations. Following a period of sickness or non-work related injury, when an employee is released by his doctor to return to work he shall notify the Company of such release immediately. If the supervisor deems it necessary that the employee be examined by the Company's doctor to verify the employee's capability to perform his normal duties, the employee is expected to report to the Company doctor prior to the date of his release to return to work, if possible, and such time will be considered as part of his illness. An employee who is unable to visit the Company doctor before the date upon which his private physician has released him to return to work, shall be paid as follows:

(a) An employee eligible for sick pay shall be entitled to utilize up to one additional day of his sick leave entitlement subject to being required to report back for duty as set forth below.

(b) An employee not eligible for sick pay shall receive (as time worked) his straight-time hourly rate for all time spent, not to exceed eight (8) hours, in connection with such physical examination.

NOTE: An employee who returns to work from a period of sickness or non-work related injury without a release from his private physician shall be paid in accordance with (a) or (b) immediately above if directed to visit the Company doctor.

An employee shall not be required to visit the Company's doctor if released by his private physician after 12:00, noon, that day. The employee shall, however, report his release to the Company as set forth above.

An employee is required to report back for duty at the completion of his physical examination unless excused by his supervisor. An employee required to go to the Company doctor for physical examination on a regular off-day is entitled to overtime at his appropriate rate for a minimum of two (2) hours or time actually spent in the doctor's office (not to exceed eight [8] hours), whichever is greater. For the purposes of this section only, "regular off-day" shall mean the off-day of the schedule the employee would have been on had he been at work.

If an employee is required to see the Company doctor during a period of absence under this Article or, if his supervisor deems it necessary, after the employee is released by his personal physician to return to work, such employee shall be allowed to visit the Company doctor closest to his residence.

SECTION 14.04: Examinations by the Company's doctor which may be required during the course of an illness shall be considered a part of the employee's absence due to sickness and the employee shall be entitled to pay as sick leave for time spent having such examinations as provided for in Article 16. Examinations or treatment for compensable injuries are subject to the laws and regulations pertaining to Workers' Compensation and to another applicable article of this Agreement and are not subject to the provisions of this Article.

SECTION 14.05: Notwithstanding the previous paragraph, whenever an employee who is at work is required by the Company to leave his assigned place of work for the purpose of receiving a physical examination, the Company may provide transportation to the employee or a mileage allowance in lieu thereof. It is the employee's responsibility to keep his appointment for the physical examination and the election described herein is the Company's and not the employee's. Should the Company elect to pay mileage, it shall be to reimburse the employee for use of his personal vehicle and shall be determined by multiplying the Company's regular mileage rate for occasional use of personal vehicles by the one-way distance from the point of departure to the point of destination. In the event the employee is required to report back to work following a physical examination, mileage, if payable, shall be paid for the return trip.

ARTICLE 15
NO STRIKE AND NO-LOCKOUT CLAUSE

SECTION 15.01: The Union agrees that during the entire term of this Agreement the Union, its officers, representatives, members and the employees covered by this Agreement shall not take part in any strike, slow down or stoppage of work, boycott, sympathy strike, picketing or any other interruption of or interference with the work and business of the Company. The participation by an employee in any conduct prohibited by this article or the failure or refusal on the part of any employee to comply with any provision of this article shall be cause for disciplinary action, including suspension or discharge.

SECTION 15.02: In consideration of this no-strike covenant and pledge by the Union and employees, the Company agrees that it shall not lockout employees during the period of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees by the Company or the curtailment or discontinuance of operations by the Company in the exercise of its rights as set forth in any provision of this Agreement.

SECTION 15.03: Whenever the work of the Company requires that employees covered by this Agreement cross a legal picket line established by any other labor organization, the Union Office shall be notified of the need for such crossing as soon as is reasonably practicable under all of the circumstances. The notice called for by this Section shall in no way delay or excuse an employee from the performance of his duties.

ARTICLE 16
SICKNESS LEAVE OF ABSENCE

SECTION 16.01: The Company grants, for the term of this Agreement, to all regular employees covered by this Agreement, payment for time lost because of:

(a) Any accident occurring while the employee is not working for wage or profit, or

(b) Any sickness for which the employee is not entitled to benefits under any Workers' Compensation or Occupational Disease Laws or Acts.

SECTION 16.02: Payment will be made for regularly scheduled workdays on the basis of not to exceed eight (8) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first five (5) regularly scheduled workdays which constitute the basic forty (40) hours per week. This shall not include scheduled overtime days.

SECTION 16.03: Payments will be made for time so lost beginning with the fourth (4th) scheduled workday of any one continuous absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by illness to leave the employee's working place before the employee's regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) An employee who reports for work on a regularly scheduled workday but is forced by illness to leave work before working more than four (4) hours shall have that day counted as one (1) day of the required waiting period. An employee who is forced by illness to leave work after working more than four (4) hours but less than eight (8) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial day payment shall not be counted against an employee's total day entitlement.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) Upon admission to a hospital requiring overnight stay (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures) or, (2) upon admission to an outpatient care facility for procedures or treatment requiring general anesthesia (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures). Notwithstanding the general exclusions for dental procedures, payment will also be made for any regularly schedule workday of the waiting period upon admission to an outpatient care facility for procedures performed by an oral and maxillofacial surgeon which requires general anesthesia.

(e) An employee who becomes eligible for paid sick leave under this Article may substitute earned Vacation benefits for any time lost during the waiting period as described in this Section, provided he requests such by the close of the normal business day which follows the day he first becomes eligible.

SECTION 16.04: Payment will be made for time lost as outlined below:

(a) First year of regular employment - no sick leave.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty (20) days of paid sick leave if he has less than twenty (20) years of company seniority, or twenty-five (25) days of paid sick leave if he has twenty (20) years or more company seniority. Unused sick leave may be carried over from one year to the next, not to exceed one hundred (100) days. Paid sick leave earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the days of paid sick leave will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

SECTION 16.05: For the purposes of Section 16.04(b), the following will count as time worked:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked.

(b) Paid holidays falling in an employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury duty and funeral leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

SECTION 16.06: As a further condition of making payments for illness, the employee, or someone on the employee's behalf, must report absence because of illness on the first day of absence and thereafter as directed. The employee may be required to furnish a doctor's certificate after three (3) days and periodically during the employee's period of illness and/or upon release to return to duty, if requested by the Company. The Company may require an employee to report to the Company doctor if, in its opinion, sufficient cause exists for such action.

As a further condition of making payments under this Article an employee shall not engage in any physical activity for personal gain or profit unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of any sick leave benefits otherwise payable for the period of absence disqualified.

SECTION 16.07: The employee is obligated to return to work at the earliest day recovery from an illness will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for sick leave, shall be cause for discharge or other disciplinary action, including forfeiture of sick pay for the period of absence disqualified.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

(a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay.

(b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d).

(c) In the case of an employee who is able to return to work in some capacity after suffering from a catastrophic illness or injury and who thereafter must receive long term occasional medical treatment or rehabilitation which is not reasonably available outside the employee's regular working hours. An illness or injury shall be considered catastrophic if the employee suffered major head trauma, spinal cord injury, amputation, severe burn, severe stroke, amylotrophic lateral sclerosis, cancer requiring radiation or chemotherapy treatments, acquired immune deficiency syndrome (AIDS), severe cardiac disease, severe hepatitis, anorexia nervosa, bulimia, or severe congenital anomalies.

ARTICLE 17
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE 18
SUPPLEMENT TO WORKERS' COMPENSATION

SECTION 18.01: When an employee is injured while working for the Company and is entitled (or would by passage of time become entitled) to benefits under Workers' Compensation or Occupational Disease Laws or Acts, the Company agrees to supplement such benefits, as earned by the employee under Section 18.05, by paying such employee the difference between such benefits (irrespective of the employee's receipt of the benefits) and one hundred percent (100%) of the employee's net wages received on the basis of a forty (40) hour workweek, computed at straight-time exclusive of shift premium, or any other premium pay, beginning with the fourth (4th) scheduled workday of such absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by injury to leave the employee's working place before regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) If an employee is injured after reporting for work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours in the employee's regularly scheduled workday, not to exceed eight (8) hours in total for such day, except that no such payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under this article.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) during which the employee is a bed patient in a hospital and for which a room charge is levied; (2) which follows a period of such internment, even if internment is on an off-day; or (3) for time spent not to exceed eight (8) straight-time hours, visiting the Company doctor on waiting period days when the employee does not subsequently become eligible for Workers' Compensation benefit for such days.

SECTION 18.02: The employee is obligated to return to work at the earliest date recovery from an injury will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for compensable leave, shall be cause for discharge or other disciplinary action, including forfeiture of the Supplement for period of absence disqualified.

As a condition precedent to receipt of benefits under this Article, an employee shall not engage in any physical activity for personal gain or profit during the twenty-two week period of his supplemental benefits for occupational injury or illness unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting supplemental benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of the Supplement.

SECTION 18.03: The pay of employees working on overtime hours who are injured and required to go to the Company doctor will cease when they leave their work site. If it is necessary for the employees to return to their work site for their own convenience after their regularly scheduled workday is completed, whether transported by Company vehicle or not, they will not be paid for such time.

SECTION 18.04: Determination of first day considered as "lost time" is as follows:

(a) Workers' Compensation - Next calendar day after day of injury.

(b) For Supplement - Next regularly scheduled workday on which the employee is absent due to the injury subject to provisions of (a), (b), (c), and (d) above.

SECTION 18.05: Supplemental payment will be made for time lost as outlined below:

(a) First year of regular employment - no supplement.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty-five (25) days of supplemental pay. The supplement may be carried over from one year to the next, not to exceed one hundred (100) days. Supplemental pay earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the twenty-five (25) days of supplemental pay will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

ARTICLE 19
LIMITED SERVICE

SECTION 19.01: An employee who sustains a temporary or permanent partial disability from an illness or injury shall be permitted to return to work in whatever capacity his disability will permit, where work is available.

The duration of a limited service assignment, the affected employee's classification, and his rate of pay will be as follows:

A. For partial disabilities which are not compensable under Kentucky or other applicable Workers' Compensation statutes -

1. Classification and Rate of Pay: Will be subject to the employee's length of continuous service on the onset of his disability, in accordance with the following:

(a) If the employee has 25 years or more of Company seniority, his classification and rate of pay in effect on the onset of his disability will be continued for forty (40) work days, following which the employee will be reclassified to Limited Service Helper. His rate of pay will be the "50% rate" as defined in Appendix "A" or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(b) If the employee has 15 or more years, but less than 25 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for thirty (30) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(c) If the employee has less than 15 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for twenty (20) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

B. Except for those injuries described in Section (c), below, for partial disabilities which are compensable under Kentucky or other Workers' Compensation statutes:

1. Classification and Rate of Pay: Will remain the same as that in effect on the onset of his disability for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

C. For employees who may suffer partial disabilities arising from; spinal cord injuries, severe head trauma, severe burns, amputations or loss of sight, which are compensable under Kentucky or other Workers' Compensation statutes:

1. Classification: Will remain the same as that held by the employee prior to the onset of his disability for not more than two hundred (200) work days at which time the employee will be reclassified to Limited Service Helper.

2. Rate of Pay: The wage rate in effect for the employee prior to the onset of his disability will be continued for one hundred (100) work days, following which the employee's rate will be reduced by ten percent (10%), and the reduced rate will be paid for the next one hundred (100) days. Thereafter, when the employee has been reclassified to Limited Service Helper, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

3. Duration: There is no limitation upon the duration of a limited service assignment for disabilities described by this Section (c).

SECTION 19.02: An employee on limited service who is able to return to his prior job classification, will not have the time spent on limited service credited toward minimum time-in-grade requirements or wage step progression increases within the prior classification. General wage increases shall, however, apply to limited service employees except as otherwise provided. A general wage increase occurring at a time when a limited service employee is being paid at ninety percent (90%) of his prior rate shall be applicable only to the extent of ninety percent (90%) of the increase otherwise applicable to the employee's prior rate.

Should an employee suffer successive partial disabilities within a calendar year, the eligibility for limited service as a consequence of the most recent disability will be reduced by the limited service entitlement utilized by the employee with respect to the prior disability or disabilities.

SECTION 19.03: In order to be eligible for limited service as described in this Article, the employee must have worked a minimum of eighty (80) straight-time hours of regular duty within the calendar year. An employee on limited service as of December 31 of any calendar year may utilize the remainder of his limited service eligibility for that year, in the following year, provided the period of limited service is continuous. However, an employee on limited service on December 31 must work at least eighty (80) straight-time hours of regular duty in the following year to again be eligible for the full period of limited service.

If an employee is unable to return to regular duty at the end of his period of limited service eligibility, he will be placed off work until he can return to regular duty unless reclassified as described in Section 19.04.

SECTION 19.04: Regardless of the duration of an employee's limited service assignment and rate of pay applicable thereto, an employee on limited service who is certified by a medical doctor of the Company's choosing to be permanently restricted may be reclassified to any vacant job in a classification the duties of which the employee is qualified and physically able to perform. The rate of pay for employees reclassified under this section shall be as follows:

Workers' Compensation Injuries

Employees with 25 or more years of service will have their rate of pay reduced by ten percent (10%) upon being reclassified and the reduced rate will be paid for the next one hundred (100) days. Thereafter, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

Employees with less than 25 years of service will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Non-Workers' Compensation Injuries

Employees with 25 or more years of Company seniority will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Employees with less than 25 years of Company seniority will be paid at the rate for his new classification. Employees subject to reclassification as described herein, will have their cases discussed with the Union and their seniority status decided by mutual agreement.

SECTION 19.05: Where practicable and if appropriate, limited service employees described in Section 19.01 (b) and (c) will be reclassified to regular job classifications before exhaustion of their limited service eligibility provided work is available.

Employees who, prior to November 13, 1989, have been reclassified to regular job classifications from limited service and whose wages have been protected will be red-circled at their existing rates until such time as the rate for the classification exceeds the red-circled rate, or until an employee changes job classifications under Article 10.

SECTION 19.06: An employee's ability to return to his former job, or to be placed in a job of a higher classification, shall be subject to review at any time the employee's physical condition improves. If the employee is capable of performing the duties of his former job, he shall be returned to his former job provided an opening exists, and his seniority status shall be determined by mutual agreement. An employee may be placed in a job in a higher classification which was not his former job upon mutual agreement of the parties.

SECTION 19.07: Subject to the foregoing, an employee who is released to return to work in a limited service capacity shall promptly notify his department limited service representative who shall assign the disabled employee first to whatever work the employee's disability will permit in that department or payroll division. If no suitable work is available, the employee's department limited service representative shall then notify the designated Company representative responsible for the assignment of limited service employees. The disabled employee shall then be assigned to whatever suitable work that is available anywhere in the Company. Such assignments may be made on a daily basis, if necessary, and no assignment shall be held to constitute a change of schedule nor shall such assignments be made on the basis of an employee's seniority. Limited service assignments shall be considered as temporary assignments.

SECTION 19.08: Nothing in this Article shall be construed to abrogate or diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation laws of Kentucky or other applicable laws.

SECTION 19.09: Notwithstanding Section 18.01 of this Agreement, an employee who is on limited service due to an injury or illness and who has once satisfied the waiting period described in those sections shall not be required to satisfy an additional waiting period should the Company remove him from limited service duty due to a lack of suitable work.

ARTICLE 20
PERSONAL LEAVES OF ABSENCE

SECTION 20.01: When, in the opinion of the Company, the requirements of the business will permit, an employee may, upon written request to the Company stating the reason why such leave of absence is desired, be granted a leave of absence for legitimate personal reasons without pay for a period not to exceed one hundred eighty (180) calendar days. Seniority will accumulate only during the first one hundred eighty (180) calendar days of any leave of absence granted under this Agreement for personal reasons. The Company may, but shall not be required to extend any leave of absence granted under this Agreement.

SECTION 20.02: It shall be cause for discharge if any employee misrepresents or falsely states to the Company in any application for a leave of absence (under this or any other article relating to a leave of absence), or any extension thereof, the reason for requesting such leave of absence. It shall also be cause for discharge if an employee, during a leave of absence under this Agreement, accepts gainful employment or becomes gainfully employed in any capacity by any other person, firm or corporation, or engages in any business for gain or profit on his own account, without first having obtained approval in writing for such other employment or business from the Chief Administrative Officer, or his designated representative. An employee who fails to return to work at the expiration of a leave of absence shall be conclusively presumed to have quit his employment with the Company.

SECTION 20.03: The Union recognizes that when employees are granted leaves of absence, it may be necessary for the Company to make arrangements to fill such employee's job during the entire period of such leave of absence. The Union therefore agrees that no employee may return to work without the Company's consent and approval prior to the date on which his leave of absence expires.

SECTION 20.04: Employees granted leaves of absence under this article shall have the coverage of the following benefit plans continued to the end of the month in which the leave commences:

Group Life Insurance Program

Group Medical Insurance Program

Group Dental Insurance Program

If the employee desires to obtain continued coverage under these programs after the period specified above, such employees shall pay the full monthly cost of the benefit plan premiums or contributions up to and including the month in which the employee returns to work from his leave of absence. Full monthly cost shall include both employee and employer premiums or contributions. Such payments shall commence and be submitted to the Benefits Department by the first day of any succeeding months of the leave of absence. Failure to make timely payments as prescribed shall cause the immediate cancellation of the program coverage.

SECTION 20.05: An employee who is permitted to return from a personal leave of absence, prior to the approved return date, will be reinstated at his former rate of pay and will retain his position on the seniority roster, subject to the provisions of Section 20.01 of this Article.

SECTION 20.06: Any regular full-time employee covered by this Agreement who is elected to a public office requiring their absence from duty with the Company, may request a leave of absence without pay for the duration of their term or terms. Such request shall not unreasonably be denied.

Employees granted a personal leave of absence under this section may have such leave for the duration of their term of office without regard to the one hundred eighty (180) calendar day limitation on Section 20.01, and without loss of seniority. However, the seniority limitation of Article 10, Section 10.03(b) will apply.

Upon completion of their term they shall be reinstated to their former position, if it is available. If it is unavailable, they may be redeployed to another available position under the terms of Article 10, Section 10.24. Employees subject to reclassification under the terms of this section will have their cases discussed with the Union.

SECTION 20.07: Employees shall report to the Company and submit to such physical examinations as the Company may require prior to returning to work from leave of absence granted hereunder.

ARTICLE 21
FUNERAL LEAVE

SECTION 21.01: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of five (5) days, in connection with the death of the employee's spouse, employee's children and employee's parents, and step-children of the employee who are children of the employee's present spouse who have lived in the employee's home. For purposes of this section, "employee's parents" shall include the spouse of either of the employee's natural parents and legal parents. All leave granted under this section shall be taken between the date of death and two days following the date of the funeral or service, inclusive.

SECTION 21.02: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of three (3) days because of death of any other member of an employee's immediate family. Under this provision, other members of an employee's immediate family are recognized as being grandparents, grandchildren, sons-in-law, daughters-in-law, brothers, and sisters of the employee, spouses of employee's brothers and sisters, employee's spouse's brothers, sisters and parents, employee's spouse's grandparents or other close relative living in the home of the employee. All leave granted under this section shall be taken between the date of death and the date of the funeral or service, inclusive.

SECTION 21.03: The employee must report absence because of death in family to the proper supervisor on the first day of such absence and shall indicate the date of the funeral or service, if known, or as soon thereafter as the date becomes known. In the case of vacation interruption, because of death in family, the employee must notify the proper supervisor within two (2) work days of the date of death and shall similarly indicate the date of the funeral or service.

SECTION 21.04: The provisions of this Article will apply within the time limits of an employee's scheduled vacation, but will not apply when an employee is off-duty due to illness or injury or for any other reason. Note: This means that subject to the conditions of this section which determines an employee's eligibility for up to either three (3) or five (5) days off for death in family, and subject to the operating requirements of his department, an employee who suffers a "death in family" during the time he is on vacation may reschedule as vacation the number of vacation days interrupted by death in family, for which the employee is eligible.

SECTION 21.05: Employees who are requested to serve as pallbearers (honorary pallbearers not included) at the funeral of an employee or retired employee should be released from duty, where operational requirements permit, for the amount of time necessary to attend the funeral. An employee who serves in this capacity shall not lose straight-time pay (exclusive of shift premium) on that account. Where practicable and appropriate, the employee is expected to work before and/or after attending the funeral. The Company may require verification of the employee's service in this capacity.

ARTICLE 22
JURY DUTY

Employees serving on Jury Duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such Jury Duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

Employees scheduled to work the day shift, who are required to report for Jury Duty before noon, shall, upon request and notification to their Department Superintendent, be excused from reporting for work prior to reporting for Jury Duty and shall be required to return to work only if released from Jury Duty at, or prior to, the expiration of four (4) hours from his scheduled starting time. Where practicable, and upon request to the employee's supervisor, an employee scheduled for shift work will be rescheduled to day work (Monday through Friday) for the entire period he is scheduled for Jury Duty.

An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay, for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of a subpoena.

The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for Jury Duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

ARTICLE 23
MILITARY SERVICE

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the

Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage to up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

ARTICLE 24
SUBCONTRACTING

SECTION 24.01: The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary to prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement or utilize the terms set forth in Article 10, Section 10.24 in this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of either gas or electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force notwithstanding the fact that a reduction in force in a different area has caused the displacement of incumbent employees by more senior employees pursuant to Article 10. However, should a journeyman be removed from his line of progression due to a reduction in force, and as a result displace a less senior employee in a below journeyman classification in a different line of progression, he shall be considered a journeyman under this Section in the event of a subsequent reduction in force in his new line of progression for not more than the period of time equal to the minimum time in grade requirement for promotion to journeyman, plus six (6) months.

SECTION 24.02: If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

SECTION 24.03: It is agreed that outside contractors working on a cost/plus annually renewable contract will not perform work, normally performed by employees covered by this Agreement, on the sixth or seventh workdays of a week except in the following circumstances and situations: where the employees in the work area affected have been offered the work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage on the sixth or seventh day for the contractor to complete the work he is performing. However, contractors working on unit cost contracts, fixed bid contracts, or cost/plus emergency contracts will not be affected by this section. It is not a violation of this Section for a contractor to continue or complete work on the 6^{th} & 7^{th} workday, provided the contractor is responsible for that work during the week.

Section 24.04: The Company agrees that, other factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

ARTICLE 25
WAGES - JOB CLASSIFICATIONS - PAY PROGRESSIONS

SECTION 25.01: The wage rates for job classifications covered by this Agreement are described in Appendix "A," which is attached hereto and made a part hereof. Nothing in this Agreement shall prohibit the Company and the Union from mutually agreeing to modify the rate of pay for any job classification set forth in Appendix "A" at any time during the term of this Agreement.

SECTION 25.02: The Company will furnish the Union a copy of an accurate, up-to-date job description for all job classifications listed in Appendix "A."

It is understood that the purpose of the job descriptions referred to herein is to classify the work properly, to give guidance in making assignments and to determine the proper rate of pay therefore. It is agreed that the job descriptions referred to herein describe, in general, responsibilities and duties normally performed, but do not limit the work of an employee to the particular duties listed and the duties incidental thereto. It is agreed that job descriptions list typical duties of a classification and that numerous related tasks incidental to the typical duties listed which reasonably cannot be enumerated in the job description are included in the work of the classification.

SECTION 25.03: It is agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

SECTION 25.04: The rates of pay for any newly created job classifications, or for any existing job classifications which have been changed by the addition of new or different tasks which require significantly greater skills or responsibilities or by the removal of any tasks which result in requiring significantly lesser skills or responsibilities, and the seniority placement of any employees who may be affected by such changes will be negotiated with the Union by the Company. The Company will prepare proposed job descriptions in such cases and deliver a copy to the Union with notification as to the rate of pay at least fourteen (14) calendar days prior to putting the new or changed job classifications in effect, and will discuss them with the Union if so requested. However, the performance of work as assigned by the Company shall not be delayed either by discussion between the parties regarding new or changed jobs or by any arbitration regarding newly created or modified jobs as provided in Section 25.05. In either instance, wage rates for new or modified jobs as finally determined will be retroactive to the date the new or changed duties were first performed.

SECTION 25.05: If the parties are unable to agree on the proposed establishment of new jobs or modifications and revisions to existing jobs, such issue may be submitted to arbitration at the request of the Union as provided for in Article 6 of this Agreement. In resolving such dispute, the Arbitrator shall only have the authority to establish an appropriate wage rate in proper relation to other existing job classifications for any new or revised job and may not create, revise or abolish job descriptions or specifications.

SECTION 25.06: If the Union believes that the job description for any existing job does not accurately describe the duties or responsibilities of the job due to creeping job changes or changes about which the Union was not formally notified, the Union shall notify the labor relations department of its desire to discuss such issue, and a meeting shall be scheduled within fourteen (14) calendar days. Such meeting shall be conducted by a Representative of the labor relations department, and attended by representatives of the Company and Union who are knowledgeable of the matters to be discussed. If negotiations between the parties do not result in an agreement as to the accuracy of any such job description, the Union may appeal the matter directly to arbitration under Article 6. Such appeal to arbitration shall be not earlier than thirty (30) calendar days following the parties' first meeting. The Arbitrator shall have authority to determine only the appropriate wage rate for the duties performed by the employee(s) in the affected classification and may not create, revise or abolish job descriptions.

SECTION 25.07: An employee who is temporarily assigned to a higher job classification for more than four (4) hours, shall receive the rate of pay for the classification for the entire day of the assignment. An employee assigned to fill a temporary job vacancy in a lower job classification shall suffer no reduction in pay. This section shall not be construed to modify or restrict any other provision of this Agreement.

SECTION 25.08: When an employee is temporarily assigned to a supervisory position outside the bargaining unit, he shall be paid seventy-five cents (75¢) per hour above his regular hourly rate of pay and shall not perform bargaining unit work except as provided in Article 29, Section 29.02. It is understood that any such assignment or assignments for any individual employee will not exceed one hundred (100) work days in any calendar year provided, however, the Company may, upon notice to the Union, extend an individual's assignment beyond the one hundred (100) day limit if the employee is substituting for the extended absence of a Supervisor whose return to work is anticipated, but not subject to accurate prediction.

ARTICLE 26
MEDICAL AND DENTAL INSURANCE

SECTION 26.01: An employee is eligible to participate in the Medical and Dental Plan upon his or her date of hire.

Employees covered by this Agreement will participate in medical plans on the same basis as all other regular full-time employees of the Company. The details of such medical benefits shall be as specifically provided in the master plan documents covering the terms of such plans. The Company will assume an increase of 4% in each year of the contract in medical and hospitalization expense per employee. To the extent this expense increases over 4%, the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

To the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A joint Health Care Task Force will continue to meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

Effective January 1, 2009, the Company shall make a contribution to a health spending, health reimbursement or health savings account, as determined by the Company and established under a Company plan or applicable law, for the benefit of eligible Employees. Such contribution, which will be in the form of cash or credit, shall be made on an annual basis to the account of regular full-time Employees on the Company's payroll as of December 31st of the year prior to the year of contribution. The employee's use of the contribution shall be governed by the provisions of the applicable health spending, health reimbursement or health savings account plan or law. The Company reserves the right to alter, amend, or discontinue any contributions to such plans at its discretion, but will provide employees covered by this Agreement similar and comparable contributions as those applicable to all other regular full-time employees of the Company.

SECTION 26.02: Retiree Medical Insurance

A. Employees employed by the Company as of December 31, 2005, will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. The Company will credit monthly the following amounts toward the premiums for any medical plan sponsored by the Company, for those living retirees subscribing to such insurance through the Company.

> For employees retiring January 1, 2015 or after, up to $210.00 toward the cost of insurance premium for employee who retired at age of 55 or over, with at least 10 years of continuous service with the Company. Such $210.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $500.00. The $500.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $210.00. Additionally, the employee's spouse or other dependant will be eligible for an additional $100.00 credit toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $310.00 or $600.00 depending upon the age of the former employee.

B. Employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,500, per year of service after age 45, with a maximum initial account balance of $37,500.

2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

SECTION 26.03: For the purpose of Section 26.02 of this Article, subscription to such insurance through the Company by retirees and any contribution by the Company toward the payment of premiums shall be contingent on the insured persons' being covered by the Company's medical plans at the time of the employee's retirement and the maintenance of continuous coverage and timely payment of all premiums.

SECTION 26.04: Payments made in accordance with Section 26.02 A. of this Article will exclude premiums for new spouses or dependents acquired through marriage after retirement. Such payments to retiree’s spouse or other dependent will cease at the earliest of:

(a) the end of the 60th calendar month after the date of death of the retiree,

(b) the end of the calendar month the dependent no longer is eligible under the terms of the Retiree Medical Continuation Plan,

(c) the date the survivor dies, or

(d) the beginning of the calendar month the survivor does not pay the required premium contribution under the terms of the Retiree Medical Continuation Plan.

Even if such payments cease under item (a) above, the survivor may continue to participate under the terms of the Retiree Medical Continuation Plan by paying the full premium.

SECTION 26.05: Employees may elect to participate in either the Delta Dental High Option or Delta Dental Basic Option provided by the Company. If the employee elects the Delta Dental Basic Option, no employee premium contribution is required. If the employee elects the Delta Dental High Option, the employee will contribute $7 per month for single, $17 per month for single plus one or children, or $27 per month for family coverage. The contract between Delta Dental and the Company will govern in all matters related to the plan.

SECTION 26.06: If, pursuant to any Federal or State Law which may become effective during the term of this Agreement, the Company is required to make contributions or pay taxes for providing benefits which are already provided for under Company plans, then to the extent such benefits under any such Federal or State program would duplicate the benefits under the Company’s plans, the Company shall be relieved of the obligation to provide such benefits under the Company’s benefit plans.

ARTICLE 27
LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

SECTION 27.01: Effective 12/1/2008 the Company shall maintain the basic life insurance and accidental death and dismemberment plan on the basis of 2 times base rate of pay, maximum benefit of $150,000. It will be provided on the same basis as it has in the past for those employees who are eligible and enroll in this plan.

Employees who retire on or after January 1, 2004 will be provided retiree life insurance based on the following schedule:

Age	Amount of Retiree Life Insurance
Age 55 but less than age 65	1 times base rate of pay as of the date of retirement
Age 65 but less than age 70	.5 times base rate of pay as of the date of retirement
Age 70 or older	$10,000

SECTION 27.02: The Company will pay one hundred per cent (100%) of the total premium for the basic life insurance and accidental death and dismemberment plan for eligible employees who enroll in the plan.

SECTION 27.03: Employees may elect to participate in the optional life insurance plan at the rate of one (1), two (2), or three (3) times base salary. The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.04: Employees may elect to participate in the dependent life insurance plan for a spouse and dependent child(ren) of either:

1) $5,000 for a spouse and $2,500 on each child, or

2) $10,000 for a spouse and $5,000 on each child, or

3) $25,000 for a spouse and $10,000 on each child, or

4) $50,000 for a spouse and $20,000 on each child. *

** Enrollment in this fourth option will be subject to medical evidence of insurability and regulations imposed by the Kentucky Department of Insurance.*

The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.05: Effective 1/1/09, an employee is eligible to participate in the basic life insurance, accidental death and dismemberment insurance, optional life insurance and dependent life insurance upon his/her date of hire. The details of the foregoing Plans shall be as specifically provided in the master plan documents covering the terms of such Plans.

ARTICLE 28
RETIREMENT INCOME PLAN AND DISABILITY BENEFITS

SECTION 28.01: For employees employed by the Company on December 31, 2005, the Company will maintain in effect and pay the full cost for retirement income under the terms of the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan.

Effective January 1, 2015, the basic pension formula was amended as follows:

Effective 1/1/2015

Pay grades 1-5:	$79 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$92 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$100 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2016

Pay grades 1-5:	$80 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$94 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$102 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2017

Pay grades 1-5:	$82 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$97 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$105 per month per year of service (maximum of thirty (30) years)

Employees hired by the Company on or after January 1, 2006 are not eligible to participate in the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan. Instead they are eligible to participate in the Retirement Income Account (see Section 28.08) under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan.

SECTION 28.02: There will be no interruption in the accumulation of retirement benefits under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan unless an employee's pay ceases. If the employee becomes entitled to additional "sick pay" after interruption of the employee's "sick pay" there will be no accumulation of retirement benefits for the period covered by the additional "sick pay." Accumulation of retirement benefits will be resumed after the employee returns to work.

If the employee's initial date of disability is after January 1, 2004 and the employee is receiving benefits under the Long-Term Disability Plan, the employee will continue to accrue Service and Credited Service under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

SECTION 28.03: A retired employee shall be entitled only to those benefits provided by the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan which are in effect at the time of the employee's retirement. Any changes in the employee's Social Security benefits which become effective after the employee retires shall not reduce the benefits which the employee draws under the Plan.

SECTION 28.04: The Company may set reasonable requirements for advance notice to the Company by an employee who elects to retire before age 65 but may, at its discretion, waive such requirements on an individual basis, for good cause, without any obligation similarly to waive such requirements in any other case.

SECTION 28.05: If the employee's initial date of disability is after January 1, 2004, the Company will provide the following Long-Term Disability benefits:

(a) Employees who become totally and permanently disabled will be eligible for disability income under the Long Term Disability Plan if they have completed five (5) years of service at the time of disability.

(b) The amount of monthly disability income payable to a disabled employee is determined as follows:

Sixty percent (60%) of the employee's basic monthly earnings computed at his straight-time hourly rate immediately prior to the time of disability, to a maximum benefit of $15,000, reduced by;

1. One hundred percent (100%) of any Social Security Benefit, and

2. One hundred per cent (100%) of any benefits payable under Kentucky Workers' Compensation laws or the Workers' Compensation laws of any other State or benefits payable under any Federal government benefit plans.

SECTION 28.06: The Company shall amend the Plan to reflect the amendments to same as set forth in this Article 28. The Company reserves the right to make such Amendments to the Plan as are necessary to comply with the Employee Retirement Income Security Act of 1974, any amendments thereof or regulations pertaining thereto, and all other Federal or State laws or regulations.

SECTION 28.07: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: Eligibility to participate in the Louisville Gas and Electric Company Bargaining Employees Savings Plan is determined by the Plan and may be amended from time to time at the company's discretion provided that an employee is eligible to participate no later than the first day of the month on or after the three (3) month anniversary of his/her date of hire. Effective November 12, 2007, the Company matching contribution is 70 percent on employee contributions up to six (6) percent of covered compensation. Effective January 1, 2006, employees may contribute up to an additional 69 percent of covered compensation on a pre-tax, but unmatched basis, for a maximum of 75 percent. Effective January 1, 2006, employees age 50 or older may make "catch-up" contributions. Effective January 1, 2006, covered compensation shall include overtime and premium pay. Upon adoption by the LG&E and KU Energy LLC. Board of Directors, the Louisville Gas and Electric Company Bargaining Employees' Savings Plan will be amended effective January 1, 2008, to allow employee contributions to be made as Traditional 401(k), Roth 401(k), or a combination of both.

SECTION 28.08: Louisville Gas and Electric Company Bargaining Employees' Savings Plan: Employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee's Retirement Income Account.

Years of Service as of January 1	Percent of Covered Compensation
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent
16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provision of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE 29
GENERAL PROVISIONS

SECTION 29.01: Severe Weather - The Company agrees that it will not require employees to work in exposed and unprotected areas during severe weather conditions except in the event of an emergency or where such work is necessary to protect life, limb, property or maintain continuity of service or operations. Where such severe weather conditions exists, which prevent an employee from performing his normal work, the employee may be assigned by his supervisor to other available work.

SECTION 29.02: Supervisors Working - The Company's intention is to not perform bargaining unit work with supervisors except in emergencies or training situations (including maintaining and updating the supervisor's own job knowledge and proficiency). The union agrees that it is not a violation of this section if a supervisor performs bargaining unit work due to an unscheduled absence of an employee during the first two (2) or last two (2) hours of a shift.

SECTION 29.03: Commercial Drivers License (CDL)

(a) The Company will reimburse an employee required to have a CDL in the performance of his duties an amount equal to the difference between the cost of the CDL and a standard drivers license.
(b) The Company will pay for up to two tests and the associated fees for employees who are required to hold a CDL. Any fees associated with obtaining a CDL beyond the two tests must be paid for in full by the employee.

SECTION 29.04: Should an employee suffer an occupational injury to his person, and as a direct result of such injury, suffer damage to his eyeglasses, hearing aid or dentures, the Company shall, upon presentation of the damaged item and verification of the injury to the employee, reimburse the employee for the expense incurred in the repair or, if necessary, replacement of the item. Any items replaced under this Section shall be of the equivalent quality and price as the item damaged or destroyed as a direct result of the occupational injury.

SECTION 29.05: All bargaining unit employees who wish to exercise their right to vote on Election Day will be expected to do so either before or after their regularly scheduled workday. Time off with pay, up to a maximum of two hours, may be allowed an individual to vote if all of the following conditions are met:

(a) Arrangements are made prior to the end of the employee's shift on the day preceding the election;

(b) When the employee does not have sufficient time, either before or after his shift to vote; and,

(c) Any time off with pay for this purpose will be at the beginning of the employee's shift.

Employees who are excused from work to work at the polls will not be entitled to any compensation.

SECTION 29.06: Educational Assistance - The Company sponsors both a Tuition Refund Plan and a Basic Education and Vocational Training Support Program in which bargaining unit employees are eligible to participate. These educational programs are described in documents available in the Human Resources Department. These programs are subject to expansion, modification or termination by the Company.

SECTION 29.07: Dependent Care - The Company and the Union agree to continue, pursuant to Section 129 of the Internal Revenue Code, a payroll deduction plan for dependent care services. This program will be continued unless, by later action, the Internal Revenue Service or other governmental entity repeals or otherwise eliminates the advantage, to employees, of participating in such a program.

Section 29.08: Work Practices – The Union agrees to meet with local management during the term of this agreement to discuss changes in work practices that may be unique to the area and/or site.

ARTICLE 30
SPECIAL PREMIUMS

SECTION 30.01: Hot Stick Premium - When employees assigned to the Electric Service Delivery Department are required to do hot stick work on 33KV and above, a premium of fifty cents ($.50) per hour will be paid for the entire day on which such work is performed. When such employees perform the duties of transmission patrol, a premium of twenty-five cents ($.25) per hour will be paid for the entire day on which such work is performed.

SECTION 30.02: Sunday Premium - A premium of one dollar and twenty-five cents ($1.25) per hour will be paid for all hours (including overtime hours) worked on a Sunday by an employee for whom Sunday is one of his five (5) regularly scheduled workdays for that week. Additionally, Sunday premium will be paid for all planned overtime hours worked on Sunday.

The premium will not be paid for call-in overtime hours worked on Sunday; however, in the case of an employee initially scheduled for planned overtime on Sunday, and who, because of an emergency arising during the course of the planned overtime assignment has the overtime converted to call-in, the premium will remain in effect for the duration of the original planned overtime assignment.

SECTION 30.03: Adverse Work Premium – An adverse work premium of one-half (1/2) times the employee's regular straight-time hourly rate shall be paid for hours spent performing adverse work. The adverse work premium will not be paid when an employee is being paid at his overtime rate and the adverse work premium will not be compounded with other premium payments.

Adverse work shall mean emergency duties of an unusual nature involving significant risks, which are not commonly incurred in the performance of his normal duties, or the performance of duties under conditions of weather, environment, or other situations which materially increase the hazards involved in the performance of those duties which shall include but not be limited to the electric line repair work in connection with storm damage.

This premium will not be paid for permanent repairs required at locations temporary repairs were made to restore service at the time of the initial weather related customer service interruption.

ARTICLE 31
MILEAGE ALLOWANCE

SECTION 31.01:

Personal Vehicle Usage:

If an employee is instructed to report to work at another location, he will be reimbursed for personal vehicle usage while on Company business at the approved reimbursement rate. The employee will be reimbursed for mileage in excess of their normal round trip mileage. Normal round trip is defined as travel from home to the normal Company work location and back home. This rule includes reporting to either another Company location or off-site for training or other business purposes.

This mileage allowance does not apply to those employees whose regular job requires them to report at various locations, nor to employees who are transferred from one work location to a new work location on a permanent assignment.

SECTION 31.02: Employees permanently assigned to payroll division 53 who are required to use their personal vehicles in the performance of Company duties (except travel to work from home and back) shall be paid mileage at the Company's regular mileage rate for occasional use of personal cars in accordance with Section 31.01 above. For purposes of administration, each book will have a defined mileage assigned that is reflective of the mileage required to read the book.

ARTICLE 32
SERVICE WATCH AND STANDBY

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

If an employee is assigned a service watch or required to "standby" for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he is assigned to a service watch or required to "standby" for service calls. Only actual hours worked will be counted for overtime equalization purposes under Article 9.

ARTICLE 33
PERSONAL TOOLS AND SAFETY EQUIPMENT

SECTION 33.01: If an employee is required by the Company to use his personal tools in connection with his work, the Company will replace such tools if they are stolen or destroyed while in the custody and control of the Company.

SECTION 33.02: The Company will continue to furnish employees with tools and equipment which it usually and customarily furnishes employees. Additionally, the Company will furnish employees all safety equipment and protective devices, including leather work gloves, required by the Company or by law to maintain recognized standards of safety. An employee shall wear or utilize all safety equipment and protective devices issued to him. The employee will be subject to appropriate disciplinary action if such tools and/or equipment is intentionally damaged or destroyed by the employee.

SECTION 33.03: The Company will provide an annual tool and equipment allowance in the amount of $100.00, to be paid on the employee's anniversary date of employment, for employees permanently assigned to the below-listed job classifications:

Substation Control Technician A, B & Specialist
Substation Equipment Technician A, B & Lead

SECTION 33.04: At the request of the Union, the Company agrees to review any present or future job classification to determine which tool allowance rate, if any, is appropriate for that particular job classification.

ARTICLE 34
HEALTH AND SAFETY

SECTION 34.01: The Company and the Union recognize the need for a strong Health and Safety Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

SECTION 34.02: Working conditions which adversely and unreasonably impair the health and safety of employees shall be brought to the attention of supervision for immediate correction, if necessary. The Company agrees to investigate conditions which have a legitimate impact on the health and safety of employees. Accordingly, upon reasonable advance notice, the Company will meet with the appropriate Union Safety Committee member to discuss the nature of the complained of condition and to determine what, if any, remedial measures shall be taken. The Union shall keep the Director, Safety & Technical Training, fully advised of the members of its Safety Committee which shall be made up of not more than one individual per department and per shift, if appropriate, at each location.

SECTION 34.03: The Company and the Union agree to continue the Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Director, Safety & Technical Training, and shall meet at least monthly. This Committee shall consist of not more than three (3) members of the Company and three (3) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Director, Safety & Technical Trainingnot less two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting. The Director, Safety & Technical Training, shall appoint two (2) associates to attend the meeting whose names shall be made known to the Union not later than one (1) week prior to the meeting.

SECTION 34.04: It is agreed that the establishment and enforcement of safety rules and regulations is a proper function of management and to that end the final determination as to adoption and implementation of any proposed changes in safety rules and regulations shall be the sole responsibility of the Company.

SECTION 34.05: It is understood that any dispute arising out of the interpretation, application or implementation of written health and safety rules shall be proper subjects for Articles 5 and 6 of this Agreement.

SECTION 34.06: Meetings as described in Section 34.03 shall be conducted between the hours of 8:00 a.m. and 5:00 p.m. on a week day. Union representatives authorized to attend such meetings shall be compensated by the Company not to exceed eight (8) straight-time hours on the day of the meeting. The Union Safety Director will be released from regularly assigned duties on the workday which coincides with a scheduled meeting of the Joint Health and Safety Advisory Committee and up to two (2) additional days, if needed, for purposes of preparing for and participating in the meeting. The Union Safety Director shall suffer no reduction in straight-time earnings.

ARTICLE 35
NON-DISCRIMINATION

SECTION 35.01: There shall be no discrimination by the Company or the Union in the application of the terms of this Agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

SECTION 35.02: The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 36
SAVING CLAUSE

It is understood and agreed that the provisions of this Agreement are in all respects subject to all applicable laws and governmental regulations now or hereafter in effect and to the lawful rulings and orders of all regulatory commissions now or hereafter having jurisdiction. Should any provision of this Agreement be found to be in conflict with any lawful ruling or regulation, the parties will meet for the purpose of discussing and/or modifying that portion of the Agreement only.

ARTICLE 37
ENTIRE AGREEMENT

This Agreement sets out the entire understanding between the Company and the Union. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein, and this Agreement shall be strictly construed, provided, however, that the execution of this Agreement shall not invalidate any written agreement between the parties which is not in conflict with the terms of this Agreement, though such written agreement may have been reached prior to the date of this Agreement. Nothing herein shall be construed, however, to prevent the parties from reaching agreements after the effective date of this Agreement which are in conflict with the terms of this Agreement. (Such conflicting agreements must be approved by the Union President or a Business Representative and a representative of the Company's labor relations staff.) Such written agreement shall be incorporated in this Agreement and shall be valid for the life of this Agreement and any extension thereof, unless rescinded by the parties hereto.

ARTICLE 38
DURATION OF AGREEMENT

The effective date of this Agreement is November 11, 2014. This Agreement shall be in full force and effect for the entire period from November 11, 2014, through midnight of November 10, 2017, and from year to year thereafter, unless either party hereto shall, at least sixty (60) days prior to November 10, 2017, or the tenth day of November, in any year thereafter, notifies the other party in writing of its intention and desire to terminate this Agreement.

This Agreement may be extended by the mutual agreement of the parties. Such extension must be in writing and the extension may thereafter be terminated at any time by either party by giving forty-eight (48) hours written notice to the other party of the desire to terminate such extension.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:	For the Union:
Louisville Gas and Electric Company	**International Brotherhood of Electrical Workers Local 2100**
Paula Pottinger, SVP Human Resources	Curtis Stratton, President/Business Mgr.
Angie Gosman, Mgr. Labor Relations	Greg Purvis, Committee Member
Mike Buckner, Mgr. Fleet Ops Perf & Reliab	Cecil Milby, Committee Member
Stephanie Duncan, HR Manager	Rick Raymer, Committee Member
Natalie Piontek, HR Manager	P.J. Breeding, Committee Member
Phil Rabe, Mgr. Production	Dion Hoskins, Committee Member
Bob Rose, Mgr, Electric Distribution	
Paul Stratman, Mgr. Gas Operations	

APPENDIX A

Wages

a) Effective November 10, 2014, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

b) Effective November 9, 2015, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

c) Effective November 7, 2016, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

Effective January 1, 2003, employees covered by this collective bargaining agreement will be eligible to participate in the Team Incentive Award Program (TIA), subject to the terms of such TIA program as determined and modified by the Company from time to time. The first payout will be due in March, 2004 and will be targeted (100% rate) at 6% of the employee's annual earnings including overtime and premium pay.

Lines of progression and assigned paygrades are contained in a separate document.

Employees presently in classifications which have received an upgrade by virtue of a new assigned paygrade will receive the appropriate upgrade.

Employees who have received a downgrade by virtue of a new assigned paygrade; or who are presently in classifications which have had the rate for the paygrade reduced, will be "red-circled" at their rate of pay until such time as the rate for the employee's assigned paygrade equals and exceeds the employee's rate of pay or until the employee changes job classification under Article 10.

The preceding two (2) paragraphs are general rules which shall apply to all employees described therein unless expressly agreed otherwise by separate Memorandum of Agreement, or by Article 19 of this Agreement.

The "50% rate" as used in this Agreement shall be defined as the rate of pay which results from reducing an employee's former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification.

NOTE: Lines of progression are utilized for the purpose of establishing classifications with assigned paygrades, minimum times in grade to attain the necessary experience for promotional consideration, and journeymen levels in the lines of progression. An asterisk (*) indicates those lines of progression wherein employees, hired prior to January 1, 2000, will be afforded opportunity to advance to the journeyman job classification without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the next higher classification. The asterisk in the lines of progression denotes the journeyman job classification to which the employee may advance under this paragraph. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after January 1, 2000, will be afforded the opportunity to advance to the classification below journeyman without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the higher classification. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after November 13, 1989, who for any reason, fail to satisfactorily progress to and retain a journeyman classification, or a lower classification deemed necessary by the Company as described with this Note, may be separated without regard to other provisions of Article 10.

Employees reclassified to a lower rated job in a similar line of progression as the result of a layoff or a reduction in their line of progression (where no layoff occurs due to openings elsewhere), may have the minimum time in grade requirements for promotion to the next higher rated job reduced to the following:

(a) Six (6) months for employees reclassified to entry level classifications; or

(b) One (1) year for employees reclassified to higher than entry level classification.

Nothing herein shall be construed, however, to require the Company to promote an employee who, despite serving the minimum time(s) set forth above, is not qualified as set forth in Article 10 of this Agreement.

APPENDIX B

Contractual benefits will be modified for employees who are working abnormal shifts as follows:

I. For employees working four (4) days, ten (10) hours per workday schedule ("four/tens" hereafter).

A. Overtime

(1) Employees working a "four/tens" schedule shall be afforded overtime for hours worked beyond ten (10) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the first and second scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2).

(3) For work on the third scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2) and Article 9, Section 9.01(b)(4).

B. Vacations

(1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a "four/tens" schedule. Thus, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

(2) Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a ten (10) hour workday. Thus, employees on a "four/tens" work schedule taking periods of vacation of less than one full week shall receive ten hours of pay provided they have at least ten (10) hours of vacation entitlement remaining.

(3) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked, shall count as ten (10) straight-time hours. Additionally, such employees taking a period of vacation of less than one full week as described in items B.(1) and (2) above shall have such days count as ten (10) straight-time hours provided they have at least five (5) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a four (4) day, ten (10) hour per day work schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item H. below, such days shall count as ten (10) straight-time hours provided they receive at least five (5) hours of jury duty pay.

C. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee's work schedule will revert back to a five (5) day, eight (8) hour per day work schedule.

(2) An employee utilizing a floating holiday as provided for in Article 12 shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

D. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a "four/tens" schedule shall receive pay for time spent, not to exceed ten (10) hours including time worked that day, having such physical examination.

E. Sickness Leave of Absence

(1) For the purposes of Article 16, Section 16.02 as applied to employees working a "four/tens" schedule, payment will be made for regularly scheduled workdays on the basis of not to exceed ten (10) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first four (4) regularly scheduled workdays which constitute the basic forty (40) hours per week.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a "four/tens" schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than five (5) hours shall have that day count as ten (10) hours of the required waiting period. An employee who is forced by illness to leave work after working more than five (5) hours, but less than ten (10) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

(3) For purposes of Article 16, Section 16.04(b) as applied to employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked will count as time worked.

F. <u>Supplement to Workers' Compensation</u>

(1) For the purposes of Article 18, Section 18.01 as applied to employees working a "four/tens" schedule, payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed ten (10) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

G. Funeral Leave

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each day of Funeral Leave entitlement.

H. Jury Duty

Employees on a “four/tens” schedule will be entitled to ten (10) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

II. For employees working a 12-hour shift per workday schedule:

A. Shift Premiums

Employees who work the day shift of a 12-hour schedule are not entitled to shift premium. Employees who work the night shift of a 12-hour schedule are eligible for the third shift premium described in Article 8, Section 8.05.

B. Overtime

(1) Employees working a 12-hour shift schedule shall be afforded overtime for hours worked beyond twelve (12) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the last scheduled off-day of the workweek, the employee will receive two (2) times the employees straight-time hourly wage rate assuming the following conditions have been met:

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

b) The employee has worked at least one scheduled off day and that day was paid at the overtime rate or the employee was not offered overtime on previous scheduled off days.

(3) For all other scheduled off days of the workweek, the employee will receive one and one half (1½) times the employee’s straight-time hourly wage rate assuming the following condition has been met.

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

C. <u>Vacations</u>

(1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a 12-hour shift schedule. Employees on such a schedule taking one (1) week's vacation shall receive straight-time payment for regular scheduled hours in that workweek, provided they have vacation entitlement remaining.

(2) Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a twelve (12) hour workday. Thus, employees on a 12-hour shift schedule taking periods of vacation of less than one full week shall receive twelve (12) hours of pay provided they have at least twelve (12) hours of vacation entitlement remaining.

(3) Days actually worked or partial days where six (6) or more hours are actually worked, shall count as twelve (12) straight-time hours for the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule. Additionally, such employees taking a period of vacation of less than one full week as described in items C.(1) and (2) above shall have such days count as twelve (12) straight-time hours provided they have at least six (6) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item I. below, such days shall count as twelve (12) straight-time hours provided they receive at least six (6) hours of jury duty pay for such day they receive jury duty pay.

D. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee who is scheduled to work the holiday, but does not actually work such holiday will receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

(2) An employee utilizing a floating holiday as provided for in Article 12, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

E. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a 12-hour shift schedule shall receive pay for time spent, not to exceed twelve (12) hours including time worked that day, having such physical examination.

F. Sickness Leave of Absence

(1) Sick leave entitlement as described in Article 16, Section 16.02, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will be made for regularly scheduled workdays not to exceed twelve (12) hours for any scheduled workday, computed at straight-time exclusive of shift premium or any other premium pay.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a 12-hour shift schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than six (6) hours shall have that day count as twelve (12) hours of the required waiting period. An employee who is forced by illness to leave work after working more than six (6) hours, but less than twelve (12) hours may be paid on a day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

(3) For purposes of Article 16, Section 16.04(b) as applied to employees working a 12-hour shift schedule, days actually worked including partial days where six (6) or more hours are actually worked will count as time worked.

G. <u>Supplement to Workers' Compensation</u>

(1) Supplement to Workers' Compensation entitlement as described in Article 18, Section 18.01, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-

hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed twelve (12) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

H. Funeral Leave

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Funeral Leave entitlement.

I. Jury Duty

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

III. For employees working on abnormal shifts other than "four/tens" or 12-hour shift schedules the application of contractual benefits will be negotiated upon implementation of that schedule.

November 11, 2014

Mr. Curtis Stratton, President
International Brotherhood
of Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Trimble County Assignments

Dear Mr. Stratton:

This will confirm the continuation of the agreement negotiated in 2001 reached between Louisville Gas and Electric Company and Local 2100, International Brotherhood of Electrical Workers, regarding travel allowance and moving expense payable to employees who are assigned to the Company's Trimble County Plant.

For all purposes below "inside Trimble County" shall mean any point within a 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky and "outside Trimble County" shall mean any point outside of that same radius.

A. Permanent Assignments:

Except for employees hired after January 15, 1980, specifically for the Trimble County Plant site, employees who are permanently assigned to the Trimble County Power Plant will be eligible for reimbursement of moving expenses as described in "C." below and will be eligible for a travel allowance of $8.00 per day for each day the employee is scheduled to report for work and reports for work at the Trimble County Plant site. The travel allowance described in this paragraph will be paid the latest of: (1) an eligible employee's relocation from outside Trimble County for which moving expense is payable; or (2) six (6) months from the date the employee first reports to the Trimble County Plant site after being permanently assigned to that location.

B. Temporary Assignments:

(1) Assignments to Trimble County Plant Site

Employees temporarily assigned to the Trimble County Plant site who do not live inside Trimble County will be eligible for the Travel Allowance described herein.

(2) Assignments from Trimble County Plant Site

Employees permanently assigned to the Trimble County Plant site who live inside Trimble County will be eligible for the Travel Allowance described herein if they are temporarily assigned to another work site outside Trimble County.

C. Moving expenses as described herein shall not exceed $1,500.00 per eligible employee, and shall be available only to employees who are permanently assigned to the Trimble County Plant site and who remain employees of the Company for one year after the moving allowance is paid. The moving expense is payable only to those employees who relocate from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius, unless otherwise provided. To be reimbursed for moving expenses, an eligible employee must notify the Company in advance, in writing, of his intent to move his household goods, the approximate date of the move, the location moved from, the location moved to, and the identity of the mover being used. Once the move has been made, the employee must, within thirty (30) days, present to the Company an itemized bill furnished by the mover.

D. Employees who voluntarily bid under the terms of Article 10, Section 10.05 are ineligible for moving expenses and travel allowance.

E. This policy applies only to the Trimble County Plant site and shall govern the payment of travel allowance and moving expenses for employees assigned to or from said site on a permanent or temporary basis.

Sincerely,
Angie Gosman
Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Power Generation
(excluding Maintenance Lines of Progression)

This will confirm the understanding reached during the 1983 negotiations, and amended in the 1989, and the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced departments.

When, in the Company's opinion, it becomes necessary to transfer employees from one payroll division to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. Any employee transferred shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is transferred. However, where minimum time in classification requirements exists as a qualification for promotion, the following time must be served within the line of progression to which the employee is transferred:

    a. Three (3) months for employees in entry level classifications.

    b. Six (6) months for employees in higher than entry level classifications.

2. If some, but not all, of the employees at a location within a payroll division are to be transferred to a new payroll division at a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification in the payroll division to which the Company decides to transfer the employees. Should an insufficient number of employees be willing to choose transfer to the available openings in a different payroll division, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

3. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees in the other payroll divisions within the department shall be allowed to state their preference for the available job openings in each classification. With consideration being given to the list of employee preference, the Company shall assign, at its discretion, employees to fifty percent (50%) of the openings within each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.

4. For the purposes of Paragraph 3, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, in an equal number as are sought for reassignment. The Union shall then prepare a

list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employee from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

5. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

LETTER OF UNDERSTANDING

Regarding Power Generation
Maintenance Lines of Progression

This will confirm the understanding reached during the 1983, and amended in the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced department.

When, in the Company's opinion, it becomes necessary to transfer employees from one location to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. If some, but not all, of the employees at a location with a payroll division are to be transferred to a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification. Should an insufficient number of employees be willing to choose transfer to the available openings at a different location, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

2. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees at other locations within the department shall be allowed to state their preference for the available job openings in each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.

3. For the purposes of Paragraph 2, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employees from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

4. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

The Company (Louisville Gas & Electric) and the Union (Local 2100 International Brotherhood of Electrical Workers) agree as follows:

To clarify "Payroll Division" and "Department" in Section 10.05 of the current Collective Bargaining Agreement, "Payroll Division" and "Department" will be defined as:

"Department" is Energy Delivery, Energy Services and Telecommunications.

"Payroll Divisions" for Energy Delivery:

(10) Meter/Meter Assets
(21) Substation Construction & Maintenance
(30) Electric
(40) Gas
(50) Facility Maintenance

"Payroll Division" for Energy Services:

- Trimble County
- Mill Creek
- Cane Run
- Generation Engineering

LETTER OF UNDERSTANDING

For the purposes of Article 10, Section 10.21, the following shall be considered as an "open work assignment" in the payroll divisions as indicated:

POWER GENERATION

Employees in the Laboratory line of progression shall be allowed to bid for openings on a shift or a reporting location different from their own based on skill requirements.

Employees in the Records Coordinator lines of progression shall be allowed to bid for openings at a reporting location different from their own.

Employees in the Maintenance lines of progression shall be allowed to bid for openings at a reporting location different from their own based on skill requirements.

ENERGY DELIVERY

Employees in the Line Technician classification shall be allowed to bid for openings on a shift, reporting location or schedule different from their own.

Employees in the Construction & Maintenance Cable Splicing line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Gas Construction and Maintenance line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Trouble Technician - Gas classification shall be allowed to bid for openings on a shift different from their own.

Employees in the Distribution Operations Records Coordinator line of progression assigned to a Service Center shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Attendant classification shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Maintenance line of progression shall be allowed to bid for a reporting location different from their own based on skill requirements.

Employees in the Customer Service Representatives - Field Services line of progression shall be allowed to bid an open work assignment in the established work districts.

Employees in the Customer Service Representatives - Meter Reader line of progression shall be allowed to continue the present practice of "book" selection.

Employees in the Transportation Department - Garage line of progression shall be allowed to bid for openings on a shift or reporting location different from their own based on skill requirements.

Employees in the Transportation Office line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Warehouse line of progression shall be allowed to bid for openings on a shift or reporting location different from their own.

Open work assignments shall be limited to journeyman job classifications and above (or non-line of progression jobs) and further the concept of pre-bidding a preferred location or shift shall be utilized unless otherwise mutually agreed.

An open work assignment is when it can reasonably be anticipated at the time of the assignment that the duration of the assignment will be at least one-hundred twenty (120) days.

Any open work assignment which is not filled as described above may be filled by the least senior qualified employee in the classification.

This constitutes, unless hereafter otherwise agreed, the entire understanding between the parties as to the meaning of "open work assignment" as that term is used in Article 10, Section 10.21 of the Collective Bargaining Agreement.

November 11, 2014

Mr. Curtis Stratton, President
International Brotherhood of
Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Severance Benefits

Dear Mr. Stratton:

This confirms the continuation of the agreement negotiated in 2001 for a successor to the 1998-2001 collective bargaining agreement ("CBA") regarding severance benefits. During the term of the 2001 CBA, employees who receive notice of a General Redeployment pursuant to Article 10, section 10.24, shall have the right to elect severance benefits throughout the period they remain subject to redeployment. Eligible employees shall be entitled to a severance benefit equal to one week's pay for each full year of service, with a maximum benefit of twenty-six weeks. Additionally, the Company will pay the employees' group medical and dental premiums at the rate in effect at the time of their termination, for up to three (3) months of the period covered by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights. While the terms of this release will be left to the sole discretion of the Company, the terms will be substantially similar to those contained in the attached exhibit.

Sincerely,
Angie Gosman
Manager, Labor Relations

LETTER OF UNDERSTANDING
Regarding Cane Run Station

This will confirm the understanding reached during the 2011 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the Cane Run Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Cane Run Station because of the retirement of the Cane Run Station's coal fired units or part thereof, or the startup of a new generating plant or part thereof at the Cane Run generating station, the following procedure shall be followed:

1. The Company shall not lay off any Cane Run employees as a direct result of the retirement of the Cane Run generating station's coal fired units.

2. In the case of the initial staffing of a new plant or part thereof at the Cane Run Station, the Company shall assign, at its discretion, employees to fill all openings within each classification at the new plant. The Company shall fill all initial openings for a new plant or part thereof at the Cane Run Station with current Cane Run employees.

3. The Company shall provide a list of open positions to be filled at Mill Creek, Trimble County, and/or Ohio Falls to any employee at the Cane Run Station coal fired units not assigned to a new position at the new plant or part thereof at the Cane Run Station. The employees provided with this list shall be allowed to state their preference for the available openings at Mill Creek, Trimble County, and Ohio Falls. With consideration being given to the list of employee preference, the available openings shall be filled on a senior may, junior must basis utilizing Company seniority. An employee placed into a comparable classification pursuant to this paragraph shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is placed. For example, if a Cane Run operator was placed in an operator position at Mill Creek, his classification seniority shall be dovetailed. An employee placed into a different classification (i.e., a Cane Run operator is placed in a material handling position at Mill Creek) shall receive a new classification seniority date and their pay shall be red-circled and the pension multiplier will not be reduced as provided in the pension plan.

4. Employees at the Cane Run coal fired generating station who are permanently assigned to a position at Trimble County pursuant to paragraph 3 of this Letter of Understanding shall receive a one-time lump sum payment in the amount of $3,400.00, subject to applicable withholdings, per eligible employee, provided the employee relocates from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius and remains an employee of the Company for one year after the lump sum payment is made. Employees receiving the lump sum payment described in this paragraph shall not be eligible for any of the benefits set forth in the letter agreement regarding Trimble County Assignments, including, but not limited to the travel allowance and the reimbursement of moving expenses.

5. Within 36 months from the date of transfer, employees must pass the Minimum Qualifications for entry into their assigned classification. If the employee does not pass the minimum qualifications for entry, they will be subject to demotion within the established line of progression until such time they pass in accordance with the Employee Performance Review System for Bargaining Unit Employees.

6. All filling of vacancies for positions at the new Cane Run plant, Mill Creek, Trimble County, or Ohio Falls facilities pursuant to paragraphs 2 or 3 of this Letter of Understanding shall count as an internal posting for purposes of Section 10.09 of the Agreement.

7. All vacancies for positions at the Cane Run coal-fired generating units which occur prior to the retirement of these units and which the Company, at its discretion, decides to fill shall be first posted internally. The Company, at its discretion, shall determine the classification at the appropriate pay grade and qualifications required for each position posted pursuant to this paragraph. The Company shall be the sole judge of an employee's qualifications for such positions.

8. An employee of the Cane Run coal fired generating station shall have the right to elect severance benefits provided he remains employed at Cane Run until the Company releases him following the retirement of the coal fired generating units and completion of all related work. Employees assigned to fill openings at the new plant at the Cane Run Station or placed in positions at Mill Creek, Trimble County or Ohio Falls pursuant to paragraph 3 above, will have the option of either electing severance benefits or accepting assignment to a new position. Cane Run's coal fired generating station employees shall be entitled to a severance benefit equal to two week's pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay the employees' group medical and dental premiums for up to three months of the period covered by COBRA. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

9. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Cane Run coal fired generation employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

10. With respect to coal fired generation Cane Run employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Agreement, the Letter of Understanding Regarding Power Generation (excluding Maintenance Lines of Progression), and the Letter of Understanding Regarding Power Generation Maintenance Lines of Progression.

11. The Company shall determine staffing requirements and in the timing and the procedure for completing the selection and/or assignment subject to the provisions set forth herein.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 10, 2014 THROUGH NOVEMBER 8, 2015

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	37.41	37.98			
13	36.60	37.00	37.41		
12	35.32	35.70	36.95		
11A	32.03	33.08	34.15	35.28	36.55
11	32.03	33.03	34.03	34.95	36.17
10	31.45	32.35	33.36	34.35	35.32
9	31.01	31.79	32.61	33.36	34.15
8	30.07	30.81	31.60	32.35	33.20
7	27.92	28.67	29.46	30.27	31.01
6	26.56	27.37	28.13	28.96	29.67
5	25.98	26.81	27.55	28.37	29.12
4	24.84	25.65	26.42	27.21	27.99
3	24.13	24.75	25.41	26.07	26.76
2	22.57	23.36	24.07		
1A	22.57	22.96	23.23		
1	22.33	22.54	22.92		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 9, 2015 THROUGH NOVEMBER 6, 2016

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	38.35	38.93			
13	37.52	37.93	38.35		
12	36.20	36.59	37.87		
11A	32.83	33.91	35.00	36.16	37.46
11	32.83	33.86	34.88	35.82	37.07
10	32.24	33.16	34.19	35.21	36.20
9	31.79	32.58	33.43	34.19	35.00
8	30.82	31.58	32.39	33.16	34.03
7	28.62	29.39	30.20	31.03	31.79
6	27.22	28.05	28.83	29.68	30.41
5	26.63	27.48	28.24	29.08	29.85
4	25.46	26.29	27.08	27.89	28.69
3	24.73	25.37	26.05	26.72	27.43
2	23.13	23.94	24.67		
1A	23.13	23.53	23.81		
1	22.89	23.10	23.49		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 7, 2016 THROUGH NOVEMBER 5, 2017

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	39.31	39.90			
13	38.46	38.88	39.31		
12	37.11	37.50	38.82		
11A	33.65	34.76	35.88	37.06	38.40
11	33.65	34.71	35.75	36.72	38.00
10	33.05	33.99	35.04	36.09	37.11
9	32.58	33.39	34.27	35.04	35.88
8	31.59	32.37	33.20	33.99	34.88
7	29.34	30.12	30.96	31.81	32.58
6	27.90	28.75	29.55	30.42	31.17
5	27.30	28.17	28.95	29.81	30.60
4	26.10	26.95	27.76	28.59	29.41
3	25.35	26.00	26.70	27.39	28.12
2	23.71	24.54	25.29		
1A	23.71	24.12	24.41		
1	23.46	23.68	24.08		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

Previous LG&E IBEW Contract

ARTICLE 1
RECOGNITION

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

ARTICLE 2
MANAGEMENT

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees, and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

ARTICLE 3
UNION SECURITY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Old Kentucky Home Council, Boy Scouts of America

2. Kentuckiana Council, Girl Scouts of America

3. Metro United Way

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

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

(a) A copy of this Agreement;

(b) A copy of the Company's work rules, including Absenteeism and Tardiness rules and regulations;

(c) A copy of the Safety Manual;

(d) The telephone number(s) to call to report absence or tardiness;

(e) The names of employee's immediate supervisor and the supervisor's immediate superior; and,

(f) A list of Stewards and Chief Stewards furnished the Department by the Union.

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

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

ARTICLE 4
UNION BUSINESS

SECTION 4.01: Any regular employee covered by this Agreement who is or may be elected or appointed to an office in the Union requiring his absence from duty with the Company, upon written request by the Union, shall be granted a leave of absence without pay for the duration of his term or terms of office. He shall be reinstated to employment upon completion of his term of office with restoration of full seniority, including the time served in union office, if he applies for reinstatement within thirty (30) calendar days after expiration of his term. Provided he is capable of performing the work and has retained qualifications, he shall be reinstated to his former position or its equivalent on the shift and at the location he was assigned prior to his term in the Union office, if available. He will be allowed time off from work without pay for any vacation entitlement he may have earned from the Union while on such leave of absence and such time will be treated as though it were vacation for absenteeism purposes. Time off will be granted only to the extent scheduling will permit which does not interfere with the established vacation schedule in accordance with Article 13. The Company shall not be required to grant more than four (4) leaves of absence under this Article at the same time. However, the Company may, upon proper request from the Union, authorize more than four (4) such leaves of absence. Two (2) of the above authorized four (4) leave of absence employees may instead be employees chosen by the Union who will remain active, but will be on full-time special assignments. Such employees will primarily focus on the two functions described below or must actually perform services directly related to the administration and enforcement of the CBA to include, without limitation, acting as the Union's chief representative for the Joint Health and Safety Committee as detailed in Article 34. Compensation shall be limited to loss of straight-time wages at the employee's rate immediately prior to the start of his special assignment, adjusted for regular increases.

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

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

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

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

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

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

(b) For time spent by a Union member who is requested by the Company or K.O.S.H.A. to attend opening or closing conferences or the walkaround of a K.O.S.H.A. inspection of a Company facility.

(c) For time spent in arranged Company authorized meetings with Company representatives.

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

SECTION 4.07: Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for time so spent, shall, upon request by the Union, be compensated by the Company for straight-time hours spent. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

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

(a) Group Medical Insurance Program
(b) Group Dental
(c) Retirement Income Plan
(d) The programs described in Section 29.07

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

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

SECTION 4.10: With the exception of the provisions of Section 4.05 above, there shall be no other compensation for Union business.

SECTION 4.11: Bulletin boards shall be furnished by the Company for the Union's use for the purpose of posting notices to Union members. The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. Postings on bulletin boards shall be done by the Chief Union Stewards or their designated representatives.

ARTICLE 5
GRIEVANCE PROCEDURE

SECTION 5.01: A grievance is defined as a dispute an employee or the Union may have with the Company arising from or based on the interpretation, application or violation of the express terms of this Agreement and other related contractual agreements or established precedents.

SECTION 5.02: It is the intention of the parties that all complaints and grievances should be presented promptly and discussed within a reasonable time. It is the further intention of the parties that grievances should be settled, whenever possible, at the departmental levels where the greatest familiarity with the subject matter exists. Therefore, prior to filing a grievance at the First Step of the grievance procedure, an employee who has a complaint or problem which may thereafter be a grievance, may informally discuss such complaint or problem with his immediate supervisor. If the complaint or problem is not resolved at this informal discussion, then it may thereafter be referred to the First Step of the grievance procedure.

It is agreed that all grievances, except those involving discipline or discharge, shall be settled and determined through the following grievance procedure. Discipline and discharge grievances will be processed in accordance with Article 7.

> First Step - the Union or any employee who believes that he has a justifiable grievance shall, within fourteen (14) calendar days after the cause of the grievance is known to the employee, or when it could have reasonably been known to the employee, verbally present and discuss the grievance with his immediate supervisor. The Shop Steward shall be present at this meeting and shall identify the verbal presentation as a formal grievance. If the grievance is not resolved at this meeting, the shop steward will specify the issue of the grievance and the date of this meeting on the First Step grievance form provided by the Union. The supervisor will sign acknowledging receipt of the grievance. The supervisor shall, within fourteen (14) calendar days of the initial meeting, notify the employee and the shop steward of the disposition of the matter.
>
> A meeting will be held, within the above fourteen (14) calendar day period, in an attempt to settle the grievance using mutual gains bargaining (MGB) principles. The meeting may be attended by the aggrieved employee, his Shop Steward and Chief Steward or other designated Steward trained in MGB principles. Also in attendance may be the grievant's immediate supervisor and another management representative trained in MGB principals

who shall then attempt to settle the grievance. Any new information the Union may discover after this meeting will be promptly brought to management's attention. The Union will not be unreasonably denied the opportunity to explain the new information, if necessary. Any settlement must be documented on the First step grievance form, signed by both parties and submitted to the Union Office and the Labor Relations Department. Within seven (7) calendar days of such settlement, the Union Office or the Labor Relations Department will have the opportunity to reject the settlement. If neither the Union Office nor the Labor Relations Department rejects the settlement, it may then be implemented. It is understood and agreed that settlements at this level of the grievance procedure shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

Second Step - If the grievance is not resolved, and is to be processed further, then within seven (7) calendar days after the supervisor's answer at the First Step of the grievance procedure or in the case of a rejected settlement, within seven (7) calendar days of notice of such rejection, the grievance shall be reduced to writing and submitted, by the President of the Union (or his designated representative) to the person designated by the Company for a Second Step grievance meeting. This meeting will be held within fourteen (14) calendar days of receipt, if practicable.

At the Second Step grievance meeting, a member of the Labor Relations staff (together with such associates as he may wish to assist him in the matter) shall meet with the Union Grievance Committee (which shall be composed of the Union President, the Chief Steward, the Shop Steward, and the grievant or their designated representatives, together with such non-employee associates as they may wish to assist them in the matter) to discuss and attempt to resolve the grievance.

Within fourteen (14) calendar days after the Second Step grievance meeting is conducted, a person designated by the Company shall answer the grievance in writing and give such answer to the Union President. If the grievance is not resolved at the Second Step of the grievance procedure, then, as prescribed in Article 6 of this Agreement, the President of the Union (or his designated representative) may submit a written demand for arbitration to the American Arbitration Association with a copy to the designated Company representative.

At any time after the expiration of ninety (90) calendar days following the date of the Company's Second Step answer for discharge cases or six (6) months following the date of the Company's Second Step answer for all other cases, the Company may inform the Union Office in writing that such grievance must be submitted to Arbitration within fourteen (14) calendar days after the receipt of such letter, or it shall be defaulted in accordance with the terms of Section 5.03.

SECTION 5.03: Any dispute, complaint or grievance arising from an alleged violation of this Agreement by the Company shall be deemed, considered and held to have been waived unless the same is presented for settlement and determination within the time limits as spelled out in the various steps of the grievance procedure. In the event a grievance is not processed within the specified time limits, unless the Company and the Union mutually agree otherwise, the grievance shall be deemed to have been defaulted and it will thereafter be settled in favor of the non-defaulting party. It is further understood that if a grievance is defaulted or waived it shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

SECTION 5.04: It is agreed that the Company will compensate, per Article 4, Section 4.05 of this Agreement, the grievant and the Stewards, who are authorized in this article, for documented time spent in investigating, processing grievances and participating in grievance step meetings with Company representatives. "Substitutes," "assistants," or "replacements" will only be recognized as being entitled to compensation under this Section if, where practicable, written advance notification is received from the Union office naming the changes in designated representatives that the Union desires to make. The Union agrees to keep the Company notified in a timely manner as to who has been designated a Shop Steward or Chief Steward, and which group or groups of employees that each one represents and shall provide the Company with an up-to-date list at the beginning of each calendar month. The Union further agrees to assign each Shop Steward to his current work site or work group.

The First Step of the grievance procedure shall be conducted during the scheduled working hours of the grievant as far as practicable. Second Step grievance meetings shall be conducted as far as practicable between hours of 8 a.m. to 5 p.m. Time of such meetings shall be by mutual agreement of the parties.

SECTION 5.05: In order to investigate grievances arising hereunder and/or to meet with representatives of the Company to attempt to adjust grievances for those employees in his designated work group or work area, the Union representative authorized to participate at the appropriate grievance step and to represent the grievant may be permitted to consult with any other employee within his designated work group or work area during the working time of either of them, provided he first obtains the permission of his own supervisor and then obtains the permission of the immediate supervisor of the employee being consulted and that such consultation shall not disrupt the Company's operations. The permission of the immediate supervisor in either case shall not unreasonably be withheld. Consultations of this nature shall be as brief as practicable with every reasonable effort made to limit their use to the involvement of only those employees as may be needed to establish the facts in each case.

In addition to the above limitations, grievance investigation as described herein shall be authorized only on Company property. However, after a grievance has been answered following the first step hearing, a Chief Steward may, if necessary, be authorized to attend the Union Office for purposes of grievance investigation provided, however, the appropriate labor relations/management representative receives a written request specifying the grievance being investigated, as well as the date, time and approximate duration of the investigation for which permission is requested. Such request must be received reasonably in advance of the date sought by the Chief Steward and shall be signed by the Union President or a Business Representative. Permission to attend the Union Office, provided these conditions are met, shall not be unreasonably withheld.

Additionally, should an employee be suspended pending discharge pursuant to Section 7.04 of this Agreement, the appropriate Chief Steward will, if necessary, be authorized to attend the Union Office, during his working time, prior to the suspension hearing after first obtaining the permission of his immediate supervisor. Permission will not be unreasonably withheld.

SECTION 5.06: Whenever a grievance involves two or more employees, not more than two of the employees affected may be substituted for an employee or grievant wherever the words "employee" or "grievant" are used in the grievance procedure.

SECTION 5.07: Grievances which relate to matters which extend beyond a single section or department may originate in Step Two of this grievance procedure, provided that the initial time limits for filing a grievance in Step One of this grievance procedure are met. The time limits to answer at Step Two will apply.

SECTION 5.08: This grievance procedure may be varied at any time by mutual agreement, in writing, of the parties when such action appears to be necessary or desirable.

ARTICLE 6
ARBITRATION

SECTION 6.01: Any grievance not resolved in the Second Step of the grievance procedure may be submitted to impartial arbitration.

SECTION 6.02: The Union shall notify the Company of its intent to arbitrate a grievance by the procedure established in Article 5, Section 5.02. Such notice shall include the name of the Union's representative.

SECTION 6.03: Within five (5) working days after receiving written notice from the Union that it has requested arbitration of an unresolved grievance, the Company shall notify the Union of its representatives. A meeting will be held between the parties to select one arbitrator from the panel submitted by the American Arbitration Association. This meeting shall be held in a timely manner so as to satisfy the selection requirements of the American Arbitration Association. At such a meeting, the parties shall attempt to resolve the grievance. If the grievance is not resolved at such a meeting, the two parties shall select an impartial arbitrator as hereinafter provided.

SECTION 6.04: Any grievance processed under the terms of this article shall be arbitrated in accordance with the voluntary Labor Arbitration rules of the American Arbitration Association which are then in effect and the Arbitrator for each such case shall be selected in accordance with said rules except that either party may reject one list per case; provided, however, that each list of arbitrators submitted by the American Arbitration Association shall contain the names of at least seven (7) arbitrators who are members of the National Academy of Arbitrators, selected without regard to the geographic location of their residence in relation to Louisville, Kentucky. No more than one grievance shall be simultaneously submitted to any one arbitrator unless the Company and the Union agree otherwise in writing. The Arbitrator so selected shall have power to receive testimony from parties to the dispute and to hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings had before the Arbitrator. The Company shall bear the cost of preparing and presenting its case to the Arbitrator and the Union shall bear the cost of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as but not limited to the Arbitrator's fee, the cost of recording and transcribing testimony if the parties mutually agree to split this cost or if the Arbitrator requests that the hearing be transcribed, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Company and the Union.

SECTION 6.05: The function of the Arbitrator shall be of a judicial rather than a legislative nature. The Arbitrator shall not have the authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall have power and authority to arbitrate only those matters expressly made subject to arbitration by the terms of this Agreement and shall rule only on the issues submitted to him. The Arbitrator shall have power only to interpret this Agreement and shall not have the power to alter or amend it. The Arbitrator shall not decide issues which are not directly involved in the case submitted to him, and no decision of the Arbitrator shall require the payment of a wage rate or wage basis different from, or the payment of any wages in addition to, those expressly set forth in this Agreement. In any discharge or disciplinary layoff case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Company shall be required to make the employee whole to the extent of the Arbitrator's award but shall be entitled to full credit on such award for the employee's gross interim earnings received or receivable by the employee during the period he was not working for the Company. Subject to the foregoing qualifications and limitations, the Arbitrator's award shall be final and binding upon the Company, the Union and the aggrieved employee or employees.

SECTION 6.06: Only the Union shall have the right to process and appeal grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance processed under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or if the Company and the Union settle any grievance on behalf of an employee hereunder, the employee who has filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee shall thereafter be estopped to revive or further prosecute said grievance.

SECTION 6.07: Upon mutual agreement of both parties, grievances involving discipline or discharge may be submitted to Expedited Arbitration. Any grievances submitted to Expedited Arbitration under the terms of this article shall be conducted in accordance with the Expedited Labor Arbitration Rules of the American Arbitration Association.

SECTION 6.08: In discharge cases, provided either party desires to file a post-hearing brief, such briefs shall be filed not more than three (3) weeks from the close of the hearing or two (2) weeks from receipt of the transcript of proceedings, whichever occurs first.

ARTICLE 7
DISCIPLINE AND DISCHARGE

SECTION 7.01: The Company shall have the right to discharge an employee during his probationary period with or without cause, and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

SECTION 7.02: The maintenance of discipline is the responsibility of the Company and to that end, the Company shall have the right to discipline or discharge employees, who have completed their probationary period, for just cause. The Company will send the Union Office a copy of any written disciplinary action given to employees covered by this Agreement and also shall provide a copy to the Union Steward. Such notice will be given as soon as possible after the action takes place.

SECTION 7.03: Any employee called in for disciplinary action or for an investigation which could result in disciplinary action, for that employee, shall be informed of his right to Union representation and shall be allowed to obtain such representation if he so desires before such action or investigation takes place. A copy of any disciplinary action taken shall be given to the employee. The Union or the employee may, within fourteen (14) calendar days after the administration of disciplinary action, appeal such action directly to the Second Step of the grievance procedure in Article 5.

SECTION 7.04: In cases in which the Company determines that an employee's conduct may justify discharge, such employee shall first be suspended for a period not to exceed the equivalent of forty (40) hours of scheduled work time. During this period of initial suspension, the employee and/or the Union may request a hearing before the appropriate manager or his designated representative. At such hearing, all facts giving rise to the employee's disciplinary action will be presented to the Union and discussed between the parties. The president of the Union (or his designated representative) will be notified and given an opportunity to be present or have his designated representative present. After such hearing, or if no such hearing is requested, the Company shall determine the appropriate penalty, if any, to be given to the employee. Written notice of such determination shall be given to the employee, with a copy to the Union Office and the Union Steward.

SECTION 7.05: In the event the Company's disposition is unsatisfactory to the Union, the Union may, within five (5) working days after such disposition, appeal the final disciplinary action directly to the Second Step of the grievance procedure in Article 5 without prejudice to Section 7.04 of this article or Sections 5.01 and 5.02 of Article 5. However, only one grievance shall be processed.

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within five (5) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

SECTION 7.07: Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

ARTICLE 8
HOURS OF WORK

SECTION 8.01: The normal workday is eight (8) consecutive hours of work between the hours of 6:00 a.m. and 6:00 p.m., exclusive of time out for lunch. The normal workweek is five (5) such regularly scheduled consecutive days (forty [40] hours), Monday through Friday, except where otherwise provided. In the case of shift workers, the normal workweek is either five (5) consecutive scheduled workdays and two scheduled off days or two (2) consecutive scheduled off days and five (5) workdays.

The payroll week shall consist of seven (7) consecutive days beginning 12:01 a.m. Monday and ending the following Sunday midnight. The Company shall not reduce the hours of work below that which constitutes the normal workweek in lieu of layoff as set forth in Article 10, except upon mutual agreement of the parties.

SECTION 8.02: All employees covered by this Agreement shall be classified as "day workers" or "shift workers."

(a) Day workers are defined as those employees working the normal workday schedule as described in this article and shall not be entitled to any shift premium as described in Section 8.05.

(b) Shift workers shall be described as those employees regularly scheduled on other than the normal day workers schedule and shall be entitled to the applicable shift premium attached to the shift so worked as described in Section 8.05. Shift workers working the day schedule shall not be entitled to any shift premium.

SECTION 8.03: The regular starting and quitting time for each employee or group or shift, and the days to be worked in any workweek shall be established from time to time by the Company. The Company will notify an employee of any change in his regular scheduled workweek at least forty-eight (48) hours prior to the change. All schedules shall be posted or given to involved employees, whichever is more appropriate.

SECTION 8.04: Employees who are not given notice as described above shall be entitled to the applicable premium as outlined in Article 9 - Overtime of this Agreement.

SECTION 8.05: For the purposes of identification, work shifts shall be described as the First Shift, Second Shift and Third Shift. For example:

The First Shift will ordinarily begin at 7:00 a.m. and end at 3:00 p.m.;

The Second Shift will ordinarily begin at 3:00 p.m. and end at 11:00 p.m.;

The Third Shift will ordinarily begin at 11:00 p.m. and end at 7:00 a.m.

When the majority of an employee's hours is worked within the above described Second or Third Shift, shift premium for those hours will be paid as follows:

Second Shift	$ .90
Third Shift	$1.05

SECTION 8.06: Shift Premium for hours worked:

(a) Shift Premium for overtime hours worked by shift workers on a scheduled work day:

(1) A shift worker scheduled for the second shift who works either call-in or planned overtime before or after his shift, will receive second shift premiums for all hours worked.

(2) A shift worker scheduled for the third shift who works either call-in or planned overtime before or after his shift will receive third shift premium for all hours worked.

(3) A shift worker scheduled for the first shift who works either call-in or planned overtime before or after his shift, will receive no shift premium for any hours worked.

(b) Shift Premium for overtime hours worked by shift workers on scheduled offdays:

(1) If a shift worker works either planned or call-in overtime on a scheduled off day, the applicable shift premium for the hours worked will be paid in accordance with Section 8.05, above.

(2) The procedure set forth in (a) (1) through (3) above will also be applicable to shift workers who work more than eight (8) hours on a scheduled offday.

(c) Shift Premium for hours worked by day workers on a scheduled work day:

Shift Premium will be paid to day workers when they are rescheduled to work hours, on a scheduled work day, for which shift premium is applicable.

(d) Shift Premium for overtime hours worked by day workers on a scheduled offday:

(1) Day workers who work planned overtime on their scheduled offday are entitled to the appropriate shift premium.

(2) Day workers who work call-in overtime on a scheduled offday are not entitled to shift premium for any hours worked.

(3) A day worker who is "called in" for work on his first scheduled offday and is subsequently scheduled to return his second scheduled offday, the first offday is considered "call-in" and shift premium is not applicable. The second offday will be considered "planned" if the employee is notified prior to the end of the shift on his first offday and the employee will be paid the appropriate shift premium as set forth in (d)(1) above.

In (c) and (d) above, if the hours worked are divided evenly between the shifts, shift premium will be paid on the basis of the shift on which work was started.

SECTION 8.07: Payment for hours worked which are eligible for daily, weekly or holiday overtime shall be calculated on the basis of the employee's basic wage rate plus the shift and/or Sunday premium applicable to the shift for which he is scheduled for the day.

SECTION 8.08: If the Company elects to permanently add a new shift, permanently eliminate an existing shift, or permanently change the hours of an existing shift it will notify the Union as early as possible of the change, and meet and discuss the changes prior to implementation, if requested. However, the establishment of a workweek which is not normal as defined in Section 8.01 will be by mutual agreement of the parties. Permanent, as used in this section, is defined as a change which, at the time of change, the Company anticipates will exceed one hundred twenty (120) calendar days. At any time during the process described below, either Party may notify the other of their desire to negotiate the change.

Once notified that an existing shift is no longer acceptable to the Company, the Union may request that a joint task force be formed to recommend alternative shifts either prior to, or in lieu of, negotiating the change. Recommendations that are acceptable to both the Union and Company may be submitted to the affected employees for a vote. If more than 50% of the votes cast support an approved alternate shift, that shift will become effective for a minimum of 12 months. If no alternative receives more than 50% support, a run off vote of the two highest alternatives will be held. Following a run off vote, if the majority of the votes do not support an alternate shift, the Parties may negotiate the change in the original shift.

If the employees or Union desire to permanently change an existing shift, the Chief Steward will notify the appropriate Manager and present the issue and suggested solution(s). Upon approval by the Manager, a joint task force may be formed to develop recommendations. Alternatives that are acceptable to both the Union and Company, including the shift in existence at the time, may be submitted to the affected employees for a vote. The shift that receives two-thirds or more support of those votes cast may become effective for a minimum of 12 months. If no choice receives at least two-thirds support, the existing shift shall remain unchanged for at least 12 months, or until the Company elects to permanently change the shift in accordance with this Section.

The above process may also be utilized for any change to a shift selection process which exists under the terms of Section 10.21. Should either a four (4) day, ten (10) hours per day work schedule or 12 hour shift be established, the terms of Appendix B shall apply.

SECTION 8.09: Except when otherwise provided for in this Agreement, an employee shall be required to work, if physically capable thereof, at any time so requested and necessary in the performance of the Company's reasonable needs or its obligations to its customers as a public service corporation unless specifically excused for reasonable cause.

ARTICLE 9
OVERTIME

SECTION 9.01: Overtime shall be defined as time worked in accordance with the provisions of this article and compensation for overtime hours shall be as follows:

(a) One and one-half (1-1/2) times the employee's straight-time hourly wage rate shall be paid:

1. For all work performed in excess of eight (8) straight-time hours in any one day or forty (40) straight-time hours in any one workweek;

2. For work on the first scheduled offday of the workweek, provided the employee worked each of his five (5) regularly scheduled work days during the workweek, unless not worked for reasons set forth in Section 16.05. Additionally, for work performed on the second scheduled offday, if the employee has been offered overtime or has been contacted for overtime which he does not work on his first scheduled offday or if the first scheduled offday was not worked at the overtime rate.

3. For the first eight (8) hours worked in any one day for another utility company performing emergency electric service restoration.

4. For any change in an employee's schedule without proper notice as set forth in Section 8.03 of Article 8 and Section 9.03 of Article 9.

5. For the first eight (8) hours of work performed on observed holidays, in addition to the basic holiday pay allowance;

6. For all continuous hours worked by an employee who is called in or who voluntarily reports for an emergency and who is permitted to work more than four (4) hours before his regular starting time. An emergency, as used in this article, is defined as an occurrence or situation which can neither be anticipated, not postponed and

which might or could cause loss of or interruption of service or might or could cause personal injury or property damage.

7. For the first scheduled workday following the first off day of an employee's workweek in which the employee is not allowed either two (2) consecutive off days or five (5) consecutive workdays as described in Article 8, Section 8.01.

(b) Two (2) times the employee's straight-time hourly wage rate shall be paid:

1. For all hours of work performed in excess of eight (8) hours on an observed holiday;

2. For all hours worked over eight (8) hours in any one day for another utility company performing emergency electric service restoration, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

3. For all hours worked in excess of sixteen (16) consecutive hours;

4. Except as provided in 9.01(a)2, for all work performed on the second scheduled offday of the workweek.

SECTION 9.02: Employees required to work back-to-back shifts, which fall into two regularly scheduled workdays, shall be paid overtime for the hours worked on the second shift, provided the first shift was worked at straight time. However, if an employee voluntarily trades a shift with another employee by mutual agreement and with appropriate approval, he shall not receive overtime for such hours worked, except where he works more than forty (40) hours in any one week. An employee who is required to work a back to back shift may, prior to the start of the second shift, make his desire known to be released after working four (4) hours of the second shift. A reasonable effort to allow the employee to be released will be made, except in emergency situations.

SECTION 9.03: In the event the regular work schedule of an employee is changed without proper notice, as set forth in Article 8, Section 8.03, the overtime obligation as set forth in Section 9.01(a)(4) will apply only for those days for which the schedule has been altered.

An employee may be scheduled or directed to work overtime before and/or after his regularly scheduled workday, and that shall not constitute a change of schedule.

This Section 9.03 shall have no application if an employee, upon his own request, is permitted to change his daily or weekly work schedule, or if an employee's work schedule is changed as the result of his being transferred because of a job bid or to fill a job promotion or vacancy in accordance with this Agreement.

SECTION 9.04: When an employee is called in to work, or voluntarily reports for and is allowed to work an emergency as defined in Section 9.01(a)6., outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable rate from the time the employee reports to work. If an employee is called outside his regularly established work schedule, for information pertaining to Company work which can be handled by phone, the employee will be paid for time actually spent in such conversations at the appropriate overtime rate.

SECTION 9.05: For the purposes of this article, overtime shall be defined as "planned" overtime or "call-in" overtime.

(a) "Planned" overtime shall be defined as overtime anticipated or scheduled in advance of the overtime and about which the employee was notified, prior to leaving the Company's premises. Additionally, when an employee is directed to report for work outside his regular schedule, directed to continue working at the conclusion of his regular workday (except for emergency work), or is directed to commence work before his starting time after reporting to his work location such overtime will be treated as planned overtime.

(b) "Call-in" overtime shall be defined as all overtime worked which requires the Company to call in an employee outside his regular schedule after such employee has been released from work or when held over for emergency work. The employee will be considered to have been contacted for call-in overtime if he has a telephone and a reasonable effort is made to reach the employee at his telephone number appearing on the Company’s records. It is the obligation of the employee to advise the Company of his current telephone number.

SECTION 9.06: Employees who are called-in to work more than four (4) hours before their regular starting time and who are thereafter excused and released from duty for a period of time not to exceed four (4) hours, shall have all hours actually worked treated as continuous hours for the purpose of overtime (exclusive of all hours the employee is released from work). If such employee remains on the Company premises at the direction of the Company or if such release from duty is within two (2) hours of his normal starting time, such time will be paid at the appropriate overtime rate and treated as continuous. Additionally, employees called back within four (4) hours of being released shall have their additional hours actually worked added to the hours worked before being released, for the purposes of calculating overtime pay and total hours worked.

SECTION 9.07: When, in the opinion of the Company, an employee has worked for such an extended period of time as to impair his effectiveness or present a hazard to the health or safety of his fellow employees, he may be required by the Company to take off up to eight (8) hours for rest. In no event will an employee be required to work more than sixteen (16) consecutive hours without an eight (8) hour rest period. Such rest period shall be taken in its entirety unless he is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period runs into the employee's regular workday, he shall be compensated at his regular straight-time rate for all such hours to a maximum of eight (8) straight-time hours unless the rest period was initiated by the employee in accordance with this section or the rest period was initiated after an employee has worked more than sixteen (16) consecutive hours on successive days in response to an emergency as defined in Section 9.01 (a) 6. In the event any such eight (8) hour rest period terminates within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee shall have the election of either returning to work at his regular straight-time hourly rate or not returning to work and forfeiting the remaining hours in his shift.

SECTION 9.08: If an employee is released from duty after sixteen (16) consecutive hours of work and is requested to return to work and agrees to return to work during his regular scheduled workday without the eight (8) hour rest period, such time worked in the regular scheduled workday shall be paid at the overtime rate in effect at the time of release from duty.

SECTION 9.09: It is understood and agreed that overtime will not be paid on overtime or otherwise duplicated or pyramided unless specifically provided herein. Additionally, an employee shall not be paid both daily and weekly overtime for the same hours worked.

Section 9.10: The Company agrees to distribute overtime opportunities as equitably as practicable among the employees where overtime is required. Accordingly, the Company will make a reasonable effort to equalize overtime opportunities among employees in each work group who are qualified and available to perform the overtime work. Any irregularities in the distribution of overtime that are brought to the attention of supervision by the affected employees will be reviewed on an annual basis. The Company will meet with the Union to determine an appropriate resolution.

Section 9.11: Individual work groups, to include their management, may determine the appropriate system for distributing overtime opportunities in accordance with the following guiding principles:

- The system must be responsive to customer's needs, be cost effective and provide for safe accomplishment of the overtime work.

- The system must be flexible enough to accomplish the first principle under varying situations (i.e., call-in, planned, emergency)

- The system must be simple to administer and rely only on information systems that exist for other business reasons (i.e., Payroll).

For the purpose of determining individualized systems, work groups may vary depending upon organizational design, but will generally consist of employees who are qualified and available to perform the overtime work at a location.

Each work group will notify the Union office and labor relations when an individualized system is chosen and provide a description of the system it is using. The equalization provisions set forth in section 9.10 above shall be applicable until such time as the work group provides this notice.

All issues and disputes arising under this Method are to be resolved within the affected work group. Should a work group be unable to effectively operate its system, or be unable to resolve disputes, the sole and exclusive remedy will be a return to the provisions set forth in section 9.10 above.

ARTICLE 10
SENIORITY

SECTION 10.01: An employee's seniority shall be computed from the date of his most recent employment by the Company (unless otherwise provided herein) except that a new employee shall be on probation for six full months from the date of his last employment, and during said period may be discharged with or without cause. However, time away from work by a probationary employee will not be credited toward his probationary period. After serving the probationary period, a new employee shall be placed on the seniority list and given seniority as of the first day he was last hired by the Company. There shall be no seniority among probationary employees and there shall be no responsibility for re-employment of probationary employees if they are laid off or discharged during their probationary period. Probationary employees shall be entitled to the benefits and privileges provided for temporary employees, as outlined in Section 11.04 of Article 11.

SECTION 10.02: Seniority, for the purposes of this Agreement, is the length of continuous service dating back to the first day of the last date the employee was hired by the Company. Where used in this Agreement, the term "seniority" will be construed to mean classification seniority; departmental seniority; or Company seniority.

a. Classification seniority shall mean an employee's length of continuous service in a given job classification to which the employee has been permanently assigned. For purposes of layoff within a line of progression, classification seniority shall accumulate on all lower job classifications in a line of progression in addition to any service in such lower jobs.

b. Departmental seniority shall mean an employee’s length of continuous service in the payroll division to which the employee has been permanently assigned.

c. Company seniority shall mean an employee’s length of continuous service with the Company.

SECTION 10.03: An employee shall lose seniority and his status as an employee shall cease for any of the following reasons:

a. If an employee retires, quits or is discharged for cause.

b. If an employee has not actively worked for the Company thirty-six (36) consecutive months, or for a period of time equal to his Company seniority, whichever is the lesser (unless otherwise provided elsewhere in this Agreement).

c. If an employee, after having been laid off, fails to report for work within seven (7) calendar days when called by the Company by certified mail or telegram, sent to the employee's last address appearing on the Company's records; provided, however, that where an employee has been laid off for three (3) months or more, he will have seven (7) calendar days from the day called back to work by the Company, as set forth above, to notify the Company of his desire to return to work and he must report for work within five (5) working days thereafter.

SECTION 10.04: Qualifications, experience, physical conditions and ability to perform the available work shall be controlling factors in promotion of employees. Accordingly, in promotions or in selecting a successful job bidder, the Company will promote or select the most senior, qualified employee who possesses these minimum qualifications. In the case of employees being promoted in accordance with the “opportunity to advance” provisions of Appendix A, the effective date of such promotion shall be the beginning of the payroll period nearest the actual date the employee has satisfied the minimum qualifications listed above.

Notwithstanding the preceding paragraph, vacancies in job classifications above journeyman in lines of progression which the Company decides to fill will be filled by employees who, in the Company's judgment, are qualified to perform the duties of the job; however, no employee who might otherwise have been qualified will be denied such promotion if that employee has not had sufficient opportunity to receive training for and exposure to the duties of the job. If two or more employees possess substantially equal qualifications, the most senior employee shall be promoted.

Except in the case of employees being promoted in accordance with the "opportunity to advance" provision of Appendix A, if a junior employee is selected for promotion over a senior employee, a written notice of such action, and the reason therefore, will be given to the senior employee and his Chief Union Steward prior to the effective date of the promotion. The failure to promote the senior employee will not affect his consideration for future promotion. An employee may decline consideration for promotion to classifications above journeyman by submitting a written waiver of consideration to his supervisor, with a copy to the Union. However, the preceding sentence shall not apply to those employees who, as of January 1, 1990, have ten (10) or more years of Company seniority, who may waive promotion to any classification. Such waiver shall remain in effect until the employee submits a written revocation thereof to his supervisor.

An employee promoted into a job classification must satisfactorily progress from possessing the minimum qualifications for that classification to a fully qualified level expected of that classification in a period of time equal to the duration of wage step progressions applicable to the classification. Satisfactory progress shall be defined by application of the Employee Performance Review (EPR) system in effect. At the time of the EPR, an employee shall be counseled with respect to those areas of his evaluation that were deemed to be unsatisfactory. Such employee will be re-evaluated within ninety (90) calendar days. After the ninety (90) calendar day re-evaluation, should such employee's performance still be deemed to be unsatisfactory, that employee may be demoted and will be eligible for promotion only upon showing that the employee possesses the necessary qualifications. A demoted employee may request to be evaluated for the purpose of promotion eligibility after ninety (90) calendar days from the date of his demotion.

SECTION 10.05: Entry level jobs within a line of progression and vacancies in other jobs not in a line of progression, which the Company decides to fill internally, will be posted in accordance with this Section.

Any non-entry level job vacancy within a line of progression, which the Company decides to fill, will be filled by a qualified lower or equal rated employee within such line of progression in accordance with the employee's classification seniority. Where more than one classification of employees in the line of progression are eligible to fill the opening, relative seniority between employees within such classifications will be determined by company seniority. If there are no employees within a line of progression who are qualified for promotion, the Company may, but shall not be required to, post the job vacancy in accordance with this Section.

In selecting a successful job bidder, job bids from within the Payroll Division where the opening occurs will be given first consideration on the basis of Company Seniority. If no qualified bidder is found there, job bids from other Payroll Divisions of the Department where the opening occurs will receive next consideration. If no qualified bidder is found there, job bidders from the remaining Departments will be considered.

In cases where no qualified employee within the bargaining unit has bid upon a job vacancy, such job vacancy may be filled by the Company with persons from any other source, either within the Company or from outside subject to the limitations contained in Section 10.17 of this Article.

The Company will take final action with respect to all job postings within fourteen (14) calendar days after the posting is taken down, unless additional time is needed for testing, scheduling physicals, etc. Until the Company has selected an employee to fill such job vacancy, the vacant job may be filled temporarily in any manner the Company sees fit.

An employee who submits a bid shall not be declared the 'successful job bidder' until he has been interviewed by a departmental representative in the department wherein the posted job exists. During this interview the employee's questions concerning the job will be answered following which the employee may remove his name from further consideration for the job. If the employee does not remove his name from further consideration and he is otherwise qualified for the posted job, he will be the 'successful job bidder' upon successful completion of the physical examination. Should the job require a Commercial Driver's License (C.D.L.), the employee will have thirty (30) calendar days, or as soon as the Department of Transportation (D.O.T.) schedules will allow from the date of this interview in which to obtain the required license before being disqualified.

An employee who removes his name from consideration for a posted job following the interview shall not bid again for six (6) months.

Unless no qualified replacement is available as detailed in Section 10.06, and provided a replacement is required before an otherwise successful job bidder can be released, the Company shall take steps to accommodate such release as soon as is practicable under the circumstances.

Should a successful job bidder be disqualified at any time during or prior to his contractual trial period, the job opening will be offered to the next most senior qualified bidder who has not been awarded a job through a subsequent job bid. Should this occur, the job will then be offered to other qualified bidders on the initial bid list in order of Company seniority until the job is filled or the list of bidders has been depleted. Should such offer be made sixty (60) calendar days or more after the bidder was notified that the job was awarded to a senior employee then, the employee will have the option of accepting the job bid or removing his name from the list of bidders for that job. The Company may, but shall not be required to repost the same job vacancy. A job bidder who is disqualified shall be permitted to bid again on any future posting.

All notices of job vacancies will be posted Company-wide for ten (10) calendar days. A copy of such notice will be provided to all Chief Stewards at the time it is posted. Original job bids must be submitted to the designated Company representative at the bidder's location prior to the end of the Company representative's normal workday on the day the job posting is removed. A bidder may withdraw his bid no later than two (2) calendar days after the removal of the job posting by submitting a written request to the designated Company representative for his location.

The job bidder is responsible for providing the staffing department with verification of any educational attainments which are a requirement for the posted job. Such verification must be received no later than fourteen (14) calendar days after the removal of the job posting.

The Company may withdraw a notice of job vacancy at any time after being posted, but the Union shall be notified, in writing, of any such withdrawal and given the reason therefore.

The staffing department will provide the Union Office a copy of all job bids and any withdrawal of job bids submitted. They will also notify the Union Office of the successful bidder for all jobs filled under this section.

If an employee is a successful job bidder, as authorized by any provision of this Article during the term of this Agreement, he shall not bid again unless disqualified during or prior to his contractual trial period.

Notwithstanding the provisions of Section 10.05 and 10.06, employees hired after November 10, 2005 shall have no right to bid on available openings forty-eight (48) months from date of hire.

SECTION 10.06: Once following May 16, 2001, provided the employee has not already successfully bid as limited by Section 10.05 of this Article, an employee shall be permitted to make a demotional job bid only to an established job in a different line of progression. If an employee makes a demotional job bid from a line of progression, such bid may be to an open job in a different line of progression. A demotional job bid shall be awarded to an employee only if there is a qualified employee available and willing to take his place.

An employee who makes a demotional job bid into another line of progression where there is no incumbent employee qualified for promotion, shall be allowed to fill the highest job classification within that line of progression for which he is qualified and for which there is an opening.

SECTION 10.07: Any employee who is an active participant in a designated formal comprehensive training program above and beyond existing "on the job" training practices and procedures shall be precluded from bidding. Upon request, the Company will provide the Union with a list of all employees who are active participants in such training programs. An employee who is promoted within the training program shall not bid for three (3) years following successful completion of training program.

SECTION 10.08: For purposes of establishing the appropriate rate of pay, the reclassification of an employee for any reason, except as provided in Section 10.24, shall be defined as either Promotional, Lateral or Demotional. Such determination will be based upon the assigned pay grade for the classification the employee occupies relative to the assigned pay grade for the classification to which he is being reclassified. The appropriate rate of pay will be determined as follows:

a. Promotional: the employee receives a minimum increase of twenty (20) cents per hour, or the entry rate of the new pay grade.

b. Lateral: the employee retains his rate of pay in effect at the time he is changed to his new classification unless:

   (1) that rate of pay is less than the beginning rate for his new classification in which case he would receive the beginning rate of his new classification; or

   (2) that rate of pay is more than the highest rate for his new classification in which case he would receive the highest rate for his new classification.

c. Demotional: the employee receives the pay rate consistent with the rate of pay provisions in Section 10.24 for redeployed employees.

In all cases, classification seniority is established as of the date the employee was reclassified and any wage step progressions are based upon his classification seniority in his new classification.

SECTION 10.09: The Company may fill up to 50% of the job vacancies that occur within each department in a rolling twelve month period from external sources, without regard to the posting provisions of Section 10.05 or redeployment provisions of Section 10.24. For the purposes of this section, redeployment within a department will not constitute a job vacancy. The Company will provide written notification to the Union for the initial filling of a vacancy, whether internal or external for purpose of administering this section.

SECTION 10.10: An employee who is reclassified shall have an on the job trial period not to exceed thirty (30) calendar days. Such thirty (30) calendar day period may be extended by written notice to the employee, for up to an additional thirty (30) calendar days. Such trial period(s) may also be extended in an amount of time equal to all time the employee is off duty during such period(s). An employee who fails to qualify during his trial period(s) will be returned to his previous job and rate of pay with no loss of seniority, if such job is available. If the job from which the employee was reclassified is not available, the employee may be reclassified to another job for which he is qualified under the terms of Section 10.24.

SECTION 10.11: Seniority, qualifications, physical condition and ability to perform the available work shall be controlling factors in layoff and recall of employees. Accordingly, the Company will retain the most senior employees who possess these minimum qualifications and lay off employees with less Company seniority. It is agreed, however, that in case of layoff, no employee, regardless of his qualifications, physical condition, ability or seniority, shall have the right to displace an employee unless he is qualified, without further training and instruction, to satisfactorily perform the work of the employee being displaced.

SECTION 10.12: In layoff and in the elimination of or reduction within a job classification within a Department, the Company generally subscribes to the principle of "last in, first out." To that end, layoffs will be handled in accordance with the following procedure:

In the event it becomes necessary to reduce the number of employees within a line of progression, the Company shall notify employees whose jobs are eliminated of such elimination. The least senior employees within the line of progression shall have their jobs eliminated first. (For non-line of progression jobs, the least senior employees within the classification shall be affected first.) An employee whose job is eliminated shall have the right to a job within a line of progression (or non-line of progression job) provided there is a less senior incumbent in the line of progression (or non-line of progression job) whose job the employee is qualified to satisfactorily perform without further training and instruction.

Provided the foregoing conditions are met, the least senior incumbent within the line of progression (or non-line of progression job) shall be displaced and the employee causing the displacement shall be entitled to fill the highest job classification within the line of progression for which he is qualified without regard to the classification held by the displaced employee. Any employee displaced by a more senior qualified employee shall have the same rights under this Section as an employee whose job is eliminated.

Additionally, during the term of the current Collective Bargaining Agreement only, after all displacements are accomplished through the above process, any employee hired prior to November 11, 2008 who does not have a job may displace the most junior employee in the Company provided:

a) the junior employee was hired after November 10, 2008 and;

b) the senior employee possesses the minimum qualifications for the entry level classification in the junior employee's line of progression, and

c) the total number of employees displaced in any line of progression through the combination of normal bumping rights and the additional bumping right of this paragraph will not exceed 10% of the number of employees in the line of progression or 10, whichever is less, by virtue of this additional bumping opportunity.

SECTION 10.13: The Company shall be the judge of qualifications and ability of employees in case of layoffs, recall from layoffs, promotions, and job bids. However, where the strict application of seniority is not applied, such decision may be subject to the grievance and arbitration procedure of this Agreement.

SECTION 10.14: In case of layoff all probationary and temporary employees shall be laid off before any employees who have established seniority are affected, unless there is no employee with seniority who is qualified to do the work.

SECTION 10.15: Employees to be laid off will be given as much notice as is reasonably possible prior to the layoff. However, in no event will any employee be given less than two (2) weeks notice in writing prior to a layoff. A copy of such layoff notice will be given to the Chief Union Steward for the department where the layoff will be effective.

SECTION 10.16: The Company will not hire new employees (which shall include probationary and temporary) in any job classification while it has employees on layoff qualified to do the available work until those employees on layoff have been restored to do the available work or removed from the seniority roster as provided for elsewhere in this article.

SECTION 10.17: If an employee is subject to being laid off he may accept any job for which he is eligible and qualified or he may voluntarily choose to accept layoff.

SECTION 10.18: When it becomes necessary to increase the workforce after a layoff, the Company shall first post the job openings in accordance with Section 10.05 of this Article. If there are no qualified bidders, the Company shall recall laid off employees in accordance with their Company seniority.

SECTION 10.19: When an employee in the bargaining unit covered by this Agreement is promoted or transferred to a job outside the bargaining unit he shall retain his earned Company and classification seniority, but shall not have such seniority accumulate during such period of employment outside of the bargaining unit for purposes of this Agreement except for fringe-benefit purposes. Such employee may be returned to his former job classification within the bargaining unit at the Company's discretion not later than one hundred twenty (120) calendar days following his promotion provided, however, that no other employee will be demoted or moved out of the line of progression to permit his return to said job classification.

SECTION 10.20: An employee who is unable to work because of an occupational or non-occupational injury or illness shall have his medical, dental and life insurance coverage continued in accordance with the terms of this Agreement until the end of the twelfth full calendar month following the date the employee's absence began.

SECTION 10.21: When there is a work assignment opening within a job classification, such work assignment may be chosen by the senior qualified employee within the department, by classification seniority, where the opening occurs. The opening shall be filled in accordance with rules and regulations agreed to by the parties. If no qualified employee selects the open work assignment, the Company may assign the least senior qualified employee to the vacancy.

SECTION 10.22: Not less than fourteen (14) calendar days preceding a layoff, the parties shall meet to discuss any subcontracting practices which the Union considers to be in violation of this Agreement should such subcontracting continue. The Union shall be furnished with a complete list of all contractors performing services for the Company and the information called for otherwise in Article 24, Section 24.02 of this Agreement.

In the event a dispute arises as a result of the discussion, the parties shall immediately request a panel of not less than fifteen (15) Arbitrators from the American Arbitration Association who are available to hear and decide the case promptly. The parties shall alternately strike names until three remain. The three remaining names shall be submitted to the American Arbitration Association which shall appoint the Arbitrator most readily available to hear and decide the case.

The preparation of a transcript of proceedings and the submission of briefs shall be in accordance with Article 6, Section 6.08 of this Agreement.

SECTION 10.23: When a question of seniority arises where two or more employees have identical seniority dates, the following procedure shall be used to determine seniority:

a. departmental seniority breaks ties in classification seniority;

b. Company seniority breaks ties in departmental seniority;

c. ties in Company seniority are broken by a procedure established between the chief steward(s) and the management representative(s) where the tie exists. The affected employees will be given the opportunity to be present where reasonably practicable.

SECTION 10.24: When it becomes necessary to reduce the number of employees in a line of progression or a non-line of progression job, because of operational need and/or technological advancement, and such reductions may be accomplished through a redeployment process in lieu of the layoff process described in Section 10.11 through 10.18, the following process will be used:

The Company will notify the Union of the designated lines of progression or non-line of progression jobs where the number of incumbents exceed the desired level and will specify the desired level of staffing. All employees in the designated line of progression or non-line of progression job are considered subject to redeployment until the number of incumbents is reduced to the desired level. As long as there are employees subject to redeployment, openings are not subject to the posting requirement of Article 10, Section 10.05.

Specific Redeployment:

The Company will notify the Union of the need to accomplish a specific redeployment of employees, identifying the specific lines of progression or non-line of progression jobs to be reduced and the available openings designated to accomplish the redeployment, and will meet and discuss the situation, if requested. In a specific redeployment situation, openings will be offered first to employees in the specified lines of progression or non-line of progression jobs who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, openings will be offered to qualified employees on the basis of classification seniority. If qualified senior employees do not elect to fill such openings, then the junior qualified employees may be transferred on the basis of classification seniority.

General Redeployment:

Openings which are not designated to accomplish a specific redeployment, in accordance with the preceding paragraph, will be made available through a bidding process to all qualified employees subject to redeployment. In selecting the successful job bidders, the opening will be offered first to employees, on the basis of Company seniority, who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, job bids from within the payroll division where the opening occurs will be given first consideration on the basis of company seniority. If insufficient qualified bidders are found there, job bids from other payroll divisions of the department where the opening occurs will receive next consideration. If insufficient qualified bidders are found there, job bidders from the remaining departments will be considered. If insufficient qualified bidders are found there, the junior qualified employees subject to redeployment may be transferred on the basis of Company seniority.

The bidding process provided for in this section shall be separate from that described in Section 10.05 and shall not constitute a job bid as defined in Section 10.05.

Classification and rates of pay of employees who are reclassified pursuant to this section shall be as follows:

Classification:

Employees will be reclassified to the highest classification in the new line of progression for which they are qualified and an opening exists.

Rate of Pay:

The rate of pay for any employee reclassified under this section will be determined based upon the following table. "From" means the classification held by the employee immediately preceding the transfer. "To" means the classification to which the employee is being reclassified.

FROM	TO	RATE OF PAY[2]
Journeyman or Above	A Line of Progression Job	The higher of the rate of pay for the intermediate[1] classification in his former line of progression or his new line of progression.
Journeyman or	A Non-Line of	Red Circled at the rate of pay for the intermediate[1] classification in his

Above	Progression Job	former line of progression.
Below Journeyman	Any Job	Red Circled at the "50% rate" as defined in Appendix "A."

NOTE 1: For employees who are journeyman or above in a two classification line of progression (i.e., Customer Service Representative-Meter Reading) the intermediate classification in their old line of progression will be the journeyman classification.

NOTE 2: An employee transferred to a line of progression classification will receive the above wage protection for a period of time equal to the duration of the wage step progression applicable to the classification plus six (6) months after which, if not fully qualified, he will be paid at the appropriate rate of pay for his classification and the provisions outlined in Section 10.04 will apply.

If the application of the above table would result in an increase for any employee, that employee will retain his present rate of pay unless qualified for the higher classification.

Employees who have been redeployed under this section shall have a one-time opportunity to return to their former classification, should openings occur, for a 3-year period.

Employees who are redeployed to a non-line of progression classification shall remain subject to redeployment until they have been offered an opportunity to transfer to a classification in a line of progression.

Notwithstanding the above, consistent with the provisions of the Company/Union partnership statement on Continuous Improvement, any employee who is redeployed as a result of the Continuous Improvement process will have their rate of pay red-circled subject to the provisions of Note 2 above.

ARTICLE 11
TEMPORARY EMPLOYEES

SECTION 11.01: The Company may, at its option, hire temporary employees from time to time throughout the term of this Agreement. Temporary employees are included in the bargaining unit covered by this Agreement, however, they are not entitled to any of the benefits provided for in this Agreement, except as specified herein. The Company shall have the right to discharge temporary employees with or without cause and without recourse by the Union or by such temporary employee to the grievance procedure of this Agreement. There shall be no seniority among temporary employees and there shall be no responsibility for re-employment of temporary employees if they are laid off or discharged during their temporary employment.

SECTION 11.02: Temporary employees may, at the Company's election, be transferred from temporary status to the Company's regular full-time employment. In the event of such a transfer, the period of time worked as a temporary employee from the date of his last employment shall be credited toward his seniority with the Company and shall be credited toward the computation of his probationary period. Additionally, future eligibility for seniority-related benefits for such employee will be calculated from the date of employment as a temporary employee.

SECTION 11.03: A temporary employee is an employee hired for a limited term of employment not to exceed twelve (12) months or for a particular job or project which, the Company anticipates at the time of employment, will not extend beyond twelve (12) months. A temporary employee shall be entitled to the temporary help rate. If the employee is hired for specific technical skills, he shall be entitled to the rate for the specific job which he is performing during the period of his employment as set forth in this Agreement.

SECTION 11.04: Temporary employees are entitled to the following contractual benefits as outlined in this Agreement:

(a) Overtime pay

(b) Premium pay

SECTION 11.05: The Company agrees to send to the Union a list of all temporary employees showing their respective job classifications (where applicable for temporary employees) and dates of hire. The Company agrees to update the aforementioned temporary employee list when necessary and will mail a copy of said list to the Union.

ARTICLE 12
HOLIDAY PAY

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day	Thanksgiving Day
Good Friday	Friday after Thanksgiving Day
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	2 Floating Holidays

SECTION 12.02: At the time of vacation selection, the preference of the Floating Holiday will be determined by seniority. After vacation selection has been completed, selection of the Floating Holiday shall be made on a first come, first served basis. If operational requirements cause the cancellation of this scheduled Floating Holiday, it may be rescheduled or the employee may be paid as outlined in Article 9.

SECTION 12.03: To be eligible for holiday pay, when referred to herein, an employee shall have completed his probationary period and shall have worked the last scheduled workday before and the first scheduled workday after the day recognized as a holiday. The following shall be considered as excused on the last scheduled workday before and the first scheduled workday after the day recognized as a holiday for the purposes of the administration of this article:

(a) Permission granted to be absent without pay provided such permission is requested prior to the time employee is to be absent.

(b) Vacation

(c) Funeral Leave

(d) Jury Duty

(e) Sickness or injury providing the employee works at least one day in the workweek in which the day recognized as a holiday falls, or said holiday immediately precedes, immediately follows or is the first day or last day of such period of disability, and providing, further, the employee reports such cause for absence in a timely manner on the day of the absence or prior thereto, and furnishes a doctor's certificate, if requested by the Company.

SECTION 12.04: An employee who is eligible for holiday pay as set forth above and is not required to work on a day recognized as a holiday, shall be paid for eight (8) hours computed at straight-time hourly rates exclusive of shift premium or any other premium pay. Hours paid for under this provision, up to eight (8) hours, which fall on an employee's regularly scheduled workday shall be included in computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 12.05: Except for shift workers as set forth below, when any of the holidays fall on a Sunday the following Monday shall be observed as the holiday; should any of the holidays fall on a Saturday, the preceding Friday shall be the observed holiday. However, when Christmas Eve Day (December 24) occurs on Friday, it will be observed on the preceding Thursday and Christmas Day will then be observed on Friday. Additionally, when Christmas Eve Day (December 24) occurs on Sunday, it will be observed on the preceding Friday and Christmas Day will then be observed on Monday.

For a shift worker whose work schedule regularly includes work on Saturdays and/or Sundays and who is scheduled to work on a Saturday and/or Sunday which is a holiday, such holiday shall be observed on the legally recognized holiday instead of the Company observed holiday. A shift worker, scheduled to work on a holiday which falls within his normal workweek and works the holiday, may be permitted, with approval from his supervisor, to reschedule the holiday to some later date. Shift workers may exercise this option for up to three (3) holidays per year, excluding those recognized in November and December. Requests to reschedule holidays will be granted only to the extent operational demands and schedules will permit. Furthermore, employees choosing to exercise this option must declare their intent and reschedule such holiday before the end of the pay period in which the holiday is worked. Employees who reschedule a holiday shall receive the appropriate rate of pay for time worked on such holiday in accordance with Article 9, Section 9.01(a)(5) and 9.01(b)(1), however, the basic holiday allowance as described in Section 12.04 will be postponed until the employees receive time off for the rescheduled holiday or the end of the calendar year, whichever comes first.

The Company will permit at least fifteen per cent (15%) of the employees in its various departments time off on scheduled holidays which are observed Company-wide. Emergencies shall be in addition to the above limitations.

SECTION 12.06: An employee may schedule their Floating Holiday on the day recognized as Martin Luther King's birthday in accordance with Section 12.02. The Company will not unreasonably deny such requests consistent with operational demands. For shift workers, the Company will apply similar staffing levels for company-wide observed holidays, pursuant to Section 12.05.

ARTICLE 13
VACATIONS

SECTION 13.01: The Company will grant full vacation benefits to regular employees who were actively employed in the previous year according to the following schedule provided the employee worked at least 1040 straight-time hours during the previous calendar year. An employee who quits, voluntarily separates, retires, dies or who is discharged for cause on or before December 31, shall not be entitled to vacation in the following year.

(a) One (1) week of vacation after six (6) months of continuous service.

(b) Two (2) weeks of vacation after three (3) full years of continuous service.

(c) Three (3) weeks of vacation after five (5) full years of continuous service.

(d) Four (4) weeks of vacation after fifteen (15) full years of continuous service.

(e) Five (5) weeks of vacation after twenty-five (25) full years of continuous service.

SECTION 13.02: Vacation entitlement shall be determined by the anniversary date of an employee's most recent employment by the Company. Any additional vacation for which the employee becomes eligible in any calendar year may not be taken prior to such anniversary date. For anniversary dates occurring on or after December 1st in which there is inadequate time to permit scheduling of such vacation, with management approval, that vacation entitlement may be carried over into the following year and must be used within the first quarter.

SECTION 13.03: Employees who fail to satisfy the 1040 straight-time hours worked requirement for full vacation entitlement shall have their vacation entitlement reduced as follows:

At least 880, but less than 1040 straight-time hours worked - loss of one week of vacation entitlement.

At least 720, but less than 880 straight-time hours worked - loss of up to two weeks of vacation entitlement.

At least 560, but less than 720 straight-time hours worked - loss of up to three weeks of vacation entitlement.

Less than 560 straight-time hours worked - loss of all vacation entitlement.

For purposes of determining "straight-time hours worked," as used in this Section, the following shall be included in an employee's total:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked, shall count as eight (8) straight-time hours.

(b) Paid holidays falling in a employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury Duty and Funeral Leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks, per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

Nothing herein shall preempt the rights, as provided by Federal law, of an employee timely reinstated in accordance with such law following absence for military service in the armed forces.

SECTION 13.04: An employee who is off-duty because of sickness, injury or disability may take unused vacation entitlement, to which he was entitled at the onset of such absence, in lieu of sick leave or Workers' Compensation providing the employee requests same from his supervisor prior to the period he desires to take such vacation. Vacation in lieu of sick leave or Workers' Compensation shall not, however, reduce, or be in lieu of, any waiting period as applicable under Articles 16 and 18 of this Agreement except as specifically stated in Article 16, Section 16.03(e). Vacation in lieu of sick leave or Workers' Compensation, where requested and granted, shall not be considered either as equivalent to time worked or reinstatement to active employment, as may be applicable, during the period involved for any purpose under this Agreement.

SECTION 13.05: Employees who are injured or become ill during a scheduled vacation period may reschedule the remainder of such vacation subsequent to the onset of such injury or illness with prior approval of their supervisor. Days paid for as vacation during such period of injury, illness or disability shall not reduce the waiting period required under Articles 16 and 18 of this Agreement. The waiting period shall begin effective with the first day that is permitted to be changed from vacation to sick leave and shall be applicable in accordance with the provisions of that article as though the period of injury, illness or disability began on that day.

SECTION 13.06: When a day recognized as a holiday falls on any of the first five (5) days of a workweek during an employee's vacation exclusive of vacation in lieu of sick leave or Workers' Compensation, the employee will be required to schedule the day of vacation upon which the holiday falls, at the time of vacation selection as described in Section 13.10.

SECTION 13.07: In the event an employee is separated for any reason (including extended approved leave of absence, retirement, lay-off, resignation, disability, death or discharge), the Company will pay to the employee, or the employee's estate, an amount equal to any unused vacation benefits to which the employee was otherwise entitled at the time of separation; provided, however, that all such rights shall be forfeited by an employee who is discharged for dishonesty.

Should an employee return to active employment without loss of seniority in the same calendar year as that in which the employee was separated and for which the employee received entitled vacation benefits and/or compensation in lieu of unused vacation benefits, the employee shall not be entitled to further vacation benefits in that year except such additional vacation benefits as may accrue as a result of an anniversary of continuous employment for which further vacation is applicable.

Should the employee be off-duty for any reason at the time of separation, vacation entitlement shall not exceed that for which the employee was eligible on the last day actually worked before such absence. Payment for such unused vacation, as set forth herein, shall not be considered an extension of employment and the employee shall not be eligible for any benefits of employment after the date of separation solely as a result of such payment in lieu of unused vacation.

SECTION 13.08: The wages which the Company shall pay during vacation period shall be computed on the basis of an eight (8) hour day and forty (40) hour week and shall be at the employee's normal rate of wages applicable during the period, exclusive of shift premium or any other premium pay. Time paid for as vacation pay shall be included as time worked for the purpose of computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 13.09: The Company will, as far as practicable consistent with work requirements, permit vacations to be taken at the time desired by employees, but determinations as to the total number of employees or any employees, the number of employees of a particular classification or at a particular location, the number and classification of employees of a particular working group, to be allowed on vacation at any time; the time within which vacations may be taken; and the make-up of working groups for vacation purposes, are reserved solely to the Company in order to insure the orderly operation of the Company. When these determinations have been made by the Company and there is an opportunity of choice between two or more employees, the employee with the highest seniority roster position shall have first choice of vacation time made available.

SECTION 13.10: For the purposes of vacation preferences under this article, employees shall be permitted to use their Company seniority to schedule vacation periods in two-week increments or less. The Company reserves the right to schedule an employee's fourth and fifth week of vacation separately from the first three (3) weeks of vacation and separately from each other.

It is agreed that vacations shall normally be scheduled to be taken in periods of one full week or more. Shorter periods of vacation may be allowed, however, in the discretion of supervision, for special circumstances when approved in advance for which vacation allowance is requested provided the employee, if requested, verifies the special circumstances for which the shorter period of vacation is requested.

Vacations must be taken within the calendar year in which they are applicable. Employees who do not take the vacation to which they are entitled in any calendar year, except when the employees are caused by the Company to forego all or part of their vacation due to an emergency, shall not be entitled to pay in lieu thereof or to carry over their unused vacation benefits to the next subsequent calendar year. Where the employees are caused by the Company to forego vacation due to an emergency, the Company shall either pay compensation in lieu of vacation or designate alternate vacation dates in the following year at the employee's option. Initial vacation schedules, once completed, shall be posted.

SECTION 13.11: Subject to operational requirements, a regular full-time employee whose spouse is expected to give birth to a child will be entitled to reschedule up to one (1) week's vacation, to begin at any time between the date of the onset of labor and the release from the hospital following delivery, provided the employee notifies his supervisor at least two (2) weeks in advance of the anticipated delivery date, and further notifies his supervisor before starting time on the first day he will miss work due to the birth of the child.

A regular full-time employee who does not reschedule vacation as described above, may be released from duty for not more than four (4) hours, with pay, to accompany his child home from the hospital should the release from the hospital occur on a scheduled workday for the employee. An employee may elect to take the remainder of his scheduled work day as an excused, unpaid absence. The employee must not be off duty for any other reason to be eligible for the four (4) hours pay described herein and must notify his supervisor of his absence for this purpose not later than the day preceding the day his child is released from the hospital.

ARTICLE 14
PHYSICAL EXAMINATION

SECTION 14.01: In addition to the physical examination which is given to all new employees before they are accepted for employment, the Company may require additional physical examinations (including periodic examinations for certain types of work, and examinations upon transfer of employees from one job to another) and it is understood and agreed that continuous employment is dependent at all times upon the employee's satisfactorily passing such physical examinations as the Company may, from time to time, require such employees to take. Physical examinations will normally be scheduled as early in an employee’s regularly scheduled work day as operational needs will permit.

SECTION 14.02: The Company agrees that upon an employee's return to work after an illness or disability, consideration will be given to the employee's physical condition and, if possible, a less strenuous type of work will be granted.

SECTION 14.03: All medical expense made necessary by this article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth herein, employees shall receive pay for time spent, not to exceed eight (8) hours including time worked on that day, having such physical examinations. Following a period of sickness or non-work related injury, when an employee is released by his doctor to return to work he shall notify the Company of such release immediately. If the supervisor deems it necessary that the employee be examined by the Company's doctor to verify the employee's capability to perform his normal duties, the employee is expected to report to the Company doctor prior to the date of his release to return to work, if possible, and such time will be considered as part of his illness. An employee who is unable to visit the Company doctor before the date upon which his private physician has released him to return to work, shall be paid as follows:

(a) An employee eligible for sick pay shall be entitled to utilize up to one additional day of his sick leave entitlement subject to being required to report back for duty as set forth below.

(b) An employee not eligible for sick pay shall receive (as time worked) his straight-time hourly rate for all time spent, not to exceed eight (8) hours, in connection with such physical examination.

NOTE: An employee who returns to work from a period of sickness or non-work related injury without a release from his private physician shall be paid in accordance with (a) or (b) immediately above if directed to visit the Company doctor.

An employee shall not be required to visit the Company's doctor if released by his private physician after 12:00, noon, that day. The employee shall, however, report his release to the Company as set forth above.

An employee is required to report back for duty at the completion of his physical examination unless excused by his supervisor. An employee required to go to the Company doctor for physical examination on a regular off-day is entitled to overtime at his appropriate rate for a minimum of two

(2) hours or time actually spent in the doctor's office (not to exceed eight [8] hours), whichever is greater. For the purposes of this section only, "regular off-day" shall mean the off-day of the schedule the employee would have been on had he been at work.

If an employee is required to see the Company doctor during a period of absence under this Article or, if his supervisor deems it necessary, after the employee is released by his personal physician to return to work, such employee shall be allowed to visit the Company doctor closest to his residence.

SECTION 14.04: Examinations by the Company's doctor which may be required during the course of an illness shall be considered a part of the employee's absence due to sickness and the employee shall be entitled to pay as sick leave for time spent having such examinations as provided for in Article 16. Examinations or treatment for compensable injuries are subject to the laws and regulations pertaining to Workers' Compensation and to another applicable article of this Agreement and are not subject to the provisions of this Article.

SECTION 14.05: Notwithstanding the previous paragraph, whenever an employee who is at work is required by the Company to leave his assigned place of work for the purpose of receiving a physical examination, the Company may provide transportation to the employee or a mileage allowance in lieu thereof. It is the employee's responsibility to keep his appointment for the physical examination and the election described herein is the Company's and not the employee's. Should the Company elect to pay mileage, it shall be to reimburse the employee for use of his personal vehicle and shall be determined by multiplying the Company's regular mileage rate for occasional use of personal vehicles by the one-way distance from the point of departure to the point of destination. In the event the employee is required to report back to work following a physical examination, mileage, if payable, shall be paid for the return trip.

ARTICLE 15
NO STRIKE AND NO-LOCKOUT CLAUSE

SECTION 15.01: The Union agrees that during the entire term of this Agreement the Union, its officers, representatives, members and the employees covered by this Agreement shall not take part in any strike, slow down or stoppage of work, boycott, sympathy strike, picketing or any other interruption of or interference with the work and business of the Company. The participation by an employee in any conduct prohibited by this article or the failure or refusal on the part of any employee to comply with any provision of this article shall be cause for disciplinary action, including suspension or discharge.

SECTION 15.02: In consideration of this no-strike covenant and pledge by the Union and employees, the Company agrees that it shall not lockout employees during the period of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees by the Company or the curtailment or discontinuance of operations by the Company in the exercise of its rights as set forth in any provision of this Agreement.

SECTION 15.03: Whenever the work of the Company requires that employees covered by this Agreement cross a legal picket line established by any other labor organization, the Union Office shall be notified of the need for such crossing as soon as is reasonably practicable under all of the circumstances. The notice called for by this Section shall in no way delay or excuse an employee from the performance of his duties.

ARTICLE 16
SICKNESS LEAVE OF ABSENCE

SECTION 16.01: The Company grants, for the term of this Agreement, to all regular employees covered by this Agreement, payment for time lost because of:

(a) Any accident occurring while the employee is not working for wage or profit, or

(b) Any sickness for which the employee is not entitled to benefits under any Workers' Compensation or Occupational Disease Laws or Acts.

SECTION 16.02: Payment will be made for regularly scheduled workdays on the basis of not to exceed eight (8) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first five (5) regularly scheduled workdays which constitute the basic forty (40) hours per week. This shall not include scheduled overtime days.

SECTION 16.03: Payments will be made for time so lost beginning with the fourth (4th) scheduled workday of any one continuous absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by illness to leave the employee's working place before the employee's regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) An employee who reports for work on a regularly scheduled workday but is forced by illness to leave work before working more than four (4) hours shall have that day counted as one (1) day of the required waiting period. An employee who is forced by illness to leave work after working more than four (4) hours but less than eight (8) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial day payment shall not be counted against an employee's total day entitlement.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) Upon admission to a hospital requiring overnight stay (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures) or, (2) upon admission to an outpatient care facility for procedures or treatment requiring general anesthesia (does not include emergency room, x-rays, diagnostic testing, cosmetic or dental procedures). Notwithstanding the general exclusions for dental procedures, payment will also be made for any regularly schedule workday of the waiting period upon admission to an outpatient care facility for procedures performed by an oral and maxillofacial surgeon which requires general anesthesia.

(e) An employee who becomes eligible for paid sick leave under this Article may substitute earned Vacation benefits for any time lost during the waiting period as described in this Section, provided he requests such by the close of the normal business day which follows the day he first becomes eligible.

SECTION 16.04: Payment will be made for time lost as outlined below:

(a) First year of regular employment - no sick leave.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty (20) days of paid sick leave if he has less than twenty (20) years of company seniority, or twenty-five (25) days of paid sick leave if he has twenty (20) years or more company seniority. Unused sick leave may be carried over from one year to the next, not to exceed one hundred (100) days. Paid sick leave earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the days of paid sick leave will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

SECTION 16.05: For the purposes of Section 16.04(b), the following will count as time worked:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked.

(b) Paid holidays falling in an employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury duty and funeral leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

SECTION 16.06: As a further condition of making payments for illness, the employee, or someone on the employee's behalf, must report absence because of illness on the first day of absence and thereafter as directed. The employee may be required to furnish a doctor's certificate after three (3) days and periodically during the employee's period of illness and/or upon release to return to duty, if requested by the Company. The Company may require an employee to report to the Company doctor if, in its opinion, sufficient cause exists for such action.

As a further condition of making payments under this Article an employee shall not engage in any physical activity for personal gain or profit unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of any sick leave benefits otherwise payable for the period of absence disqualified.

SECTION 16.07: The employee is obligated to return to work at the earliest day recovery from an illness will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for sick leave, shall be cause for discharge or other disciplinary action, including forfeiture of sick pay for the period of absence disqualified.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

(a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay.

(b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d).

(c) In the case of an employee who is able to return to work in some capacity after suffering from a catastrophic illness or injury and who thereafter must receive long term occasional medical treatment or rehabilitation which is not reasonably available outside the employee's regular working hours. An illness or injury shall be considered catastrophic if the employee suffered major head trauma, spinal cord injury, amputation, severe burn, severe stroke, amylotrophic lateral sclerosis, cancer requiring radiation or chemotherapy treatments, acquired immune deficiency syndrome (AIDS), severe cardiac disease, severe hepatitis, anorexia nervosa, bulimia, or severe congenital anomalies.

SECTION 16.09: Effective January 1, 2012, an employee will receive an earned holiday to be taken during the calendar year when the following requirements are met:

(a) the employee has been employed for a minimum of 12 consecutive months,

(b) the employee has worked a minimum of 1040 straight-time hours or more,

(c) and the employee has not taken more than a single occurrence of unpaid time off work, regardless of the reason, during the preceding calendar year. For purposes of this Section, if an employee's single occurrence of unpaid time off work exceeds two hours, the employee shall not be eligible for the earned holiday.

The scheduling of this day is subject to the following conditions:

> At the time of vacation selection, the preference of the Earned Holiday will be determined by seniority. After vacation selection has been completed, selection of the Earned Holiday shall be made on a first come, first served basis. Earned Holidays may be coupled with a Company-wide Holiday, or added to vacation periods. If operational requirements cause the cancellation of this scheduled day, it may be rescheduled or the employee may be paid as outlined in Article 9.

ARTICLE 17
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE 18
SUPPLEMENT TO WORKERS' COMPENSATION

SECTION 18.01: When an employee is injured while working for the Company and is entitled (or would by passage of time become entitled) to benefits under Workers' Compensation or Occupational Disease Laws or Acts, the Company agrees to supplement such benefits, as earned by the employee under Section 18.05, by paying such employee the difference between such benefits (irrespective of the employee's receipt of the benefits) and one hundred percent (100%) of the employee's net wages received on the basis of a forty (40) hour workweek, computed at straight-time exclusive of shift premium, or any other premium pay, beginning with the fourth (4th) scheduled workday of such absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by injury to leave the employee's working place before regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) If an employee is injured after reporting for work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours in the employee's regularly scheduled workday, not to exceed eight (8) hours in total for such day, except that no such payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under this article.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) during which the employee is a bed patient in a hospital and for which a room charge is levied; (2) which follows a period of such internment, even if internment is on an off-day; or (3) for time spent not to exceed eight (8) straight-time hours, visiting the Company doctor on waiting period days when the employee does not subsequently become eligible for Workers' Compensation benefit for such days.

SECTION 18.02: The employee is obligated to return to work at the earliest date recovery from an injury will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for compensable leave, shall be cause for discharge or other disciplinary action, including forfeiture of the Supplement for period of absence disqualified.

As a condition precedent to receipt of benefits under this Article, an employee shall not engage in any physical activity for personal gain or profit during the twenty-two week period of his supplemental benefits for occupational injury or illness unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting supplemental benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of the Supplement.

SECTION 18.03: The pay of employees working on overtime hours who are injured and required to go to the Company doctor will cease when they leave their work site. If it is necessary for the employees to return to their work site for their own convenience after their regularly scheduled workday is completed, whether transported by Company vehicle or not, they will not be paid for such time.

SECTION 18.04: Determination of first day considered as "lost time" is as follows:

(a) Workers' Compensation - Next calendar day after day of injury.

(b) For Supplement - Next regularly scheduled workday on which the employee is absent due to the injury subject to provisions of (a), (b), (c), and (d) above.

SECTION 18.05: Supplemental payment will be made for time lost as outlined below:

(a) First year of regular employment - no supplement.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty-five (25) days of supplemental pay. The supplement may be carried over from one year to the next, not to exceed one hundred (100) days. Supplemental pay earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the twenty-five (25) days of supplemental pay will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

ARTICLE 19
LIMITED SERVICE

SECTION 19.01: An employee who sustains a temporary or permanent partial disability from an illness or injury shall be permitted to return to work in whatever capacity his disability will permit, where work is available.

The duration of a limited service assignment, the affected employee's classification, and his rate of pay will be as follows:

A. For partial disabilities which are not compensable under Kentucky or other applicable Workers' Compensation statutes -

1. Classification and Rate of Pay: Will be subject to the employee's length of continuous service on the onset of his disability, in accordance with the following:

(a) If the employee has 25 years or more of Company seniority, his classification and rate of pay in effect on the onset of his disability will be continued for forty (40) work days, following which the employee will be reclassified to Limited Service Helper. His rate of pay will be the "50% rate" as defined in Appendix "A" or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(b) If the employee has 15 or more years, but less than 25 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for thirty (30) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(c) If the employee has less than 15 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for twenty (20) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

B. Except for those injuries described in Section (c), below, for partial disabilities which are compensable under Kentucky or other Workers' Compensation statutes:

1. Classification and Rate of Pay: Will remain the same as that in effect on the onset of his disability for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

C. For employees who may suffer partial disabilities arising from; spinal cord injuries, severe head trauma, severe burns, amputations or loss of sight, which are compensable under Kentucky or other Workers' Compensation statutes:

1. Classification: Will remain the same as that held by the employee prior to the onset of his disability for not more than two hundred (200) work days at which time the employee will be reclassified to Limited Service Helper.

2. Rate of Pay: The wage rate in effect for the employee prior to the onset of his disability will be continued for one hundred (100) work days, following which the employee's rate will be reduced by ten percent (10%), and the reduced rate will be paid for the next one hundred (100) days. Thereafter, when the employee has been reclassified to Limited Service Helper, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

3. Duration: There is no limitation upon the duration of a limited service assignment for disabilities described by this Section (c).

SECTION 19.02: An employee on limited service who is able to return to his prior job classification, will not have the time spent on limited service credited toward minimum time-in-grade requirements or wage step progression increases within the prior classification. General wage increases shall, however, apply to limited service employees except as otherwise provided. A general wage increase occurring at a time when a limited service employee is being paid at ninety percent (90%) of his prior rate shall be applicable only to the extent of ninety percent (90%) of the increase otherwise applicable to the employee's prior rate.

Should an employee suffer successive partial disabilities within a calendar year, the eligibility for limited service as a consequence of the most recent disability will be reduced by the limited service entitlement utilized by the employee with respect to the prior disability or disabilities.

SECTION 19.03: In order to be eligible for limited service as described in this Article, the employee must have worked a minimum of eighty (80) straight-time hours of regular duty within the calendar year. An employee on limited service as of December 31 of any calendar year may utilize the remainder of his limited service eligibility for that year, in the following year, provided the period of limited service is continuous. However, an employee on limited service on December 31 must work at least eighty (80) straight-time hours of regular duty in the following year to again be eligible for the full period of limited service.

If an employee is unable to return to regular duty at the end of his period of limited service eligibility, he will be placed off work until he can return to regular duty unless reclassified as described in Section 19.04.

SECTION 19.04: Regardless of the duration of an employee's limited service assignment and rate of pay applicable thereto, an employee on limited service who is certified by a medical doctor of the Company's choosing to be permanently restricted may be reclassified to any vacant job in a classification the duties of which the employee is qualified and physically able to perform. The rate of pay for employees reclassified under this section shall be as follows:

Workers' Compensation Injuries

Employees with 25 or more years of service will have their rate of pay reduced by ten percent (10%) upon being reclassified and the reduced rate will be paid for the next one hundred (100) days. Thereafter, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

Employees with less than 25 years of service will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Non-Workers' Compensation Injuries

Employees with 25 or more years of Company seniority will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Employees with less than 25 years of Company seniority will be paid at the rate for his new classification. Employees subject to reclassification as described herein, will have their cases discussed with the Union and their seniority status decided by mutual agreement.

SECTION 19.05: Where practicable and if appropriate, limited service employees described in Section 19.01 (b) and (c) will be reclassified to regular job classifications before exhaustion of their limited service eligibility provided work is available.

Employees who, prior to November 13, 1989, have been reclassified to regular job classifications from limited service and whose wages have been protected will be red-circled at their existing rates until such time as the rate for the classification exceeds the red-circled rate, or until an employee changes job classifications under Article 10.

SECTION 19.06: An employee's ability to return to his former job, or to be placed in a job of a higher classification, shall be subject to review at any time the employee's physical condition improves. If the employee is capable of performing the duties of his former job, he shall be returned to his former job provided an opening exists, and his seniority status shall be determined by mutual agreement. An employee may be placed in a job in a higher classification which was not his former job upon mutual agreement of the parties.

SECTION 19.07: Subject to the foregoing, an employee who is released to return to work in a limited service capacity shall promptly notify his department limited service representative who shall assign the disabled employee first to whatever work the employee's disability will permit in that department or payroll division. If no suitable work is available, the employee's department limited service representative shall then notify the designated Company representative responsible for the assignment of limited service employees. The disabled employee shall then be assigned to whatever suitable work that is available anywhere in the Company. Such assignments may be made on a daily basis, if necessary, and no assignment shall be held to constitute a change of schedule nor shall such assignments be made on the basis of an employee's seniority. Limited service assignments shall be considered as temporary assignments.

SECTION 19.08: Nothing in this Article shall be construed to abrogate or diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation laws of Kentucky or other applicable laws.

SECTION 19.09: Notwithstanding Sections 16.09 and 18.01 of this Agreement, an employee who is on limited service due to an injury or illness and who has once satisfied the waiting period described in those sections shall not be required to satisfy an additional waiting period should the Company remove him from limited service duty due to a lack of suitable work.

ARTICLE 20
PERSONAL LEAVES OF ABSENCE

SECTION 20.01: When, in the opinion of the Company, the requirements of the business will permit, an employee may, upon written request to the Company stating the reason why such leave of absence is desired, be granted a leave of absence for legitimate personal reasons without pay for a period not to exceed one hundred eighty (180) calendar days. Seniority will accumulate only during the first one hundred eighty (180) calendar days of any leave of absence granted under this Agreement for personal reasons. The Company may, but shall not be required to extend any leave of absence granted under this Agreement.

SECTION 20.02: It shall be cause for discharge if any employee misrepresents or falsely states to the Company in any application for a leave of absence (under this or any other article relating to a leave of absence), or any extension thereof, the reason for requesting such leave of absence. It shall also be cause for discharge if an employee, during a leave of absence under this Agreement, accepts gainful employment or becomes gainfully employed in any capacity by any other person, firm or corporation, or engages in any business for gain or profit on his own account, without first having obtained approval in writing for such other employment or business from the Chief Administrative Officer, or his designated representative. An employee who fails to return to work at the expiration of a leave of absence shall be conclusively presumed to have quit his employment with the Company.

SECTION 20.03: The Union recognizes that when employees are granted leaves of absence, it may be necessary for the Company to make arrangements to fill such employee's job during the entire period of such leave of absence. The Union therefore agrees that no employee may return to work without the Company's consent and approval prior to the date on which his leave of absence expires.

SECTION 20.04: Employees granted leaves of absence under this article shall have the coverage of the following benefit plans continued to the end of the month in which the leave commences:

Group Life Insurance Program

Group Medical Insurance Program

Group Dental Insurance Program

If the employee desires to obtain continued coverage under these programs after the period specified above, such employees shall pay the full monthly cost of the benefit plan premiums or contributions up to and including the month in which the employee returns to work from his leave of absence. Full monthly cost shall include both employee and employer premiums or contributions. Such payments shall commence and be submitted to the Benefits Department by the first day of any succeeding months of the leave of absence. Failure to make timely payments as prescribed shall cause the immediate cancellation of the program coverage.

SECTION 20.05: An employee who is permitted to return from a personal leave of absence, prior to the approved return date, will be reinstated at his former rate of pay and will retain his position on the seniority roster, subject to the provisions of Section 20.01 of this Article.

SECTION 20.06: Any regular full-time employee covered by this Agreement who is elected to a public office requiring their absence from duty with the Company, may request a leave of absence without pay for the duration of their term or terms. Such request shall not unreasonably be denied.

Employees granted a personal leave of absence under this section may have such leave for the duration of their term of office without regard to the one hundred eighty (180) calendar day limitation on Section 20.01, and without loss of seniority. However, the seniority limitation of Article 10, Section 10.03(b) will apply.

Upon completion of their term they shall be reinstated to their former position, if it is available. If it is unavailable, they may be redeployed to another available position under the terms of Article 10, Section 10.24. Employees subject to reclassification under the terms of this section will have their cases discussed with the Union.

SECTION 20.07: Employees shall report to the Company and submit to such physical examinations as the Company may require prior to returning to work from leave of absence granted hereunder.

ARTICLE 21
FUNERAL LEAVE

SECTION 21.01: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of five (5) days, in connection with the death of the employee's spouse, employee's children and employee's parents, and step-children of the employee who are children of the employee's present spouse who have lived in the employee's home. For purposes of this section, "employee's parents" shall include the spouse of either of the employee's natural parents and legal parents. All leave granted under this section shall be taken between the date of death and two days following the date of the funeral or service, inclusive.

SECTION 21.02: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of three (3) days because of death of any other member of an employee's immediate family. Under this provision, other members of an employee's immediate family are recognized as being grandparents, grandchildren, sons-in-law, daughters-in-law, brothers, and sisters of the employee, spouses of employee's brothers and sisters, employee's spouse's brothers, sisters and parents, employee's spouse's grandparents or other close relative living in the home of the employee. All leave granted under this section shall be taken between the date of death and the date of the funeral or service, inclusive.

SECTION 21.03: The employee must report absence because of death in family to the proper supervisor on the first day of such absence and shall indicate the date of the funeral or service, if known, or as soon thereafter as the date becomes known. In the case of vacation interruption, because of death in family, the employee must notify the proper supervisor within two (2) work days of the date of death and shall similarly indicate the date of the funeral or service.

SECTION 21.04: The provisions of this Article will apply within the time limits of an employee's scheduled vacation, but will not apply when an employee is off-duty due to illness or injury or for any other reason. Note: This means that subject to the conditions of this section which determines an employee's eligibility for up to either three (3) or five (5) days off for death in family, and subject to the operating requirements of his department, an employee who suffers a "death in family" during the time he is on vacation may reschedule as vacation the number of vacation days interrupted by death in family, for which the employee is eligible.

SECTION 21.05: Employees who are requested to serve as pallbearers (honorary pallbearers not included) at the funeral of an employee or retired employee should be released from duty, where operational requirements permit, for the amount of time necessary to attend the funeral. An employee who serves in this capacity shall not lose straight-time pay (exclusive of shift premium) on that account. Where practicable and appropriate, the employee is expected to work before and/or after attending the funeral. The Company may require verification of the employee's service in this capacity.

ARTICLE 22
JURY DUTY

Employees serving on Jury Duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such Jury Duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

Employees scheduled to work the day shift, who are required to report for Jury Duty before noon, shall, upon request and notification to their Department Superintendent, be excused from reporting for work prior to reporting for Jury Duty and shall be required to return to work only if released from Jury Duty at, or prior to, the expiration of four (4) hours from his scheduled starting time. Where practicable, and upon request to the employee's supervisor, an employee scheduled for shift work will be rescheduled to day work (Monday through Friday) for the entire period he is scheduled for Jury Duty.

An employee subpoenaed to testify and who testifies in a civil or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no reduction in straight-time pay, for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of a subpoena.

The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for Jury Duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

ARTICLE 23
MILITARY SERVICE

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage to up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

ARTICLE 24
SUBCONTRACTING

SECTION 24.01: The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary to prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement or utilize the terms set forth in Article 10, Section 10.24 in this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of either gas or electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force notwithstanding the fact that a reduction in force in a different area has caused the displacement of incumbent employees by more senior employees pursuant to Article 10. However, should a journeyman be removed from his line of progression due to a reduction in force, and as a result displace a less senior employee in a below journeyman classification in a different line of progression, he shall be considered a journeyman under this Section in the event of a subsequent reduction in force in his new line of progression for not more than the period of time equal to the minimum time in grade requirement for promotion to journeyman, plus six (6) months.

SECTION 24.02: If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

SECTION 24.03: It is agreed that outside contractors working on a cost/plus annually renewable contract will not perform work, normally performed by employees covered by this Agreement, on the sixth or seventh workdays of a week except in the following circumstances and situations: where the employees in the work area affected have been offered the work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage on the sixth or seventh day for the contractor to complete the work he is performing. However, contractors working on unit cost contracts, fixed bid contracts, or cost/plus emergency contracts will not be affected by this section. It is not a violation of this Section for a contractor to continue or complete work on the 6^{th} & 7^{th} workday, provided the contractor is responsible for that work during the week.

Section 24.04: The Company agrees that, other factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

ARTICLE 25
WAGES - JOB CLASSIFICATIONS - PAY PROGRESSIONS

SECTION 25.01: The wage rates for job classifications covered by this Agreement are described in Appendix "A," which is attached hereto and made a part hereof. Nothing in this Agreement shall prohibit the Company and the Union from mutually agreeing to modify the rate of pay for any job classification set forth in Appendix "A" at any time during the term of this Agreement.

SECTION 25.02: The Company will furnish the Union a copy of an accurate, up-to-date job description for all job classifications listed in Appendix "A."

It is understood that the purpose of the job descriptions referred to herein is to classify the work properly, to give guidance in making assignments and to determine the proper rate of pay therefore. It is agreed that the job descriptions referred to herein describe, in general, responsibilities and duties normally performed, but do not limit the work of an employee to the particular duties listed and the duties incidental thereto. It is agreed that job descriptions list typical duties of a classification and that numerous related tasks incidental to the typical duties listed which reasonably cannot be enumerated in the job description are included in the work of the classification.

SECTION 25.03: It is agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

SECTION 25.04: The rates of pay for any newly created job classifications, or for any existing job classifications which have been changed by the addition of new or different tasks which require significantly greater skills or responsibilities or by the removal of any tasks which result in requiring significantly lesser skills or responsibilities, and the seniority placement of any employees who may be affected by such changes will be negotiated with the Union by the Company. The Company will prepare proposed job descriptions in such cases and deliver a copy to the Union with notification as to the rate of pay at least fourteen (14) calendar days prior to putting the new or changed job classifications in effect, and will discuss them with the Union if so requested. However, the performance of work as assigned by the Company shall not be delayed either by discussion between the parties regarding new or changed jobs or by any arbitration regarding newly created or modified jobs as provided in Section 25.05. In either instance, wage rates for new or modified jobs as finally determined will be retroactive to the date the new or changed duties were first performed.

SECTION 25.05: If the parties are unable to agree on the proposed establishment of new jobs or modifications and revisions to existing jobs, such issue may be submitted to arbitration at the request of the Union as provided for in Article 6 of this Agreement. In resolving such dispute, the Arbitrator shall only have the authority to establish an appropriate wage rate in proper relation to other existing job classifications for any new or revised job and may not create, revise or abolish job descriptions or specifications.

SECTION 25.06: If the Union believes that the job description for any existing job does not accurately describe the duties or responsibilities of the job due to creeping job changes or changes about which the Union was not formally notified, the Union shall notify the labor relations department of its desire to discuss such issue, and a meeting shall be scheduled within fourteen (14) calendar days. Such meeting shall be conducted by a Representative of the labor relations department, and attended by representatives of the Company and Union who are knowledgeable of the matters to be discussed. If negotiations between the parties do not result in an agreement as to the accuracy of any such job description, the Union may appeal the matter directly to arbitration under Article 6. Such appeal to arbitration shall be not earlier than thirty (30) calendar days following the parties' first meeting. The Arbitrator shall have authority to determine only the appropriate wage rate for the duties performed by the employee(s) in the affected classification and may not create, revise or abolish job descriptions.

SECTION 25.07: An employee who is temporarily assigned to a higher job classification for more than four (4) hours, shall receive the rate of pay for the classification for the entire day of the assignment. An employee assigned to fill a temporary job vacancy in a lower job classification shall suffer no reduction in pay. This section shall not be construed to modify or restrict any other provision of this Agreement.

SECTION 25.08: When an employee is temporarily assigned to a supervisory position outside the bargaining unit, he shall be paid seventy-five cents (75¢) per hour above his regular hourly rate of pay and shall not perform bargaining unit work except as provided in Article 29, Section 29.02. It is understood that any such assignment or assignments for any individual employee will not exceed eighty (80) work days in any calendar year provided, however, the Company may, upon notice to the Union, extend an individual's assignment beyond the eighty (80) day limit if the employee is substituting for the extended absence of a Supervisor whose return to work is anticipated, but not subject to accurate prediction.

ARTICLE 26
MEDICAL AND DENTAL INSURANCE

SECTION 26.01: An employee is eligible to participate in the Medical and Dental Plan upon his or her date of hire.

Employees covered by this Agreement will participate in medical plans on the same basis as all other regular full-time employees of the Company. The details of such medical benefits shall be as specifically provided in the master plan documents covering the terms of such plans. The Company will assume an increase of 4% in each year of the contract in medical and hospitalization expense per employee. To the extent this expense increases over 4%, the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

To the extent that individual plan premiums exceed the Company’s contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A joint Health Care Task Force will continue to meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the

Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

Effective January 1, 2009, the Company shall make a contribution to a health spending, health reimbursement or health savings account, as determined by the Company and established under a Company plan or applicable law, for the benefit of eligible Employees. Such contribution, which will be in the form of cash or credit, shall be made on an annual basis to the account of regular full-time Employees on the Company's payroll as of December 31st of the year prior to the year of contribution. The employee's use of the contribution shall be governed by the provisions of the applicable health spending, health reimbursement or health savings account plan or law.

SECTION 26.02: Retiree Medical Insurance

A. Employees employed by the Company as of December 31, 2005, will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. The Company will credit monthly the following amounts toward the premiums for any medical plan sponsored by the Company, for those living retirees subscribing to such insurance through the Company.

> For employees retiring January 1, 2012 or after, up to $200.00 toward the cost of insurance premium for employee who retired at age of 55 or over, with at least 10 years of continuous service with the Company. Such $200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to $465.00. The $465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to $200.00. Additionally, the employee's spouse or other dependant will be eligible for an additional $100.00 credit toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $300.00 or $565.00.00 depending upon the age of the former employee.

B. Employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,000, per year of service after age 45, with a maximum initial

account balance of $30,000.

2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

SECTION 26.03: For the purpose of Section 26.02 of this Article, subscription to such insurance through the Company by retirees and any contribution by the Company toward the payment of premiums shall be contingent on the insured persons' being covered by the Company's medical plans at the time of the employee's retirement and the maintenance of continuous coverage and timely payment of all premiums.

SECTION 26.04: Payments made in accordance with Section 26.02 A. of this Article will exclude premiums for new spouses or dependents acquired through marriage after retirement. Such payments to retiree’s spouse or other dependent will cease at the earliest of:

(a) the end of the 60th calendar month after the date of death of the retiree,

(b) the end of the calendar month the dependent no longer is eligible under the terms of the Retiree Medical Continuation Plan,

(c) the date the survivor dies, or

(d) the beginning of the calendar month the survivor does not pay the required premium contribution under the terms of the Retiree Medical Continuation Plan.

Even if such payments cease under item (a) above, the survivor may continue to participate under the terms of the Retiree Medical Continuation Plan by paying the full premium.

SECTION 26.05: Employees may elect to participate in either the Delta Dental High Option or Delta Dental Basic Option provided by the Company. If the employee elects the Delta Dental Basic Option, no employee premium contribution is required. If the employee elects the Delta Dental High Option, the employee will contribute $7 per month for single, $17 per month for single plus one or children, or $27 per month for family coverage. The contract between Delta Dental and the Company will govern in all matters related to the plan.

SECTION 26.06: If, pursuant to any Federal or State Law which may become effective during the term of this Agreement, the Company is required to make contributions or pay taxes for providing benefits which are already provided for under Company plans, then to the extent such benefits under any such Federal or State program would duplicate the benefits under the Company's plans, the Company shall be relieved of the obligation to provide such benefits under the Company's benefit plans.

ARTICLE 27
LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

SECTION 27.01: Effective 12/1/2008 the Company shall maintain the basic life insurance and accidental death and dismemberment plan on the basis of 2 times base rate of pay, maximum benefit of $150,000. It will be provided on the same basis as it has in the past for those employees who are eligible and enroll in this plan.

Employees who retire on or after January 1, 2004 will be provided retiree life insurance based on the following schedule:

Age	Amount of Retiree Life Insurance
Age 55 but less than age 65	1 times base rate of pay as of the date of retirement
Age 65 but less than age 70	.5 times base rate of pay as of the date of retirement
Age 70 or older	$10,000

SECTION 27.02: The Company will pay one hundred per cent (100%) of the total premium for the basic life insurance and accidental death and dismemberment plan for eligible employees who enroll in the plan.

SECTION 27.03: Employees may elect to participate in the optional life insurance plan at the rate of one (1), two (2), or three (3) times base salary. The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.04: Employees may elect to participate in the dependent life insurance plan for a spouse and dependent child(ren) of either:

1) $5,000 for a spouse and $2,500 on each child, or
2) $10,000 for a spouse and $5,000 on each child, or
3) $25,000 for a spouse and $10,000 on each child, or
4) $50,000 for a spouse and $20,000 on each child. *

** Enrollment in this fourth option will be subject to medical evidence of insurability and regulations imposed by the Kentucky Department of Insurance.*

The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.05: Effective 1/1/09, an employee is eligible to participate in the basic life insurance, accidental death and dismemberment insurance, optional life insurance and dependent life insurance upon his/her date of hire. The details of the foregoing Plans shall be as specifically provided in the master plan documents covering the terms of such Plans.

ARTICLE 28
RETIREMENT INCOME PLAN AND DISABILITY BENEFITS

SECTION 28.01: For employees employed by the Company on December 31, 2005, the Company will maintain in effect and pay the full cost for retirement income under the terms of the Louisville Gas & Electric Company Bargaining Employees' Retirement Plan.

Effective January 1, 2012, the basic pension formula was amended as follows:

Effective 1/1/2012

Pay grades 1-5:	$72 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$85 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$91 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2013

Pay grades 1-5:	$74 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$87 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$94 per month per year of service (maximum

	of thirty (30) years)

Effective 1/1/2014

Pay grades 1-5:	$76 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$90 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$97 per month per year of service (maximum of thirty (30) years)

Employees hired by the Company on or after January 1, 2006 are not eligible to participate in the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan. Instead they are eligible to participate in the Retirement Income Account (see Section 28.08) under the terms of the Louisville Gas and Electric Company Bargaining Employees' Savings Plan.

SECTION 28.02: There will be no interruption in the accumulation of retirement benefits under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan unless an employee's pay ceases. If the employee becomes entitled to additional "sick pay" after interruption of the employee's "sick pay" there will be no accumulation of retirement benefits for the period covered by the additional "sick pay." Accumulation of retirement benefits will be resumed after the employee returns to work.

If the employee's initial date of disability is after January 1, 2004 and the employee is receiving benefits under the Long-Term Disability Plan, the employee will continue to accrue Service and Credited Service under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

SECTION 28.03: A retired employee shall be entitled only to those benefits provided by the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan which are in effect at the time of the employee's retirement. Any changes in the employee's Social Security benefits which become effective after the employee retires shall not reduce the benefits which the employee draws under the Plan.

SECTION 28.04: The Company may set reasonable requirements for advance notice to the Company by an employee who elects to retire before age 65 but may, at its discretion, waive such requirements on an individual basis, for good cause, without any obligation similarly to waive such requirements in any other case.

SECTION 28.05: If the employee's initial date of disability is after January 1, 2004, the Company will provide the following Long-Term Disability benefits:

(a) Employees who become totally and permanently disabled will be eligible for disability income under the Long Term Disability Plan if they have completed five (5) years of service at the time of disability.

(b) The amount of monthly disability income payable to a disabled employee is determined as follows:

Sixty percent (60%) of the employee's basic monthly earnings computed at his straight-time hourly rate immediately prior to the time of disability, to a maximum benefit of $15,000, reduced by;

1. One hundred percent (100%) of any Social Security Benefit, and

2. One hundred per cent (100%) of any benefits payable under Kentucky Workers' Compensation laws or the Workers' Compensation laws of any other State or benefits payable under any Federal government benefit plans.

SECTION 28.06: The Company shall amend the Plan to reflect the amendments to same as set forth in this Article 28. The Company reserves the right to make such Amendments to the Plan as are necessary to comply with the Employee Retirement Income Security Act of 1974, any amendments thereof or regulations pertaining thereto, and all other Federal or State laws or regulations.

SECTION 28.07: Louisville Gas and Electric Company Bargaining Employees’ Savings Plan: An employee is eligible to participate on the first day of the month on or after the three (3) month anniversary of his/her date of hire. Effective November 12, 2007, the Company matching contribution is 70 percent on employee contributions up to six (6) percent of covered compensation. Effective January 1, 2006, employees may contribute up to an additional 69 percent of covered compensation on a pre-tax, but unmatched basis, for a maximum of 75 percent. Effective January 1, 2006, employees age 50 or older may make “catch-up” contributions. Effective January 1, 2006, covered compensation shall include overtime and premium pay. Upon adoption by the E.ON U.S. LLC Board of Directors, the Louisville Gas and Electric Company Bargaining Employees’ Savings Plan will be amended effective January 1, 2008, to allow employee contributions to be made as Traditional 401(k), Roth 401(k), or a combination of both.

SECTION 28.08: Louisville Gas and Electric Company Bargaining Employees’ Savings Plan: Employees hired by the Company on or after January 1, 2006, will be eligible for the Retirement Income Account under the terms of the Louisville Gas and Electric Company Bargaining Employees’ Savings Plan. The Company will make an annual lump sum contribution based on the following schedule to the employee’s Retirement Income Account.

Years of Service as of January 1	Percent of Covered Compensation
Less than 6	3 percent
6 but less than 11	4 percent
11 but less than 16	5 percent
16 but less than 21	6 percent
21 or more	7 percent

The annual lump sum contribution will be made by April 1 of the applicable year and the employee will be immediately 100 percent vested. Such bargaining unit employees on the active payroll as of December 31 of the preceding year, regardless of whether the employee has satisfied the three month eligibility requirement, will receive this annual lump sum contribution. The details covering the provision of the Retirement Income Account will be as specifically provided in the master plan document covering the terms of the plan.

ARTICLE 29
GENERAL PROVISIONS

SECTION 29.01: Severe Weather - The Company agrees that it will not require employees to work in exposed and unprotected areas during severe weather conditions except in the event of an emergency or where such work is necessary to protect life, limb, property or maintain continuity of service or operations. Where such severe weather conditions exists, which prevent an employee from performing his normal work, the employee may be assigned by his supervisor to other available work.

SECTION 29.02: Supervisors Working - The Company's intention is to not perform bargaining unit work with supervisors except in emergencies or training situations (including maintaining and updating the supervisor's own job knowledge and proficiency). The union agrees that it is not a violation of this section if a supervisor performs bargaining unit work due to an unscheduled absence of an employee during the first two (2) or last two (2) hours of a shift.

SECTION 29.03: Meals

(a) Neither a meal nor a meal allowance will be provided to an employee for the first ten (10) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports for work, or is directed to commence work before his starting time after reporting to his work location.

(b) In the absence of two (2) hours notice, a meal or an allowance of $6.00 in lieu thereof will be provided under the following conditions:

(1) For an employee who is called-in for overtime work in accordance with Section 9.06 and who works more than three (3) hours.

(2) To an employee who works two (2) hours or more of unscheduled daily overtime.

(c) An additional meal or allowance will be provided every five (5) hours after the first meal or allowance is provided until the employee is released from work.

(d) When employees working overtime, under the provisions of this Section, are required by supervision to remain on duty but are permitted time in which to consume a meal, such time will not be deducted from the employee's overtime pay.

(e) Meal allowances may be paid as a function of the regular payroll.

(f) Eligibility for a meal or an allowance, or for additional meals or allowances as contained in this Section will be determined by utilizing the procedure of rounding to the nearest fifteen (15) minutes as is now used in the payroll system.

SECTION 29.04: Commercial Drivers License (CDL)

The Company will reimburse an employee required to have a CDL in the performance of his duties an amount equal to the difference between the cost of the CDL and a standard drivers license.

SECTION 29.05: Should an employee suffer an occupational injury to his person, and as a direct result of such injury, suffer damage to his eyeglasses, hearing aid or dentures, the Company shall, upon presentation of the damaged item and verification of the injury to the employee, reimburse the employee for the expense incurred in the repair or, if necessary, replacement of the item. Any items replaced under this Section shall be of the equivalent quality and price as the item damaged or destroyed as a direct result of the occupational injury.

SECTION 29.06: All bargaining unit employees who wish to exercise their right to vote on Election Day will be expected to do so either before or after their regularly scheduled workday. Time off with pay, up to a maximum of two hours, may be allowed an individual to vote if all of the following conditions are met:

(a) Arrangements are made prior to the end of the employee's shift on the day preceding the election;

(b) When the employee does not have sufficient time, either before or after his shift to vote; and,

(c) Any time off with pay for this purpose will be at the beginning of the employee's shift.

Employees who are excused from work to work at the polls will not be entitled to any compensation.

SECTION 29.07: Educational Assistance - The Company sponsors both a Tuition Refund Plan and a Basic Education and Vocational Training Support Program in which bargaining unit employees are eligible to participate. These educational programs are described in documents available in the Human Resources Department. These programs are subject to expansion, modification or termination by the Company.

SECTION 29.08: Dependent Care - The Company and the Union agree to continue, pursuant to Section 129 of the Internal Revenue Code, a payroll deduction plan for dependent care services. This program will be continued unless, by later action, the Internal Revenue Service or other governmental entity repeals or otherwise eliminates the advantage, to employees, of participating in such a program.

Section 29.09: Work Practices – The Union agrees to meet with local management during the term of this agreement to discuss changes in work practices that may be unique to the area and/or site.

ARTICLE 30
SPECIAL PREMIUMS

SECTION 30.01: Hot Stick Premium - When employees assigned to the Electric Service Delivery Department are required to do hot stick work on 33KV and above, a premium of fifty cents ($.50) per hour will be paid for the entire day on which such work is performed. When such employees perform the duties of transmission patrol, a premium of twenty-five cents ($.25) per hour will be paid for the entire day on which such work is performed.

SECTION 30.02: Sunday Premium - A premium of one dollar and twenty-five cents ($1.25) per hour will be paid for all hours (including overtime hours) worked on a Sunday by an employee for whom Sunday is one of his five (5) regularly scheduled workdays for that week. Additionally, Sunday premium will be paid for all planned overtime hours worked on Sunday.

The premium will not be paid for call-in overtime hours worked on Sunday; however, in the case of an employee initially scheduled for planned overtime on Sunday, and who, because of an emergency arising during the course of the planned overtime assignment has the overtime converted to call-in, the premium will remain in effect for the duration of the original planned overtime assignment.

SECTION 30.03: Adverse Work Premium – An adverse work premium of one-half (1/2) times the employee's regular straight-time hourly rate shall be paid for hours spent performing adverse work. The adverse work premium will not be paid when an employee is being paid at his overtime rate and the adverse work premium will not be compounded with other premium payments.

Adverse work shall mean emergency duties of an unusual nature involving significant risks, which are not commonly incurred in the performance of his normal duties, or the performance of duties under conditions of weather, environment, or other situations which materially increase the hazards involved in the performance of those duties which shall include but not be limited to the electric line repair work in connection with storm damage.

This premium will not be paid for permanent repairs required at locations temporary repairs were made to restore service at the time of the initial weather related customer service interruption.

ARTICLE 31
MILEAGE ALLOWANCE

SECTION 31.01:

Personal Vehicle Usage:

If an employee is instructed to report to work at another location, he will be reimbursed for personal vehicle usage while on Company business at the approved reimbursement rate. The employee will be reimbursed for mileage in excess of their normal round trip mileage. Normal round trip is defined as travel from home to the normal Company work location and back home. This rule includes reporting to either another Company location or off-site for training or other business purposes.

This mileage allowance does not apply to those employees whose regular job requires them to report at various locations, nor to employees who are transferred from one work location to a new work location on a permanent assignment.

SECTION 31.02: Employees permanently assigned to payroll division 53 who are required to use their personal vehicles in the performance of Company duties (except travel to work from home and back) shall be paid mileage at the Company's regular mileage rate for occasional use of personal cars in accordance with Section 31.01 above. For purposes of administration, each book will have a defined mileage assigned that is reflective of the mileage required to read the book.

ARTICLE 32
SERVICE WATCH AND STANDBY

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid eighty-five dollars ($85.00) per week. If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

If an employee is assigned a service watch or required to "standby" for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he is assigned to a service watch or required to "standby" for service calls. Only actual hours worked will be counted for overtime equalization purposes under Article 9.

ARTICLE 33
PERSONAL TOOLS AND SAFETY EQUIPMENT

SECTION 33.01: If an employee is required by the Company to use his personal tools in connection with his work, the Company will replace such tools if they are stolen or destroyed while in the custody and control of the Company.

SECTION 33.02: The Company will continue to furnish employees with tools and equipment which it usually and customarily furnishes employees. Additionally, the Company will furnish employees all safety equipment and protective devices, including leather work gloves, required by the Company or by law to maintain recognized standards of safety. An employee shall wear or utilize all safety equipment and protective devices issued to him. The employee will be subject to appropriate disciplinary action if such tools and/or equipment is intentionally damaged or destroyed by the employee.

SECTION 33.03: The Company will provide an annual tool and equipment allowance in the amount of $100.00, to be paid on the employee's anniversary date of employment, for employees permanently assigned to the below-listed job classifications:

Substation Control Technician A, B & Specialist
Substation Equipment Technician A, B & Lead

SECTION 33.04: At the request of the Union, the Company agrees to review any present or future job classification to determine which tool allowance rate, if any, is appropriate for that particular job classification.

ARTICLE 34
HEALTH AND SAFETY

SECTION 34.01: The Company and the Union recognize the need for a strong Health and Safety Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

SECTION 34.02: Working conditions which adversely and unreasonably impair the health and safety of employees shall be brought to the attention of supervision for immediate correction, if necessary. The Company agrees to investigate conditions which have a legitimate impact on the health and safety of employees. Accordingly, upon reasonable advance notice, the Company will meet with the appropriate Union Safety Committee member to discuss the nature of the complained of condition and to determine what, if any, remedial measures shall be taken. The Union shall keep the Manager, Health and Safety, fully advised of the members of its Safety Committee which shall be made up of not more than one individual per department and per shift, if appropriate, at each location.

SECTION 34.03: The Company and the Union agree to continue the Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet at least monthly. This Committee shall consist of not more than three (3) members of the Company and three (3) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting. The Manager, Health and Safety, shall appoint two (2) associates to attend the meeting whose names shall be made known to the Union not later than one (1) week prior to the meeting.

SECTION 34.04: It is agreed that the establishment and enforcement of safety rules and regulations is a proper function of management and to that end the final determination as to adoption and implementation of any proposed changes in safety rules and regulations shall be the sole responsibility of the Company.

SECTION 34.05: It is understood that any dispute arising out of the interpretation, application or implementation of written health and safety rules shall be proper subjects for Articles 5 and 6 of this Agreement.

SECTION 34.06: Meetings as described in Section 34.03 shall be conducted between the hours of 8:00 a.m. and 5:00 p.m. on a week day. Union representatives authorized to attend such meetings shall be compensated by the Company not to exceed eight (8) straight-time hours on the day of the meeting. The Union Safety Director will be released from regularly assigned duties on the workday which coincides with a scheduled meeting of the Joint Health and Safety Advisory Committee and up to two (2) additional days, if needed, for purposes of preparing for and participating in the meeting. The Union Safety Director shall suffer no reduction in straight-time earnings.

ARTICLE 35
NON-DISCRIMINATION

SECTION 35.01: There shall be no discrimination by the Company or the Union in the application of the terms of this Agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

SECTION 35.02: The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 36
SAVING CLAUSE

It is understood and agreed that the provisions of this Agreement are in all respects subject to all applicable laws and governmental regulations now or hereafter in effect and to the lawful rulings and orders of all regulatory commissions now or hereafter having jurisdiction. Should any provision of this Agreement be found to be in conflict with any lawful ruling or regulation, the parties will meet for the purpose of discussing and/or modifying that portion of the Agreement only.

ARTICLE 37
ENTIRE AGREEMENT

This Agreement sets out the entire understanding between the Company and the Union. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein, and this Agreement shall be strictly construed, provided, however, that the execution of this Agreement shall not invalidate any written agreement between the parties which is not in conflict with the terms of this Agreement, though such written agreement may have been reached prior to the date of this Agreement. Nothing herein shall be construed, however, to prevent the parties from reaching agreements after the effective date of this Agreement which are in conflict with the terms of this Agreement. (Such conflicting agreements must be approved by the Union President or a Business Representative and a representative of the Company's labor relations staff.) Such written agreement shall be incorporated in this Agreement and shall be valid for the life of this Agreement and any extension thereof, unless rescinded by the parties hereto.

ARTICLE 38
DURATION OF AGREEMENT

The effective date of this Agreement is November 11, 2011. This Agreement shall be in full force and effect for the entire period from November 11, 2011, through midnight of November 10, 2014, and from year to year thereafter, unless either party hereto shall, at least sixty (60) days prior to November 10, 2014, or the tenth day of November, in any year thereafter, notifies the other party in writing of its intention and desire to terminate this Agreement.

This Agreement may be extended by the mutual agreement of the parties. Such extension must be in writing and the extension may thereafter be terminated at any time by either party by giving forty-eight (48) hours written notice to the other party of the desire to terminate such extension.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Louisville Gas and Electric Company

Paula Pottinger, SVP Human Resources

Angie Gosman, Mgr. Labor Relations

Mike Buckner, Mgr. Production

Steve Woodworth, Mgr. Operations Ctr.

Steve Roberts, HR Manager

Stephanie Duncan, HR Manager

For the Union:
International Brotherhood of Electrical Workers Local 2100

Curtis Stratton, President/Business Mgr.

Greg Purvis, Committee Member

Cecil Milby, Committee Member

Damon Newton, Committee Member

P.J. Breeding, Committee Member

APPENDIX A

Wages

a) Effective November 14, 2011, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

b) Effective November 12, 2012, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

c) Effective November 11, 2013, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

Effective January 1, 2003, employees covered by this collective bargaining agreement will be eligible to participate in the Team Incentive Award Program (TIA), subject to the terms of such TIA program as determined and modified by the Company from time to time. The first payout will be due in March, 2004 and will be targeted (100% rate) at 6% of the employee's annual earnings including overtime and premium pay.

Lines of progression and assigned paygrades are contained in a separate document.

Employees presently in classifications which have received an upgrade by virtue of a new assigned paygrade will receive the appropriate upgrade.

Employees who have received a downgrade by virtue of a new assigned paygrade; or who are presently in classifications which have had the rate for the paygrade reduced, will be "red-circled" at their rate of pay until such time as the rate for the employee's assigned paygrade equals and exceeds the employee's rate of pay or until the employee changes job classification under Article 10.

The preceding two (2) paragraphs are general rules which shall apply to all employees described therein unless expressly agreed otherwise by separate Memorandum of Agreement, or by Article 19 of this Agreement.

The "50% rate" as used in this Agreement shall be defined as the rate of pay which results from reducing an employee's former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification.

NOTE: Lines of progression are utilized for the purpose of establishing classifications with assigned paygrades, minimum times in grade to attain the necessary experience for promotional consideration, and journeymen levels in the lines of progression. An asterisk (*) indicates those lines of progression wherein employees, hired prior to January 1, 2000, will be afforded opportunity to advance to the journeyman job classification without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the next higher classification. The asterisk in the lines of progression denotes the journeyman job classification to which the employee may advance under this paragraph. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after January 1, 2000, will be afforded the opportunity to advance to the classification below journeyman without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the higher classification. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after November 13, 1989, who for any reason, fail to satisfactorily progress to and retain a journeyman classification, or a lower classification deemed necessary by the Company as described with this Note, may be separated without regard to other provisions of Article 10.

Employees reclassified to a lower rated job in a similar line of progression as the result of a layoff or a reduction in their line of progression (where no layoff occurs due to openings elsewhere), may have the minimum time in grade requirements for promotion to the next higher rated job reduced to the following:

(a) Six (6) months for employees reclassified to entry level classifications; or

(b) One (1) year for employees reclassified to higher than entry level classification.

Nothing herein shall be construed, however, to require the Company to promote an employee who, despite serving the minimum time(s) set forth above, is not qualified as set forth in Article 10 of this Agreement.

APPENDIX B

Contractual benefits will be modified for employees who are working abnormal shifts as follows:

I. For employees working four (4) days, ten (10) hours per workday schedule ("four/tens" hereafter).

A. Overtime

(1) Employees working a "four/tens" schedule shall be afforded overtime for hours worked beyond ten (10) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the first and second scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2).

(3) For work on the third scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2) and Article 9, Section 9.02(b)(4).

B. Vacations

(1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a "four/tens" schedule. Thus, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

(2) Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a ten (10) hour workday. Thus, employees on a "four/tens" work schedule taking periods of vacation of less than one full week shall receive ten hours of pay provided they have at least ten (10) hours of vacation entitlement remaining.

(3) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked, shall count as ten (10) straight-time hours. Additionally, such employees taking a period of vacation of less than one full week as described in items B.(1) and (2) above shall have such days count as ten (10) straight-time hours provided they have at least five (5) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a four (4) day, ten (10) hour per day work schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item H. below, such days shall count as ten (10) straight-time hours provided they receive at least five (5) hours of jury duty pay.

C. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee's work schedule will revert back to a five (5) day, eight (8) hour per day work schedule.

(2) An employee utilizing a floating holiday as provided for in Article 12, or an earned holiday as provided for in Article 16, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

D. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a "four/tens" schedule shall receive pay for time spent, not to exceed ten (10) hours including time worked that day, having such physical examination.

E. Sickness Leave of Absence

(1) For the purposes of Article 16, Section 16.02 as applied to employees working a "four/tens" schedule, payment will be made for regularly scheduled workdays on the basis of not to exceed ten (10) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first four (4) regularly scheduled workdays which constitute the basic forty (40) hours per week.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a "four/tens" schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than five (5) hours shall have that day count as ten (10) hours of the required waiting period. An employee who is forced by illness to leave work after working more than five (5) hours, but less than ten (10) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

(3) For purposes of Article 16, Section 16.04(b) and Article 16, Section 16.09 as applied to employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked will count as time worked.

F. <u>Supplement to Workers' Compensation</u>

(1) For the purposes of Article 18, Section 18.01 as applied to employees working a "four/tens" schedule, payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed ten (10) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

G. Funeral Leave

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each day of Funeral Leave entitlement.

H. Jury Duty

Employees on a “four/tens” schedule will be entitled to ten (10) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

I. Meal Allowances

During such time that an employee is working a "four/tens" schedule, neither a meal nor a meal allowance will be provided to an employee for the first twelve (12) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports to work, or is directed to commence work before his starting time after reporting to his work location.

II. For employees working a 12-hour shift per workday schedule:

A. Shift Premiums

Employees who work the day shift of a 12-hour schedule are not entitled to shift premium. Employees who work the night shift of a 12-hour schedule are eligible for the third shift premium described in Article 8, Section 8.05.

B. Overtime

(1) Employees working a 12-hour shift schedule shall be afforded overtime for hours worked beyond twelve (12) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the last scheduled off-day of the workweek, the employee will receive two (2) times the employees straight-time hourly wage rate assuming the following conditions have been met:

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

b) The employee has worked at least one scheduled off day and that day was paid at the overtime rate or the employee was not offered overtime on previous scheduled off days.

(3) For all other scheduled off days of the workweek, the employee will receive one and one half (1½) times the employee's straight-time hourly wage rate assuming the following condition has been met.

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

C. <u>Vacations</u>

(1) Vacation entitlement as described in Article 13, Section 13.01 shall be converted to straight-time hours for employees working a 12-hour shift schedule. Employees on such a schedule taking one (1) week's vacation shall receive straight-time payment for regular scheduled hours in that workweek, provided they have vacation entitlement remaining.

(2) Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a twelve (12) hour workday. Thus, employees on a 12-hour shift schedule taking periods of vacation of less than one full week shall receive twelve (12) hours of pay provided they have at least twelve (12) hours of vacation entitlement remaining.

(3) Days actually worked or partial days where six (6) or more hours are actually worked, shall count as twelve (12) straight-time hours for the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule.

Additionally, such employees taking a period of vacation of less than one full week as described in items C.(1) and (2) above shall have such days count as twelve (12) straight-time hours provided they have at least six (6) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item I. below, such days shall count as twelve (12) straight-time hours provided they receive at least six (6) hours of jury duty pay for such day they receive jury duty pay.

D. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee who is scheduled to work the holiday, but does not actually work such holiday will receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

(2) An employee utilizing a floating holiday as provided for in Article 12, or an earned holiday as provided for in Article 16, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

E. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a 12-hour shift schedule shall receive pay for time spent, not to exceed twelve (12) hours including time worked that day, having such physical examination.

F. Sickness Leave of Absence

(1) Sick leave entitlement as described in Article 16, Section 16.02, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will be made for regularly scheduled workdays not to exceed twelve (12) hours for any scheduled workday, computed at straight-time exclusive of shift premium or any other premium pay.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a 12-hour shift schedule, payment will be made for time so lost

beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than six (6) hours shall have that day count as twelve (12) hours of the required waiting period. An employee who is forced by illness to leave work after working more than six (6) hours, but less than twelve (12) hours may be paid on a day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

(3) For purposes of Article 16, Section 16.04(b) and Article 16, Section 16.09 as applied to employees working a 12-hour shift schedule, days actually worked including partial days where six (6) or more hours are actually worked will count as time worked.

G. <u>Supplement to Workers' Compensation</u>

(1) Supplement to Workers' Compensation entitlement as described in Article 18, Section 18.01, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed twelve (12) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

H. Funeral Leave

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Funeral Leave entitlement.

I. Jury Duty

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

J. Meal Allowances

During such time that an employee is working a 12-hour shift schedule, neither a meal nor a meal allowance will be provided to an employee for the first fourteen (14) hours of work on any day when the employee receives at least two (2) hours notice of the overtime prior to the time the employee reports to work, or is directed to commence work before his starting time after reporting to his work location.

III. For employees working on abnormal shifts other than "four/tens" or 12-hour shift schedules the application of contractual benefits will be negotiated upon implementation of that schedule.

November 11, 2011

Mr. Curtis Stratton, President
International Brotherhood
of Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Trimble County Assignments

Dear Mr. Stratton:

This will confirm the continuation of the agreement negotiated in 2001 reached between Louisville Gas and Electric Company and Local 2100, International Brotherhood of Electrical Workers, regarding travel allowance and moving expense payable to employees who are assigned to the Company's Trimble County Plant.

For all purposes below "inside Trimble County" shall mean any point within a 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky and "outside Trimble County" shall mean any point outside of that same radius.

A. Permanent Assignments:

Except for employees hired after January 15, 1980, specifically for the Trimble County Plant site, employees who are permanently assigned to the Trimble County Power Plant will be eligible for reimbursement of moving expenses as described in "C." below and will be eligible for a travel allowance of $8.00 per day for each day the employee is scheduled to report for work and reports for work at the Trimble County Plant site. The travel allowance described in this paragraph will be paid the latest of: (1) an eligible employee's relocation from outside Trimble County for which moving expense is payable; or (2) six (6) months from the date the employee first reports to the Trimble County Plant site after being permanently assigned to that location.

B. Temporary Assignments:

(1) Assignments to Trimble County Plant Site

Employees temporarily assigned to the Trimble County Plant site who do not live inside Trimble County will be eligible for the Travel Allowance described herein.

(2) Assignments from Trimble County Plant Site

Employees permanently assigned to the Trimble County Plant site who live inside Trimble County will be eligible for the Travel Allowance described herein if they are temporarily assigned to another work site outside Trimble County.

C. Moving expenses as described herein shall not exceed $1,500.00 per eligible employee, and shall be available only to employees who are permanently assigned to the Trimble County Plant site and who remain employees of the Company for one year after the moving allowance is paid. The moving expense is payable only to those employees who relocate from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius, unless otherwise provided. To be reimbursed for moving expenses, an eligible employee must notify the Company in advance, in writing, of his intent to move his household goods, the approximate date of the move, the location moved from, the location moved to, and the identity of the mover being used. Once the move has been made, the employee must, within thirty (30) days, present to the Company an itemized bill furnished by the mover.

D. Employees who voluntarily bid under the terms of Article 10, Section 10.05 are ineligible for moving expenses and travel allowance.

E. This policy applies only to the Trimble County Plant site and shall govern the payment of travel allowance and moving expenses for employees assigned to or from said site on a permanent or temporary basis.

Sincerely,
Angie Gosman
Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Power Generation
(excluding Maintenance Lines of Progression)

This will confirm the understanding reached during the 1983 negotiations, and amended in the 1989, and the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced departments.

When, in the Company's opinion, it becomes necessary to transfer employees from one payroll division to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. Any employee transferred shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is transferred. However, where minimum time in classification requirements exists as a qualification for promotion, the following time must be served within the line of progression to which the employee is transferred:

    a. Three (3) months for employees in entry level classifications.

    b. Six (6) months for employees in higher than entry level classifications.

2. If some, but not all, of the employees at a location within a payroll division are to be transferred to a new payroll division at a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification in the payroll division to which the Company decides to transfer the employees. Should an insufficient number of employees be willing to choose transfer to the available openings in a different payroll division, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

3. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees in the other payroll divisions within the department shall be allowed to state their preference for the available job openings in each classification. With consideration being given to the list of employee preference, the Company shall assign, at its discretion, employees to fifty percent (50%) of the openings within each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.

4. For the purposes of Paragraph 3, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, in an equal number as are sought for reassignment. The Union shall then prepare a

list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employee from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

5. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

LETTER OF UNDERSTANDING

Regarding Power Generation
Maintenance Lines of Progression

This will confirm the understanding reached during the 1983, and amended in the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced department.

When, in the Company's opinion, it becomes necessary to transfer employees from one location to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. If some, but not all, of the employees at a location with a payroll division are to be transferred to a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification. Should an insufficient number of employees be willing to choose transfer to the available openings at a different location, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

2. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees at other locations within the department shall be allowed to state their preference for the available job openings in each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.

3. For the purposes of Paragraph 2, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employees from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

4. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

The Company (Louisville Gas & Electric) and the Union (Local 2100 International Brotherhood of Electrical Workers) agree as follows:

To clarify "Payroll Division" and "Department" in Section 10.05 of the current Collective Bargaining Agreement, "Payroll Division" and "Department" will be defined as:

"Department" is Energy Delivery, Energy Services and Telecommunications.

"Payroll Divisions" for Energy Delivery:

(10) Meter/Meter Assets
(21) Substation Construction & Maintenance
(30) Electric
(40) Gas
(50) Facility Maintenance

"Payroll Division" for Energy Services:

- Trimble County
- Mill Creek
- Cane Run
- Generation Engineering

LETTER OF UNDERSTANDING

For the purposes of Article 10, Section 10.21, the following shall be considered as an "open work assignment" in the payroll divisions as indicated:

POWER GENERATION

Employees in the Laboratory line of progression shall be allowed to bid for openings on a shift or a reporting location different from their own based on skill requirements.

Employees in the Records Coordinator lines of progression shall be allowed to bid for openings at a reporting location different from their own.

Employees in the Maintenance lines of progression shall be allowed to bid for openings at a reporting location different from their own based on skill requirements.

ENERGY DELIVERY

Employees in the Line Technician classification shall be allowed to bid for openings on a shift, reporting location or schedule different from their own.

Employees in the Construction & Maintenance Cable Splicing line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Gas Construction and Maintenance line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Trouble Technician - Gas classification shall be allowed to bid for openings on a shift different from their own.

Employees in the Distribution Operations Records Coordinator line of progression assigned to a Service Center shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Attendant classification shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Maintenance line of progression shall be allowed to bid for a reporting location different from their own based on skill requirements.

Employees in the Customer Service Representatives - Field Services line of progression shall be allowed to bid an open work assignment in the established work districts.

Employees in the Customer Service Representatives - Meter Reader line of progression shall be allowed to continue the present practice of "book" selection.

Employees in the Transportation Department - Garage line of progression shall be allowed to bid for openings on a shift or reporting location different from their own based on skill requirements.

Employees in the Transportation Office line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Warehouse line of progression shall be allowed to bid for openings on a shift or reporting location different from their own.

Open work assignments shall be limited to journeyman job classifications and above (or non-line of progression jobs) and further the concept of pre-bidding a preferred location or shift shall be utilized unless otherwise mutually agreed.

An open work assignment is when it can reasonably be anticipated at the time of the assignment that the duration of the assignment will be at least one-hundred twenty (120) days.

Any open work assignment which is not filled as described above may be filled by the least senior qualified employee in the classification.

This constitutes, unless hereafter otherwise agreed, the entire understanding between the parties as to the meaning of "open work assignment" as that term is used in Article 10, Section 10.21 of the Collective Bargaining Agreement.

November 11, 2011

Mr. Curtis Stratton, President
International Brotherhood of
Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Severance Benefits

Dear Mr. Stratton:

This confirms the continuation of the agreement negotiated in 2001 for a successor to the 1998-2001 collective bargaining agreement ("CBA") regarding severance benefits. During the term of the 2001 CBA, employees who receive notice of a General Redeployment pursuant to Article 10, section 10.24, shall have the right to elect severance benefits throughout the period they remain subject to redeployment. Eligible employees shall be entitled to a severance benefit equal to one week's pay for each full year of service, with a maximum benefit of twenty-six weeks. Additionally, the Company will pay the employees' group medical and dental premiums at the rate in effect at the time of their termination, for up to three (3) months of the period covered by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights. While the terms of this release will be left to the sole discretion of the Company, the terms will be substantially similar to those contained in the attached exhibit.

Sincerely,
Angie Gosman
Manager, Labor Relations

LETTER OF UNDERSTANDING
Regarding Cane Run Station

This will confirm the understanding reached during the 2011 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the Cane Run Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Cane Run Station because of the retirement of the Cane Run Station's coal fired units or part thereof, or the startup of a new generating plant or part thereof at the Cane Run generating station, the following procedure shall be followed:

1. The Company shall not lay off any Cane Run employees as a direct result of the retirement of the Cane Run generating station's coal fired units.

2. In the case of the initial staffing of a new plant or part thereof at the Cane Run Station, the Company shall assign, at its discretion, employees to fill all openings within each classification at the new plant. The Company shall fill all initial openings for a new plant or part thereof at the Cane Run Station with current Cane Run employees.

3. The Company shall provide a list of open positions to be filled at Mill Creek, Trimble County, and/or Ohio Falls to any employee at the Cane Run Station coal fired units not assigned to a new position at the new plant or part thereof at the Cane Run Station. The employees provided with this list shall be allowed to state their preference for the available openings at Mill Creek, Trimble County, and Ohio Falls. With consideration being given to the list of employee preference, the available openings shall be filled on a senior may, junior must basis utilizing Company seniority. An employee placed into a comparable classification pursuant to this paragraph shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is placed. For example, if a Cane Run operator was placed in an operator position at Mill Creek, his classification seniority shall be dovetailed. An employee placed into a different classification (i.e., a Cane Run operator is placed in a material handling position at Mill Creek) shall receive a new classification seniority date and their pay shall be red-circled and the pension multiplier will not be reduced as provided in the pension plan.

4. Employees at the Cane Run coal fired generating station who are permanently assigned to a position at Trimble County pursuant to paragraph 3 of this Letter of Understanding shall receive a one-time lump sum payment in the amount of $3,400.00, subject to applicable withholdings, per eligible employee, provided the employee relocates from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius and remains an employee of the Company for one year after the lump sum payment is made. Employees receiving the lump sum payment described in this paragraph shall not be eligible for any of the benefits set forth in the letter agreement regarding Trimble County Assignments, including, but not limited to the travel allowance and the reimbursement of moving expenses.

5. Within 36 months from the date of transfer, employees must pass the Minimum Qualifications for entry into their assigned classification. If the employee does not pass the minimum qualifications for entry, they will be subject to demotion within the established line of progression until such time they pass in accordance with the Employee Performance Review System for Bargaining Unit Employees.

6. All filling of vacancies for positions at the new Cane Run plant, Mill Creek, Trimble County, or Ohio Falls facilities pursuant to paragraphs 2 or 3 of this Letter of Understanding shall count as an internal posting for purposes of Section 10.09 of the Agreement.

7. All vacancies for positions at the Cane Run coal-fired generating units which occur prior to the retirement of these units and which the Company, at its discretion, decides to fill shall be first posted internally. The Company, at its discretion, shall determine the classification at the appropriate pay grade and qualifications required for each position posted pursuant to this paragraph. The Company shall be the sole judge of an employee's qualifications for such positions.

8. An employee of the Cane Run coal fired generating station shall have the right to elect severance benefits provided he remains employed at Cane Run until the Company releases him following the retirement of the coal fired generating units and completion of all related work. Employees assigned to fill openings at the new plant at the Cane Run Station or placed in positions at Mill Creek, Trimble County or Ohio Falls pursuant to paragraph 3 above, will have the option of either electing severance benefits or accepting assignment to a new position. Cane Run's coal fired generating station employees shall be entitled to a severance benefit equal to two week's pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay the employees' group medical and dental premiums for up to three months of the period covered by COBRA. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

9. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Cane Run coal fired generation employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

10. With respect to coal fired generation Cane Run employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Agreement, the Letter of Understanding Regarding Power Generation (excluding Maintenance Lines of Progression), and the Letter of Understanding Regarding Power Generation Maintenance Lines of Progression.

11. The Company shall determine staffing requirements and in the timing and the procedure for completing the selection and/or assignment subject to the provisions set forth herein.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 14, 2011 THROUGH NOVEMBER 11, 2012

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	34.74	35.27			
13	33.99	34.36	34.74		
12	32.80	33.15	34.31		
11A	29.75	30.71	31.72	32.76	33.94
11	29.75	30.66	31.60	32.46	33.59
10	29.20	30.04	30.99	31.89	32.80
9	28.79	29.51	30.27	30.99	31.72
8	27.92	28.61	29.35	30.04	30.83
7	25.93	26.62	27.36	28.11	28.79
6	24.66	25.41	26.12	26.89	27.55
5	24.13	24.90	25.58	26.34	27.04
4	23.06	23.81	24.54	25.27	25.99
3	22.41	22.99	23.60	24.20	24.85
2	20.96	21.69	22.35		
1A	20.96	21.32	21.57		
1	20.74	20.93	21.28		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 12, 2012 THROUGH NOVEMBER 10, 2013

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	35.61	36.15			
13	34.84	35.22	35.61		
12	33.62	33.98	35.17		
11A	30.49	31.48	32.51	33.58	34.79
11	30.49	31.43	32.39	33.27	34.43
10	29.93	30.79	31.76	32.69	33.62
9	29.51	30.25	31.03	31.76	32.51
8	28.62	29.33	30.08	30.79	31.60
7	26.58	27.29	28.04	28.81	29.51
6	25.28	26.05	26.77	27.56	28.24
5	24.73	25.52	26.22	27.00	27.72
4	23.64	24.41	25.15	25.90	26.64
3	22.97	23.56	24.19	24.81	25.47
2	21.48	22.23	22.91		
1A	21.48	21.85	22.11		
1	21.26	21.45	21.81		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 11, 2013 THROUGH NOVEMBER 9, 2014

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	36.50	37.05			
13	35.71	36.10	36.50		
12	34.46	34.83	36.05		
11A	31.25	32.27	33.32	34.42	35.66
11	31.25	32.22	33.20	34.10	35.29
10	30.68	31.56	32.55	33.51	34.46
9	30.25	31.01	31.81	32.55	33.32
8	29.34	30.06	30.83	31.56	32.39
7	27.24	27.97	28.74	29.53	30.25
6	25.91	26.70	27.44	28.25	28.95
5	25.35	26.16	26.88	27.68	28.41
4	24.23	25.02	25.78	26.55	27.31
3	23.54	24.15	24.79	25.43	26.11
2	22.02	22.79	23.48		
1A	22.02	22.40	22.66		
1	21.79	21.99	22.36		

	1st Period	2nd Period
Temporary Help*:	$ 8.00	$ 8.50

*The general wage increase does not apply.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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

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	$20 Copayment per visit	Not Covered
Outpatient Facility	$20 Copayment per visit	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance 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	$20 Copayment per visit	Not Covered
Outpatient Facility	$20 Copayment per visit	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	$20 Copayment per visit	Not Covered
Outpatient Facility	$20 Copayment per visit	Not Covered
Human Organ and Tissue Transplant Services	Covered in full	Not Covered

SCHEDULE OF BENEFITS
PRESCRIPTION DRUG CARD PROGRAM

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.

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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.

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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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

Louisville Gas and Electric Company
Case No. 2016-00371
Question 42
Listing of Fringe Benefits
Base Period and the Forecasted Test Year

	Base Period	Forecasted Test Year
Pension	$12,728,077	$16,160,126
Post Retirement - SFAS 106 (ASC 715)	3,707,911	4,111,052
Post Employment - SFAS 112 (ASC 712)	413,857	522,723
401(k)	5,466,698	5,936,709
Retirement Income	1,943,179	1,989,048
Medical Insurance	15,305,983	17,086,199
Dental Insurance	816,773	904,260
Workers Compensation	940,007	889,943
Group Life Insurance	610,900	779,999
Long Term Disability Insurance	639,893	781,661
Other Benefits	1,255,924	2,626,278
Team Incentive Award	13,400,495	14,052,537
Tuition Reimbursement	434,523	415,661
	$57,664,221	$66,256,197

Louisville Gas and Electric Company
Case No. 2016-00371
Question 42
Listing of Fringe Benefits
Current 12 month period & Base Period

	Base Period	12 Months Preceding Base
Pension	$12,728,077	$17,653,155
Post Retirement - SFAS 106 (ASC 715)	3,707,911	5,689,339
Post Employment - SFAS 112 (ASC 712)	413,857	(290,912)
401(k)	5,466,698	5,749,840
Retirement Income	1,943,179	1,595,019
Medical Insurance	15,305,983	14,639,837
Dental Insurance	816,773	834,021
Workers Compensation	940,007	889,694
Group Life Insurance	610,900	624,367
Long Term Disability Insurance	639,893	617,853
Other Benefits	1,255,924	1,592,199
Team Incentive Award	13,400,495	16,633,065
Tuition Reimbursement	434,523	425,106
	$57,664,221	$66,652,583

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. LG&E currently offers employees who retire from active employment, the following Post-Retirement Benefits package:

Post-Retirement Medical

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/2006 are eligible for a retiree medical premium account that is credited with a one-time contribution credit equal to $2,000 multiplied by the retiree's full years of service after age 45, but not to exceed $30,000. In addition, for the retiree's dependents, a separate premium account equal to fifty percent of the retiree's premium account is provided. Retirees can use the premium account to pay for the full cost or partial cost for retiree medical coverage; however, when the premium account is depleted, the retiree pays the full monthly cost of the retiree medical coverage.

  Effective 1/1/2015, this benefit 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.

- LG&E retirees who retired prior to 1/1/2000 continue on similar plan provisions in effect at the time of their retirement.

Post-Retirement Dental & Vision

Other than COBRA, post-retirement dental and vision 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 LG&E are as follows:

LG&E'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, LG&E 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, LG&E filed a request with the Kentucky Public Service Commission ("KPSC") for an increase in annual base rates for LG&E's electric and gas operations (Case No. 2014-00372). On April 20, 2015, LG&E 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 LG&E'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.

LKS allocates a portion of its pension costs (including amortization of gains and losses) to LG&E. LKS records amortization costs based on the 15-year amortization methodology agreed upon in the June 30, 2015 KPSC settlement.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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. LG&E adopted SFAS No. 106, now referred to as Accounting Standards Codification ("ASC") 715-10, effective January 1, 1993.

2. At the date of adoption, LG&E debited Regulatory Assets for $700,000 and credited Accumulated Provision for Pension/Benefits for $700,000.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

b. LG&E assumes the question refers to SFAS No. 112, "Employers' Accounting for Postemployment Benefits," and responds accordingly.

1. LG&E adopted SFAS No. 112, now referred to as ASC 712-10, effective January 1, 1994.

2. At the date of adoption, LG&E debited Employee Pension and Benefit expense for $5,649,285 and credited a liability for Postemployment benefits for the same amount.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

c. 1. LG&E adopted SFAS No. 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. 2016-00027, 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. The amortization is based on actual costs over 25 years. 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. LG&E 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.

3. Neither the base period nor the forecasted test period includes any impact from the implementation.

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[1] The guidance in SFAS No. 143 is now contained in FASB Accounting Standards Codification Topic 410, effective September 30, 2009.

Louisville Gas and Electric 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
CANE RUN UNIT 1	1131509AROC	AROC - COAL PILE	0.00%	2.55%
CANE RUN UNIT 1	1131509AROP	COAL STORAGE	0.00%	3.06%
CANE RUN UNIT 6	1132399AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.55%
CANE RUN UNIT 6	1132399AROP	CONCRETE FOSTER AND PAD FOR DEVCO PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1132404AROP	PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1134814AROC	AROC - LAND FILL	0.00%	2.55%
CANE RUN UNIT 6	1134814AROP	CANE RUN LANDFILL	3.06%	3.06%
CANE RUN UNIT 6	1136412AROC	AROC - ASH POND	0.00%	2.55%
CANE RUN UNIT 6	1136412AROP	ASH POND	3.06%	3.06%
CANE RUN UNIT 6	1141767AROP	FURNISH & INSTALL PRE-ENGINEERED METAL ENCLOSURE FOR SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1149033AROP	STAGE 2 DEVELOPMENT- ASH WASTE POND	3.06%	3.06%
CANE RUN UNIT 6	1850199AROP	CANE RUN 6 GSU REWIND	3.06%	3.06%
CANE RUN UNIT 6	MERCCRAROC	AROC - MERCURY SOURCES	0.00%	2.55%
CANE RUN UNIT 6	NUCCRAROC	AROC - NUCLEAR SOURCES	0.00%	2.55%
CANERUN SUBSTATION	1108207AROC	AROC - CR4 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108207AROP	GSU TRANSFORMER AND ASSEMBLE- WESTINGHOUSE 190000 KVA	2.10%	2.10%
CANERUN SUBSTATION	1108314AROC	AROC - CR5 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108314AROP	GSU TRANSF ANS ASSEMBLY, WESTINGHOUSE 220000 KVA 60 CYCLE TYPE FOA OUTDR POW	2.10%	2.10%
CANERUN SUBSTATION	1142644AROC	AROC - SPARE GSU	0.00%	2.10%
CANERUN SUBSTATION	1142644AROP	GSU WESTINGHOUSE MODEL ABM 1080-80, TYPE F0A SPARE	2.10%	2.10%
CANERUN SUBSTATION	1850199AROC	AROC - CR6 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROC	AROC - MC1 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROP	GSU WESTINGHOUSE VOLT SINGLE PHASE TRANSFORMERS	2.10%	2.10%
MILL CREEK SUBSTATION	1121561AROC	AROC - MC2 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121561AROP	GSU WESTINGHOUSE 345,000Y/19,185-20,900 VOLT, SINGLE PHASE TRANSF, 123,000 KVA	2.10%	2.10%
MILL CREEK SUBSTATION	1122727AROC	AROC - MC3 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1122727AROP	GSU GE CLASS FOA 1 PHASE 60 HZ MAIN GENERATOR TRANSFORMERS, VOLTAGE RATING 3	2.10%	2.10%
MILL CREEK SUBSTATION	1123008AROC	AROC - MC4 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1123008AROP	GSU GE CLASS FOA SINGLE PHASE 60 HZ TRANSF, 345,000 GRY/199190-20900 VOLTAGE R	2.10%	2.10%
MILL CREEK SUBSTATION	1135331AROC	AROC - SPARE GSU	0.00%	2.10%

Louisville Gas and Electric Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

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
MILL CREEK SUBSTATION	1135331AROP	GSU SEE VOLUMES OF INVENTORY IN FILE MARKED W-47	2.10%	2.10%
MILL CREEK UNIT 1	1126696AROC	AROC - STORAGE PILE	0.00%	2.02%
MILL CREEK UNIT 1	1126696AROP	STORAGE PILE	2.39%	2.39%
MILL CREEK UNIT 3	1127657AROC	AROC - ASH POND	0.00%	2.81%
MILL CREEK UNIT 3	1127657AROP	ASH POND	3.03%	3.03%
MILL CREEK UNIT 3	1127837AROC	AROC - STORAGE TANKS	0.00%	2.81%
MILL CREEK UNIT 3	1127837AROP	13-06-2 FUEL OIL TANKS AND ACCESSORIES	3.03%	3.03%
MILL CREEK UNIT 4	1755793AROC	AROC - LANDFILL	0.00%	2.61%
MILL CREEK UNIT 4	1755793AROP	MC A POZOTEC LANDFILL	2.82%	2.82%
MILL CREEK UNIT 4	HAZMCAROC	AROC - HAZARDOUS MATERIAL STORAGE	0.00%	2.61%
MILL CREEK UNIT 4	LABMCAROC	AROC - LAB	0.00%	2.61%
MILL CREEK UNIT 4	RADMCAROC	AROC - RADIATION	0.00%	2.61%
MILL CREEK-SO2 UNIT 4	1127093AROC	AROC - CHEMICAL TANKS	0.00%	4.91%
MILL CREEK-SO2 UNIT 4	1127093AROP	13-05-62 STEEL REACTION TANKS	5.38%	5.38%
TRIMBLE COUNTY UNIT 1	1130206AROC	AROC - COAL STORAGE	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130206AROP	05-03 LIME, COAL, FUEL OIL STORAGE AREA	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1130302AROC	AROC - ASH POND	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130302AROP	05-13 RELOCATE CORN CREEK, EMERGENCY FLYASH AND SLUDGE PONDS	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1132257AROC	AROC - SEWAGE PLANT	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1132257AROP	50-02 SEWAGE TREATMENT PLANT EQUIPMENT	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	HAZTCAROC	AROC - HAZARDOUS MATERIAL	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	NUCTCAROC	AROC - NUCLEAR	0.00%	2.31%
TRIMBLE COUNTY UNIT 1-TRANS	1119143AROP	GSU TRANSFER FROM TRIMBLE CO SWITCHING STATION (A78-514 A67600A)	2.40%	2.40%

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

Louisville Gas and Electric Company
Comparative Statement of Income
September 30, 2016

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues..	$ 101,166,168.31	$ 98,097,202.10	$ 3,068,966.21	3.13
Gas Operating Revenues..	13,415,970.73	11,701,057.00	1,714,913.73	14.66
Total Operating Revenues...	114,582,139.04	109,798,259.10	4,783,879.94	4.36
Fuel for Electric Generation...	27,079,059.72	25,855,835.33	1,223,224.39	4.73
Power Purchased..	5,021,659.37	6,173,877.57	(1,152,218.20)	(18.66)
Gas Supply Expenses...	2,913,298.06	1,974,690.46	938,607.60	47.53
Other Operation Expenses..	19,593,954.98	18,094,849.13	1,499,105.85	8.28
Maintenance..	7,720,444.51	8,444,620.85	(724,176.34)	(8.58)
Depreciation..	13,438,952.16	12,468,372.66	970,579.50	7.78
Amortization Expense..	946,363.54	883,885.24	62,478.30	7.07
Regulatory Dedits..	16,157.92	-	16,157.92	100.00
Regulatory Credits...	-	-	-	-
Taxes				
Federal Income..	(40,481,424.89)	(22,077,651.77)	(18,403,773.12)	(83.36)
State Income...	(4,581,848.30)	(2,840,630.78)	(1,741,217.52)	(61.30)
Deferred Federal Income - Net.................................	49,620,386.51	31,572,910.37	18,047,476.14	57.16
Deferred State Income - Net......................................	6,245,407.27	4,050,406.86	2,195,000.41	54.19
Property and Other..	3,265,544.04	2,621,578.99	643,965.05	24.56
Investment Tax Credit...	-	-	-	-
Amortization of Investment Tax Credit.....................	(102,436.00)	(111,553.00)	9,117.00	8.17
Loss (Gain) from Disposition of Allowances...............	-	-	-	-
Accretion Expense...	-	-	-	-
Total Operating Expenses...	90,695,518.89	87,111,191.91	3,584,326.98	4.11
Net Operating Income..	23,886,620.15	22,687,067.19	1,199,552.96	5.29
Other Income Less Deductions.................................	(1,393,046.41)	(278,848.60)	(1,114,197.81)	(399.57)
Income Before Interest Charges................................	22,493,573.74	22,408,218.59	85,355.15	0.38
Interest on Long-Term Debt...	5,466,533.06	3,972,859.50	1,493,673.56	37.60
Amortization of Debt Expense - Net............................	254,002.25	291,530.67	(37,528.42)	(12.87)
Other Interest Expenses...	284,398.12	175,162.36	109,235.76	62.36
Total Interest Charges...	6,004,933.43	4,439,552.53	1,565,380.90	35.26
Net Income..	$ 16,488,640.31	$ 17,968,666.06	$ (1,480,025.75)	(8.24)

October 26, 2016

Louisville Gas and Electric Company
Comparative Statement of Income
October 31, 2016

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues..	$ 86,296,685.38	$ 82,203,088.47	$ 4,093,596.91	4.98
Gas Operating Revenues...	16,151,761.03	17,346,303.75	(1,194,542.72)	(6.89)
Total Operating Revenues...	102,448,446.41	99,549,392.22	2,899,054.19	2.91
Fuel for Electric Generation...	20,454,125.55	22,657,151.96	(2,203,026.41)	(9.72)
Power Purchased..	6,158,468.94	4,527,433.62	1,631,035.32	36.03
Gas Supply Expenses..	3,888,022.84	4,189,950.79	(301,927.95)	(7.21)
Other Operation Expenses..	18,257,999.16	20,187,952.74	(1,929,953.58)	(9.56)
Maintenance...	9,733,856.21	10,409,544.38	(675,688.17)	(6.49)
Depreciation...	13,437,148.48	12,483,943.74	953,204.74	7.64
Amortization Expense..	947,604.18	884,263.39	63,340.79	7.16
Regulatory Dedits..	19,244.91	-	19,244.91	-
Regulatory Credits...	-	-	-	-
Taxes				
Federal Income..	6,711,733.51	4,981,465.87	1,730,267.64	34.73
State Income...	1,201,851.95	776,729.34	425,122.61	54.73
Deferred Federal Income - Net..................................	-	-	-	-
Deferred State Income - Net......................................	-	-	-	-
Property and Other..	3,372,826.41	3,068,578.05	304,248.36	9.92
Investment Tax Credit...	-	-	-	-
Amortization of Investment Tax Credit.....................	(102,436.00)	(111,553.00)	9,117.00	8.17
Loss (Gain) from Disposition of Allowances...............	-	-	-	-
Accretion Expense...	-	-	-	-
Total Operating Expenses...	84,080,446.14	84,055,460.88	24,985.26	0.03
Net Operating Income..	18,368,000.27	15,493,931.34	2,874,068.93	18.55
Other Income Less Deductions.................................	(49,703.30)	(134,854.61)	85,151.31	63.14
Income Before Interest Charges................................	18,318,296.97	15,359,076.73	2,959,220.24	19.27
Interest on Long-Term Debt...	5,402,201.31	5,711,959.12	(309,757.81)	(5.42)
Amortization of Debt Expense - Net............................	258,173.39	326,024.06	(67,850.67)	(20.81)
Other Interest Expenses..	140,008.85	92,543.39	47,465.46	51.29
Total Interest Charges...	5,800,383.55	6,130,526.57	(330,143.02)	(5.39)
Net Income..	$ 12,517,913.42	$ 9,228,550.16	$ 3,289,363.26	35.64

November 21, 2016

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 – $1,691,075

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. 8616 required LG&E to amortize the excess deferred federal income taxes associated with the reduction in 1979 over a five-year period. Excess deferred taxes are reversed using the average rate assumption method ("ARAM").

The 1986 amount shown above is the gross amount and does not include $10,481,393 of state excess deferred income taxes or ($3,701,943) for the federal benefit of the state excess deferred income taxes.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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 48(a)(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	$288,013,423
Account 411101	($77,983,248)
Total	$210,030,175

(2) Federal operating income taxes deferred – other:

Account 410101	$107,450,611
Account 411101	($203,680,221)
Total	($96,229,610)

The ($96,229,610) represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal income taxes – operating: Account 409101 $(13,679,235)

(4) Income credits:

From A-48 (a)(1) above	Account 411101	($77,983,248)
From A-48 (a)(2) above	Account 411101	($203,680,221)
Total		($281,663,469)

(5) Investment tax credit:

(i) Realized: $0

(ii) Amortized – Pre-Revenue Act of 1971: $0

(iii) Amortized – Revenue Act of 1971: ($1,338,634)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102	$29,125,160
Account 411102	($11,810,350)
Total	$17,314,810

State operating income taxes deferred – other:

Account 410102	$12,864,527
Account 411102	($16,461,127)
Total	($3,596,600)

The ($3,596,600) 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	$3,659,700
State income credits:		
From state “depreciation” above	Account 411102	($11,810,350)
From state “other” above	Account 411102	($16,461,127)
Total		($28,271,477)

(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.

For the City of Radcliff, 2015 franchise payments were calculated based on 3.00% of LG&E sales to non-industrial gas customers within the boundaries of the franchise area and then remitted to the City.

For the City of Pleasureville, 2015 franchise payments were calculated based on 1.00% of LG&E sales to non-industrial gas customers within the boundaries of the franchise area and then remitted to the City.

For the cities of West Point and Muldraugh, 2015 franchise payments were calculated based on 3.00% of LG&E sales to non-industrial electric and gas customers within the boundaries of the franchise area and then remitted to the respective city.

For the City of Louisville, 2015 franchise payments were calculated based on 2.00% of LG&E sales to gas customers within the boundaries of the franchise area and then remitted to the City.

Franchise Location	2015 Franchise Payments
Radcliff	$ 58,972
Pleasureville	2,821
West Point – Electric	20,461
West Point – Gas	7,961
Muldraugh - Electric	24,138
Muldraugh - Gas	7,882
Louisville	4,596,645
Total	$ 4,718,880

b. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended 12/31/15

Line No.	Item	Total	Nonoperating	Operating KY Retail	Operating Other
1.	Net Income per books	185,419,574	(3,453,282)	188,872,856	
2.	Add income taxes:				
3.	Federal income tax - current	(13,679,235)		(13,679,235)	
4.	Federal income tax - deferred depreciation	210,030,173		210,030,173	
5.	Federal income tax - deferred other	(96,229,608)		(96,229,608)	
6.	Investment tax credit adjustment	(1,338,634)		(1,338,634)	
7.	Federal income taxes charged to other income and deductions	(1,674,868)	(1,674,868)		
8.	State income taxes	17,377,910		17,377,910	
9.	State income taxes charged to other income and deductions	(305,447)	(305,447)		
10.	Total	299,599,865	(5,433,597)	305,033,462	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	299,599,865	(5,433,597)	305,033,462	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	284,574,211	648,523	283,925,688	
17.	Deduct (See Below)	631,301,391	485,659	630,815,732	
18.	Taxable income per return	(47,127,315)	(5,270,733)	(41,856,582)	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	16,079,287		16,079,287
20.	Contribution in Aid of Construction	6,245,359		6,245,359
21.	Deferred Operating	41,576		41,576
22.	Demand Side Management	2,992,854		2,992,854
23.	Fuel Adjustment Clause KY	3,948,000		3,948,000
24.	Loss on Reacquired Debt - Amortization	1,167,401		1,167,401
25.	Federal Net Operating Loss	217,672,526		217,672,526
26.	Non-Deductible Contributions	22,000	22,000	0
27.	Non-Deductible Lobbying and Political	285,366	285,366	0
28.	Non-Deductible Meals and Entertainmen	290,765		290,765
29.	Obsolete Inventory	8,200,000		8,200,000
30.	Penalities	6,570	6,570	0
31.	Pensions	457,316		457,316
32.	Performance Incentive	1,978,479		1,978,479
33.	Prepaid Insurance	1,376,318		1,376,318
34.	Purchased Gas Adjustment	14,489,662		14,489,662
35.	Regulatory Expenses	150,214		150,214
36.	State Income Tax Expense	334,587	334,587	0
37.	Storm Damages	8,348,297		8,348,297
38.	Other	487,634		487,634
		284,574,211	648,523	283,925,688
	Deduct:			
39.	Bad Debts Reserve	409,337		409,337
40.	Bonus Depreciation	420,000,609		420,000,609
41.	Capitalized Gas Inventory Costs	1,900,000		1,900,000
42.	Contingency Reserve	419,462		419,462
43.	Cost of Removal	27,915,563		27,915,563
44.	Current State Income Tax	963,329		963,329
45.	Customer Advances For Construction	805,405		805,405
46.	Environmental Cost Recovery	9,466,000		9,466,000
47.	Gas Line Tracker Reg Asset	3,950,650		3,950,650
48.	Post Employment Benefits	260,723		260,723
49.	Post Retirement Benefits	338,404		338,404
50.	Interest Rate Swaps	44,499,577		44,499,577
51.	Non-Qualified Thrift	485,659	485,659	0
52.	Repair Deduction	38,143,437		38,143,437
53.	State Income Tax Expense	3,659,700		3,659,700
54.	Tax Depreciation / Book over Tax Depre	77,341,348		77,341,348
55.	Vacation Pay	170,575		170,575
56.	Workers Comp	23,227		23,227
57.	Other	548,386		548,386
		631,301,391	485,659	630,815,732

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and Federal Taxable Income (Electric)
12 Months Ended 12/31/15

Line No.	Item	Total	Nonoperating	Operating KY Retail	Operating Other
1.	Net Income per books	153,506,560	(2,747,598)	156,254,158	
2.	Add income taxes:				
3.	Federal income tax - current	(12,314,375)		(12,314,375)	
4.	Federal income tax - deferred depreciation	177,678,445		177,678,445	
5.	Federal income tax - deferred other	(82,824,529)		(82,824,529)	
6.	Investment tax credit adjustment	(1,260,914)		(1,260,914)	
7.	Federal income taxes charged to other income and deductions	(1,327,960)	(1,327,960)		
8.	State income taxes	14,220,241		14,220,241	
9.	State income taxes charged to other income and deductions	(242,181)	(242,181)		
10.	Total	247,435,287	(4,317,739)	251,753,026	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	247,435,287	(4,317,739)	251,753,026	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	227,162,728	522,939	226,639,789	
17.	Deduct (See Below)	514,860,636	383,671	514,476,965	
18.	Taxable income per return	(40,262,621)	(4,178,471)	(36,084,150)	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	12,863,430		12,863,430
20.	Contribution in Aid of Construction	4,996,287		4,996,287
21.	Customer Advances For Construction	247,321		247,321
22.	Deferred Operating	32,845		32,845
23.	Demand Side Management	329,214		329,214
24.	Fuel Adjustment Clause KY	3,948,000		3,948,000
25.	Loss on Reacquired Debt - Amortizatioı	979,449		979,449
26.	Federal Net Operating Loss	182,844,922		182,844,922
27.	Non-Deductible Contributions	22,000	22,000	0
28.	Non-Deductible Lobbying and Political	229,326	229,326	0
29.	Non-Deductible Meals and Entertainme	235,520		235,520
30.	Obsolete Inventory	8,200,000		8,200,000
31.	Penalities	6,412	6,412	0
32.	Pensions	352,134		352,134
33.	Performance Incentive	1,582,784		1,582,784
34.	Prepaid Insurance	1,114,818		1,114,818
35.	Regulatory Expenses	103,846		103,846
36.	State Income Tax Expense	265,201	265,201	0
37.	Storm Damages	8,331,528		8,331,528
38.	Other	477,691		477,691
		227,162,728	522,939	226,639,789
	Deduct:			
39.	Bad Debts Reserve	323,376		323,376
40.	Bonus Depreciation	336,000,487		336,000,487
41.	Contingency Reserve	419,462		419,462
42.	Cost of Removal	24,578,211		24,578,211
43.	Current State Income Tax	770,663		770,663
44.	Environmental Cost Recovery	9,466,000		9,466,000
45.	Post Employment Benefits	200,757		200,757
46.	Post Retirement Benefits	260,571		260,571
47.	Interest Rate Swaps	35,599,662		35,599,662
48.	Non-Qualified Thrift	383,671	383,671	0
49.	Repair Deduction	30,514,750		30,514,750
50.	State Income Tax Expense	1,867,678		1,867,678
51.	Tax Depreciation / Book over Tax Depr	73,786,331		73,786,331
52.	Vacation Pay	136,460		136,460
53.	Workers Comp	18,582		18,582
54.	Other	533,975		533,975
		514,860,636	383,671	514,476,965

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and Federal Taxable Income (Gas)
12 Months Ended 12/31/15

				Operating	
Line No.	Item	Total	Nonoperating	KY Retail	Other
1.	Net Income per books	31,913,014	(705,684)	32,618,698	
2.	Add income taxes:				
3.	Federal income tax - current	(1,364,860)		(1,364,860)	
4.	Federal income tax - deferred depreciation	32,351,728		32,351,728	
5.	Federal income tax - deferred other	(13,405,080)		(13,405,080)	
6.	Investment tax credit adjustment	(77,720)		(77,720)	
7.	Federal income taxes charged to other income and deductions	(346,907)	(346,907)		
8.	State income taxes	3,157,669		3,157,669	
9.	State income taxes charged to other income and deductions	(63,266)	(63,266)		
10.	Total	52,164,578	(1,115,857)	53,280,435	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	52,164,578	(1,115,857)	53,280,435	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	57,658,803	125,582	57,533,221	
17.	Deduct (See Below)	116,688,076	101,988	116,586,088	
18.	Taxable income per return	(6,864,695)	(1,092,263)	(5,772,432)	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	3,215,857		3,215,857
20.	Contribution in Aid of Construction	1,249,072		1,249,072
21.	Deferred Operating	8,731		8,731
22.	Demand Side Management	2,663,640		2,663,640
23.	Loss on Reacquired Debt - Amortizatior	187,952		187,952
24.	Federal Net Operating Loss	34,827,604		34,827,604
25.	Non-Deductible Lobbying and Political	56,040	56,040	0
26.	Non-Deductible Meals and Entertainme	55,245		55,245
27.	Penalities	157	157	0
28.	Pensions	105,182		105,182
29.	Performance Incentive	395,696		395,696
30.	Prepaid Insurance	261,500		261,500
31.	Purchased Gas Adjustment	14,489,662		14,489,662
32.	Regulatory Expenses	46,368		46,368
33.	State Income Tax Expense	69,385	69,385	0
34.	Storm Damages	16,769		16,769
35.	Other	9,943		9,943
		57,658,803	125,582	57,533,221
	Deduct:			
36.	Bad Debts Reserve	85,961		85,961
37.	Bonus Depreciation	84,000,122		84,000,122
38.	Capitalized Gas Inventory Costs	1,900,000		1,900,000
39.	Cost of Removal	3,337,352		3,337,352
40.	Current State Income Tax	192,666		192,666
41.	Customer Advances For Construction	1,052,726		1,052,726
42.	Gas Line Tracker Reg Asset	3,950,650		3,950,650
43.	Post Employment Benefits	59,966		59,966
44.	Post Retirement Benefits	77,830		77,830
45.	Interest Rate Swaps	8,899,915		8,899,915
46.	Non-Qualified Thrift	101,988	101,988	0
47.	Repair Deduction	7,628,687		7,628,687
48.	State Income Tax Expense	1,792,023		1,792,023
49.	Tax Depreciation / Book over Tax Depr	3,555,017		3,555,017
50.	Vacation Pay	34,115		34,115
51.	Workers Comp	4,645		4,645
52.	Other	14,413		14,413
		116,688,076	101,988	116,586,088

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and State Taxable Income
12 Months Ended 12/31/15

Line No.	Item	Total	Nonoperating	Operating KY Retail	Operating Other
1.	Net Income per books	185,419,574	(3,453,282)	188,872,856	
2.	Add income taxes:				
3.	Federal income tax - current	(13,679,235)		(13,679,235)	
4.	Federal income tax - deferred depreciation	210,030,173		210,030,173	
5.	Federal income tax - deferred other	(96,229,608)		(96,229,608)	
6.	Investment tax credit adjustment	(1,338,634)		(1,338,634)	
7.	Federal income taxes charged to other income and deductions	(1,674,868)	(1,674,868)		
8.	State income taxes	17,377,910		17,377,910	
9.	State income taxes charged to other income and deductions	(305,447)	(305,447)		
10.	Total	299,599,865	(5,433,597)	305,033,462	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	299,599,865	(5,433,597)	305,033,462	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	66,567,097	313,936	66,253,161	
17.	Deduct (See Below)	297,773,832	485,659	297,288,173	
18.	Taxable income per return	68,393,130	(5,605,320)	73,998,450	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	16,079,287		16,079,287
20.	Contribution in Aid of Construction	6,245,359		6,245,359
21.	Deferred Operating	41,576		41,576
22.	Demand Side Management	2,992,854		2,992,854
23.	Fuel Adjustment Clause KY	3,948,000		3,948,000
24.	Loss on Reacquired Debt - Amortizatioı	1,167,401		1,167,401
25.	Non-Deductible Contributions	22,000	22,000	0
26.	Non-Deductible Lobbying and Political	285,366	285,366	0
27.	Non-Deductible Meals and Entertainme	290,765		290,765
28.	Obsolete Inventory	8,200,000		8,200,000
29.	Penalities	6,570	6,570	0
30.	Pensions	457,316		457,316
31.	Performance Incentive	1,978,479		1,978,479
32.	Prepaid Insurance	1,376,318		1,376,318
33.	Purchased Gas Adjustment	14,489,662		14,489,662
34.	Regulatory Expenses	150,214		150,214
35.	Storm Damages	8,348,297		8,348,297
36.	Other	487,633		487,633
		66,567,097	313,936	66,253,161
	Deduct:			
37.	Bad Debts Reserve	409,337		409,337
38.	Capitalized Gas Inventory Costs	1,900,000		1,900,000
39.	Contingency Reserve	419,462		419,462
40.	Cost of Removal	27,915,563		27,915,563
41.	Customer Advances For Construction	805,405		805,405
42.	Environmental Cost Recovery	9,466,000		9,466,000
43.	Gas Line Tracker Reg Asset	3,950,650		3,950,650
44.	Post Employment Benefits	260,723		260,723
45.	Post Retirement Benefits	338,404		338,404
46.	Interest Rate Swaps	44,499,577		44,499,577
47.	IRC 199 Manufacturing Deduction	2,294,554		2,294,554
48.	Non-Qualified Thrift	485,659	485,659	0
49.	Repair Deduction	38,143,437		38,143,437
50.	Tax Depreciation / Book over Tax Depr	166,142,874		166,142,874
51.	Vacation Pay	170,575		170,575
52.	Workers Comp	23,227		23,227
53.	Other	548,385		548,385
		297,773,832	485,659	297,288,173

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and State Taxable Income (Electric)
12 Months Ended 12/31/15

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	153,506,560	(2,747,598)	156,254,158	
2.	Add income taxes:				
3.	Federal income tax - current	(12,314,375)		(12,314,375)	
4.	Federal income tax - deferred depreciation	177,678,445		177,678,445	
5.	Federal income tax - deferred other	(82,824,529)		(82,824,529)	
6.	Investment tax credit adjustment	(1,260,914)		(1,260,914)	
7.	Federal income taxes charged to other income and deductions	(1,327,960)	(1,327,960)		
8.	State income taxes	14,220,241		14,220,241	
9.	State income taxes charged to other income and deductions	(242,181)	(242,181)		
10.	Total	247,435,287	(4,317,739)	251,753,026	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	247,435,287	(4,317,739)	251,753,026	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	44,052,605	257,738	43,794,867	
17.	Deduct (See Below)	253,295,740	383,671	252,912,069	
18.	Taxable income per return	38,192,152	(4,443,672)	42,635,824	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	12,863,430		12,863,430
20.	Contribution in Aid of Construction	4,996,287		4,996,287
21.	Customer Advances For Construction	247,321		247,321
22.	Deferred Operating	32,845		32,845
23.	Demand Side Management	329,214		329,214
24.	Fuel Adjustment Clause KY	3,948,000		3,948,000
25.	Loss on Reacquired Debt - Amortizatior	979,449		979,449
26.	Non-Deductible Contributions	22,000	22,000	0
27.	Non-Deductible Lobbying and Political	229,326	229,326	0
28.	Non-Deductible Meals and Entertainme	235,520		235,520
29.	Obsolete Inventory	8,200,000		8,200,000
30.	Penalities	6,412	6,412	0
31.	Pensions	352,134		352,134
32.	Performance Incentive	1,582,784		1,582,784
33.	Prepaid Insurance	1,114,818		1,114,818
34.	Regulatory Expenses	103,846		103,846
35.	Storm Damages	8,331,528		8,331,528
36.	Other	477,691		477,691
		44,052,605	257,738	43,794,867
	Deduct:			
37.	Bad Debts Reserve	323,376		323,376
38.	Contingency Reserve	419,462		419,462
39.	Cost of Removal	24,578,211		24,578,211
40.	Environmental Cost Recovery	9,466,000		9,466,000
41.	Post Employment Benefits	200,757		200,757
42.	Post Retirement Benefits	260,571		260,571
43.	Interest Rate Swaps	35,599,662		35,599,662
44.	IRC 199 Manufacturing Deduction	2,294,554		2,294,554
45.	Non-Qualified Thrift	383,671	383,671	0
46.	Repair Deduction	30,514,750		30,514,750
47.	Tax Depreciation / Book over Tax Depr	148,565,709		148,565,709
48.	Vacation Pay	136,460		136,460
49.	Workers Comp	18,582		18,582
50.	Other	533,975		533,975
		253,295,740	383,671	252,912,069

Louisville Gas and Electric Company
Case No. 2016-00371
Reconciliation of Book Net Income and State Taxable Income (Gas)
12 Months Ended 12/31/15

Line No.	Item	Total	Nonoperating	Operating KY Retail	Operating Other
1.	Net Income per books	31,913,014	(705,684)	32,618,698	
2.	Add income taxes:				
3.	Federal income tax - current	(1,364,860)		(1,364,860)	
4.	Federal income tax - deferred depreciation	32,351,728		32,351,728	
5.	Federal income tax - deferred other	(13,405,080)		(13,405,080)	
6.	Investment tax credit adjustment	(77,720)		(77,720)	
7.	Federal income taxes charged to other income and deductions	(346,907)	(346,907)		
8.	State income taxes	3,157,669		3,157,669	
9.	State income taxes charged to other income and deductions	(63,266)	(63,266)		
10.	Total	52,164,578	(1,115,857)	53,280,435	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	52,164,578	(1,115,857)	53,280,435	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	22,761,814	56,197	22,705,617	
17.	Deduct (See Below)	44,725,413	101,988	44,623,425	
18.	Taxable income per return	30,200,979	(1,161,648)	31,362,627	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	3,215,857		3,215,857
20.	Contribution in Aid of Construction	1,249,072		1,249,072
21.	Deferred Operating	8,731		8,731
22.	Demand Side Management	2,663,640		2,663,640
23.	Loss on Reacquired Debt - Amortizatior	187,952		187,952
24.	Non-Deductible Lobbying and Political	56,040	56,040	0
25.	Non-Deductible Meals and Entertainme	55,245		55,245
26.	Penalities	157	157	0
27.	Pensions	105,182		105,182
28.	Performance Incentive	395,696		395,696
29.	Prepaid Insurance	261,500		261,500
30.	Purchased Gas Adjustment	14,489,662		14,489,662
31.	Regulatory Expenses	46,368		46,368
32.	Storm Damages	16,769		16,769
33.	Other	9,943		9,943
		22,761,814	56,197	22,705,617
	Deduct:			
34.	Bad Debts Reserve	85,961		85,961
35.	Capitalized Gas Inventory Costs	1,900,000		1,900,000
36.	Cost of Removal	3,337,352		3,337,352
37.	Customer Advances For Construction	1,052,726		1,052,726
38.	Gas Line Tracker Reg Asset	3,950,650		3,950,650
39.	Post Employment Benefits	59,966		59,966
40.	Post Retirement Benefits	77,830		77,830
41.	Interest Rate Swaps	8,899,915		8,899,915
42.	Non-Qualified Thrift	101,988	101,988	0
43.	Repair Deduction	7,628,687		7,628,687
44.	Tax Depreciation / Book over Tax Depr	17,577,165		17,577,165
45.	Vacation Pay	34,115		34,115
46.	Workers Comp	4,645		4,645
47.	Other	14,413		14,413
		44,725,413	101,988	44,623,425

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		
1a Consolidated return (attach Form 851) [ ]		Name: Louisville Gas & Electric Company	B Employer identification number: 61-0264150
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: 07/02/1913
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

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PROFORMA RETURN

720
41A720
Department of Revenue
▶ **See instructions.**

Kentucky UNBRIDLED SPIRIT

A 013947
Kentucky Corporation/LLET Account Number

KENTUCKY CORPORATION INCOME TAX AND LLET RETURN 2015

Taxable period beginning 01/01, 2015, and ending 12/31, 2015

B *Check applicable box(es):* **LLET** Receipts Method ☐ Gross Receipts ☐ Gross Profits ☒ $175 minimum **Nonfiling Status Code** **Enter Code** 10	**D** Federal Identification Number 61-0264150	**Taxable Year Ending** 12 / 15 (Mo. / Yr.)
	Name of Corporation: Louisville Gas & Electric Company	Kentucky Secretary of State Organization Number: 0032196
	Number and Street: 220 West Main Street	
C **Income Tax Return** ☒ Separate ☐ Mandatory NEXUS **Nonfiling Status Code** **Enter Code** ___ ___	City: Louisville / State: KY / ZIP Code: 40202 / Telephone Number: 502-627-2685	State and Date of Incorporation: KY 07/02/1913
	E Name of Common Parent: LG&E and KU Energy LLC / Kentucky Corporation/LLET Account Number: 052712	Principal Business Activity in KY: Public 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

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Form
IT-20
State Form 44275
(R13 / 8-15)

Indiana Department of Revenue
Indiana Corporate Adjusted Gross Income Tax Return
For Calendar Year Ending December 31, 2015 or Other Tax Year

Beginning 2015 and Ending

2015

Check box if name changed.

Name of Corporation			Federal Identification Number
LOUISVILLE GAS & ELECTRIC COMPANY			61 0264150
Number and Street		Indiana County or O.O.S.	Principal Business Activity Code
220 WEST MAIN STREET		OOS	221100
City	State	ZIP Code	Telephone Number
LOUISVILLE	KY	40202	502 627 2685

CONFIDENTIAL INFORMATION REDACTED

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Louisville Gas and Electric Company
Case No. 2016-00371
Analysis of Other Operating Taxes
12ME 12/31/15
"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to Other Accounts (Note 2) (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State Income	3,660		(335)	3,325	4,288
	(b) Franchise Fees			4,719	4,719	4,719
	(c) Ad Valorem	25,693	187	(17)	25,863	23,989
	(d) Payroll (employer's portion)	8,833	2,084	(2,908)	8,010	7,966
	(e) Other taxes	2,874	6,721	6	9,601	9,562
2	Total Retail [Line1(a) through L1(e)]	41,060	8,992	1,466	51,517	50,525
3	Other Jurisdictions					
4	Total per books (L2 and L3)	41,060	8,992	1,466	51,517	50,525

Note 1: Charged Expense column b, line 1, parts c, d and e above equal the Property and Other Tax line of the Income Statement.

Note 2: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax applicable to income and expense items recorded as Other Income and Deductions.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 165, Prepayments and FERC account 241, Tax Collections Payable.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions.

Line 1 d. Payroll tax accrued on LG&E affiliated companies. For example, when an Energy Services employee does work for LG&E that employee's payroll taxes are charged to LG&E but the payroll tax liability and payment are recorded at Energy Services company

Line 1 e. Included is amounts recorded on balance sheet in FERC account 151, Fuel.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2016-00371

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.

Louisville Gas and Electric Company

Case Number 2016-00371

Summary of Uncollectible Accounts Reserves

Year	Reserve Account Balance Beginning of Year	Charges to Reserve Account	Credits to Reserve Account	Current Year Provision	Reserve Account Balance End of Year	Percent of Provision to Total Revenue
	(a)	(b)	(c)	(d)	(e)	(f)
Total Company Operations (1)						
2015	$ 1,324,687	$ 3,431,321	$ 441,557	$ 2,621,675	$ 956,598	0.18%
2014	$ 703,853	$ 4,445,285	$ 364,569	$ 4,701,550	$ 1,324,687	0.31%
2013	$ 1,012,289	$ 2,331,635	$ 317,031	$ 1,706,168	$ 703,853	0.12%
Electric Operations (1)						
2015	$ 797,099	$ 2,683,709	$ 342,922	$ 2,340,155	$ 796,467	0.20%
2014	$ 337,148	$ 3,403,347	$ 277,407	$ 3,585,891	$ 797,099	0.30%
2013	$ 596,475	$ 1,799,556	$ 243,796	$ 1,296,433	$ 337,148	0.12%
Gas Operations (1)						
2015	$ 527,588	$ 747,612	$ 98,635	$ 281,520	$ 160,131	0.09%
2014	$ 366,705	$ 1,041,938	$ 87,162	$ 1,115,659	$ 527,588	0.31%
2013	$ 415,814	$ 532,079	$ 73,235	$ 409,735	$ 366,705	0.13%

(1) The uncollectible reserve is recorded by total company each month and is allocated between electric and gas for this exhibit. The allocation is based on gross revenues from electric and gas ultimate consumers as of the previous year.