# **COMMONWEALTH OF KENTUCKY**

# BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES	)
<b>COMPANY FOR AN ADJUSTMENT OF ITS</b>	)
ELECTRIC RATES, A CERTIFICATE OF PUBLIC	)
CONVENIENCE AND NECESSITY TO DEPLOY	) CASE NO. 2020-00349
ADVANCED METERING INFRASTRUCTURE,	) CASE NO. 2020-00349
APPROVAL OF CERTAIN REGULATORY AND	)
ACCOUNTING TREATMENTS, AND	)
ESTABLISHMENT OF A ONE-YEAR SUR-	)
CREDIT	)

# RESPONSE OF KENTUCKY UTILITIES COMPANY TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION DATED NOVEMBER 24, 2020

FILED: DECEMBER 15, 2020

COMMONWEALTH OF KENTUCKY ) ) COUNTY OF JEFFERSON )

The undersigned, **Daniel K. Arbough**, being duly sworn, deposes and says that he is Treasurer 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.

Daniel K. Arbough

Daniel K. Arbough

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of \_\_\_\_\_ 2020.

Lytchooler Notary Public

Notary Public, ID No. \_\_\_\_\_603967

My Commission Expires:

# COMMONWEALTH OF KENTUCKY ) ) COUNTY OF JEFFERSON )

The undersigned, Lonnie E. Bellar, being duly sworn, deposes and says that he is Chief Operating Officer 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.

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Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of December 2020.

Schoole

Notary Public

Notary Public ID No.

My Commission Expires:

#### **COMMONWEALTH OF KENTUCKY** ) ) ) **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.

Kt W Blake

Kent W. Bla

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 15th day of December \_\_\_\_\_ 2020.

Motary Public

603967 Notary Public ID No.

My Commission Expires:

#### **COMMONWEALTH OF KENTUCKY** ) ) **COUNTY OF JEFFERSON** )

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

**Robert M. Conroy** 

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of December 2020.

Notary Public Notary Public ID No.

My Commission Expires:

#### **COMMONWEALTH OF KENTUCKY**) ) **COUNTY OF JEFFERSON** )

The undersigned, Christopher M. Garrett, being duly sworn, deposes and says that he is Controller 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.

Clinistopher M. Garrett Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of <u>December</u> 2020.

Notary Public

603967 Notary Public ID No.

My Commission Expires:

STATE OF TEXAS	)
	)
COUNTY OF TRAVIS	)

The undersigned, Adrien M. McKenzie, being duly sworn, deposes and states that he is a President of FINCAP, Inc., 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.

Adrien M. McKenzie

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this <u>/4/k</u> day of <u>DECEMBER</u> 2020. BRUCE H FAIRCHILD Notary ID #131906507 My Commission Expires February 25, 2023 (SEAL)

Notary Public ID No. 131906507

My Commission Expires:

2023

# COMMONWEALTH OF KENTUCKY ) ) COUNTY OF JEFFERSON )

The undersigned, **Gregory J. Meiman**, being duly sworn, deposes and says that he is Vice President, Human Resources for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that 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.

py J/Meiman

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of December 2020.

lytchooler Notary Public

603907 Notary Public ID No.

My Commission Expires:

# COMMONWEALTH OF KENTUCKY ) ) COUNTY OF JEFFERSON )

The undersigned, **Eileen L. Saunders**, being duly sworn, deposes and says that she is Vice President, Customer Services for Louisville Gas and Electric Company and Kentucky Utilities 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.

**Eileen L. Saunders** 

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of December 2020.

Schoole Notary Public

603967 Notary Public ID No.

My Commission Expires:

# COMMONWEALTH OF SOUTH CAROLINA ) ) COUNTY OF RICHLAND )

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal of The Prime Group, LLC, 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.

William Steven Seelve

Subscribed and sworn to before me, a Notary Public in and before said County and State, this <u>day of</u> <u>day of</u> <u>2020</u>.

(SEAL) Notary Public

Notary Public ID No. NA

My Commission Expires:

2030

LAUREN N. CONNOLLY Notary Public-State of South Carolina My Commission Expires October 21, 2030

**COMMONWEALTH OF PENNSYLVANIA** ) ) **COUNTY OF CUMBERLAND** )

The undersigned, John J. Spanos, being duly sworn, deposes and says that he is the President for Gannett Fleming Valuation and Rate Consultants, 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.

Subscribed and sworn to before me, a Notary Public in and before said County and Commonwealth, this 11th day of \_\_\_\_\_ 2020.

Jata (SEAL) Notary Public

Notary Public ID No. 114/3028

My Commission Expires:

February 20, 2023

Commonwealth of Pennsylvania - Notary Seal Cheryl Ann Rutter, Notary Public Cumberland County My commission expires February 20, 2023 Commission number 1143028

Member, Pennsylvania Association of Notaries

COMMONWEALTH OF KENTUCKY ) ) COUNTY OF JEFFERSON )

The undersigned, John K. Wolfe, being duly sworn, deposes and says that he is Vice President, Electric Distribution 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 K. Wolfe

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this 14th day of December 2020.

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Notary Public ID No.

My Commission Expires:

### KENTUCKY UTILITIES COMPANY

## Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

### **Question No. 1**

### Responding Witness: Kent W. Blake / Lonnie E. Bellar / Christopher M. Garrett / Eileen L. Saunders / John K. Wolfe

- Q-1. Provide the following expense account data:
  - a. A schedule, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.
  - b. 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. Include all quantifiable realized and projected savings.

A-1.

- a. See attached.
- b. See the direct testimonies of Kent W. Blake, Lonnie E. Bellar, John K. Wolfe and Eileen L. Saunders.

#### Kentucky Utilities Company Total Company

		REPORTIN	COMPARISONS				
Account	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	6,091,774	7,719,871	7,598,497	8,486,220	-21.09%	1.60%	-10.46%
(501) Fuel	293,479,483	298,752,527	356,332,418	363,699,361	-1.77%	-16.16%	-2.03%
(502) Steam Expenses	21,832,972	16,144,191	18,814,306	21,054,933	35.24%	-14.19%	-10.64%
(505) Electric Expenses	7,641,902	7,914,097	8,202,363	8,005,105	-3.44%	-3.51%	2.46%
(506) Miscellaneous Steam Power Expenses	28,201,786	23,947,184	26,962,473	31,190,975	17.77%	-11.18%	-13.56%
(507) Rents	-	-	11,000	12,000	0.00%	-100.00%	-8.33%
(509) Allowances	1,010	2,193	3,467	3,943	-53.93%	-36.75%	-12.07%
TOTAL Operation	357,248,927	354,480,063	417,924,524	432,452,537	0.78%	-15.18%	-3.36%
Maintenance							
(510) Maintenance Supervision and Engineering	11,469,012	10,232,908	10,311,337	8,969,036	12.08%	-0.76%	14.97%
(511) Maintenance of Structures	11,118,803	10,422,426	10,115,237	8,008,657	6.68%	3.04%	26.30%
(512) Maintenance of Boiler Plant	41,771,152	48,408,247	49,722,917	42,741,411	-13.71%	-2.64%	16.33%
(513) Maintenance of Electric Plant	9,031,284	11,774,994	11,502,852	8,628,857	-23.30%	2.37%	33.31%
(514) Maintenance of Miscellaneous Steam Plant	3,070,848	3,225,100	3,465,917	2,843,366	-4.78%	-6.95%	21.89%
TOTAL Maintenance	76,461,099	84,063,675	85,118,260	71,191,327	-9.04%	-1.24%	19.56%
<b>TOTAL Power Production Expenses - Steam Power</b>	433,710,026	438,543,738	503,042,784	503,643,864	-1.10%	-12.82%	-0.12%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	-	-	0.00%	0.00%	0.00%
(536) Water for Power	-	-	-	-	0.00%	0.00%	0.00%
(538) Electric Expenses	-	-	11,464	-	0.00%	-100.00%	100.00%
(539) Misc. Hydraulic Power Generation Exp.	34,265	40,827	66,432	38,820	-16.07%	-38.54%	71.13%
(540) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	34,265	40,827	77,896	38,820	-16.07%	-47.59%	100.66%
Maintenance							
(541) Maintenance Supervision and Engineering	143,889	234,713	189,132	122,176	-38.70%	24.10%	54.80%
(542) Maintenance of Structures	245,713	232,846	111,964	89,296	5.53%	107.97%	25.39%
(543) Maintenance of Reservoirs, Dams, and Waterways	16,825	-	-	-	100.00%	0.00%	0.00%
(544) Maintenance of Electric Plant	76,088	63,086	69,262	79,361	20.61%	-8.92%	-12.73%
(545) Maintenance of Misc. Hydraulic Plant	13,280	46,319	5,824	6,352	-71.33%	695.31%	-8.31%
TOTAL Maintenance	495,794	576,964	376,182	297,185	-14.07%	53.37%	26.58%
TOTAL Power Production Expenses - Hydraulic Power	530,059	617,791	454,078	336,005	-14.20%	36.05%	35.14%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	950,016	1,392,653	1,330,903	1,160,715	-31.78%	4.64%	14.66%
(547) Fuel	94,728,069	122,470,937	140,310,165	109,007,959	-22.65%	-12.71%	28.72%
(548) Generation Expenses	540,964	508,801	568,313	514,424	6.32%	-10.47%	10.48%
(549) Miscellaneous Other Power Generation Expenses	4,914,769	4,512,276	4,253,454	6,378,680	8.92%	6.08%	-33.32%
(550) Rents	5,088	9,441	17,894	23,014	-46.11%	-47.24%	-22.25%
TOTAL Operation	101,138,905	128,894,108	146,480,729	117,084,792	-21.53%	-12.01%	25.11%

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### Kentucky Utilities Company Total Company

-		REPORTING	COMPARISONS				
Account	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
Maintenance							
(551) Maintenance Supervision and Engineering	846,684	503,301	533,983	526,262	68.23%	-5.75%	1.47%
(552) Maintenance of Structures	1,537,746	1,436,093	1,570,514	1,044,187	7.08%	-8.56%	50.41%
(553) Maintenance of Generating and Electric Plant	4,232,217	3,364,765	3,242,706	3,586,059	25.78%	3.76%	-9.57%
(554) Maintenance of Misc. Other Power Gen. Plant	3,159,290	3,041,497	2,479,922	3,732,298	3.87%	22.64%	-33.56%
TOTAL Maintenance	9,775,937	8,345,656	7,827,125	8,888,806	17.14%	6.62%	-11.94%
TOTAL Power Production Expenses - Other Power D. Other Power Supply Expenses	110,914,842	137,239,764	154,307,854	125,973,598	-19.18%	-11.06%	22.49%
(555) Purchased Power	38,361,342	43,262,874	44,517,728	45,705,642	-11.33%	-2.82%	-2.60%
(556) System Control and Load Dispatching	2,254,522	1,728,261	1,802,634	1,908,790	30.45%	-4.13%	-5.56%
(557) Other Expenses	175,193	172,678	290,846	648	1.46%	-40.63%	44783.64%
TOTAL Other Power Supply Expenses	40,791,057	45,163,813	46,611,208	47,615,080	-9.68%	-40.03%	-2.11%
TOTAL Power Production Expenses	585,945,984	621,565,106	704,415,924	677,568,547	-5.73%	-11.76%	3.96%
2. TRANSMISSION EXPENSES	303,743,704	021,505,100	704,413,924	077,500,547	-5.7570	-11.7070	5.90%
Operation							
(560) Operation Supervision and Engineering	2,524,706	1,582,006	1,584,451	1,662,214	59.59%	-0.15%	-4.68%
(561) Load Dispatching	3,670,084	4,018,803	3,962,200	3,909,563	-8.68%	1.43%	1.35%
(562) Station Expenses	1,261,875	1,207,788	1,585,992	1,234,278	4.48%	-23.85%	28.50%
(563) Overhead Lines Expense	890,675	781,730	868,590	627,190	13.94%	-10.00%	38.49%
(565) Transmission of Electricity by Others	3,685,638	3,513,078	3,281,115	3,194,824	4.91%	7.07%	2.70%
(566) Miscellaneous Transmission Expenses	25,560,723	24,570,671	16,112,595	13,103,423	4.03%	52.49%	22.96%
(500) Miscenaneous Transmission Expenses	113,932	264,436	166,408	146,996	-56.92%	58.91%	13.21%
TOTAL Operation	37,707,632	35,938,512	27,561,351	23,878,488	4.92%	30.39%	15.42%
Maintenance	51,101,052	55,756,512	27,501,551	23,070,400	4.9270	50.5770	13.4270
(569) Maintenance of Structures	-	_	-	_	0.00%	0.00%	0.00%
(570) Maintenance of Station Equipment	1,997,347	1,850,947	1,674,303	1,624,999	7.91%	10.55%	3.03%
(571) Maintenance of Overhead Lines	10,522,530	10,919,827	12,304,623	8,797,867	-3.64%	-11.25%	39.86%
(573) Maintenance of Misc. Transmission Plant	186,489	383,103	309,687	296,271	-51.32%	23.71%	4.53%
TOTAL Maintenance	12,706,366	13,153,877	14,288,613	10,719,137	-3.40%	-7.94%	33.30%
TOTAL Transmission Expenses	50,413,999	49,092,389	41,849,964	34,597,625	2.69%	17.31%	20.96%
3. REGIONAL MARKET EXPENSES	50,415,555	49,092,009	41,049,904	04,007,020	2.0970	17.5170	20.9070
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	1,041	3,176	6,047	(159,769)	-67.22%	-47.48%	103.78%
TOTAL Operation	1,041	3,176	6,047	(159,769)	-67.22%	-47.48%	103.78%
4. DISTRIBUTION EXPENSES	_,	-,	-,	()			
Operation							
(580) Operation Supervision and Engineering	1,771,052	1,808,670	1,783,809	1,641,556	-2.08%	1.39%	8.67%
(581) Load Dispatching	436,781	381,642	409,376	457,295	14.45%	-6.77%	-10.48%
(582) Stations Expenses	2,117,819	1,973,953	1,859,647	1,964,344	7.29%	6.15%	-5.33%
(583) Overhead Line Expenses	6,304,721	6,105,689	6,908,833	6,246,106	3.26%	-11.62%	10.61%
(584) Underground Line Expenses	1,292,832	1,544,118	-	-	-16.27%	100.00%	0.00%
(585) Street Lighting and Signal System Expenses	-,	-	-	-	0.00%	0.00%	0.00%
(586) Meter Expenses	9,632,132	9,097,316	8.090.382	7,718,805	5.88%	12.45%	4.81%
(587) Customer Installations Expenses		-	205	(14,998)	0.00%	-100.00%	101.37%
(588) Miscellaneous Expenses	7,361,554	8,254,059	7,524,520	6,530,278	-10.81%	9.70%	15.23%
(589) Rents		-			0.00%	0.00%	0.00%
TOTAL Operation	28,916,891	29,165,447	26,576,772	24,543,386	-0.85%	9.74%	8.28%

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### Kentucky Utilities Company Total Company

		REPORTIN	COMPARISONS				
Account	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
Maintenance							
(590) Maintenance Supervision and Engineering	17,839	9,007	24,737	67,018	98.06%	-63.59%	-63.09%
(592) Maintenance of Station Equipment	1,400,125	2,146,875	1,324,752	1,079,285	-34.78%	62.06%	22.74%
(593) Maintenance of Overhead Lines	29,307,069	31,601,128	32,328,267	29,614,376	-7.26%	-2.25%	9.16%
(594) Maintenance of Underground Lines	457,506	426,817	416,218	377,308	7.19%	2.55%	10.31%
(595) Maintenance of Line Transformers	79,383	73,929	152,392	142,954	7.38%	-51.49%	6.60%
(596) Maintenance of Street Lighting and Signal Systems	-	143	-	-	-100.00%	100.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	413,189	423,571	384,692	338,013	-2.45%	10.11%	13.81%
(880) Maintenance of Miscellaneous Gas Distribution Plant	27,062	-	-	-	100.00%	0.00%	0.00%
TOTAL Maintenance	31,702,174	34,681,470	34,631,058	31,618,954	-8.59%	0.15%	9.53%
TOTAL Distribution Expenses	60,619,066	63,846,917	61,207,830	56,162,340	-5.06%	4.31%	8.98%
5. CUSTOMER ACCOUNTS EXPENSES	,,	,	,,				
Operation							
(901) Supervision	4,158,852	4.010.326	4.040.832	3,797,259	3.70%	-0.75%	6.41%
(902) Meter Reading Expenses	9,732,922	7,775,574	5,473,575	5,120,136	25.17%	42.06%	6.90%
(903) Customer Records and Collection Expenses	21,629,278	20,644,218	20,022,150	19,507,799	4.77%	3.11%	2.64%
(904) Uncollectible Accounts	5,556,033	3,843,545	5,185,953	4,226,101	44.55%	-25.89%	22.71%
(905) Miscellaneous Customer Accounts Expenses	136,685	(21,536)	27,996	2,764	734.68%	-176.93%	912.88%
TOTAL Customer Accounts Expenses	41,213,769	36,252,127	34,750,506	32,654,059	13.69%	4.32%	6.42%
6. CUSTOMER SERVICE AND INFORMATIONAL EXP.	41,213,703	30,202,127	54,750,500	52,004,005	15.6770	4.5270	0.4270
Operation							
(907) Supervision	489,201	622,302	613,538	553,416	-21.39%	1.43%	10.86%
(908) Customer Assistance Expenses	7,736,804	7,645,412	14,097,081	19,794,923	1.20%	-45.77%	-28.78%
(909) Informational and Instructional Expenses	1,890,071	1,421,872	696,095	494,787	32.93%	104.26%	40.69%
(910) Misc. Customer Service and Information Expenses	1,980,058	1,797,384	1,384,574	1,249,886	10.16%	29.81%	10.78%
<b>TOTAL Customer Service and Informational Expenses</b> 7. SALES EXPENSES	12,096,133	11,486,970	16,791,288	22,093,012	5.30%	-31.59%	-24.00%
Operation							
(912) Demonstrating and Selling Expenses	64,000	293,513	-	-	-78.20%	100.00%	0.00%
(913) Advertising Expenses	887,631	1,162,873	985,525	791,507	-23.67%	18.00%	24.51%
TOTAL SALES EXPENSES	951,631	1,456,386	985,525	791,507	-34.66%	47.78%	24.51%
8. ADMINISTRATIVE AND GENERAL EXPENSES Operation							
(920) Administrative and General Salaries	33,157,518	35.837.373	35.045.518	35,252,106	-7.48%	2.26%	-0.59%
(921) Office Supplies and Expenses	10,339,166	9,793,261	10,132,678	8,310,466	5.57%	-3.35%	21.93%
(Less) (922) Administrative Exp. Transferred-Credit	(5,991,139)	(6,215,991)	(5,755,400)	(5,527,119)	3.62%	-8.00%	-4.13%
(923) Outside Services Employed	19,168,525	17,397,501	17,866,696	14,670,293	10.18%	-2.63%	21.79%
(924) Property Insurance	7,459,630	6,163,383	5,507,108	5,714,993	21.03%	11.92%	-3.64%
(925) Injuries and Damages	3,719,261	6,270,552	5,451,515	4,623,459	-40.69%	15.02%	17.91%
(926) Employee Pensions and Benefits	27,644,575	27,133,749	30,251,248	35,113,462	1.88%	-10.31%	-13.85%
(920) Employee rensions and Benefits (927) Franchise Requirements	27,044,373	4,288	4,152	4,253	-48.02%	3.28%	-2.37%
(927) Franchise Requirements (928) Regulatory Commission Expenses	2,132,322	2,232,815	1,969,804	1,562,407	-48.02%	13.35%	-2.37%
	(2,229)		, ,		48.02%	-3.28%	2.37%
(929) (Less) Duplicate Charges-Cr.		(4,288)	(4,152)	(4,253)			
(930.1) General Advertising Expenses	1,251	- 4,679,756	30,509	1,959	100.00% -22.49%	-100.00% -5.39%	1457.38% -9.25%
(930.2) Miscellaneous General Expenses	3,627,175		4,946,118	5,450,555			
(931) Rents	3,388,390	3,443,942	3,105,459	2,807,751	-1.61%	10.90%	10.60%
TOTAL Operation Maintenance	104,646,675	106,736,341	108,551,253	107,980,332	-1.96%	-1.67%	0.53%
(935) Maintenance of General Plant	1,711,144	2,139,602	1,630,133	1,526,833	-20.03%	31.25%	6.77%
TOTAL Admin & General Expenses	106,357,818	108,875,943	110,181,386	109,507,165	-2.31%	-1.18%	0.62%
TOTAL Electric Operation and Maintenance Expenses	857,599,441	892,579,014	970,188,470	933,214,486	-3.92%	-8.00%	3.96%
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#### Kentucky Utilities Company Kentucky Jurisdictional

		REPORTIN		COMPARISONS			
Account	<b>Base Period</b>	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
1. POWER PRODUCTION EXPENSES							
A. Steam Power Generation							
Operation							
(500) Operation Supervision and Engineering	5,700,638	7,235,488	6,693,366	7,482,906	-21.21%	8.10%	-10.55%
(501) Fuel	318,155,538	281,464,117	313,828,901	320,164,104	13.04%	-10.31%	-1.98%
(502) Steam Expenses	17,682,899	15,107,643	16,404,346	18,322,656	17.05%	-7.90%	-10.47%
(505) Electric Expenses	7,151,236	7,406,203	7,153,526	6,969,503	-3.44%	3.53%	2.64%
(506) Miscellaneous Steam Power Expenses	16,903,911	22,409,154	23,506,270	27,139,201	-24.57%	-4.67%	-13.39%
(507) Rents	-	-	9,587	10,437	0.00%	-100.00%	-8.14%
(509) Allowances	-	2,052	3,022	3,429	-99.98%	-32.08%	-11.89%
TOTAL Operation	365,594,223	333,624,658	367,599,017	380,092,236	9.58%	-9.24%	-3.29%
Maintenance							
(510) Maintenance Supervision and Engineering	10,753,565	9,560,552	8,956,463	7,869,712	12.48%	6.74%	13.81%
(511) Maintenance of Structures	10,412,031	9,714,728	8,741,685	6,977,197	7.18%	11.13%	25.29%
(512) Maintenance of Boiler Plant	32,274,292	45,052,638	43,502,793	38,118,564	-28.36%	3.56%	14.12%
(513) Maintenance of Electric Plant	8,206,336	10,324,845	9,945,521	7,833,758	-20.52%	3.81%	26.96%
(514) Maintenance of Miscellaneous Steam Plant	2,913,541	3,023,680	3,058,590	2,528,740	-3.64%	-1.14%	20.95%
TOTAL Maintenance	64,559,765	77,676,444	74,205,052	63,327,971	-16.89%	4.68%	17.18%
TOTAL Power Production Expenses - Steam Power	430,153,989	411,301,102	441,804,069	443,420,208	4.58%	-6.90%	-0.36%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	-	-	-	-	0.00%	0.00%	0.00%
(536) Water for Power	-	-	-	-	0.00%	0.00%	0.00%
(538) Electric Expenses	-	-	10,045	-	0.00%	-100.00%	100.00%
(539) Misc. Hydraulic Power Generation Exp.	32,126	38,279	58,211	33,950	-16.07%	-34.24%	71.46%
(540) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	32,126	38,279	68,256	33,950	-16.07%	-43.92%	101.05%
Maintenance							
(541) Maintenance Supervision and Engineering	134,909	220,064	165,726	106,848	-38.70%	32.79%	55.10%
(542) Maintenance of Structures	230,378	218,314	98,108	78,092	5.53%	122.52%	25.63%
(543) Maintenance of Reservoirs, Dams, and Waterways	15,775	-	-	-	100.00%	0.00%	0.00%
(544) Maintenance of Electric Plant	71,661	59,416	61,004	69,859	20.61%	-2.60%	-12.67%
(545) Maintenance of Misc. Hydraulic Plant	12,451	43,429	5,103	5,555	-71.33%	751.00%	-8.13%
TOTAL Maintenance	465,174	541,223	329,942	260,354	-14.05%	64.04%	26.73%
TOTAL Power Production Expenses - Hydraulic Power	497,300	579,502	398,197	294,303	-14.18%	45.53%	35.30%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	890,472	1,305,253	1,163,543	1,012,701	-31.78%	12.18%	14.90%
(547) Fuel	89,217,309	115,346,279	123,582,240	95,955,806	-22.65%	-6.66%	28.79%
(548) Generation Expenses	507,057	476,870	496,849	448,825	6.33%	-4.02%	10.70%
(549) Miscellaneous Other Power Generation Expenses	4,610,647	4,232,267	3,719,357	5,566,092	8.94%	13.79%	-33.18%
(550) Rents	4,769	8,848	15,643	20,079	-46.10%	-43.44%	-22.09%
TOTAL Operation	95,230,253	121,369,517	128,977,633	103,003,504	-21.54%	-5.90%	25.22%
Maintenance				···,···,- · ·		21.070	/
(551) Maintenance Supervision and Engineering	775,272	471,499	469,414	461,768	64.43%	0.44%	1.66%
(552) Maintenance of Structures	1,425,306	1,338,926	1,415,885	976,621	6.45%	-5.44%	44.98%
(552) Maintenance of Generating and Electric Plant	3,705,748	3,064,087	2,796,943	3,174,612	20.94%	9.55%	-11.90%
(554) Maintenance of Misc. Other Power Gen. Plant	2,941,277	2,851,761	2,192,392	3,322,910	3.14%	30.08%	-34.02%
TOTAL Maintenance	8,847,603	7,726,273	6,874,634	7,935,911	14.51%	12.39%	-13.37%
TOTAL Power Production Expenses - Other Power	104,077,857	129,095,790	135,852,267	110,939,414	-19.38%	-4.97%	22.46%
TO THE TOWER I FOUNCION EXpenses - Outer FOWEr	104,077,037	127,075,790	100,000,207	110,737,714	-17.50%	/ / 70	22.4070

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#### Kentucky Utilities Company Kentucky Jurisdictional

		REPORTING	G YEARS		COMPARISONS		
Account	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
D. Other Power Supply Expenses							
(555) Purchased Power	34,202,272	40,711,642	39,189,505	40,202,218	-15.99%	3.88%	-2.52%
(556) System Control and Load Dispatching	2,114,996	1,621,304	1,583,513	1,673,504	30.45%	2.39%	-5.38%
(557) Other Expenses	135,244	161,624	253,616	564	-16.32%	-36.27%	44850.17%
TOTAL Other Power Supply Expenses	36,452,513	42,494,569	41,026,634	41,876,286	-14.22%	3.58%	-2.03%
TOTAL Power Production Expenses	571,181,658	583,470,962	619,081,168	596,530,211	-2.11%	-5.75%	3.78%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	2,277,286	1,431,261	1,427,131	1,490,058	59.11%	0.29%	-4.22%
(561) Load Dispatching	3,310,417	3,635,862	3,568,793	3,504,648	-8.95%	1.88%	1.83%
(562) Station Expenses	1,138,212	1,092,702	1,428,520	1,106,443	4.16%	-23.51%	29.11%
(563) Overhead Lines Expense	803,390	707,241	782,348	562,232	13.59%	-9.60%	39.15%
(565) Transmission of Electricity by Others	2,663,184	3,178,327	2,955,334	2,863,935	-16.21%	7.55%	3.19%
(566) Miscellaneous Transmission Expenses	23,055,778	22,229,403	14,512,780	11,746,298	3.72%	53.17%	23.55%
(567) Rents	102,766	239,239	149,886	131,772	-57.04%	59.61%	13.75%
TOTAL Operation	33,351,032	32,514,035	24,824,791	21,405,386	2.57%	30.97%	15.97%
Maintenance	00,001,002	02,011,000	- ,,,,,,,,,	21,100,000	2.0770	50.5770	10101710
(569) Maintenance of Structures	-	-	_	-	0.00%	0.00%	0.00%
(570) Maintenance of Station Equipment	1,801,608	1,674,575	1,508,062	1,456,697	7.59%	11.04%	3.53%
(571) Maintenance of Overhead Lines	9,495,644	9,884,534	11,090,485	7,894,582	-3.93%	-10.87%	40.48%
(573) Maintenance of Misc. Transmission Plant	168,213	346.598	278,938	265,586	-51.47%	24.26%	5.03%
TOTAL Maintenance	11,465,465	11,905,708	12,877,485	9,616,865	-3.70%	-7.55%	33.91%
TOTAL Transmission Expenses	44,816,497	44,419,742	37,702,276	31,022,251	0.89%	17.82%	21.53%
3. REGIONAL MARKET EXPENSES	1,010,157	,,	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	01,022,201	010370	1110270	21.0070
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Svcs	939	2,874	5,446	(160,447)	-67.31%	-47.24%	103.39%
TOTAL Operation	939	2,874	5,446	(160,447)	-67.31%	-47.24%	103.39%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,684,454	1,716,646	1,690,368	1,552,754	-1.88%	1.55%	8.86%
(581) Load Dispatching	418,446	363,602	387,856	430,632	15.08%	-6.25%	-9.93%
(582) Stations Expenses	2,028,917	1,880,647	1,761,893	1,849,814	7.88%	6.74%	-4.75%
(583) Overhead Line Expenses	5,885,441	5,683,444	6,418,314	5,796,158	3.55%	-11.45%	10.73%
(584) Underground Line Expenses	1,265,702	1,511,526	-	-	-16.26%	100.00%	0.00%
(585) Street Lighting and Signal System Expenses	-	-	-	-	0.00%	0.00%	0.00%
(586) Meter Expenses	9,124,987	8,656,453	7,655,981	7,304,861	5.41%	13.07%	4.81%
(587) Customer Installations Expenses	-	-	199	(14,543)	0.00%	-100.00%	101.37%
(588) Miscellaneous Expenses	7,001,603	7,834,101	7,130,362	6,177,011	-10.63%	9.87%	15.43%
(589) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	27,409,550	27,646,420	25,044,973	23,096,687	-0.86%	10.39%	8.44%
Maintenance							
(590) Maintenance Supervision and Engineering	16,967	8,549	23,441	63,392	98.47%	-63.53%	-63.02%
(592) Maintenance of Station Equipment	1,341,351	2,045,395	1,255,115	1,016,357	-34.42%	62.96%	23.49%
(593) Maintenance of Overhead Lines	27,583,167	29,729,105	30,449,534	27,464,920	-7.22%	-2.37%	10.87%
(594) Maintenance of Underground Lines	447,905	417,808	407,106	368,292	7.20%	2.63%	10.54%
(595) Maintenance of Line Transformers	76,751	71,422	147,122	137,647	7.46%	-51.45%	6.88%
(596) Maintenance of Street Lighting and Signal Systems	-	139	-	-	-100.00%	100.00%	0.00%
(598) Maintenance of Miscellaneous Distribution Plant	392,986	402,020	364,541	319,727	-2.25%	10.28%	14.02%
TOTAL Maintenance	29,859,127	32,674,438	32,646,860	29,370,336	-8.62%	0.08%	11.16%
TOTAL Distribution Expenses	57,268,677	60,320,857	57,691,833	52,467,024	-5.06%	4.56%	9.96%

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#### Kentucky Utilities Company Kentucky Jurisdictional

		REPORTING		COMPARISONS			
Account	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	3,955,026	3,813,779	3,841,655	3,605,250	3.70%	-0.73%	6.56%
(902) Meter Reading Expenses	9,255,912	7,394,491	5,203,778	4,861,236	25.17%	42.10%	7.05%
(903) Customer Records and Collection Expenses	20,569,227	19,632,439	19,035,239	18,521,386	4.77%	3.14%	2.77%
(904) Uncollectible Accounts	5,283,732	3,655,172	4,930,332	4,012,408	44.55%	-25.86%	22.88%
(905) Miscellaneous Customer Accounts Expenses	129,986	(20,480)	26,616	2,624	734.69%	-176.95%	914.20%
<b>TOTAL Customer Accounts Expenses</b> 6. CUSTOMER SERVICE AND INFORMATIONAL EXP.	39,193,883	34,475,400	33,037,620	31,002,904	13.69%	4.35%	6.56%
Operation							
(907) Supervision	482,913	614,326	610,383	551,749	-21.39%	0.65%	10.63%
(908) Customer Assistance Expenses	691,318	7,645,412	14,097,081	19,794,923	-90.96%	-45.77%	-28.78%
(909) Informational and Instructional Expenses	1,795,623	1,350,821	660,923	469,513	32.93%	104.38%	40.77%
(910) Misc. Customer Service and Information Expenses	1,960,632	1,783,300	1,381,282	1,248,329	9.94%	29.10%	10.65%
TOTAL Customer Service and Informational Expenses 7. SALES EXPENSES	4,930,485	11,393,859	16,749,669	22,064,514	-56.73%	-31.98%	-24.09%
Operation							
(912) Demonstrating and Selling Expenses	60,802	278,846	-	-	-78.20%	100.00%	0.00%
(913) Advertising Expenses	843,275	1,104,764	935,729	751,078	-23.67%	18.06%	24.58%
TOTAL SALES EXPENSES	904,077	1,383,610	935,729	751,078	-34.66%	47.86%	24.58%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	31,207,928	33,718,233	31,727,473	31,856,047	-7.44%	6.27%	-0.40%
(921) Office Supplies and Expenses	9,731,246	9,214,164	9,173,335	7,509,866	5.61%	0.45%	22.15%
(Less) (922) Administrative Exp. Transferred-Credit	(5,638,873)	(5,848,426)	(5,210,489)	(4,994,656)	3.58%	-12.24%	-4.32%
(923) Outside Services Employed	18,041,457	16,368,749	16,175,111	13,257,011	10.22%	1.20%	22.01%
(924) Property Insurance	6,974,168	5,763,036	4,905,863	5,075,974	21.02%	17.47%	-3.35%
(925) Injuries and Damages	3,500,577	5,899,784	4,935,488	4,178,214	-40.67%	19.54%	18.12%
(926) Employee Pensions and Benefits	25,727,445	25,408,113	26,858,766	31,210,425	1.26%	-5.40%	-13.94%
(928) Regulatory Commission Expenses	2,080,042	1,904,695	1,813,571	1,352,346	9.21%	5.02%	34.11%
(930.1) General Advertising Expenses	1,191	-	29,014	1,862	100.00%	-100.00%	1458.07%
(930.2) Miscellaneous General Expenses	3,416,415	4,409,090	4,487,527	4,935,337	-22.51%	-1.75%	-9.07%
(931) Rents	3,189,160	3,240,295	2,811,439	2,537,263	-1.58%	15.25%	10.81%
TOTAL Operation	98,230,755	100,077,733	97,707,097	96,919,689	-1.85%	2.43%	0.81%
Maintenance	,,- 20						
(935) Maintenance of General Plant	1,610,532	2,013,081	1,475,795	1,379,743	-20.00%	36.41%	6.96%
TOTAL Admin & General Expenses	99,841,287	102,090,815	99,182,893	98,299,433	-2.20%	2.93%	0.90%
TOTAL Electric Operation and Maintenance Expenses	818,137,504	837,558,119	864,386,635	831,976,968	-2.32%	-3.10%	3.90%

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### **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

# Question No. 2

## **Responding Witness: Christopher M. Garrett**

- Q-2. Provide, in the format provided in Schedule A, a schedule showing a comparison of the balance in the revenue accounts for each month of the base period to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the accounts.
- A-2. See attached. The data is shown in two six-month periods. Information for the first six months of the Base Period is actual data at the account level per the Chart of Accounts and is compared to actual data from the preceding year. The second six months of the Base Period is forecasted data, from the Company's forecasting tool, which aggregates certain accounts. This is compared to actual data from the preceding year that has been aggregated in the same manner.

Schedule A

Case No. 2020-00349

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440101 Residential DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	443	209	209	269	498	494	2,122
March 2019 - August 2019	470	445	465	499	441	454	2,774
Increase					57	40	
(Decrease)	(27)	(236)	(256)	(230)			(652)

Account 440102 Residential Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	25,309	20,376	23,019	27,373	37,173	29,644	162,894
March 2019 - August 2019	31,168	18,755	23,942	24,304	34,092	31,056	163,317
Increase		1,621		3,069	3,081		
(Decrease)	(5,859)		(923)			(1,412)	(423)

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Schedule A

Case No. 2020-00349

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440103 Residential Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	11,107	8,915	10,057	11,974	16,291	12,995	71,339
March 2019 - August 2019	14,652	8,790	11,119	11,306	15,894	14,477	76,238
Increase		125		668	397		
(Decrease)	(3,545)		(1,062)			(1,482)	(4,899)

Account 440104 Residential FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(1,339)	(998)	(1,237)	(1,596)	(1,927)	(1,237)	(8,334)
March 2019 - August 2019	(1,507)	(802)	(851)	(1,277)	(2,033)	(2,311)	(8,781)
Increase	168				106	1,074	447
(Decrease)		(196)	(386)	(319)			

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Schedule A

Case No. 2020-00349

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440111 Residential ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,695	2,318	1,823	1,651	665	1,269	9,421
March 2019 - August 2019	(322)	710	1,186	1,207	1,014	1,142	4,937
Increase	2,017	1,608	637	444		127	4,484
(Decrease)					(349)		

Account 440113 Residential OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	2	-	(2)	(23)	(20)	(35)	(78)
March 2019 - August 2019	(4)	-	(14)	29	(147)	(13)	(149)
Increase	6		12		127		71
(Decrease)				(52)		(22)	

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Schedule A

Case No. 2020-00349

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440115 Residential TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(2,170)	(1,093)	96	-	-	-	(3,167)
Increase	2,170	1,093					3,167
(Decrease)			(96)				

Account 440117 Residential Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	4,411	3,548	3,996	4,754	6,453	5,153	28,315
March 2019 - August 2019	5,247	3,161	3,986	4,058	5,689	5,182	27,323
Increase		387	10	696	764		992
(Decrease)	(836)					(29)	

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Schedule A

Case No. 2020-00349

Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

Excluding Old Dominion Power

Account 440118 Residential Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	1	-	-	-	-	1	2
March 2019 - August 2019	-	-	-	-	-	2	2
Increase	1						
(Decrease)						(1)	

Account 440119 Residential Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	7,183	6,959	7,209	6,984	7,221	7,226	42,782
March 2019 - August 2019	5,314	5,324	7,071	7,086	7,130	7,148	39,073
Increase	1,869	1,635	138		91	78	3,709
(Decrease)				(102)			

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Excluding Old Dominion Power

Account 440121 Residential Solar Capacity Charge	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	2	2	2	2	7	6	21
March 2019 - August 2019	-	-	-	-	-	-	-
Increase	2	2	2	2	7	6	21
(Decrease)							

Account 442201 Commercial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	217	146	166	206	303	333	1,371
March 2019 - August 2019	124	250	189	202	153	167	1,085
Increase	93			4	150	166	286
(Decrease)		(104)	(23)				

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Account 442202 Commercial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	9,758	7,904	9,105	10,971	12,900	12,337	62,975
March 2019 - August 2019	10,713	8,460	10,532	11,226	13,219	13,341	67,491
Increase							
(Decrease)	(955)	(556)	(1,427)	(255)	(319)	(1,004)	(4,516)

Account 442203 Commercial Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	6,918	6,005	6,850	8,191	9,341	8,904	46,209
March 2019 - August 2019	8,906	7,471	8,798	9,246	10,484	10,525	55,430
Increase							
(Decrease)	(1,988)	(1,466)	(1,948)	(1,055)	(1,143)	(1,621)	(9,221)

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Account 442204 Commercial	March	April	Мау	June	July	August	Total
FAC Revenues	(2)	(2)	(2)	(2)	(2)	(2)	
March 2020 - August 2020	(804)	(686)	(809)	(1,096)	(1,083)	(855)	(5,333)
March 2019 - August 2019	(911)	(684)	(683)	(1,046)	(1,325)	(1,639)	(6,288)
Increase	107				242	784	955
(Decrease)		(2)	(126)	(50)			

Account 442211 Commercial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,233	1,746	1,651	1,282	220	869	7,001
March 2019 - August 2019	(174)	530	1,165	1,170	774	909	4,374
Increase	1,407	1,216	486	112			2,627
(Decrease)					(554)	(40)	

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Account 442213 Commercial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	1	-	(1)	(17)	(11)	(24)	(52)
March 2019 - August 2019	1	(1)	(11)	22	(96)	(10)	(95)
Increase		1	10		85		43
(Decrease)				(39)		(14)	

Account 442215 Commercial TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(1,070)	(875)	(53)	(8)	-	-	(2,006)
Increase	1,070	875	53	8			2,006
(Decrease)							

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Excluding Old Dominion Power

Account 442216 Commercial Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	1,689	1,617	1,591	1,749	1,776	1,805	10,227
March 2019 - August 2019	1,873	1,815	1,757	1,833	1,956	1,855	11,089
Increase							
(Decrease)	(184)	(198)	(166)	(84)	(180)	(50)	(862)

Account 442217 Commercial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	1,658	1,318	1,494	1,816	2,151	2,091	10,528
March 2019 - August 2019	1,914	1,480	1,684	1,805	2,151	2,176	11,210
Increase				11			
(Decrease)	(256)	(162)	(190)			(85)	(682)

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Excluding Old Dominion Power

Account 442218 Commercial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	8,287	7,372	9,235	9,643	10,035	9,829	54,401
March 2019 - August 2019	8,245	8,472	9,980	10,148	10,485	10,234	57,564
Increase	42						
(Decrease)		(1,100)	(745)	(505)	(450)	(405)	(3,163)

Account 442219 Commercial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	3,338	3,239	3,374	3,251	3,347	3,350	19,899
March 2019 - August 2019	3,170	3,177	3,215	3,242	3,235	3,265	19,304
Increase	168	62	159	9	112	85	595
(Decrease)							

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Excluding Old Dominion Power

Account 442221 Commercial Solar Capacity Charge	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	3	3	3	3	3	5	20
March 2019 - August 2019	-	-	-	-	-	-	-
Increase	3	3	3	3	3	5	20
(Decrease)							

Account 442301 Industrial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	92	76	45	53	82	109	457
March 2019 - August 2019	135	210	64	53	52	52	566
Increase					30	57	
(Decrease)	(43)	(134)	(19)				(109)

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Excluding Old Dominion Power

Account 442302 Industrial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	1,101	987	944	1,042	1,111	1,149	6,334
March 2019 - August 2019	2,967	2,935	1,282	1,253	1,261	1,295	10,993
Increase							
(Decrease)	(1,866)	(1,948)	(338)	(211)	(150)	(146)	(4,659)

Account 442303 Industrial Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	11,534	9,812	9,111	10,984	11,718	12,493	65,652
March 2019 - August 2019	12,940	13,166	13,331	13,633	13,638	13,976	80,684
Increase							
(Decrease)	(1,406)	(3,354)	(4,220)	(2,649)	(1,920)	(1,483)	(15,032)

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Account 442304 Industrial FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(1,479)	(1,046)	(1,051)	(1,432)	(1,415)	(1,331)	(7,754)
March 2019 - August 2019	(1,373)	(1,158)	(1,017)	(1,591)	(1,728)	(2,321)	(9,188)
Increase		112		159	313	990	1,434
(Decrease)	(106)		(34)				

Account 442311 Industrial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,017	1,493	1,400	885	264	728	5,787
March 2019 - August 2019	(30)	544	1,242	849	532	646	3,783
Increase	1,047	949	158	36		82	2,004
(Decrease)					(268)		

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Account 442313 Industrial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	2	-	(2)	(24)	(14)	(24)	(62)
March 2019 - August 2019	(5)	5	(21)	42	(140)	6	(113)
Increase	7		19		126		51
(Decrease)		(5)		(66)		(30)	

Account 442315 Industrial TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(1,388)	(1,563)	(28)	(3)	-	-	(2,982)
Increase	1,388	1,563	28	3			2,982
(Decrease)							

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Excluding Old Dominion Power

Account 442316 Industrial Demand ECR Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	2,817	2,635	2,531	2,764	2,928	2,932	16,607
March 2019 - August 2019	2,971	2,898	2,941	2,957	3,085	2,988	17,840
Increase							
(Decrease)	(154)	(263)	(410)	(193)	(157)	(56)	(1,233)

Account 442317 Industrial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	91	84	84	86	88	86	519
March 2019 - August 2019	98	100	101	102	104	101	606
Increase							
(Decrease)	(7)	(16)	(17)	(16)	(16)	(15)	(87)

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Account 442318 Industrial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	14,632	12,651	14,509	14,545	15,504	15,636	87,477
March 2019 - August 2019	12,387	12,368	15,838	15,844	15,905	16,017	88,359
Increase	2,245	283					
(Decrease)			(1,329)	(1,299)	(401)	(381)	(882)

Account 442319 Industrial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	216	211	218	212	216	218	1,291
March 2019 - August 2019	205	202	162	206	203	214	1,192
Increase	11	9	56	6	13	4	99
(Decrease)							

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Account 442325 Industrial Demand EDR	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	(351)	(295)	(304)	(294)	(349)	(348)	(1,941)
March 2019 - August 2019	(116)	(89)	(104)	(112)	(106)	(211)	(738)
Increase							
(Decrease)	(235)	(206)	(200)	(182)	(243)	(137)	(1,203)

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	589	527	700	727	629	720	3,892
March 2019 - August 2019	851	731	771	796	837	883	4,869
Increase							
(Decrease)	(262)	(204)	(71)	(69)	(208)	(163)	(977)

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Account 444103 Street/Highway Lighting Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	54	44	55	48	45	46	292
March 2019 - August 2019	93	65	69	59	63	67	416
Increase							
(Decrease)	(39)	(21)	(14)	(11)	(18)	(21)	(124)

Account 444104 Street/Highway Lighting FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(2)	(6)	(3)	(9)	(4)	(6)	(30)
March 2019 - August 2019	(8)	(5)	(5)	(10)	(8)	(12)	(48)
Increase	6		2	1	4	6	18
(Decrease)		(1)					

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Account 444111 Street/Highway Lighting ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	33	41	47	18	6	24	169
March 2019 - August 2019	-	17	45	15	7	23	107
Increase	33	24	2	3		1	62
(Decrease)					(1)		

Account 444113 Street/Highway Lighting OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	-	-	-	(1)	1	-
Increase					1		
(Decrease)						(1)	

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Account 444115 Street/Highway Lighting TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(9)	(8)	(2)	(1)	-	-	(20)
Increase	9	8	2	1			20
(Decrease)							

Account 444117 Street/Highway Lighting Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	74	74	74	74	74	27	397
March 2019 - August 2019	85	85	85	85	85	60	485
Increase							
(Decrease)	(11)	(11)	(11)	(11)	(11)	(33)	(88)

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Account 444119 Street/Highway Lighting Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	-	2	2	2	2	-	8
March 2019 - August 2019	2	2	(3)	2	2	-	5
Increase			5				3
(Decrease)	(2)						

Account 445101 Public Authorities DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	133	75	78	98	139	154	677
March 2019 - August 2019	87	128	109	102	71	89	586
Increase	46				68	65	91
(Decrease)		(53)	(31)	(4)			

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Account 445102 Public Authorities Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	2,001	1,546	1,744	1,911	2,052	2,115	11,369
March 2019 - August 2019	2,339	1,839	1,818	1,927	1,975	2,244	12,142
Increase					77		
(Decrease)	(338)	(293)	(74)	(16)		(129)	(773)

Account 445103 Public Authorities Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	2,784	2,339	2,578	3,087	3,380	3,421	17,589
March 2019 - August 2019	3,324	2,811	3,335	3,392	3,599	3,897	20,358
Increase							
(Decrease)	(540)	(472)	(757)	(305)	(219)	(476)	(2,769)

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Account 445104 Public Authorities FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(283)	(287)	(273)	(427)	(392)	(342)	(2,004)
March 2019 - August 2019	(296)	(247)	(272)	(408)	(450)	(613)	(2,286)
Increase	13				58	271	282
(Decrease)		(40)	(1)	(19)			

Account 445111 Public Authorities ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	369	490	529	347	140	307	2,182
March 2019 - August 2019	(95)	172	407	295	183	275	1,237
Increase	464	318	122	52		32	945
(Decrease)					(43)		

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Account 445113 Public Authorities OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	1	-	(1)	(6)	(4)	(9)	(19)
March 2019 - August 2019	3	(2)	(3)	8	(34)	(2)	(30)
Increase		2	2		30		11
(Decrease)	(2)			(14)		(7)	

Account 445115 Public Authorities TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(467)	(330)	(14)	(16)	-	-	(827)
Increase	467	330	14	16			827
(Decrease)							

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Excluding Old Dominion Power

Account 445116 Public Authorities Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	733	687	657	755	795	799	4,426
March 2019 - August 2019	796	804	806	801	853	859	4,919
Increase							
(Decrease)	(63)	(117)	(149)	(46)	(58)	(60)	(493)

Account 445117 Public Authorities Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	287	223	243	271	282	289	1,595
March 2019 - August 2019	318	241	257	247	273	321	1,657
Increase				24	9		
(Decrease)	(31)	(18)	(14)			(32)	(62)

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Account 445118 Public Authorities Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	3,953	3,380	4,015	4,258	4,565	4,561	24,732
March 2019 - August 2019	3,605	3,707	4,517	4,531	4,630	4,725	25,715
Increase	348						
(Decrease)		(327)	(502)	(273)	(65)	(164)	(983)

Account 445119 Public Authorities Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	499	489	515	491	491	492	2,977
March 2019 - August 2019	418	417	417	432	421	434	2,539
Increase	81	72	98	59	70	58	438
(Decrease)							

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Account 447005 Intercompany Sales for Resale	March	April	May	June	July	August	Total
March 2020 - August 2020	22	5	-	-	1	1	29
March 2019 - August 2019	261	149	156	6	27	23	622
Increase							
(Decrease)	(239)	(144)	(156)	(6)	(26)	(22)	(593)

Account 447006 Intercompany Sales Native Load	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	866	3,880	3,311	4,209	2,628	14,894
March 2019 - August 2019	2	76	298	1,033	1,093	471	2,973
Increase		790	3,582	2,278	3,116	2,157	11,921
(Decrease)	(2)						

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Account 447050 Sales for Resale - Energy	March	April	May	June	July	August	Total
March 2020 - August 2020	-	97	246	341	1,211	726	2,621
March 2019 - August 2019	20	78	283	441	1,312	326	2,460
Increase		19				400	161
(Decrease)	(20)		(37)	(100)	(101)		

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	March	April	May	June	July	August (7)	Total
March 2020 - August 2020	143	701	136	146	225	211	1,562
March 2019 - August 2019	691	1,033	177	202	149	194	2,446
Increase					76	17	
(Decrease)	(548)	(332)	(41)	(56)			(884)

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Account 447303 Sales to Municipals Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	731	619	695	844	999	941	4,829
March 2019 - August 2019	3,696	3,130	849	891	1,031	991	10,588
Increase							
(Decrease)	(2,965)	(2,511)	(154)	(47)	(32)	(50)	(5,759)

Account 447304 Sales to Municipals FAC Revenues	March (6)	April (6)	May (6)	June (6)	July (6)	August (6)	Total
March 2020 - August 2020	(115)	(150)	(131)	(174)	(227)	(165)	(962)
March 2019 - August 2019	(554)	(504)	(36)	(85)	(201)	(158)	(1,538)
Increase	439	354					576
(Decrease)			(95)	(89)	(26)	(7)	

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Account 447318 Sales to Municipals Demand Charge Revenues	March	April	May	June	July	August (7)	Total
March 2020 - August 2020	663	880	763	1,815	1,058	984	6,163
March 2019 - August 2019	4,930	3,805	1,023	1,163	786	1,236	12,943
Increase				652	272		
(Decrease)	(4,267)	(2,925)	(260)			(252)	(6,780)

Account 447319 Sales to Municipals Customer Charge Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	16	16	16	16	16	15	95
March 2019 - August 2019	34	34	16	16	16	16	132
Increase							
(Decrease)	(18)	(18)				(1)	(37)

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Account 447402 Wholesale Special Contract Energy Revenues (Non-Fuel)	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	-	-	-	-	-	-
Increase							
(Decrease)							

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	178	-	-	-	-	(1)	177
March 2019 - August 2019	361	268	201	247	381	503	1,961
Increase							
(Decrease)	(183)	(268)	(201)	(247)	(381)	(504)	(1,784)

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Account 451001 Reconnect Charges - Electric	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	84	6	3	3	3	3	102
March 2019 - August 2019	151	178	174	130	124	201	958
Increase							
(Decrease)	(67)	(172)	(171)	(127)	(121)	(198)	(856)

Account 451002 Temporary Service Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	7	7	9	19	(3)	8	47
March 2019 - August 2019	4	5	8	6	9	11	43
Increase	3	2	1	13			4
(Decrease)					(12)	(3)	

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Account 451004 Other Service Revenues - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	1	1
Increase							
(Decrease)							

Account 451005 Unauthorized Reconnect Charges (UAR)	March	April	May	June	July	August	Total
March 2020 - August 2020	4	2	1	1	1	(1)	8
March 2019 - August 2019	6	7	8	6	6	7	40
Increase							
(Decrease)	(2)	(5)	(7)	(5)	(5)	(8)	(32)

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Account 454001 CATV Attachment Rentals	March	April	Мау	June	July	August	Total
March 2020 - August 2020	760	(711)	100	100	104	99	452
March 2019 - August 2019	81	88	83	183	6	539	980
Increase	679		17		98		
(Decrease)		(799)		(83)		(440)	(528)

Account 454002 Other Rent from Electric Property	March	April	May	June	July	August	Total
March 2020 - August 2020	1	9	10	10	23	(1)	52
March 2019 - August 2019	11	11	11	11	47	12	103
Increase							
(Decrease)	(10)	(2)	(1)	(1)	(24)	(13)	(51)

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Account 454003 Rent from Fiber Optics	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	-	-	-	-	-	-
Increase							
(Decrease)							

Account 454006 Facility Charges	March	April	Мау	June	July	August	Total
March 2020 - August 2020	143	143	148	137	142	137	850
March 2019 - August 2019	129	123	143	138	147	141	821
Increase	14	20	5				29
(Decrease)				(1)	(5)	(4)	

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Account 454007 Electric Vehicle Charging Station Rental	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	-	-
Increase						1	1
(Decrease)							

Account 454008 Refined Coal License Fee	March	April	Мау	June	July	August	Total
March 2020 - August 2020	667	627	699	711	710	709	4,123
March 2019 - August 2019	588	582	587	806	703	704	3,970
Increase	79	45	112		7	5	153
(Decrease)				(95)			

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Account 454009 Rent from Electric Property - Lease	March	April	May	June	July	August	Total
March 2020 - August 2020	1	1	1	1	-	1	5
March 2019 - August 2019	1	1	1	1	1	-	5
Increase						1	
(Decrease)					(1)		

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	March	April	Мау	June	July	August	Total
March 2020 - August 2020	13	13	13	13	13	13	78
March 2019 - August 2019	12	12	13	13	13	12	75
Increase	1	1				1	3
(Decrease)							

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Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	March	April	Мау	June	July	August	Total
March 2020 - August 2020	13	13	13	13	13	10	75
March 2019 - August 2019	13	13	13	13	13	10	75
Increase							
(Decrease)							

Account 456003 Company Tax Remittance	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	1	1
Increase							
(Decrease)							

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Account 456007 Return Check Charge - Electric	March	April	Мау	June	July	August	Total
March 2020 - August 2020	2	3	2	2	3	4	16
March 2019 - August 2019	14	15	5	5	1	7	47
Increase					2		
(Decrease)	(12)	(12)	(3)	(3)		(3)	(31)

Account 456008 Other Miscellaneous Electric Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	205	(192)	21	10	22	23	89
March 2019 - August 2019	13	13	22	22	22	66	158
Increase	192						
(Decrease)		(205)	(1)	(12)		(43)	(69)

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 "000 Omitted"

 Excluding Old Dominion Power
 Excluding Old Dominion Power

Account 456028 Excess Facilities Charges	March	April	May	June	July	August	Total
March 2020 - August 2020	3	3	3	3	3	2	17
March 2019 - August 2019	2	2	3	3	3	1	14
Increase	1	1				1	3
(Decrease)							

Account 456032 Sale of Materials/Supplies	March	April	May	June	July	August	Total
March 2020 - August 2020	(1)	(13)	12	(1)	-	3	-
March 2019 - August 2019	-	-	-	-	-	-	-
Increase			12			3	
(Decrease)	(1)	(13)		(1)			

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Account 456090 Revenue from Renewable Energy Credits	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	23	23	-	23	69
March 2019 - August 2019	-	-	-	-	-	-	-
Increase			23	23		23	69
(Decrease)							

Account 456130 Third Party Energy Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	76	76	94	111	293	148	798
March 2019 - August 2019	96	75	97	87	126	102	583
Increase		1		24	167	46	215
(Decrease)	(20)		(3)				

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Account 456131 Third Party Schedule 1 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	50	44	53	51	72	64	334
March 2019 - August 2019	79	61	64	65	69	66	404
Increase					3		
(Decrease)	(29)	(17)	(11)	(14)		(2)	(70)

Account 456132 Third Party Schedule 2 Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	32	14	18	18	25	24	131
March 2019 - August 2019	35	25	35	42	46	42	225
Increase							
(Decrease)	(3)	(11)	(17)	(24)	(21)	(18)	(94)

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Account 456133 Third Party Schedule 3 Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	14	12	18	20	24	23	111
March 2019 - August 2019	9	7	21	23	24	25	109
Increase	5	5					2
(Decrease)			(3)	(3)		(2)	

Account 456134 Third Party Demand Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	1,154	1,210	1,451	1,604	2,097	1,824	9,340
March 2019 - August 2019	1,875	1,444	1,737	1,838	1,931	1,839	10,664
Increase					166		
(Decrease)	(721)	(234)	(286)	(234)		(15)	(1,324)

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Account 456135 Third Party Schedule 5 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	21	19	28	31	37	36	172
March 2019 - August 2019	13	11	33	35	38	39	169
Increase	8	8					3
(Decrease)			(5)	(4)	(1)	(3)	

Account 456136 Third Party Schedule 6 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	21	19	28	31	37	36	172
March 2019 - August 2019	13	11	33	35	38	39	169
Increase	8	8					3
(Decrease)			(5)	(4)	(1)	(3)	

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Account 456150 Intercompany Retail Source Energy Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	8	5	-	-	1	2	16
March 2019 - August 2019	41	84	(15)	15	25	14	164
Increase			15				
(Decrease)	(33)	(79)		(15)	(24)	(12)	(148)

Account 456151 Intercompany Retail Source Schedule 1 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	2	-	-	1	-	4
Increase							
(Decrease)	(1)	(2)			(1)		(4)

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Account 456152 Intercompany Retail Source Schedule 2 Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	2	-	-	1	-	4
Increase							
(Decrease)	(1)	(2)			(1)		(4)

Account 456153 Intercompany Retail Source Demand Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	(9)	-	-	-	-	-	(9)
March 2019 - August 2019	5	2	1	1	2	2	13
Increase							
(Decrease)	(14)	(2)	(1)	(1)	(2)	(2)	(22)

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Excluding Old Dominion Power

Account 456161 Intracompany Native Load Schedule 1 Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	1	1	1	1	1	6
Increase							
(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(6)

Account 456162 Intracompany Native Load Schedule 2 Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(4)	5	1	1	1	-	4
Increase	4						
(Decrease)		(5)	(1)	(1)	(1)		(4)

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Excluding Old Dominion Power

Account 456163 Intracompany Native Load Demand Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	4	-	-	-	-	-	4
March 2019 - August 2019	29	27	31	31	26	32	176
Increase							
(Decrease)	(25)	(27)	(31)	(31)	(26)	(32)	(172)

Account 456170 Intracompany Retail Source Energy Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	10	21	30	124	68	253
March 2019 - August 2019	1	14	12	31	97	27	182
Increase			9		27	41	71
(Decrease)	(1)	(4)		(1)			

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Account 456171 Intracompany Retail Source Schedule 1 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	2	2	4
March 2019 - August 2019	-	-	-	1	2	1	4
Increase						1	
(Decrease)				(1)			

Account 456172 Intracompany Retail Source Schedule 2 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	1	2	3
March 2019 - August 2019	-	-	-	1	2	1	4
Increase						1	
(Decrease)				(1)	(1)		(1)

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Account 456173 Intracompany Retail Source Demand Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	1	1	3	7	3	15
Increase							
(Decrease)		(1)	(1)	(3)	(7)	(3)	(15)

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	(4)	-	-	-	-	-	(4)
March 2019 - August 2019	(26)	(33)	(33)	(33)	(28)	(34)	(187)
Increase	22	33	33	33	28	34	183
(Decrease)							

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Excluding Old Dominion Power

Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	(10)	(22)	(31)	(127)	(71)	(261)
March 2019 - August 2019	(1)	(16)	(14)	(35)	(109)	(31)	(206)
Increase	1	6		4			
(Decrease)			(8)		(18)	(40)	(55)

(1) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Demand Side Management (DSM) mechanism was adjusted in April 2019 pursuant to KPSC approval. The first full month of impact occurred in the month the new rates went into effect. DSM was adjusted in May 2019 with a roll-in to base rates. DSM was adjusted in April 2020 pursuant to KPSC approval. The first full month of impact occurred in the month following the month the new rates went into effect.

(2) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Fuel Adjustment Factor associated with the Fuel Adjustment Clause (FAC) mechanism was adjusted monthly in compliance with 807 KAR 5:056.

(3) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Off-System Sales Tracking (OST) factor associated with the OST mechanism was adjusted monthly in compliance with 807 KAR 5:056.

(4) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Environmental Surcharge associated with the Environmental Cost Recovery (ECR) mechanism was adjusted monthly in compliance with KRS 278.183(3).

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"000 Omitted"

Excluding Old Dominion Power

(5) During the period from March 2019 through August 2019, Base Rates were adjusted, effective May 1st, 2019, for the Demand Charge, Basic Service Charge, and Base Energy Non-Fuel, within (Case No. 2018-000294), with the first full month of impact in May 2019. In addition, the DSM Revenues from Lost Sales (DRLS) component of the DSM Cost Recovery Mechanism was reset to a rate of zero, as the volumes associated with this component were incorporated within the customer class cost allocations of this case.

(6) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Municipal FAC mechanism was adjusted monthly per FERC Docket No. ER13-2428-000.

(7) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Municipal Demand and Energy Non-Fuel Revenues were adjusted in July 2019 and July 2020 per Annual Informational Filling (FERC Docket No. ER13-2428-000) with first full month impact in August 2019 and August 2020.

(8) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Transmission rates were adjusted in June 2019 and June 2020 per the Open Access Transmission Tariff (OATT), with the first full month of impact in July 2019 and July 2020.

(9) The credit was eliminated effective May 1, 2019 with rate case order (Case No. 2018-00294).

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Comparison of Total Company Revenue Account Balances With Those of the Preceding 6 Months

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"000 Omitted"

Total Company

Account 440101 Residential DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	443	209	209	269	498	494	2,122
March 2019 - August 2019	470	445	465	499	441	454	2,774
Increase					57	40	
(Decrease)	(27)	(236)	(256)	(230)			(652)

Account 440102 Residential Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	27,407	22,130	24,845	29,149	39,504	31,776	174,811
March 2019 - August 2019	33,809	20,239	25,471	25,629	35,838	32,774	173,760
Increase		1,891		3,520	3,666		1,051
(Decrease)	(6,402)		(626)			(998)	

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Comparison of Total Company Revenue Account Balances

With Those of the Preceding 6 Months

"000 Omitted"

Total Company

Account 440103 Residential Energy Fuel Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	11,490	9,354	10,544	12,426	16,866	13,512	74,192
March 2019 - August 2019	15,515	9,409	11,671	11,650	16,522	15,089	79,856
Increase				776	344		
(Decrease)	(4,025)	(55)	(1,127)			(1,577)	(5,664)

Account 440104 Residential FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(1,339)	(998)	(1,237)	(1,596)	(1,927)	(1,237)	(8,334)
March 2019 - August 2019	(1,507)	(802)	(851)	(1,277)	(2,033)	(2,311)	(8,781)
Increase	168				106	1,074	447
(Decrease)		(196)	(386)	(319)			

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Account 440111 Residential ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,695	2,318	1,823	1,651	665	1,269	9,421
March 2019 - August 2019	(322)	710	1,186	1,207	1,014	1,142	4,937
Increase	2,017	1,608	637	444		127	4,484
(Decrease)					(349)		

Account 440113	March	April	May	June	July	August	Total
Residential	March	Дрії	iviay	Julie	July	August	Total
OSS Tracker Revenues	(3)	(3)	(3)	(3)	(3)	(3)	
March 2020 - August 2020	2	-	(2)	(23)	(20)	(35)	(78)
March 2019 - August 2019	(4)	-	(14)	29	(147)	(13)	(149)
Increase	6		12		127		71
(Decrease)				(52)		(22)	

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Account 440115 Residential TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	161	-	-	-	161
March 2019 - August 2019	(2,170)	(1,093)	96	-	-	-	(3,167)
Increase	2,170	1,093	65				3,328
(Decrease)							

Account 440117 Residential Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	4,411	3,548	3,996	4,754	6,453	5,153	28,315
March 2019 - August 2019	5,247	3,161	3,986	4,058	5,689	5,182	27,323
Increase		387	10	696	764		992
(Decrease)	(836)					(29)	

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Account 440118 Residential Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	1	-	-	-	-	1	2
March 2019 - August 2019	-	-	-	-	-	2	2
Increase	1						
(Decrease)						(1)	

Account 440119 Residential Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	7,462	7,238	7,487	7,264	7,500	7,507	44,458
March 2019 - August 2019	5,595	5,604	7,351	7,365	7,408	7,428	40,751
Increase	1,867	1,634	136		92	79	3,707
(Decrease)				(101)			

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Account 440121 Residential Solar Capacity Charge	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	2	2	2	2	7	6	21
March 2019 - August 2019	-	-	-	-	-	-	-
Increase	2	2	2	2	7	6	21
(Decrease)							

Account 442201 Commercial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	217	146	166	206	303	333	1,371
March 2019 - August 2019	124	250	189	202	153	167	1,085
Increase	93			4	150	166	286
(Decrease)		(104)	(23)				

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Account 442202 Commercial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	10,305	8,376	9,599	11,575	13,532	12,969	66,356
March 2019 - August 2019	11,345	8,919	11,010	11,776	13,775	13,908	70,733
Increase							
(Decrease)	(1,040)	(543)	(1,411)	(201)	(243)	(939)	(4,377)

Account 442203 Commercial Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	7,127	6,236	7,124	8,520	9,652	9,213	47,872
March 2019 - August 2019	9,305	7,854	9,152	9,559	10,880	10,924	57,674
Increase							
(Decrease)	(2,178)	(1,618)	(2,028)	(1,039)	(1,228)	(1,711)	(9,802)

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Account 442204 Commercial FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(804)	(686)	(809)	(1,096)	(1,083)	(855)	(5,333)
March 2019 - August 2019	(911)	(684)	(683)	(1,046)	(1,325)	(1,639)	(6,288)
Increase	107				242	784	955
(Decrease)		(2)	(126)	(50)			

Account 442211 Commercial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,233	1,746	1,651	1,282	220	869	7,001
March 2019 - August 2019	(174)	530	1,165	1,170	774	909	4,374
Increase	1,407	1,216	486	112			2,627
(Decrease)					(554)	(40)	

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Account 442213 Commercial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	1	-	(1)	(17)	(11)	(24)	(52)
March 2019 - August 2019	1	(1)	(11)	22	(96)	(10)	(95)
Increase		1	10		85		43
(Decrease)				(39)		(14)	

Account 442215 Commercial TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	60	-	-	-	60
March 2019 - August 2019	(1,070)	(875)	(53)	(8)	-	-	(2,006)
Increase	1,070	875	113	8			2,066
(Decrease)							

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Account 442216 Commercial Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	1,689	1,617	1,591	1,749	1,776	1,805	10,227
March 2019 - August 2019	1,873	1,815	1,757	1,833	1,956	1,855	11,089
Increase							
(Decrease)	(184)	(198)	(166)	(84)	(180)	(50)	(862)

Account 442217 Commercial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	1,658	1,318	1,494	1,816	2,151	2,091	10,528
March 2019 - August 2019	1,914	1,480	1,684	1,805	2,151	2,176	11,210
Increase				11			
(Decrease)	(256)	(162)	(190)			(85)	(682)

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Account 442218 Commercial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	8,692	7,705	9,724	10,104	10,508	10,290	57,023
March 2019 - August 2019	8,672	8,903	10,429	10,602	10,934	10,683	60,223
Increase	20						
(Decrease)		(1,198)	(705)	(498)	(426)	(393)	(3,200)

Account 442219 Commercial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	3,470	3,369	3,505	3,383	3,478	3,483	20,688
March 2019 - August 2019	3,301	3,309	3,346	3,374	3,367	3,398	20,095
Increase	169	60	159	9	111	85	593
(Decrease)							

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Account 442221 Commercial Solar Capacity Charge	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	3	3	3	3	3	5	20
March 2019 - August 2019	-	-	-	-	-	-	-
Increase	3	3	3	3	3	5	20
(Decrease)							

Account 442301 Industrial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	92	76	45	53	82	109	457
March 2019 - August 2019	135	210	64	53	52	52	566
Increase					30	57	
(Decrease)	(43)	(134)	(19)				(109)

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Account 442302 Industrial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	1,247	1,104	1,068	1,168	1,225	1,269	7,081
March 2019 - August 2019	3,136	3,081	1,435	1,404	1,370	1,411	11,837
Increase							
(Decrease)	(1,889)	(1,977)	(367)	(236)	(145)	(142)	(4,756)

Account 442303 Industrial Energy Fuel Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	11,661	9,935	9,241	11,110	11,824	12,606	66,377
March 2019 - August 2019	13,174	13,444	13,568	13,823	13,802	14,148	81,959
Increase							
(Decrease)	(1,513)	(3,509)	(4,327)	(2,713)	(1,978)	(1,542)	(15,582)

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Account 442304 Industrial FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(1,479)	(1,046)	(1,051)	(1,432)	(1,415)	(1,331)	(7,754)
March 2019 - August 2019	(1,373)	(1,158)	(1,017)	(1,591)	(1,728)	(2,321)	(9,188)
Increase		112		159	313	990	1,434
(Decrease)	(106)		(34)				

Account 442311 Industrial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	1,017	1,493	1,400	885	264	728	5,787
March 2019 - August 2019	(30)	544	1,242	849	532	646	3,783
Increase	1,047	949	158	36		82	2,004
(Decrease)					(268)		

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Account 442313 Industrial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	2	-	(2)	(24)	(14)	(24)	(62)
March 2019 - August 2019	(5)	5	(21)	42	(140)	6	(113)
Increase	7		19		126		51
(Decrease)		(5)		(66)		(30)	

Account 442315 Industrial TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	35	-	-	-	35
March 2019 - August 2019	(1,388)	(1,563)	(28)	(3)	-	-	(2,982)
Increase	1,388	1,563	63	3			3,017
(Decrease)							

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Account 442316 Industrial Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	2,817	2,635	2,531	2,764	2,928	2,932	16,607
March 2019 - August 2019	2,971	2,898	2,941	2,957	3,085	2,988	17,840
Increase							
(Decrease)	(154)	(263)	(410)	(193)	(157)	(56)	(1,233)

Account 442317 Industrial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	91	84	84	86	88	86	519
March 2019 - August 2019	98	100	101	102	104	101	606
Increase							
(Decrease)	(7)	(16)	(17)	(16)	(16)	(15)	(87)

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Account 442318 Industrial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	15,064	12,975	14,946	14,938	15,896	16,012	89,831
March 2019 - August 2019	12,838	12,790	16,284	16,277	16,314	16,402	90,905
Increase	2,226	185					
(Decrease)			(1,338)	(1,339)	(418)	(390)	(1,074)

Account 442319 Industrial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	223	216	223	217	221	223	1,323
March 2019 - August 2019	211	208	168	212	209	223	1,231
Increase	12	8	55	5	12		92
(Decrease)							

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Account 442325 Industrial Demand EDR	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	(351)	(295)	(304)	(294)	(349)	(348)	(1,941)
March 2019 - August 2019	(116)	(89)	(104)	(112)	(106)	(211)	(738)
Increase							
(Decrease)	(235)	(206)	(200)	(182)	(243)	(137)	(1,203)

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	614	553	726	754	657	748	4,052
March 2019 - August 2019	877	757	798	823	865	908	5,028
Increase							
(Decrease)	(263)	(204)	(72)	(69)	(208)	(160)	(976)

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Account 444103 Street/Highway Lighting Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	56	45	57	50	47	49	304
March 2019 - August 2019	96	68	71	61	65	71	432
Increase							
(Decrease)	(40)	(23)	(14)	(11)	(18)	(22)	(128)

Account 444104 Street/Highway Lighting FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(2)	(6)	(3)	(9)	(4)	(6)	(30)
March 2019 - August 2019	(8)	(5)	(5)	(10)	(8)	(12)	(48)
Increase	6		2	1	4	6	18
(Decrease)		(1)					

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Account 444111 Street/Highway Lighting ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	33	41	47	18	6	24	169
March 2019 - August 2019	-	17	45	15	7	23	107
Increase	33	24	2	3		1	62
(Decrease)					(1)		

Account 444113 Street/Highway Lighting	March	April	May	June	July	August	Total
OSS Tracker Revenues	(3)	(3)	(3)	(3)	(3)	(3)	
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	-	-	-	(1)	1	-
Increase					1		
(Decrease)						(1)	

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Account 444115 Street/Highway Lighting TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	(3)	-	-	-	(3)
March 2019 - August 2019	(9)	(8)	(2)	(1)	-	-	(20)
Increase	9	8		1			17
(Decrease)			(1)				

Account 444117 Street/Highway Lighting Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	74	74	74	74	74	27	397
March 2019 - August 2019	85	85	85	85	85	60	485
Increase							
(Decrease)	(11)	(11)	(11)	(11)	(11)	(33)	(88)

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Account 444119 Street/Highway Lighting Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	-	2	2	2	2	-	8
March 2019 - August 2019	2	2	(3)	2	2	-	5
Increase			5				3
(Decrease)	(2)						

Account 445101 Public Authorities DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	133	75	78	98	139	154	677
March 2019 - August 2019	87	128	109	102	71	89	586
Increase	46				68	65	91
(Decrease)		(53)	(31)	(4)			

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Account 445102 Public Authorities Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	2,299	1,789	1,973	2,150	2,317	2,412	12,940
March 2019 - August 2019	2,670	2,089	2,062	2,173	2,212	2,503	13,709
Increase					105		
(Decrease)	(371)	(300)	(89)	(23)		(91)	(769)

Account 445103 Public Authorities Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	2,937	2,427	2,680	3,186	3,490	3,543	18,263
March 2019 - August 2019	3,474	2,973	3,477	3,530	3,743	4,047	21,244
Increase							
(Decrease)	(537)	(546)	(797)	(344)	(253)	(504)	(2,981)

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Public Authorities FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	(283)	(287)	(273)	(427)	(392)	(342)	(2,004)
March 2019 - August 2019	(296)	(247)	(272)	(408)	(450)	(613)	(2,286)
Increase	13				58	271	282
(Decrease)		(40)	(1)	(19)			

Account 445111 Public Authorities ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	369	490	529	347	140	307	2,182
March 2019 - August 2019	(95)	172	407	295	183	275	1,237
Increase	464	318	122	52		32	945
(Decrease)					(43)		

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Account 445113 Public Authorities OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	1	-	(1)	(6)	(4)	(9)	(19)
March 2019 - August 2019	3	(2)	(3)	8	(34)	(2)	(30)
Increase		2	2		30		11
(Decrease)	(2)			(14)		(7)	

Account 445115 Public Authorities TCJA Surcredit	March	April	May (9)	June	July	August	Total
March 2020 - August 2020	-	-	(1)	(1)	-	1	(1)
March 2019 - August 2019	(467)	(330)	(14)	(16)	-	-	(827)
Increase	467	330	13	15		1	826
(Decrease)							

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Account 445116 Public Authorities Demand ECR Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	733	687	657	755	795	799	4,426
March 2019 - August 2019	796	804	806	801	853	859	4,919
Increase							
(Decrease)	(63)	(117)	(149)	(46)	(58)	(60)	(493)

Account 445117 Public Authorities Energy ECR Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	287	223	243	271	282	289	1,595
March 2019 - August 2019	318	241	257	247	273	321	1,657
Increase				24	9		
(Decrease)	(31)	(18)	(14)			(32)	(62)

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Account 445118 Public Authorities Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	4,059	3,467	4,150	4,384	4,697	4,696	25,453
March 2019 - August 2019	3,709	3,819	4,642	4,658	4,759	4,861	26,448
Increase	350						
(Decrease)		(352)	(492)	(274)	(62)	(165)	(995)

Account 445119 Public Authorities Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	527	516	542	517	518	521	3,141
March 2019 - August 2019	445	445	445	460	450	461	2,706
Increase	82	71	97	57	68	60	435
(Decrease)							

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Account 447005 Intercompany Sales for Resale	March	April	May	June	July	August	Total
March 2020 - August 2020	22	5	-	-	1	1	29
March 2019 - August 2019	261	149	156	6	27	23	622
Increase							
(Decrease)	(239)	(144)	(156)	(6)	(26)	(22)	(593)

Account 447006 Intercompany Sales Native Load	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	866	3,880	3,311	4,209	2,628	14,894
March 2019 - August 2019	2	76	298	1,033	1,093	471	2,973
Increase		790	3,582	2,278	3,116	2,157	11,921
(Decrease)	(2)						

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Account 447050 Sales for Resale - Energy	March	April	May	June	July	August	Total
March 2020 - August 2020	-	97	246	341	1,211	726	2,621
March 2019 - August 2019	20	78	283	441	1,312	326	2,460
Increase		19				400	161
(Decrease)	(20)		(37)	(100)	(101)		

Account 447302 Sales to Municipals Energy Revenues (Non-Fuel)	March	April	Мау	June	July	August (7)	Total
March 2020 - August 2020	143	701	136	146	225	211	1,562
March 2019 - August 2019	691	1,033	177	202	149	194	2,446
Increase					76	17	
(Decrease)	(548)	(332)	(41)	(56)			(884)

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Account 447303 Sales to Municipals Energy Fuel Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	731	619	695	844	999	941	4,829
March 2019 - August 2019	3,696	3,130	849	891	1,031	991	10,588
Increase							
(Decrease)	(2,965)	(2,511)	(154)	(47)	(32)	(50)	(5,759)

Account 447304 Sales to Municipals FAC Revenues	March (6)	April (6)	May (6)	June (6)	July (6)	August (6)	Total
March 2020 - August 2020	(115)	(150)	(131)	(174)	(227)	(165)	(962)
March 2019 - August 2019	(554)	(504)	(36)	(85)	(201)	(158)	(1,538)
Increase	439	354					576
(Decrease)			(95)	(89)	(26)	(7)	

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Account 447318 July August Total March April May June Sales to Municipals Demand Charge Revenues (7) March 2020 - August 2020 663 880 763 1,815 1,058 984 6,163 March 2019 - August 2019 4,930 3,805 1,023 1,163 786 1,236 12,943 652 272 Increase (Decrease) (4,267) (2,925) (260) (252) (6,780)

Account 447319 Sales to Municipals Customer Charge Revenues	March	April	Мау	June	July	August	Total
March 2020 - August 2020	16	16	16	16	16	15	95
March 2019 - August 2019	34	34	16	16	16	16	132
Increase							
(Decrease)	(18)	(18)				(1)	(37)

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Account 447402 Wholesale Special Contract Energy Revenues (Non-Fuel)	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	1	1
Increase							
(Decrease)							

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	185	-	-	-	-	(1)	184
March 2019 - August 2019	380	281	211	256	392	517	2,037
Increase							
(Decrease)	(195)	(281)	(211)	(256)	(392)	(518)	(1,853)

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Account 451001 Reconnect Charges - Electric	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	90	7	4	3	3	2	109
March 2019 - August 2019	163	194	188	140	133	214	1,032
Increase							
(Decrease)	(73)	(187)	(184)	(137)	(130)	(212)	(923)

Account 451002 Temporary Service Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	7	7	9	19	(3)	8	47
March 2019 - August 2019	4	5	8	6	9	11	43
Increase	3	2	1	13			4
(Decrease)					(12)	(3)	

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Account 451004 Other Service Revenues - Electric	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	1	1
Increase							
(Decrease)							

Account 451005 Unauthorized Reconnect Charges (UAR)	March	April	Мау	June	July	August	Total
March 2020 - August 2020	5	2	1	1	1	(1)	9
March 2019 - August 2019	6	8	9	6	7	9	45
Increase							
(Decrease)	(1)	(6)	(8)	(5)	(6)	(10)	(36)

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Account 454001 CATV Attachment Rentals	March	April	May	June	July	August	Total
March 2020 - August 2020	760	(711)	100	100	104	99	452
March 2019 - August 2019	81	88	83	183	(35)	141	541
Increase	679		17		139		
(Decrease)		(799)		(83)		(42)	(89)

Account 454002 Other Rent from Electric Property	March	April	May	June	July	August	Total
March 2020 - August 2020	1	9	10	10	23	(1)	52
March 2019 - August 2019	11	11	11	11	47	12	103
Increase							
(Decrease)	(10)	(2)	(1)	(1)	(24)	(13)	(51)

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Account 454003 Rent from Fiber Optics	March	April	May	June	July	August	Total
March 2020 - August 2020	11	41	4	4	(42)	7	25
March 2019 - August 2019	7	7	7	49	7	(31)	46
Increase	4	34				38	
(Decrease)			(3)	(45)	(49)		(21)

Account 454006 Facility Charges	March	April	Мау	June	July	August	Total
March 2020 - August 2020	174	174	175	151	175	168	1,017
March 2019 - August 2019	161	154	175	158	191	187	1,026
Increase	13	20					
(Decrease)				(7)	(16)	(19)	(9)

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Account 454007 Electric Vehicle Charging Station Rental	March	April	Мау	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	-	-
Increase						1	1
(Decrease)							

Account 454008 Refined Coal License Fee	March	April	May	June	July	August	Total
March 2020 - August 2020	697	657	729	741	741	739	4,304
March 2019 - August 2019	618	612	617	836	733	734	4,150
Increase	79	45	112		8	5	154
(Decrease)				(95)			

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Account 454009 Rent from Electric Property - Lease	March	April	May	June	July	August	Total
March 2020 - August 2020	1	1	1	1	-	1	5
March 2019 - August 2019	1	1	1	1	1	-	5
Increase						1	
(Decrease)					(1)		

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	March	April	Мау	June	July	August	Total
March 2020 - August 2020	13	13	13	13	13	13	78
March 2019 - August 2019	12	12	13	13	13	12	75
Increase	1	1				1	3
(Decrease)							

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Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	March	April	May	June	July	August	Total
March 2020 - August 2020	13	13	13	13	13	10	75
March 2019 - August 2019	13	13	13	13	13	10	75
Increase							
(Decrease)							

Account 456003 Company Tax Remittance	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	-	-	-	1	1
March 2019 - August 2019	-	-	-	-	-	1	1
Increase							
(Decrease)							

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Account 456007 Return Check Charge - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	5	3	2	3	3	3	19
March 2019 - August 2019	14	15	5	5	6	7	52
Increase							
(Decrease)	(9)	(12)	(3)	(2)	(3)	(4)	(33)

Account 456008 Other Miscellaneous Electric Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	206	(191)	22	11	23	22	93
March 2019 - August 2019	14	14	23	23	22	67	163
Increase	192				1		
(Decrease)		(205)	(1)	(12)		(45)	(70)

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Account 456028 Excess Facilities Charges	March	April	May	June	July	August	Total
March 2020 - August 2020	3	3	3	3	3	2	17
March 2019 - August 2019	2	2	3	3	3	2	15
Increase	1	1					2
(Decrease)							

Account 456032 Sale of Materials/Supplies	March	April	May	June	July	August	Total
March 2020 - August 2020	(1)	(13)	12	(1)	-	-	(3)
March 2019 - August 2019	-	-	-	-	-	-	-
Increase			12				
(Decrease)	(1)	(13)		(1)			(3)

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Account 456090 Revenue from Renewable Energy Credits	March	April	May	June	July	August	Total
March 2020 - August 2020	-	-	23	23	-	23	69
March 2019 - August 2019	-	-	-	-	-	-	-
Increase			23	23		23	69
(Decrease)							

Account 456130 Third Party Energy Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	76	76	94	111	293	148	798
March 2019 - August 2019	96	75	97	87	126	102	583
Increase		1		24	167	46	215
(Decrease)	(20)		(3)				

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Account 456131 Third Party Schedule 1 Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	50	44	53	51	72	64	334
March 2019 - August 2019	79	61	64	65	69	66	404
Increase					3		
(Decrease)	(29)	(17)	(11)	(14)		(2)	(70)

Account 456132 Third Party Schedule 2 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	32	14	18	18	25	24	131
March 2019 - August 2019	35	25	35	42	46	42	225
Increase							
(Decrease)	(3)	(11)	(17)	(24)	(21)	(18)	(94)

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Account 456133 Third Party Schedule 3 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	14	12	18	20	24	23	111
March 2019 - August 2019	9	7	21	23	24	25	109
Increase	5	5					2
(Decrease)			(3)	(3)		(2)	

Account 456134 Third Party Demand Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	1,154	1,210	1,451	1,604	2,097	1,824	9,340
March 2019 - August 2019	1,875	1,444	1,737	1,838	1,931	1,839	10,664
Increase					166		
(Decrease)	(721)	(234)	(286)	(234)		(15)	(1,324)

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Account 456135 Third Party Schedule 5 Native Load Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	21	19	28	31	37	36	172
March 2019 - August 2019	13	11	33	35	38	39	169
Increase	8	8					3
(Decrease)			(5)	(4)	(1)	(3)	

Account 456136 Third Party Schedule 6 Native Load Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	21	19	28	31	37	36	172
March 2019 - August 2019	13	11	33	35	38	39	169
Increase	8	8					3
(Decrease)			(5)	(4)	(1)	(3)	

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Account 456150 Intercompany Retail Source Energy Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	8	5	-	-	1	2	16
March 2019 - August 2019	41	84	(15)	15	25	14	164
Increase			15				
(Decrease)	(33)	(79)		(15)	(24)	(12)	(148)

Account 456151 Intercompany Retail Source Schedule 1 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	2	-	-	1	-	4
Increase							
(Decrease)	(1)	(2)			(1)		(4)

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Account 456152 Intercompany Retail Source Schedule 2 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	2	-	-	1	-	4
Increase							
(Decrease)	(1)	(2)			(1)		(4)

Account 456153 Intercompany Retail Source Demand Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	(9)	-	-	-	-	-	(9)
March 2019 - August 2019	5	2	1	1	2	2	13
Increase							
(Decrease)	(14)	(2)	(1)	(1)	(2)	(2)	(22)

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Account 456161 Intracompany Native Load Schedule 1 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	1	1	1	1	1	1	6
Increase							
(Decrease)	(1)	(1)	(1)	(1)	(1)	(1)	(6)

Account 456162 Intracompany Native Load Schedule 2 Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	(4)	5	1	1	1	-	4
Increase	4						
(Decrease)		(5)	(1)	(1)	(1)		(4)

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Account 456163 Intracompany Native Load Demand Transmission	March	April	May	June	July (8)	August	Total
March 2020 - August 2020	4	-	-	-	-	-	4
March 2019 - August 2019	29	27	31	31	26	32	176
Increase							
(Decrease)	(25)	(27)	(31)	(31)	(26)	(32)	(172)

Account 456170 Intracompany Retail Source Energy Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	10	21	30	124	68	253
March 2019 - August 2019	1	14	12	31	97	27	182
Increase			9		27	41	71
(Decrease)	(1)	(4)		(1)			

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Account 456171 Intracompany Retail Source Schedule 1 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	2	2	4
March 2019 - August 2019	-	-	-	1	2	1	4
Increase						1	
(Decrease)				(1)			

Account 456172 Intracompany Retail Source Schedule 2 Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	1	2	3
March 2019 - August 2019	-	-	-	1	2	1	4
Increase						1	
(Decrease)				(1)	(1)		(1)

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Account 456173 Intracompany Retail Source Demand Transmission	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	-	-	-	-	-	-
March 2019 - August 2019	-	1	1	3	7	3	15
Increase							
(Decrease)		(1)	(1)	(3)	(7)	(3)	(15)

Account 456198 Intracompany Transmission Revenue Elimination - Native Load	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	(4)	-	-	-	-	-	(4)
March 2019 - August 2019	(26)	(33)	(33)	(33)	(28)	(34)	(187)
Increase	22	33	33	33	28	34	183
(Decrease)							

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Account 456199 Intracompany Transmission Revenue Elimination - Off System Sales	March	April	Мау	June	July (8)	August	Total
March 2020 - August 2020	-	(10)	(22)	(31)	(127)	(71)	(261)
March 2019 - August 2019	(1)	(16)	(14)	(35)	(109)	(31)	(206)
Increase	1	6		4			
(Decrease)			(8)		(18)	(40)	(55)

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Account 440101 Residential DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	425	450	397	333	420	419	2,443
September 2019 - February 2020	461	460	424	499	372	274	2,488
Increase					48	145	
(Decrease)	(36)	(10)	(26)	(166)			(45)

Account 440102 Residential Energy Revenue (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	22,916	20,801	25,572	35,416	40,283	34,469	179,457
September 2019 - February 2020	26,927	18,935	28,373	32,598	35,315	31,340	173,486
Increase		1,866		2,818	4,969	3,129	5,971
(Decrease)	(4,011)		(2,801)				

Account 440103 Residential Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	10,015	9,084	11,199	15,563	17,717	15,135	78,713
September 2019 - February 2020	12,566	8,827	13,211	15,245	16,509	13,721	80,080
Increase		257		318	1,208	1,414	
(Decrease)	(2,551)		(2,013)				(1,367)

Account 440104 Residential FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(1,354)	(1,258)	(1,840)	(1,027)	(457)	(702)	(6,637)
September 2019 - February 2020	(2,002)	(2,135)	(2,521)	(2,188)	(2,033)	(1,107)	(11,986)
Increase	648	877	681	1,162	1,576	405	5,349
(Decrease)							

Accounts 440111; 440117 (8)	September	October	November	December	January	February	Total
Residential ECR Revenues	Ocpternber	October	November	December	bandary	rebruary	i otai
And Residential Energy ECR Revenues	(5)	(5)	(5)(6)	(5)	(5)	(5)	
September 2020 - February 2021	5,990	5,518	6,203	7,935	7,839	7,440	40,926
September 2019 - February 2020	6,139	4,804	6,340	7,141	7,197	6,857	38,477
Increase		714		795	642	584	2,449
(Decrease)	(148)		(137)				

Account 440113 Residential OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(18)	(3)	(30)	(49)	(6)	(9)	(115)
September 2019 - February 2020	(38)	(8)	(9)	(10)	(19)	0	(83)
Increase	20	5			12		
(Decrease)			(21)	(39)		(10)	(32)

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 "000 Omitted"

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 Excluding Old Dominion Power

Account 440118 Residential Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	0	0	0	0	0	(1)	1
September 2019 - February 2020	0	0	0	1	0	1	3
Increase	0		0				
(Decrease)				(0)	(0)	(2)	(2)

Accounts 440119; 440121 (8) Residential Customer Charge Revenues And Solar Capacity Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	6,994	7,230	6,989	7,237	7,238	6,537	42,225
September 2019 - February 2020	6,913	7,147	6,932	7,166	7,173	6,797	42,128
Increase	81	83	57	72	65		97
(Decrease)						(260)	

Account 442201 Commercial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	265	281	248	208	262	262	1,526
September 2019 - February 2020	160	186	143	123	195	152	958
Increase	105	95	106	85	67	110	568
(Decrease)							

Accounts 442202; 442215 (8) Commercial Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	9,954	9,456	9,274	11,157	11,935	10,706	62,482
September 2019 - February 2020	11,787	10,301	10,341	10,651	11,216	11,296	65,591
Increase				506	719		
(Decrease)	(1,833)	(845)	(1,066)			(590)	(3,109)

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 "000 Omitted"

 "000 Omitted"
 Excluding Old Dominion Power

Account 442203 Commercial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	7,631	7,323	6,944	7,960	8,224	7,500	45,583
September 2019 - February 2020	9,423	8,386	8,336	8,153	8,591	7,790	50,678
Increase							
(Decrease)	(1,792)	(1,063)	(1,392)	(192)	(366)	(290)	(5,095)
Account 442204 Commercial FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(1,032)	(1,014)	(1,141)	(525)	(212)	(348)	(4,272)
September 2019 - February 2020	(1,467)	(1,914)	(1,571)	(1,097)	(1,130)	(657)	(7,835)

900

430

572

918

435

Increase (Decrease) 309

3,563

Accounts 442211; 442216; 442217 (8)							
Commercial ECR Revenues	September	October	November	December	January	February	Total
Demand and Energy ECR Revenues	(5)	(5)	(5)(6)	(5)	(5)	(5)	
September 2020 - February 2021	5,078	5,061	4,680	4,721	4,202	4,387	28,129
September 2019 - February 2020	5,199	5,200	4,556	4,635	4,138	4,482	28,210
Increase			124	87	64		
(Decrease)	(122)	(139)				(95)	(81)

Account 442213 Commercial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(14)	(2)	(19)	(25)	(3)	(5)	(67)
September 2019 - February 2020	(31)	(10)	(1)	(8)	(10)	(0)	(60)
Increase	17	7			7		
(Decrease)			(17)	(17)		(5)	(7)

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Account 442218 Commercial Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	9,405	9,024	8,648	8,543	8,564	8,615	52,799
September 2019 - February 2020	10,352	9,568	9,287	8,033	8,573	8,660	54,472
Increase				510			
(Decrease)	(947)	(544)	(638)		(9)	(45)	(1,673)

Account 442219 Commercial Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	3,117	3,216	3,108	3,207	3,195	2,882	18,725
September 2019 - February 2020	3,174	3,279	3,176	3,281	3,281	3,137	19,328
Increase							
(Decrease)	(57)	(63)	(68)	(75)	(86)	(255)	(603)

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 "000 Omitted"

 "000 Omitted"
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Account 442301 Industrial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	94	99	88	73	93	93	539
September 2019 - February 2020	66	78	49	54	78	57	382
Increase	27	21	38	20	14	36	157
(Decrease)							

Accounts 442302; 442315 (8) Industrial Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	1,154	1,116	1,046	1,152	1,197	1,111	6,776
September 2019 - February 2020	1,328	1,267	1,167	1,198	1,117	1,277	7,354
Increase					80		
(Decrease)	(174)	(151)	(122)	(45)		(165)	(578)

Account 442303 Industrial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	11,933	11,858	11,027	11,242	11,904	11,245	69,209
September 2019 - February 2020	14,270	13,316	12,468	12,512	13,019	12,038	77,623
Increase							
(Decrease)	(2,336)	(1,458)	(1,441)	(1,270)	(1,115)	(793)	(8,414)
Account 442304 Industrial FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(1,614)	(1,642)	(1,811)	(742)	(307)	(521)	(6,637)
September 2019 - February 2020	(2,110)	(3,148)	(1,970)	(1,790)	(1,916)	(960)	(11,894)
Increase	497	1,506	158	1,049	1,609	438	5,257
(Decrease)							

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Accounts 442311; 442316; 442317 (8) Industrial ECR Revenues Industrial Demand and Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	4,175	4,529	4,013	3,580	3,221	3,488	23,007
September 2019 - February 2020	4,243	4,537	3,888	3,737	3,187	3,570	23,162
Increase			126		35		
(Decrease)	(68)	(8)		(157)		(82)	(155)
Account 442313 Industrial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(21)	(3)	(30)	(35)	(4)	(7)	(101)
September 2019 - February 2020	(61)	(5)	(7)	(9)	(18)	(0)	(100)
Increase	40	1			14		
(Decrease)			(23)	(27)		(7)	(1)

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Accounts 442318; 442325 (8) Industrial Demand Charge Revenues Demand EDR	September	October	November	December	January	February	Total
September 2020 - February 2021	14,564	14,465	13,858	13,653	14,152	14,113	84,806
September 2019 - February 2020	15,365	14,598	14,920	14,675	13,017	14,307	86,882
Increase					1,134		
(Decrease)	(800)	(132)	(1,061)	(1,023)		(193)	(2,076)

Account 442319 Industrial Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	190	197	190	197	199	180	1,153
September 2019 - February 2020	206	212	205	211	211	204	1,248
Increase							
(Decrease)	(16)	(15)	(15)	(14)	(12)	(24)	(95)

Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	838	831	825	809	806	822	4,932
September 2019 - February 2020	804	899	922	653	553	599	4,431
Increase	34			156	252	223	501
(Decrease)		(67)	(97)				

Account 444103 Street/Highway Lighting Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	96	103	110	127	130	112	678
September 2019 - February 2020	70	98	90	80	84	63	485
Increase	26	5	20	47	46	49	193
(Decrease)							

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Account 444104 Street/Highway Lighting FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(13)	(14)	(18)	(8)	(3)	(5)	(62)
September 2019 - February 2020	(11)	(20)	(19)	(2)	(16)	(6)	(74)
Increase		6	1		13	1	12
(Decrease)	(2)			(7)			

Accounts 444111; 444117 (8) Street/Highway Lighting ECR Revenues Street/Highway Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	138	143	139	119	106	113	759
September 2019 - February 2020	119	126	85	111	72	91	605
Increase	19	17	54	8	34	22	154
(Decrease)							

Account 444113 Street/Highway Lighting OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(0)	(0)	(0)	(0)	(0)	(0)	(1)
September 2019 - February 2020	(0)	(0)	(0)	(0)	(0)	(0)	(1)
Increase	0	0			0		
(Decrease)			(0)	(0)		(0)	

Account 444119 Street/Highway Lighting Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	2	2	2	2	2	1	10
September 2019 - February 2020	2	2	2	2	2	3	12
Increase							
(Decrease)	(0)	(0)	(0)	(0)	(0)	(2)	(2)

Account 445101 Public Authorities DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	117	124	110	92	116	116	676
September 2019 - February 2020	87	123	78	69	110	82	548
Increase	31	2	32	23	7	34	128
(Decrease)							

Account 445102 Public Authorities Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	1,852	1,761	1,725	2,013	2,148	1,967	11,466
September 2019 - February 2020	2,065	2,003	2,013	2,074	2,389	2,255	12,800
Increase							
(Decrease)	(213)	(242)	(288)	(61)	(242)	(288)	(1,334)

Account 445103 Public Authorities Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	2,938	2,870	2,700	2,914	3,057	2,869	17,349
September 2019 - February 2020	3,730	3,371	3,308	3,057	3,443	2,936	19,846
Increase							
(Decrease)	(792)	(501)	(609)	(143)	(386)	(67)	(2,497)

Account 445104 Public Authorities FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(397)	(397)	(443)	(192)	(79)	(133)	(1,642)
September 2019 - February 2020	(566)	(775)	(597)	(379)	(532)	(273)	(3,122)
Increase	169	378	154	186	453	140	1,480
(Decrease)							

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Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power) With Those of the Preceding 6 Months

"000 Omitted"

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Accounts 445111; 445116; 445117 (8) Public Authorities ECR Revenues Public Authorities Demand and Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	1,505	1,567	1,365	1,293	1,174	1,243	8,147
September 2019 - February 2020	1,544	1,660	1,415	1,343	1,241	1,347	8,549
Increase							
(Decrease)	(38)	(93)	(50)	(50)	(67)	(103)	(402)

Account 445113 Public Authorities OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(5)	(1)	(7)	(9)	(1)	(1)	(25)
September 2019 - February 2020	(13)	(6)	2	(6)	(3)	(1)	(27)
Increase	8	5			2		2
(Decrease)			(9)	(3)		(0)	

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 Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
 With Those of the Preceding 6 Months

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 Excluding Old Dominion Power

Account 445118 Public Authorities Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	4,150	4,053	3,870	3,808	3,986	4,002	23,869
September 2019 - February 2020	4,914	4,491	4,386	4,123	3,686	4,172	25,773
Increase					300		
(Decrease)	(764)	(438)	(516)	(315)		(170)	(1,904)

Account 445119 Public Authorities Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	397	409	396	409	427	386	2,424
September 2019 - February 2020	421	435	423	437	438	476	2,630
Increase							
(Decrease)	(25)	(26)	(27)	(29)	(10)	(90)	(206)

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"000 Omitted"

Excluding Old Dominion Power

Accounts 447005; 447006; 447050 (8) Intercompany Sales for Resale and Native Load Sales for Resale-Energy	September	October	November	December	January	February	Total
September 2020 - February 2021	1,676	1,608	1,607	1,792	2,197	1,754	10,634
September 2019 - February 2020	1,229	401	1,243	385	199	42	3,500
Increase	447	1,206	365	1,407	1,998	1,712	7,134
(Decrease)							
	-						

Accounts 447302; 447303; 447304; 447318; 447319 (8) Sales to Municipals Energy Revenues	September	October	November	December	January	February	Total
Non-Fuel, Fuel, FAC, Demand, Customer Charge	(7)	(7)	(7)	(7)	(7)	(7)	
September 2020 - February 2021	-	-	-	-	-	-	-
September 2019 - February 2020	2,088	1,455	1,549	1,461	1,702	1,710	9,964
Increase							
(Decrease)	(2,088)	(1,455)	(1,549)	(1,461)	(1,702)	(1,710)	(9,964)

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 Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)
 With Those of the Preceding 6 Months

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 Excluding Old Dominion Power

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	September	October	November	December	January	February	Total
September 2020 - February 2021	-	33	64	71	402	475	1,045
September 2019 - February 2020	317	379	228	305	433	374	2,036
Increase						101	
(Decrease)	(317)	(346)	(164)	(234)	(31)		(991)

Accounts 451001; 451002; 451004; 451005 (8) Reconnect and Temporary Service Charges - Electric Other Service and Unathorized Reconnect (UAR)	September	October	November	December	January	February	Total
September 2020 - February 2021	14	24	151	115	120	166	590
September 2019 - February 2020	184	197	142	105	155	170	953
Increase			9	10			
(Decrease)	(170)	(173)			(35)	(3)	(363)

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 Comparison of Kentucky Utility Revenue Account Balances (excluding Old Dominion Power)

 With Those of the Preceding 6 Months
 "000 Omitted"

 "000 Omitted"
 Excluding Old Dominion Power

Accounts 454001-454901 (8) Rent From Electric Property	September	October	November	December	January	February	Total
September 2020 - February 2021	922	931	931	930	940	929	5,583
September 2019 - February 2020	1,033	601	979	990	985	1,089	5,677
Increase		330					
(Decrease)	(111)		(48)	(60)	(45)	(160)	(94)

Accounts 456003-456199 (8) Other Miscellaneous Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	2,006	1,911	1,945	2,061	2,436	2,263	12,622
September 2019 - February 2020	2,245	2,147	2,067	1,888	1,977	1,994	12,317
Increase				173	459	270	305
(Decrease)	(239)	(236)	(122)				

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(1) During the period from September 2019 through February 2020, the Demand Side Management (DSM) mechanism was adjusted in January 2020 pursuant to KPSC approval. The first full month of impact occurred in the month following the month the new rates went into effect.

(2) During the period from September 2019 through February 2020, the Fuel Adjustment Factor associated with the Fuel Adjustment Clause (FAC) mechanism was adjusted monthly in compliance with 807 KAR 5:056.

(3) During the period from September 2019 through February 2020, FAC base rates decreased February 2020 as a result of a transfer (roll-in) from the FAC mechanism effective with services rendered and the first full month of impact in February 2020 (per KPSC Order in Case No. 2019-00004).

(4) During the period from September 2019 through February 2020, the Off-System Sales Tracking (OST) factor associated with the OST mechanism was adjusted monthly in compliance with 807 KAR 5:056.

(5) During the period from September 2019 through February 2020, the Environmental Surcharge associated with the Environmental Cost Recovery (ECR) mechanism was adjusted monthly in compliance with KRS 278.183(3).

(6) During the period from September 2019 through February 2020, ECR base rates decreased as a result of a transfer (roll-in) from the ECR mechanism effective with bills rendered and the first full month of impact in November 2019 (per KPSC Order in Case No. 2019-00205).

(7) During the period from September 2019 through February 2020, the Municipal FAC mechanism was adjusted monthly per FERC Docket No. ER13-2428-000.

(8) For the period from September 2020 through February 2021, certain Accounts are combined within the Company's forecasting tool that produces the forecasted Base Period results. For presentation purposes, the same actual Accounts from the September 2019 through February 2020 period have been aggragated to show a combined comparison in same grouping as the Company's forecasting tool.

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Account 440101 Residential DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	425	450	397	333	420	419	2,443
September 2019 - February 2020	461	460	424	499	372	272	2,488
Increase					48	147	
(Decrease)	(36)	(10)	(27)	(166)			(45)

Account 440102 Residential Energy Revenue (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	24,575	22,789	28,399	39,322	44,692	38,204	197,981
September 2019 - February 2020	28,476	20,472	30,978	35,415	38,329	34,050	187,720
Increase		2,317		3,907	6,363	4,154	10,261
(Decrease)	(3,901)		(2,579)				

Account 440103 Residential Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	10,415	9,566	11,889	16,522	18,801	16,051	83,246
September 2019 - February 2020	12,887	9,378	14,165	15,814	17,607	14,701	84,552
Increase		188		708	1,194	1,350	
(Decrease)	(2,472)		(2,276)				(1,306)

Account 440104 Residential FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(1,372)	(1,281)	(1,892)	(994)	(368)	(649)	(6,557)
September 2019 - February 2020	(2,002)	(2,135)	(2,521)	(2,188)	(2,033)	(1,107)	(11,986)
Increase	630	854	629	1,194	1,665	458	5,429
(Decrease)							

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 Comparison of Total Company Revenue Account Balances

 With Those of the Preceding 6 Months
 1000 Omitted"

 "000 Omitted"
 Total Company

Accounts 440111; 440117 (8) Residential ECR Revenues	September	October	November	December	January	February	Total
And Residential Energy ECR Revenues	(5)	(5)	(5)(6)	(5)	(5)	(5)	
September 2020 - February 2021	5,990	5,518	6,203	7,935	7,839	7,440	40,926
September 2019 - February 2020	6,139	4,804	6,340	7,141	7,198	6,855	38,477
Increase		714		794	641	585	2,449
(Decrease)	(149)		(137)				

Account 440113 Residential OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(18)	(3)	(30)	(49)	(6)	(9)	(115)
September 2019 - February 2020	(38)	(8)	(9)	(10)	(19)	1	(83)
Increase	20	5			13		
(Decrease)			(21)	(39)		(10)	(32)

Account 440118 Residential Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	0	0	0	0	0	1	3
September 2019 - February 2020	-	-	-	1	-	2	3
Increase	0	0	0		0		
(Decrease)				(1)		(1)	

Accounts 440119; 440121 (8) Residential Customer Charge Revenues And Solar Capacity Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	7,274	7,509	7,268	7,517	7,516	6,814	43,898
September 2019 - February 2020	7,192	7,426	7,211	7,445	7,452	7,073	43,799
Increase	82	83	57	72	64		99
(Decrease)						(259)	

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Account 442201 Commercial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	265	281	248	208	262	262	1,526
September 2019 - February 2020	160	186	143	123	195	151	958
Increase	105	95	105	85	67	111	568
(Decrease)							

Accounts 442202; 442215 (8) Commercial Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	10,499	10,026	9,901	11,943	12,802	11,462	66,633
September 2019 - February 2020	12,309	10,814	10,921	11,273	11,849	11,935	69,101
Increase				670	953		
(Decrease)	(1,810)	(788)	(1,020)			(473)	(2,468)

Account 442203 Commercial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	7,900	7,602	7,243	8,327	8,620	7,847	47,539
September 2019 - February 2020	9,645	8,755	8,750	8,385	9,024	8,227	52,786
Increase							
(Decrease)	(1,745)	(1,153)	(1,507)	(58)	(404)	(380)	(5,247)
Account 442204 Commercial	September	October	November	December	January	February	Total
FAC Revenues	(2)	(2)	(2)	(2)	(2)	(2)	

(1,028)

(1,914)

886

(1,163)

(1,571)

408

(513)

584

(1,097)

(180)

950

(1,130)

(1,044)

(1,467)

423

September 2020 - February 2021

September 2019 - February 2020

Increase

(Decrease)

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(328)

(656)

328

(4,256)

(7,835)

3,579

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Accounts 442211; 442216; 442217 (8)	September	October	November	December	January	February	Total
Commercial ECR Revenues	September	Octobel	November	December	January	rebluary	Total
Demand and Energy ECR Revenues	(5)	(5)	(5)(6)	(5)	(5)	(5)	
September 2020 - February 2021	5,078	5,061	4,680	4,721	4,202	4,387	28,129
September 2019 - February 2020	5,200	5,200	4,557	4,635	4,139	4,479	28,210
Increase			123	86	63		
(Decrease)	(122)	(139)				(92)	(81)

Account 442213 Commercial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(14)	(2)	(19)	(25)	(3)	(5)	(67)
September 2019 - February 2020	(31)	(10)	(1)	(8)	(10)	-	(60)
Increase	17	8			7		
(Decrease)			(18)	(17)		(5)	(7)

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Account 442218 Commercial Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	9,834	9,418	9,057	8,967	9,010	9,058	55,344
September 2019 - February 2020	10,792	9,982	9,701	8,417	9,013	9,079	56,984
Increase				550			
(Decrease)	(958)	(564)	(644)		(3)	(21)	(1,640)

Account 442219 Commercial Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	3,247	3,346	3,238	3,336	3,325	3,013	19,506
September 2019 - February 2020	3,306	3,411	3,307	3,412	3,414	3,268	20,118
Increase							
(Decrease)	(59)	(65)	(69)	(76)	(89)	(255)	(612)

Account 442301 Industrial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	94	99	88	73	93	93	539
September 2019 - February 2020	66	78	49	54	78	57	382
Increase	28	21	39	19	15	36	157
(Decrease)							

Accounts 442302; 442315 (8) Industrial Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	1,268	1,242	1,188	1,338	1,375	1,269	7,679
September 2019 - February 2020	1,444	1,391	1,325	1,369	1,285	1,437	8,251
Increase					90		
(Decrease)	(176)	(149)	(137)	(31)		(168)	(572)

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Account 442303 Industrial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	12,053	11,991	11,179	11,439	12,088	11,409	70,159
September 2019 - February 2020	14,376	13,500	12,706	12,660	13,280	12,287	78,809
Increase							
(Decrease)	(2,323)	(1,509)	(1,527)	(1,221)	(1,192)	(878)	(8,650)

Account 442304 Industrial FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(1,618)	(1,648)	(1,822)	(736)	(293)	(513)	(6,630)
September 2019 - February 2020	(2,110)	(3,148)	(1,970)	(1,790)	(1,916)	(960)	(11,894)
Increase	492	1,500	148	1,054	1,623	447	5,264
(Decrease)							

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Accounts 442311; 442316; 442317 (8) Industrial ECR Revenues Industrial Demand and Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	4,175	4,529	4,013	3,580	3,221	3,488	23,007
September 2019 - February 2020	4,244	4,538	3,887	3,737	3,187	3,569	23,162
Increase			126		34		
(Decrease)	(69)	(9)		(157)		(81)	(155)

Account 442313 Industrial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(21)	(3)	(30)	(35)	(4)	(7)	(101)
September 2019 - February 2020	(61)	(5)	(7)	(9)	(18)	-	(100)
Increase	40	2			14		
(Decrease)			(23)	(26)		(7)	(1)

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Accounts 442318; 442325 (8) Industrial Demand Charge Revenues Demand EDR	September	October	November	December	January	February	Total
September 2020 - February 2021	14,958	14,855	14,250	14,048	14,576	14,517	87,204
September 2019 - February 2020	15,772	15,029	15,330	15,069	13,499	14,727	89,426
Increase					1,077		
(Decrease)	(814)	(174)	(1,080)	(1,021)		(210)	(2,222)

Account 442319 Industrial Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	197	203	197	203	205	186	1,191
September 2019 - February 2020	213	220	208	217	217	211	1,286
Increase							
(Decrease)	(16)	(17)	(11)	(14)	(12)	(25)	(95)

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Account 444102 Street/Highway Lighting Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	871	864	857	842	838	854	5,125
September 2019 - February 2020	832	928	952	679	575	622	4,588
Increase	39			163	263	232	537
(Decrease)		(64)	(95)				

Account 444103 Street/Highway Lighting Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	98	106	113	130	133	115	695
September 2019 - February 2020	73	101	94	83	87	68	506
Increase	25	5	19	47	46	47	189
(Decrease)							

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Account 444104 Street/Highway Lighting FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(13)	(14)	(18)	(8)	(3)	(5)	(62)
September 2019 - February 2020	(11)	(20)	(19)	(2)	(16)	(6)	(74)
Increase		6	1		13	1	12
(Decrease)	(2)			(6)			

Accounts 444111; 444117 (8) Street/Highway Lighting ECR Revenues Street/Highway Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	138	143	139	119	106	113	759
September 2019 - February 2020	120	127	85	111	72	90	605
Increase	18	16	54	8	34	23	154
(Decrease)							

Account 444113 Street/Highway Lighting OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(0)	(0)	(0)	(0)	(0)	(0)	(1)
September 2019 - February 2020	-	-	-	-	-	(1)	(1)
Increase						1	
(Decrease)	(0)	(0)	(0)	(0)	(0)		

Account 444119 Street/Highway Lighting Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	2	2	2	2	2	1	10
September 2019 - February 2020	2	2	2	2	2	2	12
Increase							
(Decrease)	(0)	(0)	(0)	(0)	(0)	(1)	(2)

Account 445101 Public Authorities DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	117	124	110	92	116	116	676
September 2019 - February 2020	87	123	78	69	110	81	548
Increase	30	1	32	23	6	35	128
(Decrease)							

Account 445102 Public Authorities Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	2,144	2,060	2,051	2,406	2,574	2,348	13,582
September 2019 - February 2020	2,332	2,277	2,316	2,410	2,748	2,589	14,672
Increase							
(Decrease)	(188)	(217)	(265)	(4)	(174)	(241)	(1,090)

Account 445103 Public Authorities Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	3,045	2,980	2,817	3,058	3,212	3,007	18,119
September 2019 - February 2020	3,881	3,525	3,475	3,234	3,629	3,113	20,857
Increase							
(Decrease)	(836)	(545)	(658)	(176)	(417)	(106)	(2,738)

Account 445104 Public Authorities FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	(402)	(403)	(452)	(187)	(66)	(125)	(1,636)
September 2019 - February 2020	(566)	(775)	(597)	(379)	(532)	(273)	(3,122)
Increase	164	372	145	192	466	148	1,486
(Decrease)							

Accounts 445111; 445116; 445117 (8)	September	October	November	December	January	February	Total
Public Authorities ECR Revenues	Gepteniber	October	November	December	January	rebidary	i otai
Public Authorities Demand and Energy ECR Revenues	(5)	(5)	(5)(6)	(5)	(5)	(5)	
September 2020 - February 2021	1,505	1,567	1,365	1,293	1,174	1,243	8,147
September 2019 - February 2020	1,544	1,660	1,415	1,343	1,241	1,346	8,549
Increase							
(Decrease)	(39)	(93)	(50)	(50)	(67)	(103)	(402)

Account 445113 Public Authorities OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	(5)	(1)	(7)	(9)	(1)	(1)	(25)
September 2019 - February 2020	(13)	(6)	2	(6)	(3)	(1)	(27)
Increase	8	5			2		2
(Decrease)			(9)	(3)		(0)	

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 Comparison of Total Company Revenue Account Balances
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Account 445118 Public Authorities Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	4,261	4,154	3,974	3,916	4,104	4,118	24,527
September 2019 - February 2020	5,043	4,609	4,495	4,221	3,790	4,277	26,435
Increase					314		
(Decrease)	(782)	(455)	(521)	(305)		(159)	(1,908)

Account 445119 Public Authorities Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	424	437	424	436	456	415	2,592
September 2019 - February 2020	449	463	450	464	465	505	2,796
Increase							
(Decrease)	(25)	(26)	(26)	(28)	(9)	(90)	(204)

Accounts 447005; 447006; 447050 (8) Intercompany Sales for Resale and Native Load Sales for Resale-Energy	September	October	November	December	January	February	Total
September 2020 - February 2021	1,670	457	2,173	1,407	504	517	6,729
September 2019 - February 2020	1,229	401	1,243	385	199	43	3,500
Increase	441	56	930	1,022	305	474	3,229
(Decrease)							

Accounts 447302; 447303; 447304; 447318; 447319 (8) Sales to Municipals Energy Revenues Non-Fuel, Fuel, FAC, Demand, Customer Charge	September (7)	October (7)	November (7)	December (7)	January (7)	February (7)	Total
September 2020 - February 2021	1,779	1,707	1,707	1,903	2,333	1,863	11,291
September 2019 - February 2020	2,088	1,455	1,549	1,461	1,702	1,709	9,964
Increase		252	158	442	631	154	1,327
(Decrease)	(309)						

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	September	October	November	December	January	February	Total
September 2020 - February 2021	-	34	67	74	419	496	1,090
September 2019 - February 2020	328	390	237	323	450	388	2,116
Increase						108	
(Decrease)	(328)	(356)	(170)	(249)	(31)		(1,026)

Accounts 451001; 451002; 451004; 451005 (8) Reconnect and Temporary Service Charges - Electric Other Service and Unathorized Reconnect (UAR)	September	October	November	December	January	February	Total
September 2020 - February 2021	15	26	168	127	133	185	653
September 2019 - February 2020	196	210	151	112	165	181	1,015
Increase			17	15		4	
(Decrease)	(181)	(184)			(32)		(362)

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Accounts 454001-454901 (8) Rent From Electric Property	September	October	November	December	January	February	Total
September 2020 - February 2021	1,059	1,070	1,070	1,068	1,080	1,067	6,413
September 2019 - February 2020	1,077	1,081	1,030	1,044	1,063	1,153	6,448
Increase			40	24	17		
(Decrease)	(18)	(11)				(86)	(35)

Accounts 456003-456199 (8) Other Miscellaneous Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	2,100	2,001	2,036	2,158	2,550	2,369	13,214
September 2019 - February 2020	2,248	2,145	2,067	1,890	1,980	1,997	12,327
Increase				268	570	372	887
(Decrease)	(148)	(144)	(31)				

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# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 3

## **Responding Witness: Christopher M. Garrett**

- Q-3. 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-3. See attached.

#### Kentucky Utilities Company Comparative Statement of Income September 30, 2020

	Current Month									
	This Year Amount	Last Year Amount	Increase or Decrea	ase %						
Electric Operating Revenues	\$ 134,248,552.01	\$ 147,906,243.60	\$ (13,657,691.59)	(9.23)						
Total Operating Revenues	134,248,552.01	147,906,243.60	(13,657,691.59)	(9.23)						
Fuel for Electric Generation	31,229,766.18	35,882,185.05	(4,652,418.87)	(12.97)						
Power Purchased	1,584,694.77	2,130,767.67	(546,072.90)	(25.63)						
Other Operation Expenses	25,633,437.92	23,470,402.50	2,163,035.42	9.22						
Maintenance	9,864,818.06	10,804,366.30	(939,548.24)	(8.70)						
Depreciation	26,725,985.95	25,221,360.57	1,504,625.38	5.97						
Amortization Expense	1,367,929.97	1,352,518.08	15,411.89	1.14						
Regulatory Debits	1,062,081.24	800,424.33	261,656.91	32.69						
Taxes										
Federal Income	(10,687,211.73)	(6,464,037.26)	(4,223,174.47)	(65.33)						
State Income	(3,892,827.68)	(2,436,447.63)	(1,456,380.05)	(59.77)						
Deferred Federal Income - Net	9,085,939.35	9,791,263.37	(705,324.02)	(7.20)						
Deferred State Income - Net	4,510,165.74	3,965,106.62	545,059.12	13.75						
Property and Other	4,133,469.60	3,807,036.83	326,432.77	8.57						
Loss (Gain) from Disposition of Allowances		(14,473.29)	14,473.29	100.00						
Total Operating Expenses	100,618,249.37	108,310,473.14	(7,692,223.77)	(7.10)						
Net Operating Income	33,630,302.64	39,595,770.46	(5,965,467.82)	(15.07)						
Other Income Less Deductions										
Amortization of Investment Tax Credit	154,864.00	153,280.00	1,584.00	1.03						
Other Income Less Deductions	86,707.18	337,647.16	(250,939.98)	(74.32)						
AFUDC - Equity	7,536.97	17,384.84	(9,847.87)	(56.65)						
Total Other Income Less Deductions	249,108.15	508,312.00	(259,203.85)	(50.99)						
Income Before Interest Charges	33,879,410.79	40,104,082.46	(6,224,671.67)	(15.52)						
Interest on Long-Term Debt	8,716,917.10	8,726,521.85	(9,604.75)	(0.11)						
Amortization of Debt Expense - Net	289,626.87	444,449.13	(154,822.26)	(34.83)						
Other Interest Expenses.	104,137.42	117,238.59	(13,101.17)	(11.17)						
AFUDC - Borrowed Funds	(3,237.13)	(11,776.24)	8,539.11	72.51						
Total Interest Charges	9,107,444.26	9,276,433.33	(168,989.07)	(1.82)						
Net Income	\$ 24,771,966.53	\$ 30,827,649.13	\$ (6,055,682.60)	(19.64)						

#### Kentucky Utilities Company Comparative Statement of Income October 31, 2020

	nis Year	Last Year Amount	Increase or Decrea	ise
		Amount	A	
			Amount	%
Electric Operating Revenues	8,050,447.55	127,117,249.20	933,198.35	0.73
Total Operating Revenues 12	8,050,447.55	127,117,249.20	933,198.35	0.73
Fuel for Electric Generation	8,403,184.26	25,415,885.48	2,987,298.78	11.75
Power Purchased	2,958,719.37	3,345,116.71	(386,397.34)	(11.55)
	3,456,114.83	25,100,456.48	(1,644,341.65)	(6.55)
Maintenance	3,629,360.10	14,855,791.04	(1,226,430.94)	(8.26)
Depreciation	6,752,237.16	25,298,944.22	1,453,292.94	5.74
Amortization Expense	1,401,188.56	1,343,792.46	57,396.10	4.27
Regulatory Debits	1,078,099.14	840,450.20	237,648.94	28.28
Taxes				
Federal Income	3,409,362.51	3,566,510.05	(157,147.54)	(4.41)
State Income	854,476.82	893,862.16	(39,385.34)	(4.41)
Property and Other	4,163,468.23	3,945,698.43	217,769.80	5.52
Total Operating Expenses 10	6,106,210.98	104,606,507.23	1,499,703.75	1.43
Net Operating Income	1,944,236.57	22,510,741.97	(566,505.40)	(2.52)
Other Income Less Deductions				
Amortization of Investment Tax Credit	154,866.00	153,280.00	1,586.00	1.03
Other Income Less Deductions	(31,301.87)	20,246.98	(51,548.85)	(254.60)
AFUDC - Equity	7,656.29	16,316.89	(8,660.60)	(53.08)
Total Other Income Less Deductions	131,220.42	189,843.87	(58,623.45)	(30.88)
Income Before Interest Charges	2,075,456.99	22,700,585.84	(625,128.85)	(2.75)
Interest on Long-Term Debt	8,720,265.18	8,733,976.70	(13,711.52)	(0.16)
Amortization of Debt Expense - Net	291,086.11	259,217.78	31,868.33	12.29
Other Interest Expenses	109,809.53	111,129.20	(1,319.67)	(1.19)
AFUDC - Borrowed Funds	(3,288.37)	(11,052.83)	7,764.46	70.25
Total Interest Charges	9,117,872.45	9,093,270.85	24,601.60	0.27
Net Income	2,957,584.54	\$ 13,607,314.99	\$ (649,730.45)	(4.77)

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# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 4

# **Responding Witness: Christopher M. Garrett**

Q-4. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

A-4.

Date	Total Company Amount
January 1, 2020	\$ 9,833,693.13
January 31, 2020	8,845,229.86
February 29, 2020	9,839,817.82
March 31, 2020	7,163,036.36
April 30, 2020	6,692,410.59
May 31, 2020	9,393,011.05
June 30, 2020	9,189,051.85
July 31, 2020	7,498,298.24
August 31, 2020	11,551,748.41
September 30, 2020	7,175,543.75
October 31, 2020	7,136,035.68
November 30, 2020	9,516,728.88

## **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# **Question No. 5**

# **Responding Witness: Christopher M. Garrett**

- Q-5. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the base period:
  - 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, provide a reasonable estimate.);
  - j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, provide a reasonable estimate.); and
  - k. Balance in accounts payable applicable to prepayments by major category or subaccount.

## A-5.

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 balance in accounts payable for the accounts requested.

#### Kentucky Utilities Case No. 2020-00349

#### Monthly Account Balances and Calculation of Average (13-month) Account Balances

	February-2019	March-2019	April-2019	May-2019	June-2019	July - 2019	August-2019	September-2019	October-2019	November-2019	December-2019	January-2020	February-2020	Total	13 Mo Avg
(a)	9,096,574,883.87	9,117,838,782.88	9,098,971,540.08	9,117,502,823.94	9,136,082,938.13	9,239,086,314.52	9,283,450,115.15	9,316,836,405.40	9,313,205,951.22	9,335,909,404.96	9,348,742,397.68	9,368,041,181.48	9,382,868,784.94	120,155,111,524.25	9,242,700,886.48
(b)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,912,919.75	1,936,601.52	1,936,601.52	1,936,601.52	1,936,601.52	1,936,601.52	1,936,601.52	1,804,645.21	24,901,772.83	1,915,520.99
(d)	435,700,857.65	427,831,945.18	502,000,936.50	502,068,252.19	507,621,433.81	430,757,482.30	407,884,004.30	389,986,651.12	443,627,789.40	447,601,011.26	501,688,919.01	546,477,325.98	529,870,790.41	6,073,117,399.11	467,162,876.85
(e)	469,284,295.82	496,854,621.70	454,103,392.15	476,533,980.08	490,389,069.93	500,993,182.58	511,611,262.85	535,167,448.59	512,640,769.76	527,140,025.21	495,780,053.53	461,994,283.66	477,429,741.94	6,409,922,127.80	493,070,932.91
( <b>f</b> )	(3,270,008,213.11)	(3,286,646,927.82)	(3,304,508,704.60)	(3,324,752,593.12)	(3,344,827,557.44)	(3,365,041,071.09)	(3,383,454,692.87)	(3,403,540,143.41)	(3,399,423,074.81)	(3,418,665,309.52)	(3,426,150,150.84)	(3,444,519,911.31)	(3,450,424,619.69)	(43,821,962,969.63)	(3,370,920,228.43)
(g)	55,019,986.09	57,095,753.42	56,174,737.62	56,289,433.82	56,889,623.58	57,198,184.15	57,824,912.10	57,920,544.54	59,730,860.47	61,238,409.43	60,430,620.04	56,137,536.14	57,907,628.70	749,858,230.10	57,681,402.32
(j)	(65,526,231.76)	(64,463,918.83)	(74,838,522.56)	(63,145,900.19)	(66,988,303.18)	(68,624,747.49)	(58,283,920.13)	(68,039,433.77)	(80,058,466.40)	(78,886,525.60)	(71,194,151.36)	(45,352,406.87)	(46,779,111.18)	(852,181,639.32)	(65,552,433.79)

(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.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 5 (a-g,j) Page 1 of 1 Garrett

## **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

## **Question No. 6**

### **Responding Witness: Christopher M. Garrett**

- Q-6. Provide a detailed analysis of expenses for professional services during the 12 months preceding the base period, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.
- A-6. See attached. In response to the request for hourly rates, the Company adheres to the *LG&E and KU Energy LLC Policy Purchasing* policy citing competitive bidding as the preferred method of procuring goods, commodities and services. Given the voluminous nature of the request to supply the requested time information, the Company is providing the annual legal fees rate schedule along with the billing schedule for audit fees in lieu of pulling hundreds of invoices. Hourly rate information for legal services is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.
|      | Schedu<br>Kentucky Utilities Company<br>Casa No. 2020 00349 |           |              |            |            |  |  |  |  |  |  |  |  |  |
|------|---|-----------|--------------|------------|------------|--|--|--|--|--|--|--|--|--|
|      | Case No. 2020-00349   |           |              |            |            |  |  |  |  |  |  |  |  |  |
|      | Analysis of Professional Services Expenses                  |           |              |            |            |  |  |  |  |  |  |  |  |  |
|      | For the 12 Months Ended February 2020                       |           |              |            |            |  |  |  |  |  |  |  |  |  |
| Line | Item  | Rate Case | Annual Audit | Other      | Total      |  |  |  |  |  |  |  |  |  |
| No.  | (a)   | (b)       | (c)          | (d)        | (e)        |  |  |  |  |  |  |  |  |  |
| 1.   | Legal   | -         | -            | 3,928,796  | 3,928,796  |  |  |  |  |  |  |  |  |  |
| 2.   | Engineering   | -         | -            | 3,592      | 3,592      |  |  |  |  |  |  |  |  |  |
| 3.   | Accounting  | -         | 749,499      | 10,200     | 759,699    |  |  |  |  |  |  |  |  |  |
| 4.   | Other   | -         | -            | 12,807,374 | 12,807,374 |  |  |  |  |  |  |  |  |  |
| 5.   | Total   | -         | 749,499      | 16,749,962 | 17,499,461 |  |  |  |  |  |  |  |  |  |

Note: This response includes charges to FERC account 923 - Outside Services employed per the Uniform System of Accounts. See response to question PSC 1-14 for details of Rate Case expenses booked to FERC account 182 - Regulatory Asset.

## Case No. 2020-00349

#### Attachment 1 to Response to PSC-1 Question No. 6

Page 2 of 24

						KENTUCKY UTILI Case No. 202		1 age 2 01 24
				Ana	ysis of Professi		r the twelve months ended February 2020	Connett
								Garrett
(A)		(B)	(C)	(D)	(E)	(F)	(G) (H	
Line No. Type	Vendor Name BAKER BOTTS LLP	Rate Case	Audit	Other 570	Total	Account 570 923900	Invoice Descri 1661885 -PROFESSIONAL SERVICES	
1 Legal	BAKER BOTTS LLP BAKER BOTTS LLP			4,834		570 923900 4,834 923900	1661885 -PROFESSIONAL SERVICES	Oct-2019 Dec-2019
2 Legal 3 Legal	BALCH AND BINGHAM LLP			4,834	1	1,745 923900	779566 -PROFESSIONAL SERVICES	Feb-2020
4 Legal	BINGHAM GREENBAUM DOLL PLLC			1.044		1.044 923900	4465667 -PROFESSIONAL SERVICES	Feb-2020
5 Legal	BINGHAM GREENBAUM DOLL PLLC			1,781	1	1,781 923900	4463027 -PROFESSIONAL SERVICES	Feb-2020
6 Legal	BINGHAM GREENBAUM DOLL PLLC			1,829		1,829 923900	4459920 -PROFESSIONAL SERVICES	Dec-2019
7 Legal	BINGHAM GREENBAUM DOLL PLLC			6,472		5,472 923900	4459921 -PROFESSIONAL SERVICES	Dec-2019
8 Legal	BINGHAM GREENBAUM DOLL PLLC			8,448		8,448 923900	4459919 -PROFESSIONAL SERVICES	Dec-2019
9 Legal 10 Legal	BRYAN CAVE LEIGHTON PAISNER LLP BRYAN CAVE LEIGHTON PAISNER LLP			2,104 15,587		2,104 923900 5,587 923900	10883650 -PROFESSIONAL SERVICES 10915846 -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
11 Legal	DINSMORE AND SHOHL LLP			(2.460)		2,460) 923100	J001-0100-0220 IC Adj USD -PROFESSIONAL SERVICES	Feb-2020
12 Legal	DINSMORE AND SHOHL LLP			6,019		5,019 923100	4418122 -PROFESSIONAL SERVICES	Feb-2020
13 Legal	DINSMORE AND SHOHL LLP			581		581 923100	4395457 -PROFESSIONAL SERVICES	Jan-2020
14 Legal	DINSMORE AND SHOHL LLP			(803)		(803) 923900	4261686 -COD KRK	Aug-2019
15 Legal	DINSMORE AND SHOHL LLP			2,007		2,007 923100	4283898 -PROFESSIONAL SERVICES	Sep-2019
16 Legal 17 Legal	DINSMORE AND SHOHL LLP DINSMORE AND SHOHL LLP			2,151 2,250		2,151 923100 2,250 923100	4287140 -PROFESSIONAL SERVICES 4188034 -PROFESSIONAL SERVICES	Oct-2019 Mar-2019
18 Legal	DINSMORE AND SHOHL LLP			2,250		2,412 923100	4186054 -FROFESSIONAL SERVICES 4219610 -PROFESSIONAL SERVICES	Jun-2019
19 Legal	DINSMORE AND SHOHL LLP			2,482		2,482 923100	4214700 -PROFESSIONAL SERVICES	Jun-2019
20 Legal	DINSMORE AND SHOHL LLP			2,513	1	2,513 923900	4261686 -PROFESSIONAL SERVICES	Jul-2019
21 Legal	DINSMORE AND SHOHL LLP			2,770		2,770 923100	4243742 -PROFESSIONAL SERVICES	Jul-2019
22 Legal	DINSMORE AND SHOHL LLP			3,000		3,000 923100	4281842 -PROFESSIONAL SERVICES	Sep-2019
23 Legal 24 Legal	DINSMORE AND SHOHL LLP DINSMORE AND SHOHL LLP			3,488 3,884		3,488 923100 3,884 923100	4199895 -PROFESSIONAL SERVICES 4331787 -PROFESSIONAL SERVICES	Apr-2019 Nov-2019
24 Legal 25 Legal	DINSMORE AND SHOHL LLP DINSMORE AND SHOHL LLP			3,884		4.644 923100	4331787 - PROFESSIONAL SERVICES 4350388 - PROFESSIONAL SERVICES	Nov-2019 Dec-2019
26 Legal	DINSMORE AND SHOHL LLP			4,044		4,991 923100	4350383 - PROFESSIONAL SERVICES 4350393 - PROFESSIONAL SERVICES	Dec-2019 Dec-2019
27 Legal	DINSMORE AND SHOHL LLP			5,487		5.487 923100	4243752 -PROFESSIONAL SERVICES	Jun-2019
28 Legal	DINSMORE AND SHOHL LLP			7,417		7,417 923100	4311008 -PROFESSIONAL SERVICES	Oct-2019
29 Legal	DINSMORE AND SHOHL LLP			7,822		7,822 923100	4287146 -PROFESSIONAL SERVICES	Aug-2019
30 Legal	DINSMORE AND SHOHL LLP			8,130		8,130 923100	4261688 -PROFESSIONAL SERVICES	Jul-2019
31 Legal	DINSMORE AND SHOHL LLP			8,244		8,244 923100	4180476 -PROFESSIONAL SERVICES	Mar-2019
32 Legal	DINSMORE AND SHOHL LLP			8,438		8,438 923100	4261689 -PROFESSIONAL SERVICES	Jul-2019
33 Legal 34 Legal	DINSMORE AND SHOHL LLP DINSMORE AND SHOHL LLP			9,548 14,600		9,548 923900 4,600 923100	4173234 -PROFESSIONAL SERVICES 4395442 -PROFESSIONAL SERVICES	Mar-2019 Jan-2020
34 Legal 35 Legal	DINSMORE AND SHOHL LLP			15,844		*,000 923100 5.844 923100	4393442 -FROFESSIONAL SERVICES 4243756 -PROFESSIONAL SERVICES	Jul-2020 Jul-2019
36 Legal	DINSMORE AND SHOHL LLP			19,617		9,617 923100	4199875 -PROFESSIONAL SERVICES	May-2019
37 Legal	DINSMORE AND SHOHL LLP			19,929		9,929 923100	4375419 -PROFESSIONAL SERVICES	Dec-2019
38 Legal	DINSMORE AND SHOHL LLP			23,973		3,973 923100	4418117 -PROFESSIONAL SERVICES	Feb-2020
39 Legal	DINSMORE AND SHOHL LLP			30,079	30	0,079 923100	4219608 -PROFESSIONAL SERVICES	Jun-2019
							-DINSMORE & SHOHL, LLP - REVLETT - CONSULTIN	
40 Legal	DINSMORE AND SHOHL LLP			1,444	1	1,444 923900	4219614 SERVICES FOR TASK -DINSMORE & SHOHL, LLP - REVLETT - CONSULTIN	Jun-2019
41 Legal	DINSMORE AND SHOHL LLP			1.847		1.847 923900	4180469 SERVICES FOR TASK	IG SERVICES FOR CCR RULE, ADMIN & LEGAL Apr-2019
42 Legal	FISHER AND PHILLIPS LLP			1,340		1,340 923900	1354351 -PROFESSIONAL SERVICES	Feb-2020
43 Legal	FISHER AND PHILLIPS LLP			557		557 923900	1269869 -PROFESSIONAL SERVICES	Jun-2019
44 Legal	FISHER AND PHILLIPS LLP			611		611 923900	1278644 -PROFESSIONAL SERVICES	Jun-2019
45 Legal	FISHER AND PHILLIPS LLP			923		923 923900	1245381 -PROFESSIONAL SERVICES	Mar-2019
46 Legal	FISHER AND PHILLIPS LLP			935		935 923900	1320867 -PROFESSIONAL SERVICES	Nov-2019
47 Legal	FISHER AND PHILLIPS LLP FISHER AND PHILLIPS LLP			955 970		955 923900 970 923900	1289310 -PROFESSIONAL SERVICES 1245432 -PROFESSIONAL SERVICES	Aug-2019
48 Legal 49 Legal	FISHER AND PHILLIPS LLP FISHER AND PHILLIPS LLP			1.082		970 923900	1245432 -PROFESSIONAL SERVICES 1299349 -PROFESSIONAL SERVICES	Jun-2019 Sep-2019
50 Legal	FISHER AND PHILLIPS LLP			1,082		1,117 923900	1245385 -PROFESSIONAL SERVICES	Mar-2019
51 Legal	FISHER AND PHILLIPS LLP			1.201		1.201 923900	1254417 -PROFESSIONAL SERVICES	Aug-2019
52 Legal	FISHER AND PHILLIPS LLP			1,220	1	1,220 923100	1254419 -PROFESSIONAL SERVICES	May-2019
53 Legal	FISHER AND PHILLIPS LLP			1,221	1	1,221 923900	1278630 -PROFESSIONAL SERVICES	Jun-2019
54 Legal	FISHER AND PHILLIPS LLP			1,480		1,480 923900	1254415 -PROFESSIONAL SERVICES	Jun-2019
55 Legal	FISHER AND PHILLIPS LLP			1,812		1,812 923900	1263067 -PROFESSIONAL SERVICES	Jun-2019
56 Legal	FISHER AND PHILLIPS LLP			1,818		1,818 923900	1271037 -PROFESSIONAL SERVICES	Jun-2019
57 Legal 58 Legal	FISHER AND PHILLIPS LLP FISHER AND PHILLIPS LLP			2,171 2.634		2,171 923900 2,634 923900	1345436 -PROFESSIONAL SERVICES 1263093 -PROFESSIONAL SERVICES	Feb-2020 Jun-2019
58 Legal	FISHER AND PHILLIPS LLP FISHER AND PHILLIPS LLP			2,034		2,634 923900	1203093 - PROFESSIONAL SERVICES 1299347 - PROFESSIONAL SERVICES	Sep-2019
60 Legal	FISHER AND PHILLIPS LLP			2,713		2,713 923900	1328172 -PROFESSIONAL SERVICES	Dec-2019
61 Legal	FISHER AND PHILLIPS LLP			4,353		4,353 923900	1308467 -PROFESSIONAL SERVICES	Oct-2019
62 Legal	FISHER AND PHILLIPS LLP			6,372	(	5,372 923100	1263096 -PROFESSIONAL SERVICES	Jun-2019
63 Legal	FROST BROWN TODD LLC			562		562 923900	210111584 -PROFESSIONAL SERVICES	Feb-2020
64 Legal	FROST BROWN TODD LLC			597		597 923900	210111588 -PROFESSIONAL SERVICES	Feb-2020
65 Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			620 843		620 923900 843 923900	210111587 -PROFESSIONAL SERVICES 210111585 -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
66 Legal 67 Legal	FROST BROWN TODD LLC			1.260		843 923900 1.260 923100	210111585 - PROFESSIONAL SERVICES 210114272 - PROFESSIONAL SERVICES	Feb-2020 Feb-2020
68 Legal	FROST BROWN TODD LLC			(1.574)		1,574) 923900	210014272 - PROFESSIONAL SERVICES 210034201 - PROFESSIONAL SERVICES	Mar-2019
69 Legal	FROST BROWN TODD LLC			(1,761)		1,761) 923900	210034303 -PROFESSIONAL SERVICES	Mar-2019
70 Legal	FROST BROWN TODD LLC			(1,852)		1,852) 923900	210034305 -PROFESSIONAL SERVICES	Mar-2019
71 Legal	FROST BROWN TODD LLC			1,867	1	1,867 923900	210105593 -PROFESSIONAL SERVICES	Feb-2020
72 Legal	FROST BROWN TODD LLC			2,532		2,532 923900	210111586 -PROFESSIONAL SERVICES	Feb-2020
73 Legal	FROST BROWN TODD LLC			4,758		4,758 923900	210111718A -PROFESSIONAL SERVICES	Feb-2020
74 Legal	FROST BROWN TODD LLC			10,023		0,023 923900	210106037 -PROFESSIONAL SERVICES	Feb-2020
75 Legal 76 Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			28,401 536	28	8,401 923900 536 923900	210114481 -PROFESSIONAL SERVICES 210066809 -PROFESSIONAL SERVICES	Feb-2020 Sep-2019
76 Legal 77 Legal	FROST BROWN TODD LLC			551		551 923900	210060809 - PROFESSIONAL SERVICES 210080527 - PROFESSIONAL SERVICES	Sep-2019 Oct-2019
77 Legal 78 Legal	FROST BROWN TODD LLC			593		593 923900	210080527 - PROFESSIONAL SERVICES 210072993 - PROFESSIONAL SERVICES	Sep-2019
79 Legal	FROST BROWN TODD LLC			629		629 923100	2100/2003 4 KOLESSIONAL SERVICES 210041069 -PROFESSIONAL SERVICES	Apr-2019
80 Legal	FROST BROWN TODD LLC			634		634 923900	210060889 -PROFESSIONAL SERVICES	Jul-2019
81 Legal	FROST BROWN TODD LLC			641		641 923900	210051272 -PROFESSIONAL SERVICES	Aug-2019
82 Legal	FROST BROWN TODD LLC			664		664 923100	210043257 -PROFESSIONAL SERVICES	Apr-2019

KENTUCKY UTILITIES COMPANY

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KENTUCKY UTILITIES COMPANY	
Case No. 2020-00349	
Analysis of Professional Services Expenses for the twelve months ended February 2020	

Line No. 83 Legal

84 Legal 85 Legal

86 Legal 87 Legal

87 Legal 88 Legal 89 Legal 90 Legal 91 Legal 93 Legal

93 Legal 94 Legal 95 Legal 96 Legal 97 Legal 98 Legal 99 Legal

100 Legal 101 Legal 102 Legal

103 Legal 104 Legal

104 Legal 105 Legal 106 Legal 107 Legal 108 Legal

109 Legal 110 Legal

111 Legal 112 Legal

113 Legal 114 Legal

114 Legal 115 Legal 116 Legal 117 Legal 118 Legal 120 Legal 120 Legal 121 Legal 122 Legal 123 Legal 124 Legal 125 Legal

126 Legal 127 Legal

128 Legal 129 Legal

130 Legal 131 Legal

132 Legal

133 Legal 135 Legal 134 Legal 135 Legal 136 Legal

130 Legal 137 Legal 138 Legal 139 Legal 140 Legal

141 Legal 142 Legal 143 Legal 144 Legal

144 Legal 145 Legal 146 Legal 147 Legal 148 Legal

148 Legal 149 Legal 150 Legal 151 Legal 152 Legal 153 Legal 154 Legal 155 Legal 156 Legal 157 Legal

157 Legal 158 Legal 159 Legal 160 Legal 161 Legal

167 Legal 162 Legal 163 Legal 164 Legal 165 Legal

166 Legal

						KENTUCKY UTILI			1 age 5 01 24
				Anab	vsis of Professio	Case No. 20 onal Services Expenses fo	20-00349 r the twelve months ended February 2020		
					,				Garrett
(A)	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F)	(G) Invoice	(H)	(I) Period
Type Legal	FROST BROWN TODD LLC	Kate Case	Audit	672		Account 672 923900		1 -PROFESSIONAL SERVICES	May-2019
Legal	FROST BROWN TODD LLC			700		700 923900	210054466	6 -PROFESSIONAL SERVICES	Jun-2019
Legal	FROST BROWN TODD LLC			767		767 923100		0 -PROFESSIONAL SERVICES	Sep-2019
Legal	FROST BROWN TODD LLC			785 786		785 923900		9 -PROFESSIONAL SERVICES 6 -PROFESSIONAL SERVICES	Dec-2019
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			803		786 923900 803 923900		6 -PROFESSIONAL SERVICES 6 -PROFESSIONAL SERVICES	Oct-2019 Dec-2019
Legal	FROST BROWN TODD LLC			851		851 923900		2 -PROFESSIONAL SERVICES	Jul-2019
Legal	FROST BROWN TODD LLC			873		873 923900		7 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC			901		901 923900	210054473	3 -PROFESSIONAL SERVICES	Jun-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			902 928		902 923900 928 923100		6 -PROFESSIONAL SERVICES 1 -PROFESSIONAL SERVICES	Feb-2020 Jul-2019
Legal Legal	FROST BROWN TODD LLC			1.001		.001 923900		7 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			1,013		,013 923900		7 -PROFESSIONAL SERVICES	Feb-2020
Legal	FROST BROWN TODD LLC			1,029		,029 923100	21006907.	2 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC			1,038		,038 923100	210054470	0 -PROFESSIONAL SERVICES	Jun-2019
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,061 1,061		,061 923900 ,061 923100		3 -PROFESSIONAL SERVICES 0 -PROFESSIONAL SERVICES	May-2019 May-2019
Legal	FROST BROWN TODD LLC			1,064		,064 923100		0 -PROFESSIONAL SERVICES	Jul-2019
Legal	FROST BROWN TODD LLC			1,071		,071 923100		0 -PROFESSIONAL SERVICES	Mar-2019
Legal	FROST BROWN TODD LLC			1,088		,088 923900		8 -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,113		,113 923900		5 -PROFESSIONAL SERVICES 8 -PROFESSIONAL SERVICES	Sep-2019
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,128 1,145		,128 923900 ,145 923900		9 -PROFESSIONAL SERVICES 9 -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
Legal	FROST BROWN TODD LLC			1,145		,284 923900		2 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			1,296		,296 923100	21010676	7 -PROFESSIONAL SERVICES	Feb-2020
Legal	FROST BROWN TODD LLC			1,318		,318 923900	210047189	9 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,339 1,343		,339 923900 ,343 923900	210034202	1 -PROFESSIONAL SERVICES 8 -PROFESSIONAL SERVICES	Apr-2019 Sep-2019
Legal Legal	FROST BROWN TODD LLC			1,343		,370 923100		2 -PROFESSIONAL SERVICES 2 -PROFESSIONAL SERVICES	Sep-2019 Jun-2019
Legal	FROST BROWN TODD LLC			1,379		,379 923900		2 -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC			1,436	1	,436 923900	210075117	7 -PROFESSIONAL SERVICES	Sep-2019
Legal	FROST BROWN TODD LLC			1,474		,474 923900		3 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,489 1.640		,489 923100 640 923900		6 -PROFESSIONAL SERVICES 8 -PROFESSIONAL SERVICES	Sep-2019 Dec-2019
Legal Legal	FROST BROWN TODD LLC			1,640		,759 923900		3 -PROFESSIONAL SERVICES 3 -PROFESSIONAL SERVICES	Mar-2019
Legal	FROST BROWN TODD LLC			1,781		,781 923100		2 -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC			1,848		,848 923900		5 -PROFESSIONAL SERVICES	Mar-2019
Legal	FROST BROWN TODD LLC			1,949		,949 923100	210048203	2 -PROFESSIONAL SERVICES	May-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			1,965 1,975		,965 923900 .975 923100	210092625	5 -PROFESSIONAL SERVICES 0 -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
Legal Legal	FROST BROWN TODD LLC			1,973		,987 923100		4 -PROFESSIONAL SERVICES	Sep-2019
Legal	FROST BROWN TODD LLC			1,990		,990 923100		3 -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC			2,009	2	,009 923900	210098067	7 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			2,043		,043 923900		5 -PROFESSIONAL SERVICES	Apr-2019
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			2,046		,046 923900 .136 923900		6 -PROFESSIONAL SERVICES 7 -PROFESSIONAL SERVICES	Dec-2019 Feb-2020
Legal	FROST BROWN TODD LLC			2,545		,545 923900		7 - PROFESSIONAL SERVICES 7 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			2,609	2	,609 923900	210041066	6 -PROFESSIONAL SERVICES	Apr-2019
Legal	FROST BROWN TODD LLC			2,613		,613 923100		6 -PROFESSIONAL SERVICES	Feb-2020
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			2,649 2,686		,649 923900 ,686 923900	210092173	3 -PROFESSIONAL SERVICES 6 -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
Legal Legal	FROST BROWN TODD LLC			2,080		,086 923900		1 -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
Legal	FROST BROWN TODD LLC			2,935		,935 923900		5 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			2,978	2	,978 923100	210106752	2 -PROFESSIONAL SERVICES	Feb-2020
Legal	FROST BROWN TODD LLC			3,153		,153 923100		3 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			3,392 3,686		,392 923100 .686 923100		4 -PROFESSIONAL SERVICES A -PROFESSIONAL SERVICES	Feb-2020 Apr-2019
Legal Legal	FROST BROWN TODD LLC			3,756		756 923100		9 -PROFESSIONAL SERVICES	Nov-2019
Legal	FROST BROWN TODD LLC			3,945	3	,945 923900	21008052/	4 -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC			4,183		,183 923100		A -PROFESSIONAL SERVICES	Mar-2019
Legal	FROST BROWN TODD LLC			4,435		,435 923900		0 -PROFESSIONAL SERVICES	Dec-2019
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			4,632 4,657		,632 923100 ,657 923100		0 -PROFESSIONAL SERVICES 8 -PROFESSIONAL SERVICES	Nov-2019 Apr-2019
Legal	FROST BROWN TODD LLC			5.261		.261 923100		7 -PROFESSIONAL SERVICES	Apr-2019
Legal	FROST BROWN TODD LLC			5,355		,355 923100		2 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			5,436		,436 923100		1 -PROFESSIONAL SERVICES	Jun-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			5,960 6,092		,960 923100 ,092 923100		0 -PROFESSIONAL SERVICES 0 -PROFESSIONAL SERVICES	Sep-2019 Dec-2019
Legal Legal	FROST BROWN TODD LLC			6,529		529 923100		A -PROFESSIONAL SERVICES	Apr-2019
Legal	FROST BROWN TODD LLC			7,059		,059 923100		5 -PROFESSIONAL SERVICES	Aug-2019
Legal	FROST BROWN TODD LLC			7,123		,123 923100		8 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			7,506		,506 923100	210055447	7 -PROFESSIONAL SERVICES	Jun-2019
Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			7,764 7,864		,764 923100 ,864 923900		9 -PROFESSIONAL SERVICES 4 -PROFESSIONAL SERVICES	Jul-2019 Dec-2019
Legal Legal	FROST BROWN TODD LLC			8,014		,014 923900		3 -PROFESSIONAL SERVICES 3 -PROFESSIONAL SERVICES	May-2019
Legal	FROST BROWN TODD LLC			8,140		,140 923100		A -PROFESSIONAL SERVICES	Oct-2019
Legal	FROST BROWN TODD LLC			8,177		,177 923900		5 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			8,194		,194 923100		8 -PROFESSIONAL SERVICES 3 -PROFESSIONAL SERVICES	Feb-2020
Legal Legal	FROST BROWN TODD LLC FROST BROWN TODD LLC			8,764 8,922		,764 923900 ,922 923100		3 -PROFESSIONAL SERVICES 1 -PROFESSIONAL SERVICES	Feb-2020 Nov-2019
Legal	FROST BROWN TODD LLC			8,922 9,458		,458 923900		8 -PROFESSIONAL SERVICES 8 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			9,476	9	,476 923900	210094672A	A -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			10,971		,971 923100		2 -PROFESSIONAL SERVICES	Dec-2019
Legal	FROST BROWN TODD LLC			11,168	11	,168 923900	210080523	3 -PROFESSIONAL SERVICES	Oct-2019

#### Page 4 of 24

#### KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expanses for the twelve months ended February 2020

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Base     Bas     Base     Base     Base				An	alysis of Professional Services Expenses for the ty	velve months ended February 2020		Garrett
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International     Inte	177 Legal	FROST BROWN TODD LLC		61,935	61,935 923100	210092175 -PROFESSIONAL S	SERVICES	Dec-2019
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int in del int		FULTON DEVLIN AND POWERS LLC		698	698 923100	14278 -PROFESSIONAL S	SERVICES	Apr-2019
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D)INTON ANGRESS KURTULAPSDINTON ANGRESS KURTULAPINTON ANGRESS KURTULAP </td <td>198 Legal</td> <td>FULTON DEVLIN AND POWERS LLC</td> <td></td> <td>2,674</td> <td>2,674 923100</td> <td>14085 -PROFESSIONAL S</td> <td>SERVICES</td> <td>Mar-2019</td>	198 Legal	FULTON DEVLIN AND POWERS LLC		2,674	2,674 923100	14085 -PROFESSIONAL S	SERVICES	Mar-2019
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BIL       HURNA ADDRESS KURTILLP       2,72       27.0       D1020       D01205       PDRESSNAL SEVICES       D0-201         BIL       HURNA ADDRESS KURTILLP       4,20       4,20       D0100       D01001       PDRESSNAL SEVICES       D0-201         BIL       HURNA ADDRESS KURTILLP       4,20       4,20       200       D010101       PDRESSNAL SEVICES       D0-201         210       HURNA ADDRESS KURTILLP       4,20       4,20       200       D010101       PDRESSNAL SEVICES       D0-201         211       HURNA ADDRESS KURTILLP       6,80       4,80       200       D01001       PDRESSNAL SEVICES       D0-201         211       HURNA ADDRESS KURTILLP       6,80       4,80       200       D01001       PDRESSNAL SEVICES       D0-201         215       HURNA ADDRESS KURTILLP       12,10       2010       D010101       PDRESSNAL SEVICES       D0-201         216       HURNA ADDRESS KURTILLP       12,10       21,10       D010101       PDRESSNAL SEVICES       D0-201         216       HURNA ADDRESS KURTILLP       12,10       D010101       PDRESSNAL SEVICES       D0-201         216       HURNA ADDRESS KURTILLP       12,10       D010101       PDRESSNAL SEVICES       D0-201								Aug-2019
37 Lipid     HINTON ANDREYS KURTILLP     3.19     3.19     230     1001/17     PORTSONAL SERVICES     1001/17       30 Lipid     HINTON ANDREYS KURTILLP     4.14     4.20     1001/17     PORTSONAL SERVICES     1001/17       30 Lipid     HINTON ANDREYS KURTILLP     4.00     4.00     1001/17     PORTSONAL SERVICES     1001/17       30 Lipid     HINTON ANDREYS KURTILLP     4.00     4.00     1001/17     PORTSONAL SERVICES     1001/17       31 Lipid     HINTON ANDREYS KURTILLP     4.00     4.00     1001/17     PORTSONAL SERVICES     1001/17       21 Lipid     HINTON ANDREYS KURTILLP     9.00     7.00     1001/17     PORTSONAL SERVICES     1001/17       21 Lipid     HINTON ANDREYS KURTILLP     10,10     7.00     1001/17     PORTSONAL SERVICES     1001/17       21 Lipid     HINTON ANDREYS KURTILP     12,30     1001/17     PORTSONAL SERVICES     1001/17       21 Lipid     HINTON ANDREYS KURTILP     12,30     100     1001/17     PORTSONAL SERVICES     1001/17       22 Lipid     HINTON ANDREYS KURTILP     12,30     100     1001/17     PORTSONAL SERVICES     1001/17       22 Lipid     HINTON ANDREYS KURTILP     12,30     100     1001/17     PORTSONAL SERVICES     1001/17       22 Lipid								
10 Egg       IUNIX ADDRESS KURTILLP       4.22       200       101 Egg       001 Egg       000000000000000000000000000000000000	207 Legal							
11 Log       HUNTON ADDRINS KURTILLP       4.76								
11 Ligat       HUNTON ANDRUYS KURTH LLP       6.00       6.00       9.00       HUNTON ANDRUYS KURTH LLP       6.00       6.00       9.00         21 Ligat       HUNTON ANDRUYS KURTH LLP       9.75       9.75       9.00       HUNTON ANDRUYS KURTH LLP       6.00       6.00       9.00       HUNTON ANDRUYS KURTH LLP       1.01       1.01       9.00       HUNTON ANDRUYS KURTH LLP       1.01       1.01       9.00       HUNTON ANDRUYS KURTH LLP       1.01       4.01       HUNTON ANDRUYS KURTH LLP       1.01       4.01       HUNTON ANDRUYS KURTH LLP       1.01       4.01       HUNTON ANDRUYS KURTH LP       1.01       4.01       HUNTON ANDRUYS KURTH LP       1.01       1.01       HUNTON ANDRUYS KURTH LP       1.01       1.01       HUNTON ANDR								
11 Lag       11 Lag       9.05       9.00       10.170.07.90.55500A. SEVICES       10.50.90         12 Lag       HINTON ANDERNS KERTILLP       11.47       11.47       11.49       10.10.171.27.90.55500A. SEVICES       10.00.171.20.90.55500A. SEVICES       10.00.171.20.90.5500A. SEVICES       10.00.171.20.90.5500A. SEVICES       10.00.171.20.90.500.5500A. SEVICES       10.00.171.20.90.500.5500A. SEVICES       10.00.171.20.90.500A.	211 Legal	HUNTON ANDREWS KURTH LLP		6,100	6,100 923900	102159277 -PROFESSIONAL S	SERVICES	Oct-2019
11 Laga         110 110 LAB         100 100 LAB         100 110 LAB         4000 SSIMMA         1000 LAB         1000 LAB </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
25 bg/d       HNTN ANDERN'S KIRTH L/P       11,214       9.10       1011695       400ESNONAL SERVICES       Amp-319         21 bg/d       HNTN ANDERN'S KIRTH L/P       11,214       9.10       1011675       400ESNONAL SERVICES       Amp-319         21 bg/d       HNTN ANDERN'S KIRTH L/P       12,65       25,60       1011675       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       30,00       9.300       1121544       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       30,00       9.300       1121544       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       40,43       40.40       9100       1101645       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       40,43       40.40       9100       1101645       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       52,317       92,300       1011625       400ESNONAL SERVICES       Amp-319         22 bg/d       HNTNN ANDERN'S KIRTH L/P       52,347       9300       1011625       400ESNONAL SERVICES       Amp-319         23 bg/d       HNTNN ANDERN'S KIRTH L/P       52,446       9100       1011725       400	213 Legal 214 Legal							
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201 kgl       HINTON ANDREWS KIRTH LLP       23.6       9.290       1011855       9.0058XOAL SERVICES       Jab.201         221 kgl       HINTON ANDREWS KIRTH LLP       44.40       9.210       1011664       9.0058XOAL SERVICES       Jab.201         221 kgl       HINTON ANDREWS KIRTH LLP       44.40       44.41       9.210       1011664       9.0058XOAL SERVICES       Jab.201         221 kgl       HINTON ANDREWS KIRTH LLP       44.71       9.14       9.210       1011644       9.0058XOAL SERVICES       Jab.201         221 kgl       HINTON ANDREWS KIRTH LLP       5.217       7.217       9.210       1016425       9.0058XOAL SERVICES       Jab.201         225 kgl       HINTON ANDREWS KIRTH LLP       5.217       7.217       9.210       1016425       9.0058XOAL SERVICES       Jab.201         226 kgl       HINTON ANDREWS KIRTH LLP       7.343       7.343       9.210       1011645       9.0058XOAL SERVICES       Jab.201         226 kgl       HINTON ANDREWS KIRTH LLP       7.345       7.343       9.210       101174       9.0058XOAL SERVICES       Jab.201         226 kgl       HINTON ANDREWS KIRTH LLP       7.345       7.345       9.210       101174       9.0058XOAL SERVICES       Jab.201         220 kgl       HINT								
21 Legial       HNTON ANDREWS KURTH LLP       44,340       44,340       9210       1010665       PROFESSIONAL SERVICES       Ap-2019         221 Legial       HNTON ANDREWS KURTH LLP       44,04       9210       10117425       PROFESSIONAL SERVICES       De-2019         221 Legial       HNTON ANDREWS KURTH LLP       45,05       45,019       De-2019       De-2019         225 Legial       HNTON ANDREWS KURTH LLP       63,46       9210       DI 1016275       PROFESSIONAL SERVICES       De-2019         226 Legial       HNTON ANDREWS KURTH LLP       75,37       73,33       92100       DI 1016276       PROFESSIONAL SERVICES       De-2019         226 Legial       HNTON ANDREWS KURTH LLP       75,347       73,47       9210       DI 1016276       PROFESSIONAL SERVICES       De-2019         228 Legial       HNTON ANDREWS KURTH LLP       78,477       73,470       9210       DI 101515       PROFESSIONAL SERVICES       De-2019         228 Legial       HNTON ANDREWS KURTH LLP       13,834       9210       DI 101515       PROFESSIONAL SERVICES       De-2019         228 Legial       HNTON ANDREWS KURTH LLP       13,834       9210       DI 101516       PROFESSIONAL SERVICES       De-2019         228 Legial       HNTON ANDREWS KURTH LLP       13,834	219 Legal							
22 Legia       HNTON ANDREWS KURTH LLP       44,471       44,471       9210       10110697       490FESSIONAL SERVICES       De-2019         23 Legia       HNTON ANDREWS KURTH LLP       51,50       51,00       1011614       490FESSIONAL SERVICES       De-2019         24 Legia       HNTON ANDREWS KURTH LLP       51,50       51,00       1011614       490FESSIONAL SERVICES       De-2019         25 Legia       HNTON ANDREWS KURTH LLP       52,13       51,00       10116514       PROFESSIONAL SERVICES       De-2019         22 Legia       HNTON ANDREWS KURTH LLP       73,53       73,53       9210       10116514       PROFESSIONAL SERVICES       Mag-2019         22 Legia       HNTON ANDREWS KURTH LLP       80,602       2310       10115712       PROFESSIONAL SERVICES       Mag-2019         23 Legia       HNTON ANDREWS KURTH LLP       13,63       9310       1011713       PROFESSIONAL SERVICES       Mag-2019         23 Legia       HNTON ANDREWS KURTH LLP       13,63       9310       1011714       PROFESSIONAL SERVICES       Mag-2019         23 Legia       HNTON ANDREWS KURTH LLP       13,64       13,510       1011714       PROFESSIONAL SERVICES       Mag-2019         23 Legia       HNTON ANDREWS KURTH LLP       16,64       13,500								
23 Laja       HNTON ADDENS KURTI LLP       46.963       46.963       9210       10117025 PROFESSIOAL SERVICS       Jac209         224 Laja       HNTON ADDENS KURTI LLP       52.37       52.37       9210       10114275 PROFESSIOAL SERVICS       Jac209         225 Laja       HNTON ADDENS KURTI LLP       63.44       62.10       10114275 PROFESSIOAL SERVICS       Gac2019         225 Laja       HNTON ADDENS KURTI LLP       63.44       62.10       10114275 PROFESSIOAL SERVICS       Gac2019         225 Laja       HNTON ADDENS KURTI LLP       73.53       92.10       1011561 PROFESSIOAL SERVICS       Gac2019         225 Laja       HNTON ADDENS KURTI LLP       73.63       73.53       92.10       10116717 PROFESSIOAL SERVICS       Jac2019         231 Laja       HNTON ADDENS KURTI LLP       13.63       13.60       23.10       10116717 PROFESSIOAL SERVICS       Jac2019         231 Laja       HNTON ADDENS KURTI LLP       13.63       31.610       92.10       10117519 PROFESSIOAL SERVICS       Gac2019         231 Laja       HNTON ADDENS KURTI LLP       13.63       92.10       10117519 PROFESSIOAL SERVICS       Gac2019         231 Laja       INTON ADDENS KURTI LLP       16.31       92.10       10117519 PROFESSIOAL SERVICS       Gac2019       Gac2019       Gac2019 </td <td>221 Legal 222 Legal</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	221 Legal 222 Legal							
22 Legal       HUNTON ANDREWS KURTHI LP       52.17       92.10       10116726       PROFESSIONAL SERVICES       Oc.2019         22 Legal       HUNTON ANDREWS KURTHI LP       73.53       92.10       10116566       PROFESSIONAL SERVICES       Oc.2019         22 Legal       HUNTON ANDREWS KURTHI LP       78.457       92.10       10116356       PROFESSIONAL SERVICES       Mag-2019         22 Legal       HUNTON ANDREWS KURTHI LP       80.602       92.10       10116375       PROFESSIONAL SERVICES       Mag-2019         23 Legal       HUNTON ANDREWS KURTHI LP       80.602       92.10       10115712       PROFESSIONAL SERVICES       Mag-2019         23 Legal       HUNTON ANDREWS KURTHI LP       18.63.49       192.10       10115713       PROFESSIONAL SERVICES       Mag-2019         23 Legal       HUNTON ANDREWS KURTHI LP       18.63.49       92.10       10117134       PROFESSIONAL SERVICES       Mag-2019         23 Legal       HUNTON ANDREWS KURTHI LP       16.63.09       92.10       10117134       PROFESSIONAL SERVICES       Mag-2019         23 Legal       HUNTON ANDREWS KURTHI LP       16.13       92.10       10117134       PROFESSIONAL SERVICES       Co.2019         24 Legal       JONES DAY       11.37       1.137       92.10       33.	222 Legal 223 Legal							
22 Legal         HUNTON ANDREWS KURTH LLP         63,46         63,40         93,00         101167206         PROFESSIONAL SERVICES         0209           22 Legal         HUNTON ANDREWS KURTH LLP         78,457         73,535         73,535         92100         101161385         PROFESSIONAL SERVICES         04929           22 Legal         HUNTON ANDREWS KURTH LLP         78,457         92310         101161385         PROFESSIONAL SERVICES         04929           23 Legal         HUNTON ANDREWS KURTH LLP         123,66         123,65         923100         101167275         PROFESSIONAL SERVICES         04920           23 Legal         HUNTON ANDREWS KURTH LLP         123,64         123,65         923100         10117714         PROFESSIONAL SERVICES         04920           23 Legal         HUNTON ANDREWS KURTH LLP         136,61         923100         1011714         PROFESSIONAL SERVICES         04920           23 Legal         HUNTON ANDREWS KURTH LLP         136,61         923100         1011714         PROFESSIONAL SERVICES         04920           23 Legal         HUNTON ANDREWS KURTH LLP         137         137         25000         1010302         PROFESSIONAL SERVICES         042019           23 Legal         KELER AND HECKMAN LLP         11,54         11,54								
221 Lgal       HUNTON ANDREWS KURTH LLP       73,33       73,33       93,00       101 1650       PROFESSIOAL SERVICES       May209         225 Lgal       HUNTON ANDREWS KURTH LLP       80,002       80,002       93,00       101 1571       PROFESSIOAL SERVICES       Mar209         231 Lgal       HUNTON ANDREWS KURTH LLP       123,656       123,656       93,100       101 1571       PROFESSIOAL SERVICES       Descion         231 Lgal       HUNTON ANDREWS KURTH LLP       138,83       93100       101 1714       PROFESSIOAL SERVICES       Descion         231 Lgal       HUNTON ANDREWS KURTH LLP       136,31       316,310       93100       101 1714       PROFESSIOAL SERVICES       Descion       Desc								
22 Legal         HUNTON ADREWS KURTH LLP         78,457         78,307         73,303         73,304         73,306,35         78,007,853,853,853,853,853,853,853,853,853,853								
20 Legal         HUNTON ANDREWS KURTH LLP         12.36 (a)         12.36 (a) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
231 LegalHUNTON ANDREWS KURTH LLP13.8,3413.8,8493.1010117134PROESSIONAL, SERVICESDe-2019232 LegalJONES DAY695965929003313663PROESSIONAL, SERVICESOrt-2019234 LegalJONES DAY1,1371,137929003330652PROESSIONAL, SERVICESOrt-2019235 LegalIONES DAY1,1371,137929003330652PROESSIONAL, SERVICESOrt-2019235 LegalIONES DAY1,1371,13792900330052PROESSIONAL, SERVICESOrt-2019236 LegalKELLER AND HECKMAN LLP4,287929003900290002PROESSIONAL, SERVICESDe-2019238 LegalKELLER AND HECKMAN LLP4,287929001010302PROESSIONAL, SERVICESDe-2019238 LegalKELLER AND HECKMAN LLP4,14921001011310PROESSIONAL, SERVICESDe-2019240 LegalKELLER AND HECKMAN LLP211,64521164921001011743PROESSIONAL, SERVICESDe-2019241 LegalKELLER AND HECKMAN LLP7171729001010435PROESSIONAL, SERVICESDe-2019241 LegalKELLER AND HECKMAN LLP1,9442140100035PROESSIONAL, SERVICESDe-2019241 LegalKELLER AND HECKMAN LLP1,9541,949921001010435PROESSIONAL, SERVICESDe-2019241 LegalKELLER AND HECKMAN LLP1,9991,999921001009470PROESSIONAL, SERVICESDe-2019241 LegalKE								
221 Legal       HUNTON ANDREN'S KURTH LLP       316.210       316.310       9210       1011751-9-PROESSIONAL SERVICES       Feb-2020         233 Legal       JONES DAY       619       92900       33310623       PROESSIONAL SERVICES       Oc-2019         234 Legal       JONES DAY       1,137       1,137       92900       3330623       PROESSIONAL SERVICES       Oc-2019         235 Legal       KeL GATES       1,137       1,137       92900       3330623       PROESSIONAL SERVICES       Oc-2019         235 Legal       KeL GATES       1,6,538       92900       3330623       PROESSIONAL SERVICES       Oc-2019         237 Legal       KELLER AND HECKMAN LLP       4,287       92900       1010503       PROESSIONAL SERVICES       Feb-2020         238 Legal       KELER AND HECKMAN LLP       1,154       91,144       92900       1010503       PROESSIONAL SERVICES       Feb-2020         241 Legal       KELER AND HECKMAN LLP       11,645       92100       1010743       PROESSIONAL SERVICES       Feb-2020         241 Legal       KELER AND HECKMAN LLP       1,044       92900       1010743       PROESSIONAL SERVICES       Feb-2020         241 Legal       KELER AND HECKMAN LLP       1,956       1,959       92100       100970	230 Legal							
234 LegalJONES DAY1,1371,137923003330653PROESSIONAL SERVICESOc-2019235 LegalKeL GATES1,6371,137923003330653PROESSIONAL SERVICESOc-2019236 LegalKeL GATES1,653816,53892300330653PROESSIONAL SERVICESOc-2019237 LegalKELLER AND HECKMAN LLP4,2874,287923001010503PROESSIONAL SERVICESFeb-2020238 LegalKELLER AND HECKMAN LLP6,1446,1449290010110503PROESSIONAL SERVICESFeb-2020240 LegalKELLER AND HECKMAN LLP1,15421,164921001011731PROESSIONAL SERVICESFeb-2020241 LegalKELLER AND HECKMAN LLP1,0441,0449290010104731PROESSIONAL SERVICESDe-2019242 LegalKELLER AND HECKMAN LLP1,0541,054921001009370PROESSIONAL SERVICESJan-2019243 LegalKELLER AND HECKMAN LLP1,9561,959921001009470PROESSIONAL SERVICESJan-2019244 LegalKELER AND HECKMAN LLP2,9772,9792,97001009470PROESSIONAL SERVICESJan-2019245 LegalKELER AND HECKMAN LLP2,0622,0622,9001009502PROESSIONAL SERVICESJan-2019246 LegalKELER AND HECKMAN LLP3,5673,567929001009652PROESSIONAL SERVICESJan-2019247 LegalKELER AND HECKMAN LLP3,5673,567929001009652PROESSIONAL SERVICES	232 Legal	HUNTON ANDREWS KURTH LLP		16,310	316,310 923100	101175149 -PROFESSIONAL S	SERVICES	
25 LegalIONES DAY1,1371,137923003330552PORESSIONAL.SERVICES $Ore.2019$ 25 LegalKEL CATES16,53816,538923900330052PORESSIONAL.SERVICES $Ore.2019$ 27 LegalKEL LER AND HECKMAN LLP4,2879239001010302PORESSIONAL.SERVICES $Ore.2019$ 28 LegalKEL LER AND HECKMAN LLP4,2879239001010303PORESSIONAL.SERVICES $Ore.2019$ 23 LegalKEL LER AND HECKMAN LLP6,1446,14492390010107513PROFESSIONAL.SERVICES $Ore.2019$ 240 LegalKEL LER AND HECKMAN LLP11,5149210010117513PROFESSIONAL.SERVICES $Ore.2019$ 241 LegalKEL LER AND HECKMAN LLP7117119239001010451PROFESSIONAL.SERVICES $Ore.2019$ 241 LegalKEL LER AND HECKMAN LLP1,9441,94492390010109370PROFESSIONAL.SERVICES $Ore.2019$ 241 LegalKEL LER AND HECKMAN LLP1,9451,949921001009370PROFESSIONAL.SERVICES $Ore.2019$ 241 LegalKEL LER AND HECKMAN LLP1,9991,999921001009470PROFESSIONAL.SERVICES $Ore.2019$ 244 LegalKEL LER AND HECKMAN LLP2,9722,2772,277929001009491PROFESSIONAL.SERVICES $Ore.2019$ 245 LegalKEL LER AND HECKMAN LLP2,9022,9021009491PROFESSIONAL.SERVICES $Ore.2019$ 246 LegalKEL LER AND HECKMAN LLP3,5673,557929001009652P								
236 LegalKeL GATES16.53816.53892.9003692799PADESESIONAL SERVICESDe-2019237 LegalKELLER AND HECKMAN LLP6.446.4492.9001010503PADESESIONAL SERVICESFeb-2020238 LegalKELLER AND HECKMAN LLP6.14492.90010110503PADESESIONAL SERVICESFeb-2020240 LegalKELLER AND HECKMAN LLP11.514211.6492.10010117313PADESESIONAL SERVICESFeb-2020241 LegalKELLER AND HECKMAN LLP21.64592.10010101731PADESESIONAL SERVICESFeb-2020241 LegalKELLER AND HECKMAN LLP7.0717.0792.9001010473PADESESIONAL SERVICESFeb-2020242 LegalKELLER AND HECKMAN LLP1.94692.9001009370PADESESIONAL SERVICESJam.2019243 LegalKELLER AND HECKMAN LLP1.9961.99992.1001009470PADESESIONAL SERVICESJam.2019244 LegalKELLER AND HECKMAN LLP2.9072.2772.2772.9701009470PADESESIONAL SERVICESJam.2019244 LegalKELLER AND HECKMAN LLP2.0622.0622.9001009502PADESESIONAL SERVICESJam.2019247 LegalKELLER AND HECKMAN LLP3.5673.5792.9001009502PADESESIONAL SERVICESJam.2019247 LegalKELLER AND HECKMAN LLP3.5673.5792.9001009502PADESESIONAL SERVICESJam.2019247 LegalKELLER AND HECKMAN LLP3.5673.5792.9001009502 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
23 Legal       KELER AND HECKMAN LLP       6,144       6,144       9290       1010503 -PROESSIONAL SERVICES       Feb-200         23 Legal       KELER AND HECKMAN LLP       11,514       211,645       9210       10117313 -PROESSIONAL SERVICES       Feb-200         24 Legal       KELER AND HECKMAN LLP       71       771       779       92900       1010731 - PROESSIONAL SERVICES       Feb-200         24 Legal       KELER AND HECKMAN LLP       771       771       779       92900       1009370 - PROESSIONAL SERVICES       De-2019         24 Legal       KELER AND HECKMAN LLP       1,044       92900       1009370 - PROESSIONAL SERVICES       Jam.2019         24 Legal       KELER AND HECKMAN LLP       1,956       1.959       92100       1009470 - PROESSIONAL SERVICES       Jam.2019         24 Legal       KELER AND HECKMAN LLP       2,97       2,979       220900       1009470 - PROESSIONAL SERVICES       Jam.2019         24 Legal       KELER AND HECKMAN LLP       2,027       2,029       1009502 - PROESSIONAL SERVICES       May.2019         24 Legal       KELER AND HECKMAN LLP       2,02       2,029       1009502 - PROESSIONAL SERVICES       May.2019         24 Legal       KELER AND HECKMAN LLP       3,567       3,579       29900       1009652 - PR		K&L GATES						
29 LegalKELLER AND HECKMAN LLP11,51411,5149210010117510-PROESSIONAL SERVICESFeb-2020240 LEga AND HECKMAN LLP211,645211,6459291001010435-PROESSIONAL SERVICESFeb-2020241 LegalKELLER AND HECKMAN LLP771771929001000435-PROESSIONAL SERVICESJun-2019243 LegalKELLER AND HECKMAN LLP1,9441,9499290010095942-PROESSIONAL SERVICESJun-2019243 LegalKELLER AND HECKMAN LLP1,9591,9599210010095942-PROESSIONAL SERVICESAug-2019244 LegalKELLER AND HECKMAN LLP2,9772,277923001009457-PROESSIONAL SERVICESAug-2019245 LegalKELLER AND HECKMAN LLP2,972,277923001009450-PROESSIONAL SERVICESAug-2019245 LegalKELLER AND HECKMAN LLP2,6022,6029250010096502-PROESSIONAL SERVICESAug-2019247 LegalKELLER AND HECKMAN LLP3,5673,5779290010096502-PROESSIONAL SERVICESDec-2019247 LegalKELLER AND HECKMAN LLP3,5673,577929001009450-PROESSIONAL SERVICESDec-2019248 LegalKELLER AND HECKMAN LLP3,5673,571929001009450-PROESSIONAL SERVICESDec-2019249 LegalKELLER AND HECKMAN LLP3,5673,571929001009450-PROESSIONAL SERVICESDec-2019249 LegalKELLER AND HECKMAN LLP3,5673,571929001009450-PROESSIONAL SERVICESDec-2019249 LegalKELLER AND HECKMAN								
240 Legal         KELLER AND HECKMAN LIP         211,645         231,645         92300         101173413         PROFESSIONAL SERVICES         Feb-2020           241 Legal         KELLER AND HECKMAN LIP         771         771         92300         1010435         PROFESSIONAL SERVICES         Jm-2019           242 Legal         KELLER AND HECKMAN LIP         1,944         1,044         92900         1009593         PROFESSIONAL SERVICES         Jm-2019           243 Legal         KELLER AND HECKMAN LIP         1,936         1,936         92100         1009593         PROFESSIONAL SERVICES         Jm-2019           244 Legal         KELLER AND HECKMAN LIP         1,999         1,999         292100         10094340         PROFESSIONAL SERVICES         Jm-2019           245 Legal         KELLER AND HECKMAN LIP         2,297         92900         10094340         PROFESSIONAL SERVICES         Aug-2019           246 Legal         KELLER AND HECKMAN LIP         2,002         2,002         29000         10094340         PROFESSIONAL SERVICES         Aug-2019           241 Legal         KELLER AND HECKMAN LIP         3,152         3,152         92300         1001020         PROFESSIONAL SERVICES         Dec-2019           244 Legal         KELLER AND HECKMAN LIP         3,567								
241 Legal         KELLER AND HECKMAN LLP         771         771         92900         1010435 - PKOESSIONAL, SERVICES         Dec-2019           242 Legal         KELLER AND HECKMAN LLP         1044         1.044         92900         1009503 - PKOESSIONAL, SERVICES         Jm. 2019           243 Legal         KELLER AND HECKMAN LLP         1.936         92100         1009503 - PKOESSIONAL, SERVICES         Jm. 2019           244 Legal         KELLER AND HECKMAN LLP         1.999         1.999         92010         10094570 - PKOESSIONAL, SERVICES         Jm. 2019           245 Legal         KELLER AND HECKMAN LLP         2.977         2.97         92300         1009450 - PKOESSIONAL, SERVICES         May-2019           246 Legal         KELLER AND HECKMAN LLP         2.907         2.97         92300         1009503 - PKOESSIONAL, SERVICES         May-2019           247 Legal         KELLER AND HECKMAN LLP         2.907         2.97         92900         1009503 - PKOESSIONAL, SERVICES         May-2019           247 Legal         KELER AND HECKMAN LLP         3.152         3.152         92900         1001020 - PKOESSIONAL, SERVICES         May-2019           248 Lega         KELER AND HECKMAN LLP         3.567         3.579         92900         10010120 - PKOESSIONAL, SERVICES         May-2019 <t< td=""><td>240 Legal</td><td>KELLER AND HECKMAN LLP</td><td></td><td></td><td>211,645 923100</td><td>101173413 -PROFESSIONAL S</td><td>SERVICES</td><td>Feb-2020</td></t<>	240 Legal	KELLER AND HECKMAN LLP			211,645 923100	101173413 -PROFESSIONAL S	SERVICES	Feb-2020
241 Legal         KELLER AND HECKMAN LLP         1,936         1,936         92100         10095943-FROESSIONAL.SERVICES         Aug-2019           244 Legal         KELLER AND HECKMAN LLP         1,999         1,999         929100         1009470-PROFESSIONAL.SERVICES         Aug-2019           245 Legal         KELLER AND HECKMAN LLP         2,297         2,29         92900         10095403-FROESSIONAL.SERVICES         May-2019           246 Legal         KELLER AND HECKMAN LLP         2,602         2,602         2,602         02600         10096502-FROESSIONAL.SERVICES         May-2019           247 Legal         KELLER AND HECKMAN LLP         2,602         2,602         2,500         10095042-FROESSIONAL.SERVICES         May-2019           247 Legal         KELLER AND HECKMAN LLP         3,152         3,152         3,152         3,152         3,152         3,157         92900         1001920-FROESSIONAL SERVICES         May-2019           248 Legal         KELLER AND HECKMAN LLP         3,567         3,579         92900         1001920-FROESSIONAL SERVICES         May-2019           249 Legal         KELLER AND HECKMAN LLP         3,567         3,579         92900         10019249         PROESSIONAL SERVICES         May-2019           249 Legal         KELLER AND HECKMAN LLP         3,	241 Legal	KELLER AND HECKMAN LLP		771	771 923900	10100435 -PROFESSIONAL S	SERVICES	Dec-2019
244 Legal         KELLER AND HECKMAN LLP         1,999         92300         1009470-PROFESSIONAL SERVICES         Jm-2019           245 Legal         KELLER AND HECKMAN LLP         2,97         2,97         2,90         1009349 + PROFESSIONAL SERVICES         May-2019           246 Legal         KELLER AND HECKMAN LLP         2,602         2,602         2,900         1009349 + PROFESSIONAL SERVICES         Aug-2019           247 Legal         KELLER AND HECKMAN LLP         3,152         9,2900         1001202 - PROFESSIONAL SERVICES         Aug-2019           248 Legal         KELLER AND HECKMAN LLP         3,152         9,2900         1001202 - PROFESSIONAL SERVICES         Dec-2019           248 Legal         KELLER AND HECKMAN LLP         3,567         3,567         3,507         3,617         9,2900         1001122 - PROFESSIONAL SERVICES         Dec-2019           249 Legal         KELLER AND HECKMAN LLP         3,911         3,911         9,2900         1001122 - PROFESSIONAL SERVICES         May-2019								
245 Legal         KELLER AND HECKMAN LLP         2,297         9290         1009349 - PROFESSIONAL SERVICES         May-2019           246 Legal         KELLER AND HECKMAN LLP         2,602         2,209         92900         10096502 - PROFESSIONAL SERVICES         Aug-2019           247 Legal         KELLER AND HECKMAN LLP         3,152         3,152         92900         10102302 - PROFESSIONAL SERVICES         Dec-2019           248 Legal         KELLER AND HECKMAN LLP         3,567         92900         1010122 - PROFESSIONAL SERVICES         Dec-2019           249 Legal         KELLER AND HECKMAN LLP         3,567         92900         1001122 - PROFESSIONAL SERVICES         Dec-2019           249 Legal         KELLER AND HECKMAN LLP         3,567         92900         1001122 - PROFESSIONAL SERVICES         Dec-2019           249 Legal         KELLER AND HECKMAN LLP         3,911         3,911         92900         1001122 - PROFESSIONAL SERVICES         Dec-2019	243 Legal 244 Legal							
247 Legal         KELLER AND HECKMAN LLP         3.152         3.152         9.29900         10102302_PROFESSIONAL_SERVICES         De-2019           248 Legal         KELLER AND HECKMAN LLP         3.567         3.567         9.3900         10011122_PROFESSIONAL_SERVICES         De-2019           249 Legal         KELLER AND HECKMAN LLP         3.911         9.21900         10092491_PROFESSIONAL SERVICES         May-2019	245 Legal	KELLER AND HECKMAN LLP		2,297	2,297 923900	10093494 -PROFESSIONAL S	SERVICES	May-2019
248         KELLER AND HECKMAN LLP         3,567         3,567         923900         10101122         PROFESSIONAL SERVICES         Dec-2019           249         Legal         KELLER AND HECKMAN LLP         3,911         3,911         923900         10092491         PROFESSIONAL SERVICES         Dec-2019								
249 Legal         KELLER AND HECKMAN LLP         3,91         3,91         92390         10092491 - PROFESSIONAL SERVICES         May-2019	247 Legal 248 Legal							
	249 Legal	KELLER AND HECKMAN LLP		3,911	3,911 923900	10092491 -PROFESSIONAL S	SERVICES	May-2019
		KELLER AND HECKMAN LLP		4,214	4,214 923900	10102303 -PROFESSIONAL S	SERVICES	Dec-2019

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#### KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020

0	
	Garrett

				Anal	ysis of Professional Services Expense	es for the twelve months ended February 2020	Garrett
(A)		(B)	(C)	( <b>D</b> )	(E) (F)	(G) (H)	(1)
Line No. Type 251 Legal	Vendor Name KELLER AND HECKMAN LLP	Rate Case	Audit	Other 4.615	Total Account 4.615 923100	Invoice Description 10097051 -PROFESSIONAL SERVICES	Period Sep-2019
251 Legal 252 Legal	KELLER AND HECKMAN LLP			4,691	4,691 923100	1009/031 + ROFESSIONAL SERVICES	Oct-2019
253 Legal	KELLER AND HECKMAN LLP			6,106	6,106 923900	10099248 -PROFESSIONAL SERVICES	Oct-2019
254 Legal 255 Legal	KELLER AND HECKMAN LLP KELLER AND HECKMAN LLP			8,859 8,949	8,859 923900 8,949 923900	10100436 - PROFESSIONAL SERVICES 10101123 - PROFESSIONAL SERVICES	Dec-2019 Dec-2019
255 Legal	KELLER AND HECKMAN LLP KELLER AND HECKMAN LLP			24,163	24,163 923900	10101123 - PROFESSIONAL SERVICES 10091280 - PROFESSIONAL SERVICES	Dec-2019 Apr-2019
257 Legal	LANGLEY & BROMBERG LLC			936	936 923100	1242 -PROFESSIONAL SERVICES	Aug-2019
258 Legal	LANGLEY & BROMBERG LLC			936	936 923100	1314 -PROFESSIONAL SERVICES 1388 -PROFESSIONAL SERVICES	Oct-2019
259 Legal 260 Legal	LANGLEY & BROMBERG LLC LANGLEY & BROMBERG LLC			975 2,067	975 923100 2,067 923100	1388 -PROFESSIONAL SERVICES 1259 -PROFESSIONAL SERVICES	Dec-2019 Oct-2019
261 Legal	LANGLEY & BROMBERG LLC			2,730	2,730 923100	1243 -PROFESSIONAL SERVICES	Aug-2019
262 Legal	LANGLEY & BROMBERG LLC			2,817	2,817 923100	1437 -PROFESSIONAL SERVICES	Feb-2020
263 Legal 264 Legal	LANGLEY & BROMBERG LLC LANGLEY & BROMBERG LLC			2,886 4,095	2,886 923100 4,095 923100	1352 -PROFESSIONAL SERVICES 1164 -PROFESSIONAL SERVICES	Dec-2019 Jun-2019
265 Legal	LANGLEY & BROMBERG LLC			6,138	6,138 923100	1260 -PROFESSIONAL SERVICES	Oct-2019
266 Legal	MIDDLETON AND REUTLINGER PSC			1,712	1,712 923100	272009 -PROFESSIONAL SERVICES	Apr-2019
267 Legal 268 Legal	MULLINS HARRIS JESSEE AND DOTSON PC MULLINS HARRIS JESSEE AND DOTSON PC			525 1,571	525 923100 1,571 923100	140-0601-6 -PROFESSIONAL SERVICES 140-059F-11 -PROFESSIONAL SERVICES	Sep-2019 Sep-2019
269 Legal	ROBINSON AND MCELWEE PLLC			1,040	1,040 923100	1170754 - PROFESSIONAL SERVICES	Dec-2019
270 Legal	ROBINSON AND MCELWEE PLLC			2,730	2,730 923100	1168251 -PROFESSIONAL SERVICES	Sep-2019
271 Legal	ROBINSON AND MCELWEE PLLC STOLL KEENON OGDEN PLLC			5,398 508	5,398 923100	1169477 - PROFESSIONAL SERVICES 923470 - PROFESSIONAL SERVICES	Dec-2019
272 Legal 273 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			539	508 923100 539 923900	923470 - PROFESSIONAL SERVICES 923426 - PROFESSIONAL SERVICES	Feb-2020 Feb-2020
274 Legal	STOLL KEENON OGDEN PLLC			653	653 923100	923458 -PROFESSIONAL SERVICES	Feb-2020
275 Legal	STOLL KEENON OGDEN PLLC			892	892 923100	923427 -PROFESSIONAL SERVICES	Feb-2020
276 Legal 277 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,063 1,260	1,063 923900 1,260 923100	923428 -PROFESSIONAL SERVICES 973473 -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
277 Legal 278 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,200	1,707 923100	2234/3 - PROFESSIONAL SERVICES	Feb-2020
279 Legal	STOLL KEENON OGDEN PLLC			1,752	1,752 923100	923456 -PROFESSIONAL SERVICES	Feb-2020
280 Legal	STOLL KEENON OGDEN PLLC			2,080	2,080 923100	921453 - PROFESSIONAL SERVICES	Feb-2020
281 Legal 282 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			2,499 4 220	2,499 923100 4,220 923100	923464 -PROFESSIONAL SERVICES 923449 -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
283 Legal	STOLL KEENON OGDEN PLLC			5,586	5,586 923900	92340 - PROFESSIONAL SERVICES	Feb-2020
284 Legal	STOLL KEENON OGDEN PLLC			5,847	5,847 923100	923482 -PROFESSIONAL SERVICES	Feb-2020
285 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			7,809 11,580	7,809 923100 11,580 923900	923478 - PROFESSIONAL SERVICES 923481 - PROFESSIONAL SERVICES	Feb-2020 Feb-2020
286 Legal 287 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			533	533 923100	923461 - PROFESSIONAL SERVICES 907108 - PROFESSIONAL SERVICES	Peb-2020 Aug-2019
288 Legal	STOLL KEENON OGDEN PLLC			561	561 923100	903771 -PROFESSIONAL SERVICES	Jun-2019
289 Legal	STOLL KEENON OGDEN PLLC			562	562 923100	910614 -PROFESSIONAL SERVICES	Aug-2019
290 Legal 291 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			575 583	575 923900 583 923900	903762 -PROFESSIONAL SERVICES 910618 -PROFESSIONAL SERVICES	Jun-2019 Aug-2019
291 Legal 292 Legal	STOLL KEENON OGDEN PLLC			585	585 923100	910016 TROFESSIONAL SERVICES 91895 - PROFESSIONAL SERVICES	Aug-2019 Dec-2019
293 Legal	STOLL KEENON OGDEN PLLC			626	626 923100	916864 -PROFESSIONAL SERVICES	Dec-2019
294 Legal	STOLL KEENON OGDEN PLLC			644	644 923900	912656 - PROFESSIONAL SERVICES	Sep-2019
295 Legal 296 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			660 670	660 923100 670 923100	914978 -PROFESSIONAL SERVICES 910612 -PROFESSIONAL SERVICES	Nov-2019 Aug-2019
297 Legal	STOLL KEENON OGDEN PLLC			713	713 923100	908383 -PROFESSIONAL SERVICES	Jul-2019
298 Legal	STOLL KEENON OGDEN PLLC			720	720 923100	912635 -PROFESSIONAL SERVICES	Oct-2019
299 Legal 300 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			756 768	756 923900 768 923100	904814 - PROFESSIONAL SERVICES 908382 - PROFESSIONAL SERVICES	Jun-2019 Jul-2019
301 Legal	STOLL KEENON OGDEN PLLC			700	771 923900	921419 - PROFESSIONAL SERVICES	Feb-2020
302 Legal	STOLL KEENON OGDEN PLLC			780	780 923100	899916 -PROFESSIONAL SERVICES	Mar-2019
303 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			780 798	780 923100 798 923900	921459 -PROFESSIONAL SERVICES 910592 -PROFESSIONAL SERVICES	Feb-2020 Aug-2019
304 Legal 305 Legal	STOLL KEENON OGDEN PLLC			815	815 923900	91052 - PROFESSIONAL SERVICES 907110 - PROFESSIONAL SERVICES	Aug-2019 Jul-2019
306 Legal	STOLL KEENON OGDEN PLLC			820	820 923100	923457 -PROFESSIONAL SERVICES	Feb-2020
307 Legal	STOLL KEENON OGDEN PLLC			824	824 923900	902850 - PROFESSIONAL SERVICES	Apr-2019
308 Legal 309 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			829 844	829 923100 844 923100	903778 -PROFESSIONAL SERVICES 914976 -PROFESSIONAL SERVICES	Jun-2019 Oct-2019
310 Legal	STOLL KEENON OGDEN PLLC			846	846 923100	918972 -PROFESSIONAL SERVICES	Dec-2019
311 Legal	STOLL KEENON OGDEN PLLC			855	855 923100	899929 -PROFESSIONAL SERVICES	Apr-2019
312 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			857 863	857 923100 863 923100	908362 -PROFESSIONAL SERVICES 923447 -PROFESSIONAL SERVICES	Jul-2019 Feb-2020
313 Legal 314 Legal	STOLL KEENON OGDEN PLLC			863	863 923900	921456 - PROFESSIONAL SERVICES	Feb-2020
315 Legal	STOLL KEENON OGDEN PLLC			929	929 923100	903797 -PROFESSIONAL SERVICES	Jun-2019
316 Legal	STOLL KEENON OGDEN PLLC			944	944 923100	912625 -PROFESSIONAL SERVICES	Oct-2019
317 Legal 318 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			961 974	961 923900 974 923100	912621 -PROFESSIONAL SERVICES 902857 -PROFESSIONAL SERVICES	Oct-2019 Apr-2019
319 Legal	STOLL KEENON OGDEN PLLC			1,044	1,044 923900	914987 - PROFESSIONAL SERVICES	Oct-2019
320 Legal	STOLL KEENON OGDEN PLLC			1,054	1,054 923100	902922 -PROFESSIONAL SERVICES	May-2019
321 Legal	STOLL KEENON OGDEN PLLC			1,056	1,056 923900	899903 -PROFESSIONAL SERVICES 910653 -PROFESSIONAL SERVICES	Mar-2019
322 Legal 323 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,088 1,160	1,088 923100 1,160 923100	910653 - PROFESSIONAL SERVICES 912633 - PROFESSIONAL SERVICES	Aug-2019 Oct-2019
324 Legal	STOLL KEENON OGDEN PLLC			1,162	1,162 923100	916838 -PROFESSIONAL SERVICES	Dec-2019
325 Legal	STOLL KEENON OGDEN PLLC			1,179	1,179 923100	916861 - PROFESSIONAL SERVICES	Dec-2019
326 Legal 327 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,182	1,182 923100 1,193 923100	902864 -PROFESSIONAL SERVICES 915185 -PROFESSIONAL SERVICES	Apr-2019 Oct-2019
327 Legal 328 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,195	1,206 923100	915163 - PROFESSIONAL SERVICES 902924 - PROFESSIONAL SERVICES	May-2019
329 Legal	STOLL KEENON OGDEN PLLC			1,210	1,210 923100	921448 - PROFESSIONAL SERVICES	Feb-2020
330 Legal	STOLL KEENON OGDEN PLLC			1,225	1,225 923900	921460 -PROFESSIONAL SERVICES 899904 -PROFESSIONAL SERVICES	Feb-2020
331 Legal 332 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,244 1,244	1,244 923100 1,244 923100	899904 -PROFESSIONAL SERVICES 916824 -PROFESSIONAL SERVICES	Mar-2019 Dec-2019
333 Legal	STOLL KEENON OGDEN PLLC			1,336	1,336 923900	916823 -PROFESSIONAL SERVICES	Dec-2019
334 Legal	STOLL KEENON OGDEN PLLC			1,360	1,360 923100	910599 -PROFESSIONAL SERVICES	Aug-2019

#### Page 6 of 24

						Case No. 20	20-00349		
				Ana	lysis of Prof	essional Services Expenses fo	or the twelve months ended February 2020		Garrett
( <b>A</b> )		( <b>B</b> )	(C)	( <b>D</b> )	(F)	<b>(F</b> )	(G)	(H)	Garrett
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total	Account	Invoice	Description	Period
335 Legal	STOLL KEENON OGDEN PLLC			1,551		1,551 923100	907104 -PROFESSIONAL SERVICES		Jul-2019
336 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,622 1,639		1,622 923900	903775 -PROFESSIONAL SERVICES 914950 -PROFESSIONAL SERVICES		Jun-2019
337 Legal 338 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,639		1,639 923900 1,687 923100	914950 -PROFESSIONAL SERVICES 923467 -PROFESSIONAL SERVICES		Oct-2019 Feb-2020
339 Legal	STOLL KEENON OGDEN PLLC			1,691		1,691 923900	916851 -PROFESSIONAL SERVICES		Dec-2019
340 Legal	STOLL KEENON OGDEN PLLC			1,774		1,774 923100	907106 -PROFESSIONAL SERVICES		Jul-2019
341 Legal	STOLL KEENON OGDEN PLLC			1,795		1,795 923900	908368 -PROFESSIONAL SERVICES		Sep-2019
342 Legal 343 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,834 1,839		1,834 923900 1,839 923100	918976 -PROFESSIONAL SERVICES 921454 -PROFESSIONAL SERVICES		Dec-2019 Feb-2020
344 Legal	STOLL KEENON OGDEN PLLC			1,861		1,861 923900	899928 -PROFESSIONAL SERVICES		Mar-2019
345 Legal	STOLL KEENON OGDEN PLLC			1,865		1,865 923100	912646 -PROFESSIONAL SERVICES		Sep-2019
346 Legal	STOLL KEENON OGDEN PLLC			1,871		1,871 923100	921452 -PROFESSIONAL SERVICES		Feb-2020
347 Legal 348 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			1,897 1,910		1,897 923100 1,910 923100	910613 -PROFESSIONAL SERVICES 916831 -PROFESSIONAL SERVICES		Aug-2019 Dec-2019
349 Legal	STOLL KEENON OGDEN PLLC			2.025		2.025 923100	903782 -PROFESSIONAL SERVICES		Jun-2019
350 Legal	STOLL KEENON OGDEN PLLC			2,072		2,072 923100	914955 -PROFESSIONAL SERVICES		Nov-2019
351 Legal	STOLL KEENON OGDEN PLLC			2,099		2,099 923100	908379 -PROFESSIONAL SERVICES 902855 -PROFESSIONAL SERVICES		Jul-2019
352 Legal 353 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			2,132 2.151		2,132 923100 2,151 923100	902855 -PROFESSIONAL SERVICES 903795 -PROFESSIONAL SERVICES		Apr-2019 Jun-2019
354 Legal	STOLL KEENON OGDEN PLLC			2,131		2,240 923900	903/93 4 ROLESSIONAL SERVICES 907118 -PROFESSIONAL SERVICES		Jul-2019 Jul-2019
355 Legal	STOLL KEENON OGDEN PLLC			2,300		2,300 923100	907131 -PROFESSIONAL SERVICES		Jul-2019
356 Legal	STOLL KEENON OGDEN PLLC			2,322		2,322 923100	914992 -PROFESSIONAL SERVICES		Oct-2019
357 Legal 358 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			2,333		2,333 923900 2,392 923100	918988 -PROFESSIONAL SERVICES 916862 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
359 Legal	STOLL KEENON OGDEN PLLC			2,392 2,480		2,480 923100	910802 -PROFESSIONAL SERVICES 916849 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
360 Legal	STOLL KEENON OGDEN PLLC			2,480		2,480 923100	916863 -PROFESSIONAL SERVICES		Dec-2019
361 Legal	STOLL KEENON OGDEN PLLC			2,490		2,490 923100	900248 -PROFESSIONAL SERVICES		Mar-2019
362 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			2,561		2,561 923100	908774 -PROFESSIONAL SERVICES 908371 -PROFESSIONAL SERVICES		Jul-2019
363 Legal 364 Legal	STOLL KEENON OGDEN PLLC			2,673 2,789		2,673 923100 2,789 923100	908371 -PROFESSIONAL SERVICES 918980 -PROFESSIONAL SERVICES		Jul-2019 Dec-2019
365 Legal	STOLL KEENON OGDEN PLLC			2,901		2,901 923100	902877 -PROFESSIONAL SERVICES		May-2019
366 Legal	STOLL KEENON OGDEN PLLC			2,919		2,919 923900	910656 -PROFESSIONAL SERVICES		Sep-2019
367 Legal	STOLL KEENON OGDEN PLLC			2,998		2,998 923900	916855 -PROFESSIONAL SERVICES		Dec-2019
368 Legal 369 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			3,037 3,099		3,037 923100 3,099 923100	910605 -PROFESSIONAL SERVICES 923433 -PROFESSIONAL SERVICES		Aug-2019 Feb-2020
370 Legal	STOLL KEENON OGDEN PLLC			3,209		3,209 923900	899901 -PROFESSIONAL SERVICES		Mar-2019
371 Legal	STOLL KEENON OGDEN PLLC			3,223		3,223 923100	910647 -PROFESSIONAL SERVICES		Aug-2019
372 Legal	STOLL KEENON OGDEN PLLC			3,328		3,328 923100	912630 -PROFESSIONAL SERVICES		Sep-2019
373 Legal 374 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			3,360 3,645		3,360 923100 3,645 923100	914962 -PROFESSIONAL SERVICES 908364 -PROFESSIONAL SERVICES		Nov-2019 Jul-2019
375 Legal	STOLL KEENON OGDEN PLLC			3,747		3,747 923100	908304 - PROFESSIONAL SERVICES 921441 - PROFESSIONAL SERVICES		Feb-2020
376 Legal	STOLL KEENON OGDEN PLLC			3,927		3,927 923900	918982 -PROFESSIONAL SERVICES		Dec-2019
377 Legal	STOLL KEENON OGDEN PLLC			3,991		3,991 923100	910660 -PROFESSIONAL SERVICES		Aug-2019
378 Legal 379 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			4,012 4,057		4,012 923900 4,057 923100	921437 -PROFESSIONAL SERVICES 918994 -PROFESSIONAL SERVICES		Feb-2020 Dec-2019
380 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			4,057		4,085 923100	918994 -PROFESSIONAL SERVICES 907130 -PROFESSIONAL SERVICES		Jul-2019
381 Legal	STOLL KEENON OGDEN PLLC			4,238		4,238 923100	903792 -PROFESSIONAL SERVICES		Jun-2019
382 Legal	STOLL KEENON OGDEN PLLC			4,271		4,271 923100	918963 -PROFESSIONAL SERVICES		Dec-2019
383 Legal	STOLL KEENON OGDEN PLLC			4,283		4,283 923100	921444 -PROFESSIONAL SERVICES		Feb-2020
384 Legal 385 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			4,298 4,364		4,298 923100 4,364 923100	918993 -PROFESSIONAL SERVICES 918969 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
386 Legal	STOLL KEENON OGDEN PLLC			4,400		4,400 923900	910654 -PROFESSIONAL SERVICES		Aug-2019
387 Legal	STOLL KEENON OGDEN PLLC			4,403		4,403 923100	914983 -PROFESSIONAL SERVICES		Dec-2019
388 Legal	STOLL KEENON OGDEN PLLC			4,569		4,569 923900	908360 -PROFESSIONAL SERVICES		Jul-2019
389 Legal 390 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			4,682 4,812		4,682 923900 4,812 923100	918997 -PROFESSIONAL SERVICES 899918 -PROFESSIONAL SERVICES		Dec-2019 Mar-2019
390 Legal 391 Legal	STOLL KEENON OGDEN PLLC			4,812		4,812 923100	907105 -PROFESSIONAL SERVICES		Jul-2019
392 Legal	STOLL KEENON OGDEN PLLC			4,961		4,961 923900	908772 -PROFESSIONAL SERVICES		Jul-2019
393 Legal	STOLL KEENON OGDEN PLLC			5,049		5,049 923100	917337 -PROFESSIONAL SERVICES		Dec-2019
394 Legal 395 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			5,058 5,235		5,058 923900 5,235 923100	914979 -PROFESSIONAL SERVICES 899927 -PROFESSIONAL SERVICES		Oct-2019 Mar-2019
395 Legal	STOLL KEENON OGDEN PLLC			5,348		5,348 923900	916857 -PROFESSIONAL SERVICES		Dec-2019
397 Legal	STOLL KEENON OGDEN PLLC			5,544		5,544 923100	908366 -PROFESSIONAL SERVICES		Jul-2019
398 Legal	STOLL KEENON OGDEN PLLC			5,559		5,559 923900	912653 -PROFESSIONAL SERVICES		Oct-2019
399 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			5,758 5,945		5,758 923100 5,945 923100	907125 -PROFESSIONAL SERVICES 899910 -PROFESSIONAL SERVICES		Jul-2019 Mar-2019
400 Legal 401 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			5,945		5,945 923100	999910 -PROFESSIONAL SERVICES 907102 -PROFESSIONAL SERVICES		Mar-2019 Jul-2019
402 Legal	STOLL KEENON OGDEN PLLC			5,979		5,979 923100	902919 -PROFESSIONAL SERVICES		May-2019
403 Legal	STOLL KEENON OGDEN PLLC			6,110		6,110 923100	912628 -PROFESSIONAL SERVICES		Sep-2019
404 Legal	STOLL KEENON OGDEN PLLC			6,221		6,221 923100	914959 -PROFESSIONAL SERVICES		Dec-2019
405 Legal 406 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			6,269 6,323		6,269 923100 6,323 923900	921422 -PROFESSIONAL SERVICES 910651 -PROFESSIONAL SERVICES		Feb-2020 Oct-2019
400 Legal 407 Legal	STOLL KEENON OGDEN PLLC			6,451		6,451 923100	904811 -PROFESSIONAL SERVICES		Jun-2019
408 Legal	STOLL KEENON OGDEN PLLC			6,627		6,627 923100	899931 -PROFESSIONAL SERVICES		Mar-2019
409 Legal	STOLL KEENON OGDEN PLLC			6,827		6,827 923100	915188 -PROFESSIONAL SERVICES		Oct-2019
410 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			7,291		7,291 923900 7,633 923900	912648 -PROFESSIONAL SERVICES 916844 -PROFESSIONAL SERVICES		Sep-2019 Dec-2019
411 Legal 412 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			7,633 7,722		7,722 923100	916844 -PROFESSIONAL SERVICES 903786 -PROFESSIONAL SERVICES		Jun-2019
413 Legal	STOLL KEENON OGDEN PLLC			7,797		7,797 923100	917340 -PROFESSIONAL SERVICES		Dec-2019
414 Legal	STOLL KEENON OGDEN PLLC			7,831		7,831 923100	918984 -PROFESSIONAL SERVICES		Dec-2019
415 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			8,835		8,835 923100	910655 -PROFESSIONAL SERVICES 903763 -PROFESSIONAL SERVICES		Aug-2019
416 Legal 417 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			9,308 9 545		9,308 923900 9,545 923900	903763 -PROFESSIONAL SERVICES 907097 -PROFESSIONAL SERVICES		Jun-2019 Jul-2019
417 Legal 418 Legal	STOLL KEENON OGDEN PLLC			10,391		10,391 923100	90/09/ -PROFESSIONAL SERVICES 921431 -PROFESSIONAL SERVICES		Feb-2020

KENTUCKY UTILITIES COMPANY

					KENTUCKY UTILI	LITTES COMPANY	Page 7 of 24
				Anal	Case No. 20 ysis of Professional Services Expenses for	2020-00349 for the twelve months ended February 2020	Garrett
(A)		( <b>B</b> )	(C)	( <b>D</b> )	(E) (F)	(G) (H)	Garren
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total Account	Invoice Description	Period
419 Legal 420 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			11,402 11,429	11,402 923100 11,429 923100	904808 -PROFESSIONAL SERVICES 916833 -PROFESSIONAL SERVICES	Jun-2019 Dec-2019
420 Legal	STOLL KEENON OGDEN PLLC			12,525	12,525 923100	910653 TROFESSIONAL SERVICES	Feb-2020
422 Legal	STOLL KEENON OGDEN PLLC			12,700	12,700 923100	912652 -PROFESSIONAL SERVICES	Sep-2019
423 Legal	STOLL KEENON OGDEN PLLC			14,155	14,155 923100	918986 -PROFESSIONAL SERVICES	Dec-2019
424 Legal 425 Legal	STOLL KEENON OGDEN PLLC STOLL KEENON OGDEN PLLC			15,111 16.671	15,111 923100 16,671 923100	902923 -PROFESSIONAL SERVICES 916854 -PROFESSIONAL SERVICES	Apr-2019 Dec-2019
425 Legal 426 Legal	STOLL KEENON OGDEN PLLC			22.605	22,605 923100	910654 - PROFESSIONAL SERVICES 910659 - PROFESSIONAL SERVICES	Sep-2019
427 Legal	STOLL KEENON OGDEN PLLC			22,847	22,847 923100	907166 -PROFESSIONAL SERVICES	Jul-2019
428 Legal	STOLL KEENON OGDEN PLLC			27,489	27,489 923100	912650 -PROFESSIONAL SERVICES	Oct-2019
429 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			3,789	3,789 923900 6 505 923900	2214804 -PROFESSIONAL SERVICES 2214805 -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
430 Legal 431 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			6,505 523	6,505 923900 523 923900	2214805 -PROFESSIONAL SERVICES 2107711 - PROFESSIONAL SERVICES	Feb-2020 Jun-2019
432 Legal	TROUTMAN SANDERS LLP			566	566 923900	2157693 -PROFESSIONAL SERVICES	Oct-2019
433 Legal	TROUTMAN SANDERS LLP			582	582 923900	2094994 -PROFESSIONAL SERVICES	Apr-2019
434 Legal	TROUTMAN SANDERS LLP			608	608 923100	2126083 -PROFESSIONAL SERVICES	Jul-2019
435 Legal 436 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			610 653	610 923900 653 923900	2126084 -PROFESSIONAL SERVICES 2179076 -PROFESSIONAL SERVICES	Jul-2019 Dec-2019
430 Legal	TROUTMAN SANDERS LLP			761	761 923900	21790/0 + ROFESSIONAL SERVICES 2126085 - PROFESSIONAL SERVICES	Jul-2019
438 Legal	TROUTMAN SANDERS LLP			780	780 923100	2179077 -PROFESSIONAL SERVICES	Dec-2019
439 Legal	TROUTMAN SANDERS LLP			784	784 923900	2169578 -PROFESSIONAL SERVICES	Oct-2019
440 Legal 441 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			966 996	966 923900 996 923900	2126034 - PROFESSIONAL SERVICES 2094780 - PROFESSIONAL SERVICES	Jul-2019 Apr-2019
441 Legal 442 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			1,056	1,056 923900	2094780 + ROFESSIONAL SERVICES	Apr-2019 Apr-2019
443 Legal	TROUTMAN SANDERS LLP			1,230	1,230 923900	2128087 -PROFESSIONAL SERVICES	Jul-2019
444 Legal	TROUTMAN SANDERS LLP			1,266	1,266 923900	2138364 -PROFESSIONAL SERVICES	Oct-2019
445 Legal	TROUTMAN SANDERS LLP			1,287	1,287 923900	2179079 - PROFESSIONAL SERVICES 2094774 - PROFESSIONAL SERVICES	Dec-2019
446 Legal 447 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			1,394 1.430	1,394 923900 1,430 923100	2094//4 -PROFESSIONAL SERVICES	Apr-2019 Oct-2019
448 Legal	TROUTMAN SANDERS LLP			1,456	1,456 923900	2094778 - PROFESSIONAL SERVICES	Apr-2019
449 Legal	TROUTMAN SANDERS LLP			1,604	1,604 923900	2126086 -PROFESSIONAL SERVICES	Jul-2019
450 Legal	TROUTMAN SANDERS LLP			1,936	1,936 923900	2147705 - PROFESSIONAL SERVICES	Oct-2019
451 Legal 452 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			2,022	2,022 923100 2,096 923900	2115042 -PROFESSIONAL SERVICES 2107712 -PROFESSIONAL SERVICES	Jun-2019 Jun-2019
452 Legal 453 Legal	TROUTMAN SANDERS LLP			2,265	2,265 923900	219423 - PROFESSIONAL SERVICES	Dec-2019
454 Legal	TROUTMAN SANDERS LLP			2,275	2,275 923100	2147707 -PROFESSIONAL SERVICES	Oct-2019
455 Legal	TROUTMAN SANDERS LLP			2,495	2,495 923900	2157697 -PROFESSIONAL SERVICES	Oct-2019
456 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			2,874	2,874 923900 3,985 923900	2115038 -PROFESSIONAL SERVICES 2115055 -PROFESSIONAL SERVICES	Jun-2019 Jun-2019
457 Legal 458 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			4,670	4,670 923900	2113053 - FROFESSIONAL SERVICES 2179080 - PROFESSIONAL SERVICES	Dec-2019
459 Legal	TROUTMAN SANDERS LLP			5,023	5,023 923900	2094765 -PROFESSIONAL SERVICES	Apr-2019
460 Legal	TROUTMAN SANDERS LLP			5,170	5,170 923900	2194263 -PROFESSIONAL SERVICES	Dec-2019
461 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			5,228	5,228 923900	2107715 - PROFESSIONAL SERVICES 2138368 - PROFESSIONAL SERVICES	Jun-2019
462 Legal 463 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			7,006 8,060	7,006 923100 8,060 923900	2138308 -PROFESSIONAL SERVICES 2107709 -PROFESSIONAL SERVICES	Oct-2019 Jun-2019
464 Legal	TROUTMAN SANDERS LLP			8,831	8,831 923900	2194262 -PROFESSIONAL SERVICES	Dec-2019
465 Legal	TROUTMAN SANDERS LLP			8,884	8,884 923900	2094968 -PROFESSIONAL SERVICES	Apr-2019
466 Legal	TROUTMAN SANDERS LLP			9,035	9,035 923100	2115847 -PROFESSIONAL SERVICES	Jun-2019
467 Legal 468 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			9,841 10,378	9,841 923900 10,378 923900	2107714 - PROFESSIONAL SERVICES 2147709 - PROFESSIONAL SERVICES	Jul-2019 Oct-2019
469 Legal	TROUTMAN SANDERS LLP			11,444	11,444 923100	214/07 HOFESSIONAL SERVICES 2126089 - PROFESSIONAL SERVICES	Jul-2019
470 Legal	TROUTMAN SANDERS LLP			11,987	11,987 923900	2094769 -PROFESSIONAL SERVICES	Apr-2019
471 Legal	TROUTMAN SANDERS LLP			12,503	12,503 923900	2115049 -PROFESSIONAL SERVICES	Jul-2019
472 Legal 473 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			14,779 15,420	14,779 923900 15,420 923900	2107713 - PROFESSIONAL SERVICES 2126087 - PROFESSIONAL SERVICES	Jul-2019 Jul-2019
473 Legal	TROUTMAN SANDERS LLP			15,526	15,420 923900	212006/ - FROFESSIONAL SERVICES 2126088 - PROFESSIONAL SERVICES	Jul-2019 Jul-2019
475 Legal	TROUTMAN SANDERS LLP			15,603	15,603 923900	2107716 -PROFESSIONAL SERVICES	Jun-2019
476 Legal	TROUTMAN SANDERS LLP			16,963	16,963 923100	2194260 -PROFESSIONAL SERVICES	Dec-2019
477 Legal 478 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			19,996 22,006	19,996 923900 22,006 923900	2203338 - PROFESSIONAL SERVICES 2147703 - PROFESSIONAL SERVICES	Feb-2020 Oct-2019
478 Legal 479 Legal	TROUTMAN SANDERS LLP TROUTMAN SANDERS LLP			22,006	22,008 923900	2147/03 = ROFESSIONAL SERVICES 213366 - PROFESSIONAL SERVICES	Oct-2019 Oct-2019
480 Legal	TROUTMAN SANDERS LLP			47,024	47,024 923900	2157695 -PROFESSIONAL SERVICES	Oct-2019
481 Legal	TROUTMAN SANDERS LLP			53,088	53,088 923900	2169579 -PROFESSIONAL SERVICES	Oct-2019
482 Legal	TROUTMAN SANDERS LLP			67,571 37,308	67,571 923900 37,308	2179078 -PROFESSIONAL SERVICES	Dec-2019
483 Legal 484 Total Legal	Various Vendors < \$500	0	0	3,928,796	3,928,796		
485 Engineering	AGE ENGINEERING SERVICES INC		0	555	555 923100	17026EIN -AGE Eng Beckman - CAD Operator, courthouse research, construction inspection	Aug-2019
486 Engineering	AGE ENGINEERING SERVICES INC			3,037	3,037 923900	0019153IN -Earlington RF Survey	Jun-2019
487 Total Enginee	ring DELOITTE AND TOUCHE	0	0 756	3,592	3,592		Feb-2020
488 Accounting 489 Accounting	DELOITTE AND TOUCHE DELOITTE AND TOUCHE		8,800		756 923101 8,800 923101	J007-0020-0220 Adjustment USD True-Up Deloitte BW Upgrade Audit J007-0020-1119 Adjustment USD Additional Audit Fees for BW Upgrade	Feb-2020 Nov-2019
489 Accounting 490 Accounting	DELOITTE AND TOUCHE		19,300		19,300 923101	J007-0020-1119 Adjustment USD Jadamonal Addit Pees to BW Opgrade	Mar-2019
491 Accounting	DELOITTE AND TOUCHE		19,300		19,300 923101	J007-0020-0419 Adjustment USD Internal Controls Review and testing	Apr-2019
492 Accounting	DELOITTE AND TOUCHE		19,300		19,300 923101	J007-0020-0519 Adjustment USD Internal Controls Review and testing	May-2019
493 Accounting 494 Accounting	DELOITTE AND TOUCHE DELOITTE AND TOUCHE		(20,678) 38,600		(20,678) 923101 38,600 923101	J007-0020-1219 Adjustment USD Write-Off Balance from Prior Years J007-0020-0619 Adjustment USD Internal Controls Review and testing	Dec-2019 Jun-2019
494 Accounting 495 Accounting	DELOITTE AND TOUCHE DELOITTE AND TOUCHE		38,600 55,978		38,600 923101 55,978 923101	J007-0020-0619 Adjustment USD Internal Controls Review and testing J007-0020-0319 Adjustment USD A1 - Audit YE Consolidated	Jun-2019 Mar-2019
496 Accounting	DELOITTE AND TOUCHE		55,978		55,978 923101	J007-022-0419 Adjustment USD A1 - Audit YE Consolidated	Apr-2019
497 Accounting	DELOITTE AND TOUCHE		55,978		55,978 923101	J007-0020-0519 Adjustment USD A1 - Audit YE Consolidated	May-2019
498 Accounting	DELOITTE AND TOUCHE		61,748		61,748 923101	J007-0020-0719 Adjustment USD A1 - Audit YE Consolidated	Jul-2019
499 Accounting 500 Accounting	DELOITTE AND TOUCHE DELOITTE AND TOUCHE		61,748 61,748		61,748 923101 61,748 923101	J007-0020-0819 Adjustment USD A1 - Audit YE Consolidated J007-0020-0919 Adjustment USD A1 - Audit YE Consolidated	Aug-2019 Sep-2019
501 Accounting	DELOITTE AND TOUCHE		61,748		61,748 923101	J007-0020-017 Adjustment USD A1 - Audit 12 Consolidated	Oct-2019
502 Accounting	DELOITTE AND TOUCHE		61,748		61,748 923101	J007-0020-1119 Adjustment USD A1 - Audit YE Consolidated	Nov-2019

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KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020

	Case No. 2020-000-07 Analysis of Professional Services Expenses for the twelve months ended February 2020										
(A)		<b>(B)</b>	( <b>C</b> )	( <b>D</b> )	(E) (F)	(G) (H)	Garrett				
Line No. Type 503 Accounting	Vendor Name DELOITTE AND TOUCHE	Rate Case	Audit 67,631	Other	Total Account 67,631 923101	Invoice Description J007-0020-1219 Adjustment USD A1 - Audit YE Consolidated	Period Dec-2019				
503 Accounting 504 Accounting	DELOITTE AND TOUCHE DELOITTE AND TOUCHE		111,956		111,956 923101	J007-0020-1219 Adjustment USD A1 - Audit TE Consolidated	Jun-2019				
505 Accounting	DELOITTE AND TOUCHE		(239)		(239)						
506 Accounting 507 Accounting	FARMER AND HUMBLE FARMER AND HUMBLE			850 850	850 923900 850 923900	FARMER060119 -Monthly tax and accounting services FARMER070119 -Monthly tax and accounting services	Jun-2019 Jul-2019				
508 Accounting	FARMER AND HUMBLE			850	850 923900	FARMERO/0119 - Monthly tax and accounting services FARMER080119 - Monthly tax and accounting services	Aug-2019				
509 Accounting	FARMER AND HUMBLE			850	850 923900	FARMER060119A -Monthly tax and accounting services	Sep-2019				
510 Accounting	FARMER AND HUMBLE FARMER AND HUMBLE			850 850	850 923900	FARMER090119 -Monthly tax and accounting services	Sep-2019				
511 Accounting 512 Accounting	FARMER AND HUMBLE FARMER AND HUMBLE			850	850 923900 850 923900	FARMER100119 -Monthly tax and accounting services FARMER110119 -Monthly tax and accounting services	Oct-2019 Nov-2019				
513 Accounting	FARMER AND HUMBLE			850	850 923900	FARMER120119 -Monthly tax and accounting services	Dec-2019				
514 Accounting	FARMER AND HUMBLE FARMER AND HUMBLE			850 850	850 923900 850 923900	FARMER010120 -Monthly tax and accounting services	Jan-2020				
515 Accounting 516 Accounting	FARMER AND HUMBLE FARMER AND HUMBLE			850 1.700	850 923900	FARMER020120 -Monthly tax and accounting services FARMER040119 -Monthly tax and accounting services	Feb-2020 Apr-2019				
517 Accounting	STROTHMAN AND COMPANY		2,700	1,700	2,700 923301	J007-0020-0419 Adjustment USD Strothman Audit Fees	Apr-2019				
518 Accounting	STROTHMAN AND COMPANY		2,700		2,700 923301	J007-0020-0719 Adjustment USD Strothman Audit Fees	Jul-2019				
519 Accounting 520 Total Account	STROTHMAN AND COMPANY		2,700 749,499	10,200	2,700 923301 759,699	J007-0020-1119 Adjustment USD Strothman Audit Fees	Nov-2019				
520 Total Account 521 Other	ACCENTURE LLP	0	/4/,4//	54,410	54,410 923900	1100610924 -Services for Oracle Assessment	Nov-2019				
522 Other	ACCENTURE LLP			93,059	93,059 923900	1100592786 -Services for Oracle Assessment	Sep-2019				
523 Other 524 Other	ACCENTURE LLP ADVANCED ELECTRICAL SYSTEMS INC			117,136 512	117,136 923900 512 923900	1100601429 -Services for Oracle Assessment 372 -AES Quotation# 445-19 for EOC Telecom Room	Oct-2019 Dec-2019				
524 Other 525 Other	ADVANCED ELECTRICAL SYSTEMS INC ADVANCED ERGONOMICS INC			512	512 923900 540 923900	3/2 - AES Quotation# 445-19 for EOC Telecom Room 27469 - PAT Invisie #27469	Dec-2019 Apr-2019				
526 Other	AGEMA TECHNOLOGY INC			5,744	5,744 923900	3040006703 -PROFESSIONAL SERVICES	Feb-2020				
527 Other	AGEMA TECHNOLOGY INC			11,194	11,194 923900	3040006397 -PROFESSIONAL SERVICES	Dec-2019				
528 Other	AGEMA TECHNOLOGY INC			11,783	11,783 923900	3040005675 - PROFESSIONAL SERVICES 3040006080 - PROFESSIONAL SERVICES	Jul-2019				
529 Other 530 Other	AGEMA TECHNOLOGY INC AGEMA TECHNOLOGY INC			11,783 11,783	11,783 923900 11,783 923900	3040006080 -PROFESSIONAL SERVICES 3040006571 -PROFESSIONAL SERVICES	Oct-2019 Jan-2020				
531 Other	AGEMA TECHNOLOGY INC			12,372	12,372 923900	3040005449 -Cheryl Marken	May-2019				
532 Other	AGEMA TECHNOLOGY INC			12,597	12,597 923900	3040005293 -Cheryl Marken	Apr-2019				
533 Other 534 Other	AGEMA TECHNOLOGY INC			12,667 12.962	12,667 923900	3040005839 -Cheryl Marken	Aug-2019				
535 Other	AGEMA TECHNOLOGY INC AGEMA TECHNOLOGY INC			12,962	12,962 923900 13,035 923900	3040005913 -Cheryl Marken 3040006212 -Cheryl Marken	Sep-2019 Nov-2019				
536 Other	AGEMA TECHNOLOGY INC			13,551	13,551 923900	3040005555 -Cheryl Marken	Jun-2019				
537 Other	AIRFLOW SCIENCES EQUIPMENT LLC			4,550	4,550 923900	2019117 -PROFESSIONAL SERVICES	May-2019				
538 Other 539 Other	ALISON AND ASSOCIATES ALPHA RESOLICES			935 676	935 923900 676 923900	LGE9972 -Allison & Associates invoices are linked to CPA 114697 19050 -4th Quarter 2018 Gulf Coast & Mid Atlantic Wage Profile	Dec-2019 Mar-2019				
540 Other	ALPHA RESOURCES			676	676 923900	19050 -4th Quarter 2016 Cult Coast & Mid Atlantic Wage Profile	Apr-2019				
541 Other	ALPHA RESOURCES			689	689 923900	19153 -2nd Quarter 2019 Gulf Coast & Mid Atlantic Craft Wage Profile	Aug-2019				
542 Other	ANALYSTS INTERNATIONAL CORPORATION			5,389	5,389 923900	KNER1119 -Temporary Resource- Krishna Nerusu	Dec-2019				
543 Other 544 Other	ANALYSTS INTERNATIONAL CORPORATION ANALYSTS INTERNATIONAL CORPORATION			5,527 5,573	5,527 923900 5,573 923900	MCHO1219 -Temporary Resource- Krishna Nerusu KNER0120 -Temporary Resource- Krishna Nerusu	Jan-2020 Feb-2020				
545 Other	ANALYSTS INTERNATIONAL CORPORATION			6,633	6.633 923900	KNER1019 - Temporary Resource- Krishna Nerusu	Nov-2019				
546 Other	ANALYSTS INTERNATIONAL CORPORATION			7,370	7,370 923900	KNER0619 -Temporary Resource- Krishna Nerusu	Jul-2019				
547 Other	ANALYSTS INTERNATIONAL CORPORATION			7,370	7,370 923900	KNER0919 - Temporary Resource- Krishna Nerusu	Nov-2019				
548 Other 549 Other	ANALYSTS INTERNATIONAL CORPORATION ANALYSTS INTERNATIONAL CORPORATION			7,738 7,903	7,738 923900 7,903 923900	KNER0419 -Temporary Resource- Krishna Nerusu KNER0319 -Temporary Resource- Krishna Nerusu	May-2019 Apr-2019				
550 Other	ANALYSTS INTERNATIONAL CORPORATION			8,107	8,107 923900	KNEROS19 - Temporary Resource- Krishna Nerusu	Jun-2019				
551 Other	ANALYSTS INTERNATIONAL CORPORATION			8,107	8,107 923900	KNER0719 -Temporary Resource- Krishna Nerusu	Aug-2019				
552 Other 553 Other	ANALYSTS INTERNATIONAL CORPORATION ANCHOR POINT TECHNOLOGY RESOURCES INC			8,107 1.038	8,107 923900 1,038 923900	KNER0819 -Temporary Resource- Krishna Nerusu J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Sep-2019 Feb-2020				
554 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			(1,346)	(1,346) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES	Mar-2019				
555 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			771	771 923900	28547 -Temporary IT Resource - Wayne Jenkins	Jun-2019				
556 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			971	971 923900	28888 -Temporary IT Resource - Wayne Jenkins	Jul-2019				
557 Other 558 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC ANCHOR POINT TECHNOLOGY RESOURCES INC			1,443	1,443 923900 1,713 923900	27195 -Temporary IT Resource - Wayne Jenkins 30554 -Temporary IT Resource - Wayne Jenkins	Mar-2019 Nov-2019				
559 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			2,420	2,420 923900	27599 7 Emporary IT Resource - Wayne Jenkins	Apr-2019				
560 Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			3,598	3,598 923900	28159 - Temporary IT Resource - Wayne Jenkins	May-2019				
561 Other	ARCHER ENERGY SOLUTIONS LLC			2,011	2,011 923900	2076 -Travel and Expenses not to exceed \$7K 2076 -2019 Cyber Vulnerability Assessment Services	Sep-2019				
562 Other 563 Other	ARCHER ENERGY SOLUTIONS LLC BELL, LANGDON D			18,311 2.093	18,311 923900 2,093 923900	2076 -2019 Cyber Vulnerability Assessment Services BELLLA052119 -PROFESSIONAL SERVICES	Sep-2019 May-2019				
564 Other	BROOKS AND JACKSON INC			1,425	1,425 923100	19216 -PROFESSIONAL SERVICES	Jul-2019				
565 Other	BROOKSOURCE			(1,642)	(1,642) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES	Mar-2019				
566 Other 567 Other	BROOKSOURCE BROOKSOURCE			1,034	1,034 923900 1,739 923900	207838 -Temporary IT Resource- Ranjit Reddy 228285 -Temporary IT Resource- Ashley Sutaria	Jul-2019 Feb-2020				
568 Other	BROOKSOURCE			1,861	1,861 923900	206040 -Temporary IT Resource- Robert Kiser	Jun-2019				
569 Other	BROOKSOURCE			1,892	1,892 923900	206038 - Temporary IT Resource- Ashley Sutaria	Jun-2019				
570 Other	BROOKSOURCE			1,933	1,933 923900	225692 -Temporary IT Resource- Ashley Sutaria	Jan-2020				
571 Other 572 Other	BROOKSOURCE BROOKSOURCE			2,303 2,562	2,303 923900 2,562 923900	222565 -Temporary IT Resource- Ashley Sutaria 216423 -Temporary IT Resource- Ashley Sutaria	Dec-2019 Oct-2019				
573 Other	BROOKSOURCE			2,858	2,858 923900	216423 - Temporary IT Resource- Panicy Sutaria 216424 - Temporary IT Resource- Chanselor Wells	Oct-2019				
574 Other	BROOKSOURCE			3,008	3,008 923900	207840 -Temporary IT Resource- Chanselor Wells	Jul-2019				
575 Other 576 Other	BROOKSOURCE BROOKSOURCE			3,008 3,130	3,008 923900 3,130 923900	213846 - Temporary IT Resource- Chanselor Wells 207839 - Temporary IT Resource- Ashley Sutaria	Sep-2019 Jul-2019				
576 Other 577 Other	BROOKSOURCE			3,130	3,130 923900 3,158 923900	20/839 - Temporary IT Resource- Ashley Sutaria 203155 -Temporary IT Resource- Chanselor Wells	Jul-2019 May-2019				
578 Other	BROOKSOURCE			3,177	3,177 923900	206039 -Temporary IT Resource- Chanselor Wells	Jun-2019				
579 Other	BROOKSOURCE			3,290	3,290 923900	219781 -Temporary IT Resource- Ashley Sutaria	Nov-2019				
580 Other 581 Other	BROOKSOURCE BROOKSOURCE			3,302 3,309	3,302 923900 3,309 923900	211280 -Temporary IT Resource- Ashley Sutaria 211281 -Temporary IT Resource- Chanselor Wells	Aug-2019				
581 Other 582 Other	BROOKSOURCE BROOKSOURCE			3,309 3,511	3,309 923900 3,511 923900	211281 -Temporary IT Resource- Chanselor Wells 225693 -Temporary IT Resource- Robert Kiser	Aug-2019 Jan-2020				
583 Other	BROOKSOURCE			3,737	3,737 923900	213845 -Temporary IT Resource- Ashley Sutaria	Sep-2019				
584 Other	BROOKSOURCE			4,632	4,632 923900	222566 -Temporary IT Resource- Robert Kiser	Dec-2019				
585 Other 586 Other	BROOKSOURCE BROOKSOURCE			4,991 5,034	4,991 923900 5,034 923900	207841 -Temporary IT Resource- Robert Kiser 219782 -Temporary IT Resource- Robert Kiser	Jul-2019 Nov-2019				
360 Otter	DROOKSOURCE			5,054	3,034 923900	219762 -1 cuporary 11 resource- Robert Riser	Nov-2019				

## Case No. 2020-00349

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KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020											
( <b>B</b> )	(C)	( <b>D</b> )	(E)	(F)	(G)	( <b>H</b> )					
Rate Case	Audit	Other	Total	Account	Invoice	Description					
		5,922		923900	216425 -Temporary IT Resource- Robert Kiser						
		6,307		923900	222563 -Temporary IT Resource- Ranjit Reddy						
		6,662		923900	213847 -Temporary IT Resource- Robert Kiser						
		6,810	6,810	923900	211282 -Temporary IT Resource- Robert Kiser						
		7,191	7,191	923900	228286 -Temporary IT Resource- Robert Kiser						
		8,272	8,272	923900	225690 -Temporary IT Resource- Ranjit Reddy						
		8,686	8,686	923900	203154 -Temporary IT Resource- Ranjit Reddy						
		9,099	9,099	923900	206037 -Temporary IT Resource- Ranjit Reddy						
		1,526	1,526	923900	199979 -Temporary IT Resource- Chanselor Wells						
		1,620	1,620	923900	199980 -Temporary IT Resource- Robert Kiser						
		8,870	8,870	923900	199978 -Temporary IT Resource- Ranjit Reddy						
		712	712	923900	1120701 -ACA/Vehicle/Fuel						
		726	726	923900	1120703 -IT Temporary Resource - Soham Dalal						
		847	847	923900	1120704 -IT Temporary Resource - Soham Dalal						
		3,070	3,070	923900	1120701 -IT Temporary Resource - Soham Dalal						
		4,659	4,659	923900	1DEC19 -PROFESSIONAL SERVICES						
		5,062	5,062	923900	1FEB19 -PROFESSIONAL SERVICES						
		5,092		923900	1MAR19 - PROFESSIONAL SERVICES						
		5.428	5,428	923900	1NOV19 -PROFESSIONAL SERVICES						

	KENTUCKY UTILITIES COMPANY Case No. 2020-00349								
				Anal	ysis of Professional Se		elve months ended February 2020		Garrett
(A)		( <b>B</b> )	(C)	( <b>D</b> )	(E)	(F)	(G)	(H)	Garrett
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total	Account	Invoice	Description	Period
587 Other 588 Other	BROOKSOURCE BROOKSOURCE			5,922 6,307	5,922 6,307			216425 -Temporary IT Resource- Robert Kiser 222563 -Temporary IT Resource- Ranjit Reddy	Oct-2019 Dec-2019
589 Other	BROOKSOURCE			6,662	6,662	23900	2	213847 -Temporary IT Resource- Robert Kiser	Sep-2019
590 Other	BROOKSOURCE			6,810	6,810			211282 -Temporary IT Resource- Robert Kiser 228286 -Temporary IT Resource- Robert Kiser	Aug-2019
591 Other 592 Other	BROOKSOURCE BROOKSOURCE			7,191 8,272	7,191 9			228286 - Temporary IT Resource- Robert Kiser 225690 - Temporary IT Resource- Ranjit Reddy	Feb-2020 Jan-2020
593 Other	BROOKSOURCE			8,686	8,686	23900	2	203154 - Temporary IT Resource- Ranjit Reddy	May-2019
594 Other	BROOKSOURCE BROOKSOURCE MEDASOURCE			9,099	9,099			206037 -Temporary IT Resource- Ranjit Reddy	Jun-2019
595 Other 596 Other	BROOKSOURCE MEDASOURCE BROOKSOURCE MEDASOURCE			1,526 1,620	1,526 9			199979 -Temporary IT Resource- Chanselor Wells 199980 -Temporary IT Resource- Robert Kiser	Apr-2019 Apr-2019
597 Other	BROOKSOURCE MEDASOURCE			8,870	8,870 9	23900	1	199978 -Temporary IT Resource- Ranjit Reddy	Apr-2019
598 Other 599 Other	BURNS AND MC DONNELL BURNS AND MC DONNELL			712 726	712 9	23900 23900		20701 -ACA/Vehicle/Fuel	Mar-2019
600 Other	BURNS AND MC DONNELL BURNS AND MC DONNELL			726	847 9		11	20703 -IT Temporary Resource - Soham Dalal 20704 -IT Temporary Resource - Soham Dalal	May-2019 Jun-2019
601 Other	BURNS AND MC DONNELL			3,070	3,070	23900	11	20701 -IT Temporary Resource - Soham Dalal	Mar-2019
602 Other 603 Other	C & S H INC C & S H INC			4,659 5.062	4,659 9			DEC19 -PROFESSIONAL SERVICES FEB19 -PROFESSIONAL SERVICES	Feb-2020 Apr-2019
604 Other	C & S H INC			5.092	5,092			AR19 -PROFESSIONAL SERVICES	Api-2019 May-2019
605 Other	C & S H INC			5,428	5,428	23900	11	VOV19 -PROFESSIONAL SERVICES	Dec-2019
606 Other 607 Other	C & S H INC C & S H INC			5,556 5,568	5,556 5			APR19 -PROFESSIONAL SERVICES SEP19 -PROFESSIONAL SERVICES	Jan-2020 Nov-2019
608 Other	C & S H INC			5,573	5,573			JUN19 -PROFESSIONAL SERVICES	Nov-2019 Aug-2019
609 Other	C & S H INC			5,579	5,579	23900	14	AUG19 -PROFESSIONAL SERVICES	Nov-2019
610 Other	C & S H INC			5,630	5,630 9 5,648 9			OCT19 -PROFESSIONAL SERVICES JUL19 -PROFESSIONAL SERVICES	Dec-2019
611 Other 612 Other	C & S H INC C & S H INC			5,648 5,685	5,685			10L19 -PROFESSIONAL SERVICES 1AY19 -PROFESSIONAL SERVICES	Oct-2019 Aug-2019
613 Other	C & S H INC			5,809	5,809	23900	1.	JAN19 -PROFESSIONAL SERVICES	Mar-2019
614 Other	CANDID CANDID			1,325	1,325 9			004045 -PROFESSIONAL SERVICES	Mar-2019
615 Other 616 Other	CANDID CENTER FOR PERSONAL PROTECTION AND SAFETY INC			3,180 3,750	3,180 9 3,750 9			004720 -PROFESSIONAL SERVICES 10312 -PROFESSIONAL SERVICES	Jul-2019 Jun-2019
617 Other	CHARGEPOINT INC			3,003	3,003	23100	IN	156107 -PROFESSIONAL SERVICES	Jun-2019
618 Other	CIGNITI			8,321	8,321 9			al USD -PROFESSIONAL SERVICES	Feb-2020
619 Other 620 Other	CIGNITI CIGNITI			8,568 14,393	8,568 9 14,393 9			al USD -PROFESSIONAL SERVICES al USD -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
621 Other	CIGNITI TECHNOLOGIES INC			814	814			192115 -Implementation Services	Jul-2019
622 Other	CIGNITI TECHNOLOGIES INC			1,194	1,194			192488 -Implementation Services	Aug-2019
623 Other 624 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			1,538 2,277	1,538 9			192898 -Implementation Services 191794 -Implementation Services	Sep-2019 Jun-2019
625 Other	CIGNITI TECHNOLOGIES INC			2,350	2,350		CTI	192117 -Tool Cost	Jul-2019
626 Other	CIGNITI TECHNOLOGIES INC			2,350	2,350	23900		193255 -Tool Cost	Oct-2019
627 Other 628 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			2,350 2,397	2,350 9 2,397 9			194177 -Tool Cost 193844 -Application Development Contractor - November 2019	Jan-2020 Dec-2019
629 Other	CIGNITI TECHNOLOGIES INC			2,397	2,397		CTI	194176 - Application Development Contractor - December 2019	Jan-2020
630 Other	CIGNITI TECHNOLOGIES INC			2,397	2,397			194490 - Application Development Contractor - January 2020	Feb-2020
631 Other 632 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			2,400 2,538	2,400 9 2,538 9			191008 -Tool Cost 193253 -Implementation Services	Apr-2019 Oct-2019
633 Other	CIGNITI TECHNOLOGIES INC			3,164	3,164	23900	CTI	194174 -Temporary Testing Resources	Jan-2020
634 Other 635 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			3,715	3,715		CTI	193618 - Application Development Contractor - October 2019	Nov-2019 Jul-2019
635 Other 636 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			3,955 4 434	3,955 9			192116 -Application Development Contractor - June 2019 193254 -Application Development Contractor - September 2019	Jul-2019 Oct-2019
637 Other	CIGNITI TECHNOLOGIES INC			4,666	4,666	23900	CTI	193617 -Implementation Services	Nov-2019
638 Other	CIGNITI TECHNOLOGIES INC			4,674	4,674		CTI	192899 - Application Development Contractor - August 2019	Sep-2019
639 Other 640 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			4,786 4 834	4,786 9			194488 -Temporary Testing Resources 193843 -Implementation Services	Feb-2020 Dec-2019
641 Other	CIGNITI TECHNOLOGIES INC			5,109	5,109		CTI	193842 -Temporary Testing Resources	Dec-2019
642 Other	CIGNITI TECHNOLOGIES INC			5,357	5,357	23900	CTI	194175 -Implementation Services	Jan-2020
643 Other 644 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			5,393 5,668	5,393 5			192489 -Application Development Contractor - July 2019 192897 -Temporary Testing Resources	Aug-2019 Sep-2019
645 Other	CIGNITI TECHNOLOGIES INC			(5,785)	(5,785)		CI	19234 -COD KRK (Reverses charges from February 2019)	Jun-2019
646 Other 647 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			6,124 6.467	6,124 6,467			194489 -Implementation Services 192897 -Temporary Testing Resources	Feb-2020 Sep-2019
648 Other	CIGNITI TECHNOLOGIES INC			6,666	6,666			192897 - Temporary Testing Resources	Sep-2019 Jul-2019
649 Other	CIGNITI TECHNOLOGIES INC			6,712	6,712	23900	CT1	192117 -2nd Quarter 2019 Network Penenetration Test	Jul-2019
650 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			6,712	6,712			193255 -3rd Quarter 2019 Network Penetration Test 194177 -4th Quarter 2019 Network Penetration Test	Oct-2019
651 Other 652 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			6,712 6,854	6,712 6,854			194177 -4th Quarter 2019 Network Penetration Test 191008 -1st Quarter 2019 Network Penetration Testing	Jan-2020 Apr-2019
653 Other	CIGNITI TECHNOLOGIES INC			7,009	7,009	23900	CTI	193252 -Temporary Testing Resources	Oct-2019
654 Other	CIGNITI TECHNOLOGIES INC			(7,407)	(7,407)		CI	19587 -COD MH	May-2019
655 Other 656 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			7,564 7,857	7,564 9			19587 -Implementation Services 194174 -Temporary Testing Resources	Mar-2019 Jan-2020
657 Other	CIGNITI TECHNOLOGIES INC			7,898	7,898	23900	CT1	94488 -Temporary Testing Resources	Feb-2020
658 Other	CIGNITI TECHNOLOGIES INC			8,156	8,156		CT1	91006 -Temporary Testing Resources	Apr-2019
659 Other 660 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			8,472 9,109	8,472 9,109			193616 -Temporary Testing Resources 193842 -Temporary Testing Resources	Nov-2019 Dec-2019
661 Other	CIGNITI TECHNOLOGIES INC			9,133	9,133	23900	CT1	91343 -Temporary Testing Resources	May-2019
662 Other	CIGNITI TECHNOLOGIES INC			(9,833)	(9,833)	23900	CT1	91007 -COD GMT	May-2019
663 Other 664 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			10,042 10,450	10,042 10,450			191007 -Implementation Services 192114 -Temporary Testing Resources	Apr-2019 Jul-2019
665 Other	CIGNITI TECHNOLOGIES INC			10,450	10,501	23900	CT1	191343 -Temporary Testing Resources	May-2019
666 Other	CIGNITI TECHNOLOGIES INC			11,325	11,325	23900	CT1	193252 -Temporary Testing Resources	Oct-2019
667 Other 668 Other	CIGNITI TECHNOLOGIES INC CIGNITI TECHNOLOGIES INC			11,686 12,166	11,686 12,166	23900	CTI	192487 -Temporary Testing Resources 191006 -Temporary Testing Resources	Aug-2019 Apr-2019
669 Other	CIGNITI TECHNOLOGIES INC			12,100	12,590		CTI	191000 -Temporary Testing Resources	Jun-2019
670 Other	CIGNITI TECHNOLOGIES INC			13,309	13,309			192487 -Temporary Testing Resources	Aug-2019

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						TILITIES COMPANY	Page 10 of 24
				Analy		o. 2020-00349 ses for the twelve months ended February 2020	Garrett
(A)		(B)	(C)	( <b>D</b> )	(E) (F)	(G) (H)	Garrett
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total Account	Invoice Description	Period
671 Other	CIGNITI TECHNOLOGIES INC CLEANLITES RECYCLING INC			17,796 620	17,796 923900	CT193616 -Temporary Testing Resources ORD00042 -PROFESSIONAL SERVICES	Nov-2019
672 Other 673 Other	CLEANLITES RECYCLING INC			1,133	620 923900 1,133 923900	ORD00042 - PROFESSIONAL SERVICES ORD00043 - PROFESSIONAL SERVICES	May-2019 May-2019
674 Other	CLEANLITES RECYCLING INC			16,802	16,802 923900	IN0044273 -PROFESSIONAL SERVICES	Dec-2019
675 Other	WASTE MANAGEMENT			(2,863)	(2,863) 923100	J029-0004-0919 IC Adj USD Customer refund of an overpayment - Waste Management	Sep-2019
676 Other	WASTE MANAGEMENT			1,431	1,431 923100	Reverses "J029-0004-0919 IC Adj USD" Customer refund of an overpayment - Waste Management	Sep-2019
677 Other 678 Other	DATA CLEAN CORP			3,282	3,282 923900	0098076 -PROFESSIONAL SERVICES 0098106 -PROFESSIONAL SERVICES	Sep-2019
678 Other 679 Other	DATA CLEAN CORP DELTA SERVICES LLC			4,104 1,157	4,104 923900 1,157 923900	0098106 -PROFESSIONAL SERVICES 86934 -PROFESSIONAL SERVICES	Oct-2019 Apr-2019
680 Other	DIRECTIONS ON MICROSOFT			7.814	7.814 923900	63371 - PROFESSIONAL SERVICES	Aug-2019
681 Other	DIRECTIONS ON MICROSOFT			7,814	7,814 923900	636661 -Completion of the Discovery Phase	Nov-2019
682 Other	DIRECTIONS ON MICROSOFT			7,814	7,814 923900	637267 -Completion of the Analysis Phase	Dec-2019
683 Other 684 Other	DOE ANDERSON INC ECONOMISTS INCORPORATED			605 1.711	605 923900 1.711 923900	069876 -PROFESSIONAL SERVICES 24808 -PROFESSIONAL SERVICES	Dec-2019 Jun-2019
685 Other	EVAPAR			1,476	1,476 923900	24808 - ROFESIONAL SERVICES 404571 - Elizabethtown Generator Renair	Jun-2019 Aug-2019
686 Other	EXCALIBUR DATA SYSTEMS			520	520 923900	25914 -PROFESSIONAL SERVICES	Dec-2019
687 Other	EXCALIBUR DATA SYSTEMS			1,011	1,011 923900	25766 -Cherwell Support \$200 per hour	Nov-2019
688 Other	EXCALIBUR DATA SYSTEMS			1,152	1,152 923900	25576 -Cherwell Support \$200 per hour	Jul-2019
689 Other 690 Other	EXCALIBUR DATA SYSTEMS EXCALIBUR DATA SYSTEMS			1,222 1,316	1,222 923900 1,316 923900	25992 -Cherwell Support \$200 per hour 25627 -Cherwell Support \$200 per hour	Jan-2020 Sep-2019
691 Other	EXCALIBUR DATA SYSTEMS			1,481	1,481 923900	25867 -Cherwell Support \$200 per hour	Dec-2019
692 Other	EXCALIBUR DATA SYSTEMS			1,716	1,716 923900	25723 -Cherwell Support \$200 per hour	Nov-2019
693 Other	EXCALIBUR DATA SYSTEMS			1,833	1,833 923900	25496 -Cherwell Support \$200 per hour	Jul-2019
694 Other	EXCALIBUR DATA SYSTEMS			2,162	2,162 923900	25417 -Cherwell Support \$200 per hour	May-2019
695 Other 696 Other	EXCALIBUR DATA SYSTEMS EXCALIBUR DATA SYSTEMS			2,538 3,337	2,538 923900 3,337 923900	25914 -Cherwell Support \$200 per hour 25367 -Cherwell Support \$200 per hour	Dec-2019 May-2019
697 Other	EXCALIBUR DATA SYSTEMS			3,337	3,758 923900	25367 -Cherwell Support \$200 per hour 25281 -Cherwell Support \$200 per hour	May-2019 Mar-2019
698 Other	EXCALIBUR DATA SYSTEMS			6,072	6,072 923900	25211 -Cherwell Support \$200 per hour	Mar-2019
699 Other	FACILITIES PERFORMANCE GROUP			8,293	8,293 923900	J704-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020
700 Other	FACILITIES PERFORMANCE GROUP LLC			1,624	1,624 923900	FPGLKE2CORPSEC1219 -PROFESSIONAL SERVICES	Jan-2020
701 Other 702 Other	FACILITIES PERFORMANCE GROUP LLC FACILITIES PERFORMANCE GROUP LLC			1,743	1,743 923900 1.869 923900	FPGLKE2CORPSEC0719 -PROFESSIONAL SERVICES FPGLKE2CORPSEC0919 -PROFESSIONAL SERVICES	Sep-2019 Oct-2019
702 Other 703 Other	FACILITIES PERFORMANCE GROUP LLC			1,902	1,902 923900	FPGLKE2CORSECUT9 - ROFESSIONAL SERVICES	May-2019
704 Other	FACILITIES PERFORMANCE GROUP LLC			1,954	1,954 923900	FPGLKE2CORPSEC1119 -PROFESSIONAL SERVICES	Dec-2019
705 Other	FACILITIES PERFORMANCE GROUP LLC			2,007	2,007 923900	FPGLKE2CORPSEC0619 -PROFESSIONAL SERVICES	Jul-2019
706 Other 707 Other	FACILITIES PERFORMANCE GROUP LLC FACILITIES PERFORMANCE GROUP LLC			2,080 2,430	2,080 923900 2,430 923900	FPGLKE2CORPSEC0319 -PROFESSIONAL SERVICES FPGLKE2CORPSEC0519 -PROFESSIONAL SERVICES	May-2019
707 Other 708 Other	FACILITIES PERFORMANCE GROUP LLC FACILITIES PERFORMANCE GROUP LLC			2,430 2,575	2,430 923900 2,575 923900	FPGLKE2CORPSEC0519 -PROFESSIONAL SERVICES FPGLKE2CORPSEC1019 -PROFESSIONAL SERVICES	Jun-2019 Nov-2019
709 Other	FACILITIES PERFORMANCE GROUP LLC			2,582	2,582 923900	FIGLACECORPSEC0819 - PROFESSIONAL SERVICES	Oct-2019
710 Other	FISHEL CO			541	541 923900	229903 -PROFESSIONAL SERVICES	May-2019
711 Other	FISHEL CO			644	644 923900	301436 -PROFESSIONAL SERVICES	Jan-2020
712 Other 713 Other	FISHEL CO FISHEL CO			756 772	756 923900 772 923900	244262 -PROFESSIONAL SERVICES 173625 -PROFESSIONAL SERVICES	Jul-2019 Jun-2019
713 Other 714 Other	FISHEL CO FISHEL CO			772	772 923900 788 923900	175625 -PROFESSIONAL SERVICES 289614 -PROFESSIONAL SERVICES	Jun-2019 Dec-2019
715 Other	FISHEL CO			946	946 923900	2000 PROFESSIONAL SERVICES	Oct-2019
716 Other	FISHEL CO			1,078	1,078 923900	157568 -PROFESSIONAL SERVICES	May-2019
717 Other	FISHEL CO			1,107	1,107 923900	196249 -PROFESSIONAL SERVICES	Jan-2020
718 Other 719 Other	FISHEL CO FISHEL CO			1,228 1,432	1,228 923900 1,432 923900	70938 -PROFESSIONAL SERVICES 106270 -PROFESSIONAL SERVICES	Jan-2020 Jun-2019
719 Other 720 Other	FORECAST & BUDGETING - CORPORATE			534	534 923900	J034-0020-0919 Adjustment USD IT PREPAIDS	Sep-2019
721 Other	FORECAST & BUDGETING - CORPORATE			596	596 923900	J008-0020-0220 Accrual USD IT PREPAIDS	Feb-2020
722 Other	FORECAST & BUDGETING - CORPORATE			(607)	(607) 923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS	Mar-2019
723 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			620 677	620 923900 677 923900	J008-0020-0220 Accrual USD IT PREPAIDS	Feb-2020
724 Other 725 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			6// 719	677 923900 719 923900	J034-0020-1119 Adjustment USD IT PREPAIDS J034-0020-0120 Adjustment USD IT PREPAIDS	Nov-2019 Jan-2020
726 Other	FORECAST & BUDGETING - CORFORATE			779	779 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Feb-2020
727 Other	FORECAST & BUDGETING - CORPORATE			1,124	1,124 923900	J008-0020-0220 Accrual USD IT PREPAIDS	Feb-2020
728 Other	FORECAST & BUDGETING - CORPORATE			1,348	1,348 923900	J034-0020-1219 Adjustment USD IT PREPAIDS	Dec-2019
729 Other 730 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			1,360 1,395	1,360 923900 1,395 923900	J034-0020-0819 Adjustment USD IT PREPAIDS J034-0020-0519 Adjustment USD IT PREPAIDS	Aug-2019 May-2019
730 Other 731 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			1,395	1,395 923900	J034-0020-0519 Adjustment USD 11 PREPAIDS J008-0020-0220 Accrual USD IT PREPAIDS	May-2019 Feb-2020
732 Other	FORECAST & BUDGETING - CORPORATE			1,768	1,768 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Jan-2020
733 Other	FORECAST & BUDGETING - CORPORATE			(2,023)	(2,023) 923900	J283-0020-0519 Prior Period Adjustment USD IT PREPAIDS	May-2019
734 Other	FORECAST & BUDGETING - CORPORATE			(2,124)	(2,124) 923900	1283-0020-0519 Prior Period Adjustment USD IT PREPAIDS	May-2019
735 Other 736 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			(2,199) (2,394)	(2,199) 923900 (2,394) 923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS J034-0020-1219 Adjustment USD IT PREPAIDS	Mar-2019 Dec-2019
730 Other 737 Other	FORECAST & BUDGETING - CORFORATE			2.587	2.587 923900	J034-0020-019 Adjustment USD TI FREPAIDS	Sep-2019
738 Other	FORECAST & BUDGETING - CORPORATE			2,967	2,967 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	Jun-2019
739 Other	FORECAST & BUDGETING - CORPORATE			3,263	3,263 923900	J034-0020-0719 Adjustment USD IT PREPAIDS	Jul-2019
740 Other	FORECAST & BUDGETING - CORPORATE			3,565	3,565 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Jan-2020
741 Other 742 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			(3,604) (3,604)	(3,604) 923900 (3,604) 923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS	Mar-2019 Mar-2019
742 Other 743 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			(3,604) 3,766	(3,604) 923900 3,766 923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 11 PREPAIDS J034-0020-0619 Adjustment USD IT PREPAIDS	Mar-2019 Jun-2019
743 Other 744 Other	FORECAST & BUDGETING - CORPORATE			4,572	4,572 923900	J281-0020-1019 Prior Period Adjustment USD IT PREPAIDS	Oct-2019
745 Other	FORECAST & BUDGETING - CORPORATE			5,110	5,110 923900	J034-0020-1219 Adjustment USD IT PREPAIDS	Dec-2019
746 Other	FORECAST & BUDGETING - CORPORATE			5,445	5,445 923900	J034-0020-1119 Adjustment USD IT PREPAIDS	Nov-2019
747 Other 748 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			(5,547) 5,687	(5,547) 923900 5,687 923900	J295-0020-1219 Adjustment USD IT PREPAIDS J008-0020-0220 Accrual USD IT PREPAIDS	Dec-2019 Feb-2020
748 Other 749 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			5,687	5,687 923900 5,731 923900	J008-0020-0220 Accrual USD 11 PREPAIDS J034-0020-0719 Adjustment USD 1T PREPAIDS	Feb-2020 Jul-2019
750 Other	FORECAST & BUDGETING - CORPORATE			(5,760)	(5,760) 923900	Reverses "J706-0020-0219 Accrual USD" IT PREPAIDS	Mar-2019
751 Other	FORECAST & BUDGETING - CORPORATE			(5,804)	(5,804) 923900	Reverses "J706-0020-0219 Accrual USD" IT PREPAIDS	Mar-2019
752 Other	FORECAST & BUDGETING - CORPORATE			6,134	6,134 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Jan-2020
753 Other 754 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			6,990 7,341	6,990 923900 7,341 923900	J034-0020-0319 Adjustment USD IT PREPAIDS J008-0020-0220 Accrual USD IT PREPAIDS	Mar-2019 Feb-2020
, Ouici	- STEELET & DEDGETING - CONTORATE			7,.741	,,341 923900	2000 0020 FREIMIN ODD I'T I KEI AIDD	100-2020

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(A)		( <b>B</b> )	(C)	(D)	(E) (F)	(G) (E)	Garren
Line No. Type	Vendor Name Ra		Audit	Other	Total Account	Invoice Description	Period
755 Other 756 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			7,341 7,370	7,341 923900 7,370 923900	J008-0020-0220 Accrual USD IT PREPAIDS J706-0020-0220 Accrual USD IT PREPAIDS	Feb-2020 Feb-2020
757 Other	FORECAST & BUDGETING - CORPORATE			8,559	8,559 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	Jun-2019
758 Other	FORECAST & BUDGETING - CORPORATE			9,219	9,219 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Jan-2020
759 Other 760 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			9,219 9,707	9,219 923900 9,707 923900	J034-0020-0220 Adjustment USD IT PREPAIDS J034-0020-0519 Adjustment USD IT PREPAIDS	Feb-2020 May-2019
761 Other	FORECAST & BUDGETING - CORPORATE			9,707	9,707 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	Jun-2019
762 Other	FORECAST & BUDGETING - CORPORATE			9,723	9,723 923900	J034-0020-1119 Adjustment USD IT PREPAIDS	Nov-2019
763 Other 764 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			9,913 9,913	9,913 923900 9,913 923900	J034-0020-0319 Adjustment USD IT PREPAIDS J034-0020-0419 Adjustment USD IT PREPAIDS	Mar-2019 Apr-2019
765 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			11,064	11,064 923900	J034-0020-0719 Adjustment USD IT PREPAIDS	Jul-2019
766 Other	FORECAST & BUDGETING - CORPORATE			13,190	13,190 923900	J282-0020-1119 Prior Period Adjustment USD IT PREPAIDS	Nov-2019
767 Other 768 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			14,237	14,237 923900 14,237 923900	J034-0020-0719 Adjustment USD IT PREPAIDS J034-0020-0819 Adjustment USD IT PREPAIDS	Jul-2019 Aug-2019
769 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			14,237	14,237 923900	J034-0020-0019 Adjustment USD IT PREPAIDS	Sep-2019
770 Other	FORECAST & BUDGETING - CORPORATE			14,237	14,237 923900	J034-0020-1019 Adjustment USD IT PREPAIDS	Oct-2019
771 Other 772 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			14,237	14,237 923900 14,237 923900	J034-0020-1119 Adjustment USD IT PREPAIDS J034-0020-1219 Adjustment USD IT PREPAIDS	Nov-2019 Dec-2019
773 Other	FORECAST & BUDGETING - CORFORATE FORECAST & BUDGETING - CORPORATE			(17,218)	(17,218) 923900	J034-0020-1219 Adjustment USD IT PREPAIDS	Dec-2019 Dec-2019
774 Other	FORECAST & BUDGETING - CORPORATE			50,962	50,962 923900	J034-0020-0419 Adjustment USD IT PREPAIDS	43585
775 Other 776 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			51,334 (56,267)	51,334 923900 (56.267) 923900	J034-0020-1119 Adjustment USD IT PREPAIDS J294-0020-1219 Adjustment USD IT PREPAIDS	Nov-2019 Dec-2019
777 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			(56,267) 67,389	67,389 923900	J294-0420-1219 Adjustment USD 11 PREPAIDS J034-0020-1019 Adjustment USD 11 PREPAIDS	Oct-2019
778 Other	FORECAST & BUDGETING - CORPORATE			85,214	85,214 923900	J034-0020-0220 Adjustment USD IT PREPAIDS	Feb-2020
779 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			86,965	86,965 923900	J034-0020-1019 Adjustment USD IT PREPAIDS	Oct-2019
780 Other 781 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			92,079 93,770	92,079 923900 93,770 923900	J034-0020-1219 Adjustment USD IT PREPAIDS J034-0020-0120 Adjustment USD IT PREPAIDS	Dec-2019 Jan-2020
782 Other	FORECAST & BUDGETING - CORPORATE			94,242	94,242 923900	J034-0020-1119 Adjustment USD IT PREPAIDS	Nov-2019
783 Other	FORECAST & BUDGETING - CORPORATE			94,720	94,720 923900	J034-0020-0719 Adjustment USD IT PREPAIDS	Jul-2019
784 Other 785 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			94,735 96,053	94,735 923900 96,053 923900	J034-0020-0819 Adjustment USD IT PREPAIDS J034-0020-0919 Adjustment USD IT PREPAIDS	Aug-2019 Sep-2019
786 Other	FORECAST & BUDGETING - CORPORATE			104,817	104,817 923900	J034-0020-0519 Adjustment USD IT PREPAIDS	May-2019
787 Other	FORECAST & BUDGETING - CORPORATE			105,474	105,474 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	43646
788 Other 789 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			106,628 107,096	106,628 923900 107,096 923900	J034-0020-0319 Adjustment USD IT PREPAIDS J034-0020-0419 Adjustment USD IT PREPAIDS	Mar-2019 Apr-2019
790 Other	FORECAST & BUDGETING - CORPORATE			191,621	191,621 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	Jun-2019
791 Other	FORECAST & BUDGETING - CORPORATE			195,782	195,782 923900	J034-0020-1119 Adjustment USD IT PREPAIDS	Nov-2019
792 Other 793 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			196,615 196,930	196,615 923900 196,930 923900	J034-0020-0519 Adjustment USD IT PREPAIDS J034-0020-1019 Adjustment USD IT PREPAIDS	May-2019 Oct-2019
794 Other	FORECAST & BUDGETING - CORPORATE			197,457	197,457 923900	J034-0020-0719 Adjustment USD IT PREPAIDS	Jul-2019
795 Other	FORECAST & BUDGETING - CORPORATE			197,684	197,684 923900	J034-0020-0819 Adjustment USD IT PREPAIDS	Aug-2019
796 Other 797 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			197,897 199,806	197,897 923900 199,806 923900	J034-0020-0919 Adjustment USD IT PREPAIDS J034-0020-0319 Adjustment USD IT PREPAIDS	Sep-2019 Mar-2019
798 Other	FORECAST & BUDGETING - CORPORATE			201,463	201,463 923900	J034-0020-0419 Adjustment USD IT PREPAIDS	Apr-2019
799 Other	FORECAST & BUDGETING - CORPORATE			205,165	205,165 923900	J034-0020-0220 Adjustment USD IT PREPAIDS	Feb-2020
800 Other 801 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			205,351 205,356	205,351 923900 205,356 923900	J034-0020-0519 Adjustment USD IT PREPAIDS J034-0020-0819 Adjustment USD IT PREPAIDS	May-2019 Aug-2019
802 Other	FORECAST & BUDGETING - CORPORATE			205,546	205,546 923900	J034-0020-0719 Adjustment USD IT PREPAIDS	Jul-2019
803 Other	FORECAST & BUDGETING - CORPORATE			206,258	206,258 923900	J034-0020-0120 Adjustment USD IT PREPAIDS	Jan-2020
804 Other 805 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			206,420 206,503	206,420 923900 206,503 923900	J034-0020-1219 Adjustment USD IT PREPAIDS J034-0020-0919 Adjustment USD IT PREPAIDS	Dec-2019 Sep-2019
806 Other	FORECAST & BUDGETING - CORPORATE			208,440	208,440 923900	J034-0020-1019 Adjustment USD IT PREPAIDS	Oct-2019
807 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			209,023	209,023 923900	J034-0020-0619 Adjustment USD IT PREPAIDS	Jun-2019
808 Other 809 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			213,178 213,217	213,178 923900 213,217 923900	J034-0020-0319 Adjustment USD IT PREPAIDS J034-0020-0419 Adjustment USD IT PREPAIDS	Mar-2019 Apr-2019
810 Other	FORECAST & BUDGETING - CORPORATE			229,653	229,653 923900	J034-0020-0220 Adjustment USD IT PREPAIDS	Feb-2020
811 Other	FORECAST & BUDGETING - CORPORATE			230,184	230,184 923900	J034-0020-1219 Adjustment USD IT PREPAIDS	Dec-2019
812 Other 813 Other	FORECAST & BUDGETING - CORPORATE FORECAST & BUDGETING - CORPORATE			230,297 233,507	230,297 923900 233,507 923900	J034-0020-1119 Adjustment USD IT PREPAIDS J034-0020-0120 Adjustment USD IT PREPAIDS	Nov-2019 Jan-2020
814 Other	FOREST GIANT INC			20,160	20,160 923900	4057 -End of Discovery - first prototype identified along with wireframing and blackboxing with delivery	Mar-2019
815 Other 816 Other	FOY, KERI FOY, KERI			555 573	555 923900 573 923900	18LGE - PROFESSIONAL SERVICES 19LGE - PROFESSIONAL SERVICES	Jun-2019 Jul-2019
810 Other 817 Other	GARDENSCAPES GARDEN CTR AND LANDSCAPE CO			2,500	2,500 923100	19LGE -FROFESSIONAL SERVICES 042519 - PROFESSIONAL SERVICES	Dec-2019
818 Other	GEOSYNTEC CONSULTANTS INC			2,632	2,632 923100	131384567 -PROFESSIONAL SERVICES	Dec-2019
819 Other	GEOSYNTEC CONSULTANTS INC			14,349	14,349 923100	131387082 -PROFESSIONAL SERVICES	Dec-2019
820 Other 821 Other	GEOSYNTEC CONSULTANTS INC GEOSYNTEC CONSULTANTS INC			45,692 56,455	45,692 923100 56,455 923100	131390251 -PROFESSIONAL SERVICES 131392945 -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
822 Other	GLAZER, MARK J			1,450	1,450 923100	GLAZER072219 -PROFESSIONAL SERVICES	Jul-2019
823 Other	GLOVER, JOHN M			2,250	2,250 923100	1.31.20 -PROFESSIONAL SERVICES	Feb-2020
824 Other 825 Other	GLOVER, JOHN M GLOVER, JOHN M			2,821 5,352	2,821 923100 5,352 923100	2019-1-JG -PROFESSIONAL SERVICES 2019-2-JG -PROFESSIONAL SERVICES	Jan-2020 Jan-2020
826 Other	HAZARDOUS SUBSTANCE & WASTE MANAGEMENT RESEARCH IN			6,645	6,645 923100	T696619 -PROFESSIONAL SERVICES	Oct-2019
827 Other	HAZARDOUS SUBSTANCE & WASTE MANAGEMENT RESEARCH IN			13,929	13,929 923100	T698619 -PROFESSIONAL SERVICES T700319 -PROFESSIONAL SERVICES	Dec-2019
828 Other 829 Other	HAZARDOUS SUBSTANCE & WASTE MANAGEMENT RESEARCH IN HAZARDOUS SUBSTANCE & WASTE MANAGEMENT RESEARCH IN			14,784 15,944	14,784 923100 15.944 923100	1700319 -PROFESSIONAL SERVICES T701819 -PROFESSIONAL SERVICES	Dec-2019 Jan-2020
830 Other	HAZARDOUS SUBSTANCE & WASTE MANAGEMENT RESEARCH IN			22,460	22,460 923100	T703720 -PROFESSIONAL SERVICES	Feb-2020
831 Other	HEALTH MANAGEMENT SYSTEMS INC			534	534 923900	053181 - PROFESSIONAL SERVICES	43738
832 Other 833 Other	HEALTH MANAGEMENT SYSTEMS INC HEALTH MANAGEMENT SYSTEMS INC			928 1,263	928 923900 1.263 923900	055301 -PROFESSIONAL SERVICES 054802 -PROFESSIONAL SERVICES	Jan-2020 Nov-2019
834 Other	HENDERSON SERVICES LLC			764	764 923100	154699 -PROFESSIONAL SERVICES	Dec-2019
835 Other 836 Other	HENDERSON SERVICES LLC HUMAN SYSTEMS TECHNOLOGY			790	790 923100 675 923900	191357 -PROFESSIONAL SERVICES 0519LGE5270 -PROFESSIONAL SERVICES	Jun-2019
836 Other 837 Other	IBM CORPORATION			675 (639)	675 923900 (639) 923900	0519LGE52/0-2PK0/ESSIUNAL SERVICES 2010499-PROFESSIONAL SERVICES	Aug-2019 Oct-2019
838 Other	IBM CORPORATION			639	639 923900	2010499 - IBM Kenexa Talent Acquisition BrassRing	Oct-2019

#### Case No. 2020-00349

#### Attachment 1 to Response to PSC-1 Question No. 6

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					KENTUCKY UTILITIES Case No. 2020-00			1 age 12 01 24
			Garrett					
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(A) Line No. Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) (F) Total Account	(G) Invoice	(H) Description	(1) Period
839 Other	INTEGRAL CONSULTING INC	Aute Cuse	. tuan	3,191	3,191 923100	0016727 -PROFESSIONAL SERVICES	Description	Oct-2019
840 Other	INTEGRAL CONSULTING INC			5,555	5,555 923100	0016894 -PROFESSIONAL SERVICES		Nov-2019
841 Other 842 Other	INTEGRAL CONSULTING INC INTEGRAL CONSULTING INC			16,443 53,973	16,443 923100 53,973 923100	0017020 -PROFESSIONAL SERVICES 0017159 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
843 Other	INTEGRAL CONSULTING INC			54,199	54 199 923100	0017159 - PROFESSIONAL SERVICES 0017360 - PROFESSIONAL SERVICES		Feb-2020
844 Other	IVEY MECHANICAL LLC			1,368	1,368 923900	96227 -Green River HVAC Repair		Oct-2019
845 Other	J Y LEGNER ASSOCIATES INC			539	539 923900	106012 -PROFESSIONAL SERVICES		Jan-2020
846 Other 847 Other	J Y LEGNER ASSOCIATES INC J Y LEGNER ASSOCIATES INC			853 1,748	853 923100 1,748 923900	104125 -PROFESSIONAL SERVICES 105576 -Sept. 23- Oct 20 J.Y Legner Co	onteo aton Shallor, Stantford	Mar-2019 Nov-2019
848 Other	J Y LEGNER ASSOCIATES INC			2,202	2,202 923900	105570 -sept. 25-Oct 20 J. I Legiler Co 105866 -PROFESSIONAL SERVICES	ontractor snelby stratiord.	Dec-2019
849 Other	J Y LEGNER ASSOCIATES INC			3,259	3,259 923100	104125 -PROFESSIONAL SERVICES		Mar-2019
850 Other	J Y LEGNER ASSOCIATES INC			4,351	4,351 923900	104053 -PROFESSIONAL SERVICES		Apr-2019
851 Other 852 Other	J Y LEGNER ASSOCIATES INC J Y LEGNER ASSOCIATES INC			4,548	4,548 923900 4 700 923900	104978 -PROFESSIONAL SERVICES 104547 -PROFESSIONAL SERVICES		Aug-2019 May-2019
853 Other	JOHN FLOWER PRODUCTIONS LLC			546	546 923900	1310 -PROFESSIONAL SERVICES		Jan-2020
854 Other	JOHN FLOWER PRODUCTIONS LLC			866	866 923100	1267 -PROFESSIONAL SERVICES		Feb-2020
855 Other	JOHN FLOWER PRODUCTIONS LLC			1,365	1,365 923900	1219 -PROFESSIONAL SERVICES 1264 -PROFESSIONAL SERVICES		Mar-2019
856 Other 857 Other	JOHN FLOWER PRODUCTIONS LLC JOHNSON CONTROLS SECURITY SOLUTIONS LLC			3,812 887	3,812 923100 887 923900	1264 -PROFESSIONAL SERVICES 32396897 -PROFESSIONAL SERVICES		Feb-2020 Apr-2019
858 Other	KELLY MITCHELL GROUP INC			587	587 923900	253772 -Temporary IT Resource - Ginny	ay Rassman	Feb-2020
859 Other	KELLY MITCHELL GROUP INC			615	615 923900	246204 -Temporary IT Resource - Ginn		Nov-2019
860 Other 861 Other	KELLY MITCHELL GROUP INC			657 671	657 923900 671 923900	229709 -Temporary IT Resource - Ginny	ny Rassman	Apr-2019
861 Other 862 Other	KELLY MITCHELL GROUP INC KELLY MITCHELL GROUP INC			6/1	671 923900 699 923900	248989 - Temporary IT Resource - Ginn 231567 - Temporary IT Resource - Ginn		Dec-2019 May-2019
863 Other	KELLY MITCHELL GROUP INC			839	839 923900	236676 -Temporary IT Resource - Ginn		Jul-2019
864 Other	KELLY MITCHELL GROUP INC			839	839 923900	239895 -Temporary IT Resource - Ginn		Aug-2019
865 Other 866 Other	KELLY MITCHELL GROUP INC KELLY MITCHELL GROUP INC			895 1.007	895 923900 1.007 923900	234325 -Temporary IT Resource - Ginny 241909 -Temporary IT Resource - Ginny		Jun-2019
867 Other	KELLY MITCHELL GROUP INC			1,007	1,202 923900	243707 - Temporary IT Resource - Ginny 243707 - Temporary IT Resource - Ginny		Sep-2019 Oct-2019
868 Other	KENTUCKIANA LAW ENFORCEMENT			720	720 923100	14951 -PROFESSIONAL SERVICES		Aug-2019
869 Other	KENTUCKIANA LAW ENFORCEMENT			720	720 923100	15214 -PROFESSIONAL SERVICES		Nov-2019
870 Other 871 Other	KENTUCKIANA LAW ENFORCEMENT KENTUCKY STATE TREASURER			800 (669)	800 923100 (669) 923900	14763 -PROFESSIONAL SERVICES J601-0020-1219 Tax USD KENTUCKY USE TAX AT 6%	,	Jul-2019 Dec-2019
872 Other	KENTUCKY STATE TREASURER KENTUCKY STATE TREASURER			(1.285)	(1,285) 923900	J601-0020-1219 Tax USD KENTUCKY USE TAX AT 6% J601-0020-1019 Tax USD KENTUCKY USE TAX AT 6%		Dec-2019 Oct-2019
873 Other	KENTUCKY STATE TREASURER			(1,312)	(1,312) 923900	J616-0020-1219 Tax USD KENTUCKY USE TAX AT 6%	6	Dec-2019
874 Other	KENTUCKY STATE TREASURER			(1,507)	(1,507) 923900	J601-0020-0519 Tax USD KENTUCKY USE TAX AT 6%		May-2019
875 Other 876 Other	KENTUCKY STATE TREASURER KENTUCKY STATE TREASURER			(4,296)	(4,296) 923900 1.539 923900	J616-0020-1219 Tax USD KENTUCKY USE TAX AT 6% 01-APR-2019 10:56KY U -PROFESSIONAL SERVICES	6	Dec-2019 Mar-2019
877 Other	KENTUCKT STATE TREASURER KFORCE INC			9,780	9,780, 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES		Feb-2020
878 Other	KFORCE INC			18,126	18,126 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES		Feb-2020
879 Other	KFORCE INC			2,204	2,204 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES		Feb-2020
880 Other 881 Other	KFORCE INC KFORCE INC			630 1,423	630 923900 1.423 923900	6964319 -Temporary IT Resource - Sarith 7124514 -Temporary IT Resource	ha Pailla	Apr-2019 Aug-2019
882 Other	KFORCE INC KFORCE INC			1,423	1.831 923900	7080305 -Temporary IT Resource		Jul-2019
883 Other	KFORCE INC			2,073	2,073 923900	7336163 -Temporary IT Resource - Minh		Feb-2020
884 Other	KFORCE INC			2,421	2,421 923900	7238059 -Temporary IT Resource - Tony		Nov-2019
885 Other 886 Other	KFORCE INC			2,569 2,596	2,569 923900 2,596 923900	7303549 -Temporary IT Resource - Sarith 7083483 -Temporary IT Resource - Tony		Feb-2020 Jul-2019
887 Other	KFORCE INC			2,724	2,724 923900	7065405 Temporary IT Resource - Tony 7044774 -Temporary IT Resource - Tony		Jun-2019
888 Other	KFORCE INC			2,875	2,875 923900	7269331 -Temporary IT Resource - Tony		Dec-2019
889 Other	KFORCE INC KFORCE INC			2,875	2,875 923900 3,158 923900	7338304 -Temporary IT Resource - Tony 7122781 -Temporary IT Resource - Minh		Feb-2020
890 Other 891 Other	KFORCE INC KFORCE INC			3,158 3,178	3,158 923900	7158069 -Temporary IT Resource - Joint 7158069 -Temporary IT Resource - Tony		Aug-2019 Sep-2019
892 Other	KFORCE INC			3,178	3,178 923900	7205757 -Temporary IT Resource - Tony		Oct-2019
893 Other	KFORCE INC			3,329	3,329 923900	7127713 -Temporary IT Resource - Tony	ya George	Aug-2019
894 Other 895 Other	KFORCE INC KFORCE INC			3,329 3,404	3,329 923900 3,404 923900	7305994 -Temporary IT Resource - Tony 7336018 -Temporary IT Resource - Sarith		Feb-2020 Feb-2020
895 Other 896 Other	KFORCE INC KFORCE INC			3,404	3,404 923900	7330018 - Temporary IT Resource - Santa 7234910 - Temporary IT Resource - Minh		Nov-2019
897 Other	KFORCE INC			3,771	3,771 923900	7008033 -Temporary IT Resource - Sarith		May-2019
898 Other	KFORCE INC			3,882	3,882 923900	7303687 -Temporary IT Resource - Minh		Feb-2020
899 Other 900 Other	KFORCE INC KFORCE INC			4,171 4 474	4,171 923900 4 474 923900	7266427 -Temporary IT Resource - Sarith 7042854 -Temporary IT Resource - Minh		Dec-2019 Jun-2019
901 Other	KFORCE INC			5.001	5,001 923900	7266583 -Temporary IT Resource - Minh		Dec-2019
902 Other	KFORCE INC			5,122	5,122 923900	7122582 -Temporary IT Resource - Sarith	ha Pailla	Aug-2019
903 Other	KFORCE INC			5,162	5,162 923900	7267023 -Temporary IT Resource - Kiran		Dec-2019
904 Other 905 Other	KFORCE INC KFORCE INC			5,162 5,264	5,162 923900 5,264 923900	7270212 -Temporary IT Resource - Anud 7078602 -Temporary IT Resource - Minh		Dec-2019 Jul-2019
906 Other	KFORCE INC			5,339	5,339 923900	7078002 -Temporary IT Resource - Sarith		Jul-2019
907 Other	KFORCE INC			5,433	5,433 923900	7079279 - Temporary IT Resource - Kiran	n Mandava	Jul-2019
908 Other	KFORCE INC KEORCE INC			5,433 5,433	5,433 923900 5,433 923900	7079406 -Temporary IT Resource - Anud		Jul-2019
909 Other 910 Other	KFORCE INC KFORCE INC			5,433 5,433	5,433 923900 5,433 923900	7202679 -Temporary IT Resource - Kiran 7206912 -Temporary IT Resource - Anud		Oct-2019 Oct-2019
911 Other	KFORCE INC			5,433	5,433 923900	7200912 - Temporary IT Resource - Kiran 7304074 - Temporary IT Resource - Kiran		Jan-2020
912 Other	KFORCE INC			5,433	5,433 923900	7306731 -Temporary IT Resource - Anud	deep Daram	Feb-2020
913 Other	KFORCE INC			5,705	5,705 923900	7009268 - Temporary IT Resource - Kiran		May-2019
914 Other 915 Other	KFORCE INC KFORCE INC			5,705 5,826	5,705 923900 5,826 923900	7009441 -Temporary IT Resource - Anud 6965900 -Temporary IT Resource - Kiran		May-2019 Apr-2019
915 Other 916 Other	KFORCE INC KFORCE INC			5,826	5,826 923900	6966108 -Temporary IT Resource - Anud		Apr-2019 Apr-2019
917 Other	KFORCE INC			5,873	5,873 923900	7052063 -Temporary IT Resource - Sarith	ha Pailla	Jun-2019
918 Other	KFORCE INC			5,977	5,977 923900	7043125 - Temporary IT Resource - Kiran		Jun-2019
919 Other 920 Other	KFORCE INC KFORCE INC			5,977 5,977	5,977 923900 5,977 923900	7043174 -Temporary IT Resource - Anud 7123476 -Temporary IT Resource - Kiran		Jun-2019 Aug-2019
920 Other 921 Other	KFORCE INC KFORCE INC			5,977	5,977 923900	7123470 - Temporary IT Resource - Anua 7129459 - Temporary IT Resource - Anua	deep Daram	Aug-2019 Aug-2019
922 Other	KFORCE INC			5,977	5,977 923900	7156875 -Temporary IT Resource - Kiran		Sep-2019

KENTUCKY UTILITIES COMPANY

Line

# Case No. 2020-00349

## Attachment 1 to Response to PSC-1 Question No. 6

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#### KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020

Garrett

							Ua Ua	
(A)		(B)	(C)	(D)	(E)	(F)	(G) (H)	(I)
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total	Account	Invoice Description	Period
923 Other	KFORCE INC			5.977		5.977 923900	7158526 -Temporary IT Resource - Anudeep Daram	Sep-2019
924 Other	KFORCE INC			5,977		5,977 923900	7336483 - Temporary IT Resource - Kiran Mandava	Feb-2020
925 Other	KFORCE INC			5,977		5,977 923900	7330952 - Tempolary IT Resource - Anudeen Daram	Feb-2020
926 Other	KFORCE INC			6,248		6,248 923900		Nov-2019
							7235384 -Temporary IT Resource - Kiran Mandava	
927 Other	KFORCE INC			6,248		6,248 923900	7239092 -Temporary IT Resource - Anudeep Daram	Nov-2019
928 Other	KIZAN TECHNOLOGIES LLC			823		823 923900	K28665 -Sharepoint Contractor - June 2019 invoice \$175/hr	Jul-2019
929 Other	KIZAN TECHNOLOGIES LLC			884		884 923900	K29702 -Sharepoint Contractor - November 2019 invoice \$175/hr	Dec-2019
930 Other	KIZAN TECHNOLOGIES LLC			884		884 923900	K29886 -Sharepoint Contractor - December 2019 invoice \$175/hr	Jan-2020
931 Other	KIZAN TECHNOLOGIES LLC			1,686		1,686 923900	K28846 -Sharepoint Contractor - July 2019 invoice \$175/hr	Aug-2019
932 Other	KIZAN TECHNOLOGIES LLC			1.974		1.974 923900	K29471 -Sharepoint Contractor - October 2019 invoice \$175/hr	Nov-2019
933 Other	KIZAN TECHNOLOGIES LLC			1,974		1,974 923900	K29701 - Invoice K29701- 11/01/19-11/30/19	Dec-2019
934 Other	KIZAN TECHNOLOGIES LLC			2,750		2,750 923900	K29401 - Invice K29401 - 1001/19-1031/19	Nov-2019
935 Other	KIZAN TECHNOLOGIES LLC			2,817		2,817 923900	K28476 -Sharepoint Contractor - May 2019 invoice \$175/hr	Jun-2019
936 Other	KIZAN TECHNOLOGIES LLC			2,961		2,961 923900	K29251 -Invoice K29251- 09/01/19-09/30/19	Oct-2019
937 Other	KIZAN TECHNOLOGIES LLC			3,243		3,243 923900	K28664 -Invoice K28664- 06/01/19-06/30/19	Jul-2019
938 Other	KIZAN TECHNOLOGIES LLC			3,243		3,243 923900	K28844 - Invoice K28844- 07/01/19-07/31/19	Aug-2019
939 Other	KIZAN TECHNOLOGIES LLC			5,006		5.006 923900	K29088 - Invoice K29088 - 08/01/19-08/31/19	Sep-2019
940 Other	KIZAN TECHNOLOGIES LLC			6,542		6,542 923900	K28478 -May 2019 Invoice	Jun-2019
941 Other	KIZAN TECHNOLOGIES LLC			6.730		6.730 923900	K28667 -June 2019 Invoice	Jul-2019
942 Other	KIZAN TECHNOLOGIES LLC			7.053		7,053 923900	K30146 -Sharepoint Contractor - January 2020 invoice \$175/hr	Feb-2020
942 Other 943 Other				8.616		8,616 923900		
	KIZAN TECHNOLOGIES LLC						K28257 Sharepoint Contractor - April 2019 invoice \$175/hr	May-2019
944 Other	KIZAN TECHNOLOGIES LLC			8,801		8,801 923900	K29089 -Sharepoint Contractor - August 2019 invoice \$175/hr	Sep-2019
945 Other	KIZAN TECHNOLOGIES LLC			9,400		9,400 923900	K28259 -April 2019 Invoice	May-2019
946 Other	KIZAN TECHNOLOGIES LLC			10,549		10,549 923900	K29252 -Sharepoint Contractor - September 2019 invoice \$175/hr	Oct-2019
947 Other	KIZAN TECHNOLOGIES LLC			11,109		11,109 923900	K28070 -Sharepoint Contractor - March 2019 invoice \$175/hr	Apr-2019
948 Other	KIZAN TECHNOLOGIES LLC			11,904		11,904 923900	K28072 -March 2019 Invoice	Apr-2019
949 Other	KNOWLEDGECONNECT LLC			6,580		6.580 923900	2268 -PROFESSIONAL SERVICES	Sep-2019
950 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,747		8,747 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020
951 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			7,753		7.753 923900	900614884 -PROFESSIONAL SERVICES	Oct-2019
952 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			7,772		7,772 923900	9005932349 -PROFESSIONAL SERVICES	Aug-2019
953 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,152		8,152 923900	9006294701 -PROFESSIONAL SERVICES	Dec-2019
954 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,261		8,261 923900	9005843226 -PROFESSIONAL SERVICES	Jul-2019
955 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,321		8,321 923900	9005656325 -PROFESSIONAL SERVICES	May-2019
956 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,812		8,812 923900	9005748840 -PROFESSIONAL SERVICES	Jun-2019
957 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9.027		9,027 923900	9005468056 -PROFESSIONAL SERVICES	Mar-2019
958 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9.111		9,111 923900	9006023364 - PROFESSIONAL SERVICES	Sep-2019
959 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,302		9,302 923900	9005564091 -PROFESSIONAL SERVICES	Apr-2019
960 Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,797		9,797 923900	900647613 - PROFESSIONAL SERVICES	Feb-2020
	KONICA MINOLTA BUSINESS SOLUTIONS USA INC							
961 Other				9,843		9,843 923900	9006206059 -PROFESSIONAL SERVICES	Nov-2019
962 Other	KONICA MONTHLY INVOICE ESTIMATE PO			(8,933)		(8,933) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES	Mar-2019
963 Other	LAKESIDE ENVIRONMENTAL CONSULTANTS LLC			2,642		2,642 923900	38915 -PROFESSIONAL SERVICES	Nov-2019
964 Other	LAKESIDE ENVIRONMENTAL CONSULTANTS LLC			7,212		7,212 923900	37272 -PROFESSIONAL SERVICES	Sep-2019
965 Other	LEGILITY DATA SOLUTIONS LLC			4,744		4,744 923900	INV00120003 -PROFESSIONAL SERVICES	Dec-2019
966 Other	LEGILITY DATA SOLUTIONS LLC			5,167		5.167 923900	INV00118725 -PROFESSIONAL SERVICES	Oct-2019
967 Other	LEGILITY DATA SOLUTIONS LLC			5.269		5.269 923900	INV00119332 -PROFESSIONAL SERVICES	Nov-2019
968 Other	LEGILITY DATA SOLUTIONS LLC			5 744		5,744 923900	INV00114919 -PROFESSIONAL SERVICES	Mar-2019
969 Other	LEGILITY DATA SOLUTIONS LLC			7.029		7,029 923900	INVO0117575 - PROFESSIONAL SERVICES	Aug-2019
970 Other	LEGILITY DATA SOLUTIONS LLC			7,029		7,849 923900	INV0011/3/2 - PROFESSIONAL SERVICES	Feb-2020
971 Other	LEGILITY DATA SOLUTIONS LLC			7,950		7,950 923900	INV00120598 -PROFESSIONAL SERVICES	Jan-2020
972 Other	LEGILITY DATA SOLUTIONS LLC			8,401		8,401 923900	INV00117013 -PROFESSIONAL SERVICES	Jul-2019
973 Other	LEGILITY DATA SOLUTIONS LLC			8,554		8,554 923900	INV00118091 -PROFESSIONAL SERVICES	Sep-2019
974 Other	LEGILITY DATA SOLUTIONS LLC			9,576		9,576 923900	INV00120613 -PROFESSIONAL SERVICES	Jan-2020
975 Other	LEGILITY DATA SOLUTIONS LLC			10,154		10,154 923900	INV00116482 -PROFESSIONAL SERVICES	Jun-2019
976 Other	LEGILITY DATA SOLUTIONS LLC			13,487		13,487 923900	INV00115987 -PROFESSIONAL SERVICES	Jun-2019
977 Other	LEGILITY DATA SOLUTIONS LLC			18,749		18,749 923900	INV00115461 -PROFESSIONAL SERVICES	May-2019
978 Other	LEXISNEXIS			6,240		6.240 923900	1903219499 - PROFESSIONAL SERVICES	May-2019
979 Other	LEXISNEXIS			6,240		6.240 923900	1904218961 - PROFESSIONAL SERVICES	May-2019 May-2019
980 Other	LEXISNEXIS			6.240		6 240 923900	1905/17/53 -PROFESSIONAL SERVICES	Jun-2019
981 Other	LEXISNEXIS			6,240		6,240 923900	1906215530 -PROFESSIONAL SERVICES	Aug-2019
982 Other	LEXISNEXIS			6,240		6,240 923900	3092165750 -PROFESSIONAL SERVICES	Aug-2019
983 Other	LEXISNEXIS			6,240		6,240 923900	3092316826 -PROFESSIONAL SERVICES	Nov-2019
984 Other	LEXISNEXIS			6,240		6,240 923900	3092370225 - PROFESSIONAL SERVICES	Dec-2019
985 Other	LEXISNEXIS			6,354		6,354 923900	1902219919 -PROFESSIONAL SERVICES	Mar-2019
986 Other	LEXISNEXIS			6.436		6,436 923900	3092430258 - PROFESSIONAL SERVICES	Jan-2020
987 Other	LEXISNEXIS			12.481		12.481 923900	3092264108 -PROFESSIONAL SERVICES	Oct-2019
988 Other	LINEBACH FUNKHOUSER INC			1,690		1,690 923100	7810 -PROFESSIONAL SERVICES	Sep-2019
989 Other	LISK ASSOCIATES LLC			738		738 923900	2551 - Lisk Staffing Associate candidate Trimetrix. Invoice 2551	Apr-2019
989 Oulei	LISK ASSOCIATES LLC			/38		738 923900	-TO PAY INV 2554 ONLY - TRIMETRIX, INVOCE 2531	Api-2019
000 01	LIEV ASSOCIATES LLC			0.51		051 022000		x
990 Other	LISK ASSOCIATES LLC			851		851 923900	2554 GREEN, TATE, JO	Jun-2019
991 Other	M BOWLING INC			1,313		1,313 923900	20190342 -South Paducah. Culvert to prevent future flooding.	Jun-2019
992 Other	MEDIA LIBRARY KENTUCKY LLC			917		917 923900	25147 -PROFESSIONAL SERVICES	Nov-2019
993 Other	MEDIA LIBRARY KENTUCKY LLC			1,249		1,249 923900	25226 -PROFESSIONAL SERVICES	Jan-2020
994 Other	MEDIA LIBRARY KENTUCKY LLC			1,413		1,413 923900	24862 -PROFESSIONAL SERVICES	Jun-2019
995 Other	MEDIA LIBRARY KENTUCKY LLC			1,479		1,479 923900	24970 - PROFESSIONAL SERVICES	Aug-2019
996 Other	MEDIA LIBRARY KENTUCKY LLC			1,513		1.513 923900	25013 -PROFESSIONAL SERVICES	Aug-2019
990 Other 997 Other	MEDIA LIBRARY KENTUCKY LLC			1,513		1,513 923900	25103 - ROPESSIONAL SERVICES	Dec-2019
	MEDIA LIBRARY KENTUCKY LLC MEDIA LIBRARY KENTUCKY LLC						25187 - PROFESSIONAL SERVICES 75097 - PROFESSIONAL SERVICES	
998 Other				1,627		1,627 923900		Oct-2019
999 Other	MEDIA LIBRARY KENTUCKY LLC			1,677		1,677 923900	24814 -PROFESSIONAL SERVICES	May-2019
1000 Other	MEDIA LIBRARY KENTUCKY LLC			1,961		1,961 923900	24919 -PROFESSIONAL SERVICES	Jun-2019
1001 Other	MEDIA LIBRARY KENTUCKY LLC			2,245		2,245 923900	24762 -PROFESSIONAL SERVICES	Mar-2019
1002 Other	MEDIA LIBRARY KENTUCKY LLC			2,915		2,915 923900	25060 -PROFESSIONAL SERVICES	Sep-2019
1003 Other	MELINK SOLAR AND GEO INC			825		825 923900	30120 -PROFESSIONAL SERVICES	May-2019
1004 Other	MICROSOFT CORP			3,281		3,281 923900	9899102446 Performance Support Add On	Dec-2019
1005 Other	MODIS INC			541		541 923900	10337722 - Tempory IT Resource - Daniel Wright	Apr-2019

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Oct-2019

Dec-2019

Jul-2019

Sep-2019

Mar-2019

Dec-2019

Nov-2019

#### KENTUCKY UTILITIES COMPANY Case No. 2020-0034 Analysis of Professi ices Expenses for the twelve me onths ended February 2020 Garrett (C) (D) Œ (I) Period (G) Invoice Type Vendor Name Rate Cas Audi Other Total Account Descriptio 1006 Other MODIS INC 1.892 1,892 923900 10337723 -Temporary IT Resource - Daniel Wright Apr-2019 10682163 -Temporary IT Resource - Matt Byrnes 1007 Other MODIS INC 3,309 3,309 923900 Sep-2019 1008 Other MODIS INC 6,618 6,618 923900 10692328 -Temporary IT Resource - Matt Byrnes Aug-2019 1009 Other M RETS INC (1.100)(1.100) 923100 7995 -COD KRK (Reverses charges from January 2019) Oct-2019 NAVIGANT CONSULTING INC 1,284 1,284 923900 0100041322 -PROFESSIONAL SERVICES 91833674 -PROFESSIONAL SERVICES Jul-2019 1010 Other 1011 Other NEC CORPORATION OF AMERICA 798 717 1.021 798 923900 717 923900 May-2019 1012 Other NIXON POWER SERVICES SLS000362163 -Bromley Generator RepairTo pay Invoice# SLS000362163 Mar-2019 1013 Other NIXON POWER SERVICES 1.021 923900 SLS000363657 -Kentucky Dam Generator Repai May-2019 NIXON POWER SERVICES 1014 Other 1.185 1.185 923900 SLS000374818 -Kentucky Dam Generator Repair Jan-2020 1015 Other ORKIN 23 401 23 401 923900 1704-0020-0220 Accrual LISD -PROFESSIONAL SERVICES Eeb.2020 1016 Other PCM SALES INC (5,378) (5,378) 923900 Reverses "J752-0020-0219 Accrual USD" -PROFESSIONAL SERVICES Mar-2019 52642 -Perceptyx inc. 2020 New Hire Survey K764519 -KU Park Reflector Tree Trimming 1017 Other PERCEPTYX INC 18 150 18.150 923900 Jan-2020 PHILLIPS TREE EXPERTS LLC 1,850 1,850 923900 1018 Other Mar-2019 1019 Other 1020 Other 500 923100 1,269 923900 90067242 -PJM EIS- Invoice #90067242- KU Subscription Fee for Small Trader 2020 \$500.00 20191088 -KU Park Reflector Roadway Repair Dec-2019 Nov-2019 PJM ENVIRONMENTAL INFORMATION SRVCS INC 500 1,269 PMR CONSTRUCTION 1021 Other PMR CONSTRUCTION 3,201 3.201 923900 20191085 -Middlesboro RF Roadway Repair Nov-2019 POWER STAFFING INC 667 667 923900 1022 Other 104201 -Power Staffing Inv. 104201 for temp secretary 4/1 to 4/5 May-2019 1023 Other POWER STAFFING INC POWER STAFFING INC 810 1,094 810 923900 200218 -Temporary Positions for Business Office Support Jan Rose Coleman 104749 -IT Resource. Lee Markham 05/22 - 06/23 (93.5 hours) Jun-2019 1024 Other 1,094 923900 Jun-2019 1025 Other POWER STAFFING INC 1,185 1,185 923900 104218 -IT Resource- Lee Markham 03/25 - 04/21 (118.75 hours) Apr-2019 200209 -Power Staffing invoice for 16 PHMSA Drug Testing 104585 -IT Resource- Lee Markham 04/22 - 05/26 (120.75 hours) 104070 -IT Resource- Lee Markham 02/18 - 03/24 (118.75 hours) 1026 Other POWER STAFFING INC 1.280 1.280 923900 Apr-2019 POWER STAFFING INC 1,413 1,413 923900 1027 Other . May-2019 1028 Other POWER STAFFING INC 1.419 1 419 923900 Mar-2019 1029 Other POWER STAFFING INC 5,180 5,180 923900 200214 -Power Staffing Invoice for testing 5 new hire contractorsInvoice 200214\$5,179.65 May-2019 J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES 1030 Other POWER STAFFING LLC 1.105 1.105 923900 Feb-2020 1031 Other POWER STAFFING LLC (1,254) (1.254) 923900 Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES Mar-2019 1032 Other POWER STAFFING LLC 1 495 1 495 923900 J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES Feb-2020 POWER STAFFING LLC 646 106044 -IT Resource- Lee Markham 12/09 - 12/22 (50 hours) 1033 Other 646 923900 Dec-2019 105902 -IT Resource- Lee Markham 11/25 - 12/08 (50.75 hours) 104898 -IT Resource- Lee Markham 06/24 - 07/21 (83.75 hours) 1034 Other POWER STAFFING LLC 656 656 923900 Dec-2019 POWER STAFFING LLC 980 1035 Other 980 923900 Jul-2019 1036 Other 1037 Other POWER STAFFING LLC $1,041 \\ 1,241$ 1,041 923900 1,241 923900 105214 -IT Resource- Lee Markham 08/26 - 09/22 (112 25 hours) Oct-2019 Nov-2019 POWER STAFFING LLC 105469 -IT Resource- Lee Markham 09/23 - 10/20 (96 hours) 1038 Other POWER STAFFING LLC 1.313 1.313 923900 105062 -IT Resource- Lee Markham 07/22 - 08/25 (112.25 hours) 106208 -IT Resource- Lee Markham 12/23 - 01/26 (109 hours) Sep-2019 POWER STAFFING LLC 1039 Other 1.416 1.416 923900 Feb-2020 POWER STAFFING LLC POWER STAFFING LLC 1040 Other 1,474 1,474 923900 105740 -IT Resource- Lee Markham 10/21 - 11/24 (114 hours) Nov-2019 1041 Other 3,154 3,154 923900 200232 -To pay Power Staffing LLC invoice #200323 for pre-employment training. Hotel, Mileage & Meals for 5 Sep-2019 1042 Other POWERPLAN INC 1,880 1,880 923900 PS09894 -Training Oct-2019 2,820 1043 Other POWERPLAN INC 2.820 923900 PS09921 -Training Nov-2019 PS09727 -Training 1044 Other POWERPLAN INC 3,782 4,062 3,782 923900 Sep-2019 POWERPLAN INC 4.062 923900 1045 Other PS09893 -Training Oct-2019 1046 Other PPL EU SERVICES CORPORATION 5,459 5,459 923900 J043-0020-0919 Adjustment USD Market Pay charges Sep-2019 1047 Other PPL EUSERVICES CORPORATION 6.639 6.639 923900 1043-0020-0919 Adjustment USD Palisades Dec-2019 PPL EU SERVICES CORPORATION J203-0020-1219 Adjustment USD Palisades 1048 Other 6,639 6,639 923900 Dec-2019 J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES 1049 Other PPL SERVICES CORPORATION 578 578 923900 Jun-2019 1050 Other PPL SERVICES CORPORATION 4,009 4,009 923900 J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES Sep-2019 9,321 11,922 J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES 1051 Other PPL SERVICES CORPORATION 9.321 923900 May-2019 PPL SERVICES CORPORATION 1052 Other 11,922 923900 Apr-2019 1053 Other 1054 Other PPL SERVICES CORPORATION PPL SERVICES CORPORATION 525 923900 526 923900 J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES 525 526 Jul-2019 Apr-2019 1055 Other PPL SERVICES CORPORATION 532 534 532 923900 J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES May-2019 PPL SERVICES CORPORATION J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES 1056 Other 534 923900 Sep-2019 1057 Other 584 596 607 613 J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES PPL SERVICES CORPORATION 584 923900 Apr-2019 1058 Other PPL SERVICES CORPORATION 596 923900 Jun-2019 1059 Other PPL SERVICES CORPORATION 607 923100 J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES Oct-2019 1060 Other PPL SERVICES CORPORATION 613 923900 J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES Nov-2019 PPL SERVICES CORPORATION 658 680 J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES 1061 Other 658 923900 Mar-2019 J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES 1062 Other PPL SERVICES CORPORATION 680 923900 Nov-2019 1063 Other PPL SERVICES CORPORATION 686 923900 J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES Oct-2019 686 720 725 729 732 736 736 736 757 771 1064 Other PPL SERVICES CORPORATION 720 923900 J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES Jul-2019 PPL SERVICES CORPORATION J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES 1065 Other 725 923900 Jun-2019 1066 Other PPL SERVICES CORPORATION 729 923900 J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES May-2019 1067 Other PPL SERVICES CORPORATION 732 923900 J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES Sep-2019 1068 Other PPL SERVICES CORPORATION 736 923900 J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES Jan-2020 PPL SERVICES CORPORATION 1069 Other 736 923900 Feb-2020 1070 Other PPL SERVICES CORPORATION 757 923900 J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES Dec-2019 1071 Other PPL SERVICES CORPORATION 771 923900 J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES Dec-2019 J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES 1072 Other PPL SERVICES CORPORATION 780 781 780 923900 Oct-2019 1073 Other PPL SERVICES CORPORATION 781 923900 Mar-2019 1074 Other PPL SERVICES CORPORATION 781 781 781 923900 J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES May-2019 PPL SERVICES CORPORATION J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES 781 923900 1075 Other Jun-2019 1076 Other PPL SERVICES CORPORATION 781 781 923900 J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES Jul-2019 1077 Other PPL SERVICES CORPORATION 781 781 923900 Sep-2019 J043-0020-01119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES PPL SERVICES CORPORATION 781 812 781 923900 1078 Other Nov-2019 PPL SERVICES CORPORATION 1079 Other 812 923900 Aug-2019 1080 Other PPL SERVICES CORPORATION 824 824 923900 J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES Dec-2019 1081 Other PPL SERVICES CORPORATION 895 895 923900 1043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES Nov-2019 921 942 J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES 1082 Other PPL SERVICES CORPORATION 921 923900 Apr-2019

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J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES

J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES

J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES

J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES

J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES

J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES

Line No.

1083 Other

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						KENTUCKY UTILITIES		Page 15 01 24
				Anal	lysis of Profe	Case No. 2020-00 ssional Services Expenses for the	0.549 2 twelve months ended February 2020	Garrett
		B					(G) (H)	Garren
(A) Line No. Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) (H) Invoice Description	(1) Period
1090 Other	PPL SERVICES CORPORATION			1,153		1,153 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1091 Other 1092 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,178 1,189		1,178 923900 1,189 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Aug-2019
1092 Other 1093 Other	PPL SERVICES CORPORATION			1,211		1,211 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1094 Other	PPL SERVICES CORPORATION			1,230		1,230 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1095 Other 1096 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,292 1,335		1,292 923900 1,335 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Nov-2019
1090 Other	PPL SERVICES CORPORATION			1,348		1,348 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1098 Other	PPL SERVICES CORPORATION			1,420		1,420 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1099 Other 1100 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,491 1,492		1,491 923900 1,492 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Dec-2019
1100 Other 1101 Other	PPL SERVICES CORPORATION			1,514		1,514 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1102 Other	PPL SERVICES CORPORATION			1,528		1,528 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1103 Other 1104 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,528 1,531		1,528 923900 1,531 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Sep-2019
1105 Other	PPL SERVICES CORPORATION			1,539		1,539 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1106 Other	PPL SERVICES CORPORATION			1,558		1,558 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1107 Other 1108 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,571 1,601		1,571 923900 1,601 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Nov-2019
1108 Other 1109 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,601		1,601 923900	J043-0020-01119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Sep-2019
1110 Other	PPL SERVICES CORPORATION			1,626		1,626 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1111 Other 1112 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,628 1,628		1,628 923900 1,628 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Apr-2019
1112 Other 1113 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,628		1,628 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES I043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 Aug-2019
1114 Other	PPL SERVICES CORPORATION			1,706		1,706 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1115 Other	PPL SERVICES CORPORATION			1,711		1,711 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1116 Other 1117 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,722		1,722 923900 1,740 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019 Nov-2019
1118 Other	PPL SERVICES CORPORATION			1,745		1,745 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1119 Other	PPL SERVICES CORPORATION			1,786		1,786 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1120 Other 1121 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,818 1,829		1,818 923900 1,829 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019 Nov-2019
1122 Other	PPL SERVICES CORPORATION			1,869		1,869 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1123 Other	PPL SERVICES CORPORATION			1,873		1,873 923100	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1124 Other 1125 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,893 1,893		1,893 923900 1,893 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Jan-2020
1125 Other 1126 Other	PPL SERVICES CORPORATION			1,893		1.893 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1127 Other	PPL SERVICES CORPORATION			1,894		1,894 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1128 Other 1129 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,902 1,933		1,902 923900 1,933 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Dec-2019
1129 Other 1130 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,955		1,955 923100	J043-0020-0219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1131 Other	PPL SERVICES CORPORATION			1,971		1,971 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1132 Other	PPL SERVICES CORPORATION			1,975		1,975 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1133 Other 1134 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			1,977 2,000		1,977 923900 2,000 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Aug-2019
1135 Other	PPL SERVICES CORPORATION			2,010		2,010 923100	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1136 Other	PPL SERVICES CORPORATION			2,034		2,034 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1137 Other 1138 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,038		2,038 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Nov-2019
1139 Other	PPL SERVICES CORPORATION			2,057		2,057 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1140 Other	PPL SERVICES CORPORATION			2,077		2,077 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1141 Other 1142 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,100		2,100 923100 2,104 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Aug-2019
1143 Other	PPL SERVICES CORPORATION			2,115		2,115 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1144 Other	PPL SERVICES CORPORATION			2,125		2,125 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1145 Other 1146 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,127 2,135		2,127 923900 2,135 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Aug-2019
1140 Other 1147 Other	PPL SERVICES CORPORATION			(2,139)		(2,139) 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1148 Other	PPL SERVICES CORPORATION			2,140		2,140 923100	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1149 Other 1150 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,166 2,171		2,166 923100 2,171 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Apr-2019
1150 Other 1151 Other	PPL SERVICES CORPORATION			2,171 2,175		2,171 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1152 Other	PPL SERVICES CORPORATION			2,176		2,176 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1153 Other 1154 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,176 2,184		2,176 923900 2,184 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Nov-2019
1154 Other 1155 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,184 2,190		2,184 923900 2,190 923900	J043-0020-0119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Aug-2019
1156 Other	PPL SERVICES CORPORATION			2,211		2,211 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1157 Other	PPL SERVICES CORPORATION			2,227		2,227 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1158 Other 1159 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,230 2,230		2,230 923900 2,230 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Jan-2020
1160 Other	PPL SERVICES CORPORATION			2,234		2,234 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1161 Other	PPL SERVICES CORPORATION			2,236		2,236 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1162 Other 1163 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,246		2,246 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Mar-2019
1164 Other	PPL SERVICES CORPORATION			2,277		2,277 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1165 Other	PPL SERVICES CORPORATION			2,286		2,286 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1166 Other 1167 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,352 2,404		2,352 923900 2,404 923100	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Aug-2019
1167 Other 1168 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,404 2,440		2,404 923100 2,440 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Apr-2019
1169 Other	PPL SERVICES CORPORATION			2,444		2,444 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1170 Other 1171 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,467		2,467 923900 2,475 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1171 Other 1172 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,475 2,481		2,475 923900 2,481 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Jun-2019
1173 Other	PPL SERVICES CORPORATION			2,485		2,485 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019

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	KENTUCKY UTILITIES COMPANY Case No. 2020-00349								
			Page 16 of 24 Garrett						
(1)		(B)	(C)	( <b>D</b> )	 	enses for the twelve months ended February 2020 (G) (H)	Garrett		
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total Account	nt Invoice Description	Period		
1174 Other 1175 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,526	2,526 923900 2,532 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Jul-2019		
1176 Other	PPL SERVICES CORPORATION			2,545	2,545 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019		
1177 Other 1178 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,559 2,570	2,559 923900 2,570 923100	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 Oct-2019		
1178 Other 1179 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,578	2,578 923100	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019		
1180 Other	PPL SERVICES CORPORATION			2,608	2,608 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019		
1181 Other 1182 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,661 2,666	2,661 923900 2,666 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 Nov-2019		
1182 Other 1183 Other	PPL SERVICES CORPORATION			2,673	2,673 923900	J043-0020-1019 Adjustment USD - PROFESSIONAL SERVICES	Sep-2019		
1184 Other	PPL SERVICES CORPORATION			2,690	2,690 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Jul-2019		
1185 Other 1186 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,698	2,698 923900 2,720 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Feb-2020		
1187 Other	PPL SERVICES CORPORATION			2,735	2,735 923100	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019		
1188 Other 1189 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,737 2,737	2,737 923900 2,737 923100	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Feb-2020		
1190 Other	PPL SERVICES CORPORATION			2,803	2,803 923900	J043-002/001819 Adjustment USD - PROFESSIONAL SERVICES	Aug-2019		
1191 Other	PPL SERVICES CORPORATION			2,807	2,807 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019		
1192 Other 1193 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,809 2,810	2,809 923100 2,810 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Jan-2020		
1194 Other	PPL SERVICES CORPORATION			2,830	2,830 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020		
1195 Other	PPL SERVICES CORPORATION			2,835	2,835 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019		
1196 Other 1197 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,868 2,870	2,868 923900 2,870 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Aug-2019		
1198 Other	PPL SERVICES CORPORATION			2,878	2,878 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019		
1199 Other 1200 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,885 2,901	2,885 923900 2,901 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 Sep-2019		
1200 Other 1201 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,901	2,901 923900 2,905 923100	J043-0020-01219 Adjustment USD - ROFESSIONAL SERVICES	Dec-2019		
1202 Other	PPL SERVICES CORPORATION			2,912	2,912 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019		
1203 Other 1204 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,928	2,928 923900 2,934 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Mar-2019		
1205 Other	PPL SERVICES CORPORATION			2,975	2,975 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019		
1206 Other 1207 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,989 2,999	2,989 923900 2,999 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Mar-2019		
1207 Other 1208 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,999	2,999 923900	1043-0020-0419 Adjustment USD - PROFESSIONAL SERVICES 1043-0020-0419 Adjustment USD - PROFESSIONAL SERVICES	Mar-2019 Apr-2019		
1209 Other	PPL SERVICES CORPORATION			2,999	2,999 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019		
1210 Other 1211 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,999 2,999	2,999 923900 2,999 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Aug-2019		
1211 Other 1212 Other	PPL SERVICES CORPORATION			2,999	2,999 923900	J043-0020-0919 Adjustment USD - PROFESSIONAL SERVICES	Sep-2019		
1213 Other	PPL SERVICES CORPORATION			2,999	2,999 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019		
1214 Other 1215 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			2,999 2,999	2,999 923900 2,999 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Dec-2019		
1216 Other	PPL SERVICES CORPORATION			3,020	3,020 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019		
1217 Other 1218 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,033 3,038	3,033 923900 3,038 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Oct-2019		
1218 Other 1219 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,040	3,040 923900	J043-0020-1019 Adjustment USD - PROFESSIONAL SERVICES	Apr-2019		
1220 Other	PPL SERVICES CORPORATION			3,050	3,050 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019		
1221 Other 1222 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,095 3,109	3,095 923900 3,109 923100	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 Aug-2019		
1223 Other	PPL SERVICES CORPORATION			3,152	3,152 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019		
1224 Other 1225 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,176 3,190	3,176 923900 3,190 923100	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019 Sep-2019		
1225 Other 1226 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,200	3,200 923900	J043-0020-0210 Adjustment USD - PROFESSIONAL SERVICES	Sep-2019 Feb-2020		
1227 Other	PPL SERVICES CORPORATION			3,210	3,210 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019		
1228 Other 1229 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,220 3,226	3,220 923900 3,226 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Jun-2019		
1229 Other 1230 Other	PPL SERVICES CORPORATION			3,241	3,241 923900	J043-0020-01219 Adjustment USD - PROFESSIONAL SERVICES	Dec-2019		
1231 Other	PPL SERVICES CORPORATION			3,260	3,260 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019		
1232 Other 1233 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,291 3,297	3,291 923100 3,297 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Jul-2019		
1234 Other	PPL SERVICES CORPORATION			3,320	3,320 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019		
1235 Other 1236 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,321 3,339	3,321 923900 3,339 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019 May-2019		
1230 Other 1237 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,362	3,362 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Mar-2019		
1238 Other	PPL SERVICES CORPORATION			3,363	3,363 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019		
1239 Other 1240 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,367 3,376	3,367 923900 3,376 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 May-2019		
1241 Other	PPL SERVICES CORPORATION			3,385	3,385 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020		
1242 Other 1243 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,393 3,467	3,393 923900 3,467 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Oct-2019		
1243 Other 1244 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,467 3,479	3,467 923900 3,479 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Nov-2019		
1245 Other	PPL SERVICES CORPORATION			3,529	3,529 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019		
1246 Other 1247 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,533 3,595	3,533 923100 3,595 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 Aug-2019		
1248 Other	PPL SERVICES CORPORATION			3,621	3,621 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020		
1249 Other	PPL SERVICES CORPORATION			3,681	3,681 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019		
1250 Other 1251 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,681 3,693	3,681 923900 3,693 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Aug-2019		
1252 Other	PPL SERVICES CORPORATION			3,747	3,747 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019		
1253 Other 1254 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,766 3,827	3,766 923900 3,827 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Sep-2019		
1254 Other 1255 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			3,827 3,847	3,827 923900 3,847 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Mar-2019		
1256 Other	PPL SERVICES CORPORATION			3,894	3,894 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020		
1257 Other	PPL SERVICES CORPORATION			3,896	3,896 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020		

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						KENTUCKY UTILI	ITIES COMPANY	Page 17 of 24
				Anal	vsis of Prof	Case No. 20 essional Services Expenses fo	020-00349 or the twelve months ended February 2020	
								Garrett
(A) Line No. Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) (H) Invoice Description	(l) Period
1258 Other	PPL SERVICES CORPORATION			3,990		3,990 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1259 Other 1260 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,019 4,033		4,019 923900 4,033 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Jan-2020
1261 Other	PPL SERVICES CORPORATION			4,043		4,043 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1262 Other 1263 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,045 4,055		4,045 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 Nov-2019
1263 Other 1264 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,055		4,055 923900 4,091 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019 Mar-2019
1265 Other	PPL SERVICES CORPORATION			4,096		4,096 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1266 Other 1267 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,139 4,194		4,139 923900 4,194 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 May-2019
1267 Other 1268 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,194		4,194 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Oct-2019
1269 Other	PPL SERVICES CORPORATION			4,263		4,263 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1270 Other 1271 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,368 4,389		4,368 923900 4,389 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020 Feb-2020
1271 Other 1272 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,389		4,389 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Mar-2019
1273 Other	PPL SERVICES CORPORATION			4,408		4,408 923100	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1274 Other 1275 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,463 4,474		4,463 923100 4,474 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Apr-2019
1275 Other 1276 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,474 4,489		4,474 923900	J043-0020-0210 Adjustment USD - PROFESSIONAL SERVICES	Apr-2019 Feb-2020
1277 Other	PPL SERVICES CORPORATION			4,495		4,495 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1278 Other 1279 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,498 4 507		4,498 923100 4 507 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES I043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 May-2019
1279 Other 1280 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,507		4,529 923100	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Aug-2019
1281 Other	PPL SERVICES CORPORATION			4,561		4,561 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1282 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,564		4,564 923900 4,615 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1283 Other 1284 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,615 4,645		4,645 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Jul-2019
1285 Other	PPL SERVICES CORPORATION			4,699		4,699 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1286 Other	PPL SERVICES CORPORATION			4,710		4,710 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1287 Other 1288 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,712 (4,796)		4,712 923900 (4,796) 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Aug-2019
1289 Other	PPL SERVICES CORPORATION			4,803		4,803 923900	J043-0020-012 Adjustment USD PROFESSIONAL SERVICES	Jan-2020
1290 Other	PPL SERVICES CORPORATION			4,871		4,871 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1291 Other 1292 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,893 4,897		4,893 923900 4,897 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Sep-2019
1292 Other 1293 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			4,901		4,901 923900	J043-0020-0919 Adjustment USD - PROFESSIONAL SERVICES	Aug-2019
1294 Other	PPL SERVICES CORPORATION			(4,959)		(4,959) 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1295 Other 1296 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,042 5,074		5,042 923900 5,074 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 May-2019
1296 Other 1297 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,074		5,109 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019 Jan-2020
1298 Other	PPL SERVICES CORPORATION			5,125		5,125 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1299 Other 1300 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,202 5,267		5,202 923900 5,267 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Feb-2020
1300 Other 1301 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,267		5,267 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Jan-2020
1302 Other	PPL SERVICES CORPORATION			5,366		5,366 923100	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1303 Other	PPL SERVICES CORPORATION			5,386		5,386 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1304 Other 1305 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,386 5.403		5,386 923900 5,403 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Mar-2019
1047 Other	PPL SERVICES CORPORATION			(5,484)		(5,484) 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1048 Other	PPL SERVICES CORPORATION			5,512		5,512 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1049 Other 1050 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			5,550 5,640		5,550 923900 5,640 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Feb-2020
1050 Other	PPL SERVICES CORPORATION			5,781		5,781 923900	J043-0020-0220 Adjustment USD - PROFESSIONAL SERVICES	Feb-2020
1052 Other	PPL SERVICES CORPORATION			6,010		6,010 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1053 Other 1054 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			6,026 6,082		6,026 923900 6,082 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Oct-2019
1054 Other 1055 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			6,108		6,108 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1056 Other	PPL SERVICES CORPORATION			6,203		6,203 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1057 Other	PPL SERVICES CORPORATION			6,209		6,209 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019
1058 Other 1059 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			6,224 6,292		6,224 923900 6,292 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Apr-2019
1060 Other	PPL SERVICES CORPORATION			(6,337)		(6,337) 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1061 Other 1062 Other	PPL SERVICES CORPORATION			6,540		6,540 923100	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1062 Other 1063 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			6,715 6,977		6,715 923100 6,977 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Aug-2019
1064 Other	PPL SERVICES CORPORATION			7,049		7,049 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1065 Other	PPL SERVICES CORPORATION			7,080		7,080 923100	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1066 Other 1067 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			(7,104) 7,392		(7,104) 923900 7,392 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Aug-2019
1068 Other	PPL SERVICES CORPORATION			7,445		7,445 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1069 Other	PPL SERVICES CORPORATION			7,514		7,514 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1070 Other 1071 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			(7,526) 7.804		(7,526) 923100 7.804 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 -PROFESSIONAL SERVICES	Aug-2019 Jan-2020
1072 Other	PPL SERVICES CORPORATION			8,049		8,049 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1073 Other	PPL SERVICES CORPORATION			8,552		8,552 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1074 Other 1075 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			8,976 9.090		8,976 923100 9,090 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019 Mar-2019
1075 Other 1076 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			9,090		9,180 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Apr-2019
1077 Other	PPL SERVICES CORPORATION			9,258		9,258 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1078 Other 1079 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			9,271 9,575		9,271 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019 Mar-2019
1079 Other 1080 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			9,575 9,755		9,575 923100 9,755 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Aug-2019
1081 Other	PPL SERVICES CORPORATION			9,931		9,931 923100	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1082 Other	PPL SERVICES CORPORATION			10,001		10,001 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019

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					KENTUCKY UTILITIES C Case No. 2020-003-		1 age 10 01 24
				Anal	ysis of Professional Services Expenses for the ty		Garrett
							Garren
(A) Line No. Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) (F) Total Account	(G) (H) Invoice Description	(1) Period
1083 Other	PPL SERVICES CORPORATION			10,002	10,002 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1084 Other	PPL SERVICES CORPORATION			10,057	10,057 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1085 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			10,215	10,215 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1086 Other 1087 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			10,703	10,705 923900 10,793 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 May-2019
1088 Other	PPL SERVICES CORPORATION			(10,900)	(10,900) 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1089 Other	PPL SERVICES CORPORATION			11,203	11,203 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1090 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			11,821	11,821 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Jul-2019
1091 Other 1092 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			11,892 11 943	11,892 923900 11 943 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019 Jan-2020
1092 Other	PPL SERVICES CORPORATION			11,964	11,964 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1094 Other	PPL SERVICES CORPORATION			11,980	11,980 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1095 Other 1096 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			12,136	12,136 923100 (12,356) 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1096 Other 1097 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			(12,356) 12,443	(12,356) 923100 12,443 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Apr-2019
1098 Other	PPL SERVICES CORPORATION			12,527	12,527 923900	J043-0020-0449 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1099 Other	PPL SERVICES CORPORATION			12,931	12,931 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1100 Other	PPL SERVICES CORPORATION			13,270	13,270 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1101 Other 1102 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			13,366 13,401	13,366 923900 13,401 923100	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Dec-2019
1102 Other 1103 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			(13,511)	(13,511) 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1104 Other	PPL SERVICES CORPORATION			13,562	13,562 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1105 Other	PPL SERVICES CORPORATION			13,763	13,763 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1106 Other	PPL SERVICES CORPORATION			14,163	14,163 923900	J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1107 Other 1108 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			14,178 14,236	14,178 923900 14,236 923900	J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020 Oct-2019
1103 Other 1109 Other	PPL SERVICES CORPORATION			14,230	14,288 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1110 Other	PPL SERVICES CORPORATION			14,894	14,894 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1111 Other	PPL SERVICES CORPORATION			15,557	15,557 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1112 Other	PPL SERVICES CORPORATION			15,644	15,644 923900	J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1113 Other 1114 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			15,746 15,767	15,746 923900 15,767 923900	J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019 Aug-2019
1115 Other	PPL SERVICES CORPORATION			16,011	16,011 923100	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1116 Other	PPL SERVICES CORPORATION			16,016	16,016 923900	J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1117 Other	PPL SERVICES CORPORATION			16,060	16,060 923900	J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019
1118 Other 1119 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			16,110 16 454	16,110 923900 16,454 923900	J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019 Jul-2019
1120 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			16,661	16,661 923900	J043-0020-0/19 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1120 Other	PPL SERVICES CORPORATION			17,884	17,884 923900	J043-0020-0412 Julyatment USD - PROFESSIONAL SERVICES	Nov-2019
1122 Other	PPL SERVICES CORPORATION			19,811	19,811 923900	J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1123 Other	PPL SERVICES CORPORATION			19,853	19,853 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1124 Other 1125 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			19,883 19,940	19,883 923100 19,940 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019 Dec-2019
1125 Other 1126 Other	PPL SERVICES CORPORATION			22,335	22,335 923900	J043-0020-1219 Adjustment USD - PROFESSIONAL SERVICES	Aug-2019
1127 Other	PPL SERVICES CORPORATION			24,411	24,411 923900	J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1128 Other	PPL SERVICES CORPORATION			30,098	30,098 923900	J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1129 Other	PPL SERVICES CORPORATION			38,546	38,546 923900	J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1130 Other 1131 Other	PPL SERVICES CORPORATION PPL SERVICES CORPORATION			39,817 105,912	39,817 923900 105.912 923900	J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019 Aug-2019
1132 Other	QUANTUM SPATIAL INC			33,514	33,514 923900	3585701F -eGIS inSITE Data Cleanup Firm Fixed Price	Nov-2019
1133 Other	RJ LEE GROUP INC			1,092	1,092 923900	773280 -RJ Lee Group - R. Cash - Invoice 773280	Aug-2019
1134 Other	ROBERT HALF FINANCE AND ACCOUNTING			787	787 923900	54231548 2018 SOX testing due to open positions	Sep-2019
1135 Other 1136 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,145 1,276	1,145 923900 1,276 923900	54820420 2018 SOX testing due to open positions 54938078 2018 SOX testing due to open positions	Dec-2019 Dec-2019
1130 Other 1137 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,431	1,431 923900	52938158 2018 SOX testing due to open positions	Mar-2019
1138 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,526	1,526 923900	53418501 2018 SOX testing due to open positions	May-2019
1139 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,526	1,526 923900	53845648 2018 SOX testing due to open positions	Jul-2019
1140 Other 1141 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,538 1,586	1,538 923900 1,586 923900	53131039 2018 SOX testing due to open positions	Apr-2019 Jun-2019
1141 Other 1142 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,586	1,586 923900	53560994 2018 SOX testing due to open positions 53294047 2018 SOX testing due to open positions	Jun-2019 Apr-2019
1142 Other 1143 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,622	1,622 923900	54571902 2018 SOX testing due to open positions	Nov-2019
1144 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,622	1,622 923900	54729155 2018 SOX testing due to open positions	Nov-2019
1145 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,658	1,658 923900	53656059 2018 SOX testing due to open positions	Jun-2019
1146 Other 1147 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,741 1,896	1,741 923900 1.896 923900	52986993 2018 SOX testing due to open positions 53034860 2018 SOX testing due to open positions	Mar-2019 Mar-2019
1147 Other 1148 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,890	1,908 923900	53082545 2018 SOX testing due to open positions	Mar-2019 Mar-2019
1149 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53199572 2018 SOX testing due to open positions	Apr-2019
1150 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53227147 2018 SOX testing due to open positions	Apr-2019
1151 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908 1,908	1,908 923900 1,908 923900	53322276 2018 SOX testing due to open positions 53369746 2018 SOX testing due to open positions	May-2019 May-2019
1152 Other 1153 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900 1,908 923900	53369746 2018 SOX testing due to open positions 53465849 2018 SOX testing due to open positions	May-2019 May-2019
1155 Other 1154 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53627931 2018 SOX testing due to open positions	Jun-2019
1155 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53703997 2018 SOX testing due to open positions	Jun-2019
1156 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53752521 2018 SOX testing due to open positions	Jul-2019
1157 Other	ROBERT HALF FINANCE AND ACCOUNTING DOBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	53892974 2018 SOX testing due to open positions	Jul-2019
1158 Other 1159 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908 1,908	1,908 923900 1 908 923900	53940338 2018 SOX testing due to open positions 53990290 2018 SOX testing due to open positions	Jul-2019 Aug-2019
1160 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	54039410 2018 SOX testing due to open positions	Aug-2019 Aug-2019
1161 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	54087142 2018 SOX testing due to open positions	Aug-2019
1162 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	54135157 2018 SOX testing due to open positions	Aug-2019
1163 Other 1164 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908 1,908	1,908 923900 1,908 923900	54185974 2018 SOX testing due to open positions 54287031 2018 SOX testing due to open positions	Sep-2019 Sep-2019
1165 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	54227985 2018 SOX testing due to open positions 54327985 2018 SOX testing due to open positions	Sep-2019 Sep-2019
1166 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908	1,908 923900	54397765 2018 SOX testing due to open positions	Oct-2019

KENTUCKY UTILITIES COMPANY

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# KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020

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(A)		(B)	(C)	(D)	(E)	(F)	(G) (H) (I)	
Line No. Type 1167 Other	Vendor Name ROBERT HALF FINANCE AND ACCOUNTING	Rate Case	Audit	Other 1.908	Total	Account 1,908 923900	t Invoice Description Period 54424974 2018 SOX testing due to open positions Oct-20	010
1167 Other 1168 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908		1,908 923900	5447525 2018 SOX testing due to open positions Oct-20.	
1169 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908		,908 923900	54523216 2018 SOX testing due to open positions Oct-201	
1170 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908		1,908 923900 1,908 923900	54622620 2018 SOX testing due to open positions Nov-20	
1171 Other 1172 Other	ROBERT HALF FINANCE AND ACCOUNTING ROBERT HALF FINANCE AND ACCOUNTING			1,908		1,908 923900 1,908 923900	54680493 2018 SOX testing due to open positions Nov-20 54771901 2018 SOX testing due to open positions Nov-20	
1172 Other 1173 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908		1,908 923900	54866598 2018 SOX testing due to open positions Dec-20	
1174 Other	ROBERT HALF FINANCE AND ACCOUNTING			1,908		,908 923900	54968497 2018 SOX testing due to open positions Dec-20:	
1175 Other 1176 Other	ROUNDTOWER TECHNOLOGIES INC ROUNDTOWER TECHNOLOGIES INC			(27,576) 25,656		7,576) 923900 5,656 923900	Reverses "J706-0020-0219 Accrual USD" - PROFESSIONAL SERVICES Mar-20 INV30714 - Services for Software Defined Networking Strategy Mar-20	
1176 Other 1177 Other	SCOPPECHIO			25,050		601 923100	INV 30/14 - Set vices to Joinware Denieur Verwurking Strategy Mar-20. 270463 - PROFESSIONAL SERVICES Dec-20	
1178 Other	SCOPPECHIO			822		822 923100	271855 -PROFESSIONAL SERVICES Dec-20	
1179 Other	SCOPPECHIO			869		869 923100	2573040000 -PROFESSIONAL SERVICES Mar-201	
1180 Other 1181 Other	SCOPPECHIO SCOPPECHIO			1,095 1,265		1,095 923100 1,265 923100	2573050000 - PROFESSIONAL SERVICES Mar-20 266931 - PROFESSIONAL SERVICES O-C-20	
1182 Other	SCOPPECHIO			1,265		1,265 923100	20031 4 PROFESSIONAL SERVICES Oct-20 266914 - PROFESSIONAL SERVICES Oct-20	
1183 Other	SCOPPECHIO			1,708		,708 923100	266932 -PROFESSIONAL SERVICES Oct-20	
1184 Other	SCOPPECHIO SCOPPECHIO			1,818		1,818 923100	271845 - PROFESSIONAL SERVICES Dec-20	
1185 Other 1186 Other	SCOPPECHIO			2,211 2,894		2,211 923100 2,894 923100	2602990000 - PROFESSIONAL SERVICES Jun-20 264983 - PROFESSIONAL SERVICES Sep-20	
1180 Other 1187 Other	SCOPPECHIO			3,226		3,226 923100	20750 T ROT ESIGNAL SERVICES 3u-20 261731000 - PROFESSIONAL SERVICES 3u-20	
1188 Other	SCOPPECHIO			3,621		3,621 923100	2602950000 -PROFESSIONAL SERVICES Jun-201	
1189 Other 1190 Other	SCOPPECHIO SCOPPECHIO			3,906 4,048		3,906 923100	266929 - PROFESSIONAL SERVICES 0-7-20 266928 - PROFESSIONAL SERVICES 0-7-20	
1190 Other 1191 Other	SCOPPECHIO			4,048		1,048 923100 1,744 923100	266928 - PROFESSIONAL SERVICES Oct-20 272087 - PROFESSIONAL SERVICES Dec-20	
1192 Other	SCOPPECHIO			5,060		5,060 923100	270472 - PROFESSIONAL SERVICES Dec-20	
1193 Other	SCOPPECHIO			5,750		5,750 923100	264984 -PROFESSIONAL SERVICES Sep-20:	J19
1194 Other 1195 Other	SCOPPECHIO SCOPPECHIO			7,337		7,337 923100 7,519 923100	2617280000 - PROFESSIONAL SERVICES Jun-20 2586590000 - PROFESSIONAL SERVICES May-20	
1195 Other 1196 Other	SCOPPECHIO			8.210		3,210 923100 3,210 923100	25805/0000 -PK0/ESSIONAL SERVICES May-20 268533 - PK0/FESSIONAL SERVICES Nov-20	
1197 Other	SCOPPECHIO			8,286	8	3,286 923100	264980 - PROFESSIONAL SERVICES Sep-20:	019
1198 Other	SCOPPECHIO			8,808		8,808 923100	270470 -PROFESSIONAL SERVICES Dec-20	
1199 Other 1200 Other	SCOPPECHIO SCOPPECHIO			9,360 9,644		9,360 923100 9,644 923100	266935 - PROFESSIONAL SERVICES 0-0-7-0 257309000 - PROFESSIONAL SERVICES Mar-20	
1200 Other 1201 Other	SCOPPECHIO			9,914		9,914 923100	263476 - PROFESSIONAL SERVICES Jul-20	
1202 Other	SCOPPECHIO			10,500	10	,500 923100	266926 -PROFESSIONAL SERVICES Oct-201	019
1203 Other	SCOPPECHIO			10,594		0,594 923100	2602930000 - PROFESSIONAL SERVICES Jun-20	
1204 Other 1205 Other	SCOPPECHIO SCOPPECHIO			11,274		1,274 923100 1,737 923100	268569 - PROFESSIONAL SERVICES Nov-201 255779000 - PROFESSIONAL SERVICES Nav-	
1206 Other	SCOPPECHIO			12,081	12	2,081 923100	271838 -PROFESSIONAL SERVICES Dec-201	
1207 Other	SCOPPECHIO			13,000		3,000 923100	271844 -PROFESSIONAL SERVICES Dec-201	
1208 Other 1209 Other	SCOPPECHIO SCOPPECHIO			15,528 16,100		5,528 923100 5,100 923100	2602980000 - PROFESSIONAL SERVICES Jun-20 271853 - PROFESSIONAL SERVICES Dec-20	
1209 Other 1210 Other	SCOPPECHIO			20.525		0.525 923100	271635 TROTESIONAL SERVICES [JU-20]	
1211 Other	SCOPPECHIO			20,746		0,746 923100	2617290000 -PROFESSIONAL SERVICES Jun-201	
1212 Other 1213 Other	SCOPPECHIO SCOPPECHIO			20,777 24.082		0,777 923100 1.082 923100	2586540000 - PROFESSIONAL SERVICES May-20 264981 - PROFESSIONAL SERVICES Sec-20	)19
1213 Other 1214 Other	SCOPPECHIO SCOPPECHIO			24,082 24,351		4,082 923100 4.351 923100	264981 -PROFESSIONAL SERVICES Sep-20 2603010000 -PROFESSIONAL SERVICES Jun-20	
1215 Other	SCOPPECHIO			24,351		4,351 923100	271854 -PROFESSIONAL SERVICES Dec-201	
1216 Other	SCOPPECHIO			25,824		5,824 923100	2586630000 -PROFESSIONAL SERVICES May-201	
1217 Other 1218 Other	SCOPPECHIO SCOPPECHIO			26,138 26,612		5,138 923100 5,612 923100	266927 -PROFESSIONAL SERVICES Sep-20: 271839 -PROFESSIONAL SERVICES Dec-20:	
1218 Other 1219 Other	SCOPPECHIO			26,012		5,612 923100	2/1639 - FOUPESSIONAL SERVICES De-201 270471 - PROFESSIONAL SERVICES De-202	
1220 Other	SCOPPECHIO			28,716		3,716 923100	268564 -PROFESSIONAL SERVICES Nov-201	
1221 Other	SCOPPECHIO			34,357		4,357 923100	2573080000 -PROFESSIONAL SERVICES Mar-201	
1222 Other 1223 Other	SCOPPECHIO SCOPPECHIO			40,894 65,375		0,894 923100 5,375 923100	2559770000 - PROFESSIONAL SERVICES May-20 272086 - PROFESSIONAL SERVICES De-20	
1224 Other	SCOPPECHIO			66,672		5,672 923100	270613 -PROFESSIONAL SERVICES Nov-201	
1225 Other	SCOPPECHIO			(74,672)		4,672) 923100	270612 -PROFESSIONAL SERVICES Nov-201	
1226 Other 1227 Other	SECUREWORKS INC SECUREWORKS INC			(7,810) 7,648		7,810) 923900 7.648 923900	Reverses "J752-0020-0219 Accrual USD" - PROFESSIONAL SERVICES Mar-20: SWX1315094584 - Setup: Managed and Monitored Next Generation Firewall SKU MMFW-NG-ACT-0001, QTY 1 May-20:	
1228 Other	SSP INNOVATIONS LLC			689	,	689 923900	31504 - Completion of Build of TRODS Web Apps and Development of Generate Transmission Lines, Related Data, Aug-20.	
1229 Other	SSP INNOVATIONS LLC			770		770 923900	315021 -SSP Consultant (142 hrs @ \$175 per hr) Jul-201	019
1230 Other	SSP INNOVATIONS LLC			1,155		1,155 923900	315014 -SSP Consultant (142 hrs @ \$175 per hr) Jul-20	
1231 Other 1232 Other	SSP INNOVATIONS LLC SSP INNOVATIONS LLC			2,551 4,655		2,551 923900	315013 -SSP Consultant (142 hrs @ \$175 per hr)         Jun-20           31509 -SSP Consultant (142 hrs @ \$175 per hr)         Apr-20	
1232 Other	SSP INNOVATIONS LLC			19,250		9,250 923900	315038 - Substations Complete and Transmission Pilot 3 Complete Dec-	
1234 Other	SSP INNOVATIONS LLC			27,920		7,920 923900	315015 - Implement - Generation Services and IT Telecommunications Jun-201	
1235 Other 1236 Other	SSP INNOVATIONS LLC STEVES TOWER SERVICE INC			31,637 705	31	1,637 923900	315031 - Design - Gas Distribution Operations (Phase II Planning and OCM/Communications Plan Updates) Oct-20 061925A - PROFESSIONAL SERVICES Sep-20	
1230 Other 1237 Other	STEVES TOWER SERVICE INC			860		860 923900	00122A + ROFESSIONAL SEV LES September 201 976834 - Tower Light Repairs - Dix RF Jun-201	
1238 Other	STEVES TOWER SERVICE INC			860		860 923900	976834 -Tower Light Repairs - Mt Vernon Jun-201	019
1239 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			912		912 923900 200 923900	371962 - East Service Center Relamp Jan-20 972009 - The Service Center Relamp 972009 - 1000	
1240 Other 1241 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			1,200 1,219		1,200 923900 1,219 923900	976808 - Tower Light Repair - Middlesboro RF Apr-20: 976812 - East Service Center Relamp Apr-20:	
1241 Other 1242 Other	STEVES TOWER SERVICE INC			1,219		1,219 923900	976807 - Tower Maintenance - Danville RF Apr-201	
1243 Other	STEVES TOWER SERVICE INC			1,316	1	,316 923900	976829 -Ohio County Tower Inspection May-201	019
1244 Other 1245 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			1,316 1,316		1,316 923900 1,316 923900	61910 - Kenzig Road Tower Inspection Aug-201 61910 - Magnoliar Tower Inspection Aug-201	J19 010
1245 Other 1246 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			1,316		1,316 923900 1,316 923900	61910 -Magnolia Tower Inspection Aug-20 61910 -Paddys West Tower Inspection Aug-20	019
1247 Other	STEVES TOWER SERVICE INC			1,316	1	,316 923900	061925A -Matanzas Tower Inspection Sep-201	019
1248 Other	STEVES TOWER SERVICE INC			1,316		1,316 923900	061925A - Smithland Tower Inspection Sep-20	
1249 Other 1250 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			1,344 1,344		1,344 923900 1,344 923900	976804 - Danville RF Tower Inspection Mar-201 976804 - West Garrand Tower Inspection Mar-20	
1200 Outer				1,			лово неконала сила пересон Маг20.	

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				Ana	lysis of Profes		for the twelve months ended February 2020	Garrett
(A)		( <b>B</b> )	(C)	( <b>D</b> )	(E)	(F)	(C)	
Line No. Type	Vendor Name	(B) Rate Case	Audit	Other	(E) Total	Account		(I) (I) exciption Period
1251 Other	STEVES TOWER SERVICE INC			1,410		1,410 923900	61914 -Garrison Lane	Sep-2019
1252 Other	STEVES TOWER SERVICE INC			1,424		1,424 923900	976843 -Cane Run Beacon Replacement	Jul-2019
1253 Other 1254 Other	STEVES TOWER SERVICE INC STEVES TOWER SERVICE INC			1,575 1,645		1,575 923900 1.645 923900	61943A -Cane Run RF Lighting Repair 61929A -Dix RF Tower Inspection	Nov-2019 Oct-2019
1255 Other	STEVES TOWER SERVICE INC			1,810		1,810 923900	61950A -Magnolia Underground Conduit	Dec-2019
1256 Other	STUFFOLOGY			1,488		1,488 923900	300635 -Invoice 300635	Feb-2020
1257 Other	TCI PO			(3,969)		(3,969) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES	Mar-2019
1258 Other 1259 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			15,445 998	1	5,445 923900 998 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES 43932 -Temporary IT Resource - Jim Barry	Feb-2020 Apr-2019
1259 Other 1260 Other	TECHNOLOGY CONSULTING INC			2.038		2.038 923900	43932 - Temporary IT Resource - Juli Barry 44949 - Temporary IT Resource - Paul Crane	Api-2019 Oct-2019
1261 Other	TECHNOLOGY CONSULTING INC			2,633		2,633 923900	43905 -Demetris Wilson	Apr-2019
1262 Other	TECHNOLOGY CONSULTING INC			2,823		2,823 923900	44953 - Temporary IT Resource - Jim Barry	Oct-2019
1263 Other 1264 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			2,838 2,885		2,838 923900 2,885 923900	45305 -Temporary IT Resource - John Weisbrodt 45134 -Temporary IT Resource - John Weisbrodt	Dec-2019 Nov-2019
1265 Other	TECHNOLOGY CONSULTING INC			3,536		3,536 923900	4410 -Temporary IT Resource - John Weisboard	Jul-2019
1266 Other	TECHNOLOGY CONSULTING INC			3,722		3,722 923900	44950 -Temporary IT Resource - John Weisbrodt	Oct-2019
1267 Other	TECHNOLOGY CONSULTING INC			3,802		3,802 923900	43649 -Temporary IT Resource - John Weisbrodt	Mar-2019
1268 Other 1269 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			3,909 3,909		3,909 923900 3,909 923900	44229 -Temporary IT Resource - John Weisbrodt 44589 -Temporary IT Resource - John Weisbrodt	Jun-2019 Aug-2019
1269 Other 1270 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			3,909		3,909 923900	44589 - Temporary IT Resource - John Weisbrodt 45624 - Temporary IT Resource - John Sherouse	Aug-2019 Feb-2020
1271 Other	TECHNOLOGY CONSULTING INC			3,992		3,992 923900	43842 - Temporary IT Resource - John Weisbrodt	Apr-2019
1272 Other	TECHNOLOGY CONSULTING INC			4,095		4,095 923900	44116 -Temporary IT Resource - John Weisbrodt	May-2019
1273 Other	TECHNOLOGY CONSULTING INC			4,095		4,095 923900	44774 -Temporary IT Resource - John Weisbrodt	Sep-2019
1274 Other 1275 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			4,245 4,271		4,245 923900 4,271 923900	44954 -Temporary IT Resource - John Sherouse 45308 -Temporary IT Resource - John Sherouse	Oct-2019 Dec-2019
1275 Other 1276 Other	TECHNOLOGY CONSULTING INC			4,271		4,271 923900	45308 - Temporary IT Resource - John Sherouse 45464 - Temporary IT Resource - John Sherouse	Jan-2020
1277 Other	TECHNOLOGY CONSULTING INC			4,529		4,529 923900	44409 - Temporary IT Resource - Paul Crane	Jul-2019
1278 Other	TECHNOLOGY CONSULTING INC			4,626		4,626 923900	43647 -Temporary IT Resource - Paul Crane	Mar-2019
1279 Other	TECHNOLOGY CONSULTING INC			4,655		4,655 923900	44413 - Temporary IT Resource - Jim Barry	Jul-2019
1280 Other 1281 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			4,680 4,707		4,680 923900 4,707 923900	44593R -Temporary IT Resource - John Sherouse 44778 -Temporary IT Resource - John Sherouse	Aug-2019 Sep-2019
1282 Other	TECHNOLOGY CONSULTING INC			4,756		4,756 923900	44115 -Temporary IT Resource - Paul Crane	May-2019
1283 Other	TECHNOLOGY CONSULTING INC			4,777		4,777 923900	44119 -Temporary IT Resource - Jim Barry	May-2019
1284 Other	TECHNOLOGY CONSULTING INC			4,777		4,777 923900	44232 -Temporary IT Resource - Jim Barry	Jun-2019
1285 Other 1286 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			4,804 4,852		4,804 923900 4.852 923900	44777 - Temporary IT Resource - Jim Barry 45127 - Temporary IT Baseman - John Chargene	Sep-2019 Nov-2019
1280 Other 1287 Other	TECHNOLOGY CONSULTING INC			4,852		4,869 923900	45137 -Temporary IT Resource - John Sherouse 44773 -Temporary IT Resource - Paul Crane	Sep-2019
1288 Other	TECHNOLOGY CONSULTING INC			4,982		4,982 923900	44228 -Temporary IT Resource - Paul Crane	Jun-2019
1289 Other	TECHNOLOGY CONSULTING INC			4,982		4,982 923900	44588 -Temporary IT Resource - Paul Crane	Aug-2019
1290 Other	TECHNOLOGY CONSULTING INC			5,049		5,049 923900	44592 - Temporary IT Resource - Jim Barry	Aug-2019
1291 Other 1292 Other	TECHNOLOGY CONSULTING INC TECHNOLOGY CONSULTING INC			5,177 5,235		5,177 923900 5,235 923900	43645 -Chris Smith 44227 -Chris Smith	Mar-2019 Jun-2019
1292 Other 1293 Other	TECHNOLOGY CONSULTING INC			5,449		5,449 923900	44227 -Chris Shith 43840 -Chris Smith	Apr-2019
1294 Other	TECHNOLOGY CONSULTING INC			5,602		5,602 923900	44114 -Chris Smith	May-2019
1295 Other	TEK SYSTEMS			(1,525)		(1,525) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES	Mar-2019
1296 Other 1297 Other	TEK SYSTEMS TEK SYSTEMS			(1,594) 4,400		(1,594) 923900 4,400 923900	Reverses "J706-0020-0219 Accrual USD "-PROFESSIONAL SERVICES J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Mar-2019 Feb-2020
1297 Other 1298 Other	TEK SYSTEMS			4,400		4,400 923900 7.749 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020 Feb-2020
1299 Other	TEK SYSTEMS			10,221		0,221 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020
1300 Other	TEK SYSTEMS			12,376		2,376 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020
1301 Other	TEK SYSTEMS			22,993	2	2,993 923900	J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES	Feb-2020
1302 Other 1303 Other	TEK SYSTEMS TEK SYSTEMS			541 556		541 923900 556 923900	MX07335100 -Steven Lafronza - June 2019 Hours MX07273956 -Temporary IT Resource - Sattish Garapati	Jul-2019 Jun-2019
1304 Other	TEK SYSTEMS			661		661 923900	MX07228041 -Jay Cambron	May-2019
1305 Other	TEK SYSTEMS			778		778 923900	MX07640121 -Pamela Waltermire - December 2019 Hours	Feb-2020
1306 Other	TEK SYSTEMS			931		931 923900	MX07682764ANet Contractors - \$90.00 h/r	Feb-2020
1307 Other 1308 Other	TEK SYSTEMS TEK SYSTEMS			975 1,167		975 923900 1.167 923900	MX07536417 -Dorothy Miller - Period Ending 10/31/19 MX07431814 -Pamela Waltermire - August 2019 Hours	Nov-2019 Sep-2019
1309 Other	TEK SYSTEMS			1,252		1,252 923900	MX07491614 4 ancha Watermite - August 2019 Hours MX07490720 -Pamela Waltermite - September 2019 Hours	Oct-2019
1310 Other	TEK SYSTEMS			1,275		1,275 923900	MX07131801 -Dorothy Miller - Period Ending 02/28/19	Mar-2019
1311 Other	TEK SYSTEMS			1,415		1,415 923900	MX07231834 -Ki Thomas - Period Ending 04/30/19	May-2019
1312 Other 1313 Other	TEK SYSTEMS TEK SYSTEMS			1,487 1,564		1,487 923900 1,564 923900	MX07532567 - Jay Cambron MX07127350 - Ki Thomas - Period Ending 02/28/19	Nov-2019 Mar-2019
1313 Other 1314 Other	TEK SYSTEMS			1,304		1,775 923900	MX07127350 -Ki Thomas - Period Ending 02/28/19 MX07485505 -Gary Clements - Period Ending 09/30/19	Oct-2019
1315 Other	TEK SYSTEMS			2,148		2,148 923900	MX07578538 -Jay Cambron	Dec-2019
1316 Other	TEK SYSTEMS			2,154		2,154 923900	NW02267267 -Temporary Contractor - Jeff Hall	Dec-2019
1317 Other	TEK SYSTEMS TEK SYSTEMS			2,162 2,257		2,162 923900 2.257 923900	MX07539068 -Srikanth Dornala MX07185535 -Ki Thomas - Period Ending 03/31/19	Nov-2019
1318 Other 1319 Other	TEK SYSTEMS TEK SYSTEMS			2,257		2,257 923900 2,301 923900	MX0/185535 -KI Inomas - Period Ending 05/31/19 MX07483113 -Rob Wells - Period ending 09/30/19	Apr-2019 Oct-2019
1320 Other	TEK SYSTEMS			2,360		2,360 923900	MX07534345 -Gary Clements - Period Ending 10/31/19	Nov-2019
1321 Other	TEK SYSTEMS			2,606		2,606 923900	MX07483158 -Bryan Slaughter 09/01/19-09/30/19	Oct-2019
1322 Other	TEK SYSTEMS			2,614		2,614 923900	MX07487785 -Dorothy Miller - Period Ending 09/30/19	Oct-2019
1323 Other 1324 Other	TEK SYSTEMS TEK SYSTEMS			2,640		2,640 923900 2,653 923900	MX07578153 -Rob Wells - Period ending 11/30/19 MX07332697 -Gary Clements - Period Ending 06/30/19	Dec-2019 Jul-2019
1325 Other	TEK SYSTEMS			2,055		2,731 923900	MX07580303 -Gary Clements - Period Ending 00/30/19 MX07580303 -Gary Clements - Period Ending 11/30/19	Jul-2019 Dec-2019
1326 Other	TEK SYSTEMS			2,926		2,926 923900	MX07425504 -Gary Clements - Period Ending 08/31/19	Sep-2019
1327 Other	TEK SYSTEMS			2,974		2,974 923900	MX07377775 -Jay Cambron	Aug-2019
1328 Other	TEK SYSTEMS			2,978		2,978 923900	MX07329806 -Rob Wells - Period ending 06/30/19	Jul-2019
1329 Other 1330 Other	TEK SYSTEMS TEK SYSTEMS			2,978 3,004		2,978 923900 3.004 923900	MX07422918 -Bryan Slaughter 08/01/19-08/31/19 MX07338936 -Deb Burke - Period Ending 06/30/19	Sep-2019 Jul-2019
1330 Other 1331 Other	TEK SYSTEMS			3,004		3,004 923900	MX07538956 - Deb Burke - Period Ending 06/50/19 MX07636902 -Gary Clements - Period Ending 12/31/19	Jul-2019 Jan-2020
1332 Other	TEK SYSTEMS			3,023		3,023 923900	MX07380095 -Gary Clements - Period Ending 07/31/19	Aug-2019
1333 Other	TEK SYSTEMS			3,316		3,316 923900	MX07635287 -Bryan Slaughter 12/01/19-12/31/19	Jan-2020
1334 Other	TEK SYSTEMS			3,350		3,350 923900	MX07377383 -Rob Wells - Period ending 07/31/19	Aug-2019

KENTUCKY UTILITIES COMPANY

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#### KENTUCKY UTILITIES COMPANY Case No. 2020-00349 Analysis of Professional Services Expenses for the twelve months ended February 2020

Garrett

					Alla	19313 01 1 1 01033	ional Services Expenses	for the twelve months ended repridary 2020		Garrett
(A)		V	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) Decision
Line No. Type 1335 Other	TEK SYSTEMS	Vendor Name	Rate Case	Audit	Other 3 413	Total	Account 3.413 923900	Invoice	Description X07584748 -Deb Burke - Period Ending 11/30/19	Period Dec-2019
1336 Other	TEK SYSTEMS				3,550		3,550 923900		K07639918 -Deb Burke - Period Ending 12/31/19	Jan-2020
1337 Other	TEK SYSTEMS				3,594		3,594 923900		K07180834 -Bryan Slaughter 03/01/19-03/31/19	Apr-2019
1338 Other	TEK SYSTEMS				3,604		3,604 923900		K07386263 -Pamela Waltermire - July 2019 Hours	Aug-2019
1339 Other	TEK SYSTEMS				3,621		3,621 923900		K07422873 -Rob Wells - Period ending 08/31/19	Sep-2019
1340 Other 1341 Other	TEK SYSTEMS TEK SYSTEMS				3,689 3,756		3,689 923900 3,756 923900		K07377421 -Bryan Slaughter 07/01/19-07/31/19 K07572200 Development State 11/01/10/11/20100	Aug-2019
1341 Other 1342 Other	TEK SYSTEMS				3,750		3,824 923900		K07578208 -Bryan Slaughter 11/01/19-11/30/19 K07329850 -Bryan Slaughter 06/01/19-06/30/19	Dec-2019 Jul-2019
1342 Other 1343 Other	TEK SYSTEMS				3,942		3,942 923900		K07637338 -Richard Wayne - December Hours	Jan-2020
1344 Other	TEK SYSTEMS				3,993		3,993 923900	MX	(07532233 -Bryan Slaughter 10/01/19-10/31/19	Nov-2019
1345 Other	TEK SYSTEMS				4,061		4,061 923900	MX	K07333583 -Richard Wayne - June Hours	Jul-2019
1346 Other	TEK SYSTEMS				4,155		4,155 923900		K07382919 -Dorothy Miller - Period Ending 07/31/19	Aug-2019
1347 Other	TEK SYSTEMS TEK SYSTEMS				4,248		4,248 923900 4.281 923900		V02223198 - Temporary Contractor - Jake Anderson	Oct-2019
1348 Other 1349 Other	TEK SYSTEMS TEK SYSTEMS				4,281 4,296		4,281 923900 4,296 923900		(07273633 -Bryan Slaughter 05/01/19-05/31/19 (07494994 -Jay Cambron	Jun-2019 Oct-2019
1350 Other	TEK SYSTEMS				4,301		4,301 923900		K07635063 -Temporary IT Resource (John McCarty - Off Site)	Jan-2020
1351 Other	TEK SYSTEMS				4,382		4,382 923900	MX	K07227637 -Bryan Slaughter 04/01/19-04/30/19	May-2019
1352 Other	TEK SYSTEMS				4,389		4,389 923900	MX	(07428324 -Dorothy Miller - Period Ending 08/31/19	Sep-2019
1353 Other	TEK SYSTEMS				4,446		4,446 923900		K07635547 - Temporary IT Resource - Sattish Garapati	Jan-2020
1354 Other 1355 Other	TEK SYSTEMS TEK SYSTEMS				4,506		4,506 923900 4,746 923900		/02310135 -Temporary Contractor - Jeff Hall K07277960 -Richard Wayne - May Hours	Feb-2020 Jun-2019
1355 Other 1356 Other	TEK SYSTEMS				4,740		4,805 923900		K07227578 -Rob Wells - Period ending 04/30/19	May-2019
1357 Other	TEK SYSTEMS				4,811		4,811 923900		3T0006777 -Temporary Contractor - Jake Anderson	Feb-2020
1358 Other	TEK SYSTEMS				4,831		4,831 923900		K07486203 -Richard Wayne - September Hours	Oct-2019
1359 Other	TEK SYSTEMS				4,856		4,856 923900	MX	K07580948 -Richard Wayne - November Hours	Dec-2019
1360 Other	TEK SYSTEMS				4,915		4,915 923900		K07276899 -Gary Clements - Period Ending 05/31/19	Jun-2019
1361 Other 1362 Other	TEK SYSTEMS TEK SYSTEMS				4,941 4,941		4,941 923900 4,941 923900		K07273578 -Rob Wells - Period ending 05/31/19 K07426323 -Richard Wayne - August Hours	Jun-2019 Sep-2019
1363 Other	TEK SYSTEMS				5.043		5.043 923900		V02094922 -Temporary Contractor - Jake Anderson	Apr-2019
1364 Other	TEK SYSTEMS				5,071		5,071 923900	MX	(07538611 -Deb Burke - Period Ending 10/31/19	Nov-2019
1365 Other	TEK SYSTEMS				5,119		5,119 923900		(07184758 -Gary Clements - Period Ending 03/31/19	Apr-2019
1366 Other	TEK SYSTEMS				5,127		5,127 923900		K07380891 -Richard Wayne - July Hours	Aug-2019
1367 Other 1368 Other	TEK SYSTEMS TEK SYSTEMS				5,144 5,203		5,144 923900 5,203 923900	MX	K07532186 -Rob Wells - Period ending 10/31/19 17682194A -Microsoft Business Intelligence Contractor - John McCarty	Nov-2019 Feb-2020
1369 Other	TEK SYSTEMS				5,203		5,203 923900 5,253 923900		207180765 -Rob Wells - Period ending 03/31/19	Apr-2019
1370 Other	TEK SYSTEMS				5,301		5,301 923900		V02287781 -Temporary Contractor - Jake Anderson	Jan-2020
1371 Other	TEK SYSTEMS				5,368		5,368 923900		/02290099 -Temporary Contractor - Jeff Hall	Jan-2020
1372 Other	TEK SYSTEMS				5,397		5,397 923900	MX	K07534953 -Richard Wayne - October Hours	Nov-2019
1373 Other	TEK SYSTEMS TEK SYSTEMS				5,461 5,500		5,461 923900 5,500 923900		K07490387 -Deb Burke - Period Ending 09/30/19	Oct-2019
1374 Other 1375 Other	TEK SYSTEMS				5,530		5,530 923900		K07335789 -Dorothy Miller - Period Ending 06/30/19 K07130670 -Steven Lafronza - February 2019 Hours	Jul-2019 Mar-2019
1375 Other 1376 Other	TEK SYSTEMS				5,530		5,530 923900		K07188582 -Steven Lafronza - March 2019 Hours	Apr-2019
1377 Other	TEK SYSTEMS				5,538		5,538 923900	MX	K07186169 -Richard Wayne - March Hours	Apr-2019
1378 Other	TEK SYSTEMS				5,573		5,573 923900		V02244147 -Temporary Contractor - Jake Anderson	Nov-2019
1379 Other	TEK SYSTEMS				5,592		5,592 923900		K07232375 -Richard Wayne - April Hours	May-2019
1380 Other 1381 Other	TEK SYSTEMS TEK SYSTEMS				5,651 5,668		5,651 923900 5,668 923900		K07279791 -Steven Lafronza - May 2019 Hours K07128125 -Richard Wayne - February Hours	Jun-2019 Mar-2019
1382 Other	TEK SYSTEMS				5.685		5,685 923900		207234523 -Steven Lafronza - April 2019 Hours	Mar-2019 May-2019
1383 Other	TEK SYSTEMS				5,773		5,773 923900		K07231167 -Gary Clements - Period Ending 04/30/19	May-2019
1384 Other	TEK SYSTEMS				5,809		5,809 923900		V02134699 -Temporary Contractor - Jake Anderson	Jun-2019
1385 Other	TEK SYSTEMS				5,809		5,809 923900		/02158580 -Temporary Contractor - Jake Anderson	Jul-2019
1386 Other 1387 Other	TEK SYSTEMS TEK SYSTEMS				6,027 6,054		6,027 923900 6,054 923900		V02114832 -Temporary Contractor - Jake Anderson K07585201 -Srikanth Dornala	May-2019 Dec-2019
1388 Other	TEK SYSTEMS				6.105		6 105 923900		K07280635 -Dorothy Miller - Period Ending 05/31/19	Jun-2019
1389 Other	TEK SYSTEMS				6,109		6,109 923900	NW	V02178339 -Temporary Contractor - Jake Anderson	Aug-2019
1390 Other	TEK SYSTEMS				6,235		6,235 923900	MX	(07189656 -Dorothy Miller - Period Ending 03/30/19	Apr-2019
1391 Other	TEK SYSTEMS				6,261		6,261 923900		K07235521 -Dorothy Miller - Period Ending 04/30/19	May-2019
1392 Other 1393 Other	TEK SYSTEMS TEK SYSTEMS				6,281		6,281 923900 6,517 923900		/02197743 -Temporary Contractor - Jake Anderson /02263924 -Temporary Contractor - Jake Anderson	Oct-2019 Dec-2019
1393 Other 1394 Other	TEK SYSTEMS				6,609		6,609 923900		(02205924 - Temporary Contractor - Jake Anderson (07423282 - Jay Cambron	Sep-2019
1395 Other	TEK SYSTEMS				6,827		6,827 923900		K07431412 -Deb Burke - Period Ending 08/31/19	Sep-2019
1396 Other	TEK SYSTEMS				6,866		6,866 923900		K07385870 -Deb Burke - Period Ending 07/31/19	Aug-2019
1397 Other	TEK SYSTEMS				7,351		7,351 923900		K07640247 -Srikanth Dornala	Jan-2020
1398 Other 1399 Other	TEK SYSTEMS TEK SYSTEMS				7,400 7,503		7,400 923900 7,503 923900		K07577895 -Temporary IT Resource (John McCarty - Off Site)	Dec-2019 Dec-2019
1400 Other	TEK SYSTEMS				7,503		7,590 923900		K07578482 -Temporary IT Resource - Sattish Garapati K07329505 -Temporary IT Resource (John McCarty - Off Site)	Jul-2019
1401 Other	TEK SYSTEMS				8.272		8.272 923900		17687490A -Microsoft Business Intelligence Contractor - Sri Dornala	Feb-2020
1402 Other	TEK SYSTEMS				8,602		8,602 923900	MX	K07388446 -Temporary IT Resource (John McCarty - Off Site)	Aug-2019
1403 Other	TEK SYSTEMS				8,648		8,648 923900		K07333148 -Srikanth Dornala	Jul-2019
1404 Other	TEK SYSTEMS				8,648		8,648 923900		K07490923 -Srikanth Dornala	Oct-2019
1405 Other 1406 Other	TEK SYSTEMS TEK SYSTEMS				8,792 9.080		8,792 923900 9.080 923900		K07482852 -Temporary IT Resource (John McCarty - Off Site) (07231770 -Srikanth Dornala	Oct-2019 May-2019
1400 Other 1407 Other	TEK SYSTEMS				9,080		9,080 923900		(07431999 -Srikanth Domala	Sep-2019
1408 Other	TEK SYSTEMS				9,274		9,274 923900	MX	K07185452 -Srikanth Dornala	Apr-2019
1409 Other	TEK SYSTEMS				9,350		9,350 923900		17682714A -SAP Developer Contractor - Sattish Garapati	Feb-2020
1410 Other	TEK SYSTEMS				9,448		9,448 923900		17684153A -Microsoft Business Intelligence Contractors	Feb-2020
1411 Other 1412 Other	TEK SYSTEMS TEK SYSTEMS				9,513 9,513		9,513 923900 9,513 923900		(07289617 - Srikanth Dornala (07386494 - Srikanth Dornala	Jun-2019 Aug-2019
1412 Other 1413 Other	TEK SYSTEMS				9,515		9,515 923900		207422607 -Temporary IT Resource (John McCarty - Off Site)	Sep-2019
1414 Other	TEK SYSTEMS				9,867		9,867 923900		K07227204 -Temporary IT Resource (John McCarty - Off Site)	May-2019
1415 Other	TEK SYSTEMS				10,046		0,046 923900	MX	(07121788 -Temporary IT Resource (John McCarty - Off Site)	Mar-2019
1416 Other	TEK SYSTEMS				10,310		0,310 923900	MX	K07273244 -Temporary IT Resource (John McCarty - Off Site)	Jun-2019
1417 Other 1418 Other	TEK SYSTEMS TEK SYSTEMS				10,563 10,690		0,563 923900		K07531935 -Temporary IT Resource (John McCarty - Off Site) K07180392 -Temporary IT Resource (John McCarty - Off Site)	Nov-2019 Apr-2019
1410 Ould	ILK SISIEMS				10,090	1	0,090 923900	MX	x0/100392 -remporary 11 Resource (John McCarty - On She)	Apr-2019

### Case No. 2020-00349

#### Attachment 1 to Response to PSC-1 Question No. 6

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KENTUCKY UTILITIES COMPANY	
Case No. 2020-00349	
rofessional Services Expenses for the twelve months ended February 2020	

					Case No. 2020-0	00349		
				Ana	lysis of Professional Services Expenses for th	e twelve months ended February 2020		Garrett
(A)		( <b>B</b> )	(C)	(D)	(F) (F)	(G)	(H)	Garrett
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total Account	Invoice	Description	Period
1419 Other	TEK SYSTEMS			11,115	11,115 923900	MX07483448 -Temporary IT Resource - Sattish Garapati		Oct-2019
1420 Other	TEK SYSTEMS			11,480	11,480 923900	MX07682429A -Business Analysis Contractors		Feb-2020
1421 Other	TEK SYSTEMS			12,227	12,227 923900	MX07423210 - Temporary IT Resource - Sattish Garapati		Sep-2019
1422 Other 1423 Other	TEK SYSTEMS TEK SYSTEMS			12,435 12,783	12,435 923900 12,783 923900	MX07377707 -Temporary IT Resource - Sattish Garapati MX07532514 -Temporary IT Resource - Sattish Garapati		Aug-2019 Nov-2019
1423 Other 1424 Other	TEK SYSTEMS			(10,980)	(10.980) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES		Mar-2019
1425 Other	TEK SYSTEMS			(10,947)	(10,947) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES		Mar-2019
1426 Other	THAY CONSULTING SERVICES LLC			4,838	4,838 923900	050329 -Leo Romero- March 2019		Apr-2019
1427 Other	THE CUBERO GROUP INC			514	514 923100	9559 -PROFESSIONAL SERVICES		Jan-2020
1428 Other	THE CUBERO GROUP INC			1,488	1,488 923100	9234 -PROFESSIONAL SERVICES		Sep-2019
1429 Other 1430 Other	THE CUBERO GROUP INC THE CUBERO GROUP INC			1,964 4 169	1,964 923100 4 169 923900	9484 -PROFESSIONAL SERVICES 9388 -PROFESSIONAL SERVICES		Dec-2019 Sep-2019
1430 Other 1431 Other	THE CUBERO GROUP INC THE CUBERO GROUP INC			6,034	6.034 923900	9588 -PROFESSIONAL SERVICES 9401 -PROFESSIONAL SERVICES		Sep-2019 Sep-2019
1431 Other 1432 Other	THE PRIME GROUP LLC			815	815 923100	THEPRI060119A -PROFESSIONAL SERVICES		Aug-2019
1432 Other	THE PRIME GROUP LLC			929	929 923100	THEPRI050119 -PROFESSIONAL SERVICES		Jun-2019
1434 Other	TLT MCCAWLEY LLC			795	795 923900	129229QTR2 -PROFESSIONAL SERVICES		Apr-2019
1435 Other	TLT MCCAWLEY LLC			795	795 923900	129229QT3 -PROFESSIONAL SERVICES		Jul-2019
1436 Other	TLT MCCAWLEY LLC			795	795 923900	129229QT4 -PROFESSIONAL SERVICES		Oct-2019
1437 Other 1438 Other	TLT MCCAWLEY LLC TPSI LLC DBA MAIN STREET DBAS			795 3,173	795 923900 3.173 923900	129229QT5 -PROFESSIONAL SERVICES J706-0020-0220 Accrual USD -PROFESSIONAL SERVICES		Jan-2020 Feb-2020
1439 Other	TPSI LLC DBA MAIN STREET DBAS TPSI LLC DBA MAIN STREET DBAS			1,175	1.175 923900	11850 -Ed Rowe - October hours		Nov-2019
1440 Other	TPSI LLC DBA MAIN STREET DBAS			1,175	1,175 923900	12017 -Ed Rowe - December hours		Jan-2020
1441 Other	TPSI LLC DBA MAIN STREET DBAS			1,469	1,469 923900	11684 -Ed Rowe - August hours		Sep-2019
1442 Other	TPSI LLC DBA MAIN STREET DBAS			1,528	1,528 923900	11766 -Ed Rowe - September hours		Oct-2019
1443 Other	TPSI LLC DBA MAIN STREET DBAS			1,586	1,586 923900	11596 -Ed Rowe - July hours		Aug-2019
1444 Other	TPSI LLC DBA MAIN STREET DBAS TPSI LLC DBA MAIN STREET DBAS			1,939	1,939 923900 2,174 923900	12105 -Ed Rowe - January hours 11428 -Ed Rowe - May hours		Feb-2020
1445 Other 1446 Other	TPSI LLC DBA MAIN STREET DBAS TPSI LLC DBA MAIN STREET DBAS			2,174	2,174 923900 2,350 923900	11428 -Ed Rowe - May hours 11345 -Ed Rowe - April hours		Jun-2019 May-2019
1440 Other 1447 Other	TPSI LLC DBA MAIN STREET DBAS TPSI LLC DBA MAIN STREET DBAS			2,350	2,350 923900	11949 -Ed Rowe - April hours 11932 -Ed Rowe - November hours		May-2019 Dec-2019
1448 Other	TPSI LLC DBA MAIN STREET DBAS			3,300	3,300 923900	11272 -Ed Rowe - March hours		Apr-2019
1449 Other	TPSI LLC DBA MAIN STREET DBAS			3,319	3,319 923900	11512 -Ed Rowe - June hours		Jul-2019
1450 Other	TPSI LLC DBA MAIN STREET DBAS			3,540	3,540 923900	11191 -Ed Rowe - February hours		Mar-2019
1451 Other	TPSO LLC			(3,240)	(3,240) 923900	Reverses "J706-0020-0219 Accrual USD" -PROFESSIONAL SERVICES		Mar-2019
1452 Other	TRIAL BEHAVIOR CONSULTING INC			102,831	102,831 923100	15580 -PROFESSIONAL SERVICES		Nov-2019
1453 Other 1454 Other	UNITED MAIL LLC UNITED MAIL LLC			700 700	700 923900 700 923900	248944 -PROFESSIONAL SERVICES 248928 -PROFESSIONAL SERVICES		May-2019 Jun-2019
1455 Other	UNITED MAIL LLC			707	707 923900	24951 -PROFESSIONAL SERVICES		May-2019
1456 Other	UNITED MAIL LLC			707	707 923900	249652 -PROFESSIONAL SERVICES		Jun-2019
1457 Other	UNITED MAIL LLC			707	707 923900	249649 -PROFESSIONAL SERVICES		May-2019
1458 Other	UNITED MAIL LLC			707	707 923900	249650 -PROFESSIONAL SERVICES		May-2019
1459 Other	UNITED MAIL LLC			713	713 923900	250291 -PROFESSIONAL SERVICES		Jun-2019
1460 Other	UNITED MAIL LLC			713	713 923900	250285 -PROFESSIONAL SERVICES 250288 -PROFESSIONAL SERVICES		Jun-2019
1461 Other 1462 Other	UNITED MAIL LLC UNITED MAIL LLC			713 713	713 923900 713 923900	250288 -PROFESSIONAL SERVICES 250292 -PROFESSIONAL SERVICES		Jun-2019 Jun-2019
1462 Other 1463 Other	UNITED MAIL LLC			713	713 923900	250292 4 ROTESSIONAL SERVICES		Jun-2019 Jun-2019
1464 Other	UNITED MAIL LLC			713	713 923900	255673 -PROFESSIONAL SERVICES		Feb-2020
1465 Other	UNITED MAIL LLC			713	713 923900	255674 -PROFESSIONAL SERVICES		Feb-2020
1466 Other	UNITED MAIL LLC			714	714 923900	255101 -PROFESSIONAL SERVICES		Jan-2020
1467 Other	UNITED MAIL LLC			714	714 923900	255099 -PROFESSIONAL SERVICES		Jan-2020
1468 Other	UNITED MAIL LLC			714	714 923900	255100 -PROFESSIONAL SERVICES 250935 -PROFESSIONAL SERVICES		Jan-2020
1469 Other 1470 Other	UNITED MAIL LLC UNITED MAIL LLC			715 715	715 923900 715 923900	250935 -FROPESSIONAL SERVICES 250937 -PROFESSIONAL SERVICES		Jul-2019 Jul-2019
1470 Other	UNITED MAIL LLC			715	715 923900	250936 -PROFESSIONAL SERVICES		Nov-2019
1472 Other	UNITED MAIL LLC			715	715 923900	250934 -PROFESSIONAL SERVICES		Jul-2019
1473 Other	UNITED MAIL LLC			716	716 923900	253632 -PROFESSIONAL SERVICES		Dec-2019
1474 Other	UNITED MAIL LLC			716	716 923900	253633 -PROFESSIONAL SERVICES		Dec-2019
1475 Other	UNITED MAIL LLC			716	716 923900	253635 -PROFESSIONAL SERVICES		Dec-2019
1476 Other 1477 Other	UNITED MAIL LLC UNITED MAIL LLC			716 716	716 923900 716 923900	253636 -PROFESSIONAL SERVICES 253637 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
1477 Other 1478 Other	UNITED MAIL LLC			716	717 923900	253037 -PROFESSIONAL SERVICES 252944 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
1478 Other	UNITED MAIL LLC			717	717 923900	252944 - ROFESSIONAL SERVICES		Dec-2019 Dec-2019
1480 Other	UNITED MAIL LLC			718	718 923900	251795 -PROFESSIONAL SERVICES		Dec-2019
1481 Other	UNITED MAIL LLC			718	718 923900	251796 -PROFESSIONAL SERVICES		Oct-2019
1482 Other	UNITED MAIL LLC			718	718 923900	251797 -PROFESSIONAL SERVICES		Oct-2019
1483 Other	UNITED MAIL LLC			718	718 923900	251794 -PROFESSIONAL SERVICES		Nov-2019
1484 Other 1485 Other	UNITED MAIL LLC UNITED MAIL LLC			718 718	718 923900 718 923900	251793 -PROFESSIONAL SERVICES 252575 -PROFESSIONAL SERVICES		Sep-2019 Oct-2019
1485 Other 1486 Other	UNITED MAIL LLC			718	718 923900	252575 -PROFESSIONAL SERVICES 252576 -PROFESSIONAL SERVICES		Oct-2019 Oct-2019
1480 Other 1487 Other	UNITED MAIL LLC			718	718 923900	252577 -PROFESSIONAL SERVICES		Nov-2019
1488 Other	UNITED MAIL LLC			718	718 923900	252578 -PROFESSIONAL SERVICES		Dec-2019
1489 Other	UNITED MAIL LLC			728	728 923900	251271 -PROFESSIONAL SERVICES		Nov-2019
1490 Other	UNITED MAIL LLC			728	728 923900	251272 -PROFESSIONAL SERVICES		Sep-2019
1491 Other	UNITED MAIL LLC			728	728 923900	251274 -PROFESSIONAL SERVICES		Sep-2019
1492 Other 1402 Other	UNITED MAIL LLC			728	728 923900	251275 -PROFESSIONAL SERVICES		Sep-2019
1493 Other 1494 Other	UNITED MAIL LLC UNITED MAIL LLC			789 789	789 923900 789 923900	252941 -PROFESSIONAL SERVICES 252942 -PROFESSIONAL SERVICES		Nov-2019 Nov-2019
1494 Other 1495 Other	UNITED MAIL LLC			2,592	2.592 923100	252942 - PROFESSIONAL SERVICES 253410 - PROFESSIONAL SERVICES		Nov-2019 Oct-2019
1495 Other	UNITED MAIL LLC			2,731	2,731 923100	253416 -PROFESSIONAL SERVICES		Oct-2019
1497 Other	UNITED MAIL LLC			3,656	3,656 923100	253419 -PROFESSIONAL SERVICES		Oct-2019
1498 Other	UNITED MAIL LLC			5,809	5,809 923100	253417 -PROFESSIONAL SERVICES		Oct-2019
1499 Other	UNITED MAIL LLC			6,186	6,186 923100	254349 -PROFESSIONAL SERVICES		Nov-2019
1500 Other	UNITED MAIL LLC			12,228	12,228 923100	253418 -PROFESSIONAL SERVICES		Oct-2019
1501 Other 1502 Other	UNITED MAIL LLC URMEDIANOW INC			23,426 550	23,426 923100 550 923900	254953 -PROFESSIONAL SERVICES 5203 -PROFESSIONAL SERVICES		Dec-2019 Dec-2019
1502 Ould	change and the second sec			550	550 925900	3203 -FROTESSIONAL SERVICES		Dec-2019

## Case No. 2020-00349

#### Attachment 1 to Response to PSC-1 Question No. 6

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						KENTUCKY UTILITIE	ES COMPANY	Page 23 of 24
				Anal	ysis of Profes	Case No. 2020-0 sional Services Expenses for th	00349 he twelve months ended February 2020	Garrett
(A)		( <b>B</b> )	(C)	( <b>D</b> )	- (E)	(F)	(G) (H)	Garren
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total	Account	Invoice Description	Period
1503 Other 1504 Other	URMEDIANOW INC URMEDIANOW INC			550 550		550 923900 550 923900	5244 -PROFESSIONAL SERVICES 5283 -PROFESSIONAL SERVICES	Dec-2019 Feb-2020
1505 Other	URMEDIANOW INC			625		625 923100	4828 -PROFESSIONAL SERVICES	Mar-2019
1506 Other 1507 Other	URMEDIANOW INC URMEDIANOW INC			625		625 923100 688 923900	4877 -PROFESSIONAL SERVICES 5076 -PROFESSIONAL SERVICES	Apr-2019
1507 Other 1508 Other	URMEDIANOW INC			688 688		688 923900	50/6 -PROFESSIONAL SERVICES 5118 -PROFESSIONAL SERVICES	Nov-2019 Nov-2019
1509 Other	URMEDIANOW INC			688		688 923900	5161 -PROFESSIONAL SERVICES	Nov-2019
1510 Other 1511 Other	URMEDIANOW INC US BANK NATIONAL ASSOCIATION ND			814 500		814 923100 500 923900	4989 -PROFESSIONAL SERVICES PCARDSERV1019 -P-Card TARYN WILHELM **0535 21ST CENTURY PARKS	Jun-2019 Oct-2019
1512 Other	US BANK NATIONAL ASSOCIATION ND			500		500 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE FIN-AR	Nov-2019
1513 Other	US BANK NATIONAL ASSOCIATION ND			533 546		533 923900	PCARDSERV0120 -P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT PCARDSERV0120 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Jan-2020
1514 Other 1515 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			555		546 923900 555 923900	PCARDSERV0120 -P-Card TANYA LEVINE **7092 BAPTISI WORX FERN VALLEY O PCARDSERV0719 -P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Jan-2020 Jul-2019
1516 Other	US BANK NATIONAL ASSOCIATION ND			569		569 923900	PCARDSERV0619 -P-Card TARYN WILHELM **0535 DMEC	Jun-2019
1517 Other 1518 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			570 588		570 923900 588 923900	PCARDSERV0619 -P-Card TANYA LEVINE **7092 WORKWELL PCARDSERV0919 -P-Card TANYA LEVINE **7092 WORKWELL	Jun-2019 Sep-2019
1518 Other 1519 Other	US BANK NATIONAL ASSOCIATION ND			595		595 923900	PCARDSERV0319 -P-Card SHELLY STOODT **7300 NICK BONURA PHOTOGRAPHY L	Apr-2019
1520 Other	US BANK NATIONAL ASSOCIATION ND			601		601 923900	PCARDSERV0419 -P-Card SHELLY STOODT **7300 NICK BONURA PHOTOGRAPHY L	Apr-2019
1521 Other 1522 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			621 625		621 923900 625 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 CBO FOR PHY HOSPITAL PCARDSERV0519 -P-Card TANYA LEVINE **7092 ANDREW S MICKLER MD	Oct-2019 May-2019
1522 Other 1523 Other	US BANK NATIONAL ASSOCIATION ND			625		625 923900	PCARDSERV0120 -P-Card TANYA LEVINE **7092 FMCSA D&A CLEARINGHOUSE	Jan-2020
1524 Other	US BANK NATIONAL ASSOCIATION ND			650		650 923900	PCARDSERV0719 -P-Card SHANNON CRAWLEY **9745 TOWERS WATSON DATA SRV	
1525 Other 1526 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			679 684		679 923900 684 923900	PCARDSERV0319 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O PCARDSERV0719 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Mar-2019 Jul-2019
1527 Other	US BANK NATIONAL ASSOCIATION ND			715		715 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 EPHRAIM MCDOWELL REGIONA	Oct-2019
1528 Other	US BANK NATIONAL ASSOCIATION ND			720		720 923900	PCARDSERV0319 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Mar-2019
1529 Other 1530 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			738 839		738 923900 839 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 KMOG LOUISVILLE REGION PCARDSERV0220 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Oct-2019 Feb-2020
1531 Other	US BANK NATIONAL ASSOCIATION ND			848		848 923900	PCARDSERV0120 -P-Card SHANNON CRAWLEY **9745 PAYPAL *VEMO	Jan-2020
1532 Other 1533 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			864 906		864 923900 906 923900	PCARDSERV0719 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE PCARDSERV1219 -P-Card TANYA LEVINE **7092 BHMG SYSTOC	Jul-2019 Dec-2019
1533 Other 1534 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			906		906 923900	PCARDSERV1219 -P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Dec-2019 May-2019
1535 Other	US BANK NATIONAL ASSOCIATION ND			1,050		1,050 923900	PCARDSERV0120 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Jan-2020
1536 Other 1537 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			1,151		1,151 923900 1,193 923900	PCARDSERV1119 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE PCARDSERV0519 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Nov-2019 May-2019
1538 Other	US BANK NATIONAL ASSOCIATION ND			1,217		1,217 923900	PCARDSERV1219 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Dec-2019
1539 Other	US BANK NATIONAL ASSOCIATION ND			1,256		1,256 923900	PCARDSERV1219 -P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Dec-2019
1540 Other 1541 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			1,356		1,356 923900 1.480 923900	PCARDSERV0619 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O PCARDSERV0919 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Jun-2019 Sep-2019
1542 Other	US BANK NATIONAL ASSOCIATION ND			1,582		1,582 923900	PCARDSERV0519 -P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	May-2019
1543 Other 1544 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			1,643 1.670		1,643 923900 1,670 923900	PCARDSERV0619 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE PCARDSERV0919 -P-Card KATHLEEN DIXON **4258 CLEANLITES RECYCLING	Jun-2019 Sep-2019
1544 Other 1545 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			1,808		1,808 923900	PCARDSER V0919 -P-Card KATHLEEN DIXON **4258 CLEANLITES RECTCLING PCARDSERV0319 -P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Sep-2019 Mar-2019
1546 Other	US BANK NATIONAL ASSOCIATION ND			1,860		1,860 923900	PCARDSERV0919 -P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Sep-2019
1547 Other 1548 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			2,125 2,125		2,125 923900 2,125 923900	PCARDSERV0319 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD PCARDSERV0419 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Mar-2019 Apr-2019
1549 Other	US BANK NATIONAL ASSOCIATION ND			2,379		2,379 923900	PCARDSERV1219 -P-Card TARYN WILHELM **0535 PFG*PROFORMA	Dec-2019
1550 Other	US BANK NATIONAL ASSOCIATION ND			2,537		2,537 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Oct-2019
1551 Other 1552 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			2,542 2,557		2,542 923900 2,557 923900	PCARDSERV0519 -P-Card TANYA LEVINE **7092 NORTON HEALTHCARE PCARDSERV0519 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	May-2019 May-2019
1553 Other	US BANK NATIONAL ASSOCIATION ND			2,557		2,557 923900	PCARDSERV0619 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jun-2019
1554 Other 1555 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			2,557 2.557		2,557 923900 2,557 923900	PCARDSERV0719 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD PCARDSERV0819 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jul-2019
1556 Other	US BANK NATIONAL ASSOCIATION ND			2,557		2,557 923900	PCARDSERV0819 -P-Card KATHY WILSON *5585 THOMSON WEST*TCD PCARDSERV0919 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Aug-2019 Sep-2019
1557 Other	US BANK NATIONAL ASSOCIATION ND			2,557		2,557 923900	PCARDSERV1019 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Oct-2019
1558 Other 1559 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			2,557 2,557		2,557 923900 2,557 923900	PCARDSERV1119 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD PCARDSERV1219 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Nov-2019 Dec-2019
1560 Other	US BANK NATIONAL ASSOCIATION ND			2,557		2,557 923900	PCARDSERV0120 -P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jan-2020
1561 Other	US BANK NATIONAL ASSOCIATION ND			2,557		2,557 923900	PCARDSERV0220 -P-Card CARRIE BEATTY **3569 THOMSON WEST*TCD	Feb-2020
1562 Other 1563 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			2,828 3,347		2,828 923900 3,347 923900	PCARDSERV0419 -P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H PCARDSERV0120 -P-Card TANYA LEVINE **7092 CONCENTRA	Apr-2019 Jan-2020
1564 Other	US BANK NATIONAL ASSOCIATION ND			3,951		3,951 923900	PCARDSERV0419 -P-Card TANYA LEVINE **7092 CONCENTRA	Apr-2019
1565 Other	US BANK NATIONAL ASSOCIATION ND			4,202		4,202 923900	PCARDSERV1219 -P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Dec-2019
1566 Other 1567 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			5,544 6,014		5,544 923900 6,014 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT PCARDSERV0319 -P-Card TANYA LEVINE **7092 CONCENTRA	Oct-2019 Mar-2019
1568 Other	US BANK NATIONAL ASSOCIATION ND			6,414		6,414 923900	PCARDSERV1019 -P-Card TANYA LEVINE **7092 CONCENTRA	Oct-2019
1569 Other 1570 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			6,551 7,473		6,551 923900 7,473 923900	PCARDSERV0519 -P-Card TANYA LEVINE **7092 CONCENTRA PCARDSERV1219 -P-Card TANYA LEVINE **7092 CONCENTRA	May-2019 Dec-2019
1570 Other 1571 Other	US BANK NATIONAL ASSOCIATION ND			7,553		7,553 923900	PCARDSERV0719 -P-Card TANYA LEVINE **7092 CONCENTRA	Jul-2019
1572 Other	US BANK NATIONAL ASSOCIATION ND			7,729		7,729 923900	PCARDSERV0220 -P-Card TANYA LEVINE **7092 CONCENTRA	Feb-2020
1573 Other 1574 Other	US BANK NATIONAL ASSOCIATION ND US BANK NATIONAL ASSOCIATION ND			7,907 8,518		7,907 923900 8,518 923900	PCARDSERV0619 -P-Card TANYA LEVINE **7092 CONCENTRA PCARDSERV0819 -P-Card TANYA LEVINE **7092 CONCENTRA	Jun-2019 Aug-2019
1575 Other	US BANK NATIONAL ASSOCIATION ND			9,365		9,365 923900	PCARDSERV1119 -P-Card TANYA LEVINE **7092 CONCENTRA	Nov-2019
1576 Other	US BANK NATIONAL ASSOCIATION ND US ECOLOGY NEVADA INC			10,898 9,350		10,898 923900	PCARDSERV0919 -P-Card TANYA LEVINE **7092 CONCENTRA P200066 US Facility DV/# P200066 (in MarcAng Smith (Januar, FA Dam) for W	Sep-2019
1577 Other 1578 Other	US ECOLOGY NEVADA INC US ECOLOGY NEVADA INC			9,350 13,687		9,350 923100 13,687 923100	B209966 -US Ecology INV# B209966 (to MaryAnn Smith/Hannon - EA Dept) for W B209343 -US Ecology - Inv B209343 for LGE-KU Paul Puckett - PCB & Non- PCB	
1579 Other	UTEGRATION INC			940		940 923900	90002148 -PROFESSIONAL SERVICES	Dec-2019
1580 Other 1581 Other	UTEGRATION INC UTEGRATION INC			2,678 8.019		2,678 923900 8,019 923900	90001326 -Training Services for BW Upgrade to Hana 90002148 -PROFESSIONAL SERVICES	May-2019 Dec-2019
1581 Other 1582 Other	UTEGRATION INC UTEGRATION INC			8,019 9,296		9,296 923900	90002148 -PROFESSIONAL SERVICES 90002038 -Planning for Services for Major Accounts includes expenses	Dec-2019 Dec-2019
1583 Other	UTILITIES INTERNATIONAL INC			9,400		9,400 923900	PPLDSGNKYMOD1905 - INVOICE #PPLDSGNKYMOD1905Consulting Services B2 Model Scopin	g Jun-2019
1584 Other 1585 Other	VACO LOUISVILLE LLC VERIZON WIRELESS			6,917 5.613		6,917 923900 5,613 923900	BILL0000001033952 -Placement fee for permanent placement of Financial & Contract Auditor 9835790697 -Verizon Wireless, Account # 386248051-00001; Invoice # 9835790697, da	Mar-2019 Aug-2019 Aug-2019
1586 Other	WELCH PRINTING CO INC			6,509		6,509 923900	117786 -Welch Printing Company is linked to CPA 128448. Invoice 117786, 08/23	
								*

						KENTUCKY UTILITIES Co Case No. 2020-0034			Page 24 01 24
				Anal	lysis of Professio		velve months ended February 2020		Garrett
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No. Type	Vendor Name	Rate Case	Audit	Other	Total	Account	Invoice	Description	Period
1587 Other	WESTERN FIRST AID			1,527	1,	527 923900	J704-0020-0220 Accrual USD -PROF	ESSIONAL SERVICES	Feb-2020
1588 Other	WINDWARD ENVIRONMENTAL LLC			1,175	1,	75 923100	17029 -PROF	ESSIONAL SERVICES	Feb-2020
1589 Other	WINDWARD ENVIRONMENTAL LLC			14,791	14,	91 923100	17126 -PROF	ESSIONAL SERVICES	Feb-2020
1590 Other	ZYCUS INC			1,035	1,	35 923900	3849 -Servic	es for Change Request	May-2019
1591 Other	Various Vendors < \$500			114,824	114,	324			
1592 Total Other		0	0	12,807,374	12,807,	374			
1593 Grand Total		0	749,499	16,749,962	17,499,	61			

#### Deloitte & Touche LLP PPL Corporation and Subsidiaries Audit Scope & Billing Schedule - 2019 Engagement Based on October 2018 Engagement Letter

Note - Billings would be on the first day of the month listed. Fees are in thousands of Dollars

				2019	)				2020		
Entity	Description of Audit Service	Total Fee	February March J	une August Septer	nber October No	vember December	January F	ebruary March Apri	May June	fuly August Sep	otember
Billed to LG&E and KU Energy, LLC											
(SEC-related filings)											
Consolidated LG&E and KU Energy, LLC Louisville Gas & Electric Company Kentucky Utilities Company	Audit of financial Statements and effectiveness of internal control over financial reporting of PPL Corporation, LKE, LG&E and KU	\$ 1,600	\$ 500 \$ - \$	500 \$ - \$	- \$ - \$	440 \$ -	\$ - \$	160 \$ - \$ -	\$ - \$ - \$	- \$ - \$	-
(Other non-SEC audits)		_									
Louisville Gas & Electric Company Kentucky Utilities Company	Audit of financial statements included in FERC Form I Audit of financial statements included in FERC Form I										
Total Other Non-SEC Audits		24	\$ - \$ - \$	- \$ - \$	- \$ - \$	12 \$ -	\$ - \$	- \$ 12 \$ -	\$ - \$ - \$	- \$ - \$	-
Estimated Out of Pocket Expenses		\$ 80	\$ 10 \$ - \$	10 \$ - \$	- \$ - \$	35 \$ -	\$ - \$	15 \$ 10 \$ -	\$ - \$ - \$	- \$ - \$	-
Total Billed to LG&E and KU Energy, LLC		\$ 1,704	\$ 510 \$ - \$	510 \$ - \$	- \$ - \$	487 \$ -	\$ - \$	175 \$ 22 \$-	\$- \$- \$	- \$-\$	-

Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 6 Atte Increase Date Page 1 of 5 Garrett

Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Baker Botts	Mayo, Kent		Partner	10/1/2020
Baker Botts	McDonald, Derek		Partner	10/1/2020
Baker Botts	Berge, Megan		Partner	10/1/2020
Baker Botts	Thomsen, Martha		Sr Associate	10/1/2020
Baker Botts	Wigginton, Jared		Associate	10/1/2020
Baker Botts	Wood, Jeff		Partner	10/1/2020
Baker Botts	Cheung, Tiffany		Associate	10/1/2020
Baker Botts	Lee, Joshua		Associate	10/1/2020
Baker Botts	Dec, Adam		Associate	10/1/2020
Baker Botts	Marchand, Sterling		Associate	10/1/2020
Dentons Bingham Greenebaum	Evans, Benjamin J.		Partner	2020 Rate increase was not requested
Dentons Bingham Greenebaum	Habein,Laura A.		Associate	2020 Rate increase was not requested
Dinsmore	Edelman, Barbara B.		Partner	10/1/2020
Dinsmore	Brown, Carolyn		Partner	10/1/2020
Dinsmore	Morgan, Graham N.		Partner	10/1/2020
Dinsmore	Bender, Jack		Partner	10/1/2020
Dinsmore	Thomerson, Robin	-+-	Of Counsel	10/1/2020
Dinsmore	Skinner, Anna Claire	-+-	Assoc.	10/1/2020
Dinsmore	Strong, Adrianne C	-+-	Partner	10/1/2020
Dinsmore	Mayo, Lynette	-+-	Paralegal	10/1/2020
			i di diegui	10/1/2020
Hunton	Aldridge, Elizabeth E.		Counsel	2020 Rate increase was not requested
Hunton	Andrews, Tae		Associate	2020 Rate increase was not requested
Hunton	Bracken, Lawrence		Partner	2020 Rate increase was not requested
Hunton	Brownell, F. W.		Partner	2020 Rate increase was not requested
Hunton	Bulleit, Kristy		Partner	2020 Rate increase was not requested
Hunton	Collins, Cassandra		Partner	2020 Rate increase was not requested
Hunton	Dimascia, Anna Marie		Staff	2020 Rate increase was not requested
Hunton	Estes, Margaret		Paralegal	2020 Rate increase was not requested
Hunton	Evers, Barbara		Paralegal	2020 Rate increase was not requested
Hunton	Fisher, Sherry		Staff	2020 Rate increase was not requested
Hunton	Hastie, Rocerick		Staff	2020 Rate increase was not requested
Hunton	Jackson, Paula		Paralegal	2020 Rate increase was not requested
Hunton	Levey, Brian		Associate	2020 Rate increase was not requested
Hunton	Lin, Elbert		Partner	2020 Rate increase was not requested
Hunton	Long, Nash		Partner	2020 Rate increase was not requested
Hunton	Meharg, Stephanie		Paralegal	2020 Rate increase was not requested
Hunton	Merritt, Emma		Associate	2020 Rate increase was not requested
Hunton	Mrudock, Eric		Partner	2020 Rate increase was not requested
Hunton	Oehninger, Sergio		Counsel	2020 Rate increase was not requested
Hunton	Perkins, Kathleen		Associate	2020 Rate increase was not requested
Hunton	Podolny, Meghan		Counsel	2020 Rate increase was not requested
Hunton	Rolfe, Robert		Partner	2020 Rate increase was not requested
Hunton	Rosser, Brent		Partner	2020 Rate increase was not requested
Hunton	Russo, Alexander		Associate	2020 Rate increase was not requested
Hunton	Shebelski, Michael		Partner	2020 Rate increase was not requested

Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 6 Attachment 3 to Response to PSC-1 Question No. 6 Page 2 of 5 Garrett

Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Hunton	Stefany, Daniel		Associate	2020 Rate increase was not requested
Hunton	Trees, Linda		Counsel	2020 Rate increase was not requested
Hunton	Allison, Wood	Ţ	Partner	2020 Rate increase was not requested
Jones Day	Joseph, Robert		Partner	2020 Rate increase was not requested
Fisher Phillips	Birchfield, Tom		Partner	2020 Rate increase was not requested
Fisher Phillips	Adams, George		Partner	2020 Rate increase was not requested
Fisher Phillips	Logsdon, Todd		Partner	2020 Rate increase was not requested
Fisher Phillips	Other Associates		Associate	2020 Rate increase was not requested
Fisher Phillips	Goatley, Paul		Associate	2020 Rate increase was not requested
Fisher Phillips	Paralegals		Paralegals	2020 Rate increase was not requested
Frost Brown Todd	Abner,Sara		Partner	2020 Rate increase was not requested
Frost Brown Todd	Blickensderfer, Matthew	+		2020 Rate increase was not requested
Frost Brown Todd		+	Partner Partner	2020 Rate increase was not requested
Frost Brown Todd	Byrne,Jeremiah		Partner	2020 Rate increase was not requested
Frost Brown Todd	Canaday, Theresa	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Connally,Georgia Langdon,Douglas	+	Partner	2020 Rate increase was not requested
Frost Brown Todd		+		2020 Rate increase was not requested
Frost Brown Todd	Brammer, Joseph	+	Associate Associate	2020 Rate increase was not requested
Frost Brown Todd	Bryant,Olivia	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Bryant,Shelby	+		2020 Rate increase was not requested
Frost Brown Todd	Conniff,Dennis	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Crawford,Steven		Partner	2020 Rate increase was not requested
Frost Brown Todd	Dibert,Robert	+	Partner Other Timelesener	2020 Rate increase was not requested
Frost Brown Todd	Eichert,Jeanie	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Ennis,J.	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Fisher, Judy	+	Other Timekeeper	
Frost Brown Todd	Flanigan, Joanna	+	Other Timekeeper Associate	2020 Rate increase was not requested
Frost Brown Todd	Fowler,Kevin Nathaniel	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Gardner,Laura	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Hagerty, Timothy Hamilton, Jeffries	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Hardison,Kendal	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Harrison, Miles	+	Associate	2020 Rate increase was not requested
Frost Brown Todd		+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Hensley,Casey Hoyer,Angela	+		2020 Rate increase was not requested
Frost Brown Todd		+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Katz,Benjamin	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Kutz Duncan,Karen	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Langdon, Douglas	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Mauer,Kimberly	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Nafziger,Ryan	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	O'Grady,Melanie		Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Palmer, Andrew	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Papalia,Bridget	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Platt,Mark	+	Partner	2020 Rate increase was not requested
i lost biowii louu	Porter, Jacinta		Associate	2020 Nate morease was not requested

#### Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 6 Atte Increase Date Tate Increase was not requested Case No. 2020-00349 Page 3 of 5 Garrett

Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Frost Brown Todd	Reiss Hardesty, Debbie		Partner	2020 Rate increase was not requested
Frost Brown Todd	Renzelmann, Jason		Partner	2020 Rate increase was not requested
Frost Brown Todd	Robinson,D	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Rogers Perrin,Courtney	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Snider,Olivia	+	Associate	2020 Rate increase was not requested
Frost Brown Todd	Snyder,Sheryl	ł	Partner	2020 Rate increase was not requested
Frost Brown Todd	Sparks,John		Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Stemler, Alison		Partner	2020 Rate increase was not requested
Frost Brown Todd	Terry,Griffin	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Weyand, Allison E	+	Partner	2020 Rate increase was not requested
Frost Brown Todd	Whirles, Janie	+	Other Timekeeper	2020 Rate increase was not requested
Frost Brown Todd	Wilson, Jonas	ł	Other Timekeeper	
Fulton, Devlin & Powers	Partners		Partners	10/1/2020
Fulton, Devlin & Powers	Associates		Associates	10/1/2020
Fulton, Devlin & Powers	Paralegals		Paralegals	10/1/2020
Keller & Heckman	Jarrett, Doug	i	Partner	2020 Rate increase was not requested
Keller & Heckman	Fitch, Mike	Ť	Sr. Counsel	2020 Rate increase was not requested
Keller & Heckman	Magee, Tom	Ť	Partner	2020 Rate increase was not requested
Keller & Heckman	Kunkle, Greg	Ť	Partner	2020 Rate increase was not requested
Keller & Heckman	Marshall, Tracy	Ť	Partner	2020 Rate increase was not requested
Keller & Heckman	Catalano, Al	Ť	Counsel	2020 Rate increase was not requested
Keller & Heckman	Wright, Wes	Ť	Partner	2020 Rate increase was not requested
Keller & Heckman	Doughty, Tim	†	Associate	2020 Rate increase was not requested
Keller & Heckman	Slattery, Kathleen	†	Associate	2020 Rate increase was not requested
Keller & Heckman	Peelman, Devin	Ť	Specialist	2020 Rate increase was not requested
Keller & Heckman	Gill, Natalie	Ť	Law Clerk	2020 Rate increase was not requested
King & Spalding	Bowe, Jim		Partner	10/1/2020
King & Spalding	Rice, Bill	1	Counsel	10/1/2020
Kirkland & Ellis	Paul D Clement, P.C		Partner	2020 Rate increase was not requested
Kirkland & Ellis	Erin E Murphy		Partner	2020 Rate increase was not requested
Kirkland & Ellis	Kasdin Miller Mitchell		Associate	2020 Rate increase was not requested
Kirkland & Ellis	Benjamin R Montague		Associate	2020 Rate increase was not requested
Langley & Bromberg	Langley, Eric		Partner	2020 Rate increase was not requested
Langley & Bromberg	Bromberg, Robin		Partner	2020 Rate increase was not requested
Langley & Bromberg	Vann, Richard		Associate	2020 Rate increase was not requested
			Deutreeu	2020 Pata ingrasco una patro successo d
Middelton	O'Bryan, P. Shane	+	Partner	2020 Rate increase was not requested
Middelton	Haering, Nicholas M	+	Associate	2020 Rate increase was not requested
Middelton	Reisz, Katherine T	+	Associate	2020 Rate increase was not requested
Middelton	Lambert, Bradley S		Legal Assistant	2020 Rate increase was not requested
Middelton	Thompson, Amanda M.		Legal Assistant	2020 Rate increase was not requested
Vaughn Petitt	Partners		Partners	10/1/2020
vaugini i cutt				10/ 1/ 2020

Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 6 atte Increase Date Page 4 of 5

Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Vaughn Petitt	Associates		Associates	10/1/2020
Vaughn Petitt	Paralegal		Paralegal	10/1/2020
Stoll Keenon	1st Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	2nd Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	3rd Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	4th Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	5th Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	6th Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	7th Yr. Assoc		Assoc.	10/1/2020
Stoll Keenon	Bilby, John		Partner	10/1/2020
Stoll Keenon	Hatfield, Kent		Partner	10/1/2020
Stoll Keenon	Riggs, Kendrick		Partner	10/1/2020
Stoll Keenon	Goff, Lea		Partner	10/1/2020
Stoll Keenon	Sagan, Kenneth		Partner	10/1/2020
Stoll Keenon	Eifler, Tim		Partner	10/1/2020
Stoll Keenon	Nunnelley, Richard		Partner	10/1/2020
Stoll Keenon	Schnell, Anthony		Partner	10/1/2020
Stoll Keenon	Loy, Steven		Partner	10/1/2020
Stoll Keenon	Dilger, Craig		Partner	10/1/2020
Stoll Keenon	Ingram, Lindsey		Partner	10/1/2020
Stoll Keenon	Hurst, Mark		Partner	10/1/2020
Stoll Keenon	Wuetcher, Gerald		Counsel	10/1/2020
Stoll Keenon	Crosby, Duncan		Counsel	10/1/2020
Stoll Keenon	Pagorski, Emily		Partner	10/1/2020
Stoll Keenon	Back, Adam		Partner	10/1/2020
Stoll Keenon	Sherman, Stephen		Counsel	10/1/2020
Stoll Keenon	Braun, Monica		Member	10/1/2020
Stoll Keenon	Hopkins, Chapman		Member	10/1/2020
Stoll Keenon	Parsons, Matt		Partner	10/1/2020
Stoll Keenon	Schaefer, Chris		Member	10/1/2020
Stoll Keenon	Sagan, Katherine		Assoc.	10/1/2020
Stoll Keenon	Loy, Molly		Paralegal	10/1/2020
Stoll Keenon	McGee, Ann		Paralegal	10/1/2020
Stoll Keenon	Schafer, Mary		Paralegal	10/1/2020
Stoll Keenon	Wakefield, Jennifer		Paralegal	10/1/2020
Stoll Keenon	Hill, Tennia		Paralegal	10/1/2020
Stoll Keenon	Book, Jan		Paralegal	10/1/2020
Troutman	Coles, Todd R.		Partner	10/1/2020
Troutman	Crowley, Lisanne		Partner	10/1/2020
Troutman	Harms, Brian C.		Partner	10/1/2020
Troutman	Sikora, Cliff		Partner	10/1/2020
Troutman	Colby, Amie V.		Partner	10/1/2020
Troutman	Dailey, Anne K.		Partner	10/1/2020
Troutman	Jones, Christopher R.		Partner	10/1/2020
Troutman	Archuleta, Daniel P.		Partner	10/1/2020
Troutman	Thompson, Adrienne		Associate	10/1/2020

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Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Troutman	Kooistra, Russell		Associate	10/1/2020
Troutman	Derasmo, Bill		Partner	10/1/2020
Troutman	Lynch, Jessica		Counsel	10/1/2020
Troutman	Bagot, Kelsey		Associate	10/1/2020
Troutman	Kiger, Miles		Associate	10/1/2020
Troutman	O'Konski, Katherine		Associate	10/1/2020
Troutman	Villanueva, Sidney		Associate	10/1/2020

#### **KENTUCKY UTILITIES COMPANY**

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 7**

#### **Responding Witness: Christopher M. Garrett**

- Q-7. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount.
  - a. A detailed analysis of charges booked for advertising expenditures during the 12 months preceding the base period. Include a complete breakdown of Account No. 913 Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
  - b. An analysis of Account No. 930 Miscellaneous General Expenses for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.
  - c. An analysis of Account No. 426 Other Income Deductions for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.
- A-7.
- a. See attached.
- b. See attached.
- c. See attached.

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		Case No Analysis of A (Including	cky Utilities 5. 2020-00349 dvertising Exper Account No. 913	5)			Schedule C1
	For	the Twelve month	ns ending Februa	ry 29, 2020			
Line	Item	Sales or Promotional Advertising	Institutional Advertising	Conservation Advertising	Rate Case	Other	Total
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1.	Newspaper	12,779		87,138	5,293	20,428	125,638
2.	Television	303,979		214,017	-	-	517,996
3.	Radio	73,040		208,025	-	-	281,065
4.	Direct Mail	102		35,677	-	-	35,779
5.	Other (community events, etc.)	754,571		1,075,491	-	-	1,830,062
6.	Magazines and Other	9,528		-	-	-	9,528
7.	Total	1,153,999	-	1,620,348	5,293	20,428	2,800,068
8.	Kentucky Jurisdictional %	95.003%	95.003%	97.437%	-	100.000%	-
9.	Amount Assigned to Kentucky Jurisdictional	1,096,334	-	1,578,826	-	20,428	2,695,588

The purpose and benefit for the advertising expenses are to promote/provide: Safety and Public Awareness

Public Information

Community Relations

Environmental Awareness

Customer Information

Column (b) is Account 913 advertising and has been removed from expenses in proforma adjustments.

Column (c) is account 930.1 advertising. There were no charges to this account during the 12 months ended February 29, 2020. Column (d) is Account 909 advertising and Account 908 non-DSM expenses. All DSM expenses have been removed through the DSM proforma adjustments.

Column (e) Rate Case expenses are recorded as regulatory asset (Accounts 182) and subsequently amortized into Account 928. Column (f) is related to public notices for other regulatory proceedings, Account 928.

...

	Schedule C2				
	Kentucky Utilities Company				
	Case No. 2020-00349				
	Analysis of Account No. 930 - Miscellaneous General Expenses				
	For the 12 Months ended Feburary 29,2020				
Line	Item	Amount			
No.	(a)	(b)			
1.	Industry Association Dues	\$ 1,069,696			
2.	Stockholder and Debt Service Expenses	36,263			
3.	Institutional Advertising	-			
4.	Conservation Advertising	-			
5.	Rate Department Load Studies	-			
6.	Director's Fees and Expenses	396,702			
7.	Dues and Subscriptions	-			
8.	Market Research and Consulting Expense	2,843,701			
9.	Miscellaneous	46,963			
10.	Total	4,393,325			
11.	Kentucky Jurisdictional %	See below			
12.	Kentucky Jurisdictional Amount of Line 10	\$ 4,133,548			

Total Company	Jurisdictional Percentage	Kentucky Jurisdictional
1,069,696	94.087%	1,006,445
36,263	94.087%	34,119
	95.202%	
396,702	94.087%	373,245
2,843,701	94.087%	2,675,553
46,963	94.087%	44,186
\$ 4,393,325		\$ 4,133,548
	<u>36,263</u> <u>-</u> <u>396,702</u> <u>2,843,701</u> <u>46,963</u>	Total Company       Percentage         1,069,696       94.087%         36,263       94.087%         -       95.202%         396,702       94.087%         2,843,701       94.087%         46,963       94.087%

#### Kentucky Utilities Company Case No. 2020-00349

### Analysis of Account 930 - Miscellaneous General Expenses For the twelve months ended February 29,2020

	For the twelv	ve months ended February 29,2020	
Month Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
202002 RAR-MLL Spreadsheet A 29481 51737291	J061-0110-0220 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$76,833
201910 NORTH AMERICAN TRANSMISSION FORUM INC	1921	NORTH AMERICAN TRANSMISSION FORUM INC	\$51,617
201912 STEPTOE AND JOHNSON PLLC	STEPTO102819	Company Dues	\$45,750
201912 EDISON ELECTRIC INSTITUTE	243689	-CHK TO CARRIE BEATTY LGE 11	\$42,789
201912 HUNTON ANDREWS KURTH LLP	HUNTON111819	-2020 DUES COAL COMB	\$42,700
201903 RAR-RLB Spreadsheet A 28950 48357966	J061-0110-0319 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201903 RAR-RLB Spreadsheet A 2050 48664360	J061-0110-0419 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201905 RAR-MLL Spreadsheet A 28950 48990101	J061-0110-0519 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201905 KAR-MLL Spreadsheet A 2950 48950101 201906 RAR-MLL Spreadsheet A 29481 49270396	J061-0110-0619 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201907 RAR-MLL Spreadsheet A 29481 49583555	J061-0110-0719 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201908 RAR-MLL Spreadsheet A 29481 49905919	J061-0110-0819 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201909 RAR-MLL Spreadsheet A 29481 50194480	J061-0110-0919 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201910 RAR-MLL Spreadsheet A 29481 50514086	J061-0110-1019 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201911 RAR-SMT Spreadsheet A 29048 50815546	J061-0110-1119 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201912 RAR-MLL Spreadsheet A 29481 51142988	J061-0110-1219 Adjustment USD	EEI Dues - Charges from PPL - Expense	\$37,595
201912 BAKER BOTTS LLP	BAKERB120419	-CHK TO CARRIE BEATTY LGE 11	\$26,352
201911 CURTISS WRIGHT FLOW CONTROLS SERVICE LLC	CW20047	-PAYMENT OF INVOICE CW20047 - FOMIS MEMBERSHIP JANUARY 1 THRU DECEMBER 31, 2020 - EW BROWN	\$21,454
201910 BAKER BOTTS LLP	BAKERB102519	-10/1/2019-9/30/2020	\$21,350
201912 HUNTON ANDREWS KURTH LLP	HUNTON120319	-2020 DUES NSR	\$21,350
201912 RAR-MLL Spreadsheet A 29481 51142988	J061-0110-1219 Adjustment USD	EEI UARG - Expense	\$14,382
201903 RAR-RLB Spreadsheet A 28950 48357966	J061-0110-0319 Adjustment USD	EEI UARG - Expense	\$14,382
201905 KAR-RLB Spreadsheet A 28950 48664360	J061-0110-0419 Adjustment USD	EEI UARG - Expense	\$14,382
201905 RAR-MLL Spreadsheet A 28950 48990101	J061-0110-0519 Adjustment USD	EEI UARG - Expense	\$14,382
201906 RAR-MLL Spreadsheet A 29481 49270396	J061-0110-0619 Adjustment USD	EEI UARG - Expense	\$14,382
201907 RAR-MLL Spreadsheet A 29481 49583555	J061-0110-0719 Adjustment USD	EEI UARG - Expense	\$14,382
201908 RAR-MLL Spreadsheet A 29481 49905919	J061-0110-0819 Adjustment USD	EEI UARG - Expense	\$14,382
201909 RAR-MLL Spreadsheet A 29481 50194480	J061-0110-0919 Adjustment USD	EEI UARG - Expense	\$14,382
201910 RAR-MLL Spreadsheet A 29481 50514086	J061-0110-1019 Adjustment USD	EEI UARG - Expense	\$14,382
201911 RAR-SMT Spreadsheet A 29048 50815546	J061-0110-1119 Adjustment USD	EEI UARG - Expense	\$14,382
202002 HUNTON ANDREWS KURTH LLP	102169319	-102169319	\$11,411
201911 UTILITIES TECHNOLOGY COUNCIL	157921	UTILITIES TECHNOLOGY COUNCIL	\$9,995
201912 STEPTOE AND JOHNSON PLLC	STEPTO102319	Company Dues	\$9,760
201903 CHARTWELL INC	31516	-Chartwell Membership Invoice #31516	\$9,339
201912 AMERICAN COAL ASH ASSOCIATION	9000491880	-2020 MEMBERSHIP DUES	\$8,700
201912 AMERICAN COAL ASIA ASSOCIATION 201910 CHARTWELL INC	31842	-Chartwell Outage Communications Invoice #31842	\$8,637
201910 CHARTWELLINC 201908 SOUTHEASTERN ELECTRIC EXCHANGE	4311	-chartweit Outage Communications invoice #31842	\$8,537
201910 HUNTON ANDREWS KURTH LLP	102162384	-UTILITY WATER ACT GROUP	\$7,803
201907 WATERWAYS COUNCIL INC	54307	-DUES FOR 2019	\$6,661
201909 HUNTON ANDREWS KURTH LLP	10215575	-UTILITY WATER ACT GROUP	\$6,149
201912 HUNTON ANDREWS KURTH LLP	102165309	-UTILITY WATER ACT GROUP	\$6,125
201912 HUNTON ANDREWS KURTH LLP	102160905	-UTILITY WATER ACT GROUP	\$6,106
201910 HUNTON ANDREWS KURTH LLP	102164076	-UTILITY WATER ACT GROUP	\$5,686
201904 UNIVERSITY OF MISSOURI-FRI/PUD	191019	-UTILITY WATER ACT GROUP	\$5,500
201903 HUNTON ANDREWS KURTH LLP	102149526	-UTILITY WATER ACT GROUP	\$5,306
201908 HUNTON ANDREWS KURTH LLP	102158842	-UTILITY WATER ACT GROUP	\$5,062
201911 NORTH AMERICAN ENERGY STANDARDS BOARD	9015	-UTILITY WATER ACT GROUP	\$4,875
201912 HUNTON ANDREWS KURTH LLP	102166262	-UTILITY WATER ACT GROUP	\$4,843
201905 HUNTON ANDREWS KURTH LLP	102153016	-UTILITY WATER ACT GROUP	\$4,689
201905 HONTON ANDREWS KOKTHELP 201912 SOUTHERN COMPANY	56241	-SERTP AGREEMENT	\$4,618
201912 PJM INTERCONNECTION LLC	20209	-2019 EPIC INV 2020-9	\$4,588
202001 NORTH AMERICAN TRANSMISSION FORUM INC	1997	-2020 RESTORE MEMBERSHIP/FEE	\$4,561
201903 HUNTON ANDREWS KURTH LLP	10250665	-UTILITY WATER ACT GROUP	\$4,442
201907 HUNTON ANDREWS KURTH LLP	102156871	-UTILITY WATER ACT GROUP	\$3,812
201911 CURTISS WRIGHT FLOW CONTROLS SERVICE LLC	CW20047	-PAYMENT OF INVOICE CW20047 - FOMIS MEMBERSHIP JANUARY 1 THRU DECEMBER 31, 2020 - EW BROWN	\$3,786
201908 ISH INC	MGP190728	-Ish, Inc., - Beckman - Annual Membership Dues for the MGP consortium for July 1, 2019 through June	\$3,250
201912 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card KATHLEEN DIXON **4258 BOSTON COLLEGE CONTR OFF	\$3,180
201908 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card KIM BROCK **7968 SEPA	\$3,124
201904 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	-P-Card KATHLEEN DIXON **4258 BOSTON COLLEGE CONTR OFF	\$2,650
201912 SOUTHERN COMPANY	56240	-SERTP AGREEMENT	\$2,642
201912 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card JENNIFER VINCENT **0462 LEADERSHIP LOU CTR	\$2.478
202001 PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	\$2,208
201907 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card SHELLY STOODT **7300 BBB SRVG LOUISVILLE S IN	\$2,054
201911 AMERICAN COAL COUNCIL	4058	AMERICAN COAL COUNCIL	\$1,711
201911 AMERICAN COAL COUNCIL 201905 KENTUCKY CLEAN FUELS COALITION	4038 KENTUC052219	AMERICAN COAL COUNCIL NPO	\$1,590
		110	
201911 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	-P-Card THOMAS FILIATREAU **2987 IACCM	\$1,552
201911 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	-P-Card SUZANNE DOLL **4241 URBAN LEAGUE OF GREATER C	\$1,350
201908 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card KIM BROCK **7968 SEPA	\$1,276
201912 NATIONAL COAL TRANSPORTATION ASSOCIATION	200064	-MEMBERSHIP DUES 2020	\$1,073
201912 KENTUCKY COAL ASSOCIATION	KENTUC121119	-MEMBERSHIP DUES	\$1,018
201904 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	-P-Card JANE LUNSFORD **3081 WORLD TRADE CENTER	\$1,000
201912 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card AMANDA TABLER **8851 NORTH AMERICAN GENERATOR	\$970
201907 Woodworth, Steve E	1021514	Dues - Company Dues/Memberships - NAMA	\$792
202001 INDIANA COAL COUNCIL INC	1280	-CHK TO RICHARD DOWDELL LGE7	\$783
201912 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card JULIE STETHEN **5862 BETTER BUSINESS BUREAU OF	\$732
201906 WATERWAYS COUNCIL INC	54233	WATERWAYS COUNCIL INC	\$580
Various Various	Various	Various Individual Transactions Under \$500	\$2,733
Total Industry Association Dues	* ai 1003	Tartos individual i failsacilois Circle 4500	\$1,069,696
			<i>41,007,070</i>

#### Kentucky Utilities Company Case No. 2020-00349

#### Analysis of Account 930 - Miscellaneous General Expenses For the twelve months ended February 29,2020

Ionth Number Vendor or Batch Name		e months ended February 29,2020	
	Invoice Number or Journal Name	Description	Amount
onth Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	\$1
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	\$
201903 PPL Services Corporation	MAR-2019 Miscellaneous Transaction USD	Journal Import Created	\$
201910 PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	\$
201911 PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	\$
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	s
202001 PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	
201909 PPL Services Corporation	SEP-2019 Miscellaneous Transaction USD	Journal Import Created	
rious Various	Various	Various Individual Transactions Under \$500	\$
tal Stockholder and Debt Service Expenses			\$3
onth Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
202002 PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	\$9
201904 PPL Services Corporation	APR-2019 Miscellaneous Transaction USD	Journal Import Created	\$9
201910 PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	\$8
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	\$8
201904 PPL Services Corporation	APR-2019 Miscellaneous Transaction USD	Journal Import Created	\$
202001 PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	\$
201911 PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	s
201909 PPL Services Corporation	SEP-2019 Miscellaneous Transaction USD	Journal Import Created	s
201910 PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	\$
201911 PPL Services Corporation 201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	3
	DEC-2019 Miscellaneous Transaction USD	Journal Import Created	3
201912 PPL Services Corporation			
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	S
201907 PPL Services Corporation	JUL-2019 Miscellaneous Transaction USD	Journal Import Created	S
202002 PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	
201912 PPL Services Corporation	DEC-2019 Miscellaneous Transaction USD	Journal Import Created	
201910 PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	
201908 PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	
rious Various	Various	Various Individual Transactions Under \$500	s
tal Director's Fees and Expenses			\$39
onth Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
201903 Projects A 3106383 48347310	MAR-2019 Miscellaneous Transaction USD	EPRI Amortization	\$50
201903 Projects A 3103350 48149695	MAR-2019 Miscellaneous Transaction USD	EPRI Amortization	(\$33
202002 Projects A 3157644 51738719	FEB-2020 Miscellaneous Transaction USD	EPRI Amortization	\$29
201904 Projects A 3110395 48655709	APR-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201905 Projects A 3115420 48991143	MAY-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201906 Projects A 3120460 49273240	JUN-2019 Miscellaneous Transaction USD	EPRI Amortization	\$16
201907 Projects A 3124500 49573241	JUL-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201908 Projects A 3130475 49895146	AUG-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201909 Projects A 3134527 50193958	SEP-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201910 Projects A 3139454 50485864	OCT-2019 Miscellaneous Transaction USD	EPRI Amortization	\$10
201911 Projects A 3143523 50796904	NOV-2019 Miscellaneous Transaction USD	EPRI Amortization	\$1
201912 Projects A 3148554 51145523	DEC-2019 Miscellaneous Transaction USD	EPRI Amortization	\$1
201912 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	11262019AS	-Project: LGE-KU Cost Share-Ash Fouling Free Regenerative Air Pre-heater for Deep Cyclic Operation	\$12
201903 RAR-RLB Spreadsheet A 28950 48315262	J009-0110-0319 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201904 RAR-RLB Spreadsheet A 28950 48643246	J009-0110-0419 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201905 RAR-MLL Spreadsheet A 28950 48977385	J009-0110-0519 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201906 RAR-MLL Spreadsheet A 28950 49231519	J009-0110-0619 Adjustment USD	To record amortization for FERC 188 Energy Storage	S
201907 RAR-MLL Spreadsheet A 28950 49560127	J009-0110-0719 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201907 RAR-MLL Spreadsheet A 29481 49833383	J009-0110-0819 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201908 RAR-MLL Spreadsheet A 28481 49655565 201909 RAR-HRM Spreadsheet A 28854 50179984	J009-0110-0819 Adjustment USD	To record amortization for FERC 188 Energy Storage	3 S
			+
201910 RAR-MLL Spreadsheet A 29481 50466145	J009-0110-1019 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
	J009-0110-1119 Adjustment USD	To record amortization for FERC 188 Energy Storage	\$
201911 RAR-MLL Spreadsheet A 29481 50792797		To record amortization for FERC 188 Energy Storage	\$
201912 RAR-MLL Spreadsheet A 29481 51104925	J009-0110-1219 Adjustment USD		
201911 RAR-MLL Spreadsheet A 29481 50792797 201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107	J009-0110-1219 Adjustment USD J009-0110-0120 Adjustment USD	To record amortization for FERC 188 Energy Storage	
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107		To record amortization for FERC 188 Energy Storage	\$
201912 RAR-MLL Spreadsheet A 29481 51104925	J009-0110-0120 Adjustment USD		\$ \$
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens	\$ \$
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 514717097 201903 Labor and Burdens 201906 Labor and Burdens	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens	\$ \$
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201906 Labor and Burdens 201912 Labor and Burdens	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens	\$ \$
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201906 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens	S S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 511432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201906 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 202002 RAR-RLB Spreadsheet A 28950 48315273	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization	S S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201902 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48643213	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0419 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization	s s
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51432107 201903 Labor and Burdens 201906 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 4863213 201905 RAR-MLL Spreadsheet A 28950 4863213	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0319 Adjustment USD J108-0110-0319 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization	s s
201912 RAR-MIL Spreadsheet A 29481 51104925 202001 RAR-MIL Spreadsheet A 29481 511432107 202002 RAR-MIL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201904 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48315273 201905 RAR-MIL Spreadsheet A 28950 4897774 201906 RAR-MIL Spreadsheet A 28950 49233199	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	S S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48643213 201905 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49253199 201907 RAR-MLL Spreadsheet A 28950 49559601	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0419 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0719 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51132107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201906 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 202002 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48315273 201905 RAR-MLL Spreadsheet A 28950 4897774 201906 RAR-MLL Spreadsheet A 28950 49233199	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	S S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51104925 201903 Labor and Burdens 201906 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 4837774 201906 RAR-MLL Spreadsheet A 28950 48971774 201906 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49233199	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0419 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0719 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	S S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 511432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201902 Labor and Burdens 202012 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 202003 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48643213 201905 RAR-MLL Spreadsheet A 28950 4923199 201907 RAR-MLL Spreadsheet A 28950 4923199 201907 RAR-MLL Spreadsheet A 28950 4923199 201907 RAR-MLL Spreadsheet A 28950 4923199 201909 RAR-MLL Spreadsheet A 28950 4923199 201909 RAR-MLL Spreadsheet A 28950 4951919 201910 RAR-MLL Spreadsheet A 29481 50466113	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0419 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0519 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	S
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51432107 201903 Labor and Burdens 201906 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 4863213 201905 RAR-MLL Spreadsheet A 28950 497774 201906 RAR-MLL Spreadsheet A 28950 497774 201907 RAR-MLL Spreadsheet A 28950 4975601 201909 RAR-HLS Spreadsheet A 28950 4955601 201909 RAR-HLS Spreadsheet A 28854 50179819 201910 RAR-MLL Spreadsheet A 28481 50792761	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0319 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-11019 Adjustment USD J108-0110-11019 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization CMRG Amortization	s s
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 511432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201902 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 4863213 201905 RAR-MLL Spreadsheet A 28950 4897774 201906 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49233199 201907 RAR-MLL Spreadsheet A 28950 49233199 201910 RAR-MLL Spreadsheet A 29481 50466113 201911 RAR-MLL Spreadsheet A 29481 501456113 201911 RAR-MLL Spreadsheet A 29481 5103941	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0319 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-019 Adjustment USD J108-0110-019 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization	s s
201912 RAR-MLL Spreadsheet A 29481 51104925 202001 RAR-MLL Spreadsheet A 29481 51432107 202002 RAR-MLL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48643213 201905 RAR-MLL Spreadsheet A 28950 48643213 201907 RAR-MLL Spreadsheet A 28950 4953199 201907 RAR-MLL Spreadsheet A 28950 49539501 201909 RAR-MLL Spreadsheet A 29850 49539501 201909 RAR-MLL Spreadsheet A 29481 50466113 201911 RAR-MLL Spreadsheet A 29481 51103941 202001 RAR-MLL Spreadsheet A 29481 51103941 202001 RAR-MLL Spreadsheet A 29481 51120341	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0419 Adjustment USD J108-0110-0519 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-0719 Adjustment USD J108-0110-01919 Adjustment USD J108-0110-01919 Adjustment USD J108-0110-1119 Adjustment USD J108-0110-1119 Adjustment USD J108-0110-1219 Adjustment USD J108-0110-0120 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization	s S
201912 RAR-MIL Spreadsheet A 29481 51104925 202001 RAR-MIL Spreadsheet A 29481 511432107 202002 RAR-MIL Spreadsheet A 29481 51717097 201903 Labor and Burdens 201902 Labor and Burdens 202002 Labor and Burdens 202002 Labor and Burdens 201903 RAR-RLB Spreadsheet A 28950 48315273 201904 RAR-RLB Spreadsheet A 28950 48315273 201905 RAR-MIL Spreadsheet A 28950 48971774 201906 RAR-MIL Spreadsheet A 28950 49233199 201907 RAR-MIL Spreadsheet A 28950 49233199 201907 RAR-MIL Spreadsheet A 28950 49233199 201907 RAR-MIL Spreadsheet A 28950 49233199 201910 RAR-MIL Spreadsheet A 29481 50466113 201911 RAR-MIL Spreadsheet A 29481 51103941	J009-0110-0120 Adjustment USD J009-0110-0220 Adjustment USD Labor and Burdens Labor and Burdens Labor and Burdens J108-0110-0319 Adjustment USD J108-0110-0319 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-0619 Adjustment USD J108-0110-019 Adjustment USD J108-0110-019 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD J108-0110-119 Adjustment USD	To record amortization for FERC 188 Energy Storage To record amortization for FERC 188 Energy Storage Labor and Burdens Labor and Burdens Labor and Burdens CMRG Amortization CMRG Amortization	S: S: 

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 7(b) Page 3 of 5 Garrett

#### Kentucky Utilities Company Case No. 2020-00349

#### Analysis of Account 930 - Miscellaneous General Expenses For the twelve months ended February 29,2020

a Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	ŝ
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	ŝ
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	ŝ
201907 Labor and Burdens	Labor and Burdens Labor and Burdens	Labor and Burdens Labor and Burdens	\$
201905 Labor and Burdens			S
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	S
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	5
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	5
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	5
201912 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500341960	-UK research foundation invoice 500341960	:
201904 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500322126	-UK Intermittent Resource Study Invoice 500322126	:
201905 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500324911	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500324911	
201906 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500328063	-UK Research Foundation invoice for intermittent renewable study. Invoice#500328063	:
201907 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500331689	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500331689	:
201908 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500333980	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500333980	
201909 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500336460	-UK Research foundation invoice to interiniterin renewable study. invoice: 505555500	
201909 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION 201910 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500339093	-UK research foundation invoice 500339093	
201912 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	5003444020	-UK Research invoice	
202001 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500347098	-UK Research Invoice 500347098	
202002 UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500349769	-UK Research Foundation Intermittent Renewables Invoice No. 500349769	
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201900 Labor and Burdens 201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens 201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201911 Labor and Burdens 201908 Labor and Burdens		Labor and Burdens	
201908 Labor and Burdens 201903 Labor and Burdens	Labor and Burdens Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens 201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 Labor and Burdens 201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens 201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
#### Analysis of Account 930 - Miscellaneous General Expenses For the twelve months ended February 29,2020

	For the twelve months en		
nth Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$771
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$771
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$771
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$771
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$771
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$769
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$765
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
201905 Labor and Burdens 201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
201905 Labor and Burdens 201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens			\$753
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$753
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$732
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$724
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$720
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$707
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$674
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$662
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$643
201917 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$629
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$628
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$627
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$612
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$605
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$600
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$599
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$590
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$582
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$568
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$508
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$563
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$562
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$548
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$548
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$548
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$546
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$537
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$537
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$537
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$537
201909 Labor and Burdens 201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$537
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$533
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$529
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$529
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$529
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$529
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$528
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$526
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$525
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$523
201908 Eabor and Burdens 201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$521
201911 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$507
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	\$505
s Various	Various	Various Individual Transactions Under \$500	\$48,792
Market Research and Consulting Expense			\$2,843,701
Number Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount
201906 RAR-SNS Spreadsheet A 26895 49282143	J052-0110-0619 Adjustment USD	MGP Project Exp	(\$65.594)
201900 KAR-3AS Spreadsheet A 20095 49202145 201906 O ROURKE WRECKING COMPANY	65517903	-119275 PARIS Abatement and Demolition John Williams	\$32,000
201906 O ROURKE WRECKING COMPANY 201906 O ROURKE WRECKING COMPANY	65517904	-119275 PARIS Abatement and Demolition John Williams	\$32,000 \$31,700
201903 Reverses "J752-0020-0219 Accrual USD"08-MAR-19 07:54:58 - 48092485	Reverses "J752-0020-0219 Accrual USD"08-MAR-2019 07:54:58	ROGERS GROUP INC \ 141794	(\$20,250
201905 PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	\$19,129
201903 LINKEDIN CORP	10110675990	-Staffing: LinkedIn recruiter	\$17,625
201905 MASS PRODUCTION INC	1796	-Inv. 1796	\$4,727
201911 LINKEDIN CORP	10110824675	-COD MS	\$3,750
202002 PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	\$2.692
201910 US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	-P-Card JULIE CARROLL **3899 STUDENT VETERANS OF AMER	\$2,500
201910 US BANK NATIONAL ASSOCIATION ND 201905 PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	\$2,500
201906 WOOD ENVIRONMENT AND INFRASTRUCTURE SOLUTIONS INC	N17413012	-119275 PARIS Contingency	\$1,548
201908 RAD-GJD Spreadsheet A 10930 49832824	J015-0100-0819 Adjustment USD	Broker Fees Brown Solar Recs"August 2019	\$984
202002 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	-P-Card BETHANY KNIGHT **4905 PFG*PROFORMA	\$665
201907 US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card JULIE CARROLL **3625 PAYPAL *FEHREVENTGR	\$520
202001 LOCALIOBNETWORK COM	221418	-Subscription Package - Microsite add on	\$500

-Subscription Package - Microsite add on Various Individual Transactions Under \$500

202001 LOCALJOBNETWORK.COM

Various

Various

Total Miscellaneous

221418

Various

\$500

\$12,005

\$46,963

	Kentucky Utilities	Schedule C3				
	Case No. 2020-00349					
	Analysis of Account No. 426 - Other Income Deducti For the 12 Months Ended February 29, 2020	ons				
Line No.	Item (a)	Amount (b)				
1.	Donations (1)	\$ 5,419,075				
2.	Expenditures for certain Civic, Political and	820,780				
3.	Other Deductions (2)	409,039				
4.	Total	\$ 6,648,894				

(1) Donations include a contribution to the LG&E and KU Foundation in December 2019

(2) Other Deductions includes company owned life insurance.

Note: Information presented above is on a total company basis. Since account 426 is not included in the ratemaking process a jurisdictional breakdown is not provided.

#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description
201903 CHARITABLE CONTRIBUTION VENDOR		CARROLLTON MAIN STREET PROGRAM INC PO Box 761 Carrollton KY 41008~Mr. Sam Burgess
201903 CHARITABLE CONTRIBUTION VENDOR	-	Southeast KY Community & Technical College 700 College Road Cumberland KY 40823~Valerie Phillips KUGO 5
201903 CHARITABLE CONTRIBUTION VENDOR	-	PARIS-BOURBON CTY CHAMBER OF COMMERCE 525 High Street/Suite 114 Paris KY 40361~Valerie Phillips KU(
201903 CHARITABLE CONTRIBUTION VENDOR	-	SCOTT COUNTY HIGH SCHOOL/1080 Cardinal Drive/Georgetown/KY/40324
201905 US BANK NATIONAL ASSOCIATION ND	-COLUMBIA-ADAIR COUNTY CHAMBER OF COMMERCE INC	RTN KEITH ~ KU May 20 P-Card Charitable Contributions
201906 CHARITABLE CONTRIBUTION VENDOR	-	John I. Burton Football 109 11th Street Norton VA 24273~Valerie Phillips KUGO 5
201906 CHARITABLE CONTRIBUTION VENDOR		GREEN COUNTY ARTS COUNCIL/1719 Clover Lick Rd/Greensburg/KY/42743~Valerie Phillips KUGO 5
201907 CHARITABLE CONTRIBUTION VENDOR		DANIEL BOONE PIONEER FESTIVAL INC/2 S Maple St/Winchester/KY/40391~Valerie Phillips KUGO 5
201907 CHARITABLE CONTRIBUTION VENDOR	-	RENAISSANCE COLUMBIA 116 Campbellsville Street Columbia KY 42728~Valerie Phillips KUGO 5
	-	
201908 CHARITABLE CONTRIBUTION VENDOR	-	HICKMAN COUNTY FISCAL COURT 116 S. Jefferson St. Clinton KY 42031~Valerie Phillips KUGO 5
201908 CHARITABLE CONTRIBUTION VENDOR	-	GREEN RIVER AREA DEVELOPMENT DISTRICT 300 Gradd Way Owensboro  KY 42301~Valerie Phillips KUGO 5
201908 CHARITABLE CONTRIBUTION VENDOR	-	NICHOLAS COUNTY BOARD OF EDUCATION 103 School Drive Carlisle KY 40311~Valerie Phillips KUGO 5
201910 CHARITABLE CONTRIBUTION VENDOR	-	WOODFORD ECONOMIC DEVELOPMENT AUTHORITY 103 South Main Street Suite 204 Versailles KY 40483~Val
201910 CHARITABLE CONTRIBUTION VENDOR	-	CARROLL COUNTY CHAMBER OF COMMERCE, INC. PO Box 535 [Carrollton]KY [41008~Valerie Phillips KUGO 5
201910 CHARITABLE CONTRIBUTION VENDOR	-	Rotary Club of Dawson Springs 446 Lucas Circle Dawson Springs KY 42408~Valerie Phillips KUGO 5
201910 CHARITABLE CONTRIBUTION VENDOR		WISE COUNTY VIRGINIA CHAMBER OF COMMERCE PO Box 226 Norton VA 24273~Valerie Phillips KUGO 5
201911 CHARITABLE CONTRIBUTION VENDOR		UTILITY ECONOMIC DEVELOPMENT ASSOCIATION I Stewart Ct/Newport/RI/02840~Valerie Phillips KUGO 5
201911 CHARITABLE CONTRIBUTION VENDOR	-	SCOTT COUNTY HIGH SCHOOL/1080 Cardinal Drive/Georgetown/KY/40324~Kathleen Dixon - LGE 11
	-	
202002 CHARITABLE CONTRIBUTION VENDOR	-	City of Frankfort/Reforest Frankfort PO Box 697 Frankfort KY 40602~Valerie Phillips KUGO 5
202002 CHARITABLE CONTRIBUTION VENDOR	-	GREEN COUNTY ARTS COUNCIL/1719 Clover Lick Rd Greensburg KY 42743~Valerie Phillips KUGO 5
202002 CHARITABLE CONTRIBUTION VENDOR	-	MERCER CHAMBER OF COMMERCE INC 1150 Danville Rd Ste 100 Harrodsburg KY 40330~Valerie Phillips KUGO
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card EBONI EDWARDS **2259 AD-VENTURE PROMOTIONS	SERVCO September 2019 Purchasing Card Transactions
201908 CHARITABLE CONTRIBUTION VENDOR		Morganfield Lions Club PO Box 791 Morganfield KY 42437~Valerie Phillips KUGO 5
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card VALERIE PHILLIPS **2125 BACK HOME CATERING	SERVCO November 2019 Purchasing Card Transactions
201911 US BANK NATIONAL ASSOCIATION ND 201903 CHARITABLE CONTRIBUTION VENDOR	-1 "Calu VALENIE FHILLIFS ** 2125 DACK HOWE CATERING	GEORGETOWN-SCOTT COUNTY CHAMBER OF COMMERCE INC 160 E Main St Georgetown KY 40324~Valerie l
201903 CHARITABLE CONTRIBUTION VENDOR 201905 CHARITABLE CONTRIBUTION VENDOR	- -COD KRK	GEORGETOWN-SCOTT COUNTE CHAMBER OF COMMERCE INCIDE E MAIL SUGEOFERIOWNEX [40524~Valene]
	-COD KKK	MASON COUNTY BOARD OF EDUCATION P.O. Box 130 34 E 2nd Street Maysville KY 41056
201905 CHARITABLE CONTRIBUTION VENDOR	•	POKE SALLET FESTIVAL STEERING COMMITTEE P.O. Box 778 Baxter KY 40806~Valerie Phillips KUGO 5
201906 CHARITABLE CONTRIBUTION VENDOR	-	UNION COUNTY FAIR INC PO Box 325 Sturgis KY 42459~Valerie Phillips KUGO 5
201906 CHARITABLE CONTRIBUTION VENDOR	-	CITY OF MULDRAUGH 202 Wendell Street Muldraugh KY 40155~Valerie Phillips KUGO 5
201906 CHARITABLE CONTRIBUTION VENDOR	-	WISE COUNTY VIRGINIA CHAMBER OF COMMERCE PO Box 226 Norton VA 24273~Best Friend Festival
201908 CHARITABLE CONTRIBUTION VENDOR		CENTRAL CITY TOURISM/208 North First Street/Central City/KY/42330~Valerie Phillips KUGO 5
201908 CHARITABLE CONTRIBUTION VENDOR		CITY OF RUSSELL SPRINGS PO Box 1281 Russell Springs KY 42642Valerie Phillips KUGO 5
201910 CHARITABLE CONTRIBUTION VENDOR		MISSISSIPPI & OHIO CONFLUENCE ECONOMIC ALLIANCE/297 Kentucky Avenue/Kevil/KY/42053~Valerie Phillip
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
201911 CHARITABLE CONTRIBUTION VENDOR	-	RICHMOND INDUSTRIAL DEVELOPMENT CORPORATION P.O. Box 250/239 West Main Street Richmond KY 404
201911 CHARITABLE CONTRIBUTION VENDOR	-	ANDERSON COUNTY CHAMBER OF COMMERCE INC 1090 Glensboro Rd Ste 6a[Lawrenceburg]KY 40342~Valerie
201911 CHARITABLE CONTRIBUTION VENDOR	-	MUHLENBERG ALLIANCE FOR PROGRESS INC 50 Career Way Central City KY 42330~Valerie Phillips KUGO 5
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
201912 CHARITABLE CONTRIBUTION VENDOR		SHELBY COUNTY CHAMBER OF COMMERCE PO Box 335 [Shelbyville]KY  40066~Valerie Phillips KUGO 5
202001 CHARITABLE CONTRIBUTION VENDOR		CHAMBER OF COMMERCE OF MAYSVILLE AND MASON COUNTY KENTUCKY/201 E 3rd St/Maysville/KY/410
202001 US BANK NATIONAL ASSOCIATION ND	-DOWNTOWN LEXINGTON CORPORATION	RTN: CAROLINA KU February 2020 P-Card Charitable Contributions
202002 CHARITABLE CONTRIBUTION VENDOR	-Your description2 here	Muhlenberg County Board of Education  510 West Main St Greenville KY 42345
201906 CHARITABLE CONTRIBUTION VENDOR	-	WORLD CHICKEN FESTIVAL ASSOCIATION INC 140 Faith Assembly Church Road London KY 40741~Valerie Philli
202002 CHARITABLE CONTRIBUTION VENDOR	-	DANVILLE-BOYLE COUNTY CHAMBER OF COMMERCE INC 105 E Walnut Street Danville KY 40422~Valerie Phi
201904 CHARITABLE CONTRIBUTION VENDOR	-	FIRST FRIDAY MARKET 33 N. Maysville Mt. Sterling KY 40353~Valerie Phillips KUGO 5
201906 CHARITABLE CONTRIBUTION VENDOR	-	LINCOLN DAYS CELEBRATION P.O. Box 176 Hodgenville KY 42748~Valerie Phillips KUGO 5
201909 US BANK NATIONAL ASSOCIATION ND	-RICHMOND CHAMBER OF COMMERCE INC	RTN KEITH ~ KU August 2019 P-Card Charitable Contributions
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
201911 US BANK NATIONAL ASSOCIATION ND	-KENTUCKY WORLD TRADE CENTER LEXINGTON INC	RTN: CAROLINA KU November 2019 P-Card Charitable Contributions
202002 CHARITABLE CONTRIBUTION VENDOR		CENTRAL CITY TOURISM 200 North 1st Street Central City KY 42330~Valerie Phillips KUGO 5
201912 US BANK NATIONAL ASSOCIATION ND	-WINCHESTER CLARK COUNTY CHAMBER OF COMMERCE	RTN: CAROLINA KU December 2019 P-Card Charitable Contributions
201910 CHARITABLE CONTRIBUTION VENDOR		NORTON CITY SCHOOL BOARD/P.O. Box 498/Norton/VA/24273~Valerie Phillips KUGO 5
201910 CHARITABLE CONTRIBUTION VENDOR		Elizabethtown Community & Technical College 600 College Street Road Elizabethtown KY 40383~Kathleen Dixon - LG&
201907 CHARITABLE CONTRIBUTION VENDOR		MUHLENBERG COUNTY BOARD OF EDUCATION 501 Robert L. Draper Way/Greenville/KY/42345~Valerie Phillips
201907 CHARITABLE CONTRIBUTION VENDOR		SHELBYVILLE CEMETERY CO/458 Mount Eden Rd/Shelbyville/KY/40065
201912 CHARITABLE CONTRIBUTION VENDOR		WISE COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY P.O. Box 570 Wise VA 24293~Valerie Phillips KUGC
201903 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU March 19 P-Card Charitable Contributions
201903 CHARITABLE CONTRIBUTION VENDOR		Elizabethtown Community & Technical College 620 College Street Road Elizabethtown KY 42701~Kathleen Dixon - LG&
201904 CHARITABLE CONTRIBUTION VENDOR		HARDIN COUNTY CHAMBER OF COMMERCE 111 W Dixie Ave Elizabethtown KY 42701
201909 CHARITABLE CONTRIBUTION VENDOR		FRIENDS OF THE PARKS 206 E. Vista Street Lexington KY 40503
201910 CHARITABLE CONTRIBUTION VENDOR		ASSOCIATED INDUSTRIES OF KENTUCKY INC/609 Chamberlin Ave/Frankfort/KY/40601~Jennifer Lehn LGE12
201910 CHARITABLE CONTRIBUTION VENDOR		KENTUCKY CHAMBER OF COMMERCE INC/464 Chenault Rd/Frankfort/KY/40601-Kathleen Dixon - LG&E - 11
202001 US BANK NATIONAL ASSOCIATION ND	- -P-Card KATHY HILBORN **4923 SOMERSET	
		KU January 2020 Purchasing Card Transactions
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card CATHY MCALISTER **6225 LONDONLAUREL CHAMBER	KU January 2020 Purchasing Card Transactions
202002 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN: CAROLINA KU February 2020 P-Card Charitable Contributions
202002 CHARITABLE CONTRIBUTION VENDOR		Buttermilk Days Foundation 408 Gaffney Ln Bardstown KY 40004
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
201906 CHARITABLE CONTRIBUTION VENDOR		CITY OF HARRODSBURG[322 Handy Pike[Harrodsburg]KY]40330
201900 CHARITABLE CONTRIBUTION VENDOR 201909 CHARITABLE CONTRIBUTION VENDOR		LEXINGTON FAYETTE COUNTY GOVERNMENT 469 Parkway Drive/Lexington/KY 40504
201911 CHARITABLE CONTRIBUTION VENDOR		CITY OF DANVILLE PO Box 670 Danville KY 40423
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions
202002 CHARITABLE CONTRIBUTION VENDOR		NELSON COUNTY ECONOMIC DEVELOPMENT AGENCY INC 1 Court Square Bardstown KY 40004~Kathleen Dix
201903 CHARITABLE CONTRIBUTION VENDOR		KENTUCKY MOUNTAIN LAUREL FESTIVAL INCIPO Box 151 Pineville KY 40977~Valerie Phillips KUGO 5

## Case No. 2020-00349

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	An
201903 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU March 19 P-Card Charitable Contributions	
201911 CHARITABLE CONTRIBUTION VENDOR		KENTUCKY COAL ASSOCIATION 880 Corporate Dr Ste 101 Lexington KY 40503~Kathleen Dixon - LGE-11.	
201911 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN KEITH ~ KU October 2019 P-Card Charitable Contributions	
202001 US BANK NATIONAL ASSOCIATION ND	-COMMERCE LEXINGTON INC	RTN: CAROLINA KU January 2020 P-Card Charitable Contributions	
202002 CHARITABLE CONTRIBUTION VENDOR		BARDSTOWN-NELSON COUNTY CHAMBER OF COMMERCE INC 1 Court Square/Bardstown KY 40004-Kathleen	
201909 CHARITABLE CONTRIBUTION VENDOR		DOWNTOWN LEXINGTON CORPORATION PO Box 1179 Lexington KY 40588	
201907 CHARITABLE CONTRIBUTION VENDOR		LEXINGTON STRIDES AHEAD FOUNDATION[330 E Main St Ste 205]Lexington KY 40507	
201912 PNC BANK NA	-LGE&KU FDN CONTRIBUTION	LGE&KUEDN CONTRIBUTION	5
s Various	Various	Various - Individual Transactions Under \$500	5.
Donations	various	various - individual fransactions onder \$500	5.
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Lehn, Jennifer Marie	-Lodging	2019 August Corporate Statement	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201903 Freibert Jr, David J	-Fees / Permits / Licenses	February Expenses	
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **9950 EDISON ELECTRIC INST.	SERV January 2020 Purchasing Card Transactions	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens 201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens 201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens 201910 Labor and Burdens	Labor and Burdens Labor and Burdens	Labor and Burdens Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Fabor and Burdens 201912 Freibert Jr, David J			
201912 Freibert Jr, David J 201911 US BANK NATIONAL ASSOCIATION ND	-Lodging -P-Card KIMBERLY GENTRY **9950 THE COUNCIL OF STATE GOVE	2019 December Corporate Statement SERVCO November 2019 Purchasing Card Transactions	
201912 Freibert Jr, David J	-Airfare	2019 December Corporate Statement	
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201911 Vehicle Costs Vehicle Cost Allocation A 201912041204 50814455	Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50814455:	
201907 Clark, Caroline	-Lodging	April Expenses	
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202001 Labor and Burdens 201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201911 Clark, Caroline	-Lodging	2019 October Corporate Card	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201909 Lehn, Jennifer Marie	-Lodging	2019 August Corporate Statement	
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **1479 KENTUCKYCHA	SERV February 2020 Purchasing Card Transactions	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201900 Labor and Burdens 201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
202002 Lehn, Jennifer Marie	-Fees / Permits / Licenses	January Expenses	
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card JENNIFER LEHN **8535 BLUEGRASS RENTAL	SERVCO August 2019 Purchasing Card Transactions	
201905 Freibert Jr, David J	-Fees / Permits / Licenses	April Expenses	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card JENNIFER LEHN **8535 NATIONAL CONFERENCE OF ST	SERVCO August 2019 Purchasing Card Transactions	
201908 CS BANK NATIONAL ASSOCIATION ND 201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens 201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Vehicle Costs Vehicle Cost Allocation A 201907030759 49283056	Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49283056:	
201903 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201906 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201907 Vehicle Costs Vehicle Cost Allocation A 201908050822 49608915	Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49608915:	
201907 Venice Costs Venice Cost Anocation A 201908050022 49000915	-Lodging	2019 July Corporate Statement	
201908 Freibert Jr, David J 202002 Labor and Burdens	-Lodging Labor and Burdens	Labor and Burdens	
202002 Labor and Burdens 201912 Labor and Burdens	Labor and Burdens Labor and Burdens	Labor and Burdens Labor and Burdens	
201910 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

Month	Numb	ber v	Venc	lor	Name	or	Bat	ch l	Name	

201908 Vehicle Costs Vehicle Cost Allocation A 201909050952 49914851 202001 Clark, Caroline 201903 US BANK NATIONAL ASSOCIATION ND 201903 Freibert Jr, David J 202002 Vehicle Costs Vehicle Cost Allocation A 202003040355 51737957 201903 Vehicle Costs Vehicle Cost Allocation A 201904030440 48365292 201910 Labor and Burdens 201904 Labor and Burdens 201904 Vehicle Costs Vehicle Cost Allocation A 201905030547 48674395 201905 Vehicle Costs Vehicle Cost Allocation A 201906050619 48999130 201908 Labor and Burdens 202001 Labor and Burdens 201911 Labor and Burdens 202001 Vehicle Costs Vehicle Cost Allocation A 202002050216 51452700 201912 Vehicle Costs Vehicle Cost Allocation A 202001060114 51141434 201904 Labor and Burdens 201909 Labor and Burdens 201903 Labor and Burdens 201904 Labor and Burdens 202001 Labor and Burdens 201909 Vehicle Costs Vehicle Cost Allocation A 201910031015 50201961 201909 Labor and Burdens 202002 Labor and Burdens 201905 Freibert Jr, David J 201906 Labor and Burdens 201908 Labor and Burdens 201910 Labor and Burdens 202002 Labor and Burdens 201907 Labor and Burdens 201905 Labor and Burdens 201906 Labor and Burdens 202002 Labor and Burdens 202002 HANNAH NEWS SERVICE MIDWEST LLC 201912 RAR-QBP Spreadsheet A 27221 51155854 201907 Labor and Burdens 201909 Labor and Burdens 201910 Labor and Burdens 201911 Labor and Burdens 201912 Labor and Burdens 201904 RUNSWITCH LLC 201904 RUNSWITCH LLC 201904 RUNSWITCH LLC 201907 Labor and Burdens 201912 EDISON ELECTRIC INSTITUTE 201907 Clark, Caroline 201912 Labor and Burdens 201905 Labor and Burdens 201909 Labor and Burdens 201903 Labor and Burdens 201904 RUNSWITCH LLC 201908 Labor and Burdens 201910 Labor and Burdens 201905 Labor and Burdens 201912 Labor and Burdens 201904 Labor and Burdens 201903 Labor and Burdens 201908 Labor and Burdens 201912 Labor and Burdens 202001 Labor and Burdens 201909 US BANK NATIONAL ASSOCIATION ND 201905 THE ROTUNDA GROUP LLC 201906 THE ROTUNDA GROUP LLC 201906 THE ROTUNDA GROUP LLC 201908 THE ROTUNDA GROUP LLC 201909 THE ROTUNDA GROUP LLC 201910 THE ROTUNDA GROUP LLC 201911 THE ROTUNDA GROUP LLC 201912 THE ROTUNDA GROUP LLC 202001 THE ROTUNDA GROUP LLC 202001 THE ROTUNDA GROUP LLC 202002 THE ROTUNDA GROUP LLC 201909 Labor and Burdens 201904 THE ROTUNDA GROUP LLC 201904 THE ROTUNDA GROUP LLC 201904 THE ROTUNDA GROUP LLC

Invoice Number or Journal Name	Description
Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49914851:
-Lodging	2019 December Corporate Statement
-P-Card JENNIFER LEHN **8394 SQ *3 PEAS IN A POD	SERVCO March 2019 Purchasing Card Transactions
-Fees / Permits / Licenses	January Expenses
Company 0020 Vehicle Costs Vehicle Cost Allocation USD Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51737957: Journal Import Vehicle Cost Allocation 48365292:
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 48674395:
Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 48999130:
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51452700:
Company 0020 Vehicle Costs Vehicle Cost Allocation USD Labor and Burdens	Journal Import Vehicle Cost Allocation 51141434: Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50201961:
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
-Lodging Labor and Burdens	April Expenses Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
-CHK TO KIM GENTRY KU4	CHK TO KIM GENTRY KU4
J029-0110-1219 Adjustment USD Labor and Burdens	Journal Import Spreadsheet 51155854: Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
-Pay Invoice# 4290 - Public Relations Services	
-Pay Invoice# 4291 - Public Relation Services	
-Pay Invoice# 4317 - March 2019 for Public Relation Services Labor and Burdens	Labor and Burdens
-CHK TO CARRIE BEATTY LGE 11	CHK TO CARRIE BEATTY LGE 11
-Fees / Permits / Licenses	May Expenses
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
-Pay Invoice # 4315 - February 2019 Public Relation Services	
Labor and Burdens Labor and Burdens	Labor and Burdens Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
Labor and Burdens	Labor and Burdens
-P-Card KIMBERLY GENTRY **9950 AM CONSERVATION GROUP	SERVCO September 2019 Purchasing Card Transaction
MAY-2019 Miscellaneous Transaction USD -Pay Invoice# 4358 - Government Relation Services for June 2019	Reverses "J752-0020-0419 Accrual USD"07-MAY-20
-Invoice # 4396 - Government Relations-Services for July 2019	
-Invoice # 4431 - Government Relations-Services for Aug 2019	
-Invoice # 4466 - Government Relations-Services for Aug 2019	
-Invoice # 4500 - Government Relations-Services for Sept 2019	
-Invoice # 4541 - Government Relations-Services for Sept 2019	
-Invoice # 4625 - Government Relations-Services for January 2020	
-Invoice # 4652 - Government Relations-Services for Feb 2020 -Invoice # 4582 - Government Relations-Services for December	
-Invoice # 4582 - Government Relations-Services for December -Invoice # 4682 - Government Relations-Services for Mar 2020	
Labor and Burdens	Labor and Burdens
-Pay Invoice# 4289 - April 2019 Government Relations Services	
-Pay Invoice# 4300 - May 2019 Government Relations Services	
-Pay Invoice# 4255 - February 2019 Government Relations Services	

869 880 898 908 914 927 941 946 959 959 959 989 999 (1,004)(1,012) 1,081 1,081 1.095 1,097 1,119 1,152 1,159 1,213 1,232 1,232 1,269 1,278 1,314 1,314 1,317 1,349 1,350 1,369 1,369 1,369 1,369 1,369 1,375 1,375 1,375 1,440 1,475 1,512 1,555 1,642 1,651 1,673 1,729 1,811 1,937 1,971 1,975 2,007 2,116 2,131 2,159 2,195 ptember 2019 Purchasing Card Transactions 2,209 52-0020-0419 Accrual USD"07-MAY-2019 07:19:44/THE ROTUNDA GROUP LLC \ 147930 (2,250) 2,250 2,250 2,250 2,250 2.250 2,250 2,250 2,250 2,250 2,250 2,291 2,291 2,291 2.291 Case No. 2020-00349

Amount

863

864

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

Invoice Number or Journal Name

201904 Labor and Burdens
201903 Labor and Burdens
201904 Labor and Burdens
201908 Labor and Burdens
202001 Labor and Burdens
202002 Labor and Burdens
201911 Labor and Burdens
201903 Labor and Burdens
201903 FROST BROWN TODD LLC
201903 US BANK NATIONAL ASSOCIATION ND
201904 FROST BROWN TODD LLC
201904 FROST BROWN TODD LLC
201905 FROST BROWN TODD LLC
201906 FROST BROWN TODD LLC
201907 FROST BROWN TODD LLC

Month Number Vendor Name or Batch Name

201904 THE ROTUNDA GROUP LLC

201904 THE ROTUNDA GROUP LLC

201908 FROST BROWN TODD LLC

201909 FROST BROWN TODD LLC 201911 FROST BROWN TODD LLC 201911 FROST BROWN TODD LLC 201912 FROST BROWN TODD LLC 202001 FROST BROWN TODD LLC 202002 FROST BROWN TODD LLC 201904 Labor and Burdens 201907 CONSUMER ENERGY ALLIANCE 201906 US BANK NATIONAL ASSOCIATION ND 202002 US BANK NATIONAL ASSOCIATION ND 201911 Labor and Burdens 201904 US BANK NATIONAL ASSOCIATION ND 201909 Labor and Burdens 201910 Vehicle Costs Vehicle Cost Allocation A 201911051144 50524101 202001 Labor and Burdens 201910 Labor and Burdens 201907 Labor and Burdens 201911 Labor and Burdens 201908 Labor and Burdens 202001 Labor and Burdens 201912 Labor and Burdens 202002 Labor and Burdens 201907 Labor and Burdens 201907 Labor and Burdens 201904 LEXINGTON SISTER CITIES COMMISSION 202001 Labor and Burdens 201907 Labor and Burdens 201910 Labor and Burdens 201905 US BANK NATIONAL ASSOCIATION ND 201907 US BANK NATIONAL ASSOCIATION ND 202002 US BANK NATIONAL ASSOCIATION ND 201908 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201906 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201910 Labor and Burdens 202001 THE LAW OFFICE OF J CHRISTOPHER LAGOW 202002 US BANK NATIONAL ASSOCIATION ND 201910 Labor and Burdens 202002 Labor and Burdens 201904 THE LAW OFFICE OF J CHRISTOPHER LAGOW 201909 Labor and Burdens 202001 US BANK NATIONAL ASSOCIATION ND 201904 THE LAW OFFICE OF J CHRISTOPHER LAGOW 201908 Labor and Burdens 201911 Labor and Burdens 201912 Labor and Burdens 202001 Labor and Burdens 201903 AKIN GUMP STRAUSS HAUER AND FELD LLP 201906 AKIN GUMP STRAUSS HAUER AND FELD LLP 201906 AKIN GUMP STRAUSS HAUER AND FELD LLP 201907 AKIN GUMP STRAUSS HAUER AND FELD LLP 201909 AKIN GUMP STRAUSS HAUER AND FELD LLP 201910 AKIN GUMP STRAUSS HAUER AND FELD LLP 201911 AKIN GUMP STRAUSS HAUER AND FELD LLP 201912 AKIN GUMP STRAUSS HAUER AND FELD LLP

-Pay Invoice# 4256 - March 2019 Government Relations Services	
APR-2019 Miscellaneous Transaction USD	1
Labor and Burdens	I
Labor and Burdens Labor and Burdens	I
Labor and Burdens	I
Labor and Burdens	I
Labor and Burdens	I
Labor and Burdens	I
Labor and Burdens	I
-210038038	2
-P-Card JENNIFER LEHN **1287 MCBRAYER, MCGINNIS, LESL	5
-NPO -210031683	2
-210051085	2
-210057831	2
-NPO	
-210070930 acct 0122545.0627243	2
-210077495	2
-	
-210103015	2
-210109124	2
Labor and Burdens	Ī
-Consulting Service for External Affairs Group - Invoice # 6464	
-P-Card KIMBERLY GENTRY **1479 INDIANA CHAMBER OF COM	5
-P-Card KIMBERLY GENTRY **9950 INDIANA CHAMBER OF COM	5
Labor and Burdens	I
-P-Card JENNIFER LEHN **1287 MCBRAYER, MCGINNIS, LESL	5
Labor and Burdens Company 0020 Vehicle Costs Vehicle Cost Allocation USD	I
Labor and Burdens	I
Labor and Burdens Labor and Burdens	I
Labor and Burdens	I
-Mission Trip to Great Britain Sept 17 to 27 2019	
Labor and Burdens	I
Labor and Burdens	I
Labor and Burdens	I
-P-Card JENNIFER LEHN **1287 MCBRAYER, MCGINNIS, LESL	5
-P-Card KIMBERLY GENTRY **0406 MCBRAYER, MCGINNIS, LESL -P-Card KIMBERLY GENTRY **9950 MCBRAYER PLLC	5
-P-Card KIMBERLY GENTRY **9950 MCBRAYER, MCGINNIS, LESL	5
-P-Card KIMBERLY GENTRY **9950 MCBRAYER, MCGINNIS, LESL	5
-P-Card JENNIFER LEHN **1287 MCBRAYER, MCGINNIS, LESL	5
-P-Card KIMBERLY GENTRY **9950 MCBRAYER, MCGINNIS, LESL	5
-P-Card KIMBERLY GENTRY **9950 MCBRAYER, MCGINNIS, LESL	5
Labor and Burdens	I
-Invoice# 1738 - Chris LaGow - Retainer for January -P-Card KIMBERLY GENTRY **9950 MCBRAYER PLLC	
-P-Card KIMBERLY GENTRY ***9950 MCBRAYER PLLC	5
Labor and Burdens	I
-Pay Invoice# 1671 March 2019 Government Relation Services	-
Labor and Burdens	I
-P-Card KIMBERLY GENTRY **9950 MCBRAYER, MCGINNIS, LESL	5
-Pay Invoice# 1665 - February 2019 Retainer and Lobbyist Registration Fees	
Labor and Burdens	I
Labor and Burdens Labor and Burdens	I
Labor and Burdens	I
-1819706	1
-1833596	1
-1830358	1
-npo	1
-npo	
-NPO	
-npo -services	
0011000	

Description	Amount
	2,291
AP-KRK Spreadsheet A 29305 48655917/J752-0020-0419 Accrual USD/THE ROTUNDA GROUP LLC \ 147930 Labor and Burdens	2,291 2,333
Labor and Burdens	2,333
Labor and Burdens	2,342
Labor and Burdens	2,400
Labor and Burdens	2,470
Labor and Burdens	2,470
Labor and Burdens	2,504
Labor and Burdens 210038038	2,604 2,650
SERVCO March 2019 Purchasing Card Transactions	2,650
0122545.0627243 ACCT	2,650
210031683	2,650
210051285	2,650
210057831	2,650
210070020 (0122545 0727242	2,650
210070930 acct 0122545.0627243 210077495	2,650 2,650
2100/1495	2,650
	2,650
	2,650
210103015	2,650
210109124	2,650
Labor and Burdens	2,658 2,700
SERVCO June 2019 Purchasing Card Transactions	2,700
SERV February 2020 Purchasing Card Transactions	2,808
Labor and Burdens	2,876
SERV April 2019 Purchasing Card Transactions	2,883
Labor and Burdens	2,905
Journal Import Vehicle Cost Allocation 50524101:	2,923
Labor and Burdens Labor and Burdens	3,072 3,090
Labor and Burdens	3,090
Labor and Burdens	3,217
Labor and Burdens	3,360
Labor and Burdens	3,458
Labor and Burdens	3,782
Labor and Burdens	3,786
Labor and Burdens Labor and Burdens	3,835 3,840
Labor and Burdens	3,840
Labor and Burdens	3,950
Labor and Burdens	3,992
Labor and Burdens	3,995
SERV May 2019 Purchasing Card Transactions	3,999
SERVCO July 2019 Purchasing Card Transactions	4,050
SERV February 2020 Purchasing Card Transactions SERVCO August 2019 Purchasing Card Transactions	4,050 4,055
SERVCO August 2019 Futchasing Card Transactions	4,055
SERVCO June 2019 Purchasing Card Transactions	4,162
SERVCO September 2019 Purchasing Card Transactions	4,293
SERVCO December 2019 Purchasing Card Transactions	4,293
Labor and Burdens	4,358
	4,391
SERV February 2020 Purchasing Card Transactions Labor and Burdens	4,426 4,514
Labor and Burdens	4,514
	4,675
Labor and Burdens	4,686
SERV January 2020 Purchasing Card Transactions	4,691
	4,730
Labor and Burdens	4,800
Labor and Burdens	4,842
Labor and Burdens Labor and Burdens	4,842 4,940
Labor and Burdens 1819706	4,940 5,300
1833596	5,300
1830358	5,300
1837759	5,300
	5,300
	5,300
	5,300
	5,300

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

h Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Ar
201912 AKIN GUMP STRAUSS HAUER AND FELD LLP	-npo		
202002 AKIN GUMP STRAUSS HAUER AND FELD LLP	-1860953	1860953	
201907 WATERWAYS COUNCIL INC	-DUES FOR 2019	DUES FOR 2019	
201903 RAR-RLB Spreadsheet A 28950 48357966	J061-0110-0319 Adjustment USD	Journal Import Spreadsheet 48357966:	
201904 RAR-RLB Spreadsheet A 28950 48664360	J061-0110-0419 Adjustment USD	Journal Import Spreadsheet 48664360:	
	J061-0110-0519 Adjustment USD		
201905 RAR-MLL Spreadsheet A 28950 48990101		Journal Import Spreadsheet 48990101:	
201906 RAR-MLL Spreadsheet A 29481 49270396	J061-0110-0619 Adjustment USD	Journal Import Spreadsheet 49270396:	
201907 RAR-MLL Spreadsheet A 29481 49583555	J061-0110-0719 Adjustment USD	Journal Import Spreadsheet 49583555:	
201908 RAR-MLL Spreadsheet A 29481 49905919	J061-0110-0819 Adjustment USD	Journal Import Spreadsheet 49905919:	
201909 RAR-MLL Spreadsheet A 29481 50194480	J061-0110-0919 Adjustment USD	Journal Import Spreadsheet 50194480:	
201910 RAR-MLL Spreadsheet A 29481 50514086	J061-0110-1019 Adjustment USD	Journal Import Spreadsheet 50514086:	
201911 RAR-SMT Spreadsheet A 29048 50815546	J061-0110-1119 Adjustment USD	Journal Import Spreadsheet 50815546:	
201912 RAR-MLL Spreadsheet A 29481 51142988	J061-0110-1219 Adjustment USD	Journal Import Spreadsheet 51142988:	
201911 Vehicle Costs Vehicle Cost Allocation A 201912041204 50814455	Company 0020 Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50814455:	
202002 RAR-MLL Spreadsheet A 29481 51737291	J061-0110-0220 Adjustment USD	Journal Import Spreadsheet 51737291:	
202002 RICHSAVAGE	-Invoice # 42-2001 - Provision of Legislative Representation and Virginia Lobbying Efforts		
201907 SOUTHERN STATES ENERGY BOARD	-CK TO KIM GENTRY KU5	CK TO KIM GENTRY KU5	
201908 REPUBLICAN ATTORNEYS GENERAL ASSOCIATION	-COD	KIM GENTRY LGE 12	
201910 KENTUCKY CHAMBER	-JULIE QUINN LGE15	JULIE OUINN LGE15	
Is Various	Various		
	various	Various - Individual Transactions Under \$500	
Expenditures for Certain Civic, Political and Related Activities			
201904 OWEN COUNTY CHAMBER OF COMMERCE	-attn SARAH COBBS	attn SARAH COBBS	
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card KAYLONI DIXON **5826 SQ *MOREHEAD-ROWAN	KU September 2019 Purchasing Card Transactions	
	-P-Card CHAD CHRISMAN ** 320 SQ *MOREHEAD-ROWAN		
201912 US BANK NATIONAL ASSOCIATION ND		KU December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 KROGER #766	KU December 2019 Purchasing Card Transactions	
202001 CHAMBER OF COMMERCE MERCER CO	-2020 YEARLY DUES		
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card MCKENZIE DADISMAN **1471 O'SHEA'S DOWNTOWN	SERVCO August 2019 Purchasing Card Transactions	
201910 KENTUCKY STATE TREASURER	-KYCOLD SPONSORSHIP	attn LADONNA KOEBEL PERSONNEL CABINET	
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card ALEISHA WALSH **6199 PAYPAL *SWEETROSEMA	SERV February 2020 Purchasing Card Transactions	
202001 Wolfe, John K	-Employee Recognition	US BANK	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIM BROCK **7968 CRUSHED ICE LLC	SERVCO December 2019 Purchasing Card Transactions	
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHY HILBORN **4923 MALONE'S - LANSDOWNE	KU October 2019 Purchasing Card Transactions	
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card CHERYL KLEIN **3446 MY OLD KY DINNER TRAIN	SERVCO October 2019 Purchasing Card Transactions	
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card ROBERTA MILLER **2025 BOB EVANS #0053 OLO	KU March 2019 Purchasing Card Transactions	
201903 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		
201905 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		
201910 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		
201911 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		
202002 RUMPKE OF KENTUCKY INC	-2020 -DUMPSTERS IN GARRARD CO ON LAKE		
202001 Wolfe, John K	-Employee Recognition	US BANK	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card ERIN BARGER **1648 KENTUCKY DERBY MUSEUM	SERVCO December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card CHARLOTTE BRANSON **4890 PATTI'S 1880'S SETTLEMEN	KU December 2019 Purchasing Card Transactions	
202001 Thompson, Paul W	-Airfare	Expenses December 2019 - Thompson	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIM BROCK **7968 CRUSHED ICE LLC	SERVCO December 2019 Purchasing Card Transactions	
201907 SCALA	-CK TO CAROL HARDISON LGE15	CK TO CAROL HARDISON LGE15	
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card SHELLY STOODT **7300 LEADERSHIP LOU CTR	SERVCO October 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MARVIENE BIGGS **1603 COUNTRY CUPBOARD	KU December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 WALMART.COM 8009666546	SERVCO December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card RHONDA ANDERSON **1632 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU October 2019 Purchasing Card Transactions	
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 KROGER #710	KU January 2020 Purchasing Card Transactions	
	-r-calu DIANNE STOCKDALE ·· 1045 KKUUEK #/10		
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY HAGER **4251 HICKORY FARMS CATALOG	LGE December 2019 Purchasing Card Transactions	
201903 Sinclair, David S	-Entertainment - Employee Recognition	US Bank Statement - February 2019	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **9208 HORSTS LITTLE BAKERY	KU December 2019 Purchasing Card Transactions	
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card ALLISON WARREN **7809 RICHMOND CHAMBER OF COMME	KU August 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card JOHN ROBINSON **9937 LONGS PIC PAC	SERVCO December 2019 Purchasing Card Transactions	
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card MORGAN PFEIFFER **9942 PAYPAL *SWEETROSEMA	SERVCO June 2019 Purchasing Card Transactions	
201905 SCOPPECHIO	-Scoppechio - 04/10/19. Invoice 258653-0000 is linked to CPA 141903. Corporate sponso	orship	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 AMZN MKTP US*PN11M52W3 AM	SERVCO December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BRUCE BEST **8335 PAYPAL *LARUECOUNTY		
		KU December 2019 Purchasing Card Transactions	
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY HAGER **0603 HICKORY FARMS CATALOG	LGE December 2019 Purchasing Card Transactions	
201910 McDowell, Will	-Training	September Business Travel	
	-P-Card VALERIE PHILLIPS **2067 MORRIS PROMOTIONAL SPECIA		
201912 US BANK NATIONAL ASSOCIATION ND		SERVCO December 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KADIE EUCEDA PALOMO **8576 THE CHOP HOUSE LEXINGTON	KU December 2019 Purchasing Card Transactions	
201908 LEXINGTON COAL EXCHANGE	-ATTN SHIRLEY ISAAC	ATTN SHIRLEY ISAAC	
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 PEGASUS	SERVCO September 2019 Purchasing Card Transactions	
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card TERESA MONTGOMERY **2998 LOGANS # 478	KU December 2019 Purchasing Card Transactions	
		Labor and Burdens	
201904 Labor and Burdens	Labor and Burdens		
201904 Labor and Burdens			
201904 Labor and Burdens 201911 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN HALEY **0226 PFG*PROFORMA	SERVCO November 2019 Purchasing Card Transactions	
201904 Labor and Burdens			

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

#### Month N

h Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card MCKENZIE DADISMAN **1471 D&B LOUISVILLE 131	SERVCO June 2019 Purchasing Card Transactions	588
201904 Neely, Joshua David	-Meals - Offsite / Mtgs / Business Travel	Credit Card statement	592
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHY HILBORN **4923 LONDONLAUREL CHAMBER	KU February 2020 Purchasing Card Transactions	595
202001 Wolfe, John K	-Employee Recognition	US BANK	597
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card VIRGINIA BRYANT **9979 KEENELAND	KU October 2019 Purchasing Card Transactions	600
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card CHARITY FRALEY **4040 SQ *SANDY ROMENESKO	KU February 2020 Purchasing Card Transactions	600
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIM BROCK **7968 CRUSHED ICE LLC	SERVCO December 2019 Purchasing Card Transactions	603
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card SUSAN CLEMENTS **9799 BRAZEIROS	SERVCO July 2019 Purchasing Card Transactions	603
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 SQ *BLUEGRASS & BUT	KU July 2019 Purchasing Card Transactions	607
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 SWEETS BY CINDY	KU April 2019 Purchasing Card Transactions	608
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card JACQUELINE BROOKS **8147 MAYSVILLE MASON CO AREA C	KU July 2019 Purchasing Card Transactions	610
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card TERESA MONTGOMERY **2998 QDOBA 2444 ONLINE	KU October 2019 Purchasing Card Transactions	615
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 SQ *HIGH MOUNTAIN S	KU July 2019 Purchasing Card Transactions	618
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 FAMILY AFFAIR	KU May 2019 Purchasing Card Transactions	619
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN HALEY **0226 PFG*PROFORMA	SERVCO November 2019 Purchasing Card Transactions	619
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DEBORAH BOYD **4323 LANDS END BUS OUTFITTERS	SERVCO June 2019 Purchasing Card Transactions	623
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card RHONDA ANDERSON **1632 LADYFINGERS FINE CATER	SERV April 2019 Purchasing Card Transactions	624
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card KADIE EUCEDA PALOMO **8576 GEORGETOWN SCOTT COUNTY C	KU January 2020 Purchasing Card Transactions	625
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card JOHN ROBINSON **9937 LOWES #00907*	SERVCO September 2019 Purchasing Card Transactions	632
202001 Gentry, Kimberly A	-Employee Recognition	2019 December Corporate Statement	636
201911 MORRIS PROMOTIONAL SPECIALTIES	Morris Promotional Specialties Invoice #15089 for logo pullovers for employee incentives		636
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card PATRICK SULLIVAN **6370 REPUBLIC SERVICES TRASH	KU November 2019 Purchasing Card Transactions	636
201912 PROFORMA DOUBLE DOG DARE	-BLANKETS FOR COM OPS ALL-HANDS MEETING EMPLOYEE GIFTS		637
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card ASHLEY MCDONALD **4215 MORRIS PROMOTIONAL SPECIA	SERV January 2020 Purchasing Card Transactions	639
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 PEGASUS	SERVCO September 2019 Purchasing Card Transactions	639
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MISTY MCCUBBINS **9149 DERBY DINNER PLAYHOUSE	SERVCO December 2019 Purchasing Card Transactions	642
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card ASHLEY MCDONALD **4215 MORRIS PROMOTIONAL SPECIA	SERVCO November 2019 Purchasing Card Transactions	644
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card TERESA MONTGOMERY **1219 PFG*PROFORMA	KU December 2019 Purchasing Card Transactions	644
201912 Labor and Burdens	Labor and Burdens	Labor and Burdens	649
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card VICKI HALLIDAY **3678 SQ *CHAMBER OF COMMERCE	KU August 2019 Purchasing Card Transactions	650
202001 KELLY BANDS LLC	-DJ SERVICES FOR HOLIDAY PARTY		650
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card SUSAN CLEMENTS **9799 PFG*PROFORMA	SERVCO November 2019 Purchasing Card Transactions	651
201909 Whelan, Jennifer M	-Lodging		653
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 PFG*PROFORMA	KU August 2019 Purchasing Card Transactions	660
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card VIRGINIA BRYANT **9979 SO *KENDALL'S UP IN	KU October 2019 Purchasing Card Transactions	670
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card RONDA ROBINSON **5292 IN *TERRI LYNN'S CATERING	SERVCO December 2019 Purchasing Card Transactions	673
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	685
201905 Labor and Burdens 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MICHAEL SENA **6971 PAYPAL *SWEETROSEMA	SERVCO December 2019 Purchasing Card Transactions	689
	-P-Card BRIAN STONE **3171 AMZN MKTP US*VA92475U3	SERVCO October 2019 Purchasing Card Transactions	690
201910 US BANK NATIONAL ASSOCIATION ND 201912 Thompson, Paul W		SERVCO October 2019 Purchasing Card Transactions	695
201912 Thompson, Paul w 201911 US BANK NATIONAL ASSOCIATION ND	-Lodging -P-Card JENNIFER VINCENT **0462 THE POPCORNFACTORY.COM	SERVCO November 2019 Purchasing Card Transactions	690
	-59938/BF34001896A/1	KENTUCKY USE TAX AT 6%	
201912 KENTUCKY STATE TREASURER			690
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 BELL COUNTY FLORIST	KU December 2019 Purchasing Card Transactions	700
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card DEVINN WINKLER **2575 AD-VENTURE PROMOTIONS	SERVCO October 2019 Purchasing Card Transactions	704
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU January 2020 Purchasing Card Transactions	(70)
201912 Pfisterer, Jean Ann	-Employee Recognition	11/25/19 Corporate Credit Card Statement	701
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card VIRGINIA BRYANT **9979 DICK'S ON MAIN	KU December 2019 Purchasing Card Transactions	712
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card DAVID BEAUCHAM **7587 KINGSLEYS MEATS & CATERIN	SERV April 2019 Purchasing Card Transactions	720
201912 Thompson, Paul W	-Meals - Offsite / Mtgs / Business Travel		720
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN HALEY **0226 BI WATER FARM GREENHOU	SERVCO September 2019 Purchasing Card Transactions	722
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 FAMILY AFFAIR	KU August 2019 Purchasing Card Transactions	730
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card ASHLEY MCDONALD **4215 MORRIS PROMOTIONAL SPECIA	SERVCO December 2019 Purchasing Card Transactions	737
201912 DOUBLE B DISTRIBUTORS LTD	-DOUBLE B DIST - STEAKS FOR END OF YEAR LUNCHEON		740
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO November 2019 Purchasing Card Transactions	741
201903 Slavinsky, Eric	-Entertainment - Employee Recognition	February 2019	748
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 PFG*PROFORMA	SERVCO June 2019 Purchasing Card Transactions	748
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card JOHN ROBINSON **9937 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	754
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **0406 MALONE'S/OBC	SERVCO December 2019 Purchasing Card Transactions	758
202001 Wolfe, John K	-Meals - Social (All Empl) / Departmental	US BANK	760
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card DAWN WILLIAMS **9501 CUSTOMINK LLC	SERVCO July 2019 Purchasing Card Transactions	765
202001 Bellar, Lonnie E	-Employee Recognition	VISA - December 2019	769
201911 Sinclair, David S	-Entertainment - Employee Recognition	Expense Report for Credit Card Statement - October 2019	770
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERV January 2020 Purchasing Card Transactions	793
202002 Labor and Burdens	Labor and Burdens	Labor and Burdens	806
201907 Labor and Burdens	Labor and Burdens	Labor and Burdens	813
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card CONNIE YORK **3338 PFG*PROFORMA	SERV April 2019 Purchasing Card Transactions	820
201904 Kok, Kelly Campbell	-Office Supplies		825
202002 PROFORMA DOUBLE DOG DARE	FEB-2020 Miscellaneous Transaction USD	DCS-MDH Spreadsheet A 9082 51731269/J703-0020-0220 Accrual USD/Proforma : Holiday Gifts	825
201905 Woodworth, Steve E	-Meals - Offsite / Mtgs / Business Travel	US BANK APRIL 2019 STATEMENT	834
201905 WOOWOHN, SIEVE E 201910 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHLEEN DIXON **4258 IN *ALISON & ASSOCIATES	SERVCO October 2019 Purchasing Card Transactions	835
202001 Labor and Burdens	Labor and Burdens	Labor and Burdens	843
202001 Labor and Burdens 201904 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 SQ *HIGH MOUNTAIN S	KU April 2019 Purchasing Card Transactions	851
201904 US BANK NATIONAL ASSOCIATION ND 202001 Bellar. Lonnie E	-r-card HPPAN FTORNER **10/2 SQ *HIGH MOUNTAIN S -Meals - Social (All Empl) / Departmental	VISA - December 2019	858
202001 Bellar, Lonnie E 201911 US BANK NATIONAL ASSOCIATION ND	-Meals - Social (All Empl) / Departmental -P-Card DEVINN WINKLER **2575 AD-VENTURE PROMOTIONS	VISA - December 2019 SERVCO November 2019 Purchasing Card Transactions	858
		SERVED INOVERIDE 2019 Purchasing Card Transactions	861
201911 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card SUSAN CLEMENTS **9799 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	875

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

#### Month Number Vendor Name or Batch Name

201909 US BANK NATIONAL ASSOCIATION NE 201912 US BANK NATIONAL ASSOCIATION ND 201905 US BANK NATIONAL ASSOCIATION ND 201908 US BANK NATIONAL ASSOCIATION ND 201912 Pfisterer, Jean Ann 201903 US BANK NATIONAL ASSOCIATION ND 201910 SONNY'S BBQ 201905 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND 201903 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 202002 US BANK NATIONAL ASSOCIATION ND 201904 US BANK NATIONAL ASSOCIATION ND 201907 RUMPKE OF KENTUCKY INC 201909 RUMPKE OF KENTUCKY INC 201912 RUMPKE OF KENTUCKY INC 201912 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201906 US BANK NATIONAL ASSOCIATION ND 202001 Fajardo, Carla J 201911 US BANK NATIONAL ASSOCIATION ND 201908 Labor and Burdens 202001 Meiman, Gregory J 201903 CAD-PAB Spreadsheet A 26086 48357770 201903 US BANK NATIONAL ASSOCIATION ND 201907 US BANK NATIONAL ASSOCIATION ND 202002 US BANK NATIONAL ASSOCIATION ND 202002 CAD-CMG Spreadsheet A 27791 51727549 202001 Quinn, Julie Ann 201903 US BANK NATIONAL ASSOCIATION ND 202001 RUMPKE OF KENTUCKY INC 201912 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND 201903 Slavinsky, Eric 202001 Evans, Angie McDonald 201911 US BANK NATIONAL ASSOCIATION ND 202001 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 202001 PG-SML Spreadsheet A 12046 51309198 201904 Meiman, Gregory J 202001 Lepp, Darius H 201911 US BANK NATIONAL ASSOCIATION ND 202001 Conroy, Robert Martin 201909 CFB-ADD Spreadsheet A 26264 50178980 201907 Labor and Burdens 201907 US BANK NATIONAL ASSOCIATION ND 202001 Bielefeld, Dale R 201910 Woodworth, Steve E 201912 US BANK NATIONAL ASSOCIATION ND 201903 US BANK NATIONAL ASSOCIATION ND 201903 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 202001 US BANK NATIONAL ASSOCIATION ND 201909 Labor and Burdens 201904 US BANK NATIONAL ASSOCIATION ND 201904 Labor and Burdens 201908 US BANK NATIONAL ASSOCIATION ND 201904 Labor and Burdens 201912 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 201908 Vinson, Ashley Moore 201905 Self, Charlotte Ann 201906 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND 202002 US BANK NATIONAL ASSOCIATION ND 201905 US BANK NATIONAL ASSOCIATION ND 202001 US BANK NATIONAL ASSOCIATION ND 201908 Inventory Materials 201907 US BANK NATIONAL ASSOCIATION ND 202001 US BANK NATIONAL ASSOCIATION ND 201903 Lucas, Michael William

Invoice Number or Journal Name Description Amount P-Card ASHLEY MCDONALD \*\*4215 MORRIS PROMOTIONAL SPECIA SERVCO September 2019 Purchasing Card Transactions -P-Card KIMBERLY GENTRY \*\*3749 BACK HOME CATERING KU December 2019 Purchasing Card Transactions -P-Card TIFFANY TURNER \*\*1072 FAMILY AFFAIR KU May 2019 Purchasing Card Transactions -P-Card KIMBERLY GENTRY \*\*0459 MORRIS PROMOTIONAL SPECIA SERVCO August 2019 Purchasing Card Transactions -Employee Recognition 11/25/19 Corporate Credit Card Statement -P-Card DONNA PERRY \*\*1679 OC TANNER RECOGNITION SERVCO March 2019 Purchasing Card Transactions -KATHY DIXON LGE11 KATHY DIXON LGE11 -P-Card DIANNE STOCKDALE \*\*1645 AMZN MKTP US\*MN2GB8J20 AM KU May 2019 Purchasing Card Transactions -P-Card REBECCA WOOD \*\*3532 OC TANNER RECOGNITION SERVCO September 2019 Purchasing Card Transactions -P-Card JULIE STETHEN \*\*5854 SQ \*BLUEGRASS CATER SERVCO September 2019 Purchasing Card Transactions -P-Card JULIE STETHEN \*\*4233 R & R LIMOUSINE SERVCO March 2019 Purchasing Card Transactions -P-Card ASHLEY MCDONALD \*\*4215 MORRIS PROMOTIONAL SPECIA SERVCO December 2019 Purchasing Card Transactions -P-Card DIANNE STOCKDALE \*\*1645 STONEWARE AND CO KU February 2020 Purchasing Card Transactions -P-Card DONNA PERRY \*\*8625 OC TANNER RECOGNITION SERV April 2019 Purchasing Card Transactions -2019 -DUMPSTERS IN GARRARD CO ON LAKE -2019 -DUMPSTERS IN GARRARD CO ON LAKE -2019 -DUMPSTERS IN GARRARD CO ON LAKE -P-Card DAVID DANIEL \*\*9381 AD-VENTURE PROMOTIONS SERVCO December 2019 Purchasing Card Transactions -P-Card KIMBERLY GENTRY \*\*0406 MORRIS PROMOTIONAL SPECIA SERVCO December 2019 Purchasing Card Transactions -P-Card DONNA PERRY \*\*6312 OC TANNER RECOGNITION SERVCO June 2019 Purchasing Card Transactions -Miscellaneou Corporate Card -P-Card KATHLEEN DIXON \*\*4258 PFG\*PROFORMA SERVCO November 2019 Purchasing Card Transactions Labor and Burdens Labor and Burdens -Meals - Social (All Empl) / Departmental J001-0110-0319 IC Adj USD Journal Import Spreadsheet 48357770: -P-Card FRANCES KRIES \*\*3994 JESSAMINE COUNTY CHAMBE KU March 2019 Purchasing Card Transactions -P-Card JULIE STETHEN \*\*4233 MILLER TRANSPORTATION SERVCO July 2019 Purchasing Card Transactions KU February 2020 Purchasing Card Transactions -P-Card GAIL PORTER \*\*2085 SQ \*WISE COUNTY CHAMBER O J001-0110-0220 IC Adj USD Journal Import Spreadsheet 51727549: Expenses Dec 2019 - Julie Quinn -Employee Recognition -P-Card JULIE STETHEN \*\*4233 PFG\*PROFORMA SERVCO March 2019 Purchasing Card Transactions -2020 -DUMPSTERS IN GARRARD CO ON LAKE -P-Card LANA NOVAK \*\*4238 PFG\*PROFORMA SERVCO December 2019 Purchasing Card Transactions -P-Card DIANNE STOCKDALE \*\*1645 VELVET ICE CREAM KU September 2019 Purchasing Card Transactions February 2019 -Employee Recognition -Entertainment - Employee Recognition -P-Card SHANNON CRAWLEY \*\*1134 LANDS END BUS OUTFITTERS SERVCO November 2019 Purchasing Card Transactions -P-Card DAWN WILLIAMS \*\*9501 PFG\*PROFORMA SERV January 2020 Purchasing Card Transactions -P-Card BRUCE BEST \*\*8335 DANVILLE BOYLE CO CHAMBER KU December 2019 Purchasing Card Transactions -P-Card LAURA DAVIS \*\*5811 PFG\*PROFORMA SERVCO December 2019 Purchasing Card Transactions J256-0110-0120 Prior Period Adjustment USD Journal Import Spreadsheet 51309198: -Meals - Offsite / Mtgs / Business Travel -Entertainment - Employee Recognition 12/26/19 Corporate credit card statement -P-Card SUSAN CLEMENTS \*\*9799 PFG\*PROFORMA SERVCO November 2019 Purchasing Card Transactions -Meals - Social (All Empl) / Departmental J280-0020-0919 Adjustment USD Journal Import Spreadsheet 50178980: Labor and Burdens Labor and Burden SERVCO July 2019 Purchasing Card Transactions -P-Card DAWN WILLIAMS \*\*9501 CUSTOMINK LLC Meals - Social (All Empl) / Departmental Corporate Card expenses for December 2019 September 2019 Expenses -Entertainment - Company Event -P-Card MELANEE WHITE \*\*2901 10TH PLANET KU December 2019 Purchasing Card Transactions -P-Card JOHN ROBINSON \*\*7309 PFG\*PROFORMA SERVCO March 2019 Purchasing Card Transactions -P-Card ROBERTA MILLER \*\*2025 CITY BBQ CATER USAEP KU March 2019 Purchasing Card Transactions -P-Card MARCIA LAUGHLIN \*\*9303 BOB EVANS #0552 OLO KU September 2019 Purchasing Card Transactions -P-Card JOHN ROBINSON \*\*9937 AD-VENTURE PROMOTIONS SERVCO December 2019 Purchasing Card Transactions -P-Card LINZY MCELWAIN \*\*3499 AD-VENTURE PROMOTIONS SERV January 2020 Purchasing Card Transactions Labor and Burdens Labor and Burdens -P-Card DONNA PERRY \*\*6312 OC TANNER RECOGNITION SERV April 2019 Purchasing Card Transactions Labor and Burdens Labor and Burdens -P-Card KADIE EUCEDA PALOMO \*\*8576 DOWNTOWN LEXINGTON CORP KU August 2019 Purchasing Card Transactions Labor and Burdens Labor and Burdens -P-Card KIMBERLY HAGER \*\*4251 HICKORY FARMS CATALOG LGE December 2019 Purchasing Card Transactions -P-Card VIRGINIA BRYANT \*\*9979 PFG\*PROFORMA KU December 2019 Purchasing Card Transactions -P-Card CHARLOTTE SELF \*\*6978 PFG\*PROFORMA SERVCO December 2019 Purchasing Card Transactions 07 July 2019 CC Statement -Employee Recognition -Entertainment - Employee Recognition April expenses -P-Card JOHN ROBINSON \*\*9937 TN CALL CENTER SERVCO June 2019 Purchasing Card Transactions -P-Card KIM BROCK \*\*7968 CRUSHED ICE LLC SERVCO December 2019 Purchasing Card Transactions -P-Card REBECCA WOOD \*\*3532 OC TANNER RECOGNITION SERV February 2020 Purchasing Card Transactions -P-Card FRANCES KRIES \*\*4042 WOODFORD COUNTY CHAMBER KU May 2019 Purchasing Card Transactions -P-Card BRIAN HALEY \*\*0226 AD-VENTURE PROMOTIONS SERV January 2020 Purchasing Card Transactions Inventory Materials Inventory Materials SERVCO July 2019 Purchasing Card Transactions -P-Card SUSAN CLEMENTS \*\*9799 WWW.THINGSREMEMBERED.COM -P-Card AMANDA JEKEL \*\*4017 HOTEL DISTIL AUTOGRAPH SERV January 2020 Purchasing Card Transactions -Employee Recognition US BANK FEBRUARY 2019 STATEMENT

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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

#### Mo

Month Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 AD-VENTURE PROMOTIONS	SERVCO December 2019 Purchasing Card Transactions	1,362
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIM BROCK **7968 CRUSHED ICE LLC	SERVCO December 2019 Purchasing Card Transactions	1,368
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card SHELLEY KASH **4281 LADYFINGERS FINE CATER	SERVCO August 2019 Purchasing Card Transactions	1,383
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card SHELLEY KASH **4281 LADYFINGERS FINE CATER	SERVCO August 2019 Purchasing Card Transactions	1,383
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card SHELLEY KASH **4281 LADYFINGERS FINE CATER	SERVCO August 2019 Purchasing Card Transactions	1,383
201906 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		1,389
201908 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		1,389
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MIKE SCOTT **5585 PFG*PROFORMA	KU December 2019 Purchasing Card Transactions	1,410
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERVCO March 2019 Purchasing Card Transactions	1,420
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERVCO March 2019 Purchasing Card Transactions	1,428
201904 Labor and Burdens	Labor and Burdens	Labor and Burdens	1,445
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO October 2019 Purchasing Card Transactions	1,448
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 WM SUPERCENTER #2968	KU August 2019 Purchasing Card Transactions	1,462
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card TERESA MONTGOMERY **1219 MORRIS PROMOTIONAL SPECIA	KU December 2019 Purchasing Card Transactions	1,470
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MICHAEL SENA **2430 LADYFINGERS FINE CATER	SERVCO December 2019 Purchasing Card Transactions	1,479
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card KEVIN HILL **1787 PAYPAL *BESTTRACK	KU October 2019 Purchasing Card Transactions	1,493
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **0459 MORRIS PROMOTIONAL SPECIA	SERVCO December 2019 Purchasing Card Transactions	1,495
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	1,517
201906 Keene, Lourie Jean	-Entertainment - Customers	Visa Statement for April 2019	1,524
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 AD-VENTURE PROMOTIONS	SERVCO October 2019 Purchasing Card Transactions	1,552
201911 MORRIS PROMOTIONAL SPECIALTIES	Morris Promotional Specialties Invoice #15089 for logo pullovers for employee incentives		1,560
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIM BROCK **7968 CRUSHED ICE LLC	SERVCO December 2019 Purchasing Card Transactions	1,561
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 THE CATFISH DOCK	KU December 2019 Purchasing Card Transactions	1,584
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card JOHN ROBINSON **9937 DOLLYWOOD	SERVCO December 2019 Purchasing Card Transactions	1,600
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card NANCY KITCHEN **3777 RUTH'S CHRIS STEAK HOU	SERV January 2020 Purchasing Card Transactions	1,623
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERV April 2019 Purchasing Card Transactions	1,648
201905 Labor and Burdens	Labor and Burdens	Labor and Burdens	1,655
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU January 2020 Purchasing Card Transactions	1,659
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1080 DANVILLE CINEMAS	KU December 2019 Purchasing Card Transactions	1,677
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERVCO March 2019 Purchasing Card Transactions	1,679
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 L2G*PINE MOUNTAIN SRP 60	KU December 2019 Purchasing Card Transactions	1,693
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERVCO March 2019 Purchasing Card Transactions	1,698
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 AD-VENTURE PROMOTIONS	SERVCO December 2019 Purchasing Card Transactions	1,738
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERVCO June 2019 Purchasing Card Transactions	1,781
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO November 2019 Purchasing Card Transactions	1.802
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	1,835
201905 C5 DANKIVATIONAL ASSOCIATION ND 201912 Mukundan, Priya	-Employee Recognition	12-2019 Expenses	1,880
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card DAWN WILLIAMS **9501 PFG*PROFORMA	SERV January 2020 Purchasing Card Transactions	1,885
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERVCO June 2019 Purchasing Card Transactions	1,892
201900 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	1,892
201912 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 PFG*PROFORMA	SERVCO September 2019 Purchasing Card Transactions	1,900
201909 US BANK NATIONAL ASSOCIATION ND 201909 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHLEEN DIXON **4258 SEASONS CATERING & SPECIA	SERVCO September 2019 Furchasing Card Transactions	1,971
201909 US BANK NATIONAL ASSOCIATION ND 201910 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO September 2019 Furchasing Card Transactions	2,018
201910 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD *3532 OC TANNER RECOGNITION	SERVCO December 2019 Furchasing Card Transactions	2,018
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	2,092
201905 US BANK NATIONAL ASSOCIATION ND 202001 AP-JLW Spreadsheet A 27338 51403123	J756-0110-0120 Adjustment USD	Journal Import Spreadsheet 51403123:	(2,114)
202001 AP-JLW Spreadsheet A 27558 51405125 201909 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO September 2019 Purchasing Card Transactions	2,114)
	-P-Card REDECCA WOOD 5352 OC TAINNER RECOGNITION -P-Card TAMMY ELZY **4839 LADYFINGERS FINE CATER	SERVCO September 2019 Purchasing Card Transactions SERVCO August 2019 Purchasing Card Transactions	2,124 2,157
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card TAMMY ELZY **4839 LAD FFINGERS FINE CATER Labor and Burdens	Labor and Burdens	
201904 Labor and Burdens 201908 US BANK NATIONAL ASSOCIATION ND	Labor and Burdens -P-Card WILLIAM CARTMELL **0506 SHEPHERD HILLS CUTLERY		2,168 2,179
		KU August 2019 Purchasing Card Transactions	
201908 US BANK NATIONAL ASSOCIATION ND	-COD JJ P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO July 2019 Purchasing Card Transactions	2,211
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card RONDA ROBINSON **5292 MORRIS PROMOTIONAL SPECIA	SERVCO December 2019 Purchasing Card Transactions	2,226
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card BETTY PARRISH **4527 IN *BOMBAS APPAREL LLC	SERVCO December 2019 Purchasing Card Transactions	2,232 2,243
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card MCKENZIE DADISMAN **1471 O'SHEA'S DOWNTOWN -P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	SERVCO December 2019 Purchasing Card Transactions	2,243 2,253
202002 US BANK NATIONAL ASSOCIATION ND		KU February 2020 Purchasing Card Transactions	
201906 RUMPKE OF KENTUCKY INC	-2019 -DUMPSTERS IN GARRARD CO ON LAKE		2,255
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERV April 2019 Purchasing Card Transactions	2,343
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **0406 SEASONS CATERING & SPECIA	SERVCO March 2019 Purchasing Card Transactions	2,408
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO August 2019 Purchasing Card Transactions	2,420
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 SQ *CHAPLIN RIVER C	KU November 2019 Purchasing Card Transactions	2,433
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card THOMAS FILIATREAU **2987 LANDS END BUS OUTFITTERS	SERVCO July 2019 Purchasing Card Transactions	2,449
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card VIRGINIA BRYANT **9979 D AND D CATERING INC	KU January 2020 Purchasing Card Transactions	2,469
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 HILTON LEXINGTON DWNTN	KU February 2020 Purchasing Card Transactions	2,483
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHY HILBORN **4923 SOMERSET	KU January 2020 Purchasing Card Transactions	2,500
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card RONNIE DAVIS **6382 L2G*PINE MOUNTAIN SRP	KU April 2019 Purchasing Card Transactions	2,572
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 SERTIFI-BCN	SERV April 2019 Purchasing Card Transactions	2,586
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card SUSAN CLEMENTS **9799 AD-VENTURE PROMOTIONS	SERVCO December 2019 Purchasing Card Transactions	2,633
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	2,660
202002 PG-SML Spreadsheet A 12046 51726782	J701-0110-0220 Accrual USD	Journal Import Spreadsheet 51726782:	2,815
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card AMANDA TABLER **8851 MASTERSONS CATERING - MOT	SERV February 2020 Purchasing Card Transactions	2,846
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	2,855
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card CECIL JACKSON **7020 SQ *ARVEYBELL FARM	KU December 2019 Purchasing Card Transactions	2,895
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 HILTON GARDEN LOUISV	SERVCO September 2019 Purchasing Card Transactions	2,904
201907 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO July 2019 Purchasing Card Transactions	2,921
202002 Self, Charlotte Ann	-Entertainment - Employee Recognition	Corporate Card statement	2,950

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Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

#### Month Number Vendor Name or 202002 US BANK NATIO

Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERV February 2020 Purchasing Card Transactions	2,984
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 L2G*GENERAL BUTLER SRP 5	KU December 2019 Purchasing Card Transactions	3.002
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **1679 OC TANNER RECOGNITION	SERVCO June 2019 Purchasing Card Transactions	3.120
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card AMANDA TABLER **8851 MARRIOTT LOUISVILLE	SERV February 2020 Purchasing Card Transactions	3,128
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card KATHLEEN DIXON **4258 OUR BEST RESTAURANT	SERVCO October 2019 Purchasing Card Transactions	3,137
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU December 2019 Purchasing Card Transactions	3,141
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card BRIAN STONE **3171 HOLIDAY WORLD & SPLASHIN	SERV May 2019 Purchasing Card Transactions	3,233
201905 US BANK NATIONAL ASSOCIATION ND 201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY HAGER **0603 HICKORY FARMS CATALOG		3,300
		LGE December 2019 Purchasing Card Transactions	
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 MORRIS PROMOTIONAL SPECIA	KU November 2019 Purchasing Card Transactions	3,361 3,437
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card SHELLY STOODT **7300 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card KADIE EUCEDA PALOMO **8576 COMMERCE LEXINGTON INC	KU August 2019 Purchasing Card Transactions	3,470
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card KADIE EUCEDA PALOMO **8576 COMMERCE LEXINGTON INC	KU October 2019 Purchasing Card Transactions	3,470
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU October 2019 Purchasing Card Transactions	3,489
202002 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU February 2020 Purchasing Card Transactions	3,570
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 SQ *BYB EVENT SERVICES LL	KU October 2019 Purchasing Card Transactions	3,645
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 HOPKINS COUNTY FAIR	KU January 2020 Purchasing Card Transactions	3,674
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERV January 2020 Purchasing Card Transactions	3,704
201908 US BANK NATIONAL ASSOCIATION ND	-COD JJ P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU July 2019 Purchasing Card Transactions	3,765
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU August 2019 Purchasing Card Transactions	4,112
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **8625 OC TANNER RECOGNITION	SERVCO June 2019 Purchasing Card Transactions	4,128
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card ASHLEY MCDONALD **4215 MORRIS PROMOTIONAL SPECIA	SERVCO September 2019 Purchasing Card Transactions	4,293
201910 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 OUR BEST RESTAURANT	KU October 2019 Purchasing Card Transactions	4,352
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card SUSAN CLEMENTS **9799 HOLIDAY WORLD & SPLASH	SERVCO September 2019 Purchasing Card Transactions	4,466
	-P-Card SUSAN CLEMENTS **9/99 HOLIDAY WORLD & SPLASH -Employee Recognition	reimbursement and bill pay	4,466
201912 Appel, Thomas Ryan 201006 US PANK NATIONAL ASSOCIATION ND			4,466
201906 US BANK NATIONAL ASSOCIATION ND 201002 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERVCO June 2019 Purchasing Card Transactions	4,498
201903 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERVCO March 2019 Purchasing Card Transactions	
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **3532 OC TANNER RECOGNITION	SERVCO August 2019 Purchasing Card Transactions	4,657
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU January 2020 Purchasing Card Transactions	4,782
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 HILTON GARDEN INN	SERVCO June 2019 Purchasing Card Transactions	4,840
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **3749 CLARION HOTEL	KU December 2019 Purchasing Card Transactions	4,891
201908 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU August 2019 Purchasing Card Transactions	5,195
201906 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 RIVER HOUSE	KU June 2019 Purchasing Card Transactions	5,286
201905 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERV May 2019 Purchasing Card Transactions	5,363
201904 US BANK NATIONAL ASSOCIATION ND	-P-Card DONNA PERRY **6312 OC TANNER RECOGNITION	SERV April 2019 Purchasing Card Transactions	5,539
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU September 2019 Purchasing Card Transactions	5,562
201908 C & S H INC	C&SH Inc. Invoice#1-Jun-19 is linked to Contract#46964		5,998
201908 US BANK NATIONAL ASSOCIATION ND	-COD JJ P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU July 2019 Purchasing Card Transactions	6.116
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 OUR BEST RESTAURANT	KU December 2019 Purchasing Card Transactions	6.465
201909 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU September 2019 Purchasing Card Transactions	6,772
			6,908
201911 US BANK NATIONAL ASSOCIATION ND	-P-Card REBECCA WOOD **4209 OC TANNER RECOGNITION	KU November 2019 Purchasing Card Transactions	0,000
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card JULIE STETHEN **4233 EMBASSY SUITES LEXNGTN	SERVCO December 2019 Purchasing Card Transactions	6,999
202002 OC TANNER	FEB-2020 Miscellaneous Transaction USD	CFB-GAA Spreadsheet A 28864 51736393/J022-0020-0220 Accrual USD/Ind Rel - OC Tanner Accrual	7,314
202001 US BANK NATIONAL ASSOCIATION ND	-P-Card TIFFANY TURNER **1072 HILTON LEXINGTON DWNTN	KU January 2020 Purchasing Card Transactions	8,000
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card KIMBERLY GENTRY **0406 MORRIS PROMOTIONAL SPECIA	SERVCO December 2019 Purchasing Card Transactions	8,051
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card DIANNE STOCKDALE **1645 OUR BEST RESTAURANT	KU December 2019 Purchasing Card Transactions	8,863
201912 PROFORMA DOUBLE DOG DARE	-Pay invoice BF34001896A tumbler gift set		11,600
201912 US BANK NATIONAL ASSOCIATION ND	-P-Card RONDA ROBINSON **5292 PFG*PROFORMA	SERVCO December 2019 Purchasing Card Transactions	12,812
202002 RAR-BLF Spreadsheet A 28183 51716470	J230-0110-0220 Prior Period Adjustment USD	Key Man Life Insurance	26,732
202002 RAR-BLF Spreadsheet A 28183 51716475	J057-0110-0220 Adjustment USD	Key Man Life Insurance	26.732
201905 LADYFINGERS FINE CATERING INC	-Invoice E24378-2 Balance for Thunder Over Louisville	E24378-2	29,029
201903 RAR-DRB Spreadsheet A 26211 48343193	J057-0110-0319 Adjustment USD	Key Man Life Insurance	29,577
201904 RAR-DRB Spreadsheet A 26211 48662468	J057-0110-0419 Adjustment USD	Key Man Life Insurance	29,577
201904 RAR-DRB Spreadsheet A 20211 48002408	J057-0110-0519 Adjustment USD	Key Man Life Insurance	29,577
201905 RAR-DRB Spreadsheet A 20211 48979101 201906 RAR-DRB Spreadsheet A 26211 49269893	J057-0110-0619 Adjustment USD	Key Man Life Insurance	29,577
201907 RAR-DRB Spreadsheet A 26211 49562691	J057-0110-0719 Adjustment USD	Key Man Life Insurance	29,577
201908 RAR-DRB Spreadsheet A 26211 49905494	J057-0110-0819 Adjustment USD	Key Man Life Insurance	29,577
201909 RAR-BLF Spreadsheet A 28183 50179423	J057-0110-0919 Adjustment USD	Key Man Life Insurance	29,577
201910 RAR-BLF Spreadsheet A 28183 50516139	J057-0110-1019 Adjustment USD	Key Man Life Insurance	29,577
201911 RAR-BLF Spreadsheet A 28183 50808063	J057-0110-1119 Adjustment USD	Key Man Life Insurance	29,577
201912 RAR-BLF Spreadsheet A 28183 51106109	J057-0110-1219 Adjustment USD	Key Man Life Insurance	29,577
201911 SOLAR ALLIANCE SOUTHEAST LLC	-		58,500
201909 CAD-PAB Spreadsheet A 26086 50213981	J201-0110-0919 Prior Period Adjustment USD	Journal Import Spreadsheet 50213981:	(119,140)
202002 RAR-BLF Spreadsheet A 28183 51716470	J230-0110-0220 Prior Period Adjustment USD	Key Man Life Insurance	(146,314)
202002 RAR-BLF Spreadsheet A 28183 51716475	J057-0110-0220 Adjustment USD	Key Man Life Insurance	(146,314)
201903 RAR-DRB Spreadsheet A 26211 48343193	J057-0110-0319 Adjustment USD	Key Man Life Insurance	(200,836)
201905 RAR-DRB Spreadsheet A 26211 48545155	J057-0110-0419 Adjustment USD	Key Man Life Insurance	(200,836)
201905 RAR-DRB Spreadsheet A 26211 48002408	J057-0110-0519 Adjustment USD	Key Man Life Insurance	(200,836)
		Key Man Life Insurance Key Man Life Insurance	(200,836) (200,836)
201906 RAR-DRB Spreadsheet A 26211 49269893 201007 RAB DRB Spreadsheet A 26211 40562601	J057-0110-0619 Adjustment USD	Key Man Life Insurance Key Man Life Insurance	
201907 RAR-DRB Spreadsheet A 26211 49562691	J057-0110-0719 Adjustment USD		(200,836)
201908 RAR-DRB Spreadsheet A 26211 49905494	J057-0110-0819 Adjustment USD	Key Man Life Insurance	(200,836)
201909 RAR-BLF Spreadsheet A 28183 50179423	J057-0110-0919 Adjustment USD	Key Man Life Insurance	(200,836)
201910 RAR-BLF Spreadsheet A 28183 50516139	J057-0110-1019 Adjustment USD	Key Man Life Insurance	(200,836)
201911 RAR-BLF Spreadsheet A 28183 50808063	J057-0110-1119 Adjustment USD	Key Man Life Insurance	(200,836)
201912 RAR-BLF Spreadsheet A 28183 51106109	J057-0110-1219 Adjustment USD	Key Man Life Insurance	(200,836)
201912 DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	292,036
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#### Analysis of Account No. 426 - Other Income Deductions For the 12 months ended February 29, 2020

Month Number Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount
201908 PAD-SMG Spreadsheet A 27462 49893670	J421-0100-0819 Prior Period Adjustment USD	Journal Import Spreadsheet 49893670:	376,793
201912 DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	938,671
Various Various	Various	Various - Individual Transactions under \$500	251,693
Total Other Deductions			409,039

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#### KENTUCKY UTILITIES COMPANY

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 8**

#### **Responding Witness: Lonnie E. Bellar**

- Q-8. Provide an analysis of the utility's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:
  - a. The basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
  - b. Details of the research activities conducted by each organization.
  - c. Details of services and other benefits provided to the utility by each organization.
  - d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization.
  - e. Details of the expected benefits to the utility.
- A-8. The largest recipient of Research, Development and Demonstration funding is the Electric Power Research Institute (EPRI). The EPRI expenses are for collaborative research studies, technology development and demonstration projects. Other expenses associated with specific projects include the University of Kentucky Center for Applied Energy Research (UK CAER), the University of Kentucky Power and Energy Institute of Kentucky (UK PEIK), and other university affiliated research centers. The following amounts for these projects are provided for 2017, 2018, 2019, and the base year (KU's portion).

Year 2017	\$4,079,113
Year 2018	\$2,837,853
Year 2019	\$2,918,977
Base Year	\$2,856,673

a. Payments to EPRI vary depending on the project sets in which each company wishes to participate. EPRI's pricing is based on different metrics specific to each program (see attachment). Other payments for research are specific to

the work being conducted. For the calendar year 2019, KU's payments represented 0.5% of EPRI's revenues. For the UK CAER, KU's payments represented 0.6% of UK CAER's revenues for the fiscal year ended June 30, 2020.

- b. Research projects are related to the operational needs of the different lines of business, such as generation, environmental, transmission, distribution, and customer end-use. See attached for the details of each project set.
- c. EPRI's portfolio of research and development projects is extensive and covers the complete spectrum of activities of interest to most energy suppliers. The purpose of their research program is to find answers and solutions to short and long-term problems or questions. A description of the projects KU has elected to fund for the base year are provided on the attachment, both for EPRI and the other organizations.
- d. EPRI's total expenses in calendar year 2019 (the most current information available) were approximately \$420 million for research and development activities. The University of Kentucky, Center for Applied Energy Research (UK CAER) total expenses for the fiscal year ended June 30, 2020 were approximately \$18 million for research and development activities. The University of Kentucky College of Electrical Engineering total expenses for the fiscal year 2020 were approximately \$2.6 million for research and development activities.
- e. The expected benefits are included in the program descriptions on the attachment.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 1 of 7 Bellar

# University of Kentucky Center for Applied Energy Research

# **Fly Ash Fouling Project**

Air heater fouling during low load operation is a significant cause of fossil fuel generating unit outages, requiring the dispatch of less efficient and more expensive generating units, and costs significant financial resources to correct. The University of Kentucky Center for Applied Energy Research (UKy-CAER), in partnership LG&E and KU proposed to conduct a pilot scale research project to reduce fly ash fouling in the air heater during load cyclic operation. The project cost is \$2.5m, with only \$200k coming from LG&E and KU and the majority, \$2.0m, coming from the Office of Fossil Energy within the Department of Energy (DOE) for "Improving Efficiency, Reliability, and Flexibility of Existing Coal-Fueled Power Plants." The pilot will receive a slipstream of flue gas from Brown Unit 3 and then return the flue gas back to the Unit 3's flue gas duct. To improve power plant reliability, UKy-CAER is developing a self-cleaning, ash-foulingfree air heater to increase the capacity of coal-fired power plants for load following due to the use of alternative energy sources. The proposed technology uses auto-controlled blind valves at the air inlet of the air heater without any additional duct or blower. Whenever the load is below 50% of capacity, the inlet blind valve will be rotationally closed to provide a hot-temperature non-heat changing zone inside the air-heater for condensate ammonia bisulfite/bisulfate reevaporation, then transfer the adhesive fouling ash to loose dry ash, which will be cleaned by high temperature flue gas. The effectiveness of auto-control blind valves will be investigated in terms of flue gas pressure drop across the air heater and the flue gas exhaust temperature versus the operating time. The optimal blind valves opening frequency and sequence will be determined during a year-long operation. If successful, the potential benefit to existing coal-fired power plants would be reduced unit outages due to air heater fouling and improved turn-down ratio of coal-fired power plants.

# University of Kentucky Power and Energy Institute of Kentucky (UK PEIK)

# **Renewable Integration Project**

LG&E and KU contracted with the University of Kentucky (UK) Power and Energy Institute of Kentucky (PEIK) to study the integration of large-scale solar photovoltaic systems. The purpose of the project is to determine the maximum PV hosting capacity for the LG&E and KU service area i.e. the maximum amount of PV installation the utility can handle without the need for an additional generator or protection device installations. This project is also helping to identify the factors affecting the maximum PV hosting capacity for the utility and prescribe system modifications that would allow for increased capacity. The UK team is assisting LG&E and KU to model transmission system impacts due to the integration of a large solar PV generation resource and simulate the power quality impacts, in terms of voltage and frequency, as well as potential fault contributions.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 2 of 7 Bellar

# EPRI Program 18 Electric Transportation

**Project Summary:** This project provides research critical to the development of technology, infrastructure, and analytics necessary to support the advancement of electric transportation. **Project Benefit:** Value is gained from rate design, sharing of best practices, electric transportation standards development, general monitoring of the electric transportation infrastructure and vehicle technologies, and provision of vehicle ownership data for the service territory.

# EPRI Program 34 Transmission Asset Analytics

**Project Summary:** This project develops asset knowledge enablers, such as failure rates and asset health assessment algorithms, to help utilities make diligent decisions associated with managing the life cycle of transmission equipment and provide a sound basis for maintenance decisions.

**Project Benefit:** Value is gained by enhancing the asset management decision-making processes and improving their results by providing data, tools, and methodologies that can be used by T&S asset and maintenance managers for better decision support.

# EPRI Program 37 Substations

*Project Summary:* Develops tools, techniques, and methodologies to help a utility improve substation equipment inspection, assessment, maintenance, and risk-based asset management. *Project Benefit:* Benefits include research on change management, PRC-005 maintenance methodologies, IEC 61850 substation communication protocol, and optical instrument transformers.

# EPRI Program 49 Coal Combustion Products

*Project Summary:* Provides advanced tools, guidance and comprehensive data to facilitate the safe, cost effective management, use and disposal of coal combustion residual products. Provides information on and testing of technologies to address groundwater remediation and site restoration.

*Project Benefit:* Value is provided by research related to CCR-required parameters (radium 226+228, cobalt, fluoride, molybdenum, lithium) that were not commonly evaluated in most state-required monitoring programs.

# EPRI Program 54 Fish Protection

**Project Summary:** This project provides tools, technologies and analyses for power plants to cost effectively protect aquatic communities at intake structures and hydro dams in accordance with U.S. and International fish protection regulations.

**Project Benefit:** This project enables cost-effective determination of best technology available for I&E control and provide resources to determine balanced indigenous populations potentially impacted by thermal effluent.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 3 of 7 Bellar

# EPRI Program 62 Occupational Health and Safety

*Project Summary:* This project provides products, tools and design recommendations to help electric power companies maintain safer, healthier work environments, identify injury and illness trends, develop cost-effective ergonomic interventions, and addresses critical occupational exposure issues.

*Project Benefit:* Value is provided by the scientific research needed for informed decisions on strategies for injury prevention, safety program targets, exposure controls, regulatory compliance, and intervention and training methods.

# EPRI Program 63 Boiler Life Improvement

**Project Summary:** This project develops reliable and cost-effective inspections to reduce O&M costs and improve life-management options, tools for boiler component life management and remaining-life assessment, high-energy steam and water piping safety and reliability techniques and understanding how damage mechanisms affect piping components.

*Project Benefit:* Value is gained from reducing costs by avoiding lost availability due to boiler tube failures and knowledge sharing by consulting with EPRI and other utilities.

# EPRI Program 64 Boiler and Turbine Chemistry

*Project Summary:* This project develops guidelines, technology, and training materials to help plant operators manage water-steam cycle chemistry, avoid unplanned outages, reduce operations and maintenance costs, and improve unit efficiency.

**Project Benefit:** Value is provided by improvement in overall unit availability and flexibility by preventing unmitigated damaging corrosive conditions that result from improper response to cycle chemistry excursions.

# EPRI Program 65 Steam Turbine and Aux Systems

*Project Summary:* This project supports continuous improvement in the safety and availability of steam turbines, generators, and auxiliary systems through applied research in component life management, preventive maintenance, condition assessment, advanced monitoring, and control systems.

**Project Benefit:** Value is provided by improvement to the safety, reliability, and availability of steam turbines - key systems for overall plant performance in conventional, combined-cycle, and nuclear generating asset types.

# EPRI Program 68 Instrumentation, Controls, Automation

*Project Summary:* This project identifies, develops, and demonstrates state-of-the-art sensing, monitoring, analytics, automation, and control system technologies to manage equipment condition and optimize plant performance.

**Project Benefit:** Value is provided through well-documented plant demonstrations with member participation. Guidance documents and innovative product delivery are utilized to provide an on-demand training experience for controls experts in the field as well as by members to improve the overall understanding of plant controls.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 4 of 7 Bellar

# EPRI Program 69 Maintenance Management & Tech.

*Project Summary:* This project develops maintenance processes and technologies to improve the safety, reliability, and performance of plant staff and equipment.

**Project Benefit:** Value is provided by resolution of maintenance, equipment and reliability issues within the industry - enhancing best practices - in a manner that can be integrated into enterprise systems.

# EPRI Program 75 Integrated Environmental Controls

**Project Summary:** This project assists operators of SCRs, sorbent injection systems, electrostatic precipitators (ESPs), baghouses, flue gas desulfurization systems (FGDs), and other post-combustion environmental controls to optimize practices for maximum reliability and performance. Environmental controls are assessed in an integrated manner, considering not only emission reductions achieved, but also impacts on plant reliability and total costs. **Project Benefit:** Project supports cost-effective and reliable reductions of emissions and optimized performance and resolution of operability issues for all environmental control devices.

# EPRI Program 77 Continuous Emissions Monitoring

*Project Summary:* This project supports development and validation of accurate, robust, and low-maintenance CEMs monitoring and reporting capabilities.

**Project Benefit:** Value of project is in the investigation and development of best practices for system O&M and stack testing methods and access to a comprehensive CEM information repository and training/reference resources.

# EPRI Program 87 Materials and Repair

**Project Summary:** This project provides integrated materials selection guidance, repair and welding technologies, and corrosion mitigation methods to improve equipment performance, reliability, and safety.

*Project Benefit:* The value of this project is the increased availability through better understanding of plant materials, minimization of repeat failures and equipment damage, and reduced outage frequency and duration.

# EPRI Program 88 Combined Cycle HRSG

**Project Summary:** This project provides technical tools to improve the performance and reliability of combined-cycle heat recovery steam generators (HRSGs) and balance of plant equipment.

**Project Benefit:** Value is derived from reduced risk of in-service failures to high-temperature and pressure components, reduced impact of lost availability due to HRSG tube failures, and the extension of time between outages and inspections though the use of advanced inspection and analysis techniques.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 5 of 7 Bellar

# EPRI Program P94 Energy Storage & Generation

**Project Summary:** This project facilitates the availability and use of energy storage to support safe, reliable, affordable, and environmentally responsible electricity. This project integrates multiple activities, including technology evaluation, economic and technical modeling to support grid planning and operations, testing and field demonstration, and industry collaboration. *Project Benefit:* Value is provided by the tools, methods, and best practices that support utilities and other users to assess and design energy storage, fueled DG, and microgrid projects that are safer, more reliable, lower cost, and with environmental and societal benefit.

# EPRI Program 104 Balance of Plant Systems and Equipment

*Project Summary:* The project aims to improve overall efficiency and reliability of the balance of plant equipment, which includes a majority of plant equipment, excluding the turbine, generator, and boiler

**Project Benefit:** Provides a network of maintenance professions to share best practices and troubleshooting advice, reference materials to create a lubrication audit and lubrication manual, and the development of new Field Inspection Guides for mobile devices and Equipment Guide documents with 3D graphics and videos.

# EPRI Program 108 Operations Management

*Project Summary:* Develops advanced processes and related technologies that support improved plant reliability and reduced costs. Addresses key challenges relating to power plant management, conduct of operations, workforce performance, and risk.

*Project Benefit:* This project provides benefits such as quick visuals and instructions for best practices on various operations and maintenance topics.

# EPRI Program 180 Distribution Systems

**Project Summary:** Delivers a portfolio of tools and technologies to increase overall distribution systems reliability and resiliency, understand the expected performance for specific components throughout its life cycle, assess methods for evaluating the condition of system components, and develop and test new technologies.

*Project Benefit:* This project enhances the safety, both for utility workers and the public, improves asset and system reliability, and helps proactively plan capital and maintenance budgets.

# EPRI Program 183 Cyber Security

*Project Summary:* Focuses on addressing the emerging threats to an interconnected electric sector through multidisciplinary, collaborative research on cyber security technologies, standards, and business processes to enhance the current cyber security posture of the grid and increase the security of systems deployed in the future.

*Project Benefit:* Project benefits include techniques for assessing and monitoring risk, practical approaches to mitigating the risk of operating legacy systems, early identification of security

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 6 of 7 Bellar

gaps through laboratory assessments of security technologies, and technologies that support the management of cyber incidents and increase the cyber security and resiliency of the grid.

# EPRI Program 185 Water Management Technology

**Project Summary:** Identifies, evaluates, and demonstrates technologies to support cost-effective and reliable treatment for limiting pollutants discharged from power plants, re-use of water streams within the power plants, and use of alternative sources of water.

**Project Benefit:** Project research demonstrated that lime and acid are not needed in the Chemical and Physical Treatment section of the Process Water System. There is additional research in tertiary treatment for ELG systems that are unable to meet compliance, providing vital information for the options surrounding non-compliant systems.

# EPRI Program 194 Heat Rate Improvement

**Project Summary:** The focus of this project is to improve plant efficiency and heat rate, independent of the fuel type used for generation. Heat rate improvements bear a direct relationship to the amount of fuel consumed for generation and therefore affects not only the Company's fuel expenditures but also the amounts of air emissions released. Any reduction in fuel consumed for a fossil source (coal or gas) leads to a direct reduction in the amount of CO<sub>2</sub>, NOx, SO<sub>2</sub>/SO<sub>3</sub>, Hg, ash, and other regulated emissions. Operating with a lower heat rate assists the plants in maintaining environmental compliance with stack emissions.

*Project Benefit:* Benefits include enhanced monitoring, avoided fuel costs, reduction in auxiliary power, avoided lost generation, and avoided feedwater heater costs.

# EPRI Program 196 Water Quality Program

*Project Summary:* Evaluates wastewater discharges in terms of metals, inorganics and organics to properly characterize emissions and evaluate treatment options.

**Project Benefit:** The project benefits ELG-related issues for water treatment as well as research of alternative treatments for cooling tower biological control for increasing regulatory concerns of environmental impacts and including potential cost-reduction economic drivers.

# EPRI Program 200 Distributions Operations & Planning

**Project Summary:** Provides planning processes and frameworks, models, tools, reliability assessment analytics, as well as incorporation of new automation, protection, and control technologies that will be required to transform the current distribution system into one that integrates and uses new distributed technologies.

*Project Benefit:* The project allows for assessment of costs and benefits of smart grid applications and advanced technology as well as supports the implementation of advanced distribution control functions for reliability improvement, voltage control, and dynamic grid management.

## Case Nos. 2020-00349 and 2020-00350 Attachment to Response to PSC-1 Question No. 8(e) Page 7 of 7 Bellar

# EPRI Program P203B Air Health Effects

**Project Summary:** Third party research and assessment of health costs with the goal to deliver scientifically sound information on the health impacts of air pollution from electric generating facilities and other operations.

*Project Benefit:* Studies assessing the various concentrations of O<sub>3</sub>-NO<sub>2</sub>-PM - could lead to an alternative means of addressing statutory reduction assessments of criteria pollutants.

# EPRI Program 203C Power Plant Multimedia Emissions

**Project Summary:** This project provides tools and research for meeting existing air quality compliance requirements and informing future regulations and stakeholder communications. Provides state of the science information on multimedia emissions and discharges essential to power companies making environmental management decisions in an evolving landscape of fuel, environmental controls, and operating conditions.

**Project Benefit:** One of the project benefits includes multimedia characterization and partitioning research, which develops modeling improvements to adequately predict Post-MATS HAP emissions for existing and new plant equipment configurations.

# EPRI Program 209 Cyber Security for Generation Assets

*Project Summary:* This project addresses the specific considerations associated with existing and new fossil assets, new and existing renewable assets, and other critical infrastructure sector's interfaces with generation (i.e. transportation systems, municipal water, natural gas and fuel pipelines, etc.)

*Project Benefit:* Improves overall generation operational technology cyber security posture and maturity as well as better prepares to protect, detect, respond, and recover from cyber threats.

### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

### **Question No. 9**

## **Responding Witness: Lonnie E. Bellar**

- Q-9. Regarding what are commonly referred to as smart grid initiatives, provide the following information:
  - a. Identify all smart grid costs the utility has incurred since the start of the test year in its last general rate case. Identify the specific projects the utility has undertaken, the accounts in which the costs have been recorded, and state whether the costs were expensed or capitalized.
  - b. Provide the level of smart grid costs the utility has included in its forecasted test period and the amounts to be expensed and capitalized.
- A-9.
- a. The following expense accounts reflect project costs for smart grid initiatives: 562, 566, 570, 571, 581, 588 and 908. The following capital accounts reflect project costs for smart grid initiatives: 107 and 108. See attached for the breakdown of the smart grid initiatives since the start of the test year in the last general rate case.
- b. See attached for the breakdown of costs for smart grid investments in the forecasted test period. See also the direct testimony of Lonnie E. Bellar and Exhibit LEB-4 thereto for a summary of projected smart grid investments by year.

# Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 9(b) Page 1 of 1 Bellar

Smart Grid (In \$000s)

	May 2019 through October 2020		Twelve Months Ending June 30, 2022	
	Expense	Capital [Variable]	Expense	Capital [Variable]
KU- Project				
Distribution and Customer Services:				
Advanced Metering System (AMS) Opt In DSM	657	567	389	65
Distribution Automation	307	25,047	198	256
Electro-Mechanical Relay Replacement		655		1,518
Fuse Savings Pilot		281		105
SCADA Voltage Controller Upgrades		-		300
VVO		-		-
DERMs		-		-
KU SCADA Expansion		8,722		2,874
Transmission:				
Control Houses	81	1,733		8,736
Relay Panels	352	1,995	397	2,918
Remote Terminal Units		1,051		355
Switch - Auto	1,010	2,357	846	2,841
Switch - Motor Operated		4,002		4,090
Total KU	2,407	46,410	1,831	24,058

NOTE: The information above does not include the AMI full deployment project discussed in testimony.

## **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## **Question No. 10**

### **Responding Witness: Robert M. Conroy**

- Q-10. Regarding demand-side management, conservation, and energy-efficiency programs, provide the following:
  - a. A list of all programs currently offered by the utility.
  - b. The total cost incurred for these programs by the utility in each of the three most recent calendar years.
  - c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years.
  - d. The total cost for these programs included in the forecasted test period and the expected energy reductions to be realized therefrom.
- A-10. All demand-side management ("DSM") program expenditures are recovered through the DSM Mechanism and are not included in the determination of the revenue requirement for base rates in this proceeding.
  - a. The DSM programs currently offered by LG&E and KU are:
    - Residential Low-Income Weatherization Program
    - Residential and Small Nonresidential Demand Conservation Program
    - Large Nonresidential Demand Conservation Program
    - Nonresidential Rebates Program
    - Program Development & Administration
    - Advanced Metering Systems (AMS) Customer Service Offering
  - b. The total cost incurred for these programs by the utility in each of the three most recent calendar years is in the table below:

KU DSM Cost of Programs ('000)			
2017	2018	2019	

\$20,232	\$14,022	\$8,507
----------	----------	---------

c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years is in the table below:

KU DSM Energy and Demand Reductions						
2017 2018 2019						
Energy (MWh)	MWh) 90,002 67,417 50,					
Demand (MW) 32.6 18.0 6.7						

d. All DSM expenditures are removed from the forecasted test period in the determination of the revenue requirement for base rates. The energy reduction expected to be realized for KU is included in the load forecast. For the forecasted test year, the expected energy reduction associated with KU DSM is 15,285 MWh.

## **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 11

## **Responding Witness: Christopher M. Garrett**

- Q-11. Provide the following information for the most recent calendar year concerning the utility and any affiliated service corporation or corporate service division/unit:
  - a. A schedule detailing the costs charged, either directly or allocated, by the utility to the service corporation. Indicate the utility's accounts in which these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
  - b. A schedule detailing the costs charged, either directly or allocated, by the service corporation to the utility. Identify the utility's accounts in which these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

#### A-11.

- a. See attached.
- b. See attached.

For allocation methodologies, refer to the Cost Allocation Manual filed within the Filing Requirements at Tab 51.

# BILLED TO THE SERVICE COMPANY (LKS) FROM KENTUCKY UTILITIES COMPANY (KU) FOR THE 2019 CALENDAR YEAR

## FERC

Account	FERC Account Description	Direct Charge <sup>1</sup>
131	Cash	3,065,849
143	Other Accounts Receivable	687,301
184	Clearing Accounts	48,708
188	Research, Development, And Demonstration Expenditures	528
228.3	Accumulated Provision For Pensions and Benefits	4,014
236	Taxes Accrued	$(121,036)^2$
408.1	Taxes Other Than Income Taxes, Utility Operating Income	329
426.5	Other Deductions	382
500	Operation Supervision And Engineering	224
560	Operation Supervision And Engineering	415
561.1	Load Dispatch - Reliability	45
566	Miscellaneous Transmission Expenses	3,277
570	Maintenance Of Station Equipment	1,079
580	Operation Supervision And Engineering	1,403
586	Meter Expenses	148
588	Miscellaneous Distribution Expenses	3,801
590	Maintenance Supervision And Engineering	231
901	Supervision	340
903	Customer Records And Collection Expenses	6,401
920	Administrative And General Salaries	7,729
921	Office Supplies And Expenses	55,316
923	Outside Services Employed	120
925	Injuries And Damages	4

<sup>1</sup>Charges include convenience payments because the question asked for costs charged. <sup>2</sup>Database that stores this amount inadvertently recorded this as a receivable rather than a payable. Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 11(a) Page 1 of 2 Garrett

# BILLED TO THE SERVICE COMPANY (LKS) FROM KENTUCKY UTILITIES COMPANY (KU) FOR THE 2019 CALENDAR YEAR

### FERC

Account	FERC Account Description	Direct Charge <sup>1</sup>
926 Employe	e Pensions And Benefits	6,370
931 Rents		36,497
935 Maintena	ance Of General Plant	828,857
<b>Grand Total</b>		4,638,332

# BILLED TO THE SERVICE COMPANY (PPL EU SERVICES CORPORATION) FROM KENTUCKY UTILITIES COMPANY (KU) FOR THE 2019 CALENDAR YEAR

## FERC

Account	FERC Account Description	Direct Charge
454 Rent Fre	om Electric Property	175,360
Grand Total		175,360

<sup>1</sup>Charges include convenience payments because the question asked for costs charged.

## BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (LKS) FOR THE 2019 CALENDAR YEAR

FERC

count	FERC Account Description	Di	rect Charge	Indirect Charge	Grand Total <sup>1</sup>
107	Construction Work In Progress	\$	21,454,520	\$ 29,264,257 \$	50,718,777
108	Accumulated Provision For Depreciation Of Utility Plant		3,172,264	336,086	3,508,349
131	Cash		39,109	0	39,109
141	Notes Receivable		700,740	0	700,740
151	Fuel Stock		298,273,291	0	298,273,291
163	Stores Expense Undistributed		448,987	1,029,549	1,478,536
165	Prepayments		5,872,395	17,231,118	23,103,513
182.3	Other Regulatory Assets		1,000,762	0	1,000,762
184	Clearing Accounts		19,688,599	14,405,312	34,093,911
186	Miscellaneous Deferred Debits		541,571	0	541,571
188	Research, Development And Demonstration Expenses		0	2,554	2,554
228.3	Accumulated Provision For Pensions And Benefits		3,264,495	0	3,264,495
232	Accounts Payable		10,366,529	63,260	10,429,789
236	Taxes Accrued		(411,368)	(839,012)	(1,250,380
242	Miscellaneous Current And Accrued Liabilities		1,446,340	0	1,446,340
408.1	Taxes Other Than Income Taxes, Utility Operating Income		290,145	4,562,585	4,852,731
417.1	Expenses Of Nonutility Operations		515	0	515
421	Miscellaneous Nonoperating Income		0	(8,473)	(8,473
426.1	Donations		9,764	0	9,764
426.3	Penalties		0	15	15
426.4	Expenditures For Certain Civic, Political And Related Activities		1,475	683,492	684,968
426.5	Other Deductions		146,962	429,280	576,241
431	Other Interest Expense		(1,144)	1,144	(
456	Other Electric Revenues		583	0	583
500	Operation Supervision And Engineering		379,748	3,960,183	4,339,931
501	Fuel		6,494	1,031,177	1,037,671
502	Steam Expenses		63,291	5,033	68,324

<sup>1</sup>Charges include convenience payments because the question asked for costs charged. <sup>2</sup>Database that stores this amount inadvertently recorded this as a payable rather than a receivable.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 11(b) Page 1 of 4 Garrett

# BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (LKS) FOR THE 2019 CALENDAR YEAR

FERC

506         Miscellaneous Steam Power Expenses         1,459,815         642,675         2,102,490           510         Maintenance Supervision And Engineering         981,941         268,418         1,250,355           511         Maintenance Of Structures         5,271         222,287         227,558           512         Maintenance Of Bieler Plant         3,483         65         3,548           513         Maintenance Of Electric Plant         242,571         108,019         350,590           514         Maintenance Of Miscellaneous Steam Plant         29,872         24,609         54,481           549         Miscellaneous Other Power Generation Expenses         (6,050)         0         (6,050)           554         Maintenance Of Structures         806         0         806           554         Maintenance Of Miscellaneous Other Power Generation Plant         (1,339)         0         (1,339)           556         System Control And Load Dispatching         1,525         1,726,703         1,728,228           560         Operation Supervision And Engineering         53,561         1,523,806         1,577,366           561.1         Load Dispatch-Monitor And Operate Transmission System         (5,357)         1,990,743         1,982,386           561.	ccount	FERC Account Description	<b>Direct Charge</b>	Indirect Charge	Grand Total <sup>1</sup>
510 Maintenance Supervision And Engineering       981,941       268,418       1,250,359         511 Maintenance Of Structures       5,271       222,287       227,558         512 Maintenance Of Boiler Plant       3,483       65       3,548         513 Maintenance Of Electric Plant       242,571       108,019       350,590         514 Maintenance Of Electric Plant       242,571       108,019       360,500         514 Maintenance Of Electric Plant       242,571       108,019       360,600         549 Miscellaneous Other Power Generation Expenses       6(6,050)       0       (6,050)         552 Maintenance Of Structures       806       0       806         554 Maintenance Of Miscellaneous Other Power Generation Plant       (1,339)       0       (1,338         565 System Control And Legineering       53,561       1,523,806       1,577,366         561.1 Load Dispatch-Reliability       0       967,748       967,748         561.3 Load Dispatch-Monitor And Operate Transmission System       (5,357)       1,990,743       1,985,386         561.3 Load Dispatch-Monitor And Standards Development       1,479       508,841       510,321         561.4 Card Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.5 Reliability, Planning	505	Electric Expenses	(11,629)	0	(11,629)
511 Maintenance Of Structures         5,271         222,287         227,558           512 Maintenance Of Boller Plant         3,483         65         3,548           513 Maintenance Of Electric Plant         242,571         108,019         350,590           514 Maintenance Of Biler Plant         242,571         108,019         350,590           514 Maintenance Of Biler Plant         29,872         24,609         54,481           549 Miscellaneous Other Power Generation Expenses         (6,050)         0         (6,050)           552 Maintenance Of Structures         806         0         806           554 Maintenance Of Miscellaneous Other Power Generation Plant         (1,339)         0         (1,339)           556 System Control And Load Dispatching         1,525         1,726,703         1,728,228           560 Operation Supervision And Engineering         53,561         1,523,806         1,577,366           561.1 Load Dispatch-Reliability         0         967,748         967,748           561.2 Load Dispatch-Monitor And Operate Transmission System         (5,357)         1,990,743         1,985,386           561.3 Load Dispatch-Transmission Service And Scheduling         0         606,029         606,029           561.5 Reliability, Planning And Standards Development         1,479 <td< td=""><td>506</td><td>Miscellaneous Steam Power Expenses</td><td>1,459,815</td><td>642,675</td><td>2,102,490</td></td<>	506	Miscellaneous Steam Power Expenses	1,459,815	642,675	2,102,490
512 Maintenance Of Boiler Plant       3,483       65       3,548         513 Maintenance Of Electric Plant       242,571       108,019       350,590         514 Maintenance Of Miscellaneous Steam Plant       29,872       24,609       54,481         549 Miscellaneous Other Power Generation Expenses       (6,050)       0       (6,050)         552 Maintenance Of Miscellaneous Other Power Generation Plant       (1,339)       0       (1,339)         556 System Control And Load Dispatching       1,525       1,726,703       1,728,228         560 Operation Supervision And Engineering       53,561       1,523,806       1,577,366         561.1 Load Dispatch-Reliability       0       967,748       967,748         561.2 Load Dispatch-Monitor And Operate Transmission System       (5,357)       1,990,743       1,985,386         561.3 Load Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.5 Reliability, Planning And Standards Development       1,479       508,841       510,321         561.6 Transmission Service Studies       2,624       44       3,668         561.7 Generation Interconnection Studies       2,2,371       142       22,514         562 Station Expenses       128,511       10,149       138,660         563 Overhead	510	Maintenance Supervision And Engineering	981,941	268,418	1,250,359
513 Maintenance Of Electric Plant       242,571       108,019       350,590         514 Maintenance Of Miscellaneous Steam Plant       29,872       24,609       54,481         549 Miscellaneous Other Power Generation Expenses       (6,050)       0       (6,050)         552 Maintenance Of Structures       806       0       806         554 Maintenance Of Miscellaneous Other Power Generation Plant       (1,339)       0       (1,335)         556 Operation Supervision And Engineering       53,561       1,523,806       1,577,366         561.1 Load Dispatch-Reliability       0       967,748       967,748         561.2 Load Dispatch-Reliability       0       967,748       960,029         561.3 Load Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.3 Load Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.4 Generation Interconnection Studies       3,624       44       3,668         561.7 Generation Expenses       128,511       10,149       138,660         563 Overhead Line Expenses       128,511       10,149       138,660         564 Miscellaneous Transmission Expenses       180,034       3,730,026       3,910,006         570 Maintenance Of Station Equipment       234,6	511	Maintenance Of Structures	5,271	222,287	227,558
514 Maintenance Of Miscellaneous Steam Plant       29,872       24,609       54,481         549 Miscellaneous Other Power Generation Expenses       (6,050)       0       (6,050)         552 Maintenance Of Structures       806       0       806         554 Maintenance Of Miscellaneous Other Power Generation Plant       (1,339)       0       (1,339)         556 System Control And Load Dispatching       1,525       1,726,703       1,728,228         560 Operation Supervision And Engineering       53,561       1,523,806       1,577,366         561.1 Load Dispatch-Monitor And Operate Transmission System       0       967,748       990,743         561.2 Load Dispatch-Transmission Service And Scheduling       0       660,029       606,029         561.3 Load Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.5 Reliability, Planning And Standards Development       1,479       508,841       510,321         561.7 Generation Interconnection Studies       22,371       142       22,514         562       Station Expenses       108,806       5,313       114,120         563       Overhead Line Expenses       180,034       3,730,026       3,910,060         570       Maintenance Of Niscellaneous Transmission Plant       73,767       272,93	512	Maintenance Of Boiler Plant	3,483	65	3,548
549 Miscellaneous Other Power Generation Expenses(6,050)0(6,050)552 Maintenance Of Structures8060806554 Maintenance Of Miscellaneous Other Power Generation Plant(1,339)0(1,339)556 System Control And Load Dispatching1,5251,726,7031,728,228560 Operation Supervision And Engineering53,5611,523,8061,577,366561.1 Load Dispatch-Reliability0967,748967,748561.2 Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3 Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,666561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses188,0065,313114,120563 Overhead Line Expenses188,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852314,852	513	Maintenance Of Electric Plant	242,571	108,019	350,590
552 Maintenance Of Structures       806       0       806         554 Maintenance Of Miscellaneous Other Power Generation Plant       (1,339)       0       (1,339)         556 System Control And Load Dispatching       1,525       1,726,703       1,728,228         560 Operation Supervision And Engineering       53,561       1,523,806       1,577,366         561.1 Load Dispatch-Reliability       0       967,748       967,748         561.2 Load Dispatch-Monitor And Operate Transmission System       (5,357)       1,990,743       1,985,386         561.3 Load Dispatch-Transmission Service And Scheduling       0       606,029       606,029         561.5 Reliability, Planning And Standards Development       1,479       508,841       510,321         561.6 Transmission Service Studies       3,624       44       3,668         561.7 Generation Interconnection Studies       22,371       142       22,514         562 Station Expenses       128,511       10,149       138,666         570 Maintenance Of Station Equipment       234,687       538,895       773,581         571 Maintenance Of Miscellaneous Transmission Plant       75,767       272,931       348,698         570 Maintenance Of Miscellaneous Transmission Plant       75,767       272,931       348,698         58	514	Maintenance Of Miscellaneous Steam Plant	29,872	24,609	54,481
554 Maintenance Of Miscellaneous Other Power Generation Plant(1,339)0(1,339)556 System Control And Load Dispatching1,5251,726,7031,728,228560 Operation Supervision And Engineering53,5611,523,8061,577,366561.1 Load Dispatch-Reliability0967,748967,748561.2 Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3 Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses108,8065,313114,120563 Overhead Line Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	549	Miscellaneous Other Power Generation Expenses	(6,050)	0	(6,050
556System Control And Load Dispatching1,5251,726,7031,728,228560Operation Supervision And Engineering53,5611,523,8061,577,366561.1Load Dispatch-Reliability0967,748967,748561.2Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3Load Dispatch-Monitor And Operate Transmission System0606,029606,029561.5Reliability, Planning And Standards Development1,479508,841510,321561.6Transmission Service And Scheduling0606,029606,029561.5Reliability, Planning And Standards Development1,479508,841510,321561.6Transmission Service Studies3,624443,668561.7Generation Interconnection Studies22,37114222,514562Station Expenses108,8065,313114,120563Overhead Line Expenses180,0343,730,0263,910,060570Maintenance Of Station Equipment234,687538,895773,581571Maintenance Of Overhead Lines463,70825,839489,547573Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580Operation Supervision And Engineering165,3321,553,8421,719,174581Load Dispatching0314,852314,852	552	Maintenance Of Structures	806	0	806
560Operation Supervision And Engineering53,5611,523,8061,577,366561.1Load Dispatch-Reliability0967,748967,748561.2Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5Reliability, Planning And Standards Development1,479508,841510,321561.6Transmission Service Studies3,624443,668561.7Generation Interconnection Studies22,37114222,514562Station Expenses108,8065,313114,120563Overhead Line Expenses180,0343,730,0263,910,060570Maintenance Of Station Equipment234,687538,895773,581571Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580Operation Supervision And Engineering165,3321,553,8421,719,174581Load Dispatching0314,852314,852	554	Maintenance Of Miscellaneous Other Power Generation Plant	(1,339)	0	(1,339
561.1 Load Dispatch-Reliability0967,748967,748561.2 Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3 Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	556	System Control And Load Dispatching	1,525	1,726,703	1,728,228
561.2 Load Dispatch-Monitor And Operate Transmission System(5,357)1,990,7431,985,386561.3 Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses128,51110,149138,660563 Overhead Line Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	560	Operation Supervision And Engineering	53,561	1,523,806	1,577,366
561.3 Load Dispatch-Transmission Service And Scheduling0606,029606,029561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses128,51110,149138,660563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.1	Load Dispatch-Reliability	0	967,748	967,748
561.5 Reliability, Planning And Standards Development1,479508,841510,321561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses128,51110,149138,660563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.2	Load Dispatch-Monitor And Operate Transmission System	(5,357)	1,990,743	1,985,386
561.6 Transmission Service Studies3,624443,668561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses128,51110,149138,660563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.3	Load Dispatch-Transmission Service And Scheduling	0	606,029	606,029
561.7 Generation Interconnection Studies22,37114222,514562 Station Expenses128,51110,149138,660563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.5	Reliability, Planning And Standards Development	1,479	508,841	510,321
562 Station Expenses128,51110,149138,660563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.6	Transmission Service Studies	3,624	44	3,668
563 Overhead Line Expenses108,8065,313114,120566 Miscellaneous Transmission Expenses180,0343,730,0263,910,060570 Maintenance Of Station Equipment234,687538,895773,581571 Maintenance Of Overhead Lines463,70825,839489,547573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	561.7	Generation Interconnection Studies	22,371	142	22,514
566 Miscellaneous Transmission Expenses       180,034       3,730,026       3,910,060         570 Maintenance Of Station Equipment       234,687       538,895       773,581         571 Maintenance Of Overhead Lines       463,708       25,839       489,547         573 Maintenance Of Miscellaneous Transmission Plant       75,767       272,931       348,698         580 Operation Supervision And Engineering       165,332       1,553,842       1,719,174         581 Load Dispatching       0       314,852       314,852	562	Station Expenses	128,511	10,149	138,660
570 Maintenance Of Station Equipment       234,687       538,895       773,581         571 Maintenance Of Overhead Lines       463,708       25,839       489,547         573 Maintenance Of Miscellaneous Transmission Plant       75,767       272,931       348,698         580 Operation Supervision And Engineering       165,332       1,553,842       1,719,174         581 Load Dispatching       0       314,852       314,852	563	Overhead Line Expenses	108,806	5,313	114,120
571 Maintenance Of Overhead Lines       463,708       25,839       489,547         573 Maintenance Of Miscellaneous Transmission Plant       75,767       272,931       348,698         580 Operation Supervision And Engineering       165,332       1,553,842       1,719,174         581 Load Dispatching       0       314,852       314,852	566	Miscellaneous Transmission Expenses	180,034	3,730,026	3,910,060
573 Maintenance Of Miscellaneous Transmission Plant75,767272,931348,698580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	570	Maintenance Of Station Equipment	234,687	538,895	773,581
580 Operation Supervision And Engineering165,3321,553,8421,719,174581 Load Dispatching0314,852314,852	571	Maintenance Of Overhead Lines	463,708	25,839	489,547
581 Load Dispatching         0         314,852         314,852	573	Maintenance Of Miscellaneous Transmission Plant	75,767	272,931	348,698
	580	Operation Supervision And Engineering	165,332	1,553,842	1,719,174
582 Station Expenses         16,868         0         16,868	581	Load Dispatching	0	314,852	314,852
	582	Station Expenses	16,868	0	16,868

<sup>1</sup>Charges include convenience payments because the question asked for costs charged.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 11(b) Page 2 of 4 Garrett

# BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (LKS) FOR THE 2019 CALENDAR YEAR

FERC

ccount	FERC Account Description	<b>Direct Charge</b>	Indirect Charge	Grand Total <sup>1</sup>
583	Overhead Line Expenses	573,901	593,816	1,167,717
586	Meter Expenses	157,618	571,109	728,728
588	Miscellaneous Distribution Expenses	1,172,756	1,996,518	3,169,273
590	Maintenance Supervision And Engineering	0	4,911	4,911
592	Maintenance Of Station Equipment	168,017	42	168,059
593	Maintenance Of Overhead Lines	42,144	164,622	206,767
598	Maintenance Of Miscellaneous Distribution Plant	325,349	42,073	367,421
901	Supervision	206,238	3,253,097	3,459,335
902	Meter Reading Expenses	220	238,428	238,649
903	Customer Records And Collection Expenses	1,432,455	9,713,282	11,145,737
905	Miscellaneous Customer Accounts Expenses	0	5,964	5,964
907	Supervision	1,740	620,529	622,269
908	Customer Assistance Expenses	7,421,024	443,466	7,864,49
909	Informational And Instructional Advertising Expenses	1,254,644	174,192	1,428,836
910	Miscellaneous Customer Service And Informational Expenses	865,281	1,005,279	1,870,560
912	Demonstrating And Selling Expenses	0	293,513	293,513
913	Advertising Expenses	961,251	202,941	1,164,192
920	Administrative And General Salaries	972,898	34,821,238	35,794,136
921	Office Supplies And Expenses	614,463	7,995,312	8,609,775
923	Outside Services Employed	5,477,484	3,665,944	9,143,428
924	Property Insurance	32,523	301,235	333,758
925	Injuries And Damages	6,100,749	248,591	6,349,340
926	Employee Pensions And Benefits	931,894	15,772,748	16,704,642
928	Regulatory Commission Expenses	301,456	0	301,456
930.2	Miscellaneous General Expenses	75,555	2,729,087	2,804,642
931	Rents	33,410	755,692	789,102
935	Maintenance Of General Plant	443,090	1,547,632	1,990,722

<sup>1</sup>Charges include convenience payments because the question asked for costs charged.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 11(b) Page 3 of 4 Garrett

# BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (LKS) FOR THE 2019 CALENDAR YEAR

FERC

Account	FERC Account Description	Direct Charge	Indirect Charge	Grand Total <sup>1</sup>
Grand Total		\$ 400,477,886	\$ 174,360,797	\$ 574,838,683

# BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (PPL SERVICES CORPORATION) FOR THE 2019 CALENDAR YEAR

FERC

Account	FERC Account Description	Direct Charge		Indirect Charge	Grand Total <sup>1</sup>	
143 Other	Accounts Receivable	\$	9,619		\$	9,619
165 Prepa	yments		638,393			638,393
186 Misco	ellaneous Deferred Debits		278,000			278,000
903 Custo	omer Records And Collection Expenses		119,776			119,776
921 Offic	e Supplies And Expenses		(22,209)			(22,209)
923 Outsi	de Services Employed		1,747,491			1,747,491
924 Prope	erty Insurance		117,190			117,190
925 Injuri	es And Damages		34,606			34,606
930.2 Misco	ellaneous General Expenses		471,038			471,038
931 Rents	3		188,309			188,309
Grand Total		\$	3,582,212 \$	-	\$	3,582,212

# BILLED TO KENTUCKY UTILITIES COMPANY (KU) FROM THE SERVICE COMPANY (PPL EU SERVICES CORPORATION) FOR THE 2019 CALENDAR YEAR

FERC

Account	FERC Account Description	Direc	t Charge	Indirect Charge	Grand Total <sup>1</sup>	
923 Ou	tside Services Employed	\$	18,737		\$ 18,	,737
<b>Grand Total</b>		\$	18,737	\$ -	\$ 18,	,737

<sup>1</sup>Charges include convenience payments because the question asked for costs charged.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 11(b) Page 4 of 4 Garrett

## KENTUCKY UTILITIES COMPANY

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 12

## **Responding Witness: Christopher M. Garrett**

- Q-12. Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 11:
  - a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.
  - b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.
  - c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

### A-12.

- a. See attached.
- b. See attached.
- c. Service agreements are listed below for each affiliate for calendar year 2019. See attached.

Affiliate	Service Agreement	Filing Reference
LG&E and KU Services Company settling LG&E and KU Energy LLC charges	<ul> <li>Amended and Restated Utility Services Agreement</li> <li>PPL and Consenting Members of its Consolidated Group Agreement for Filing Consolidated Income Tax Returns and for Allocation of Consolidated Income Tax Liabilities and Benefits</li> </ul>	<ul> <li>Filed in Case No. 2018-00294</li> <li>Attachment 1</li> </ul>

Affiliate	Service Agreement	Filing Reference
LG&E and KU Services Company settling LG&E and KU Capital LLC charges	<ul> <li>Amended and Restated Utility Services Agreement</li> </ul>	<ul> <li>Filed in Case No. 2018-00294</li> </ul>
Louisville Gas and Electric Company	<ul> <li>2011 Utility Money Pool Agreement and Amendment No. 1 to 2011 Money Pool Agreement<sup>1</sup></li> <li>Amended and Restated Utility Services Agreement</li> <li>Power Supply System Agreement</li> </ul>	<ul> <li>Filed in Case No. 2018-00294</li> <li>Filed in Case No. 2018-00294</li> <li>Filed in Case No. 2020-00349, Filing Requirement Tab 51 16(7)(u)(1)</li> </ul>
	<ul> <li>Transmission Coordination Agreement</li> </ul>	Attachment 2
LG&E and KU Services Company settling with PPL Services Corporation for PPL Corporation charges	<ul> <li>Amended and Restated Utility Services Agreement</li> </ul>	<ul> <li>Filed in Case No. 2018-00294</li> </ul>
LG&E and KU Services Company settling PPL Capital Funding, Inc. charges	<ul> <li>Amended and Restated Utility Services Agreement</li> </ul>	<ul> <li>Filed in Case No. 2018-00294</li> </ul>

<sup>&</sup>lt;sup>1</sup> On June 29, 2018, the term of Amendment No. 1 to the 2011 Money Pool Agreement was renewed to June 30, 2023 and a new agreement was not executed.

# Kentucky Utilities Company Services Received from Affiliates Other than Service Companies For the Calendar Year 2019

## Louisville Gas & Electric Company<sup>1</sup>

Capital Expenditures Direct-Indirect Labor and Overheads Equipment/Facilities Materials/Fuels Office and Administrative Services Outside Services Purchased Power Transmission

<sup>1</sup>Charges exclude convenience payments because the question asked for services received.

# Kentucky Utilities Company Services Provided to Affiliates Other than Service Companies For the Calendar Year 2019

## Louisville Gas & Electric Company<sup>1</sup>

Capital Expenditures Direct-Indirect Labor and Overheads Equipment/Facilities Materials/Fuels Office and Administrative Services Outside Services Power Sales Transmission

<sup>1</sup>Charges exclude convenience payments because the question asked for services provided.
### PPL AND CONSENTING MEMBERS OF ITS CONSOLIDATED GROUP AGREEMENT FOR FILING CONSOLIDATED INCOME TAX RETURNS AND FOR ALLOCATION OF CONSOLIDATED INCOME TAX LIABILITIES AND BENEFITS

#### WITNESSETH

WHEREAS, the parties hereto are Members of an affiliated group ("Affiliated Group") as defined in Section 1504(a) of the Internal Revenue Code of 1986, as amended ("Code"), of which the Parent is the common parent; and

WHEREAS, such Affiliated Group intends to file a U.S. consolidated income tax return for its tax period 2018 and for subsequent years; and

WHEREAS, PPL has historically determined its income tax allocation utilizing the principles of the "stand alone" or "separate company" method; and

WHEREAS, Kentucky Utilities Company ("KU") and Louisville Gas and Electric Company ("LG&E") were ordered in the Commonwealth of Kentucky Public Service Commission Case Nos. 2009-00548 and 2009-00549 to allocate income tax liabilities using the "stand alone" rate making principal; and

WHEREAS, LG&E was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 89-374 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, KU was ordered in the Commonwealth of Kentucky Public Service Commission Case No. 10296 to allocate income tax liabilities using the "stand alone" method; and

WHEREAS, the Commonwealth of Kentucky Public Service Commission ordered LG&E and KU in case No. 97-300 to follow Corporate Policies and Guidelines for Intercompany Transactions which state: "The 'stand alone' method will be used to allocate the income tax liabilities of each entity."

WHEREAS, KU is subject to regulation by the Commonwealth of Virginia State Corporation Commission; and

WHEREAS, in 2008, Section 56.235.2(A) the Code of Virginia was amended to state that "for ratemaking purposes, the Commission shall determine the federal and state income tax costs for investor-owned water, gas, or electric utility that is part of a publicly-traded, consolidated group as follows: (i) such utility's apportioned state income tax costs shall be calculated according to the applicable statutory rate, as if the utility had not filed a consolidated return with its affiliates, and (ii) such utility's federal income tax costs shall be calculated according to the applicable federal income tax rate and shall exclude any consolidated tax liability or benefit adjustments originating from any taxable income or loss of its affiliates."

WHEREAS, it is the intent and desire of the parties hereto that a method be established for allocating the consolidated tax liability of the Affiliated Group among its Members, for reimbursing Parent for payment of such tax liability, for compensating any party for use of its losses or tax credits, and to provide for the allocation and payment of any refund or credit arising from a carryback, or carryforward of losses or tax credits from other tax years.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties hereto agree as follows:

### 1. DEFINITIONS

<u>"Associate company</u>" is a consenting Member of the PPL consolidated group which agrees to be subject to this Agreement.

<u>"Consolidated tax"</u> is the aggregate current federal income tax liability for a tax year, being the tax shown on the consolidated federal income tax return of the Affiliated Group and any adjustments thereto, as described in Section 4 hereof. The Consolidated tax shall also mean the amount of the refund if the consolidated tax return shows a negative tax liability.

<u>"Corporate tax credit</u>" shall mean the negative Separate return tax of an Associate company for a taxable year, equal to the amount by which the Consolidated tax is reduced by including a loss, credit, carryover or other tax benefit of such Associate company in the consolidated return.

<u>"Corporate taxable income</u>" is the positive taxable income of an associate company for a tax year, computed as though such company had filed a separate return on the same basis as used in the consolidated return, except that dividend income or distributions from associate companies shall be disregarded, and other intercompany transactions, eliminated in consolidation, shall be given appropriate effect. Carryovers and carrybacks shall be taken into account unless the Member has been paid a Corporate Tax Credit therefore under paragraph 4 of this Agreement.

<u>"Corporate taxable loss</u>" is the taxable loss of an associate company for a tax year, computed as though such company had filed a separate return on the same basis as used in the consolidated return, except that dividend income from associate companies shall be disregarded, and other intercompany transactions, eliminated in consolidation, shall be given appropriate effect. Carryovers and carrybacks shall be taken into account unless Member has been paid a Corporate Tax Credit therefore under paragraph 4 of this Agreement.

<u>"Member"</u> is a subsidiary or affiliate company of PPL, the activity of which is included in the PPL consolidated U.S. federal tax return and an Associate company, including a business as indicated in Section 3 herein, which agrees to be subject to this Agreement.

"PPL" means PPL Corporation, a Pennsylvania Corporation.

<u>"Separate return tax</u>" is the tax on the Corporate taxable income or loss of an associate company as though such company were not a Member of a consolidated group. For purposes of computing the Separate return tax of a Member which is a limited liability company, such Member shall be considered to possess and be entitled to use losses, carryovers, tax credits and other tax attributes (1) attributable to a predecessor of such Member taxable as a corporation or (2) arising while such Member is a limited liability company.

These definitions shall apply, as appropriate, in the context of the regular income tax and the Alternative Minimum Tax ("AMT") unless otherwise indicated in the Agreement.

2. A U.S. consolidated income tax return shall be filed by Parent, or its designee, for all tax periods covered under this Agreement and for which the Affiliated Group is required or permitted to file a consolidated tax return. Parent, or its designee, shall be responsible for the preparation of such returns, and shall be entitled to make all such elections under the Code as it shall deem appropriate or advisable in connection with those returns; provided that Parent, or its designee, shall have no liability to the subsidiaries for any errors or omissions in the preparation or filing of those returns, or in connection with those elections. Each of the undersigned Members shall, and shall cause their respective subsidiaries to execute and file such consents, elections, and other documents that Parent may determine are required or appropriate, in Parent's discretion and at its request, for the proper filing of, or in connection with, such returns, and take all such other actions as shall be required to give effect to the provisions of this Agreement. The undersigned Members and their respective subsidiaries are hereinafter collectively referred to as the "subsidiaries" or "Members," and individually referred to as a "subsidiary" or a "Member" and shall be bound by this agreement.

## 3. BUSINESSES OPERATING IN LLC OR LP FORM

For purposes of allocating the consolidated federal and state tax liabilities and tax benefits under this Agreement, each business operating as an LLC or LP shall be considered a Member, and shall be responsible for its allocable share of Corporate taxable income (or shall be entitled to a credit for its allocable share of Corporate taxable loss), as set forth in Sections 4 through 7 hereof. For purposes of this Agreement, the determination of a regulated business's allocable share shall be made (i) as if such regulated business was a regarded entity for U.S. federal income tax purposes and (ii) utilizing the separate "Corporate taxable income" or stand alone method.

## 4. TAX ALLOCATION PROCEDURES

The Consolidated tax shall be allocated among the Members of the group utilizing the separate "Corporate taxable income" or stand alone method, in the following manner:

a) Each Member, which has a Corporate taxable loss, will be entitled to a Corporate tax credit equal to the amount by which the consolidated regular income tax is reduced by including the Corporate taxable loss of such Member in the consolidated tax return. The Members having Corporate taxable income will be allocated an amount of regular income tax liability equal to the sum of the consolidated regular tax liability and the Corporate tax credits allocated to the Members having Corporate taxable losses based on the ratio that each such Member's Corporate taxable income bears to the total Corporate taxable income of all Members having Corporate taxable income. If the aggregate of the Members' Corporate tax losses are not entirely utilized on the current year's consolidate return, the consolidated carryback or carryforward of such losses to the applicable taxable year(s) will be allocated to each Member having a Corporate taxable loss in the ratio that such Member's separate Corporate taxable loss bears to the total Corporate taxable loss of all Members having Corporate taxable losses.

Intercompany eliminations recorded by consolidation entries that affect the Consolidated tax will be assigned to the appropriate Member necessitating the intercompany elimination for the purpose of computing Separate return tax.

b) The consolidated AMT will be allocated among the Members in accordance with the procedures and principles set forth in Proposed Treasury Regulation Section 1.1502-55 in the form such regulation existed on the date on which this Agreement was executed. For purposes of this Agreement, any liability for alternative minimum tax shall be treated as part of the Member's separate tax liability provided that the entire Affiliated Group incurs an alternative minimum tax liability.

c) Tax benefits such as general business credits, foreign tax benefits, or other tax credits shall be apportioned directly to those Members whose investments or contributions generated the credit or benefit.

If the credit or benefit cannot be entirely utilized to offset current consolidated tax, the consolidated credit carryback or carryforward shall be apportioned to those Members whose investments or contributions generated the credit or benefit in proportion to the relative amounts of credits or benefits generated by each Member.

d) If the amount of consolidated tax allocated to any Member under this Agreement, as determined above, exceeds the separate return tax of such Member, such excess shall be reallocated among those Members who allocated tax liability is less than the amount of their respective separate return tax liabilities (i.e. sur-tax exemption). The reallocation shall be proportionate to the respective reductions in separate return tax liability of such Members. Any remaining unallocated tax liability shall be assigned to PPL. The term "tax" and "tax liability" used in the subsection shall include regular tax and AMT. Under no circumstances shall the amount of tax liability allocated to a Member of the Affiliated Group under this Agreement exceed its separate tax liability. The remaining cost or benefit will be allocated to the applicable business unit parent on at least an annual basis.

## 5. TAX PAYMENTS AND COLLECTIONS FOR ALLOCATIONS

Parent, or its designee, shall make any calculations on behalf of the Members necessary to comply with the estimated tax provisions of the Internal Revenue Code of 1986 as amended (the "Code"). Based on such calculations, Parent, or its designee, shall charge or refund to the Members appropriate amounts at intervals consistent with the dates indicated by Code Section 6655. Parent, or its designee, shall be responsible for paying to the Internal Revenue Service the consolidated current federal income tax liability.

## Case Nos. 2020-00349 and 2020-00350 Attachment 1 to Response to PSC-1 Question No. 12(c) Page 5 of 9 Garrett

After filing the consolidated federal income tax return and allocating the consolidated tax liability among the Members, Parent, or its designee, shall charge or credit, as appropriate, the Members to reflect the difference between prior payments or credits and their current tax as allocated under this Agreement.

Charges or credits shall be made within ten business days after the returns are filed or estimated tax payments are made. Charges or credits are permitted to be made with each Member through the use of an intercompany account, as permitted under applicable state regulatory jurisdictions.

## 6. ALLOCATION OF STATE TAX LIABILITIES OR BENEFITS

The allocation of state and local income tax liabilities will be determined based on the application of one of the following filing methods:

- (1) Separate entity
- (2) Unitary group
- (3) Nexus Combined
- (4) Consolidated (mirrors the federal group);

provided, however, that no Member's state or local tax income tax liability under the Agreement shall exceed its state or local tax liability had it filed a separate return.

All tax cost or benefit determined under a separate entity filing will be allocated to the subsidiary that filed the separate return.

Tax cost or benefit determined for a unitary filing will be allocated to the applicable business unit (such as a regulated company or group of non-regulated companies), similar to a separate entity filing allocation. For example, if a business unit files a state unitary return including a parent entity and its subsidiaries, the entire state tax cost or benefit is allocated to the business unit. Further allocation within the business unit is optional at the discretion of the business unit.

Tax cost or benefit determined for a nexus combined filing will be allocated as if each entity or business unit filed a "stand alone" or separate entity return. Both apportionment factors and taxable income are to be considered in the allocation. Any remaining cost or benefit will be allocated to the applicable business unit parent on at least an annual basis.

Tax cost or benefit determined for a consolidated filing will be allocated based on each subsidiary's or business unit's nexus (as defined below) with the individual state or locality. For example, state tax determined in a consolidated return will be allocated as if the entity (or business unit) filed a "stand alone" or separate tax return using both: (a) the entity's (or business unit's) property, payroll, and receipts apportioned to the state and (b) their taxable income or loss. No tax cost or benefit will be allocated to any entity or business unit having no nexus in the state or locality. The remaining cost or benefit will be allocated to the applicable business unit parent on at least an annual basis.

For purposes of state and local allocations, the following definitions are provided:

"Nexus" -- The connection an entity has with a taxing jurisdiction generally represented by property and payroll. The applicable jurisdiction's nexus standards will determine whether tax cost or benefit is allocated to an entity. (e.g., state sales or receipts of an entity may require inclusion in a consolidated return even though the entity itself does not have nexus and is protected by PL 86-272.)

"Unitary" -- The relationship between related/affiliated Members generally within a consolidated group. The applicable jurisdiction will determine whether the entities are unitary. This often requires a presence of unity of ownership (e.g., over 50% owned by common parent), unity of operation (back-office or central support functions) and unity of use (centralized policies, common management forces, intercompany products flow or services provided by one entity to another).

"Nexus-combined" -- A return that includes only those entities having nexus in the applicable jurisdiction.

7. TAX RETURN ADJUSTMENTS

In the event the consolidated tax return is subsequently adjusted by the Internal Revenue Service, state tax authorities, amended returns, claims for refund, or otherwise, such adjustments shall be reflected in the same manner as though they had formed part of the original consolidated return. Interest paid or received, and penalties imposed on account of any adjustment will be allocated to the responsible Member. In the case of a refund, Parent shall make payment to each Member for its share of the refund, determined in the same manner as in paragraph 3 above, within ten business days after the refund is received by Parent, and in the case of an increase in tax liability, each Member shall pay to Parent its allocable share of such liability from Parent.

## 8. NEW MEMBERS

If, at any time, any other company becomes a Member of the Affiliated Group, the parties hereto agree that such new Member may become a party to this Agreement by executing a duplicate copy of this Agreement. Unless otherwise specified, such new Member shall have similar rights and obligations to all other Members under this Agreement.

## 9. MEMBERS LEAVING THE AFFILIATED GROUP

In the event that any Member of the Affiliated Group at any time leaves the group and, under any applicable statutory provision or regulation, that Member is assigned and is deemed to take with it all or a portion of any of the tax attributes (including, but not limited to, net operating losses, credit carryforwards, and minimum tax credit carryforwards) of the Affiliated Group, then, to the extent the amount of the attributes so assigned differs from the amount of such attributes previously allocated to such Member under this Agreement, the leaving Member shall appropriately settle with the group. Such settlement shall consist of payment of a dollar-for-dollar basis for all differences in credits and, in the case of net operating loss differences, in an amount computed by reference to the highest marginal corporate tax rate. The settlement

amounts shall be allocated among the remaining Members of the group in proportion to the relative level of attributes possessed by each Member and the attributes of each Member shall be adjusted accordingly.

## 10. SUCCESSORS, ASSIGNS

The provisions and terms of the Agreement shall be binding on and insure to the benefit of any successor or assignee by reason of merger, acquisition of assets, or otherwise, of any of the Members hereto.

## 11. AMENDMENTS AND TERMINATION

This Agreement may be amended at any time by the written agreement of the parties hereto at the date of such amendment and may be terminated at any time by the written consent of all such parties.

## 12. GOVERNING LAW

This Agreement is made under the law of the Commonwealth of Pennsylvania, which law shall be controlling in all matters relating to the interpretation, construction, or enforcement hereof.

## 13. EFFECTIVE DATE

This Agreement is effective for the allocation of the current federal income tax liabilities of the Members for the consolidated tax year (2018) and all subsequent years until this Agreement is revised in writing.

The above procedure for apportioning the consolidated annual net current federal and state tax liabilities and tax benefits of PPL and consenting Members of its consolidated group have been agreed to by each of the below listed Members of the consolidated group as evidenced by the signature of an officer of each business unit or sub-group parent company.

(This space intentionally left blank; signature pages to follow)

Case Nos. 2020-00349 and 2020-00350 Attachment 1 to Response to PSC-1 Question No. 12(c) Page 8 of 9 Garrett

PPL CORPORATION Auch By: <u>/</u> Alexander J. Torok

Vice President-Tax

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Case Nos. 2020-00349 and 2020-00350 Attachment 1 to Response to PSC-1 Question No. 12(c) Page 9 of 9 Garrett

LG&E AND KU ENERGY LLC

By:

Kent W. Blake Chief Financial Officer

LOUISVILLE GAS AND ELECTRIC COMPANY

By:

Kent W. Blake Chief Financial Officer

KENTUCKY UTILITIES COMPANY

By:

Kent W. Blake Chief Financial Officer

## LG&E AND KU SERVICES COMPANY

By:

Kent W. Blake Chief Financial Officer Case Nos. 2020-00349 and 2020-00350 Attachment 2 to Response to PSC-1 Question No. 12(c) Page 1 of 13 Garrett

# AMENDED AND RESTATED TRANSMISSION COORDINATION AGREEMENT

Between

Louisville Gas and Electric Company

and

**Kentucky Utilities Company** 

March 2, 2018

## AMENDED AND RESTATED TRANSMISSION COORDINATION AGREEMENT

## Between

## Louisville Gas and Electric Company

and

### Kentucky Utilities Company

THIS AMENDED AND RESTATED TRANSMISSION COORDINATION AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 2<sup>nd</sup> day of March 2018 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected generation, transmission and distribution facilities with which they are engaged in the business of transmitting and selling electric power to the general public, to other entities and to other electric utilities; and

WHEREAS, in 1998 LG&E's holding company parent, LG&E Energy Corp., and KU's holding company parent, KU Energy Corporation, merged, pursuant to which LG&E and KU became a wholly-owned subsidiary of an entity whose successor is now known as LG&E and KU Energy LLC ("LKE");

WHEREAS, the Companies entered into a Transmission Coordination Agreement, dated October 9, 1997, which set forth the terms for the coordinated planning, operation and maintenance of their transmission facilities;

WHEREAS, since the merger LG&E and KU have been operating as a single interconnected and coordinated Transmission System pursuant to the Transmission Coordination Agreement;

WHEREAS, the Transmission Coordination Agreement was amended on July 2, 2013 and now needs to be further amended be updated and modified to reflect current operations;

NOW, THEREFORE, the Companies mutually agree as follows:

#### ARTICLE I TERM OF AGREEMENT

## 1.1 Effective Date

This Agreement shall become effective upon the later of March 2, 2018, or such date as approved by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

## 1.2 Periodic Review

This Agreement will be reviewed periodically by the Coordinating Committee, as defined herein, or by the Companies in their individual capacities to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 8.5, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Coordinating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

# ARTICLE II

## DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

2.1 <u>Agreement</u> shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2 <u>Ancillary Services</u> shall mean those services that are necessary to support the transmission of capacity and energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.

2.3 <u>Balancing Authority</u> shall mean the responsible entity that integrates resource plans ahead of time, maintains load-interchange-generation balance within a Balancing Authority Area, and supports Interconnection frequency in real time.

2.4 <u>Balancing Authority Area</u> shall mean the collection of generation, transmission, and loads within the metered boundaries of the Balancing Authority. The Balancing Authority maintains load-resource balance within this area.

2.5 <u>Designated Agent</u> shall mean any entity that performs actions or functions on behalf of the Transmission Provider, an Eligible Customer, or the Transmission Customer required under the LG&E-KU Open Access Transmission Tariff.

2.6 <u>Direct Assignment Facilities</u> shall mean facilities or portions of facilities that are constructed by the Transmission Provider for the sole use/benefit of a particular Transmission Customer requesting service under the LG&E-KU Open Access Transmission Tariff.

2.7 <u>Month shall mean a calendar month consisting of the applicable 24-hour periods as</u> measured by Eastern Standard Time.

2.8 <u>LG&E-KU Open Access Transmission Tariff</u> shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.

2.9 <u>Point-to-Point Transmission Service</u> shall mean service provided under Part II of the LG&E-KU Open Access Transmission Tariff.

2.10 <u>Scheduling, System Control and Dispatch Service</u> shall mean the service required to schedule the movement of power through, out of, within, or into a Balancing Authority Area, as specified in Schedule 1 of the LG&E-KU Open Access Transmission Tariff.

2.11 <u>Transmission Customer</u> shall mean any Eligible Customer as defined in the LG&E-KU Open Access Transmission Tariff (or its Designated Agent) that (i) executes a Service Agreement, or (ii) requests in writing that the Transmission Provider file with the Federal Energy Regulatory Commission, a proposed unexecuted Service Agreement to receive Transmission Service under Part II of the LG&E-KU Open Access Transmission Tariff. This term is used in the Part I Common Service Provisions of the LG&E-KU Open Access Transmission Tariff to include customers receiving service under Part II and Part III of the LG&E-KU Open Access Transmission Tariff.

2.12 <u>Transmission Provider</u> shall mean the Transmission System Operator (or its Designated Agent).

2.13 <u>Transmission Service</u> shall mean service provided under Part II and Part III of the LG&E-KU Open Access Transmission Tariff on a firm and non-firm basis.

2.14 <u>Transmission System</u> shall mean the facilities owned, controlled or operated by the Companies that are used to provide service under the LG&E-KU Open Access Transmission Tariff.

2.15 <u>Transmission System Operator</u> shall mean the organization described in Article VI of this Agreement.

#### ARTICLE III OBJECTIVES

#### 3.1 Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning and operation of the Transmission System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

#### ARTICLE IV COORDINATING COMMITTEE

#### 4.1 Coordinating Committee

The Coordinating Committee is the organization established to oversee planning, construction, operation, and maintenance of the Transmission System. The Coordinating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Operating Committee established under the Power Supply System Agreement. The chairperson, who shall be the senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for transmission operations (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating committee activities or otherwise. Coordinating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

#### 4.2 Responsibilities of the Coordinating Committee

The Coordinating Committee shall be responsible for overseeing:

(a) the Companies in the coordinated planning of the Transmission System, including studies for transmission planning purposes; and

(b) compliance with the terms of the LG&E-KU Open Access Transmission Tariff and the rules and regulations of the Federal Energy Regulatory Commission relating thereto.

#### 4.3 Delegation and Acceptance of Authority

The Companies hereby delegate to the Coordinating Committee, and the Coordinating Committee hereby accepts, responsibility and authority for the duties listed in this Article and clsewhere in this Agreement.

## 4.4 Reporting

The Coordinating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Coordinating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

## 4.5 Expenses

All expenses incurred by the Coordinating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

#### ARTICLE V PLANNING

## 5.1 Transmission Planning

The Companies agree that their transmission facilities shall be planned and developed on the basis that their combined individual systems constitute an integrated Transmission System and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the Transmission System as a whole. In this connection, the Transmission System Operator will from time to time, as it deems appropriate, direct studies for transmission planning purposes.

#### ARTICLE VI TRANSMISSION

## 6.1 Delegation to the Transmission System Operator

(a) The Companies shall delegate to the Transmission System Operator the responsibility and authority to act as Transmission Provider on behalf of the Companies for all of the requirements and purposes of the LG&E-KU Open Access Transmission Tariff.

(b) Expenses of the Transmission System Operator shall be recovered from the Companies, in accordance with Schedule A. To recover these costs, the Companies may include costs incurred by the Transmission System Operator in the transmission revenue requirement and in their rates for Ancillary Services in future rate filings.

6.2 Transmission Facilities

Each Company shall make its Transmission System available to the Transmission System Operator.

## 6.3 Transmission Service Revenues

(a) The Companies shall share transmission service revenues obtained from the use of the transmission facilities that comprise the Transmission System as shown on Schedule B.

(b) Revenues received for third-party use of Direct Assignment Facilities shall be distributed to the Company(ies) owning such facilities.

(c) The distribution to the Companies of revenues received for stranded costs or new transmission facilities received from third-party customers under the LG&E-KU Open Access Transmission Tariff shall be determined on a case-by-case basis.

## 6.4 Costs for Point-to-Point Transmission Service for Third Party Sales

The cost of Transmission Service for Third Party Sales shall be allocated to each Company as determined by the results of the After the Fact Billing (AFB) program. The AFB program's primary function is the allocation of energy production costs for the Network Load of each Company and off-system sales. Each Company's portion of Point-to-Point Transmission costs for Third Party Sales shall be a ratio of that Company's resources assigned to Third Party Sales by the AFB program divided by the total Third Party Sales.

## ARTICLE VII ANCILLARY SERVICES

## 7.1 Ancillary Services

(a) Each Company shall make available Ancillary Services as required by the LG&E-KU Open Access Transmission Tariff.

(b) Revenues received for Ancillary Services will be allocated between the Companies in accordance with Schedule B.

### ARTICLE VIII GENERAL

## 8.1 Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

8.2 Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect on the effective date of this Agreement.

## 8.3 <u>Waivers</u>

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

## 8.4 Successors and Assigns: No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust. Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any schedule hereto, this Agreement, any such schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole exclusive benefit of the Companies, and for the benefit of no other person or corporation.

## 8.5 <u>Amendment</u>

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules that are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by all of the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

## 8.6 Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.

## 8.7 <u>Responsibility and Liability</u>

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting herefrom. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by sucb indemnifying Company.

IN WITNESS WHEREOF, each Company has caused this Agreement to be executed and attested by its duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:

Name: Lonnie E Bellar

Title: SUP OPS

KENTUCKY UTILITIES COMPANY

By: Monte E Bellan Name: Lonnie E Bellan Title: SUP Ops

### SCHEDULE A ALLOCATION OF OPERATING EXPENSES OF THE TRANSMISSION SYSTEM OPERATOR

## 1. Purpose

The purpose of this Schedule is to provide a basis for the allocation between the Companies for the costs of the Transmission System Operator.

## 2. <u>Costs</u>

Costs for the purpose of this Schedule shall include all costs incurred by the Transmission System Operator, including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, and other professional services.

## 3. Allocation of Costs

Transmission System Operator Company allocation percentages will be calculated each year to be effective on June 1<sup>st</sup> of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E) page 400 sum of column b.

Allocation of Costs to each Company will be calculated by the following formulas:

KU Expense Allocation % = KU FERC Form 1, page 400 sum of column b divided by the sum of (KU FERC Form 1, page 400 sum of column b plus LG&E FERC Form 1, page 400 sum of column b).

LG&E Expense Allocation % = 1 minus KU Expense Allocation %

For example, based on the 2016 FERC Form 1 data for the calendar year 2016: KU Expense Allocation % = 54,436 / (54,436 + 29,300) = 65.01%LG&E Expense Allocation % = 1 - 65.01% = 34.99%

## SCHEDULE B ALLOCATION OF TRANSMISSION REVENUES and COSTS

## 1. Allocation of Transmission Revenues

The revenue the Transmission Service Operator receives pursuant to Section 6.4 of the Agreement for service provided by the Companies under Parts II and III of the LG&E-KU Open Access Transmission Tariff, other than revenues received pursuant to Sections 26 (Stranded Cost Recovery), 27 (Compensation for New Facilities and Redispatch Costs), and 34.4 (Redispatch Charge) thereof, will be allocated between the Companies based on Company allocation percentages that will be calculated each year to be effective on June 1<sup>st</sup> of each year using the previous year's net book value of Transmission assets as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E).

Allocation of Transmission Revenues to each Company will be calculated by the following formulas:

KU Net Book Transmission Value (KU Net) = KU FERC Form 1, page 207 line 58(g) minus KU FERC Form 1, page 219 line 25(b)

LG&E Net Book Transmission Value (LG&E Net) = LG&E FERC Form 1, page 207 line 58(g) minus LG&E FERC Form 1, page 219 line 25(b)

KU Allocation % for Revenue = KU Net divided by sum of KU Net plus LG&E Net

LG&E Allocation % for Revenue = 1 minus KU Allocation % for Revenue

For example, based on the 2016 FERC Form 1 data for the calendar year 2016: KU Net = 874,918,082 - 336,270,966 = 538,647,116 LG&E Net = 424,955,863 - 152,022,964 = 272,932,899 KU Allocation % for Revenue = 538,647,116 / (538,647,116 + 272,932,899) = 66.37% LG&E Allocation % for Revenue = 1 - 66.37% = 33.63%

Revenues related to redispatch costs and Direct Assignment Facilities will be assigned to LG&E and KU in proportion to the related costs that each of them incurred. Assignment of revenues received from a third party related to stranded cost or new transmission facilities shall be determined on a case-by-case basis.

## 2. Allocation of Ancillary Service Revenues

(a) Revenues received from Scheduling, System Control and Dispatch Service under Schedule 1 of the LG&E-KU Open Access Transmission Tariff will be allocated between the Companies based on the same percentages as Schedule A above. (b) All revenues received for Ancillary Services under Schedule 2 - Reactive Supply and Voltage Control,

Transmission System Operator Company allocation percentages will be calculated each year to be effective on June 1<sup>st</sup> of each year using the latest Schedule 2 true up filing filed at FERC per Schedule 2 rate schedule.

Allocation of Ancillary Service Revenues to each Company will be calculated by the following formulas:

KU Schedule 2 Revenue % (KU-2 Rev) = MVAR-Hours produced by LG&E/KU Units located on KU divided by the total MVAR-Hours produced by LG&E/KU Units.

LG&E Schedule 2 Revenue % (LG&E-2 Rev) = 1 minus KU-2 Rev

For Example, based on calendar year 2016: KU-2 Rev = 343,665 MVAR-Hours / (343,665 + 396,456) MVAR-Hours = 46.43% LG&E-2 Rev = 1 - 46.43% = 53.57%

(c) All revenues received for Ancillary Services under Schedule 4 - Energy Imbalance Service and Schedule 9 – Generator Imbalance Service, shall be allocated to the Company that produced the energy as assigned by the AFB process.

(d) All revenues received for Ancillary Services under Schedule 3 – Regulation and Frequency Response, Schedule 5 - Operating Reserve Spinning Reserve Service and Schedule 6 - Operating Reserve Supplemental Reserve Service of the LG&E-KU Open Access Transmission Tariff will be allocated between the Companies to be effective on June 1<sup>st</sup> of each year using the previous year's net annual generation amount as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E).

3. Allocation of Generation Services Costs

Generation cost allocation percentages will be calculated each year to be effective on June 1<sup>st</sup> of each year using the latest Schedule 2 true up filing filed at FERC per Schedule 2 rate schedule.

Allocation of cost to each Company will be calculated by the following formulas:

KU Gen. Services % = KU FERC Form 1, page 401a line 9(b) divided by the sum of (KU FERC Form 1, page 401a line 9(b) plus LG&E FERC Form 1, page 401a line 9(b).

LG&E Gen. Services % = 1 minus KU Gen. Services %

Case Nos. 2020-00349 and 2020-00350 Attachment 2 to Response to PSC-1 Question No. 12(c) Page 13 of 13 Garrett

For Example, based on the 2016 FERC Form 1 data for the calendar year 2016: KU Gen. Services % = 21,021,762 / (21,021,762 + 12,908,109) = 61.96%LG&E Gen. Services % = 1 - 61.96% = 38.04%

## LOUISVILLE GAS AND ELECTRIC COMPANY

By:

Name: Lonnie E. Bellan

Title: SVP Ops

## KENTUCKY UTILITIES COMPANY

By:

Name: Lonnie E. Bellarc

Title: SUP

#### **KENTUCKY UTILITIES COMPANY**

### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 13**

#### **Responding Witness: Robert M. Conroy**

- Q-13. Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.
- A-13. KU charges expenses for lobbying activities to account 426, Expenditures for Certain Civic, Political and Related Activities, a "below-the-line" account not deducted in arriving at net operating income. The expenses recorded in this account, which include all expenses of External Affairs, are not included in rates and are not proposed to be included in rates.

During the test year, these amounts are projected to be \$610,754. Of this amount, \$278,410 represents the salary and associated benefits of D.J. Freibert, C.P. Clark, and J. Lehn whose duties include, but are not limited to, representation before governmental agencies and legislative bodies at local, state and federal levels on matters directly related to the Company and the conduct of its business. These employees also provide functional representation of the Company at and participation in civic, charitable and community events, monitoring the legislative and regulatory processes, responding to inquiries by federal, state and local governmental agencies and legislative bodies and participation in industry meetings and conferences.

The remaining \$332,344 budgeted to this account is associated with administrative support and business expenses (e.g., travel and office expenses) for D.J. Freibert, C.P. Clark, and J. Lehn.

### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

## Question No. 14

### **Responding Witness: Christopher M. Garrett**

- Q-14. Provide the following information concerning the costs for the preparation of this case:
  - a. A detailed schedule of expenses incurred to date for the following categories:
    - (1) Accounting;
    - (2) Engineering;
    - (3) Legal;
    - (4) Consultants; and
    - (5) Other Expenses (Identify separately).
  - b. For each category identified in Item 14(a), the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.
  - c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14(a), with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
  - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14(a) and 14(b), and a cumulative total of cost incurred to date for each category. Updates will be

due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

- A-14. a. See attached.
  - b. See attached.
  - c. See attached.
  - d. The Company will provide monthly updates as requested.

## Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 14(a)(b) Page 1 of 2

#### KENTUCKY UTILITIES COMPANY

#### CASE NO. 2020-00349

Schedule of Rate Case Preparation Costs

#### Response to Commission's Order

### Dated November 24, 2020

#### Question No. 14 (a) (b)

#### Responding Witness: Christopher M. Garrett

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr	Amount	Description	Account
21-Feb-20	923466	STOLL KEENON OGDEN	19.75	339.86	6,711	Professional legal services	182335
17-Mar-20	924934	STOLL KEENON OGDEN	22.06	344.31		Professional legal services	182335
6-Apr-20	926468	STOLL KEENON OGDEN	23.38	330.62		Professional legal services	182335
6-May-20	928722	STOLL KEENON OGDEN	2.86	312.09	893	Professional legal services	182335
12-Jun-20	932050	STOLL KEENON OGDEN	10.73	242.74	2,603	Professional legal services	182335
16-Jul-20	933902	STOLL KEENON OGDEN	1.67	348.06	583	Professional legal services	182335
17-Aug-20	935499	STOLL KEENON OGDEN	27.00	317.35		Professional legal services	182335
16-Sep-20	938339	STOLL KEENON OGDEN	72.36	303.16		Professional legal services	182335
12-Oct-20	940001	STOLL KEENON OGDEN	234.04	256.42		Professional legal services	182335
		SUBTOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC		_	116,627	-	
		TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC		-	116,627	-	
14-Oct-19	661934762R	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	17.00	158.38	2,693	Consulting work related to the upcoming rate case	182335
14-Nov-19	661934868	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	60.00	206.97		Consulting work related to the upcoming rate case	182335
20-Dec-19	661934905	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	21.50	253.58		Consulting work related to the upcoming rate case	182335
31-Dec-19	661934937	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	9.50	192.89		Consulting work related to the upcoming rate case	182335
14-Feb-20	661935025	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	7.00	190.00		Consulting work related to the upcoming rate case	182335
25-Mar-20	0661935114	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	25.50	225.79		Consulting work related to the upcoming rate case	182335
24-Apr-20	0661935181	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	19.00	225.79		Consulting work related to the upcoming rate case	182335
12-May-20	0661935219	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	1.50	226.67		Consulting work related to the upcoming rate case	182335
4-Jun-20	661935307	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	27.50	198.91		Consulting work related to the upcoming rate case	182335
5-Aug-20	661935361	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	13.00	220.00	2,860	Consulting work related to the upcoming rate case	182335
31-Aug-20	661935431	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	13.00	193.08	2,510	Consulting work related to the upcoming rate case	182335
15-Oct-20	661935567	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	40.00	185.63		Consulting work related to the upcoming rate case	182335
22-Sep-20	661935504	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	2.50	196.00		Consulting work related to the upcoming rate case	182335
31-Aug-20	FINANC083120	FINANCIAL CONCEPTS AND APPLICATIONS	2.16	400.00		Consulting work related to the upcoming rate case	182335
1-Jul-20	THEPRI070120	THE PRIME GROUP LLC	5.94	215.45		Consulting work related to the upcoming rate case	182335
1-Aug-20	THEPRI080120	THE PRIME GROUP LLC	4.05	227.33		Consulting work related to the upcoming rate case	182335
1-Sep-20	THEPRI090120	THE PRIME GROUP LLC	27.27	230.00		Consulting work related to the upcoming rate case	182335
1-Oct-20	THEPRI100120B		88.29	222.29		Consulting work related to the upcoming rate case	182335
		SUBTOTAL CONSULTANTS KU ELECTRIC		_	81,433		
		TOTAL CONSULTANTS KU ELECTRIC		_	81,433	-	

## Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 14(a)(b) Page 2 of 2

#### KENTUCKY UTILITIES COMPANY

CASE NO. 2020-00349

Schedule of Rate Case Preparation Costs

#### Response to Commission's Order

Dated November 24, 2020

Question No. 14 (a) (b)

#### Responding Witness: Christopher M. Garrett

Date	Invoice #	Vendor Name	Hours (1) Rate/Hr	Amount	Description	Account
16-Oct-20 27-Oct-20	150141033351 199610036519	WILLIS TOWERS WATSON US LLC MERCER (US) INC		<ul><li>2,303 Professional Services</li><li>5,400 Professional Services</li></ul>		182335 182335
		SUBTOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC	_	7,703		
		TOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC		7,703		
		TOTAL RATE CASE EXPENSES @ 10/31/2020	= =	205,763		

Note (1) - Hours are calculated based on information provided on the billing statement.

# INVOICE

#### Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Payment Address
Invoice Number:	923466
Date of Invoice:	02/21/2020
Billing Period:	01/14/2020 - 01/31/2020
Date Posted:	02/21/2020
Invoice Description/Comment:	2020 KY Rate Case

#### Amount Approved

Approved Total	\$12,201.09
Invoice Currency:	USD
Date Approved:	03/19/2020
Final Approver:	Greg Cornett
Approved Fees	\$12,101.30
Approved Expenses	\$99.79
Approved Total (excl. Tax)	\$12,201.09
Comments to AP:	LEGAL SERVICES

#### Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$4,270.38	35%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$1,220.11	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$6,710.60	55%	KU

#### Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden Post Office Box 11969 Lexington, Kentucky 40509



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --HST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 1 of 108 Garrett PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

#### Other Invoice and Firm Information

Regulatory Statements: -

.....

Amount Billed	
<b>Billed Total</b>	\$12,201.09
Invoice Currency:	USD
Billed Fees	\$12,101.30
Billed Expenses	\$99.79
Billed Total (excl. Tax)	\$12,201.09

#### Approval History

User	Action	Date	Amount	Comment
Amy Smith	Posted	02/21/2020	\$12,201.09	
Carrie Beatty	Approved	02/21/2020	\$12,201.09	
Allyson Sturgeon	Approved	02/21/2020	\$12,201.09	
Greg Cornett	Approved	03/18/2020	\$12,201.09	
Carrie Beatty	AP Reviewed	03/19/2020	\$12,201.09	
Carrie Beatty	AP Batch Run	03/19/2020	\$12,201.09	Batch ID: 001000542 (Sent to AP: 03/19/2020 7:20:45 AM)

#### Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 923466.htmlComments to Firm:AP Route:AP Route:Default AP Route

### Matter Information

Matter Name (Short):2020 Kentucky Rate CaseMatter ID:31995

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 2 of 108 Garrett Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

### Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust Taxes TaxType%	Amount
01/14/202	0 -	Review draft legal hold, edit and send same to Ms. Judd	Riggs, Kendrick	0.5	\$435.00		\$217.50
01/16/202	0 -	Confer Mr. Riggs case strategy; review files to prepare for call with client re strategy	Ingram, III, Lindsey	1.7	\$349.00		\$593.30
01/16/202	0 -	Phone conference with Ms. Sturgeon re AMI issue; analysis of same with Mr. Ingram	Riggs, Kendrick	0.2	\$435.00		\$87.00
01/17/202	0 -	Phone conference with Ms. Sturgeon and Ms. Judd re AMI issue	Riggs, Kendrick	0.9	\$435.00		\$391.50
01/17/202	0 -	Call with client re various strategy issues; prepare for call and related follow-up	Ingram, III, Lindsey	2	\$349.00		\$698.00
01/20/202	0 -	Analysis of smart meter regulatory issues with Mr. Ingram	Riggs, Kendrick	1	\$435.00		\$435.00
01/24/202	0 -	Travel to/from meeting with client for case strategy issues; meet with client re same	Ingram, III, Lindsey	5	\$349.00		\$1,745.00
01/24/202	0 -	Meeting with Ms. Sturgeon and others re AMI cost benefit analysis	Riggs, Kendrick	1	\$435.00		\$435.00
01/27/202	0 -	Travel to/from meeting with client re case strategy; meet with client re same	Ingram, III, Lindsey	3	\$349.00		\$1,047.00
01/27/202	0 -	Prepare for and attend meeting re AMI issue	Riggs, Kendrick	1.1	\$435.00		\$478.50
01/28/202	0 -	Phone conference with Ms. Sturgeon and others re ratemaking issues associated with AMI issues	Riggs, Kendrick	0.8	\$435.00		\$348.00
01/28/202	0 -	Prepare for and attend call re case strategy issues; perform research for same	Ingram, III, Lindsey	2	\$349.00		\$698.00
01/29/202	0 -	Work on various case strategy issues; perform research for same; confer co- counsel re same; correspond client re same	Ingram, III, Lindsey	5	\$349.00		\$1,745.00
01/29/202	0 -	Analysis of regulatory issues re AMI with Mr. Ingram	Riggs, Kendrick	0.9	\$435.00		\$391.50
01/30/202	0 -	Perform strategy analysis for various case issues; research PSC precedent for same; work on related notes and memo	Ingram, III, Lindsey	3.5	\$349.00	Case No. 2020-00	\$1,221.50 <b>0349</b>
01/31/202	0 -	Continued analysis of case strategy issues; meet Mr. Riggs re same; continued research for same and work on related memo	nho2ato, Resp Lindsey	oĥse	t& <b>3PS</b> C	Page 3 of	

01/31/2020 -	Analysis of regulatory issues re AMI with Mr. Ingram	Riggs, Kendrick	0.8	\$435.00	\$348.00
01/30/2020 E105 - Telephone	Telephone Expense 1(513)287-4320; 16 Mins.	Ingram, III, Lindsey	1	\$1.60	\$1.60
01/31/2020 E110 - Out-of-town Trave	l Long distance transportation, mileage louisville 1/24 VENDOR: Ingram,III Lindsey W; INVOICE#: 13120; DATE: 1/31/2020	Ingram, III, Lindsey	1	\$89.19	\$89.19
01/31/2020 E110 - Out-of-town Trave	l Lodging, parking and etc. parking 1/24 VENDOR: Ingram,III Lindsey W; INVOICE#: 13120; DATE: 1/31/2020	Ingram, III, Lindsey	1	\$9.00	\$9.00

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 4 of 108 Garrett

# INVOICE

#### Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Payment Address
Invoice Number:	924934
Date of Invoice:	03/17/2020
Billing Period:	02/01/2020 - 02/28/2020
Date Posted:	03/17/2020
Invoice Description/Comment:	2020 KY Rate Case

#### Amount Approved

Approved Total	\$13,806.69
Invoice Currency:	USD
Date Approved:	03/19/2020
Final Approver:	Greg Cornett
Approved Fees	\$13,603.50
Approved Expenses	\$203.19
Approved Total (excl. Tax)	\$13,806.69
Comments to AP:	LEGAL SERVICES

#### Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$4,832.34	35%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$1,380.67	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$7,593.68	55%	KU

#### Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden Post Office Box 11969 Lexington, Kentucky 40509



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --HST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 5 of 108 Garrett PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

#### Other Invoice and Firm Information

Regulatory Statements: -

Amount Billed				
<b>Billed Total</b>	\$13,806.69			
Invoice Currency:	USD			
Billed Fees	\$13,603.50			
Billed Expenses	\$203.19			
Billed Total (excl. Tax)	\$13,806.69			

#### Approval History

User	Action	Date	Amount	Comment
Amy Smith	Posted	03/17/2020	\$13,806.69	
Carrie Beatty	Approved	03/17/2020	\$13,806.69	
Allyson Sturgeon	Approved	03/18/2020	\$13,806.69	
Greg Cornett	Approved	03/18/2020	\$13,806.69	
Carrie Beatty	AP Reviewed	03/19/2020	\$13,806.69	
Carrie Beatty	AP Batch Run	03/19/2020	\$13,806.69	Batch ID: 001000542 (Sent to AP: 03/19/2020 7:20:45 AM)

#### Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 924934.htmlComments to Firm:AP Route:AP Route:Default AP Route

#### Matter Information

Matter Name (Short):2020 Kentucky Rate CaseMatter ID:31995

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 6 of 108 Garrett Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

### Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust Taxes TaxType%	Amount
02/01/2020	) -	Work on case strategy memo	Ingram, III, Lindsey	2.5	\$349.00	:	\$872.50
02/02/2020	) -	Continue work on strategy memo and research for same	Ingram, III, Lindsey	3.1	\$349.00	:	\$1,081.90
02/03/2020	) -	Prepare for and attend meeting to review possible revisions to Utility tariff	Wuetcher, Gerald	2.6	\$287.00	:	\$746.20
02/03/2020	) -	Travel for meeting with client; meet with client re case strategy; work on strategy memo	Ingram, III, Lindsey	5.3	\$349.00	:	\$1,849.70
02/03/2020	) -	Prepare for and attend meeting re strategy cost recovery issues	Riggs, Kendrick	1.5	\$435.00	:	\$652.50
02/04/2020	) -	Work on strategy memo and review documents from client re same	Ingram, III, Lindsey	1.8	\$349.00	:	\$628.20
02/05/2020	) -	Continue work on and finalize draft of strategy memo; review files for same	Ingram, III, Lindsey	3.5	\$349.00		\$1,221.50
02/12/2020	) -	Work on strategy memo and confer co-counsel re same	Ingram, III, Lindsey	0.5	\$349.00	:	\$174.50
02/12/2020	) -	Analysis of strategy issues; edit memo re recommendation for same	Riggs, Kendrick	5	\$435.00	:	\$2,175.00
02/13/2020	) -	Continue work on strategy memo; confer co-counsel re same	Ingram, III, Lindsey	1.5	\$349.00	:	\$523.50
02/13/2020	) -	Final edits to strategy memo	Riggs, Kendrick	0.6	\$435.00	:	\$261.00
02/14/2020	) -	Prepare for and attend meeting regarding strategy issues; follow-up on same; brief phone conference with Ms. Sturgeon re status of memo on strategy case issues	Riggs, Kendrick	2.8	\$435.00	:	\$1,218.00
02/17/2020	) -	Work on ratemaking issue; confer with Mr. Riggs re strategy; prepare for calls with client	Ingram, III, Lindsey	1	\$349.00	:	\$349.00
02/18/2020	) -	Phone conference with Ms. Judd re strategy issues; phone conference with Ms. Judd, Ms. Sturgeon and Mr. Huff re same	Riggs, Kendrick	1	\$435.00	:	\$435.00
02/18/2020	) -	Confer client several times re case strategy issues; related phone calls	Ingram, III, Lindsey	1.5	\$349.00	Case No. 2020-00	\$523.50 <b>349</b>
02/19/2020	) -	Attend tariff review working group meeting Attachment	t <b>2<sup>V</sup>to<sup>†</sup>Resp</b> Gerald	onse	t& <b>P9S</b> C	C-1 Question No. 14(a Page 7 of Gar	<b>€69</b> 00 108

02/28/2020 -	Review materials from last tariff working group meeting; provide status report to Mr. Riggs	Wuetcher, Gerald	0.5	\$287.00	\$143.50
02/28/2020 -	Discussion of rate case and strategy issues with Ms. Sturgeon	Riggs, Kendrick	0.4	\$435.00	\$174.00
02/07/2020 E110 - Out-of-town Trav	el Lodging, parking and etc. parking 2/3 VENDOR: Ingram,III Lindsey W; INVOICE#: 20720; DATE: 2/7/2020	Ingram, III, Lindsey	1	\$9.00	\$9.00
02/07/2020 E110 - Out-of-town Trav	el Long distance transportation, mileage louisville 2/3 VENDOR: Ingram,III Lindsey W; INVOICE#: 20720; DATE: 2/7/2020	Ingram, III, Lindsey	1	\$89.19	\$89.19
02/21/2020 E124 - Other	Legal Notice publication of nema grid modernization report VENDOR: Riggs, Kendrick R; INVOICE#: 22120; DATE: 2/21/2020	Riggs, Kendrick	1	\$105.00	\$105.00

# INVOICE

#### Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Payment Address
Invoice Number:	926468
Date of Invoice:	04/06/2020
Billing Period:	03/02/2020 - 03/31/2020
Date Posted:	04/06/2020
Invoice Description/Comment:	2020 KY Rate Case

#### Amount Approved

Approved Total	\$14,051.50
Invoice Currency:	USD
Date Approved:	04/16/2020
Final Approver:	Greg Cornett
Approved Fees	\$14,029.70
Approved Expenses	\$21.80
Approved Total (excl. Tax)	\$14,051.50
Comments to AP:	LEGAL SERVICES

#### Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$4,918.03	35%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$1,405.15	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$7,728.32	55%	KU

#### Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden Post Office Box 11969 Lexington, Kentucky 40509



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --HST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 9 of 108 Garrett
PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

## Other Invoice and Firm Information

Regulatory Statements: -

mount Billed	
<b>Billed Total</b>	\$14,051.50
Invoice Currency:	USD
Billed Fees	\$14,029.70
Billed Expenses	\$21.80
Billed Total (excl. Tax)	\$14,051.50

# Approval History

User	Action	Date	Amount	Comment
Amy Smith	Posted	04/06/2020	\$14,051.50	
Carrie Beatty	TK Rates Reviewed	04/06/2020		
Carrie Beatty	Approved	04/06/2020	\$14,051.50	
Allyson Sturgeor	n Approved	04/06/2020	\$14,051.50	
Greg Cornett	Approved	04/14/2020	\$14,051.50	
Carrie Beatty	AP Reviewed	04/16/2020	\$14,051.50	
Carrie Beatty	AP Batch Run	04/16/2020	\$14,051.50	Batch ID: 001000548 (Sent to AP: 04/16/2020 6:57:17 AM)

## Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 926468.htmlComments to Firm:AP Route:AP Route:Default AP Route

Matter Information

Matter Name (Short): 2020 Kentucky Rate Case

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 10 of 108 Garrett Matter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust Taxes TaxType% Amount
03/02/202	20 -	Phone call with Ms. Sturgeon and Ms. Judd re AMI issues; prepare for and meeting with client regarding AMI issues	Riggs, Kendrick	2.9	\$435.00	\$1,261.50
03/02/202	20 -	Call with client counsel re case strategy; call with client re same; notes re same and related follow-up; prepare related documents	Ingram, III, Lindsey	3.5	\$349.00	\$1,221.50
03/03/202	20 -	Attend tariff working group meeting; research on deposit criteria issue	Wuetcher, Gerald	1.7	\$287.00	\$487.90
03/04/202	20 -	Analysis of strategy regulatory issues	Riggs, Kendrick	0.9	\$435.00	\$391.50
03/04/202	20 -	Work on strategy outline revisions	Crosby, W. Duncan	0.8	\$277.00	\$221.60
03/05/202	20 -	Review client correspondence and review research for strategy issues; prepare correspondence re same	Ingram, III, Lindsey	1.5	\$349.00	\$523.50
03/09/202	20 -	Work on strategy outline revisions	Crosby, W. Duncan	1	\$277.00	\$277.00
03/09/202	20 -	Review proposed edits to outline; prepare for strategy session	Ingram, III, Lindsey	1.5	\$349.00	\$523.50
03/11/202	20 -	Confer Mr. Riggs re case strategy issues; work on related memo; work on research task	Ingram, III, Lindsey	0.8	\$349.00	\$279.20
03/11/202	20 -	Analysis of strategy and regulatory issues	Riggs, Kendrick	1	\$435.00	\$435.00
03/11/202	20 -	Began research re consumer group previous testimony on regulatory issues	Brown, Katelyn	0.2	\$190.00	\$38.00
03/12/202	20 -	Work on testimony outline; confer Mr. Riggs re same; prepare for meeting with client	Ingram, III, Lindsey	4.5	\$349.00	\$1,570.50
03/12/202	20 -	Review and edit outline handout for 3/13/20 meeting with client	Riggs, Kendrick	0.4	\$435.00	\$174.00
03/12/202	20 -	Continued research re Paul Alvarez's previous testimony on smart meters; typed up findings and compiled pdf	Brown, Katelyn	4.6	\$190.00	\$874.00
03/13/202	20 -	Prepare for and attend meeting re developing outline of direct case and strategy for	Riggs,	3.5	\$435.00	Case No. 2020-00\$4\$92.50
		rate case Attachme	nfe 2 tric Resp	onse	to PSC	-1 Question No. 14(a)(b)
			-			Page 11 of 108
						Garrett

03/13/2020 -	Travel to/from, prepare for and attend strategy meeting		6.5	\$349.00	\$2,268.50
		Lindsey			
03/16/2020 -	Work on testimony outline memo	Ingram, III, Lindsey	2.5	\$349.00	\$872.50
03/24/2020 -	Phone conference with expert witness re rate case issues; edit memo re rate case strategy	Riggs, Kendrick	1.5	\$435.00	\$652.50
03/25/2020 -	Phone conference with client re strategy issues	Riggs, Kendrick	0.5	\$435.00	\$217.50
03/31/2020 -	Phone conference with Ms. Sturgeon, Mr. Conroy and Mr. Blake re strategy issues	Riggs, Kendrick	0.5	\$435.00	\$217.50
03/12/2020 E101 - Copying	Duplicating Charges		80	\$0.08	\$6.40
03/12/2020 E101 - Copying	Duplicating Charges		80	\$0.08	\$6.40
03/20/2020 E110 - Out-of-town Trav	vel Lodging, parking and etc. parking 3/13 VENDOR: Riggs, Kendrick R; INVOICE#: 32020; DATE: 3/20/2020	Riggs, Kendrick	1	\$9.00	\$9.00

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Payment Address
Invoice Number:	928722
Date of Invoice:	05/06/2020
Billing Period:	04/01/2020 - 04/28/2020
Date Posted:	05/06/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$1,622.84
Invoice Currency:	USD
Date Approved:	05/19/2020
Final Approver:	Greg Cornett
Approved Fees	\$1,612.00
Approved Expenses	\$10.84
Approved Total (excl. Tax)	\$1,622.84
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$567.99	35%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$162.28	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$892.57	55%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden Post Office Box 11969 Lexington, Kentucky 40509



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --HST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 13 of 108 Garrett PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

## Other Invoice and Firm Information

Regulatory Statements: -

<b>Billed Total</b>	\$1,622.84
	·
Invoice Currency:	USD
Billed Fees	\$1,612.00
Billed Expenses	\$10.84
Billed Total (excl. Ta	x) \$1.622.84

## Approval History

User	Action	Date	Amount	Comment
Amy Smith	Posted	05/06/2020	\$1,622.84	
Carrie Beatty	Approved	05/07/2020	\$1,622.84	
Allyson Sturgeon	Approved	05/11/2020	\$1,622.84	
Greg Cornett	Approved	05/14/2020	\$1,622.84	
Carrie Beatty	AP Reviewed	05/19/2020	\$1,622.84	
Carrie Beatty	AP Batch Run	05/19/2020	\$1,622.84	Batch ID: 001000550 (Sent to AP: 05/19/2020 9:31:05 AM)

## Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 928722.htmlComments to Firm:AP Route:AP Route:Default AP Route

# Matter Information

Matter Name (Short):2020 Kentucky Rate CaseMatter ID:31995

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 14 of 108 Garrett Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE>KU and LG&E>CorporatePractice group:LKE Legal>Regulatory>StateLaw Firm Matter No.:165839Country (in Matter):United States

Date	Description	Narrative	Timekeeper	Unit	s Rate	Adjust Taxes TaxType%	Amount
04/27/2020	0 -	Revise outline of rate case strategy; confirm with Mr. Ingram; phone conference with Ms. Sturgeon re same	Riggs, Kendrick	1.7	\$435.00	)	\$739.50
04/27/2020	0 -	Work on strategy memo and confer client and Mr. Riggs re same	Ingram, III, Lindsey	0.5	\$349.00	)	\$174.50
04/28/2020	0 -	Review recent PSC rate order; confer witness re same; notes and correspondence re same; finalize and circulate strategy memo	Ingram, III, Lindsey	2	\$349.00	)	\$698.00
04/01/2020	0 E105 - Telephon	e Conference Call Expense Dated 03/04/2020	Riggs, Kendrick	1	\$10.84		\$10.84

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Louisville
Invoice Number:	932050
Date of Invoice:	06/12/2020
Billing Period:	05/05/2020 - 05/11/2020
Date Posted:	06/12/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$4,733.50
Invoice Currency:	USD
Date Approved:	06/25/2020
Final Approver:	Greg Cornett
Approved Fees	\$4,733.50
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$4,733.50
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$1,656.73	35%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$473.35	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$2,603.42	55%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden 2000 PNC Plaza 500 West Jefferson Street Louisville, Kentucky 40202



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 16 of 108 Garrett HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

#### **Other Invoice and Firm Information**

Regulatory Statements: -

### Amount Billed

 Billed Total
 \$4,733.50

 Invoice Currency:
 USD

 Billed Fees
 \$4,733.50

 Billed Expenses
 \$0.00

 Billed Total (excl. Tax)
 \$4,733.50

# Approval History

User	Action	Date	Amount	Comment
Eloise Carlisle	Posted	06/12/2020	\$4,733.50	
Carrie Beatty	Approved	06/12/2020	\$4,733.50	
Allyson Sturged	on Approved	06/15/2020	\$4,733.50	
Greg Cornett	Approved	06/24/2020	\$4,733.50	
Carrie Beatty	AP Reviewed	06/25/2020	\$4,733.50	
Carrie Beatty	AP Batch Rur	06/25/2020	\$4,733.50	Batch ID: 001000554 (Sent to AP: 06/25/2020 11:55:21 AM)

### Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 932050.htmlComments to Firm:AP Route:AP Route:Default AP Route

Matter Information

Matter Name (Short): 2020 Kentucky Rate Case

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 17 of 108 Garrett Matter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust Taxes TaxType%	Amount
05/05/2	020 -	Preparation for and phone conference with Ms. Sturgeon re rates issues; analysis of same	Riggs, Kendrick	1.8	\$435.00		\$783.00
05/05/2	020 -	Confer with Mr. Riggs and expert witness re various issues; research for same	Ingram, III, Lindsey	1	\$349.00		\$349.00
05/05/2	020 -	Discussed updating Return on Equity survey memo with Mr. Riggs; began updating memo	Brown, Katelyn	0.3	\$190.00		\$57.00
05/06/2	020 -	Began updating Return on Equity survey memo	Brown, Katelyn	0.4	\$190.00		\$76.00
05/07/2	020 -	Continued updating ROE survey memo for Kentucky cases since 2016; also researched whether Regulatory Research Associates report was considered in those cases	Brown, Katelyn	5.6	\$190.00		\$1,064.00
05/08/2	020 -	Finished updating ROE survey memo for cases since 2016; finalized memo; discussed memo with Mr. Riggs; further revised memo based on discussions with Mr. Riggs	Brown, Katelyn	7.6	\$190.00		\$1,444.00
05/08/2	020 -	Review and analysis of memo updating ROE awards	Riggs, Kendrick	0.4	\$435.00		\$174.00
05/11/2	.020 -	Review expert witness research and information; confer expert witness re same	Ingram, III, Lindsey	1	\$349.00		\$349.00
05/11/2	.020 -	Joined conference call re Return on Equity for upcoming base rate case	Brown, Katelyn	0.7	\$190.00		\$133.00
05/11/2	.020 -	Phone conference with Ms. Sturgeon and others re rate case issues	Riggs, Kendrick	0.7	\$435.00		\$304.50

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Louisville
Invoice Number:	933902
Date of Invoice:	07/16/2020
Billing Period:	06/18/2020 - 06/30/2020
Date Posted:	07/16/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$1,079.00
Invoice Currency:	USD
Date Approved:	08/11/2020
Final Approver:	Greg Cornett
Approved Fees	\$1,079.00
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$1,079.00
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$388.44	36%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$107.90	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$582.66	54%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden 2000 PNC Plaza 500 West Jefferson Street Louisville, Kentucky 40202



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 19 of 108 Garrett HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

#### **Other Invoice and Firm Information**

Regulatory Statements: -

### Amount Billed

 Billed Total
 \$1,079.00

 Invoice Currency:
 USD

 Billed Fees
 \$1,079.00

 Billed Total (excl. Tax)
 \$1,079.00

# Approval History

User	Action	Date	Amount	Comment
Eloise Carlisle	Posted	07/16/2020	\$1,079.00	
Carrie Beatty	Approved	07/20/2020	\$1,079.00	
Allyson Sturgeor	n Approved	07/20/2020	\$1,079.00	
Greg Cornett	Approved	08/10/2020	\$1,079.00	
Carrie Beatty	AP Reviewed	08/11/2020	\$1,079.00	
Carrie Beatty	AP Batch Run	08/11/2020	\$1,079.00	Batch ID: 001000559 (Sent to AP: 08/11/2020 9:45:36 AM)

### Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 933902.htmlComments to Firm:AP Route:AP Route:Default AP Route

Matter Information

Matter Name (Short): 2020 Kentucky Rate Case

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 20 of 108 Garrett Matter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

## Invoice Line Items:

Date De	scription Narrative	Timekeeper	Units Rate	Adjust Taxes TaxType% Amount
06/18/2020 -	Updated ROE chart to include recent KPSC decisions	Brown, Katelyn	1.1 \$190.00	\$209.00
06/30/2020 -	Attention to request for review and editing of legal hold on 2020 rate case and work of	n same Riggs, Kendrick	2 \$435.00	\$870.00

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 21 of 108 Garrett

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Louisville
Invoice Number:	935499
Date of Invoice:	08/17/2020
Billing Period:	07/01/2020 - 07/31/2020
Date Posted:	08/17/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$15,867.40
Invoice Currency:	USD
Date Approved:	09/17/2020
Final Approver:	Greg Cornett
Approved Fees	\$15,867.40
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$15,867.40
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$5,712.26	36%	LGE EL
122483 LGE RC-GC LGL EX	0321   026900	\$1,586.74	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$8,568.40	54%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden 2000 PNC Plaza 500 West Jefferson Street Louisville, Kentucky 40202



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 22 of 108 Garrett HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

### **Other Invoice and Firm Information**

Regulatory Statements: -

### Amount Billed

 Billed Total
 \$15,867.40

 Invoice Currency:
 USD

 Billed Fees
 \$15,867.40

 Billed Expenses
 \$0.00

 Billed Total (excl. Tax)
 \$15,867.40

# Approval History

User	Action	Date	Amount	Comment
Eloise Carlisle	Posted	08/17/2020	\$15,867.40	
Carrie Beatty	Approved	08/18/2020	\$15,867.40	
Allyson Sturgeor	n Approved	08/31/2020	\$15,867.40	
Greg Cornett	Approved	09/16/2020	\$15,867.40	
Carrie Beatty	AP Reviewed	09/17/2020	\$15,867.40	
Carrie Beatty	AP Batch Run	09/17/2020	\$15,867.40	Batch ID: 001000563 (Sent to AP: 09/17/2020 9:00:55 AM)

### Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 935499.htmlComments to Firm:AP Route:AP Route:Default AP Route

Matter Information

Matter Name (Short): 2020 Kentucky Rate Case

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 23 of 108 Garrett Matter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

Date Descr	ption Narrative	Timekeeper	Unit	s Rate	Adjust Taxes TaxType% Amount
07/01/2020 -	Review of legal hold and work on same	Wuetcher, Gerald	0.8	\$287.00	\$229.60
07/01/2020 -	Phone conference with Mr. news Sturgeon Ms. Sturgeon and Mr. Conroy regarding 2020 rate case issues; attention to analysis of rate case issue sent by Ms. Sturgeon	Riggs, Kendrick	0.9	\$435.00	\$391.50
07/01/2020 -	Continued work on legal hold language and send same to Ms. Sturgeon	Riggs, Kendrick	2	\$435.00	\$870.00
07/01/2020 -	Review case strategy document and confer Mr. Riggs re same	Ingram, III, Lindsey	0.7	\$349.00	\$244.30
07/02/2020 -	Attention to legal hold issues; attention to rate case issues and meeting to discuss and review same	Riggs, Kendrick	1.5	\$435.00	\$652.50
07/13/2020 -	Participate in tariff revision working group meeting	Wuetcher, Gerald	1	\$287.00	\$287.00
07/13/2020 -	Prepare for call re case strategy; attend call with client re same	Ingram, III, Lindsey	1.2	\$349.00	\$418.80
07/13/2020 -	Preparation for and attend meeting remotely with Ms. Sturgeon and others re rate case issues	Riggs, Kendrick	1.2	\$435.00	\$522.00
07/15/2020 -	Conference Mr. Riggs re case status and strategy; review issues for same	Ingram, III, Lindsey	1.5	\$349.00	\$523.50
07/15/2020 -	Analysis of rate case issues; email to Ms. Sturgeon requesting remote meeting on rate case issue	Riggs, Kendrick	3.9	\$435.00	\$1,696.50
07/16/2020 -	Attention to rate case issues	Riggs, Kendrick	0.6	\$435.00	\$261.00
07/27/2020 -	Began drafting memo re outline of 2018 Kentucky rate case Bellar Direct Testimony	Brown, Katelyn	2.6	\$190.00	\$494.00
07/28/2020 -	Finished drafting memo re outline of 2018 Kentucky rate case Bellar Direct Testimony; drafted memo re outline of 2018 Kentucky rate case Arbough Direct Testimony	Brown, Katelyn	2.4	\$190.00	\$456.00
07/28/2020 -	Preparation for upcoming calls re testimony	Riggs, Kendrick	0.5	\$435.00	\$217.50
07/28/2020 -	Prepare for meeting regarding Mr. Jessee's testimony by reviewing testimony from 2018 rate case and related documents <b>Attachme</b>	Braun, nt <sup>Mo</sup> tocResp	1.2 Donse	\$231.00 to PSC	Case No. 2020-00\$4920 C-1 Question No. 14(a)(b) Page 24 of 108 Garrett

07/29/2020 -	Prepare for gas testimony prep session and attend same; review documents provided by Mr. Jessee and Mr. Rieth	Braun, Monica	2.2	\$231.00	\$508.20
07/29/2020 -		Parsons, Matt	1.8	\$230.00	\$414.00
07/29/2020 -		Ingram, III, Lindsey	3.5	\$349.00	\$1,221.50
07/29/2020 -	Drafted memo re outline of 2018 Kentucky rate case Sinclair Direct Testimony; began drafting memo re outline of 2018 Kentucky rate case Conroy Direct Testimony	Brown, Katelyn	1.8	\$190.00	\$342.00
07/29/2020 -	Preparation for and remote meetings with Messrs. Huff, Wilson and Jessee re rate case testimony; follow-up on same	Riggs, Kendrick	2.6	\$435.00	\$1,131.00
07/29/2020 -		Riggs, Kendrick	1	\$435.00	\$435.00
07/30/2020 -		Braun, Monica	0.8	\$231.00	\$184.80
07/30/2020 -		Wimberly, Mary Ellen	1	\$195.00	\$195.00
07/30/2020 -	Prepare for and attend witness testimony meetings; notes and outline re same; review documents for same	Ingram, III, Lindsey	3	\$349.00	\$1,047.00
07/30/2020 -	5 5 5 6 8	Brown, Katelyn	2.8	\$190.00	\$532.00
07/30/2020 -		Riggs, Kendrick	1.8	\$435.00	\$783.00
07/31/2020 -	1	Ingram, III, Lindsey	2.5	\$349.00	\$872.50
07/31/2020 -	1 J , J J	Parsons, Matt	1.3	\$230.00	\$299.00
07/31/2020 -		Brown, Katelyn	1.9	\$190.00	\$361.00

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 25 of 108 Garrett

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Louisville
Invoice Number:	938339
Date of Invoice:	09/16/2020
Billing Period:	08/03/2020 - 08/31/2020
Date Posted:	09/16/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$40,623.10
Invoice Currency:	USD
Date Approved:	10/09/2020
Final Approver:	Greg Cornett
Approved Fees	\$40,623.10
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$40,623.10
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$14,624.32	36%	LGE EL
122483 LGE RC-GC LGL EX	0321   026900	\$4,062.31	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$21,936.47	54%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden 2000 PNC Plaza 500 West Jefferson Street Louisville, Kentucky 40202



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 26 of 108 Garrett HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

#### **Other Invoice and Firm Information**

Regulatory Statements: -

### Amount Billed

 Billed Total
 \$40,623.10

 Invoice Currency:
 USD

 Billed Fees
 \$40,623.10

 Billed Expenses
 \$0.00

 Billed Total (excl. Tax)
 \$40,623.10

# Approval History

User	Action	Date	Amount	Comment
Eloise Carlisle	Posted	09/16/2020	\$40,623.10	
Carrie Beatty	Approved	09/16/2020	\$40,623.10	
Allyson Sturgeon	Approved	09/21/2020	\$40,623.10	
Greg Cornett	Approved	10/07/2020	\$40,623.10	
Carrie Beatty	AP Reviewed	10/09/2020	\$40,623.10	
Carrie Beatty	AP Batch Run	10/09/2020	\$40,623.10	Batch ID: 001000565 (Sent to AP: 10/09/2020 12:04:54 PM)

## Additional Financial Information

Oracle Vendor Number:40033Vendor Pay Site:PY-ACHName of Invoice File in .Zip:Stoll Keenon Ogden - 938339.htmlComments to Firm:AP Route:AP Route:Default AP Route

Matter Information

Matter Name (Short): 2020 Kentucky Rate Case

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 27 of 108 Garrett Matter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust Taxes TaxType%	Amount
09/15/202	0 -	Discounted Fee Arrangement - Law Firm - Fee					(\$1,500.00)
08/03/202	0 -	Participated in virtual KY Rate Case Meeting for Application and Testimony Development - Garrett	Brown, Katelyn	0.7	\$190.00		\$133.00
08/03/202		Remote meetings with Mr. Garrett, Mr. Conroy and expert witness re direct testimony issues; work on outline of same	Riggs, Kendrick	4.9	\$435.00		\$2,131.50
08/03/202	0 -	Work on direct case outline; confer co-counsel re same; review documents for same; work on ROE issues and call re same	Ingram, III, Lindsey	6.5	\$349.00		\$2,268.50
08/04/202	0 -	Draft direct testimony outline for gas operations performance	Braun, Monica	0.6	\$231.00		\$138.60
08/04/202	0 -	Reviewed and edited outline of rate case; Emailed Mr. Riggs re rate case; Emailed Ms. Brown re rate case	Wimberly, Mary Ellen		\$195.00		\$273.00
08/04/202		Preparation for and remote meeting with Mr. Turner re direct testimony issues for generation performance and follow up on same; work on outline re same	Riggs, Kendrick	1.8	\$435.00		\$783.00
08/04/202	0 -		Ingram, III, Lindsey	1.8	\$349.00		\$628.20
08/04/202	0 -	Revised Blake and Garrett portions of Direct Testimony outline	Brown, Katelyn	1.5	\$190.00		\$285.00
08/04/202		Plan for testimony meeting with Steven Turner by reviewing prior generation testimony; call with Mr. Turner re: same; planning call with Mr. Riggs re: major case issues and division among witnesses; develop list of materials and testimony points for Steve Turner and file notes re: same	Parsons, Matt	2.2	\$230.00		\$506.00
08/05/202		Work on rate case outline; prep for call with Ms. McFarland re: transmission topics; call re: same; file notes	Parsons, Matt	2.8	\$230.00		\$644.00
08/05/202	0 -	Preparation for and remote meeting with Ms. McFarland re direct testimony issues; work on outline re same	Riggs, Kendrick	2.6	\$435.00		\$1,131.00
08/05/202	0 -	Finished revising Garrett portion of Direct Testimony outline	Brown, Katelyn	1.2	\$190.00		\$228.00
08/05/202	0 -	Analysis of rate case issues for testimony	Wimberly, Mary Ellen	0.6	\$195.00		\$117.00
08/06/202	0 -	Prepare for and attend meeting with Mr. Meiman; work on direct case outline; review compensation	Ingram, III,	1.5	\$349.00	Case No. 2020-0	<b>XX3349</b> 0
		issues Attachment	t <sup>1</sup> 2ntoRes	pons	e to PS	C-1 Question No. 14	(a)(b)
						Page 28 c	of 108
						Ga	arrett

08/06/2020 -	Remote meeting with Mr. Meiman re rate case issues and work on outline re same	Riggs, Kendrick			\$435.00
08/07/2020 -	Work on outline of direct case and send same to Ms. Sturgeon and Mr. Conroy	Riggs, Kendrick	4	\$435.00	\$1,740.00
08/07/2020 -	Further edits to testimony and application outline	Parsons, Matt	0.4	\$230.00	\$92.00
08/10/2020 -	Reviewed rate case outline (no charge)	Wimberly, Mary Ellen	0	\$195.00	\$0.00
08/10/2020 -	Attention to outline of direct case issues	Riggs, Kendrick	0.6	\$435.00	\$261.00
08/11/2020 -	Drafted memorandum outlining relief to request in rate case Applications and relief to request pre- Application	Brown, Katelyn	2.5	\$190.00	\$475.00
08/12/2020 -	Reviewed outline of request for relief in Application; Reviewed outline of direct case (no charge)	Wimberly, Mary Ellen	0	\$195.00	\$0.00
08/12/2020 -	Review file for and attend with client re retirement issue (no charge)	Ingram, III, Lindsey	0	\$349.00	\$0.00
08/12/2020 -	Attend remote meeting with client and Ms. Sturgeon re direct testimony; work on outline of case	Riggs, Kendrick	5.6	\$435.00	\$2,436.00
08/13/2020 -	Phone call with Ms. Sturgeon re rate case issues; phone call with Ms. Braun re same; attend remote meeting with Ms. Sturgeon and others re possible tariff changes	Riggs, Kendrick	1.5	\$435.00	\$652.50
08/13/2020 -	Began drafting Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents	Brown, Katelyn	1.5	\$190.00	\$285.00
08/13/2020 -	Review proposed tariff revisions; participate in Tariff Working Group Conference Call	Wuetcher, Gerald	1.7	\$287.00	\$487.90
08/14/2020 -	Review various gas issues for rate case; review documents for same; confer co-counsel re same	Ingram, III, Lindsey	2	\$349.00	\$698.00
08/14/2020 -	Review Transmission Modernization Investment Committee draft; develop questions and strategy related to rate case	Braun, Monica	1.5	\$231.00	\$346.50
08/14/2020 -	Participated in client conference call re depreciation with Mr. Spanos; drafted Application requesting abbreviated notice, the filing of certain documents in electronic medium only	Brown, Katelyn	4.5	\$190.00	\$855.00
08/14/2020 -	Phone calls with client and Ms. Sturgeon re testimony issues and work outline of same	Riggs, Kendrick	2.6	\$435.00	\$1,131.00
08/17/2020 -	Drafted KU Application for 2020 rate case based on current Direct Testimony Outline and current requested relief memo	Brown, Katelyn	5.1	\$190.00	\$969.00
08/17/2020 -	Work on gas transmission issues; confer client re same and work on related documents	Ingram, III, Lindsey	1	\$349.00	\$349.00
08/17/2020 -	Prepare for meeting with Ms. Sturgeon, Mr. Rieth, and Mr. Conroy by reviewing In-Line Inspections and MAOP documents and attend same for operations testimony; review prior GLT orders; propose suggestions to Investment Committee documents and send to Ms. Sturgeon	,	2.4	\$231.00 Ca	\$554.40 Ise No. 2020-00349
08/17/2020 -	Phone calls with client and Ms. Sturgeon re testimony issues and work outline of samAttachmen	transferige, Res	poins	estos Roc-1 Qu	estion No. 14(\$2)(\$b)50 Page 29 of 108
					Garrett

1981/2020 -       Review and revies increasing composed for transmission work; emails with Ms. Starge on Monica       14       \$21.01       \$23.00         0871/2020 -       Reviewed changes to rate case outline (no change)       100       \$1.00 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>							
Mary Filter       Mary Filter       Wark on and send direct case outline and refer formoto to Mc. Sturgeon and Mr. Conroy; attend remote meeting with Mr. Seeyle and client; call with Mr. Seeyle and client; call with Mr. Seeyle and Crosby, W. 1       \$V15.00         08/18/2020       Analysis of testimony outline to prepare for call with Mr. Seelye and client; call with Mr. Seelye and Crosby, W. 1       \$V77.00       \$V27.00         08/18/2020       Finished drafting KU Application for 2020 rate case based on updated Direct Outline and Relief       Brown, 2       \$V15.00       \$V14.00         08/18/2020       Review two gas memos and edit same       Ingmr. III, 1       \$V49.00       \$V14.00         08/18/2020       Work or rate case testimony preparation.       Crosby, W. 12       \$V77.00       \$V332.40         08/19/2020       Work re rate case testimony meeting; review outline and strategy issues; attend same       Ingmr. III, 1       \$V49.00       \$V12.00         08/19/2020       Prepare for case planning meeting; review outline and strategy issues; attend same       Ingles, 33       \$V9.00       \$V11.00         08/19/2020       Attention to direct testimony drafting; work on and edit application for abbreviated notice and carding refer       Nage; Nage       \$V1.52       \$V1.00         08/19/2020       Review testimony outline/requests for relief; conference calls to discuss application/restimony       Water First       \$V2.70       \$V2.70         0	08/18/2020 -			1.4	\$231.00	\$	323.40
remote meeting with Mr. Seeyle and client r direct testimony         Kandrak           08/18/2020 -         Analysis of festimony outline to prepare for call with Mr. Seelye and client; call with Mr. Seelye and Seelye and client; call with Mr. Seelye and Mr. Weetcher; Reviewed outline to develop list Mr. Seelye and Mr. Weetcher; Reviewed outline to develop list Mr. Seelye and Mr. Seelye and Mr. Weetcher; Reviewed outline to develop list Mr. Seelye and Mr. Seelye and Mr. Weetcher; Seelye and Mr. Weetcher; Seelye and Mr. Weetcher; Seelye and Mr. Seel	08/18/2020 -	Reviewed changes to rate case outline (no charge)	<b>,</b>	0	\$195.00	\$	0.00
clientDuck08/18/2020 -Finished ardning KU Application for 2020 rate case based on updated Direct Outline and Relief Requested MemoBrown, 26\$19000\$494.0008/18/2020 -Review two gas memos and edit sameIngram, III, 1\$399.00\$349.0008/18/2020 -Work re rate case testimony preparation.Crosby, W. 12\$277.00\$332.4008/19/2020 -Participated in SKO team conference call re rate case responsibilitiesBrown, 09\$190.00\$171.0008/19/2020 -Prepare for case planning meeting; review outline and strategy issues; attend sameIngram, III, 17\$349.00\$593.3008/19/2020 -Discussed Controy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop listWimberly, 23\$195.00\$448.5008/19/2020 -Oticinem needed for testimonyAttention to direct testimony drafting; work on and edit application for abbreviated notice and of iterms needed for testimony untilne; sourceRegize, 35\$435.00\$132.0008/19/2020 -Reviewe testimony outline/requests for relief; conference calls to discuss application/testimony MattS231.00\$230.0008/19/2020 -Team status call re: rate case preparation and key issuesBraun, 1\$231.00\$231.0008/19/2020 -Reviewed Conroy testimony outline and adcuments on Sharepoint; Compiled list of items needed for Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony outline and documents on sharepoint; Compiled list of items needed for Conroy testimony outline and adcuments on sharepoint; Compiled list of items needed for conroy testimony	08/18/2020 -	•		2.1	\$435.00	\$	913.50
Requested Memo         Katelyn           08/18/2020 -         Review two gas memos and edit same         Ingram, II, 1         \$349.00         \$349.00           08/19/2020 -         Work re rate case testimony preparation.         Crosby, V: 12         \$277.00         \$322.40           08/19/2020 -         Participated in SKO team conference call re rate case responsibilities         Brown, 09         \$190.00         \$171.00           08/19/2020 -         Prepare for case planning meeting; review outline and strategy issues; attend same         Ingram, II, 1         \$349.00         \$593.30           08/19/2020 -         Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop lis         Wimberly, 23         \$195.00         \$192.20           08/19/2020 -         Otients needed for reliestimony         Attention to direct testimony drafting; work on and edit application for abbreviated notice and other film relief         S195.00         \$192.20           08/19/2020 -         Review testimony outline/requests for relief; conference calls to discuss application/testimony         Waterker, 15         \$287.00         \$230.00           08/19/2020 -         Team status call re: rate case preparation and key issues         Parson, 1         \$230.00         \$230.00           08/19/2020 -         Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items neeeded for for Conroy testimony and film notes re: same	08/18/2020 -		•	1	\$277.00	\$	277.00
08/19/2020 -Work re rate case testimony preparation.Lindsey Crusby, W. 12\$77.00\$332.4008/19/2020 -Participated in SKO team conference call re rate case responsibilitiesBrown, 0.9\$190.00\$171.0008/19/2020 -Prepare for case planning meeting; review outline and strategy issues; attend same of items needed for testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop its of items needed for testimony drafting; work on and edit application for abbreviated notice and conference calls to discuss application/testimony\$195.00\$448.5008/19/2020 -Discussed Conroy testimony vafaling; work on and edit application for abbreviated notice and other filing reliefRiggs, 3\$195.00\$448.5008/19/2020 -Review testimony outline/requests for relief; conference calls to discuss application/testimony derivatesRiggs, 1\$287.00\$230.0008/19/2020 -Team status call re: rate case preparation and key issuesParsons, 1\$231.00\$231.0008/19/2020 -Review de Conroy testimony outline and documents on Sharepoint; Compiled list of items need for Conroy testimony outline and documents on Sharepoint; Compiled list of items need for conroy testimony outline and 2018 rate cases to support operation documentsNomica\$231.00\$231.0008/20/2020 -Reviewed Conroy testimony with Mr. Crosby and Mr. Wuetcher, Reviewed for conroy testimony outline and documents on Sharepoint; Compiled list of items need for conroy testimony with Mr. Crosby and Mr. Wuetcher, Reviewed documents\$231.00\$231.0008/20/2020 -Reviewed Conroy testimony with Mr. Crosby and Mr. Wuetcher, Reviewed documents </td <td>08/18/2020 -</td> <td></td> <td>,</td> <td>2.6</td> <td>\$190.00</td> <td>\$</td> <td>494.00</td>	08/18/2020 -		,	2.6	\$190.00	\$	494.00
Duncan       Duncan         08/19/2020 -       Participated in SKO team conference call re rate case responsibilities       Brown, 09       \$190.00       \$171.00         08/19/2020 -       Prepare for case planning meeting; review outline and strategy issues; attend same       Ingram, III, 17       \$349.00       \$593.30         08/19/2020 -       Discussed Controy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop list       Wimberly, 2.3       \$195.00       \$448.50         08/19/2020 -       Attention to direct testimony drafting; work on and edit application for abbreviated notice and other testimony utiline/requests for relief; conference calls to discuss application/testimony       Xuetcher, 15       \$287.00       \$430.50         08/19/2020 -       Review testimony outline/requests for relief; conference calls to discuss application/testimony       Wuetcher, 15       \$287.00       \$230.00         08/19/2020 -       Team status call re: rate case preparation and key issues       Braun, 1       \$231.00       \$230.00         08/19/2020 -       Strategy call with team regarding rate case preparation and key issues       Braun, 1       \$231.00       \$230.00         08/19/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony outline and 2018 rate cases to support operational Matr       \$190.00       \$266.00         08/20/2020 -       Reviewed Applicaciion for Declarator	08/18/2020 -	Review two gas memos and edit same	• •	1	\$349.00	\$	349.00
KatelynKatelynKatelynKatelynKatelynS893.008/19/2020 -Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop list of items needed for testimonyMin Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop list of items needed for testimonyS195.00S448.5008/19/2020 -Attention to direct testimony drafting; work on and edit application for abbreviated notice and other filing reliefKiggs, (Review testimony outline/requests for relief; conference calls to discuss application/restimonyWuetcher, (Review testimony outline/requests for relief; conference calls to discuss application/restimonyWuetcher, (Review testimony outline/requests for relief; conference calls to discuss application/restimonyS20.00S20.0008/19/2020 -Team status call re: rate case preparation and key issuesParsons, (Braun)S21.00S23.0008/19/2020 -Strategy call with team regarding rate case preparation and key issuesBraun, (Braun)S23.00S23.0008/19/2020 -Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony and ine abbreviated notice, electronic filing only of certain documentsNorwar1S19.00S266.0008/20/2020 -Reviseed Application for Declaratory Order re abbreviated notice, electronic filing only of certain documentsParsons,16S19.00S266.0008/20/2020 -Research re: capitalization periods used in 2016 and 2018 rate cases to support operational documentsParsons,16S1	08/19/2020 -	Work re rate case testimony preparation.	-	1.2	\$277.00	\$	332.40
08/19/2020 - 08/19/2020 - 07 items aceded for testimonySubstrate and the state of the	08/19/2020 -	Participated in SKO team conference call re rate case responsibilities	,	0.9	\$190.00	\$	171.00
of items needed for testimony       Mary Ellen         08/19/2020 -       Attention to direct testimony drafting; work on and edit application for abbreviated notice and other filing relief       Riggs, 3.5       \$435.00       \$1,522.50         08/19/2020 -       Review testimony outline/requests for relief; conference calls to discuss application/testimony       Watchert, 1.5       \$287.00       \$430.50         08/19/2020 -       Team status call re: rate case preparation and key issues       Parsons, 1       \$230.00       \$231.00         08/19/2020 -       Strategy call with team regarding rate case preparation and key issues       Braun, 1       \$231.00       \$231.00         08/20/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony       Minorica       Nonrica       \$190.00       \$266.00         08/20/2020 -       Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 1.4       \$190.00       \$266.00         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Samos, 1.4       \$190.00       \$231.00         08/21/2020 -       Discussed items needed for Arbough testimony and file notes re: same       Samos, 1.4       \$190.00       \$230.00       \$138.00         08/21/2020 -       Discussed items nee	08/19/2020 -	Prepare for case planning meeting; review outline and strategy issues; attend same		1.7	\$349.00	\$	593.30
other filing relief       Kendrick         08/19/2020 -       Review testimony outline/requests for relief; conference calls to discuss application/testimony       Wuetcher, 1.5       \$287.00       \$430.50         08/19/2020 -       Team status call re: rate case preparation and key issues       Parsons, 1       \$230.00       \$230.00         08/19/2020 -       Strategy call with team regarding rate case preparation and key issues       Braun, 1       \$231.00       \$231.00         08/20/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed       Wimberly, 4.4       \$195.00       \$858.00         08/20/2020 -       Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 1.4       \$190.00       \$220.00       \$138.00         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Parsons, 0.6       \$230.00       \$138.00         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed Wimberly, 2.2       \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 0.9 <td>08/19/2020 -</td> <td></td> <td><b>.</b> .</td> <td>2.3</td> <td>\$195.00</td> <td>\$</td> <td>448.50</td>	08/19/2020 -		<b>.</b> .	2.3	\$195.00	\$	448.50
08/19/2020 -       Team status call re: rate case preparation and key issues       Parsons, 1 Matt       \$230.00 Matt       \$231.00 S231.00 Matt         08/19/2020 -       Strategy call with team regarding rate case preparation and key issues       Braun, 1 S231.00 S231.00 Monica       \$231.00 S231.00 Monica         08/20/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony       Wimberly, 44 S195.00 S858.00 Mary Ellen       \$230.00 S20200 Strategy call with team regarding rate cases to support operational testimony and file notes re: same       Brown, 14 S190.00 S230.00 S230.00 S230.00 S230.00 S230.00 S230.00 S138.00 Matt         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Parsons, 06 S230.00 S230.00 S429.00 Matt       \$138.00 Matt         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed Matt       Wimberly, 22 S17.00 S429.00 Mary Ellen       \$195.00 S429.00 Mary Ellen         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12 S277.00 S332.40 Duncan       \$120.00 Mary Ellen       \$190.00 S429.00 Mary Ellen         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0 Mary Ellen       \$190.00 Case No. 2020-093499.00 Duncan       \$190.00 Case No. 2020-093499.00 Duncan         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated	08/19/2020 -			3.5	\$435.00	\$	1,522.50
Matt       Matt         08/19/2020 -       Strategy call with team regarding rate case preparation and key issues       Braun, 1 Monica       \$231.00       \$231.00         08/20/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed       Wimberly, 4.4       \$195.00       \$858.00         08/20/2020 -       Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 1.4       \$190.00       \$266.00         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Parsons, 0.6       \$230.00       \$138.00         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed Matt       Vimberly, 2.2       \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 1.2       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0.9       \$190.00       Case No. 2020-0933490         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 1.2       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0.9       \$190.00       Case No. 2020-0933490 <td>08/19/2020 -</td> <td>Review testimony outline/requests for relief; conference calls to discuss application/testimony</td> <td>· · · ·</td> <td>1.5</td> <td>\$287.00</td> <td>\$</td> <td>430.50</td>	08/19/2020 -	Review testimony outline/requests for relief; conference calls to discuss application/testimony	· · · ·	1.5	\$287.00	\$	430.50
Monica         08/20/2020 -       Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony       Wimberly, 4.4       \$195.00       \$858.00         08/20/2020 -       Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 1.4       \$190.00       \$266.00         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same outline for items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed Matt       Nonica       \$429.00         08/21/2020 -       Discussed items needed for Arbough testimony       Crosby and Mr. Wuetcher; Reviewed Matt       \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-09,349,0         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-09,349,0         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes	08/19/2020 -	Team status call re: rate case preparation and key issues		1	\$230.00	\$	230.00
for Conroy testimony       Mary Ellen         08/20/2020 -       Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents       Brown, 1.4 \$190.00       \$266.00         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Parsons, 0.6       \$230.00       \$138.00         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline for items needed for Arbough testimony       Wimberly, 22       \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-093449;         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-093449;         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-093449;         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic fi	08/19/2020 -	Strategy call with team regarding rate case preparation and key issues	,	1	\$231.00	\$	231.00
documents       Katelyn         08/20/2020 -       Research re: capitalization periods used in 2016 and 2018 rate cases to support operational testimony and file notes re: same       Parsons, 0.6       \$230.00       \$138.00         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline for items needed for Arbough testimony       Wimberly, 2.2       \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 1.2       \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Case No. 2020-09/34(9)       Sade No. 2020-09/34(9)         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Case No. 2020-09/34(9)       Crosby Order re abbreviated notice, electronic filing only of Brown, 0.9       \$190.00       Case No. 2020-09/34(9)         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Attachment 22/4/20/20 reviewed and revised footnotes       Brown, 0.9       \$190.00       Case No. 2020-09/34(9)         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0.9       \$190.00       Case No. 2020-09/34(9)         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0.9       \$19	08/20/2020 -		<b>,</b>	4.4	\$195.00	\$	858.00
testimony and file notes re: same       Matt         08/21/2020 -       Discussed items needed for Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed       Wimberly, 22 \$195.00       \$429.00         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12 \$277.00       \$332.40         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9 \$190.00       Case No. 2020-0934490         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9 \$190.00       Case No. 2020-0934490         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents; reviewed and revised footnotes       Brown, 0.9 \$190.00       Case No. 14(a)(b)         Page 30 of 108       Brown       Discussion for Declaratory Order re abbreviated notice, electronic filing only of test for PSC-1 Question No. 14(a)(b)	08/20/2020 -		,	1.4	\$190.00	\$	266.00
outline for items needed for Arbough testimony       Mary Ellen         08/21/2020 -       Work re Conroy draft testimony.       Crosby, W. 12 \$277.00 \$332.40 Duncan         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 09 \$190.00 Case No. 2020-093490 certain documents; reviewed and revised footnotes         08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 09 \$190.00 Case No. 2020-093490 certain documents; reviewed and revised footnotes         Page 30 of 108	08/20/2020 -		,	0.6	\$230.00	\$	138.00
08/21/2020 -       Further revised Application for Declaratory Order re abbreviated notice, electronic filing only of Brown, 0.9 \$190.00       Case No. 2020-003490         certain documents; reviewed and revised footnotes       Attachment 2 atoly Response to PSC-1 Question No. 14(a)(b)         Page 30 of 108	08/21/2020 -		•	2.2	\$195.00	\$	429.00
certain documents; reviewed and revised footnotes Attachment 2 ately Response to PSC-1 Question No. 14(a)(b) Page 30 of 108	08/21/2020 -	Work re Conroy draft testimony.	•	1.2			
	08/21/2020 -				φ1) 0.00	Question No. 14(a Page 30 of	ı)(b) 108

08/21/2020 -	Attention to testimony issues and petition for abbreviated notice	Riggs, Kendrick	0.8	\$435.00	\$	\$348.00
08/24/2020 -	Prepare request for documents to support Saunders testimony		0.8	\$230.00	\$	\$184.00
08/24/2020 -	Work on testimony issues; phone conference with Ms. Sturgeon re same	Riggs, Kendrick	1.3	\$435.00	\$	\$565.50
08/25/2020 -	Work on SharePoint issues and Saunders testimony planning	Ingram, III, Lindsey	0.5	\$349.00	\$	\$174.50
08/25/2020 -	Respond to Mr. McGonnell re: support materials for Saunders testimony; prepare request for inputs on generation operations and send to business and regulatory contacts	Parsons, Matt	1.3	\$230.00	\$	\$299.00
08/26/2020 -	Discussed test year with Ms. Brown; Reviewed notes re test year	Wimberly, Mary Ellen	0.2	\$195.00	\$	\$39.00
08/26/2020 -	Work on gas distribution testimony	Braun, Monica	1.6	\$231.00	\$	\$369.60
08/26/2020 -	Attention to testimony issues	Riggs, Kendrick	0.5	\$435.00	\$	\$217.50
08/27/2020 -	Attention to draft petition for abbreviated notice and testimony issues	Riggs, Kendrick	1.2	\$435.00	\$	\$522.00
08/27/2020 -	Work on gas distribution testimony	Braun, Monica	0.6	\$231.00	\$	\$138.60
08/28/2020 -	Participate Video Conference with Mr. Hornung re: proposed tariff revisions; participate videoconference call of Tariff Revision Working Group	Wuetcher, Gerald	1.3	\$287.00	\$	\$373.10
08/28/2020 -	Reviewed comments on SharePoint re Application for Abbreviated Notice; participated in call with client group re revisions to and next draft of Application for Abbreviated Notice; discussed timeline of testimony drafting with SKO group; further researched AFUDC vs. CWIP issues; discussed same with Mr. Riggs	Brown, Katelyn	4.3	\$190.00	\$	\$817.00
08/28/2020 -	Work on testimony issues	Riggs, Kendrick	3	\$435.00	\$	\$1,305.00
08/28/2020 -	Participated on internal rate case team status call	Wimberly, Mary Ellen	0.5	\$195.00	\$	\$97.50
08/28/2020 -	Team status call re: rate case work plan; review work plan posted to SharePoint	Parsons, Matt	0.4	\$230.00	\$	\$92.00
08/28/2020 -	Work on testimony issues; confer co-counsel re strategy and timing issues; work on consultant issues and related correspondence and calls	Ingram, III, Lindsey	2.3	\$349.00	\$	\$802.70
08/28/2020 -	Status call with team to plan discovery strategy; review discovery plan	Braun, Monica	0.5	\$231.00	\$	\$115.50
08/28/2020 -	Work re Conroy draft testimony.	Crosby, W. Duncan	1.6	\$277.00	\$	\$443.20
08/31/2020 -	Further research re CWIP vs. AFUDC; participated in discussion with SKO team re rate case Attachment	Brown, t <sup>1</sup> 2ª tod y <b>Res</b> j	2.6 ponse		ase No. 2020-00 uestion No. 14(a Page 31 of Gau	a)(b)

08/31/2020 -	Reviewed rate case outline; Participated on internal rate case call	Wimberly, 0.7 Mary Ellen	\$195.00	\$136.50
08/31/2020 -	Prepare status e-mail for information for transmission section of testimony; team call re: testimony prep	Parsons, 1.8 Matt	\$230.00	\$414.00
08/31/2020 -	Phone call with team to discuss rate case testimony strategy	Braun, 0.7 Monica	\$231.00	\$161.70
08/31/2020 -	Work on various testimony issues and confer co-counsel re same; confer consultants	Ingram, III, 2 Lindsey	\$349.00	\$698.00
08/31/2020 -	Conference call to discuss status of application and testimony and assignment of areas of responsibility; confer with Mr. Crosby re: Conroy written testimony	Wuetcher, 0.8 Gerald	\$287.00	\$229.60
08/31/2020 -	Work re Conroy and cost of capital testimony.	Crosby, W. 1 Duncan	\$277.00	\$277.00
08/31/2020 -	Analysis of testimony issues; email to Ms. Sturgeon re same; work on testimony issues	Riggs, 1.2 Kendrick	\$435.00	\$522.00

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 32 of 108 Garrett

# Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Louisville
Invoice Number:	940001
Date of Invoice:	10/12/2020
Billing Period:	09/01/2020 - 09/30/2020
Date Posted:	10/12/2020
Invoice Description/Comment:	2020 KY Rate Case

# Amount Approved

Approved Total	\$111,131.80
Invoice Currency:	USD
Date Approved:	10/21/2020
Final Approver:	Greg Cornett
Approved Fees	\$111,131.80
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$111,131.80
Comments to AP:	LEGAL SERVICES

## Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0321   026900	\$40,007.45	36%	LGEEL
122483 LGE RC-GC LGL EX	0321   026900	\$11,113.18	10%	LGE GAS
122484 KURCLEGALEXP	0321   026900	\$60,011.17	54%	KU

# Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden 2000 PNC Plaza 500 West Jefferson Street Louisville, Kentucky 40202



Remittance Address Same as mail address Vendor Tax ID: VAT ID: --GST ID: --

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 33 of 108 Garrett HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

### **Other Invoice and Firm Information**

Regulatory Statements: -

### Amount Billed

 Billed Total
 \$111,131.80

 Invoice Currency:
 USD

 Billed Fees
 \$111,131.80

 Billed Expenses
 \$0.00

 Billed Total (excl. Tax)
 \$111,131.80

# Approval History

User	Action	Date	Amount	Comment
Eloise Carlisle	Posted	10/12/2020	\$111,131.80	
Carrie Beatty	TK Rates Reviewed	1 10/13/2020		
Carrie Beatty	Approved	10/13/2020	\$111,131.80	
Allyson Sturgeon	n Approved	10/20/2020	\$111,131.80	
Greg Cornett	Approved	10/21/2020	\$111,131.80	
Carrie Beatty	AP Reviewed	10/21/2020	\$111,131.80	
Carrie Beatty	AP Batch Run	10/21/2020	\$111,131.80	Batch ID: 001000566 (Sent to AP: 10/21/2020 12:00:09 PM)

# Additional Financial Information

Oracle Vendor Number: 40033 Vendor Pay Site: PY-ACH Name of Invoice File in .Zip: Stoll Keenon Ogden - 940001.html Comments to Firm:

AP Route: Default AP Route

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 34 of 108 Garrett Matter Name (Short):2020 Kentucky Rate CaseMatter ID:31995Lead Company Person:Sturgeon, AllysonOrganizational unit:LKE > KU and LG&E > CorporatePractice group:LKE Legal > Regulatory > StateLaw Firm Matter No.:165839Country (in Matter):United States

Date	Description Narrative	Timekeeper Uni	ts Rate Adju	st Taxes TaxType% Amount
10/11/2020	Discounted Fee Arrangement - Law Firm - Fee			(\$2,000.00)
09/01/2020	Continued researching accounting issues for AMS in Mr. Blake's Direct Testimony; discussed findings with Mr. Riggs; reviewed latest updates to Direct Outline	d Brown, 5.3 Katelyn	\$190.00	\$1,007.00
09/01/2020	Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Drafted Arbough testimony	Wimberly, 3.4 Mary Ellen	\$195.00	\$663.00
09/01/2020	Confer with consultants and related work re Meiman testimony	Ingram, III, 1.2 Lindsey	\$349.00	\$418.80
09/01/2020	Work re Conroy and Sinclair testimony.	Crosby, W. 1.1 Duncan	\$277.00	\$304.70
09/01/2020	Work on testimony issues	Riggs, 1.4 Kendrick	\$435.00	\$609.00
09/01/2020	Confer with Mr. Crosby and Ms. Wimberly re: Conroy testimony [no charge]	Wuetcher, 0 Gerald	\$287.00	\$0.00
09/02/2020	Analysis of accounting regulatory issue for Blake testimony	Riggs, 1 Kendrick	\$435.00	\$435.00
09/02/2020	Drafted Arbough testimony; Researched and drafted portion of Conroy testimony	Wimberly, 2.9 Mary Ellen	\$195.00	\$565.50
09/02/2020	Continued researching regulatory accounting issues re AMS portion of Mr. Blake's Direct Testimony; compiled findings in email and pdf and sent to Mr. Riggs; revised Application for abbreviated notice and electronic filing of only certain documents; reviewed KY Power Order r abbreviated notice	Brown, 7.4 Katelyn e	\$189.96 \$0.29	\$1,406.00
09/02/2020	Work on various AMI testimony issues	Ingram, III, 1 Lindsey	\$349.00	\$349.00
09/03/2020	Review Application for abbreviated notice	Wuetcher, 0.7 Gerald	\$287.00	\$200.90
09/03/2020	Work on accounting and regulatory issues; work on testimony issues	Riggs, 3.8 Kendrick	\$435.00	\$1,653.00
09/03/2020	Continued researching regulatory accounting issues in Mr. Blake's Direct Testimony re AMS; discussed findings with Mr. Riggs; reviewed materials sent by Ms. Sturgeon; participated ach call	Brown, 3.3 Hintin K2ttbri Respon		Case No. 2020-0003490 Question No. 14(a)(b) Page 35 of 108 Garrett

09/04/2020 -	Review and revise Application for abbreviated notice	Gerald	1.6	\$286.41	\$0.95	\$459.20
09/04/2020 -	Respond to Mr. Steinmetz re: information sought for NERC/SERC audits for Mr. Bellar's testimony	Parsons, Matt	0.3	\$230.00		\$69.00
09/04/2020 -	Revise Application for Abbreviated Notice	Brown, Katelyn	0.3	\$190.00		\$57.00
09/05/2020 -	Finished revising Application for Abbreviated Notice	Brown, Katelyn	1.8	\$190.00		\$342.00
09/08/2020 -	Edit petition for declaratory relief re abbreviated notice and other relief	Riggs, Kendrick	0.9	\$435.00		\$391.50
09/08/2020 -	Research regulatory accounting issues and compile same; reviewed and revised Application for abbreviated notice and electronic filing of certain documents; uploaded Application to SharePoint for client review	Brown, Katelyn	5.6	\$190.00		\$1,064.00
09/09/2020 -	Prepare for call and call with Transmission group to discuss testimony input requests for Bellar testimony	Parsons, Matt	0.7	\$230.00		\$161.00
09/09/2020 -	Continued researching regulatory account issue for AMS in Mr. Blake's testimony	Brown, Katelyn	3.1	\$190.00		\$589.00
09/10/2020 -	Review alternatives analysis regarding Transmission Modernization Program for Bellar testimony	Braun, Monica	0.4	\$231.00		\$92.40
09/10/2020 -	Continued researching regulatory accounting issues for AMS in Mr. Blake's testimony; prepared findings re same	Brown, Katelyn	6.1	\$190.00		\$1,159.00
09/11/2020 -	Work on Meiman testimony issues; related consultant work	Ingram, III, Lindsey	1	\$349.00		\$349.00
09/11/2020 -	Drafted Conroy net metering section of testimony; Discussed net metering with Mr. Crosby	Wimberly, Mary Ellen		\$195.00		\$331.50
09/14/2020 -	Compiled findings re state Commission decisions on regulatory accounting issue for AMS; participated in SKO status call; began drafting Garrett direct testimony	Brown, Katelyn	2.8	\$190.00		\$532.00
09/14/2020 -	Team consultation re rate case issues	Riggs, Kendrick	0.4	\$435.00		\$174.00
09/14/2020 -	Work on Meiman testimony; work on consultant agreements; confer co-counsel re status	Ingram, III, Lindsey	4.3	\$349.00		\$1,500.70
09/14/2020 -	Discussed rate case issues with Ms. Brown; Internal status call re rate case; Reviewed net metering tariff on Sharepoint	g Wimberly, Mary Ellen	1.1	\$195.00		\$214.50
09/14/2020 -	Drafting of Saunders testimony; team call re: status	Parsons, Matt	5.7	\$230.00		\$1,311.00
09/14/2020 -	Call with team regarding status of testimony and related issues	Braun, Monica	0.4	\$231.00		\$92.40
09/14/2020 -	Work re Conroy, Seelye, and McKenzie testimony.	Crosby, W. Duncan	2.2	\$277.00	Case No. 2020	\$609.40 - <b>00349</b>
09/15/2020 -	Draft gas operations testimony for Mr. Bellar's testimony Attachmen	n <b>t32</b> a <b>to, Res</b> Monica	s <b>pe</b> ns	s <b>es10</b> 1 BS	C-1 Question No. 14 Page 36 G	

09/15/2020 -	Work re draft Conroy testimony and McKenzie witness prep.	Crosby, W. 3. Duncan	.6 \$277.00	\$997.20
09/15/2020 -	Work on AMI testimony and related issues; work on consultant issues	Ingram, III, 6. Lindsey	.8 \$349.00	\$2,373.20
09/15/2020 -	Began drafting filing requirements, capitalization, forecasted test period, and calculations of deficiency sections of Mr. Garrett's Direct Testimony	Brown, 3. Katelyn	.2 \$190.00	\$608.00
09/16/2020 -	Follow up on information requests for operational testimony in Bellar testimony	Parsons, 2 Matt	\$230.00	\$460.00
09/16/2020 -	Work on Conroy testimony.	Crosby, W. 3. Duncan	.7 \$277.00	\$1,024.90
09/16/2020 -	Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Drafted Conroy net metering testimony; Drafted Arbough testimony	Wimberly, 4 Mary Ellen	.2 \$195.00	\$819.00
09/16/2020 -	Work on AMI testimonies	Ingram, III, 7 Lindsey	\$349.00	\$2,443.00
09/16/2020 -	Prepare Conroy/Meiman testimony	Wuetcher, 4. Gerald	.8 \$287.00	\$1,377.60
09/16/2020 -	Continued drafting Mr. Garrett's Direct Testimony	Brown, 1. Katelyn	.6 \$190.00	\$304.00
09/17/2020 -	Prepare Conroy/Meiman testimony	Wuetcher, 2 Gerald	\$287.00	\$574.00
09/17/2020 -	Continued drafting jurisdictional operating summary, effect of ratemaking mechanisms on rate increases, pro forma adjustments, and gross revenue conversion factor sections of Mr. Garrett's Direct Testimony	Brown, 5. Katelyn	.1 \$190.00	\$969.00
09/17/2020 -	Drafting of Saunders testimony	Parsons, 3. Matt	.1 \$230.00	\$713.00
09/17/2020 -	Work on AMI testimonies and related issues	Ingram, III, 7. Lindsey	.5 \$349.00	\$2,617.50
09/17/2020 -	Work on Conroy testimony.	Crosby, W. 1. Duncan	.4 \$277.00	\$387.80
09/18/2020 -	Drafted Conroy net metering testimony	Wimberly, 4 Mary Ellen	.4 \$195.00	\$858.00
09/18/2020 -	Review and follow up on efficiency program testimony for Transmission; updates on EV charging testimony for Saunders; other drafting updates for Saunders testimony	Parsons, 2 Matt	\$230.00	\$460.00
09/18/2020 -	Began drafting Regulatory Accounting section of Mr. Garrett's Direct Testimony; reviewed SharePoint	Brown, 4. Katelyn	.3 \$190.00	\$817.00
09/18/2020 -	Work on Conroy testimony.	Crosby, W. 1. Duncan	.3 \$277.00	\$360.10
09/18/2020 -	Work on AMI testimonies	Ingram, III, 4 Lindsey	.2 \$349.00	\$1,465.80 Case No. 2020-00349
09/18/2020 -	Prepare initial draft of Meiman Direct Testimony Attachme	ntv2.tec.Resp	onsestor BSC	C-1 Question No. 14(\$8)(b)0
0, 10, 2020		Gerald		Page 37 of 108
				8
				Garrett

09/19/2020 -	Drafting of Bellar testimony	Parsons, Matt	4.5	\$230.00		\$1,035.00
09/19/2020 -	Review proposed tariff revisions	Wuetcher, Gerald	3	\$287.00		\$861.00
09/19/2020 -	Work on AMI testimonies	Ingram, III, Lindsey	3.8	\$349.00		\$1,326.20
09/20/2020 -	Continued drafting Mr. Garrett's Direct Testimony; began drafting Mr. Blake's Direct Testimony	Brown, Katelyn	2.3	\$190.00		\$437.00
09/20/2020 -	Prepare sections of Conroy Direct Testimony (Tariff Revisions)	Wuetcher, Gerald	6	\$287.00		\$1,722.00
09/20/2020 -	Draft gas operations section for Bellar testimony	Braun, Monica	0.7	\$231.00		\$161.70
09/20/2020 -	Drafting of Bellar testimony	Parsons, Matt	3.8	\$230.00		\$874.00
09/20/2020 -	Drafted Conroy net metering testimony	Wimberly, Mary Ellen		\$195.00		\$370.50
09/21/2020 -	Drafted net metering section of Conroy testimony; Participated in internal team rate case call; Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Edited Conroy net metering testimony	Wimberly, Mary Ellen		\$195.00		\$1,813.50
09/21/2020 -	Draft gas operations section of Bellar testimony; draft Thompson testimony; emails with client regarding same	Braun, Monica	5.2	\$231.00		\$1,201.20
09/21/2020 -	Continued drafting Mr. Garrett's Direct Testimony; participated in SKO status call re testimony	Brown, Katelyn	3	\$190.00		\$570.00
09/21/2020 -	Continue work on various AMI testimony issues; confer co-counsel re same	Ingram, III, Lindsey	4.5	\$349.00		\$1,570.50
09/21/2020 -	Work re Conroy and Seelye testimony drafts.	Crosby, W. Duncan	6.7	\$277.00		\$1,855.90
09/21/2020 -	Prepare sections of Conroy Direct Testimony (Tariff Revisions); participate in conference calls re: EV rates, Net Metering rates and case preparation status	Wuetcher, Gerald	9	\$287.00		\$2,583.00
09/21/2020 -	Rate case team call; drafting of Bellar testimony; follow ups to client re: testimony inputs	Parsons, Matt	3	\$230.00		\$690.00
09/21/2020 -	Work on testimony	Riggs, Kendrick	3.2	\$435.00		\$1,392.00
09/22/2020 -	Continue work on various AMI testimony issues and confer co-counsel re same	Ingram, III, Lindsey	7	\$349.00		\$2,443.00
09/22/2020 -	Attention to testimony issues	Riggs, Kendrick	0.2	\$435.00		\$87.00
09/22/2020 -	Continued drafting Mr. Garrett's Direct Testimony; reviewed and revised Mr. Garrett's Direct Testimony; reviewed SharePoint; reviewed Business Plan PowerPoints	Brown, Katelyn	7.6	\$190.00	Case No. 2020-	\$1,444.00 <b>00349</b>
09/22/2020 -	Draft gas operations issues in Bellar testimony; phone call with Mr. Rieth; emails with <b>Attachmer</b> work on Thompson testimony	1 <b>B2</b> a <b>to, Res</b> Monica	s <b>pø</b> ns	56 <b>20</b> 1 <b>DSC-1</b>	Page 38	

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(	<i>J/23/2020</i> -		Riggs, <b>K2nfbiRes</b>		e to PSC-1 Questi	,
	)9/24/2020 - )9/25/2020 -	Continued drafting Mr. Blake's Direct Testimony based on recent revisions to the Direct Outline; reviewed SharePoint for newly uploaded documents for Mr. Blake's Direct Testimony and Mr. Garrett's Direct Testimony; reviewed Business Plan PowerPoints for inclusion in Mr. Blake's Direct Testimony Work on testimony; engage consulting expert for assistance with case	Katelyn	8.9	\$190.00 \$435.00 <b>Case</b> I	\$1,691.00 No. 2020-093349.00
	)9/24/2020 -	Update Saunders testimony on EV charging; research on R&D projects	Matt	0.8	\$230.00	\$184.00
	09/24/2020 -	Draft Thompson testimony and review documents regarding same	Braun, Monica	5.6	\$231.00	\$1,293.60
(	09/24/2020 -	Work re Conroy and Seelye testimony.	Crosby, W. Duncan		\$277.00	\$1,135.70
(	09/24/2020 -	Work on various AMI testimony issues	Ingram, III, Lindsey	2.2	\$349.00	\$767.80
(	09/24/2020 -	Work on first draft of testimonies	Riggs, Kendrick	5.5	\$435.00	\$2,392.50
(	09/24/2020 -	Review Companies business plans	Wuetcher, Gerald	3	\$287.00	\$861.00
(	09/23/2020 -	Continue work on various AMI testimony issues; confer co-counsel re same	Ingram, III, Lindsey	4.5	\$349.00	\$1,570.50
	09/23/2020 -	Work on draft direct testimonies	Riggs, Kendrick	4	\$435.00	\$1,740.00
	09/23/2020 -	Participated in SKO internal call re status of testimonies; revised Mr. Garrett's Direct Testimony based on SKO internal discussions; drafted Mr. Blake's Direct Testimony; reviewed SharePoint	Katelyn	6.9	\$190.00	\$1,311.00
	09/23/2020 -	Video conference re: client requested changes to the proposed application and witness testimony	Wuetcher, Gerald		\$287.00	\$143.50
	09/23/2020 -	Draft Thompson testimony; phone call with team regarding testimony updates	Braun, Monica	2.6	\$231.00	\$600.60
	09/23/2020 -	Work re Conroy and Seelye testimony.	Crosby, W. Duncan		\$277.00	\$664.80
	09/23/2020 -	Drafted Arbough testimony; Participated on internal rate case call; Edited Arbough testimony and sent to Mr. Riggs for review	Wimberly, Mary Ellen		\$195.00	\$1,033.50
	09/23/2020 -	Update Saunders testimony re: DCFC stations; drafting of Wolfe testimony	Matt	5.8	\$230.00	\$1,334.00
	09/22/2020 -	re: Saunders testimony; drafting of Saunders and Bellar testimony	Matt	9.9	\$230.00	\$2,277.00
	09/22/2020 -	Drafted Arbough testimony	Wimberly, Mary Ellen		\$195.00	\$1,462.50
(	09/22/2020 -	Work on Conroy draft testimony.	Crosby, W. Duncan		\$277.00	\$1,855.90
			a 1 w		<b>***</b>	<b>*1</b> 0 <b>==</b> 00

20 -	Drafted Naming Conventions and Abbreviations term sheet for 2020 rate case; began review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations	Brown, Katelyn	1.3	\$190.00		\$247.00
20 -	Continue work on various AMI testimony issues; confer co-counsel re same	Ingram, III, Lindsey	3	\$349.00		\$1,047.00
20 -	Draft Thompson testimony	Braun, Monica	4.7	\$231.00		\$1,085.70
20 -	Follow up with generation operations re: inputs for Bellar testimony; e-mails with Ms. Metts re: same; review SP for R&D projects; revise Wolfe testimony	Parsons, Matt	1.9	\$230.00		\$437.00
20 -	Work re Conroy and Seelye draft testimony.	Crosby, W. Duncan	2.6	\$277.00		\$720.20
20 -	Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: same	Parsons, Matt	0.7	\$230.00		\$161.00
20 -	Work on 1st draft of testimonies	Riggs, Kendrick	3	\$435.00		\$1,305.00
20 -	Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations	Brown, Katelyn	3.2	\$190.00		\$608.00
20 -	Address revisions and comments to Wolfe, Saunders and Bellar testimony	Parsons, Matt	2.1	\$230.00		\$483.00
20 -	Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations; discussed Mr. Garrett's Direct Testimony with Mr. Riggs; further revised Garret testimony	Brown, Katelyn	8.6	\$190.00		\$1,634.00
20 -	Edited Arbough testimony based on edits from Mr. Riggs; Edited Conroy testimony; Discussed nonregulated annual filing with Ms. Brown; Researched nonregulated annual filing question for Garrett testimony	Wimberly, Mary Ellen	1.9	\$195.00		\$370.50
20 -	Work on edits to 1st draft of rate case testimonies	Riggs, Kendrick	7.6	\$435.00		\$3,306.00
20 -	Phone call and emails with SKO team regarding testimony	Braun, Monica	0.8	\$231.00		\$184.80
20 -	Edited Conroy testimony; Edited Arbough testimony; Reviewed and edited Blake testimony; Participated on internal rate case status call; Uploaded testimony to Sharepoint	Wimberly, Mary Ellen	4.6	\$195.00		\$897.00
20 -	Continue work on testimony; confer co-counsel re same; call with client re strategy issues; final review of draft testimony	Ingram, III, Lindsey	5.5	\$349.00		\$1,919.50
20 -	Participated in client call re AMI regulatory accounting issues; reviewed and revised Mr. Blake's Direct Testimony; reviewed and revised Mr. Garrett's Direct Testimony; reviewed and revised Mr. Conroy's Direct Testimony; finished reviewing all testimonies for consistencies in naming conventions, abbreviations, and footnote citations	Brown, Katelyn	10.9	\$190.00		\$2,071.00
20 -	Work on Conroy draft testimony.	Crosby, W. Duncan	6.7	\$277.00		\$1,855.90
20 -	Work on 1st draft of testimonies; remote meeting with Client re direct testimonies and AMI issues Attachmen	Riggs, Kendrick It 2 to Res			Page 40 c	(a)(b)
	20 - 20 -	<ul> <li>testimonies for consistencies in naming conventions, abbreviations, and footnote citations</li> <li>Continue work on various AMI testimony issues; confer co-counsel re same</li> <li>Draft Thompson testimony</li> <li>Follow up with generation operations re: inputs for Bellar testimony; e-mails with Ms. Metts re: same; review SP for R&amp;D projects; revise Wolfe testimony</li> <li>Work re Conroy and Seelye draft testimony.</li> <li>Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: same</li> <li>Work on 1st draft of testimonies</li> <li>Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations</li> <li>Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations; discussed Mr. Garrett's Direct Testimony with Mr. Riggs; further revised Garret testimony</li> <li>Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations; discussed Mr. Garrett's Direct Testimony with Mr. Riggs; further revised Garret testimony</li> <li>Edited Arbough testimony based on edits from Mr. Riggs; Edited Conroy testimony; Discussed nonregulated annual filing with Ms. Brown; Researched nonregulated annual filing question for Garrett testimony</li> <li>Work on edits to 1st draft of rate case testimonies</li> <li>Phone call and emails with SKO team regarding testimony</li> <li>Edited Conroy testimony; confer co-counsel re same; call with client re strategy issues; final review of draft testimony</li> <li>Participated on internal rate case status call; Uploaded testimony to Sharepoint</li> <li>Continue work on testimony; confer co-counsel re same; call with client re strategy issues; final review of draft testimony</li> <li>Participated in client call re AMI regulatory accounting issues; reviewed and revised Mr. Conroy's Direct Testimony; foried reviewing all testimonies for consistencies in naming conventions, abbreviations, abbrevi</li></ul>	testimonies for consistencies in naming conventions, abbreviations, and footnote citationsKatelyn20 -Continue work on various AMI testimony issues; confer co-counsel re sameIngram, III, Lindsey20 -Draft Thompson testimonyBraun, Monica20 -Follow up with generation operations re: inputs for Bellar testimony; e-mails with Ms. Metts re: same; review SP for R&D projects; revise Wolft testimonyParsons, Matt20 -Work re Conroy and Seelye draft testimony.Crosby, W. Duncan20 -Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: sameParsons, Matt20 -Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: sameParsons, Matt20 -Work on 1st draft of testimoniesRiggs, Kendrick20 -Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citationsBrown, Katelyn20 -Address revisions and comments to Wolfe, Saunders and Bellar testimonyParsons, Matt20 -Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations; discussed Mr. Garrett's Direct Testimony with Mr. Riggs; further revised Garret testimonyWimberly, Matt20 -Edited Arbough testimony baed on edits from Mr. Riggs; Edited Conroy testimony; Discussed Garrett testimonyWimberly, Mary Ellen20 -Work on edits to 1st draft of rate case testimoniesRiggs, Kendrick20 -Phone call and emails with SKO team regarding testimony to SharepointMary Ellen Ma	testimonies for consistencies in naming conventions, abbreviations, and footnote citations       Katelyn         20 -       Continue work on various AMI testimony issues; confer co-counsel re same       Ingram, III, 3         20 -       Draft Thompson testimony       Braun, 47         Monica       Monica       Parsons, 19         20 -       Follow up with generation operations re: inputs for Bellar testimony; e-mails with Ms. Metts re: Parsons, 19       Braun, 47         20 -       Work re Conroy and Scelye draft testimony.       Crosby, W. 26         20 -       Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: same       Parsons, 07         20 -       Work on 1st draft of testimonies       Riggs, 3         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations       Brown, 32         20 -       Address revisions and comments to Wolfe, Saunders and Bellar testimony       Parsons, 21         Matt       Brown, 92       Parsons, 104       Matt         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and Brown, 86       Brown, 86         20 -       Continued review of all testimony based on edits from Mr. Riggs; Edited Conroy testimony; Discussed Mr. Garrett's Direct Testimony with Mr. Riggs, further revised Garet testimony       Mary Ellen         20 -	testimonies for consistencies in naming conventions, abbreviations, and footnote citations       Katelyn         20 -       Continue work on various AMI testimony issues; confer co-counsel re same       Ingram, III, 3       \$349.0         20 -       Draft Thompson testimony       Braun, Monica       \$7       \$231.00         20 -       Follow up with generation operations re; inputs for Bellar testimony; e-mails with MS. Metts re; amis, review SP for R&D projects; revise Wolf testimony       Parsons, 19       \$230.00         20 -       Work re Conroy and Seelye draft testimony; e-mails with MS. Metts re; amis, what Matt       \$1       \$230.00         20 -       Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re; mais with Ms. Metts re; aming       \$1       \$230.00         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and for Kendrick       \$1       \$230.00         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations       \$100.00       \$100.00         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote retaitons; discussed Mr, Garrett's Direct Testimony with Mr. Riggs; further revised Garen footnote retaitons       \$20       \$100.00         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote retaitonos       \$200	testimonics for consistencies in naming conventions, abbreviations, and footnote citations       Katelyn         20 -       Continue work on various AMI testimony issues; confer co-counsel re same       Ingam, III, 3       S140,00         20 -       Draft Thompson testimony       Brain, 47       S231,00         20 -       Follow up with generation operations re-imputs for Reliar testimony; e-mails with Ms. Metts re:       Matt       S230,00         20 -       Work re Controy and Scelye draft testimony.       Crosby, W. 26       S277,00         20 -       Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re-mails with Ms. Metts re:       Parsons, 10       S23,000         20 -       Continue drive of all testimonies       Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re-mains with Matt       S2       S19000         20 -       Continue drive of all testimonies for consistencies in naming conventions, abbreviations, and forontae citations       Katelyn       S2         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and forontae citations       S190,00       S190,00         20 -       Continued review of all testimonies for consistencies in naming conventions, abbreviations, and forontae citations       S190,00       S190,00         20 -       Continue drive of all testimonies for consistenceis in naming conventions, abbreviations,

09/28/2020 -	Final review and revisions to Bellar, Saunders and Wolfe testimonies; team call to assess status	Parsons, Matt	5.5	\$230.00	\$1,265.00
09/30/2020 -	Review testimony and prepare for witness meetings	Ingram, III, Lindsey	1.5	\$359.00 (\$15.00)	\$523.50
09/30/2020 -	Reviewed edits to Arbough and Conroy testimonies on Sharepoint; Responded to questions on Arbough testimony	Wimberly, Mary Ellen		\$195.00	\$97.50
09/30/2020 -	Receive and review file from Mr. Walker regarding as transmission operation metrics for Bellar testimony	Braun, Monica	0.3	\$231.00	\$69.30
09/30/2020 -	Attention to 1st draft of testimonies and expert testimony issues	Riggs, Kendrick	2	\$435.00	\$870.00
09/30/2020 -	Work re tariff revisions and Conroy and McKenzie testimony.	Crosby, W. Duncan	1.5	\$277.00	\$415.50
09/30/2020 -	Reviewed SharePoint for client comments on testimonies	Brown, Katelyn	0.4	\$190.00	\$76.00



Excellence Delivered As Promised





Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

Labor Costs Labor Classification	Hours	 Rate	A	mount	
Assistant Analyst I	3.00	\$ 115.00 🖌	\$	345.00	
Assistant Analyst II	4.50	150.00 🖍		675.00	
John J. Spanos	2.00	275.00 🖌		550.00	
Ned W. Allis	0.50	220.00 🖌		110.00	
Support Staff	1.00	115.00 🖌		115.00	

#### Phase 101 -- Depr - LG&E - Gas

Labor Classification	Hours	Rate	Amo	unt	
Assistant Analyst I	3.00	\$ 115.00 /	\$	345.00	
Analyst	0.50	175.00 🖌		87.50	
Assistant Analyst	4.50	150.00 🦯		675.00	
John J. Spanos	1.00	275.00		275.00	
Support Staff	0.50	115.00 🗸		57.50	
	Total Labor	Costs	_	_	\$ 1,440.00
	Total Phase	101		_	\$ 1,440.00



Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Project: 066193 Invoice No: 066193\*4762R Invoice Date: October 14, 2019

# Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

Labor Costs	Hours	Rate		Amount		
Assistant Analyst I	6.00	\$	115.00 🖌	\$	690.00	
Analyst	0.50		175.00 🖌		87.50	
Assistant Analyst II	6.50		150.00 🖌		975.00	
John J. Spanos	3.00		275.00 /		825.00	
Support Staff	1.00		115.00 🖌		115.00	
	Total Labor Costs			\$ 2,692.50		
	Total Phas	e 20	)			\$ 2,692.50

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 45 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

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	Phase 100	Phase 101	Phase 200 KU Electric
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	122483 LGE RC-GS 22 EXP	KU RC 22 EXP
Date	Sep-19 1,795.00	Sep-19 1,440.00	Sep-19 2,692.50
Amount			2,692.50
Date			
Amount	╶──┤╴─────┤─┤	<b>+</b>	
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Date			
Amount			
Date			
Amount			
Total	1,795.00	1.440.00	2,692.50
		1 4 4 9 9 9	2 (02 50
Grand Total	1,795.00	1,440.00	2,692.50

<u>5,927.50</u>


# Gannett Fleming Valuation and Rate Consultants, LLC



### Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	\$	12,259.84
Phase 101	- DEPR - LG&E - GAS		3,675.90
Phase 200	- DEPR - KENTUCKY UTILITIES		12,418.31
	Total Charges	-	\$ 28,354.05
	Total Due This Invoice		\$28,354.05

Task:	Exp Type:	Exp Org:	Amount
GERE-1L DZEX	P_314_	02620	\$ <u>12,259.84</u>
-GE RC-65-202	p 314	026/20	3,675,90
	,	026120	12,418.31
	<u>42 Re-12 222×4</u> -62 Re-65:222		<u>GERE-16022xp 314 02620</u> GERC-65-202xp 314 026120

Requisition # 161455 C. Hwans 11-18-19 PO# 156691 Christine Hweans 11-20-19

OK to pay S. Wixmai "/1s/15



# Gannett Fleming Valuation and Rate Consultants, LLC

Labor Costs Labor Classification	Hours	Rate	Amount	
Assistant Analyst I	10.00	\$ 115.00 <b>^</b>	<b>\$ 1,150</b> .00	
Analyst	35.00	175.00 1	6,125.00	
Assistant Analyst II	1.00	150.00 🖌	150.00	
John J. Spanos	12.00	275.00 -	3,300.00	
Support Staff	4.50	115.00 🖌	517.50	
	Total Labo	or Costs		\$ 11,242.50
Expenses				$\checkmark$
Other Transportation		<u> </u>	31.90	
Transportation - Airfare			491.34	
Meals and Meals Per Diem			101.78	
Lodging			392.32	
	Total Expe	enses		\$ 1,017.34
	Total Phas	e 100	_	\$ 12,259.84

### Phase 101 -- Depr - LG&E - Gas

Labor Costs Labor Classification	Hours	Rate	Amount	
Assistant Analyst I	3.00	\$ 115.00 /	\$ 345.00	
Analyst	10.50	175.00 1	1,837.50	
Assistant Analyst II	1.00	150.00 🖌	150.00	
John J. Spanos	3.00	275.00	825.00	
Support Staff	3.00	115.00	345.00	
	Total Labo	or Costs		\$ 3,502.50
Expenses				
Transportation - Airfare			163.78	
Meals and Meals Per Diem			9.62	
	Total Expe	nses		\$ 173.40
	Total Phas	e 101		\$ 3,675.90



## Gannett Fleming Valuation and Rate Consultants, LLC

Labor Costs Labor Classification	Hours	Rate	Amount	
Assistant Analyst I	10.00	<b>\$</b> 115.00	<b>\$</b> 1,150.00	
Analyst	31.50	175.00 -	5,512.50	
Assistant Analyst II	1.50	150.00 -	225.00	
John J. Spanos	15.00	275.00	4,125.00	
Support Staff	2.00	115.00 -	230.00	
	Total Labor	Costs		\$ 11,242.5
Expenses	_			
Other Transportation			31.90	
Transportation - Airfare			655.12	
Meals and Meals Per Diem			96.47	
Lodging			392.32	
	Total Exper	ses	_	\$ 1,175.8 <sup>,</sup>
	Total Phase	200		\$ 12,418.3

RECEIVED

# NOV 21 2019



_	GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LCC											
	INVOICE NO. 066193*4868 DATED NOVEMBER 14, 2019 - LG&E AND KU SERVICES COMPANY											
	AIR TRAVEL CHARGES											
PostingDate	PostingDate Issue Date Traveler InvoiceNumber Ticket Carrier Itinerary DepartDate Destination DestinationCity Amount Project Phase									Phase		
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107464	0781919014	FE	Service Fee	14-Oct-19	SDF	Louisville	\$ 25.00	066193	100
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107480	7407634780	AA	SDF-CLT-MDT	16-Oct-19	MDT	Harrisburg	177.15	066193	100
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107464	7407634767	UA	MDT-IAD-SDF	14-Oct-19	SDF	Louisville	289.19	066193	100
									Total Phase 100	\$ 491.34		
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107480	0781919024	FE	Service Fee	16-Oct-19	MDT	Harrisburg	25.00	066193	101
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107480	7407634780	AA	SDF-CLT-MDT	16-Oct-19	MDT	Harrisburg	59.05	066193	101
02-Oct-19	30-Sep-19	JOHNSTONJR/FREDERICK B	210107464	7407634767	UA	MDT-IAD-SDF	14-Oct-19	SDF	Louisville	79.73	066193	101
	[								Total Phase 101	\$ 163.78		
02-Oct-19	30-Sep-19	SPANOS/JOHN J	210107594	0781919097	FE	Service Fee	16-Oct-19	MDT	Harrisburg	25.00	066193	200
02-Oct-19	30-Sep-19	SPANOS/JOHN J	210107857	0781919250	FE	Service Fee	14-Oct-19	SDF	Louisville	25.00	066193	200
02-Oct-19	30-Sep-19	SPANOS/JOHN J	210107594	7407634839	AA	SDF-CLT-MDT	16-Oct-19	MDT	Harrisburg	236.20	066193	200
02-Oct-19	30-Sep-19	SPANOS/JOHN J	210107857	7407634990	UA	MDT-IAD-SDF	14-Oct-19	SDF	Louisville	368.92	066193	200
									Total Phase 200	\$ 655.12		

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# 🖄 Gannett Fleming

## EMPLOYEE ELECTRONIC EXPENSE REPORT

Co/Org:	003/331050			Acct Mon	th: 2019/10				Exp Rpt No: E	R00304751			
Emp No:	14009	Emp Name:	: Frederi	ck B. Johnsto	n Jr.	From D	ate: 10/14/2019		Thru Date: 10	0/16/2019			
Description:	OCTOBER												
<u>Trans Date</u>	Category	Cat Description	<u>Co.</u>	Project	Phase	Task	Org	Rate	Units	<u>Amount</u>	Reimburse Amt	<u>Curr</u>	Rct
10/14/2019	PRJLODG	Project- Lodging	003	066193	100	****	331050			\$196.16	\$196.16	US	1
		Exp Description:	All expe	enses are for	Field review fo	r Kentucky	Utilities and Louis	wille Gas	and Electric in L	ouisville, KY.			
10/14/2019	PRJTOLLS	Project- Tolls	003	066193	100	****	331050			\$1.90	\$1.90	US	NR
		Exp Description:	No rece	eipt.									
10/15/2019	PRJLODG	Project- Lodging	003	066193	200	****	331050			\$196.16	\$196.16	US	1
10/16/2019	PRJOTHFOOD	Project- Other Food & Beverage	003	066193	100	****	331050			\$3.14	\$3.14	US	2
10/16/2019	PRJPARKNG	Project- Parking	003	066193	100	****	331050			\$30.00	\$30.00	US	3
10/16/2019	PRJOTHFOOD	Project- Other Food & Beverage	003	066193	200	****	331050			\$3.14	\$3.14	US	2
10/16/2019	PRJPARKNG	Project- Parking	003	066193	200	****	331050			\$30.00	\$30.00	US	3
10/16/2019	PRJTOLLS	Project- Tolls	003	066193	200	****	331050			\$1.90	\$1.90	US	NR
		Exp Description:	No rece	eipt.									

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Signature X

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) 1 Page 52 of 108 Garrett PARADIES AIRPORT SHOPS - LOUISVILLE LOUISVILLE INTERNATIONAL AIRPORT HARRESHIRG INTERNATIONAL ATRPORT LOUISVILLE, KY (Z) REPUBLIC PARKING SYSTEM 3 066193.100: \$3.14 TWO TERMINAL DRIVE SUITE 100 HEDDA ETTINN, PA 17057 066193.100 066193.200= 3.14 .1.4 ESPERSON # 70722 (717) 948-5901-30 \$30-066197.200 187918 2000 HE-DUICK CHOC 3.29 NT (m.pt# 23610 L#27 A# 23 Txn# 67306 72111457000 10/16/19 23:46 it. MOUNTAIN 24 02 10/14/19 05:05 In 10/16/19 23:46 fut 2.99 T1 压制 1926的 \$ 54.H TUTAL \$6 22 WIF \$ 5.6 \$6.20 ·\*\*: -{ Total Tax \$ 60.00 ... .\*\*\*\*\*\*\*\*\*\* PURCHASE \*\*\* \*\*\*\* istal fue APPROVED \$ <u>10.</u>W s-FX \$6.28 Approval No.: 780016 Total: Paference No.:010458 \$ 0.00 Gard Tupe: AMEX Change Due THANK YOU FOR PARKING WITH US CHTP Card Entry: \*\*\*\*\*\*\*\*\*\*\*0893 PARKING GARAGE Acct #: THANK YOU FOR FLYING HIA/HDT Approval Code: 609016 . . \*\*\*\*\*\*\*\*\*\* EMV PURCHASE \*\*\*\*\*\*\*\*\*\*\* AMERICAN EXPRESS Re: Label: Issuer, M. 1a : wit: A00000025010402 : vi: 0400008000 infi 06010103A02000 351: E800 PHI 1 00 a): E1935B5E1E1A1B64 5E0300 CUSTOMER COPY ITEMS 2 00/16/2019 04:09PM 5493 000587 01 70722 Thank You for Shopp ns at The Paradies Ships LOUISVILLE INTERNATIONAL AIRPORT CELEBRATING 50 YEARS IN BUSINESS!!

# 🖄 Gannett Fleming

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## EMPLOYEE ELECTRONIC EXPENSE REPORT

Co/Org:	003/331050			Acct Month	n: 2019/11				Exp Rpt No: ER(	0305295			
Emp No:	07249	Emp Name:	John J.	Spanos		From Date	: 10/1/2019		Thru Date: 10/2	23/2019			
Description:	octexpenses												
Trans Date	Category	Cat Description	<u>Co.</u>	Project	Phase	Task	Org	Rate	<u>Units</u>	Amount	<u>Reimburse</u> <u>Amt</u>	<u>Curr</u>	<u>Rct</u>
10/14/2019	PRJBRKFST	Project- Breakfast	003	066193	100	****	331050			\$8.67	\$8.67	US	9
		Exp Description:	Field vi	sit for Louisville	e Gas and Ele	ectric and Kent	ucky Utilities -	Louisville	, KY - breakfast fo	r John Span	os and Fred Joh	inston	
10/14/2019	PRJDINNER	Project- Dinner	003	066193	100	****	331050			\$51.64	\$51.64	US	10
		Exp Description:	Dinner	for John Spand	os and Fred J	ohnston							
10/14/2019	PRJLODG	Project-Lodging	003	066193	100	****	331050			\$196.16	\$196.16	US	13
10/15/2019	PRJBRKFST	Project- Breakfast	003	066193	100	****	331050			\$38.33	\$38.33	US	13
10/15/2019	PRJDINNER	Project- Dinner	003	066193	200	****	331050			\$58.68	\$58.68	US	11
		Exp Description:	Dinner	for John Spane	os and Fred J	ohnston							
10/15/2019	PRJLODG	Project-Lodging	003	066193	200	****	331050			\$196.16	\$196.16	US	13
10/16/2019	PRJDINNER	Project- Dinner	003	066193	101	****	331050			\$9.62	\$9.62	US	12
10/16/2019	PRJBRKFST	Project- Breakfast	003	066193	200	****	331050			\$34.65	\$34.65	US	13

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Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 54 of 108 Garrett

(G) 066/9 Welcome to Dunkin Dor PC# 353690 10/14/2019 5:29:48 AM Eat In Order: 407	
Register:1 Tran Seq Cashier:6rian G. *****SALE*****	No: 608407
1 Ht_Cof_MD_OrigBind	1.89
Reg-Crm&Sug 1 Apple Fritter 1 Ht Cof MD DrigBlnd	1.49 1.89
1 Ht Cof MD DrigBlnd 2 Cream 1 Cooler Apple Juice 1 Donut Glz	1.79 1.19
Sub. Total: Tax: Total: Discount Total:	\$8.25 \$0.42 \$8.67 \$0.00
Change Discover:	\$0.00 3
DISC	

666193.100

Welcome to the Old Spaghetti Factory 235 W. Market St

Server: Rachel Table 54/1 Guests: 2	10/14/2019 7:38 PM 40051
Bud Light 20oz Moscow Mule Mgr Fav Meat / Miz Chicken Piccata	5.25 7.95 13.25 14.25
Subtotal Tax	40.70 2.44
Total	43.14
Balance Due	43.14
	T18.50
10) Torr	2 51.4

DISC Card Num : \*\*\*\*\*\*\*\*\*\*\*\*0308 Terminal : 1 Approval : 01412R AID : A0000001523010 TVR : 0000001000 IAD : 0105A08003000001E03000000000000000 TSI : E800 AR : Y3 TC : E028C8

USD\$ 8.67

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 55 of 108 Garrett

066193.200 Bluegrass Brewing Co 300 ₩ Main St Louisville, KY 40202 502-562-0007 + \$ 5.75 ZASSOURC Server: Otis M 10/15/19 6:39 PM Check #112 Table 502 æ 9 1650 3 APA \$17.25 Pretzels And Beer Cheese \$7.00 Crispy Fish Platter \$14.00 \$13.00 Smokehouse Burger Sub Plain Fries \$0.60 Subtota \$51.85 \$2.08 Tax 53,93-5.75= 46.18 \$53.93 **|** Total tEIP lo .  $\mathbf{r}$ Thank You! 'leasie (h) Again!

066193.101

Einstein Brother's Bagels 1600 Terminal Blvd, Terminal 1

## EBB277

Host: Mark EBB277	10/16/2019 8:58 PM
Buffalo Chicken	8.89
Subtotal Tax	8.89 0.73
Dine In Total	9.62
Discover #XXXXXXXXXXXXX0308 Auth:01672R	9.62

Thanks for Dining at Einstein Brother's Bagels!

--- Check Closed ---

(1)



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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all emounts charged to you. The amounts shown in the credit culumn opposite any credit card entry in the reference column above will be charged to the credit curd mumber set forth above. (The credit card company will bill in the usual menune). If for any reason the credit card company does not make payment on this account, you will over us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per menth (ANNUAL RATE 16%), or the maximum aboved by law, plus the reasonable cost of collection, including ationney fees.

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 57 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

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	Phase 100	Phase 101	Phase 200			
	LGE Electric	LGE Gas	KU Electric			
		100402				
Project Number	122482	122483	122484			
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP			
Date	Sep-19	Sep 19	Sep-19			
Amount	1.795.00	1.440.00	Sep-19 2,692.50			
Date	Oct-19	Oct-19	Oct-19			
Amount	12,259.84	3.675.90	12,418.31			
Date	- +++-					
Amount						
Date						
Amount						
Amount			=			
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Amount		+ + +				
Total	14,054.84	5.115.90	15,110.81			
Grand Total	14 054 94	5,115.90	15 110 01			
	14,054.84					

34,281.55

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b)



### Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100

ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

**Check Payment Information:** Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Project: 066193 Invoice No: 066193\*4905 Invoice Date: December 20, 2019

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your syste

Invoice Period: October 26, 2019 through November 22, 2019

Project Manager : John J. Spanos

. ....

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

## Summary of Current Charges

	Total Due This Invoice	,	\$11.162.69
	Total Charges		\$ 11,162.69
Phase 200	- DEPR - KENTUCKY UTILITIES		5,452.42
Phase 101	- DEPR - LG&E - GAS		320.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$	5,390.27

	BLE						
3 2020	PAYABI	Project:	Task:		Ехр Туре:	Exp Org:	Amount
4 0 3	TS	122-182	LGE RC-	21. 222x	P_314	026120	5 390
JAN	OUNT	<u>122483</u>	LGERC-	<u>6822</u> 5,	314	026120	_ 320
	S	122484	Ku RC	<u> </u>	314	026120	5,452
	ACO						

OK to Pay, Requisition # 162845 CHWeins 12/27/19 Alphaman AD# 158395 12/26/19 C:XWEEINS 1/2/20 C. Huceins 1/2/20

\$ 390.27



# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs		Ra	to				
	Labor Classification	Hours	-			Amount		
	Analyst	11.00		75.00	\$	1,925.00		
	John J. Spanos	11.00		75.00		3,025.00		
	Support Staff	0.50	1	15.00 🖌		57.50		
		Total Labor	Costs				\$ 5,007.50	
	Expenses							
	Other Transportation					21.94		
	Transportation - Airfare Meals and Meals Per Diem					350.83 10.00		
		Tetal Exper					\$ 382.77	
		Total Exper				_		
		Total Phase	ə 100				\$ 5,390.27	r
ase 101 -	- Depr - LG&E - Gas							
	Labor Costs		0.	4-				
	Labor Classification	_Hours_	Ra		_	Amount		
	Analyst	1.50	1'	75.00	/	262.50		
	Support Staff	0.50	1	15.00		57.50		
		Total Labor	Costs				\$ 320.00	/
		Total Phase	∍ 101			-	\$ 320.00	
nase 200 -	- Depr - Kentucky Utilities							
	Labor Costs		_					
	Labor Classification	Hours	Ra	ite	_	Amount		
	Analyst	10.00		75.00 🖌		1,750.00		
	John J. Spanos	11.00	2	75.00 /		3,025.00		
	Support Staff	0.50	1	15.00	_	57.50		
		Total Labor	r Costs				\$ 4,832.50	
	Expenses							
	Other Transportation					60.92		
	Transportation - Airfare					350.84		
	Meals and Meals Per Diem Lodging					12.00 196.16		
		Total Exper	nses				\$ 619.92	
		•						

					DATED D	ALUATION AND RATE CONS ECEMBER 20, 2019 - LG&E IR TRAVEL CHARGES	•	ES COMPANY				
PostingDate	Issue Date	Traveler	InvoiceNumber	Ticket	Carrier	Itinerary	DepartDate	Destination	DestinationCity	Amount	Project	Phase
23-Oct-19	21-Oct-19	SPANOS/JOHN J	210217760	0782265224	FE	Service Fee	04-Nov-19	SDF	Louisville	\$ 8.00	066193	
23-Oct-19	21-Oct-19	SPANOS/JOHN J	210217760	7408684803	UA	MDT-IAD-SDF-ORD-MDT	04-Nov-19	SDF	Louisville	\$ 693.67	066193	[
	1								Total	\$ 701.67		
	<u> </u>		1						Allocation	\$ 350.83	066193	100
	L									\$ 350.84	066193	200

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## EMPLOYEE ELECTRONIC EXPENSE REPORT

Co/Org:	003/331050	Acct Month: 2019/11					Exp Rpt No: ER00307241						
Emp No:	07249	Emp Name:	John J.	Spanos		From Da	ate: 10/31/2019		Thru Date: 1	1/20/2019			
Description:	novexpenses												
Trans Date	Category	Cat Description	<u>Co.</u>	Project	<u>Phase</u>	Task	Org	Rate	<u>Units</u>	Amount	<u>Reimburse</u> <u>Amt</u>	<u>Curr</u>	Rct
11/4/2019	PRJDINNER	Project- Dinner	003	066193	100	****	331050			\$10.00	\$10.00	US	NR
		Exp Description:	no rece	eipt									
11/4/2019	PRJTAXI	Project- Taxi	003	066193	100	****	331050			\$19.14	\$19.14	US	2
11/4/2019	PRJTOLLS	Project- Tolls	003	066193	100	****	331050			\$2.80	\$2.80	US	NR
		Exp Description:	Manag	ement Meet	ings for Louisvill	e Gas and E	lectric/Kentucky	Utilities - Lo	uisville, KY - ı	no receipt			
11/4/2019	PRJLODG	Project- Lodging	003	066193	200	****	331050			\$196.16	\$196.16	US	3
11/5/2019	PRJBRKFST	Project- Breakfast	003	066193	200	****	331050			\$2.00	\$2.00	US	NR
		Exp Description:	no rece	eipt									
11/5/2019	PRJDINNER	Project- Dinner	003	066193	200	****	331050			\$10.00	\$10.00	US	NR
		Exp Description:	no rece	eipt									
11/5/2019	PRJPARKNG	Project- Parking	003	066193	200	****	331050			\$40.00	\$40.00	US	5
11/5/2019	PRJTAXI	Project- Taxi	003	066193	200	****	331050			<b>\$18</b> .12	\$18.12	US	4
11/5/2019	PRJTOLLS	Project- Tolls	003	066193	200	****	331050			\$2.80	\$2.80	US	6

## Spanos, John J.

3

From: Sent: To: Subject: Uber Receipts <uber.us@uber.com> Monday, November 4, 2019 7:41 PM Spanos, John J. Thanks for tipping! We've updated your Monday evening trip receipt

Uber

Total: \$19.14 Mon, Nov 04, 2019

# Thanks for tipping, John

Thanks for tipping! We've updated your Monday evening trip receipt





Trip Fare	\$11.09
Subtotal	\$11.09
Tolls, Surcharges, and Fees 🥹	\$5.05
Тір	\$3.00
Amount Charged	
VISA ···· 0857 Switch	\$19.14



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MARRIOTT			JISVILLE MA	<b>GUEST FOLIO</b>				
508 ROOM NDDG TYPE	SPANOS/JOH NAME GANNETT FLI 209 SENATE /	EMING WENUE	169.0 Rate	00 11/05/19 Depart 11/04/19 Arrive	08:15 TIME 19:23 TIME		44275 ACCT#	
21 ROOM CLERK	ADDRESS	A 17011	VSXX	XXXXXXXXXX0857	_		MB\/#:	375928090
DATE	RE	FERENCES		CHARGES	CRE	DITS	BALANCES	DUE
11/04 11/04 11/04 11/04 11/05	ROOM SALE TAX OCC TAX HOSP TAX CCARD-VS PAYMENT RECEIV	508, 1 508, 1 508, 1 508, 1 508, 1 VED BY: VISA	xxxxxxx	169.00 11.10 14.37 1.69 XXXXX0857		196.16		.00

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MARRIOTT

LOUISVILLE MARRIOTT DOWNTOWN 280 W. JEFFERSON LOUISVILLE KY 40202 502-827-5045 FAX: 502-627-5044

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This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The emounts shown in the credit column opposits any credit card ampany will be in the usual menner.) If bor any reason the check card company does not make payment on this account, you will one us an emounts there are check card company will be the usual menner.) If bor any reason the check card company does not make payment on this account, you will one us an emount if you are direct billed, in the event payment is not made within 25 days after check-out you will one us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 16%), or the maximum allowed by law, plus the reasonable cost of collection, including attances test.

3

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 64 of 108 Garrett

## Spanos, John J.

From: Sent: To: Subject: Uber Receipts <uber.us@uber.com> Tuesday, November 5, 2019 4:51 PM Spanos, John J. Thanks for tipping! We've updated your Tuesday afternoon trip receipt

# Uber

Total: **\$18.12** Tue, Nov 05, 2019

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の行動でのため

# Thanks for tipping, John

Thanks for tipping! We've updated your Tuesday afternoon trip receipt



Trip Fare	\$12.07
Subtotal	\$12.07
Tolls, Surcharges, and Fees <sup>2</sup>	\$3.05
Тір	\$3.00

Amount Charged

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 65 of 108 Garrett

HARPISULIO INTERNAT OM DISTORT REPURTIC PARKING SYSTEM TWO TERNINAL DRIVE SUITE 100 MIDDLETOWN, PA 102 7 75 948-5900

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NCETH 11/44 11/05/19 12:11 LA27 6# 2. LANK (DCB) 11/06/19 13:37 In 11/05/19 72:11 Orl 1:11 1 9881 -Malt 1 36.36 Total Tax \$ 3.64 Total Rec. (1600) DISCOUTE \$40.00 Approval No. 200533k Beference viol.: WK858 Change Rise 11.0 THANK YOU FOR PARKING WITH " PARKING GARAGE THAM YOU FOR FLYING HISPHEI

Olele (93.20)

45

PA TURNPIKE FARE RECEIPT PLAZA 236 GETTYSBRG, PK.

DATE TIME COLL TRAN ENTRY 11/05/19 22:29 3128 5211 <u>247</u> LANE CLASS TP U0 PAID 08 CA 1 \$2.80

ROADWAY AND WEATHER: 1-866-976-8747 CUSTOMER ASSISTANCE CENTER: 1-800-331-3414 or 1-717-831-7601 (OUTSIDE US) E-ZPASS: 1-877-736-6727 WWW.PATURNPIKE.COM

066193.200

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# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 66 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

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	Phase 100	Phase 101	Phase 200 KU Electric		
	LGE Electric	LGE Gas	KU Electric		
Bun to ab Manufacture	122402	123492	122484		
Project Number Task	122482 LGE RC-EL 22 EXP	122483 LGE RC-GS 22 EXP	KU RC 22 EXP		
		LGE RC-05 ZZ EAP			
Date	Sep-19	Sep-19	Sep-19		
Amount	1,795.00	1,440.00	2,692.50		
Date	Oct-19	Oct-19	Oct-19		
Amount	12,259.84	3,675.90	12,418.31		
			N10		
Date	Nov-19	Nov-19 320.00	Nov-19 5,452.42		
Amount	5,390.27				
Date					
Amount	<del>_</del>	[			
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Amount					
Total	19,445.11	5.435.90	20,563.23		
			70 540 70		
Grand Total	19,445.11	5,435.90	20,563.23		

45,444.24

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b)



#### Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company							
Attn: Sara Wiseman							
P.O. Box 32010							
Louisville, KY 40232-7100							

ACH/EFT Payment Information:
ABA:
Account No.:
Account Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected cayment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: November 23, 2019 through December 27, 2019

Project Manager : John J. Spanos

Project: 066193 Invoice No: 066193\*4937

Invoice Date: December 31, 2019

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

#### Summary of Current Charges

	Total Due This Invoice	\$4,265.00
	Total Charges	 \$ 4,265.00
Phase 200	- DEPR - KENTUCKY UTILITIES	1,832.50
Phase 101	- DEPR - LG&E - GAS	162.50
Phase 100	- DEPR - LG&E - ELECTRIC	\$ 2,270.00

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	162 RC-2	1222EXP 314	626120	2270.00
	162 RC-65	S22EXP 314	024120	162.50
122484	KURC	228x8 314	006100	1,832,50

OK to pay Requisition# 163008 D. Wyemin C Hureins 1/3/20 1/2/2020 Po# 158565 (1 Hurein 1/11/20



# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs						
	Labor Classification	Hours	Rate	_	Amount		
	Analyst	7.50	<b>\$</b> 175.00	~	<b>\$</b> 1,312.50		
	Assistant Analyst	0.50	150.00	)	75.00		
	John J. Spanos	3.00	275.00	· ~	825.00		
	Support Staff	0.50	115.00	-	57.50		
		Total Labor	Total Labor Costs			\$ 2,270.00	
		Total Phase	e 100		*	\$ 2,270.00	
Phase 101	Depr - LG&E - Gas						
	Labor Costs						
	Labor Classification	Hours	Rate	_	Amount		
	Analyst	0.50	175.00	1	87.50		
	Assistant Analyst	0.50	150.00	1	75.00		
		Total Labor	r Costs			\$ 162.50	
		Total Phase	<b>⊋ 101</b>		_	\$ 162.50	
'hase 200 '	Depr - Kentucky Utilities						
	Labor Costs Labor Classification	Hours	Rate		Amount		
	Analyst	7.00	175.00	_	1,225.00		
	John J. Spanos				·		
		2.00	275.00		550.00		
	Support Staff	0.50	115.00	/	57.50		
		Total Labo	Costs			\$ 1,832.50	
		Total Phase	ə 200			\$ 1,832.50	

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 69 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

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	Phase 100	Phase 101	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
-		C- 10	
Date	<u>Sep-19</u> 1,795.00	Sep-19 1,440.00	Sep 19 2,692.50
Amount	1,795.00		2,092.30
Data	Ort 10	Oct-19	Oct-19
Date	0ct-19 12,259.84	3,675.90	12,418.31
Amount		3,073.90	
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date		Dec-19 162.50	Dec-19
Amount	2,270.00	162.50	1,832.50
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Participante		— <u>I-†</u>	
Total	21,715.11	5,598.40	22,395.73
Grand Total	21,715.11	5,598.40	22,395.73

49,709.24

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) I NIA947)

Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100

ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

**Check Payment Information:** Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN:

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your syste

Invoice Period: January 1, 2020 through January 31, 2020

John J. Spanos Project Manager :

Project: 066193

Invoice No: 066193\*5025 Invoice Date: February 14, 2020

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

## Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	\$	1,250.00
Phase 200	- DEPR - KENTUCKY UTILITIES		1,330.00
	Total Charges	-	\$ 2,580.00
	Total Due This Invoice		\$2,580.00

Project: Task: Exp Type: Exp Org: Amount 1,250. 122482 LEERC-ELDER 314 026100 122484 026120\$ 1,330.00 Ky RC 228KP 314

Requisition # 164247 CHWEAND 2-19-2020 PO# 160165 Christina Huveins 2-25-2020

OK to pay

Send Remit Info: AccountsReceivable@gfnet.com

🗴 Gannett Fleming



## Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs Labor Classification	Hours	Rate	Amount		
	Analyst	3.50	<b>\$</b> 180.00 🖌	\$ 630.00	/	
	John J. Spanos	2.00	280.00 🗸	560.00	~	
	Support Staff	0.50	120.00 🖌	60.00	/	
		Total Labor	r Costs			\$ 1,250.00
		Total Phase	e 100			\$ 1,250.00
hase 200	- Depr - Kentucky Utilities					
	Labor Costs					
	Labor Classification	Hours	Rate	Amount		
		Hours 5.50		<b>Amount</b> 990.00	. /	
	Labor Classification					

**Total Labor Costs** 

Total Phase -- 200

\$ 1,330.00

\$ 1,330.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 72 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

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_	Phase 100	Phase 101	Phase 200
	LGE Electric	LGE Gas	KU Electric
			•
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Date	Sep-19	Sep 19	Sep-19
Amount	1,795.00	1,440.00	2,692.50
Date	Oct-19	Oct-19	Oct-19
Amount	12,259.84	3,675.90	12.418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00		1.330.00
Date			
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Date		<u> </u>	
Amount		<u> </u>	
Total	22,965.11	5,598.40	23,725.73
	22,963.11		
	22.005.11	E E00 40	22 225 22
Grand Total	22,965.11	5,598.40	2 <u>3,7</u> 25.73

<u>52,289.24</u>

# Daly, Karen

From:	Rutter, Cheryl A. <crutter@gfnet.com></crutter@gfnet.com>
Sent:	Monday, February 17, 2020 8:30 AM
То:	Wiseman, Sara
Cc:	Whitaker, Sherrie; Daly, Karen
Subject:	Invoice for Services Provided by Gannett Fleming re LG&E/KU Contract No. 152967 -
	Depreciation Studies - ACTION REQUESTED
Attachments:	066193 - No. 5025 - February 14, 2020.pdf
Importance:	High

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Good morning, Sara.....

Attached is our invoice related to consulting services for LG&E/KU re Contract No. 152967 - Depreciation Studies – LG&E and KU Services Company during the period January 1 thru January 31, 2020. Please note that this invoice reflects an increase in our hourly billing rates effective January 1, 2020. A copy of the updated billing rates (PDF and Word formats) was sent to you under a separate email earlier today, along with a request for an update to the contract.

## No services were provided during this period related to LG&E – Gas.

Would you please take the necessary action to have the invoice approved and sent to your Accounts Payable folks for processing of payment.

## No paper copy will be sent.

If you have any questions related to the invoice, please contact either John Spanos at <u>ispanos@gfnet.com</u> or me at <u>crutter@gfnet.com</u>.

Thank you, and have a pleasant day.

Cheryl

Cheryl Ann Rutter, CPS | Administrator Gannett Fleming Valuation and Rate Consultants, LLC Mailing Address: P.O. Box 67100, Harrisburg, PA 17106-7100 Physical Address: 207 Senate Avenue, Camp Hill, PA 17011 717-886-5712 – NEW, DIRECT-DIAL PHONE NUMBER Email: crutter@afnet.com

Fax: 717-763-4590 Excellence Delivered As Promised Gannett Fleming is ISO 9001:2015 Certified. www.gannettfleming.com | Stay connected: <u>Twitter | Facebook | LinkedIn</u>. <u>YouTube</u>

PRINTING SUSTAINABILITY STATEMENT: Gannett Fleming is committed to conserving natural resources and minimizing adverse environmental impacts in projects. Accordingly, project documentation will be provided in electronic format only unless clients specifically request hard copies. Visit our <u>website</u> to read more about our sustainability commitment.

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 74 of 108

CONFIDENTIALITY NOTICE: This email and any attachments may contain confidential information for the use of the named addressee. If you ar **Gartnett** intended recipient, you are hereby notified that you have received this communication in error and that any review, disclosure, dissemination, distribution or copying of it or its contents is prohibited.

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Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 75 of 108



#### Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100

Project: 066193 Invoice No: 066193\*5114 Invoice Date: March 25, 2020 ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held resconsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: February 1, 2020 through February 28, 2020

Project Manager : John J. Spanos

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

#### Summary of Current Charges

3,580.00
13,580.00
5,360.00
1,800.00
6,420.00

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	142 RC-EL 222×1	» <u> </u>	026120	\$ 6,420,00
122483	142 RC-68 228 x4	<u> </u>	026100	\$ 1,800.00
122484	KUR 2224P	314	026120	\$ 5,360,00

Juon Mare 3/26/2020

Requisition # 165394 C. Huirano 3/26/2020

**PO number 161485** Christina Giveans 3/30/2020



Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 76 of 108 Project: 066193 Garrett

Excellence Delivered As Promised

### Invoice No: 066193\*5114 Invoice Date: March 25, 2020

# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs Labor Classification	Hours	Rate	Amount		
	Analyst	21.00	\$ 180.00	\$ 3,780.00	/	
	John J. Spanos	9.00	280.00	2,520.00	/	
	Support Staff	1.00	120.00	120.00		
		Total Labor	Costs			\$ 6,420.00
		Total Phase	e 100			\$ 6,420.00
Phase 101 -	Depr - LG&E - Gas					
	Labor Costs Labor Classification	Hours	Rate	Amount		
	Analyst	10.00	180.00	1,800.00	-	
		Total Labo	r Costs	-		\$ 1,800.00
		Total Phase	e 101			\$ 1,800.00
hase 200 ·	Depr - Kentucky Utilities					
	Labor Costs Labor Classification	Hours	Rate	Amount		
	Analyst	17.00	180.00 🖌	3,060.00	/	
	John J. Spanos	8.00	280.00 🖌	2,240.00	/	
	Support Staff	0.50	120.00	60.00	/	
		Total Labo	r Costs			\$ 5,360.00
		Total Phase	0 200			\$ 5,360.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 77 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	<u>Phase 101</u>	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
<b>0</b> -1-		Sep-19	
Date	Sep-19 1.795.00	1 440.00	
Amount	1.795.00	1 440.00	2,692.50
Date	Oct-19	Oct-19	Oct-19
Amount	12,259,84	3,675.90	12,418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00		1,330.00
			1,550,600
i)ate	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
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Date			
Amount			
Total		7,398.40	29,085.73
Consul Tabal	20 205 11	7,398.40	20 005 70
Grand Total	29.385.11		

<u>65,869.24</u>



Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b)

Excellence Delivered As Promised

## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100 ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Garrett

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: February 29, 2020 through March 27, 2020

Project Manager : John J. Spanos

Project: 066193 Invoice No: 066193\*5181

Invoice Date: April 24, 2020

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

## Summary of Current Charges

	Total Due This Invoice	:	\$10,940.00
	Total Charges		\$ 10,940.00
Phase 200	- DEPR - KENTUCKY UTILITIES		4,290.00
Phase 101	- DEPR - LG&E - GAS		1,350.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$	5,300.00

Project: Task: Exp Type: Exp Org: Amount 168RC-20 22818 314 122482 مطاعن 8'5, 300.0D 026120 122483 LGE RL-65 22EXP 314 026120 290.00 KURC222XP

Requisition # 166580 OC to Pay Christina Giveans Christina Giveans A. L. Wramin PO# 162910 Christina Giveans 5/8/2020 4/30/2020 Christina Giveans



## Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs Labor Classification	Hours	Rate	Amount		
	Analyst	12.00	<b>\$</b> 180.00	<b>\$</b> 2,160.00	1	
	John J. Spanos	11.00	280.00	3,080.00	'	
	Support Staff	0.50	120.00	60.00		\$ 5,300.00
		Total Labor	bor Costs			
		Total Phase 100				\$ 5,300.00
hase 101	Depr - LG&E - Gas					
	Labor Costs					
	Labor Classification	Hours	Rate	Amount		
	Analyst	2.50	180.00	450.00	/	
	John J. Spanos	3.00	280.00	840.00	/	
	Support Staff	0.50	120.00	60.00	,	
		Total Labor Costs Total Phase 101				\$ 1,350.00 \$ 1,350.00
					_	
nase 200	Depr - Kentucky Utilities					
	Labor Costs					
	Labor Classification	Hours	Rate	Amount	/	
	Analyst	9.50	180.00	1,710.00	<i></i>	
	John J. Spanos	9.00	280.00 ,	2,520.00	/	
	Support Staff	0.50	120.00	60.00	/	
		Total Labor Costs				\$ 4,290.00
		Total Phase	200			\$ 4,290.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 80 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	Phase 101	Phase 200	
	LGE Electric	LGE Gas	KU Electric	
·······				
	122482	122483	122404	
Project Number		LGE RC-GS 22 EXP	122484 KU RC 22 EXP	
Task			NU NC 22 EXP	
Date	Seμ 19	Sep 19	Sep-19	
Amount	1,795.00	1,440.00	2,692.50	
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	
Date	Nov-19 5,390.27	Nov-19 320.00	Nov-19	
Amount	5,590.27		5,452.42	
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	
			1,052.50	
Date	Jan-20	Jan-20	Jan-20	
Amount	1,250.00		1,330.00	
Date	Feb-20	Feb-20	Feb-20	
Amount	6,420.00	1,800.00	5,360.00	
Date	Mar-20 5,300.00	Mar-20 1,350.00	Mar-20	
Amount			4,290.00	
Date		<b></b> <del>_</del> _		
Amount		<b></b> _ <b>†</b>		
Date				
Amount				
_				
Date				
Amount				
D-1				
Date Amount		+ · <b>j</b>		
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	34,685.11	8,748.40		
IUdi			33,375.73	
Grand Total	34,685.11	8,748.40	33,375.73	
Grand Total		0,740.40		

76,809.24





## Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100 ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: March 28, 2020 through April 24, 2020

## Project Manager : John J. Spanos

Project: 066193 Invoice No: 066193\*5219

Invoice Date: May 12, 2020

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

## Summary of Current Charges

Total Due This Invoice			\$740.00
Total Charges			\$ 740.00
Phase 200	- DEPR - KENTUCKY UTILITIES		340.00
Phase 101	- DEPR - LG&E - GAS		60.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$	340.00

Project: Task: Exp Type: Exp Org: Amount 02600  $h, \sigma D$ 122482 LGERC-EL 22EXP 026120 122482 LUE RC-65 2284 314 026120 3 Ky 82284P

Requisition# 166789 5/15/2020 C. Giveans PO# 163134 5/18/2020 C.Giveans

O. L. Waman Slishozo


Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs							
	Labor Classification	Hours	Rate		_	Amount		
	John J. Spanos	1.00	\$	280.00		\$	280.00	
Support Staff		0.50		120.00	/		60.00	
		Total Labo	r Costs					\$ 340.00
		Total Phase	e 100					\$ 340.00
hase 101 ·	Depr - LG&E - Gas	<u> </u>						
	Labor Costs							
	Labor Classification	Hours		Rate	-	Ar	nount	
	Support Staff	0.50		120.00	~		60.00	
		Total Labor	r Costs					\$ 60.00
		Total Phase	e 101					\$ 60.00
hase 200 -	- Depr - Kentucky Utilities							
	Labor Costs							
	Labor Classification	Hours	F	Rate		Ar	nount	
	John J. Spanos	1.00		280.00	/		280.00	
	Support Staff	0.50		120.00	/		60.00	
		Total Labo	r Costs					\$ 340.00
		Total Phase						\$ 340.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 83 of 108 Garrett

## Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	<u>Phase 101</u>	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
D-t-		Sep-19	Sep-19
Date	1,795.00	1,440.00	2,692.50
Date	Oct-19	Oct-19	Oct-19
Amount	12,259.84		12,418.31
Date		Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00		1,832.50
Dete		Jan-20	Jan-20
Date	1,250.00		1,330.00
Date	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
	Max 20	Mar-20	Mar-20
Date	Mar-20 5,300.00	1.350.00	4,290.00
Date	Apr-20	Apr-20	Apr-20
Amount	340.00	60.00	340.00
Date Amount	· ·		
Date			
Amount			
Date			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Tetal			33,715.73
Total	35,025.11	8,808.40	
Grand Total	35.025.11	8,808.40	33,715.73

77,549.24



Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100 ACH/EFT Payment Information: ABA: Account No.: ACCOUNT No.: ACCOUNT No.: ACCOUNT Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Project: 066193 Invoice No: 066193\*5307 Invoice Date: June 4, 2020

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: April 25, 2020 through May 22, 2020

Project Manager : John J. Spanos

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

# Summary of Current Charges

	Total Due This Invoice		\$12,350.00
	Total Charges	•	\$ 12,350.00
Phase 200	- DEPR - KENTUCKY UTILITIES		5,470.00
Phase 101	- DEPR - LG&E - GAS		910.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$	5,970.00

Amount Exp Type: Exp Org: Project: Task: 162 RC-21 20218 0314 000000 t5\_970.00 22482 155RC-65-2200 0314 026120 \$ 910.00 122483 KULC-22EXP 0314 026120 9 5,470.00 122484

J.L. Warmen 6/8/ 2020

Requisition# 167424 C. Giveans 6/9/2020

PO# 163911 C. Giveans 6/15/2020



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# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs Labor Classification	Hours	Rate			Amount		
	Analyst	23.50	\$	180.00	-	\$	4,230.00	
	John J. Spanos	6.00		280.00	-		1,680.00	
Support Staff		0.50		120.00	/		60.00	
		Total Labor	Total Labor Costs				\$ 5,970.00	
		Total Phase	100	)			_	\$ 5,970.00
nase 101 -	- Depr - LG&E - Gas							
	Labor Costs							
	Labor Classification	Hours		Rate	-		mount	
	Analyst	3.50		180.00	/		630.00	
	John J. Spanos	1.00		280.00	/		280.00	
		Total Labor	Costs	i				\$ 910.00
		Total Phase	101					\$ 910.00
nase 200 -	- Depr - Kentucky Utilities	·	_					
	Labor Costs Labor Classification	Hours		Rate	_	_	mount	
	Analyst	21.50		180.00	1		3,870.00	
	John J. Spanos	5.50		280.00	/		1,540.00	
	Support Staff	0.50		120.00	1		60.00	
		Total Labor	Costs	;				\$ 5,470.00
		Total Phase	200					\$ 5,470.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 86 of 108 Garrett

### Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	Phase 101	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Date		Sep-19	Sep-19
Amount	1 795.00	1,440.00	2,692.50
Date	Oct-19	Oct-19	Oct-19
Amount	12,259.84	3,675.90	12,418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5.390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
Anounc	2,270.00		1,002.00
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00		1,330.00
A1100R	1.200.00		1,550,00
Date	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
Anoune			
Date	Mar-20	Mar-20	Mar-20
Amount	5,300.00	1,350.00	4,290.00
Anoun			
Date	Ap#-20	Apr-20	Apr-20
Amount	340.00	60.00	340.00
Date	May-20	May-201	May-20
Amount	5,970.00	910.00	5,470.00
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount		<b>i-i</b>	
<b>T-1-1</b>		0.710.40	
Total	40,995.11	9.718.40	
Annual Protocol	40 665 44	0.718.40	20 105 22
Grand Total	40,995.11	9,718.40	39,185.73

89,899.24



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# Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company

Louisville, KY 40232-7100

Attn: Sara Wiseman P.O. Box 32010 ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

Check Payment Information: Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Garrett

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Invoice Date: August 5, 2020 Send Remit Info

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your syste

Invoice Period: May 23, 2020 through July 3, 2020

Project Manager : John J. Spanos

Project: 066193 Invoice No: 066193\*5361

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

# Summary of Current Charges

	Total Due This Invoice	\$6,650.00
	Total Charges	\$ 6,650.00
Phase 200	- DEPR - KENTUCKY UTILITIES	2,860.00
Phase 101	- DEPR - LG&E - GAS	330.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$ 3,460.00

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-ELS	D28xP 0314	026120	\$3,460.00
122483	LGERC-GS	229xp 6314	026120	\$ 330.00
122484	KU-RC-2	28xp 0314	026120	\$ 2,860,00

Requisition# 169364

C. Giveans 8/19/2020

PO# 166622

C. Giveans 8/24/2020

OK TO LU AR Wineman 0/12/2020



# Gannett Fleming Valuation and Rate Consultants, LLC

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	Labor Costs Labor Classification	Hours	Rate	Amount	
	Analyst	8.00	\$ 180.00 /	\$ 1,440.00	
	John J. Spanos	7.00	280.00 -	1,960.00	
	Support Staff	0.50	120.00	60.00	
		Total Labo	Total Labor Costs		
		Total Phase	e 100	-	\$ 3,460.00
nase 101 D	Depr - LG&E - Gas				
	Labor Costs Labor Classification	Hours	Rate	Amount	
	Analyst	1.50	180.00 -	270.00	
	Support Staff	0.50	120.00	60.00	
		Total Labo	r Costs		\$ 330.00
		Total Phase	ə 101	-	\$ 330.00
nase 200 D	Depr - Kentucky Utilities				
	Labor Costs Labor Classification	Hours	Rate	Amount	
	Analyst	7.00	180.00 -	1,260.00	
	John J. Spanos	5.50	280.00	1,540.00	
	Support Staff	0.50	120.00 -	60.00	
		Total Labo	r Costs		\$ 2,860.00
		Total Phase	e 200	-	\$ 2,860.00

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 89 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	Phase 101	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Date	Sep-19	Sep-19	Sep-19
Amount	1,795.00	1,440.00	2,692.50
Date	Oct-19	Oct-19	Oct-19
Amount	12,259.84	3,675.90	12,418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00	-	1,330.00
Date	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
Date	Mar-20	Mar-20	Mar-20
Amount	5,300.00	1,350.00	4,290.00
Date	Apr-20	Apr-20	Apr-20
Amount	340.00	60.00	340.00
Date	May-20	May-20	May-20
Amount	5,970.00	910.00	5,470.00
Date	Jun-20	Jun-20	Jun-20
Amount	3,460.00	330.00	2,860.00
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Total	44,455.11	10,048.40	42,045.73
Grand Total	44,455.11	10,048.40	42,045.73

96,549.24



Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question Nov Q G E

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## Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100 ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

**Check Payment Information:** Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your syste

Invoice Period: July 4, 2020 through July 31, 2020

Project Manager : John J. Spanos

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

# Summary of Current Charges

\$5,950.00
\$ 5,950.00
2,510.00
560.00
2,880.00

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$2,880.00
122483	LGE RC-GS 22EXP	0314	026120	\$ 560.00
122484	KU RC-22EXP	0314	026120	\$2,510.00
			Total	\$5,950.00

Requisition # 169937 Christina Giveans 9/10/2020

Christina Giveans

# PO# 167253 Christina Giveans 9/11/2020

Christina Giveans

See manager approval email attached.

Project: 066193 Invoice No: 066193\*5431 Invoice Date: August 31, 2020



# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs Labor Classification	Hours	Rate	Amount	
				Amount	
	Analyst	11.00	\$ 180.00 280.00	<b>\$</b> 1,980.00	
	John J. Spanos	3.00		840.00	
	Support Staff	0.50	120.00	60.00	
		Total Labor	Total Labor Costs		
		Total Phase	e 100	-	\$ 2,880.00
hase 101	Depr - LG&E - Gas				
	Labor Costs				
	Labor Classification	Hours	Rate	Amount	
	Analyst	2.00	180.00	360.00	
	John J. Spanos	0.50	280.00	140.00	
	Support Staff	0.50	120.00	60.00	
		Total Labor	Costs		\$ 560.00
		Total Phase	e 101	5	\$ 560.00
nase 200	Depr - Kentucky Utilities				
	Labor Costs				
	Labor Classification	Hours	Rate	Amount	
	Analyst	10.50	180.00	1,890.00	
	John J. Spanos	2.00	280.00	560.00	
	Support Staff	0.50	120.00	60.00	
		Total Labor	Costs		\$ 2,510.00
		Total Phase			\$ 2,510.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 92 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

	<u>Phase 100</u>	<u>Phase 101</u>	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Date	Sep-19	Sep-19	Sep-19
Amount	1,795.00	1,440.00	2,692.50
D-L-	0.1.10	0.1.10	0+10
Date	Oct-19	Oct-19	Oct-19
Amount	12,259.84	3,675.90	12,418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
	3,390.27	320.00	3,432,42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
	2,270.00	102150	1,032.50
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00	-	1,330.00
			2,220100
Date	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
			· · · · · · · · · · · · · · · · · · ·
Date	Mar-20	Mar-20	Mar-20
Amount	5,300.00	1,350.00	4,290.00
Date	Apr-20	Apr-20	Apr-20
Amount	340.00	60.00	340.00
Date	May-20	May-20	May-20
Amount	5,970.00	910.00	5,470.00
Di-1			1
Date	Jun-20	Jun-20	Jun-20
Amount	3,460.00	330.00	2,860.00
Date	Jul-20	Jul-20	Jul-20
Amount	2,880.00	560.00	2,510.00
	2,000,00	500.00	2,510.00
Date			
Amount			
Date			
Amount			
Date			
Amount			
Total	47,335.11	10,608.40	44,555.73
Grand Total	47,335.11	10,608.40	44,555.73

102,499.24

From:Wiseman, SaraTo:Giveans, ChristinaSubject:FW: Gannett Fleming InvoiceDate:Monday, September 14, 2020 4:02:31 PMAttachments:Invoice No 5431 - August 31 2020.pdf

Christina,

I approve invoice number 066193\*5431 from Gannett Fleming in the amount of \$5,950.00.

# Sara Wiseman

Manager | Property Accounting | LG&E and KU 220 West Main Street, Louisville, KY 40202 O: 502-627-3189 | M: 502-338-0886 lge-ku.com



Excellence Delivered As Promised

Approved Kim Amlung 10/19/2020

Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100

ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

**Check Payment Information:** Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

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Garrett

Federal EIN:

Send Remit Info: AccountsReceivable@gfnet.com

Project: 066193 Invoice No: 066193\*5567 Invoice Date: October 15, 2020

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: August 29, 2020 through September 25, 2020

#### Project Manager : John J. Spanos

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

# Summary of Current Charges

	Total Due This Invoice	:	\$19,220.00
	Total Charges		\$ 19,220.00
Phase 200	- DEPR - KENTUCKY UTILITIES		7,425.00
Phase 101	- DEPR - LG&E - GAS		3,365.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$	8,430.00

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ 8,430.00
122483	LGE RC-GS 22EXP	0314	026120	\$ 3,365.00
122484	KU RC-22EXP	0314	026120	\$ 7,425.00
			Total	\$19,220.00

Reguisition # 17/117 Christine M. Hurans 10/22/2020

Pott 168922 Christma M. Hweins 10/26/2020 Jana L. Wpsman



# Gannett Fleming Valuation and Rate Consultants, LLC

**Excellence Delivered As Promised** 

	Labor Costs	Hours	Rate	American t	
	Labor Classification	Hours		Amount	
	Analyst Associate Analyst	26.50		\$ 4,770.00	
	-	2.00	170.00	340.00	
	John J. Spanos	9.50	280.00	2,660.00	
	Support Staff	5.50	120.00	660.00	
		Total Labor	Costs		\$ 8,430.00
		Total Phase	100		\$ 8,430.00
nase 101	Depr - LG&E - Gas				
	Labor Costs Labor Classification	Hours	Rate	Amount	
	Analyst	11.50	180.00	2,070.00	
	Associate Analyst	1.50	170.00	255.00	
	John J. Spanos	3.50	280.00	980.00	
	Support Staff	0.50	120.00	60.00	
		Total Labor	Costs		\$ 3,365.00
		Total Phase	101		\$ 3,365.00
nase 200	Depr - Kentucky Utilities				
	Labor Costs				
	Labor Classification	Hours	Rate	Amount	
	Analyst	23.00	180.00	4,140.00	
	Associate Analyst	2.50	170.00	425.00	
	John J. Spanos	7.00	280.00	1,960.00	
	Support Staff	7.50	120.00	900.00	
		Total Labor	Costs		\$ 7,425.00
		Total Phase	200	<u> </u>	\$ 7,425.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 96 of 108 Garrett

## Gannett Fleming, Inc. Expenditures by Project Number and Task

	Phase 100	Phase 101	Phase 200
	LGE Electric	LGE Gas	KU Electric
Project Number	122482	122483	122484
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Date	Sep-19	Sep-19	Sep-1!
Amount	1,795.00	1,440.00	2,692.50
Date	Oct-19	Oct-19	Oct-1
Amount	12,259.84	3,675.90	12,418.31
Date	Nov-19	Nov-19	Nov-19
Amount	5,390.27	320.00	5,452.42
Date	Dec-19	Dec-19	Dec-19
Amount	2,270.00	162.50	1,832.50
Date	Jan-20	Jan-20	Jan-20
Amount	1,250.00		1,330.00
Date	Feb-20	Feb-20	Feb-20
Amount	6,420.00	1,800.00	5,360.00
Date	Mar-20	Mar-20	Mar-20
Amount	5,300.00	1,350.00	4,290.00
Date	Apr-20	Apr-20	Apr-20
Amount	340.00	60.00	340.00
Date	May-20	May-20	May-20
Amount	5,970.00	910.00	5,470.00
Date	Jun-20	Jun-20	Jun-20
Amount	3,460.00	330.00	2,860.00
Date	Jul-20	Jul-20	Jul-20
Amount	2,880.00	560.00	2,510.00
Date	Aug-20	Aug-20	Aug-20
Amount	630.00	380.00	490.00
Date	Sep-20	Sep-20	Sep-20
Amount	8,430.00	3,365.00	7,425.00
Date			
Amount			
Total	56,395.11	14,353.40	52,470.73
Conned Total	EC 205 14		
Grand Total	56,395.11	14,353.40	52,470.73

123,219.24

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 97 of 108 Garrett

From:	LG&E_ERS Website
То:	Smith, Austin; Giveans, Christina; Harris, Dacia; Sanders, Deneshia; Delegation of Authority; Riggs, Eric; Short, Hannah; Daly, Karen; Coleman, Kayla; Amlung, Kim; Trapp, Makayla; Leenerts, Patricia; Giasscock, Samantha; Wiseman, Sara; Ratterman, Sarah; Griffin, Sharon; Neal, Susan; Zycus Admin; Oracle Security; Cash Management
Subject: Date:	Delegation Of Authority Notification For SARA WISEMAN to KIMBERLY AMLUNG Monday, October 12, 2020 7:19:11 AM

This delegation of authority is effective with the start of the work day 10/19/2020 through the end of the work day 10/23/2020. The Reason for this delegation of authority is Vacation.

Dele	gation of Authority for	Autho	Authority being delegated to	
Name	SARA WISEMAN	Name ·	KIMBERLY AMLUNG	
Location	LG&E Center 9th floor	Location	LG&E Center 9th floor	
Department	Property Accounting	Department	Property Accounting	
Company	LG&E and KU Services Company	li ( 'omnanv	LG&E and KU Services Company	
Phone	502/627-3189	Phone	502/627-2805	
E-Mail	SARA.WISEMAN@LGE- KU.COM		KIM.AMLUNG@LGE- KU.COM	
Cell Phone	N/A	Cell Phone	N/A	
Pager	N/A	Pager	N/A	



Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information: ABA: Account No.: Account Name: Gannett Fleming

LG&E and KU Services Company Attn: Sara Wiseman P.O. Box 32010 Louisville, KY 40232-7100

**Check Payment Information:** Gannett Fleming Valuation and Rate Consultants, LLC PO Box 829160 Philadelphia, PA 19182-9160

Federal EIN: Send Remit Info: AccountsReceiva

Send Remit Info: AccountsReceivable@gfnet.com

Invoice No: 066193\*5504 Invoice Date: September 22, 2020

Project: 066193

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system

Invoice Period: August 1, 2020 through August 28, 2020

Project Manager : John J. Spanos

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

# Summary of Current Charges

	Total Due This Invoice	\$1,500.00
	Total Charges	 \$ 1,500.00
Phase 200	- DEPR - KENTUCKY UTILITIES	490.00
Phase 101	- DEPR - LG&E - GAS	380.00
Phase 100	- DEPR - LG&E - ELECTRIC	\$ 630.00

Project:	Task:	Exp Type:	Exp Org:	Amount	
122482	LGE RC-EL 22EXP	0314	026120	\$ 630.00	
122483	LGE RC-GS 22EXP	0314	026120	\$ 380.00	
122484	KU RC-22EXP	0314	026120	\$ 490.00	
			Total	\$1,500.00	

# Requisition # 170496 Christina Giveans 9/30/2020

PO# 167998 Christina Giveans 10/01/2020

Christina M. Giveans

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Garrett



Excellence Delivered As Promised

# Gannett Fleming Valuation and Rate Consultants, LLC

	Labor Costs		Rate	A	
	Labor Classification	Hours		Amount	
	Analyst	0.50	\$ 180.00	\$ 90.00	
	John J. Spanos	1.50	280.00	420.00	
	Support Staff	1.00	120.00	120.00	
		Total Labo	r Costs		\$ 630.00
		Total Phas	e 100		\$ 630.00
hase 101 Dep	ır - LG&E - Gas				
	Labor Costs				
	Labor Classification	Hours	Rate	Amount	
	Analyst	1.00	180.00	180.00	
	John J. Spanos	0.50	280.00	140.00	
	Support Staff	0.50	120.00	60.00	
		Total Labo	r Costs		\$ 380.00
		Total Phas	e 101	-	\$ 380.00
hase 200 Dep	or - Kentucky Utilities				
	Labor Costs				
	Labor Classification	Hours	Rate	Amount	
	Analyst	0.50	180.00	90.00	
	John J. Spanos	1.00	280.00	280.00	
	Support Staff	1.00	120.00	120.00	
		Total Labo	r Costs		\$ 490.00
		Total Phas	e 200	÷	\$ 490.00

# Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 100 of 108 Garrett

#### Gannett Fleming, Inc. Expenditures by Project Number and Task

IGE Electric         IGE Gas         KU Bectric.           Project Number         122482         122483         122484           Task         LGE RC-EL 22 DP         LGE RC-GS 22 DP         KU RC 22 DP           Anount         1,795.00         1,440.00         2,692.30           Anount         0,795.00         1,440.00         2,692.30           Anount         1,225.94         3,675.50         1,2418.31           Date         0,04.19         0,04.19         0,04.19         0,04.19           Anount         1,225.94         3,675.50         1,2418.31           Date         0,04.19         0,04.19         0,04.19         0,04.19           Anount         1,225.94         3,675.50         1,2418.31           Date         0,04.19         0,06.19         0,06.19         0,06.19           Anount         1,2270.00         1,82.20         1,83.20         1,83.20           Anount         1,220.00         -         1,33.00         1,83.20           Date         76b-20         76b-20         76b-20         76b-20           Anount         6,420.00         1,80.00         4,280.00         4,280.00           Date         76b-20         76b-20		Phase 100	<u>Phase 101</u>	Phase 200
Task         LGE RC-FL 22 EXP         LGE RC-GS 22 EXP         KU RC 22 EXP           Date         Sep-19         Sep-19         Sep-19         Sep-19           Anount         1,795.00         1,440.00         2,692.80           Date         Oct-19         Oct-19         Oct-19           Anount         12,255.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Anount         5,990.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Anount         2,270.00         162.50         1,430.30           Date         Jan-20         Jan-20         Jan-20           Anount         1,280.00         -         1,330.00           Date         Ge Act 20         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20 <t< th=""><th></th><th>LGE Electric</th><th></th><th>KU Electric</th></t<>		LGE Electric		KU Electric
Task         LGE RC-FL 22 EXP         LGE RC-GS 22 EXP         KU RC 22 EXP           Date         Sep-19         Sep-19         Sep-19         Sep-19           Anount         1,795.00         1,440.00         2,692.80           Date         Oct-19         Oct-19         Oct-19           Anount         12,255.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Anount         5,990.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Anount         2,270.00         162.50         1,430.30           Date         Jan-20         Jan-20         Jan-20           Anount         1,280.00         -         1,330.00           Date         Ge Act 20         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20 <t< th=""><th></th><th></th><th></th><th></th></t<>				
Task         LGE RC-FL 22 EXP         LGE RC-GS 22 EXP         KU RC 22 EXP           Date         Sep-19         Sep-19         Sep-19         Sep-19           Anount         1,795.00         1,440.00         2,692.80           Date         Oct-19         Oct-19         Oct-19           Anount         12,255.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Anount         5,990.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Anount         2,270.00         162.50         1,430.30           Date         Jan-20         Jan-20         Jan-20           Anount         1,280.00         -         1,330.00           Date         Ge Act 20         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Anount         5,290.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20 <t< th=""><th></th><th></th><th></th><th></th></t<>				
Date         Sep-19         Sep-19         Sep-19           Amount         1,795.00         1,440.00         2,692.50           Date         Oct-19         Oct-19         Oct-19           Anount         12,259.84         3,675.50         12,418.31           Date         Nov-19         Nov-19         Nov-19           Anount         5,390.27         330.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,832.50           Date         Dec-19         Dec-19         Dec-19           Amount         1,250.00         -         1,330.00           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         5,300.00         1,300.00         4,300.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,300.00         4,300.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,900.00         1,300.00         340.00           Date         Mar-20         Ma				
Amount         1,795.00         1,440.00         2,692.50           Date         Oct-19         Oct-19         Oct-19         Oct-19           Amount         12,259.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Amount         5,390.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,332.50           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,480.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         6,300.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         1,050.00         4,990.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         10.00         5,470.00           Date	Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP
Amount         1,795.00         1,440.00         2,692.50           Date         Oct-19         Oct-19         Oct-19         Oct-19           Amount         12,259.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Amount         5,390.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,332.50           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,480.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         6,300.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         1,050.00         4,990.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         10.00         5,470.00           Date	Data	Cor. 10	G 10	0 10
Date         Oct-19         Oct-39         Oct-39         Oct-39           Amount         12,259.84         3,675.90         12,418.31           Date         Nor-19         Nor-19         Nor-39           Amount         5,390.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,832.50           Amount         1,250.00         -         1,330.00           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,350.00         4,290.00           Date         Marount         5,300.00         1,350.00         4,290.00           Date         Marount         5,300.00         1,350.00         4,290.00           Date         Marount         5,370.00         1,350.00         4,290.00           Date         Marount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20         Jun-20           Amount				Seb-18
Arnount         12,259.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Amount         5,390.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,483.50           Amount         2,270.00         162.50         1,483.50           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Marount         5,300.00         1,380.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         2,490.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         3,460.00         330.00         2,4860.00           Date	Amouni	1,795.00	1,440.00	2,092.30
Arnount         12,259.84         3,675.90         12,418.31           Date         Nov-19         Nov-19         Nov-19           Amount         5,390.27         320.00         5,452.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,483.50           Amount         2,270.00         162.50         1,483.50           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Marount         5,300.00         1,380.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         2,490.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         3,460.00         330.00         2,4860.00           Date	Date	Oct-19	Oct-19	Oct-19
Date         Nov-19         Nov-19         Nov-19           Amount         5,390.27         320.00         5,457.42           Date         Dec-19         Dec-19         Dec-19           Amount         2,270.00         162.50         1,832.50           Amount         2,270.00         162.50         1,832.50           Amount         1,250.00         -         1,330.00           Amount         1,250.00         -         1,330.00           Amount         1,250.00         -         1,330.00           Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,250.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,250.00           Date         Apr-20         Mar-20         Mar-20           Amount         5,400.00         60.00         340.00           Date         Apr-20         Mar-20         Mar-20           Amount         3,400.00         56.00.0         2,460.00           Date         Jur-20         J				
Amount         5,390.27         320.00         5,452.42           Date         Dec:19         Dec:19         Dec:19         Dec:19           Amount         2,270.00         162.50         1,832.20           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         -           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         .5,360.00           Date         Man-20         Man-20         Mar-20           Amount         6,420.00         1,350.00         .4,290.00           Date         Man-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         .4,290.00           Date         Apr-20         Apr-20         Apr-20           Amount         340.00         60.00         340.00           Date         Mary-20         Mary-20         Mary-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20         Jun-20           Amount         2,880.00         560.00         2,510.00         Juh-20			5,676150	
Amount         5,390.27         320.00         5,452.42           Date         Dec:19         Dec:19         Dec:19         Dec:19           Amount         2,270.00         162.50         1,832.20           Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         -           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         .5,360.00           Date         Man-20         Man-20         Mar-20           Amount         6,420.00         1,350.00         .4,290.00           Date         Man-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         .4,290.00           Date         Apr-20         Apr-20         Apr-20           Amount         340.00         60.00         340.00           Date         Mary-20         Mary-20         Mary-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20         Jun-20           Amount         2,880.00         560.00         2,510.00         Juh-20	Date	Nov-19	Nov-19	Nov-19
Amount         2,270.00         162.50         1,832.50           Date         Jan-20         Jan-20         Jan-20         Jan-20           Annount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,350.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,970.00         90.00         5,470.00           Date         May-20         May-20         May-20           Amount         0.970.00         910.00         5,470.00           Date         Jur-20         Jur-20         Jur-20           Amount         0.460.00         330.00         2,510.00           Date <td< td=""><td></td><td></td><td></td><td></td></td<>				
Amount         2,270.00         162.50         1,832.50           Date         Jan-20         Jan-20         Jan-20         Jan-20           Annount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,350.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,300.00         1,350.00         4,299.00           Date         Apr-20         Apr-20         Apr-20           Amount         5,970.00         90.00         5,470.00           Date         May-20         May-20         May-20           Amount         0.970.00         910.00         5,470.00           Date         Jur-20         Jur-20         Jur-20           Amount         0.460.00         330.00         2,510.00           Date <td< td=""><td></td><td></td><td></td><td></td></td<>				
Date         Jan-20         Jan-20         Jan-20           Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Date         Apr-20         Apr-20         Apr-20           Amount         340.00         66.00         340.00           Date         Mary-20         Mary-20         Mary-20           Amount         5,970.00         910.00         5,470.00           Date         Jur-20         Jur-20         Jur-20           Amount         3,460.00         330.00         2,860.00           Date         Jur-20         Jur-20         Jur-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         630.00         380.00<				
Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Amount         5,300.00         1,350.00         4,290.00           Amount         340.00         60.00         340.00           Date         May-20         May-20         May-20           Amount         340.00         60.00         340.00           Date         May-20         May-20         May-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         2,880.00         330.00         2,860.00           Date         Jul-20         Jul-20         Jul-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-2	Amount	2,270.00	162.50	1,832.50
Amount         1,250.00         -         1,330.00           Date         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Amount         5,300.00         1,350.00         4,290.00           Amount         340.00         60.00         340.00           Date         May-20         May-20         May-20           Amount         340.00         60.00         340.00           Date         May-20         May-20         May-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         2,880.00         330.00         2,860.00           Date         Jul-20         Jul-20         Jul-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-2	-			
Date         Feb-20         Feb-20         Feb-20         Feb-20           Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Date         Apr-20         Apr-20         Apr-20           Amount         340.00         60.00         340.00           Date         Mar-20         Mar-20         Mar-20           Amount         340.00         60.00         340.00           Date         Mar-20         Mar-20         Mar-20           Amount         340.00         60.00         340.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         3,460.00         330.00         2,860.00           Date         Jul-20         Jul-20         Jul-20           Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         630.00				
Amount         6,420.00         1,800.00         5,360.00           Date         Mar-20         Mar-20         Mar-20           Amount         5,300.00         1,350.00         4,290.00           Date         Apr-20         Apr-20         Apr-20           Date         Apr-20         Apr-20         Apr-20           Amount         340.00         60.00         340.00           Date         May-20         May-20         May-20           Amount         5,970.00         910.00         5,470.00           Date         Jun-20         Jun-20         Jun-20           Amount         3,460.00         330.00         2,860.00           Date         Jul-20         Jul-20         Jul-20           Amount         2,880.00         566.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         630.00         380.00         490.00           Date         Aug-20         Aug-20         Aug-20           Amount         40,020         Aug-20         Aug-20           Amount         40,020         40,020         40,020           Date         40,020         40,020	Amount	1,250.00	-	1,330.00
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Amount         2,880.00         560.00         2,510.00           Date         Aug-20         Aug-20         Aug-20           Amount         630.00         380.00         490.00           Date           490.00           Date           490.00           Date           490.00           Date           490.00           Date              Amount              Date              Amount               Date               Total	Amount	3,460.00	330.00	2,860.00
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	Amount		<u>                                     </u>	
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		47,965.11	10,500,40	-7.5 <del>F</del> 0,6F

103,999.24

FINANCIAL CONCEPTS AND APPLICATIONS, INC. 3907 RED RIVER AUSTIN, TEXAS 78751

fincap2@texas.net

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Jehrole 10/16/2020

August 31, 2020

Mr. Rick Lovekamp Manager – Regulatory Strategy/Policy LG&E and KU Service Company Post Office Box 32010 Louisville, Kentucky 40232

#### **DUE ON RECEIPT**

Reference No.: Taxpayer ID No.: 01856

Consulting Services:

Research, Analysis, and Testimony Preparation of Testimony Re: Fair Rate of Return on Equity for Louisville Gas & Electric and Kentucky Utilities. **Contract No. 62685** 

For the Period: Through August 31, 2020

Professional Time:

Total

Adrien M. McKenzie 4.0 hours @\$ 400 \$ 1,600

\$ 1,600

Danch

Bruce H. Fairchild

10/15/2020

Attachment 2 to Response to PSC-1 Question Nov 14

# The Prime Group

Case No. 2020-00349 Question No. 14(2)(4) Page 702 of 108 P.0, 16 Garger 4Schooler 7/20/2020

# Invoice for Services Rendered

Invoice Date: July 1, 2020

To: LG&E and KU Services Company 220 West Main Street Louisville, KY 40202

Attn: Ms. Andrea Fackler, Manager Revenue Requirement

Contract No. 105655

7.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during June preparing for a rate case in Kentucky for LG&E/KU.	\$ 1,610.00
2.00 hours of consulting work by Larry Feltner @ \$210.00/hour performed during June assisting Steve with data requirements for the upcoming rate case for LG&E/KU.	\$ 420.00
2.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during June assisting Steve with data requirements for the upcoming rate case for LG&E/KU.	\$ 340.00

Total due for work performed in June

\$ 2,370.00

Please remit payment to:	The Prime Group, LLC
	<b>P.O. Box 837</b>
	Crestwood, KY 40014-0837

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

Approved 7/14/2020 by:

Andrea M. Saddler

The Prime Group, LLC P. O. Box 837 • Crestwood, KY • 40014-0837 Phone

Page 103 of 108

P. 0. 166004 Schoder 8/7/2020

Garrett

# The Prime Group

# Invoice for Services Rendered

Invoice Date: August 1, 2020

To: LG&E and KU Services Company 220 West Main Street Louisville, KY 40202

Attn: Ms. Andrea Fackler, Manager Revenue Requirement

Contract No. 105655

4.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during July on Billing Determinant review, Forecasting, and Cost of Service in preparation for a rate case in Kentucky for LG&E/KU.	\$ 1,035.00
2.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during July on discussing Electric Vehicle rates in preparation for a rate case in Kentucky for LG&E/KU.	\$ 460.00
1.00 hours of consulting work by Larry Feltner @ \$210.00/hour performed during July participating on a conference call for the upcoming rate case for LG&E/KU.	\$ 210.00
Total due for work performed in July	\$ 1,705.00

Please remit payment to:	The Prime Group, LLC
	P.O. Box 837
	Crestwood, KY 40014-0837

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

Approved 8/5/2020 by:

Andrea M. Sadeler Fort & Konker 8/4/2020

The Prime Group, LLC P. O. Box 837 . Crestwood, KY . 40014-0837 Phone \_\_\_\_\_

# The Prime Group P.O. 168518

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# Invoice for Services Rendered

Invoice Date: September 1, 2020

To: LG&E and KU Services Company 220 West Main Street Louisville, KY 40202

Attn: Ms. Andrea Fackler, Manager Revenue Requirement

Contract No. 105655

47.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during August on Billing Determinant review, Forecasting, and Cost of Service in preparation for a rate case in Kentucky for LG&E/KU.	\$ 10,925.00
3.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during August on discussing Electric Vehicle rates in preparation for a rate case in Kentucky for LG&E/KU.	\$ 690.00
Total due for work performed in August	\$ 11,615.00

Please remit payment to:	The Prime Group, LLC
	P.O. Box 837
	Crestwood, KY 40014-0837

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

Approved 9/9/20 by:

Andrea M. Sadeler

The Prime Group, LLC P. O. Box 837 • Crestwood, KY • 40014-0837 Phone \_\_\_\_

# The Prime Group

# Page 105 of 108 / Garrett P. 0. /6 Garren Shehorter 10/16/2020

# Invoice for Services Rendered

Invoice Date: October 1, 2020			OCT 6 - 2020	
10.	To: LG&E and KU Services Company 220 West Main Street Louisville, KY 40202			STATE REGULATION AND RATES
	Attn: Ms. Andrea Fa	ckler, Manager Revenue Requirement		
	Contract No. 105655			
82.50 hours of consulting work by Steve Seelye @ \$230.00/hour \$ 18,975.00 performed during September on Billing Determinant review, Cost of Service Studies, Direct Testimony, and Jurisdictional Separation Study in preparation for a rate case in Kentucky for LG&E/KU.				
52.0 hours of consulting work by Larry Feltner @ \$230.00/hour performed during September working on a Gas Cost of Service Study in preparation for a rate case in Kentucky for LG&E/KU.			\$	11,960.00
21.0 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during September working on the Electric Cost of Service Studies in preparation for a rate case in Kentucky for LG&E/KU.			\$	3,570.00
8.00 hours of consulting work by Steve Seelye @ \$230.00/hour \$ 1, performed during September on discussing Electric Vehicle rates in preparation for a rate case in Kentucky for LG&E/KU.			1,840.00	
Total due for work performed in September			\$	36,345.00
Please remi	t payment to:	The Prime Group, LLC P.O. Box 837		

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

Crestwood, KY 40014-0837

Approved 10/6/20 by: Andrea M. Fadeler

The Prime Group, LLC P. O. Box 837 • Crestwood, KY • 40014-0837 Phone 🗾

# **INVOICE APPROVAL SUMMARY PAGE**

# **Invoice Information**

Firm/Vendor:	WTW US LLC
Office:	Chicago (Remittance)
Invoice Number:	150141033351
Date of Invoice:	10/16/2020
Billing Period:	09/01/2020 - 09/30/2020
Date Posted:	10/20/2020
Invoice Description/Comment	•

# **Amount Approved**

Approved Total	\$4,263.95
<b>Invoice Currency:</b>	USD
Date Approved:	10/21/2020
Final Approver:	Greg Cornett
Approved Fees	\$4,263.95
Approved Expenses	\$0.00
Approved Total (excl. Tax)	\$4,263.95
Comments to AP:	PROFESSIONAL SERVICES

# Accounting Code Allocations

Project Task	Type   Org	Amount	Percentage	Comment
122482 LGE RC-EL LGL EX	0305   026900	\$1,535.02	36%	LGE EL
122483 LGE RC-GC LGL EX	0305   026900	\$426.40	10%	LGE GAS
122484 KU RC LEGAL EXP	0305   026900	\$2,302.53	54%	KU

# Vendor Address & Tax Information in Legal Tracker

WTW US LLC 1055 Solutions Center Chicago, Illinois 60677-1000

Tel: xxx Fax:

Remittance Address xx xx xx Anguilla

Vendor Tax ID: xxx VAT ID: --GST ID: --HST ID: --PST ID: --Sales Tax ID: --QST ID: --Withholding Tax ID: --

# **Other Invoice and Firm Information**

Regulatory Statements: --

Towers Watson 150141033351

Case Noa2020-00349 Attachment 2 to Response to PSC-1 Question No. 14(a)(b) Page 107 of 108 Garrett

# Amount Billed

Billed Total	\$4,263.95
Invoice Currency:	USD
Billed Fees	\$4,263.95
Billed Expenses	\$0.00
Billed Total (excl. Tax)	\$4,263.95

# Approval History

<u>User</u>	Action	Date	Amount	Comment
Carrie Beatty	Posted	10/20/2020	\$4,263.95	
Carrie Beatty	Approved	10/20/2020	\$4,263.95	
Allyson Sturgeon	n Approved	10/20/2020	\$4,263.95	
Greg Cornett	Approved	10/21/2020	\$4,263.95	
Carrie Beatty	AP Reviewed	10/21/2020	\$4,263.95	
Carrie Beatty	AP Batch Run	10/21/2020	\$4,263.95	Batch ID: 001000566 (Sent to AP: 10/21/2020 12:00:09 PM)

# Additional Financial Information

Oracle Vendor Number:	74073
Vendor Pay Site:	PY-WIRE
Name of Invoice File in .Zip:	: Towers Watson - 150141033351.html
Comments to Firm:	
AP Route:	Default AP Route

# Matter Information

Matter Name (Short):	2020 Kentucky Rate Case
Matter ID:	31995
Lead Company Person:	Sturgeon, Allyson
Organizational unit:	LKE > KU and $LG&E > Corporate$
Practice group:	LKE Legal > Regulatory > State
Law Firm Matter No.:	
Country (in Matter):	United States



Invoice

99 High Street Boston, MA 02110

Telephone:

Allyson Sturgeon Sr. Corporate Attorney LG&E and KU Energy LLC P.O. Box 32010 Louisville, KY 40232 Number 19 Date Client

199610036519 27-Oct-2020 LGKLOU

**Remittance** Copy

ice Copy

Issued by E-mail: allyson.sturgeon@lge-ku.com

For professional consulting services provided by Mercer through the period ending September 30, 2020, including the following:

· Data confirmation

- Peer group confirmation
- Market benefit valuation

	Fees
Sub Total	\$ 10,000.00
Total Amount Due	\$ 10,000.00

Return this copy with your payment

Please wire funds to: J.P. Morgan Chase, Chicago IL Mercer (US) Inc. Acct. No.: FED WIRE ABA #: ACH ABA #: Swift Code:

<199610036519/10000.00>

Payable within 30 days from date of invoice.

or Remit with Check to:

P.O. Box 13793 NEWARK NJ 07188-0793

Please include invoice numbers on all remittances. Wire transfer remittance information should be emailed to goss.cashreceipts@mercer.com.

Compensation paid to Mercer, including compensation in the form of fees or commissions, may or may not be paid from benefit plan assets. To the extent this invoice identifies certain fees as potentially allocable to an employee benefit plan (whether or not covered by ERISA) or certain commissions as constituting assets of an ERISA-covered plan or other benefit plan, this should not be interpreted as our advice or recommendation that these balances are plan assets or can or should be paid from plan assets suder governing law. The client, as a fiduciary of the plan, and not Mercer, has the responsibility for determining what constitutes an asset of the plan and whether these fees are reasonable expenses of administering the plan that may properly be charged (in whole or in part) to plan assets; and if so, what portion (if any) should be allocated to a particular plan or plans. Mercer recommends that the client make this determination with the assistance of legal counsel, as Mercer is not a law firm.

Page 1 of 1

v1.353

This invoice was prepared in accordance with previously agreed project service deliverables and fees. If you intend to question or dispute any of the invoice details then you should do so within ten business days of your receipt of this invoice. After that time the invoice will be deemed to have been accepted by you.



Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 14(c) Page 1 of 1 Garrett

# KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 Schedule of Rate Case Preparation Costs Response to Commission's Order Dated November 24, 2020 Question No. 14 (c) Responding Witness: Christopher M. Garrett

LINE NO	VENDOR	RATE	TOTAL UNITS	TOTAL ESTIMATED
1	LEGAL	\$ 290.00	3,008	\$ 872,210
2	CONSULTANTS	215.00	957	205,681
3	NEWSPAPER ADVERTISING			473,631
4	TOTAL PROJECTED COST			\$ 1,551,522

Note: Estimate of 2020 Rate Case expenses are based upon the recoverable 2018 Rate Case expense.

Recoverable 2018 Rate Case Expenses

Legal	\$ 916,643
Consultants	216,159
Newspaper Advertising	497,759
Total	\$ 1,630,561

# KENTUCKY UTILITIES COMPANY

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# **Question No. 15**

# **Responding Witness: Christopher M. Garrett**

- Q-15. 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 the 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-15. See attached.

Kantuela, Utiliae Company								
	Kentucky Utilties Company							
			Case No. 2020-0034					
		Summary of	Uncollectible Acco	ounts Reserves				
Year Reserve Account Balance Beginning of Year		Charges to	Credits to Reserve Account	Current Year Provision	Reserve Account Balance End of Year	Percent of Provision to Total Revenue		
						(1)		
	a.	b.	с.	d.	e.	f.		
Total Comp	Total Company Operations							
2019	\$ 1,556,346	\$ 6,311,102	\$ 2,295,680	\$ 3,794,581	\$ 1,335,505	0.23%		
2018	\$ 1,410,876	\$ 6,078,356	\$ 1,031,990	\$ 5,191,836	\$ 1,556,346	0.32%		
2017	\$ 1,414,761	\$ 4,919,820	\$ 567,057	\$ 4,348,878	\$ 1,410,876	0.28%		
Kentucky O	perations							
2019	\$ 1,530,560	\$ 5,566,668	\$ 1,811,795	\$ 3,476,075	\$ 1,251,762	0.22%		
2018	\$ 1,344,708	\$ 5,764,309	\$ 797,737	\$ 5,152,424	\$ 1,530,560	0.33%		
2017	\$ 1,277,406	\$ 4,689,748	\$ 542,925	\$ 4,214,125	\$ 1,344,708	0.28%		
Old Dominion Operations								
2019	\$ 25,786	\$ 744,434	\$ 483,885	\$ 318,506	\$ 83,743	0.44%		
2018	\$ 66,168	\$ 314,047	\$ 234,253	\$ 39,412	\$ 25,786	0.05%		
2017	\$ 137,355	\$ 230,072	\$ 24,132	\$ 134,753	\$ 66,168	0.20%		

(1) - Percent of Provision to Total Revenue has been updated to reflect the manner in which the monthly bad debt reserve is calculated, which is based upon monthly billed revenues plus monthly late payment charges.

# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# **Question No. 16**

# **Responding Witness: Christopher M. Garrett**

- Q-16. Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986, and 2018, as of the end of the most recent calendar year. Show the amounts associated with each reduction separately.
- A-16. The amount of excess deferred federal income taxes are as follows:

1986 - \$0; 2018 - \$468,973,938

The 2018 amount shown above is the gross amount and does not include (\$24,520,222) for the federal expense associated with state excess deferred income taxes.

# KENTUCKY UTILITIES COMPANY

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 17

# **Responding Witness: Christopher M. Garrett**

- Q-17. 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.
      - (a) Investment credit realized
      - (b) Investment credit amortized Revenue Act of 1971.
    - (6) The information in Item 17a(1-4) for state income taxes.
    - (7) A reconciliation of book to federal taxable income as shown in Schedule D1 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 D2 and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.
  - b. An analysis of Kentucky Other Operating Taxes as shown in Schedule D3.

A-17.

- a. Income Taxes:
  - (1) Federal operating income taxes deferred accelerated tax depreciation:

Account 410101	\$109,969,702
Account 411101	<u>(\$92,721,354)</u>
Total	\$17,248,348

(2) Federal operating income taxes deferred – other:

Account 410101	\$43,874,653
Account 411101	(\$32,605,077)
Total	\$11,269,576

The \$11,269,576 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal Income Tax – op 36,049,104	perating: Account 4091	01	\$
(4) Income Credits From A-48 (a)(1) above From A-48 (a)(2) above Total		(\$92,721,354) ( <u>\$32,605,077)</u> (\$125,326,431)	
(5) Investment tax credit:			
(a) Realized:		\$432	2,019
(b) Amortized – Revenue	Act of 1971:	(\$1,97	7,971)
(6) State operating income t Account 410102 Account 411102 Total	\$29,671,253	ated tax depreciation	m:
State operating income t Account 410102	\$15,728,357		
Account 411102 Total	<u>(\$14,278,411)</u> \$1,449,946		
The $1 1/10 0/16$ represe	nts taxes on all tempora	ry differences othe	or than

The \$1,449,946 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	\$4,938,881
---------------------------------	----------------	-------------

Income credits:		
From state "depreciation" a	bove Account 411102	(\$18,013,173)
From state "other" above	Account411102	(\$14,278,411)
Total		(\$32,291,584)

- (7) See attached.
- (8) See attached.
- b. See attached

# Kentucky Utilities Company Case No. 2020-00349 Reconciliation of Book Net Income and Federal Taxable Income 12ME 12/31/19

				Ope	rating
					I
			Total Company		
Line	Item	Total Company	Non-Operating	Kentucky Retail	Other
No.	(a)	(b)	(c)	(d)	Jurisdictional (e)
1.	Net income per books	293,035,498	(2,528,259)	265,929,545	29,634,212
2.	Add income taxes:				
3.	Federal income tax - current	36,049,104		32,337,258	3,711,846
4.	Federal income tax - deferred depreciation	17,248,348		15,472,348	1,776,000
5.	Federal income tax - deferred other	11,269,576		10,109,189	1,160,387
6.	Investment tax credit adjustment	(1,545,952)	(1,977,971)	432,019	0
7.	Federal income taxes charged to other income and deductions	(1,607,987)	(1,607,987)		
8.	State income taxes	18,046,907	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	16,188,682	1,858,225
9.	State income taxes charged to other income and deductions	(403,005)	(403,005)		
10.	Total	372,092,489	(6,517,222)	340,469,040	38,140,671
11.	Flow through items:				
12.	Add: AFUDC equity flowback	1,433,172		0	1,433,172
13.	Deduct: AFUDC equity provision	459,100		0	459,100
14.	Book taxable income	373,066,561	(6,517,222)	340,469,040	39,114,743
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	55,986,979	4,857,876	47,898,855	3,230,248
17.	Deduct (See Below)	250,523,336	2,055,102	228,984,733	19,483,501
18.	Taxable income per return	178,530,204	(3,714,448)	159,383,162	22,861,490

Differences between book taxable income and taxable income per tax return

	Differences between book taxa Add:	able income and taxable	e income per tax re	turn	
19.	Capitalized Interest & Cont In Aid Const	27,135,038	4,256,074	21,459,892	1,419,072
20.	Contingent Liabilites	101,996	4,200,074	95,965	6,031
21.	Customer Advances For Construction	3,548,477		3,532,886	15,591
22.	Fuel Adjustment Clause	7,375,000		7,375,000	0
23.	Green River Regulatory Asset	469,645		469,645	0
24.	Interest Rate Swaps	963,130		903,392	59,738
25.	Leases	4,072,426		3,819,833	252,593
26.	Non-Deductible Meals and Entertainment	978,718		918,013	60,705
27.	Non-Deductible Business Expenses	1,381,685	389,515	930,631	61,539
28.	Over/Under Collections - VA	1,010,000		0	1,010,000
29.	Regulatory Expenses	1,047,027		893,163	153,864
30.	Research Dev. & Demo Exp.	312,565		312,565	0
31.	State Income Tax Expense	189,038	189,038	0	0
32.	State Tax Current	559,326		501,734	57,592
33.	Storm Damages	4,586,397		4,586,397	0
34.	Tenant Incentive Amortization	1,369,565		1,288,580	80,985
35.	Workers Compensation	380,588		358,083	22,505
36.	Other	506,358	23,249	453,076	30,033
		55,986,979	4,857,876	47,898,855	3,230,248
	Deduct:				
37.	Bad Debt Reserve	152,357		141,492	10,865
38.	Brown Inventory Regulatory Asset	1,214,243		1,214,243	0
39.	Bonus Depreciation	48,991,352		45,945,754	3,045,598
40.	Capitalized Property Tax	1,172,006		1,099,312	72,694
41.	Coal Combustion Residual ARO Ponds	39,533,067		37,086,484	2,446,583
42.	Cost of Removal	45,544,454		42,719,551	2,824,903
43.	Deferred Rent Payable	1,281,302		1,205,536	75,766
44.	Demand Side Management	1,868,483		1,868,483	0
45.	Environmental Cost Recovery	5,860,000		5,860,000	0
46.	FAS 106 Subsidy	280,226		263,656	16,570
47.	Loss on Reacquired Debt – Amortization	796,077		746,700	49,377
48.	Muni True-Up Regulatory Liability	6,074,381		0	6,074,381
49.	Pension	3,490,992		3,284,562	206,430
50.	Plant Outage Normalization - Reg Liability	12,743,110		12,743,110	0
51.	Post Employment Benefits	1,650,404		1,552,812	97,592
52.	Post Retirement Benefits	1,412,260		1,328,750	83,510
53.	Life Insurance	2,055,102	2,055,102	0	0
54.	Method Life/Tax Depreciation	19,611,030		18,391,890	1,219,140
55.	Refined Coal - KY - Reg Liability	356,234		356,234	0
56.	Refined Coal - VA - Reg Liability	80,872		0	80,872
57.	Repair Deduction	42,401,501		39,765,568	2,635,933
58.	State Income Tax Expense	4,938,881		4,430,342	508,539
59.	TCJA - KPSC - Regulatory Liability	8,456,043		8,456,043	0
60.	Other	558,959		524,211	34,748
		250,523,336	2,055,102	228,984,733	19,483,501

#### Kentucky Utilities Company Case No. 2020-00349 Reconciliation of Book Net Income and State Taxable Income 12ME 12/31/19

		12ME 12/31/19				
				Operating		
			Total Company			
Line	Item	Total Company	Non-Operating	Kentucky Retail	Other	
No.	(a)	(b)	(c)	(d)	Jurisdictional (e)	
1.	Net income per books	293,035,498	(2,528,259)	265,929,545	29,634,212	
2.	Add income taxes:					
3.	Federal income tax - current	36,049,104		32,337,258	3,711,846	
4.	Federal income tax - deferred depreciation	17,248,348		15,472,348	1,776,000	
5.	Federal income tax - deferred other	11,269,576		10,109,189	1,160,387	
6.	Investment tax credit adjustment	(1,545,952)	(1,977,971)	432,019	0	
	Federal income taxes charged to other		, , , , , , , , , , , , , , , , , , ,	,		
7.	income and deductions	(1,607,987)	(1,607,987)	0		
8.	State income taxes	18,046,907		16,188,682	1,858,225	
	State income taxes charged to other					
9.	income and deductions	(403,005)	(403,005)	0		
10.	Total	372,092,489	(6,517,222)	340,469,040	38,140,671	
11.	Flow through items:					
12.	Add: AFUDC equity flowback	1,433,172		0	1,433,172	
13.	Deduct: AFUDC equity provision	459,100		0	459,100	
14.	Book taxable income	373,066,561	(6,517,222)	340,469,040	39,114,743	
	Differences between book taxable income					
15.	and taxable income per tax return:					
16.	Add (See Below)	55,238,615	4,668,838	47,397,121	3,172,656	
17.	Deduct (See Below)	345,683,883	2,055,102	318,431,036	25,197,745	
18.	Taxable income per return	82,621,293	(3,903,486)	69,435,125	17,089,653	

Differences between book taxable income and taxable income per tax return

Differences between book taxable income and taxable income per tax return									
	Add:								
19.	Capitalized Interest & Cont In Aid Const	27,135,038	4,256,074	21,459,892	1,419,072				
20.	Contingent Liabilites	101,996		95,965	6,031				
21.	Customer Advances For Construction	3,548,477		3,532,886	15,591				
22.	Fuel Adjustment Clause	7,375,000		7,375,000	0				
23.	Green River Regulatory Asset	469,645		469,645	0				
24.	Interest Rate Swaps	963,130		903,392	59,738				
25.	Leases	4,072,426		3,819,833	252,593				
26.	Non-Deductible Meals and Entertainment	978,718		918,013	60,705				
27.	Non-Deductible Business Expenses	1,381,685	389,515	930,631	61,539				
28.	Over/Under Collections - VA	1,010,000		0	1,010,000				
29.	Regulatory Expenses	1,047,027		893,163	153,864				
30.	Research Dev. & Demo Exp.	312,565		312,565	0				
31.	Storm Damages	4,586,397		4,586,397	0				
32.	Tenant Incentive Amortization	1,369,565		1,288,580	80,985				
33.	Workers Compensation	380,588		358,083	22,505				
34.	Other	506,358	23,249	453,076	30,033				
		55,238,615	4,668,838	47,397,121	3,172,656				
	Deduct:								
35.	Bad Debt Reserve	152,357		141,492	10,865				
36.	Brown Inventory Regulatory Asset	1,214,243		1,214,243	0				
37.	Capitalized Property Tax	1,172,006		1,099,312	72,694				
38.	Coal Combustion Residual ARO Ponds	39,533,067		37,086,484	2,446,583				
39.	Cost of Removal	45,544,454		42,719,551	2,824,903				
40.	Deferred Rent Payable	1,281,302		1,205,536	75,766				
41.	Demand Side Management	1,868,483		1,868,483	0				
42.	Environmental Cost Recovery	5,860,000		5,860,000	0				
43.	FAS 106 Subsidy	280,226		263,656	16,570				
44.	Loss on Reacquired Debt – Amortization	796,077		746,700	49,377				
45.	Muni True-Up Regulatory Liability	6,074,381		0	6,074,381				
46.	Pension	3,490,992		3,284,562	206,430				
47.	Plant Outage Normalization - Reg Liability	12,743,110		12,743,110	0				
48.	Post Employment Benefits	1,650,404		1,552,812	97,592				
49.	Post Retirement Benefits	1,412,260		1,328,750	83,510				
50.	Life Insurance	2,055,102	2,055,102	0	0				
51.	Method Life/Tax Depreciation	168,701,810		158,214,289	10,487,521				
52.	Refined Coal - KY - Reg Liability	356,234		356,234	0				
53.	Refined Coal - VA - Reg Liability	80,872		0	80,872				
54.	Repair Deduction	42,401,501		39,765,568	2,635,933				
55.	TCJA - KPSC - Regulatory Liability	8,456,043		8,456,043	0				
56.	Other	558,959		524,211	34,748				
		345,683,883	2,055,102	318,431,036	25,197,745				
# Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 17(b) Page 1 of 1

Garrett

#### Kentucky Utilities Company Case No. 2020-00349 Analysis of Other Operating Taxes 12 ME 12/31/19 "000" Omitted

		Charged	Charged to	Charged to	Amounts	Amounts
	Item	Expense	Construction	Other (Note 1)	Accrued	Paid
Line No.	(a)	(b)	(c)	(d)	(e)	(f)
1	Kentucky Retail					
	(a) State Income	4,939		(602)	4,337	4,191
	(b) Franchise Fees			30,196	30,196	30,196
	(c) Ad valorem	30,144	1,100	27	31,271	30,155
	(d) Payroll (employers portion)	9,383	2,805	(5,619)	6,569	6,563
	(e) Other taxes	3,349	9,601	0	12,950	12,824
2	Total Retail [Line1(a) through L1(e)]	47,815	13,506	24,002	85,322	83,929
3	Other Jurisdictions	2,584	269	(352)	2,502	2,427
4	Total per books (L2 and L3)	50,399	13,775	23,650	87,824	86,356

Note 1: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax recorded to Other Income and Deductions.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 241, Tax Collections Payable, these amounts are collected from customers and remitted to taxing authorities.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions and on balance sheet in FERC account 151, Fuel.

Line 1 d. Payroll tax accrued on affiliated companies. For example, when an Energy Services employee does work for KU that employee's payroll taxes are charged to KU but the payroll tax liability and payment are recorded at Energy Services company.

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

# Question No. 18

# **Responding Witness: Christopher M. Garrett**

- Q-18. Provide a copy of federal and state income tax returns for the most recent tax year, including supporting schedules.
- A-18. The 2019 pro forma federal and state income tax returns are attached and provided under seal. The tax returns are considered confidential and are being produced under seal pursuant to a Petition for Confidential Protection.

# The entire attachment is Confidential and provided separately under seal.

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## **Question No. 19**

## **Responding Witness: Christopher M. Garrett**

- Q-19. Provide a schedule of franchise fees paid to cities, towns, or municipalities, including the basis of these fees.
- A-19. Franchise fees are a pass through from customers to the city or municipality; therefore, they are not included in the forecasted test year. The below information is for calendar year 2019.

See Attachment 1. Franchise payments remitted to each franchise location are based on 3.00% of the total residential and commercial electric sales generated for the period on customer accounts located within the boundaries of that franchise location.

See Attachment 2. Franchise payments remitted to each franchise location are based on 3.00% of the total retail electric sales (i.e., residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the boundaries of that franchise location.

See Attachment 3. Franchise payments remitted to each franchise location are based on a franchise percentage other than 3.00%. The franchise fee percentages listed in the attachment are applied to total retail electric sales (i.e., residential, commercial, industrial, and public authority) generated for the period on customer accounts located within the boundaries of that franchise location.

# Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question No.19 Page 1 of 2 Garrett

	Kentucky Utilities Company					
	Case No. 2020-00349					
Sc	hedule of Franchise Fees Paid to C	· · · ·				
	For the Calendar	Year 2019				
Line	Franchise					
No.	Location	2019				
1.	BARLOW	\$ 15,983				
2.	BEAVER DAM	97,182				
3.	BRADFORDSVILLE	7,289				
4.	BREMEN	16,387				
5.	CLINTON	32,397				
6.	CUMBERLAND	55,460				
7.	DAWSON SPRINGS	59,636				
8.	ELIZABETHTOWN	629,746				
9.	EUBANK	8,556				
10.	FAIRFIELD	3,766				
11.	FERGUSON	17,925				
12.	GLENCOE	7,377				
13.	HARLAN	99,190				
14.	HODGENVILLE	73,641				
15.	HORSE CAVE	61,546				
16.	JEFFERSONVILLE	34,092				
17.	KUTTAWA	25,918				
18.	LA CENTER	32,867				
19.	LORETTO	21,398				
20.	LYNCH	21,242				
21.	MACKVILLE	5,643				
22.	MADISONVILLE	121,416				

# Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question No. 19 Page 2 of 2 Garrett

Kentucky Utilities Company						
	Case No. 2020-00349					
Sc	hedule of Franchise Fees Paid to Cit	· · · ·				
	For the Calendar Y	ear 2019				
Line	Franchise					
No.	Location	2019				
23.	MANCHESTER	71,572				
24.	MARION	92,370				
25.	MAYSVILLE	325,346				
26.	MIDDLESBORO	321,643				
27.	MORGANFIELD	93,041				
28.	MORTONS GAP	17,137				
29.	OWENTON	41,871				
30.	PARIS	120,044				
31.	RICHMOND	783,726				
32.	SALEM	24,759				
33.	SCIENCE HILL	17,876				
34.	SOMERSET	482,856				
35.	STANFORD	82,843				
36.	STURGIS	43,348				
37.	WHITE PLAINS	19,916				
38.	WILLIAMSBURG	155,418				
39.	TOTAL	4,142,423				

Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 19 Page 1 of 5 Garrett

Kentucky Utilities Company Case No. 2020-00349 Schedule of Franchise Fees Paid to Cities, Towns, or Municipalities				
~	For the Calendar		F	
Line	Franchise			
No.	Location	20	19	
1.	AUGUSTA**	\$	52,400	
2.	BEATTYVILLE	\$	41,569	
3.	BLOOMFIELD	\$	31,708	
4.	BRODHEAD	\$	33,351	
5.	BROOKSVILLE	\$	24,305	
6.	BURGIN	\$	26,473	
7.	BUTLER	\$	15,787	
8.	CALHOUN	\$	33,351	
9.	CALIFORNIA	\$	2,199	
10.	CAMARGO	\$	30,365	
11.	CAMPBELLSVILLE	\$	269,940	
12.	CANEYVILLE	\$	17,229	
13.	CARROLLTON	\$	285,850	
14.	CAVE CITY	\$	47,505	
15.	CENTERTOWN	\$	13,426	
16.	CENTRAL CITY	\$	188,009	
17.	CLARKSON	\$	37,133	
18.	CLAY	\$	30,779	
19.	COLUMBIA**	\$	139,199	
20.	COLUMBUS	\$	6,589	
21.	CORINTH	\$	6,854	
* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2018.				
** The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2019.				

#### Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 19 Page 2 of 5 Garrett

	Kentucky Utilities Company				
	Case No. 2				
S	chedule of Franchise Fees Paid t		s, or Municipalities		
	For the Calend	dar Year 2019			
Line	Franchise				
No.	Location		2019		
22.	CORYDON	\$	17,108		
23.	CRAB ORCHARD	\$	23,579		
24.	CROFTON	\$	18,770		
25.	CYNTHIANA	\$	186,489		
26.	DANVILLE	\$	821,648		
27.	DIXON*	\$	22,941		
28.	DOVER	\$	7,799		
29.	DRAKESBORO**	\$	14,482		
30.	EARLINGTON	\$	47,183		
31.	EDDYVILLE	\$	101,880		
32.	EMINENCE	\$	96,908		
33.	EVARTS	\$	30,022		
34.	FLEMINGSBURG	\$	90,912		
35.	GERMANTOWN	\$	8,291		
36.	GHENT	\$	12,377		
37.	GRATZ	\$	1,661		
38.	GREENSBURG	\$	63,055		
39.	GREENVILLE	\$	178,127		
40.	HANSON	\$	53,982		
41.	HARTFORD	\$	82,687		
42.	HUSTONVILLE	\$	12,186		
* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2018.					

\*\* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2019.

#### Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 19 Page 3 of 5 Garrett

Kentucky Utilities Company					
Case No. 2020-00349					
S	chedule of Franchise Fees Paid		or Municipalities		
		ndar Year 2019			
Line	Franchise				
No.	Location		2019		
43.	IRVINE	\$	65,856		
44.	ISLAND	\$	10,981		
45.	JAMESTOWN	\$	81,841		
46.	JUNCTION CITY	\$	55,094		
47.	KEVIL	\$	18,356		
48.	LAGRANGE	\$	291,750		
49.	LAKEVIEW HEIGHTS	\$	5,203		
50.	LANCASTER	\$	110,407		
51.	LAWRENCEBURG	\$	271,422		
52.	LEITCHFIELD	\$	205,200		
53.	LIBERTY	\$	107,983		
54.	LIVERMORE*	\$	33,980		
55.	LIVINGSTON	\$	5,113		
56.	LONDON	\$	475,628		
57.	LOYALL	\$	17,346		
58.	MCHENRY	\$	12,468		
59.	MENTOR	\$	4,407		
60.	MIDWAY	\$	67,434		
61.	MILTON	\$	7,345		
62.	MOREHEAD	\$	232,994		
63.	MT OLIVET	\$	10,200		

\* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2018.

\*\* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2019.

### Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 19 Page 4 of 5 Garrett

T in a	For the Cale Franchise	endar Year 2019		
Line No.	Location		2019	
		\$		
64.	MT STERLING**		261,182	
65.	MT VERNON	\$	117,775	
66.	MUNFORDVILLE	\$	68,176	
67.	NEBO	\$	6,240	
68.	NEW CASTLE	\$ \$	26,179	
<u>69.</u>	NEW HAVEN		27,848	
70.	NICHOLASVILLE	\$	175,026	
71.	OWINGSVILLE	\$ \$	61,116	
72.	PERRYVILLE	\$	18,107	
73.	PINEVILLE		78,774	
74.	PLEASUREVILLE	\$ \$	18,914	
75.	POWDERLY	\$ \$	43,369	
76.	PRESTONVILLE		6,895	
77.	RADCLIFF	\$	332,754	
78.	RAVENNA	\$	13,972	
79.	RUSSELL SPRINGS	\$	195,802	
80.	SACRAMENTO	\$	12,705	
81.	SADIEVILLE*	\$	7,809	
82.	SANDERS	\$	5,894	
83.	SEBREE	\$	37,934	
84.	SHARPSBURG	\$	6,480	
* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2018.				

#### Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 19 Page 5 of 5 Garrett

	Kentucky Utilities Company				
	Case No. 2020				
S	chedule of Franchise Fees Paid to C		Municipalities		
	For the Calendar	Year 2019			
Line	Franchise				
No.	Location		2019		
85.	SIMPSONVILLE	\$	144,125		
86.	SLAUGHTERS	\$	6,970		
87.	SONORA	\$	20,140		
88.	SPRINGFIELD	\$	196,754		
89.	STAMPING GROUND	\$	26,152		
90.	TAYLORSVILLE	\$	28,363		
91.	UNIONTOWN	\$	31,232		
92.	UPTON	\$	18,119		
93.	VINE GROVE	\$	76,944		
94.	WARSAW	\$	81,009		
95.	WAVERLY	\$	7,925		
96.	WHEATCROFT	\$	4,146		
97.	WICKLIFFE	\$	30,119		
98.	WILMORE	\$	143,055		
99.	WORTHVILLE	\$	5,508		
100.	TOTAL	\$	7,660,628		
* The b	* The basis for these franchise locations changed from Total Residential and				
Commercial Electric Sales to Total Retail Electric Sales in 2018.					
Comme	Commercial Electric Sales to Total Retail Electric Sales in 2018.				

\*\* The basis for these franchise locations changed from Total Residential and Commercial Electric Sales to Total Retail Electric Sales in 2019.

# Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 19 Page 1 of 1 Garrett

	Kentucky Utilities Company				
C 1	Case No. 2020-00349		N · · ·	1	
Schee	dule of Franchise Fees Paid to Cities, To		, or Municip	alities	
	For the Calendar Year 20	19			
Line	Franchise		2010		
No.	Location		2019		
1.	BEDFORD	\$	20,045	2.30%	
2.	BERRY	\$	8,235	3.50%	
3.	BONNIEVILLE	\$	12,340	4.00%	
4.	BURNSIDE*	\$	39,462	1.87%	
5.	CAMPBELLSBURG	\$	17,065	2.50%	
6.	CARLISLE	\$	115,344	5.00%	
7.	FREDONIA	\$	20,552	5.00%	
8.	GEORGETOWN	\$	1,167,794	1.75%	
9.	HARRODSBURG	\$	237,744	1.50%	
10.	LEBANON	\$	320,398	2.00%	
11.	LEBANON JUNCTION	\$	79,168	2.00%	
12.	LEXINGTON	\$	14,958,271	4.00%	
13.	MILLERSBURG*	\$	28,020	2.50%	
14.	NORTH MIDDLETOWN*	\$	18,705	3.50%	
15.	NORTONVILLE	\$	28,441	2.75%	
16.	ROCKPORT	\$	8,672	4.00%	
17.	SALT LICK	\$	8,314	2.80%	
18.	SHELBYVILLE	\$	298,664	2.10%	
19.	SMITHFIELD	\$	1,504	1.50%	
20.	SPARTA**	\$	4,180	2.55%	
21.	ST CHARLES	\$	6,487	3.50%	
22.	VERSAILLES	\$	413,527	2.00%	
23.	WINCHESTER	\$	579,553	1.75%	
24.	TOTAL	\$	18,392,485		
* The h					
	* The basis for these franchise locations changed from Total Residential				
	and Commercial Electric Sales to Total Retail Electric Sales in 2018.				
** The	** The basis for these franchise locations changed from Total				
Residen	Residential and Commercial Electric Sales to Total Retail Electric Sales				
in 2019					

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

# **Question No. 20**

## **Responding Witness: Christopher M. Garrett**

- Q-20. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.
- A-20. In December 2009, KU purchased from Louisville Gas and Electric Company ("LG&E") a share of certain joint use assets which are being utilized by both Trimble County Generating Station Unit 1 (currently owned by LG&E) and Trimble County Generating Station Unit 2. Trimble County Unit 2 is jointly owned by KU and LG&E. Additionally, KU also purchased from LG&E a share of a hyperbolic cooling tower previously used by Trimble County Unit 1 but which is currently being used solely for Trimble County Unit 2. The assets were sold at net book value and accordingly, no acquisition adjustment was recorded.

See Attachment to this response for journal entries related to Trimble County Unit 2 joint use assets and cooling tower purchase described above.

# Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 20 Page 1 of 1 Garrett

#### Kentucky Utilities Company Journal Entries to Record the Purchase of Trimble County Joint Use Assets and Cooling Tower

ENTRY	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
#1	102 131	Electric Plant Purchased Cash	58,525,272	58,525,272
		To record the purchase of electric plant from Louisville Gas and Electric Company		
#2	105 102	Electric Plant Held for Future Use Electric Plant Purchased	120,828,152	120,828,152
		To record the original cost of purchased plant to electric plant held for future use		
#3	102 108	Electric Plant Purchased Accumulated Provision for Depreciation	62,302,880	62,302,880
		To charge depreciation applicable to original cost of purchased plant to account 102		

*Note:* The assets were recorded to Account 105-Electric Plant Held for Future Use at the acquisition date since Trimble Count Unit 2 was still under construction. The assets were subsequently reclassified from Account 105 to Account 101-Electric Plant in Service in January 2011 when Trimble County Unit 2 was available for commercial operation.

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 21

# **Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

- Q-21. Provide the utility's rate base, capital structure, and statement of income for the most recent 12 months preceding the base period and for the base period. Provide a reconciliation with detailed explanations.
- A-21. See attached.

#### KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD RATE BASE - TOTAL COMPANY

	Total Company	Total Company		
	Rate Base	Rate Base		
Title of Account	Base Period	2/29/2020	Variance	
1. Utility Plant at Original Cost	\$ 10,773,969,941	\$ 10,391,973,963	\$ 381,995,978	
2. Deduct:				
3. Reserve for Depreciation	3,678,552,000	3,487,737,813	190,814,187	
4. Net Utility Plant	7,095,417,941	6,904,236,149	191,181,792	
5. Deduct:				
6. Customer Advances for Construction	1,719,772	4,504,775	(2,785,003)	
7. Accumulated Deferred Income Taxes	1,443,601,765	1,416,949,215	26,652,550	
8. Investment Tax Credit (a)	87,909,988	89,768,366	(1,858,379)	
9. Total Deductions	1,533,231,525	1,511,222,356	22,009,169	
10. Net Plant Deductions	5,562,186,416	5,393,013,793	169,172,623	
11. Add:				
12. Materials and Supplies (b)	122,309,520	124,272,271	(1,962,751)	
13. Prepayments (b)(c)	19,186,403	18,012,173	1,174,230	
14. Emission Allowances (b)	124,602	126,267	(1,665)	
15. Cash Working Capital	125,889,278	125,889,278	-	
16. Unamortized Closure Costs	157,279,615	113,881,995	43,397,620	
17. Total Additions	424,789,417	382,181,984	42,607,434	
18. Total Net Original Cost Rate Base	\$ 5,986,975,833	\$ 5,775,195,777	\$ 211,780,057	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 21 Page 1 of 5 Arbough/Garrett

#### KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD RATE BASE - KENTUCKY JURISDICTIONAL

Title of Account	Kentucky Jurisdictional Rate Base Base Period	Kentucky Jurisdictional Rate Base 2/29/2020	Variance	Explanations on variances greater than \$1 million
1. Utility Plant at Original Cost	\$ 10,064,156,758	\$ 9,716,956,309	\$ 347,200,449	Additional capital spend from February 2020 through February 2021.
<ol> <li>Deduct:</li> <li>Reserve for Depreciation</li> </ol>	3,418,757,612	3,241,016,967	177,740,645	Additional capital spend from February 2020 through February 2021.
4. Net Utility Plant	6,645,399,147	6,475,939,342	169,459,805	
5. Deduct:				
6. Customer Advances for Construction	1,712,216	4,484,983	(2,772,767)	Payment on customer advance for Transmission Line work done for EKPC in base period
7. Accumulated Deferred Income Taxes	1,353,653,196	1,328,863,115	24,790,081	Increase is primarily due to tax deductions from accelerated tax over book depreciation, including bonus depreciation.
8. Investment Tax Credit (a)	82,288,493	84,021,514	(1,733,021)	Decrease is due to amortization of Investment Tax Credits.
9. Total Deductions	1,437,653,905	1,417,369,612	20,284,293	
10. Net Plant Deductions	5,207,745,242	5,058,569,730	149,175,512	
11. Add:				
12. Materials and Supplies (b)	114,442,804	116,274,994	(1,832,190)	The variance was due to an increase in the generation stores overhead rate applied to projects at KU.
13. Prepayments (b)(c)	18,918,053	16,895,113	2,022,940	Increase in prepaid software maintenance agreements and prepaid insurance as a result of increased costs
14. Emission Allowances (b)	116,891	118,453	(1,562)	
15. Cash Working Capital	115,879,043	115,879,043	-	
16. Unamortized Closure Costs	150,450,452	106,730,206	43,720,246	Increase due to additional ARO CCR capital spend from March 2020 through February 2021.
17. Total Additions	399,807,243	355,897,809	43,909,434	
18. Total Net Original Cost Rate Base	\$ 5,607,552,485	\$ 5,414,467,539	\$ 193,084,946	

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 21 Page 2 of 5 Arbough/Garrett

#### KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD CAPITAL STRUCTURE

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	FEBRUARY 2020 AMOUNT	FEBRUARY 2020 RATIO	VARIANCE AMOUNT	
		\$	%	\$	%	\$	
1	<u>TOTAL COMPANY:</u> SHORT-TERM DEBT	130,591,622	2.18%	115,984,034	2.02%	14,607,587	(a)
2	LONG-TERM DEBT <sup>(1)</sup>	2,607,729,882	43.62%	2,612,838,997	45.41%	(5,109,115)	(b)
3	COMMON EQUITY	3,240,064,027	54.20%	3,025,136,268	52.57%	214,927,759	(c)
4	TOTAL CAPITAL	5,978,385,530	100.00%	5,753,959,300	100.00%	224,426,231	

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	FEBRUARY 2020 AMOUNT	FEBRUARY 2020 RATIO	VARIANCE AMOUNT	
		\$	%	\$	%	\$	
1	<u>KENTUCKY JURISDICTIONAL:</u> SHORT-TERM DEBT	122,293,052	2.18%	108,722,329	2.02%	13,570,723	(a)
2	LONG-TERM DEBT <sup>(1)</sup>	2,442,019,193	43.62%	2,449,250,393	45.41%	(7,231,200)	(b) (d)
3	COMMON EQUITY	3,033,868,256	54.19%	2,835,430,821	52.57%	198,437,435	(c)
4	TOTAL CAPITAL	5,598,180,501	100.00%	5,393,403,543	100.00%	204,776,958	

(1) Includes the debt discount and premium, unamortized debt expense, and unamortized loss on reacquired debt

Explanations of variances greater than \$1 million:

(a) Increase reflects additional cost of operating activates and increased capital spend from March 2020 through February 2021.

(b) Lower due to increased unamortized debt expense due to the issuance of a First Mortgage Bond in Q2 2020.

(c) Reflects net income net of dividends paid and capital contribution.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 21 Page 3 of 5 Arbough/Garrett

#### KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD INCOME STATEMENT - TOTAL COMPANY

Title of Account	(	otal Company 02/28/2021 Base Period	Т	Total Company 02/29/2020 YECM	Variance	Explanations on variances greater than \$1 million
					 	· _ · _ ·
Operating Revenues						
Electric Operating Revenues	\$	1,708,638,268	\$	1,735,269,293	\$ (26,631,025)	Lower electric revenue primarily due to lower energy and demand volumes from COVID-19 and weather, partially offset by ECR rate base growth and higher base rates/elimination of the TCJA surcredit effective May 1, 2019.
Total Operating Revenues		1,708,638,268		1,735,269,293	(26,631,025)	
Operating Expenses						
Fuel for Electric Generation	\$	388,207,552	\$	404,710,927	\$ (16,503,375)	Decreased fuel expense due to lower energy requirements from COVID-19 and weather and lower natural gas prices.
Power Purchased		38,361,342		43,274,084	(4,912,742)	Decreased power purchased expense primarily due to lower purchased power from LG&E and lower energy purchases from OVEC due to lower load.
Other Operation Expenses <sup>1</sup>		298,205,095		285,375,447	12,829,648	Increase in operation costs to comply with environmental regulations, depancaking, uncollectible account expense and property insurance.
Maintenance <sup>1</sup>		132,825,453		139,810,326	(6,984,873)	Decrease in normalized plant outage maintenance expense, tree trimming and distribution line maintenance related to storm activity (including amortization of the regulatory assets).
Depreciation & Amortization Expense		338,908,015		313,299,892	25,608,123	Increase is due to higher plant-in-service.
Regulatory Debits		12,336,695		9,741,276	2,595,419	Increase due to additional ARO CCR capital spend from March 2020 through February 2021.
Federal & State Income Taxes		68,924,739		84,100,898	(15,176,158)	Decrease is due to lower pre-tax income and higher amortization of excess deferred taxes in the base period.
Property and Other Taxes		47,352,106		45,365,693	1,986,413	Increase is due to higher plant-in-service and higher tax rates.
Investment Tax Credit		-		432,019	(432,019)	
Amortization of Investment Tax Credit		-		-	-	
Loss(Gain) from Disposition of Allowances		13,834		(113,150)	 126,983	
Total Operating Expenses	\$	1,325,134,830	\$	1,325,997,412	\$ (862,582)	
Net Operating Income		383,503,438		409,271,881	(25,768,443)	
Other Income less deductions		2,024,312		(846,407)	 2,870,719	Increase due to funding of LGE and KU Foundation in December 2019.
Income before Interest Charges		385,527,750		408,425,474	(22,897,724)	
Interest Charges		112,360,928		110,587,447	1,773,480	Increase due to a temporary increase in long-term debt from the Q2 2020 First Mortgage Bond issuance two months in advance of the permitted call date of the old debt.
Net Income		273,166,822		297,838,027	 (24,671,204)	

<sup>1</sup> Rents were included in Maintenance in Filing Requirement 16(8)(i)

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 21 Page 4 of 5 Arbough/Garrett

#### KENTUCKY UTILITIES COMPANY CASE NO. 2020-00349 COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD INCOME STATEMENT - KENTUCKY JURISDICTIONAL

Title of Account	Kentucky Jurisdictional 02/28/2021 Base Period		Kentucky Jurisdictional 02/29/2020 YECM	 Variance	Explanations on variances greater than \$1 million
<b>Operating Revenues</b> Electric Operating Revenues	\$ 1,606,633,910	5 \$	1,626,695,009	\$ (20,061,093)	Lower electric revenue primarily due to lower energy and demand volumes from COVID- 19 and weather, partially offset by ECR rate base growth and higher base rates/elimination of the TCJA surcredit effective May 1, 2019.
Total Operating Revenues	1,606,633,91	5	1,626,695,009	(20,061,093)	
Operating Expenses					
Fuel for Electric Generation	\$ 365,662,292	2 \$	381,167,163	\$ (15,504,871)	Decreased fuel expense due to lower energy requirements from COVID-19 and weather and lower natural gas prices.
Power Purchased	36,093,97	3	40,722,991	(4,629,013)	Decreased power purchased expense primarily due to lower purchased power from LG&E and lower energy purchases from OVEC due to lower load.
Other Operation Expenses	279,726,50	)	267,848,669	11,877,841	Increase in operation costs to comply with environmental regulations, depancaking, uncollectible account expense and property insurance.
Maintenance	123,599,320	5	129,615,998	(6,016,673)	Decrease in normalized plant outage maintenance expense, tree trimming and distribution line maintenance related to storm activity (including amortization of the regulatory assets).
Depreciation & Amortization Expense	317,077,86	5	292,771,811	24,306,055	Increase is due to higher plant-in-service.
Regulatory Debits	11,601,86	l	8,160,014	3,441,847	Increase due to additional ARO CCR capital spend from March 2020 through February 2021.
Federal & State Income Taxes	65,373,71	l	78,939,763	(13,566,052)	Decrease is due to lower pre-tax income and higher amortization of excess deferred taxes in the base period.
Property and Other Taxes	44,651,020	)	42,789,233	1,861,788	Increase is due to higher plant-in-service and higher tax rates.
Investment Tax Credit	-		405,507	(405,507)	
Amortization of Investment Tax Credit	-		-	-	
Loss(Gain) from Disposition of Allowances	12,97		(106,147)	 119,125	
Total Operating Expenses	\$ 1,243,799,54	) \$	1,242,315,001	\$ 1,484,539	
Net Operating Income	\$ 362,834,37	5 \$	384,380,007	\$ (21,545,632)	

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 21 Page 5 of 5 Arbough/Garrett

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 22

# **Responding Witness: Daniel K. Arbough**

- Q-22. Provide the capital structure at the end of the five most recent calendar years and each of the other periods shown in Schedule E1 and Schedule E2.
- A-22. See attachment being provided in Excel format.

# The attachment is being provided in a separate file in Excel format.

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# **Question No. 23**

# **Responding Witness: Daniel K. Arbough**

- Q-23. 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 F1.
  - b. An analysis of short-term debt as shown in Schedule F2 as of the end of the latest calendar year.

## A-23.

- a. See attachment being provided in Excel format.
- b. See attachment being provided in Excel format.

# The attachments are being provided in separate files in Excel format.

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 24

# **Responding Witness: Christopher M. Garrett**

- Q-24. Provide a reconciliation and detailed explanation of each difference, if any, in the utility's capitalization and net investment rate base for the base period and forecast period.
- A-24. See attached for the reconciliation of KU's capitalization and net investment rate base for the base period. See Tab 13 of the Filing Requirements for the forecast period.

#### Reconciliation of Capitalization and Rate Base Base Period: As of February 28, 2021

Line No.	Description	-	Fotal Company Balance	Kentucky Jurisdictional	Ju	Other irisdictional
1	Rate Base Percentage (Schedule J-1.1/J-1.2)			93.66%		6.34%
2	Capitalization:					
3	Common Equity	\$	3,240,064,027			
4	Long-Term Debt		2,607,729,882			
5	Short-Term Debt		130,591,622			
6	Subtotal	\$	5,978,385,530	\$ 5,599,355,888	\$	379,029,642
7	Adjustments to Capitalization:					
8	Investment in EEI		(323,302)	(302,805)		(20,497)
9	Investment in OVEC and Other		(931,648)	(872,582)		(59,067)
10	Environmental Compliance Plans			(1,269,414,742)		-
11	Demand Side Management Plans			(3,651,817)		-
12	Subtotal		(1,254,951)	(1,274,241,946)		(79,564)
13						
14	Total Adjusted Capitalization (Schedule J-1.1/J-1.2)	\$	5,977,130,580	\$ 4,325,113,942	\$	378,950,079
15						
16	Assets per books not included in rate base:					
17	Net ARO Assets			(52,775,834)		
18	Other Property and Investments		(26,705,131)	(25,012,026)		(1,693,105)
19	Cash and Temporary Investments		(5,057,530)	(4,736,883)		(320,647)
20	Accounts Receivable		(178,850,085)	(167,510,990)		(11,339,095)
21	Other Current Assets		(83,489,812)	(78,196,558)		(5,293,254)
22	Deferred Regulatory Assets		(165,944,760)	(155,423,862)		(10,520,898)
23	Other Deferred Debits		(38,954,896)	(36,485,156)		(2,469,740)
24	Subtotal		(499,002,214)	(520,141,308)		(31,636,740)
25						
26	Liabilities per books not included in rate base:					
27	Other Deferred Credits		(402,962)	(377,414)		(25,548)
28	Regulatory Liabilities		678,372,873	635,364,033		43,008,840
29	ARO Liabilities		114,854,405	107,572,636		7,281,769
30	Other Current Liabilities		239,906,818	224,696,726		15,210,092
31	Miscellaneous Long-Term Liabilities		17,828,302	16,697,988		1,130,314
32	Accumulated Provision for Pension & Postretirement		767,651	718,982		48,669
33	Accumulated Deferred Income Taxes		(604,182,724)	(565,877,539)		(38,305,185)
34	Subtotal		447,144,363	418,795,410		28,348,953
35						
36	Items not included in rate base:					
37	Environmental Compliance Cash Working Capital		-	2,268,874		-
38						
39	Items included in rate base:					
40	Cash Working Capital (Income Statement)		61,703,104	53,058,359		6,375,871
41	Capitalization / Rate Base Allocation Differences		-	2,614,814		(2,614,814)
42	Subtotal		61,703,104	55,673,173		3,761,057
43						
44	Total Reconciliation		9,845,253	(43,403,850)		473,270
45 46	Total Rate Base (Schedule B-1.1)	\$	5,986,975,833	\$ 4,281,710,092	\$	379,423,348
		¥	-,000,010,000	,_0.,,110,00L	¥	1.0, .20,010

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

# Question No. 25

# **Responding Witness: Daniel K. Arbough**

- Q-25. Provide the information shown in Schedule G for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.
- A-25. See attached.

Line No.	Project No.	Description Of Project	С	onstruction Amount		AFUDC apitalized	Inc	lirect Costs Other		Total Cost	Estimated Physical Percent
(A) 1	(B) 133638	(C) EFFLUENT WATER STUDY - BR	\$	(D) 103,516	\$	(E)	\$	(F)*	\$	(G=D+E+F) 103.516	Completed** 14%
2	133641	EFFLUENT WATER STUDY - BR EFFLUENT WATER STUDY-GH	5 \$	(357,050)	ծ \$	-	ծ \$	-	ֆ \$	(357,050)	14%
3	133683	EFFLUENT WATER STUDY-TC KU	\$	(87,161)	.թ \$	-	.թ \$	-	.թ \$	(87,161)	100%
4	134955	SIO-SCADA EXPANSION V2	\$	507,773	\$	-	\$	-	\$	507,773	11%
5	134955	TEP-Brown N 345/138kV Xfrmr	\$	5,358,503	\$	-	\$		\$	5,358,503	51%
6	137807	DSP Hoover Substation	\$	70,365	\$	-	\$	_	\$	70,365	41%
7	139958	CR MLRSBRG-MRPHYVL	\$	16,405,156	\$	-	\$	-	\$	16,405,156	65%
8	140186	Gh Conveyor Belt Repl 22	\$	710,010	\$	-	\$	-	\$	710,010	100%
9	140191	GH Misc Motors 22	\$	104,413	\$	-	\$	-	\$	104,413	100%
10	140196	GH3 Furnace Wall Metal Overlay	\$	431,692	\$	-	\$	-	\$	431,692	38%
11	141391	Environmental Equipment KU	\$	93,351	\$	-	\$	-	\$	93,351	49%
12	144325	GH4 SCR Catalyst Layer Rpl23	\$	921,089	\$	-	\$	-	\$	921,089	46%
13	145403	HR Cap Equip Improvmnts KU	\$	30,000	\$	-	\$	-	\$	30,000	50%
14	147818	FP-SPIR Projects KU	\$	3,779,316	\$	-	\$	-	\$	3,779,316	24%
15	148065	FULL UPGRD EMS SWARE-KU-2022	\$	195,881	\$	-	\$	-	\$	195,881	64%
16	148847	CR Wofford-KU Park-GC Phase I	\$	1,703,963	\$	-	\$	-	\$	1,703,963	10%
17	149345	SC CAP FUNDING SOURCE-KU	\$	544,598	\$	-	\$	-	\$	544,598	40%
18	151123	TC CCRT LANDFILL KU	\$	-	\$	48,395	\$	-	\$	48,395	0%
19	151390	GH Stn Srvce Water Piping Repl	\$	352,352	\$	-	\$	-	\$	352,352	40%
20	151993	BR3 SCR Catalyst - Bottom	\$	586,646	\$	-	\$	-	\$	586,646	28%
21	152638	FP-KU Onlne Monitorng Equipmnt	\$	370,045	\$	-	\$	-	\$	370,045	33%
22	152899	GH CCR Rule New Construction	\$	-	\$	56,254	\$	-	\$	56,254	0%
23	152965	ELG GH ECR	\$	60,410,948	\$	-	\$	-	\$	60,410,948	44%
24	152968	ELG TC KU ECR	\$	18,576,103	\$	-	\$	-	\$	18,576,103	52%
25	153370	FP-Battery Replacements - KU	\$	332,902	\$	-	\$	-	\$	332,902	100%
26	153372	FP-PLC Replacements - KU	\$	220,009	\$	-	\$	-	\$	220,009	12%
27	155583	Comp-Rel Equip-KU 2022	\$	45,879	\$	-	\$	-	\$	45,879	50%
28	157211	TEP-NL-Lebanon-Lebanon South	\$	5,192,260	\$	-	\$	-	\$	5,192,260	90%
29	157580	SIO-SUB WILDLIFE PROTECT	\$	717,600	\$	-	\$	-	\$	717,600	36%
30	157581	SIO-TXFMR UPGRADES	\$	847,990	\$	-	\$	-	\$	847,990	85%
31	157582	SIO-SCADA VOLTAGE CONTROL KU	\$	587,981	\$	-	\$	-	\$	587,981	23%
32	157717	ESR Puckett Creek	\$	584,632	\$	-	\$	-	\$	584,632	60%
33	157881	Retail Hardware KU 2022	\$	68,750	\$	-	\$	-	\$	68,750	50%
34	158187	BR LF PHASE II CONSTR	\$	-	\$	546	\$	-	\$	546	0%
35	158782	Ashwood Solar Network Upg Sub	\$	4,743,125	\$	-	\$	-	\$	4,743,125	69%
36 37	159696 159850	Simp TCC prjctor & screen Rplc KU URD Cable Repl 2020	\$ \$	20,651	\$ \$	-	\$ \$	-	\$ \$	20,651 709,346	50%
37	159850	1	\$ \$	709,346 233,581	ծ \$	-	ծ \$		5 \$	233,581	32% 28%
38	159868	KU Dist Capacitors 2020 DSP Detroit Harv 743-2 801	3 \$	255,581 95,248	Տ	-	Տ	-	ې \$	255,581 95,248	100%
39 40	159808	DSP Mt Sterling Sub - Dist	\$	301,778	.թ \$	-	۹ \$	-	ې \$	301,778	75%
40	160201	DSP Detroit Hrvstr Sub Bkr	\$	150,000	\$	-	\$	-	\$	150,000	100%
41	160222	VERSAILLES 4KV SUB CONV	\$	3,941,909	\$	-	\$		\$	3,941,909	94%
42	160222	NESC COMPLIANCE, MISC, BLDGS	\$	1,477,764	\$	-	\$	-	\$	1,477,764	27%
44	161739	GH Personnel Carrier Repl 2022	\$	63,737	\$	-	\$		\$	63,737	100%
45	161759	Trans Subs Forecast Spread	\$	49,783	\$	_	\$		\$	49,783	100%
46	161885	GH 3-1 Condensate Pmp Ovrhl22	\$	98,211	\$	-	\$		\$	98,211	70%
40	162062	SCM2022 DAN FAILED BRKR/RECL	\$	24,920	\$	-	\$	-	\$	24,920	22%
48	162062	SCM2022 DAN WILDLIFE PROTECT	\$	12,619	\$	-	\$	-	\$	12,619	50%
49	162069	SCM2022 EARL FAILED BRKR/RECL	\$	50,409	\$		\$		\$	50,409	42%
50	162077	SCM2022 KU LTC OIL FILT ADDS	\$	70,351	\$	-	\$	-	\$	70,351	76%
51	162078	SCM2022 KU OIL CONTAINMENT UPG	\$	87,598	\$	-	\$	-	\$	87,598	34%
52	162079	SCM2022 KU REPL LTC/REG CNTRL	\$	92,705	\$		\$		\$	92,705	81%
53	162085	SCM2022 LEX LEGACY RTU REPL	\$	124,600	\$	-	\$	-	\$	124,600	53%
54	162087	SCM2022 LEX MISC NESC COMPL	\$	25,103	\$	-	\$	-	\$	25,103	78%
55	162088	SCM2022 LEX REPL BREAKERS	\$	116,186	\$	-	\$	-	\$	116,186	100%
56	162089	SCM2022 LEX REPL BUSHINGS	\$	63,981	\$	-	\$	-	\$	63,981	52%
57	162091	SCM2022 LEX REPL REGULATORS	\$	53,410	\$	-	\$	-	\$	53,410	59%
58	162094	SCM2022 LEX WILDLIFE PROTECT	\$	33,511	\$	-	\$	-	\$	33,511	84%
59	162109	SCM2022 PINE FAILED BRKR/RECL	\$	55,004	\$	-	\$	-	\$	55,004	52%
60	162231	GH BOT ASH H2O RECIRC ECR	\$	36,461,606	\$	-	\$	-	\$	36,461,606	57%
61	162305	DX1 Runner & Shaft Repl	\$	567,644	\$	-	\$	-	\$	567,644	50%
62	162909	DSP Versailles 4kv to 12kv	\$	238,753	\$	-	\$	-	\$	238,753	83%
63	162910	DSP Mannington Crofton	\$	150,839	\$	-	\$	-	\$	150,839	76%
64	162911	DSP LaGrange Distribution	\$	364,888	\$	-	\$	-	\$	364,888	29%
65	162939	N1DT HOOVER SUBSTATION	\$	6,241,838	\$	-	\$	-	\$	6,241,838	70%
66	162943	N1DT HOOVER CW	\$	1,480,417	\$	-	\$	-	\$	1,480,417	67%
	162947	N1DT HARRODSBURG SUBSTATION	\$	1,024,216	\$		\$	-	\$	1,024,216	19%

				Accumulated Costs										
Line No.	Project No.	Description Of Project	C	onstruction Amount		FUDC pitalized	Inc	lirect Costs Other		Total Cost	Estimated Physical Percent			
(A)	(B)	(C)		(D)		(E)		(F)*		(G=D+E+F)	Completed**			
68	162951	N1DT HARRODSBURG CW	\$	382,826	\$	-	\$	-	\$	382,826	34%			
69	162979	DSP Pavilion Dr Substation Pro	\$	600,000	\$	-	\$	-	\$	600,000	100%			
70	162986	CROFTON TXFMR UPGRADE	\$	1,413,402	\$	-	\$	-	\$	1,413,402	86%			
71	162997	SCM KU SCADA UPGRADE	\$	2,013,400	\$	-	\$	-	\$	2,013,400	29%			
72 73	163277 163287	SOLAR SHARE ARRAY 5 KU SOLAR SHARE INFRA 5-8 KU	\$ \$	353,957 220,000	\$ \$	-	\$ \$	-	\$ \$	353,957 220,000	76% 52%			
73	00049FACK	FURN & EQUIP KU 2022	\$	143,193	э \$	-	ֆ \$	-	۰ ۶	143,193	50%			
75	00051FACK	A/V UPDATES 2020	\$	244,882	\$	_	\$	-	\$	244,882	29%			
76	103GH	GH Recycle Pmp ImpellerRefrb22	\$	151,485	\$	-	\$	-	\$	151,485	67%			
77	133710KU	TC KU RPL FIRE SYS UGRD PIPE	\$	110,757	\$	-	\$	-	\$	110,757	50%			
78	140342KU	MISC TOOLS	\$	6,786	\$	-	\$	-	\$	6,786	100%			
79	140606KU	TC2 KU BATT REPL	\$	167,991	\$	-	\$	-	\$	167,991	40%			
80	144531 KU	CR Misc Capital KU (multi)	\$	833,129	\$	-	\$	-	\$	833,129	35%			
81	148135KU	GS GE CV STRUCT INSTR KU	\$	159,747	\$	-	\$	-	\$	159,747	95%			
82	148155KU	GS CDM CIP Ver 9.0 KU	\$	156,447	\$	-	\$	-	\$	156,447	75%			
83	150051KU	TC2 KU WESP WASH WATER PIPE	\$	174,967	\$	-	\$	-	\$	174,967	100%			
84	152654KU	TC GYPSUM DEWATERING BELT	\$	81,086	\$	-	\$	-	\$	81,086	48%			
85	152685KU	TC2 B BFP OVERHAUL	\$	140,242	\$	-	\$	-	\$	140,242	100%			
86	153017KU	TC2 KU PCM Hg MONITOR UPG	\$	307,848	\$	-	\$	-	\$	307,848	100%			
87	153018KU	TC2 KU A CEM FLOW MONITOR	\$ \$	68,405	\$	-	\$ \$	-	\$ \$	68,405	100%			
88 89	153019KU 153050KU	TC2 KU B CEM FLOW MON CHANGE TC2 KU PRI SH REPLACE	\$ \$	68,405 478,832	\$ \$	-	ծ \$	-	ծ \$	68,405 478,832	100% 46%			
89 90	154833 KU	CR7 EQ OVERHAUL KU	\$	1,546,054	э \$	-	ֆ \$	-	\$ \$	1,546,054	40%			
90 91	155113KU	GS Gen Eng Relay Standard KU	\$	41,176	\$	-	\$	-	\$	41,176	20%			
92	155122KU	GS GenEng LFGFI KU	\$	68,627	\$	-	\$	_	\$	68,627	13%			
93	156890KU	TC CT CEM LNTY BTL TRAILER	\$	15,992	\$	-	\$	-	\$	15,992	100%			
94	157075KU	ТС2 НА СОМР ОН	\$	82,914	\$	-	\$	-	\$	82,914	100%			
95	159922KU	TC2 FINAL SH INLET LEG-2	\$	376,225	\$	-	\$	-	\$	376,225	100%			
96	159942KU	TC2 COOLING TWR CHEM INJ	\$	205,214	\$	-	\$	-	\$	205,214	100%			
97	160652KU	GS Transformer Prot GH	\$	-	\$	49	\$	-	\$	49	0%			
98	163438KU	CS AMI IT Systems 21 BP K	\$	5,234,890	\$	132,241	\$	-	\$	5,367,131	43%			
99	163441KU	CS AMI Meters 21 BP KU	\$	4,219,091	\$	98,227	\$	-	\$	4,317,318	4%			
100	163444KU	CS AMI Meter Depl 21 BP KU	\$	6,786,863	\$	202,393	\$	-	\$	6,989,256	95%			
101	163459KU	CS AMI Meter-Cash 21 BP K	\$	2,167,133	\$	46,966	\$	-	\$	2,214,100	28%			
102	163550KU	CS AMI Network Comm 21BP KU	\$	1,303,785	\$	14,247	\$	-	\$	1,318,032	12%			
103	21BP002K	E-Town Building Renovation	\$	4,126,742	\$	-	\$	-	\$	4,126,742	80%			
104 105	21BP064K	Limestone/Louden Relocation	\$ \$	18,101,658	\$ \$	-	\$ \$	-	\$ \$	18,101,658	94%			
105	BRMISCCAP FUNDING-L	BR Miscellaneous Cap Funding for Trans Lines	\$	687,646 2	э \$	-	ֆ \$	-	э \$	687,646 2	26% 100%			
100	FUNDING-L FUNDING-S	Funding for Trans Lines	\$	1	э \$	-	ֆ \$	-	\$ \$	2	100%			
107	GSSLABTCK	SYSTEM LAB TRIMBLE COUNTY- KU	\$	1,578,250	\$	-	\$	-	\$	1,578,250	61%			
100		GS SL Smart Alarms KU	\$	28,552	\$	-	\$	-	\$	28,552	35%			
110	IT0000K	IT FUNDING SOURCE-KU	\$	500,628	\$	-	\$	-	\$	500.628	100%			
111	IT0161K7	DACS/SONET Replace-WCLKU19-22	\$	606,361	\$	-	\$	-	\$	606,361	88%			
112	IT0161WKY	DACS/SONET Replace-WKY19-22	\$	220,181	\$	-	\$	-	\$	220,181	100%			
113	IT0270K	Rplce EMS Workstations-KU22	\$	143,210	\$	-	\$	-	\$	143,210	86%			
114	IT0435K	LOTO Tech Refresh-KU21	\$	41,053	\$	-	\$	-	\$	41,053	30%			
115	IT0484K	UC&C/CUCM Major Upgrade-KU22	\$	18,800	\$	-	\$	-	\$	18,800	40%			
116	IT0640K	MV90 replacement-KU21-22	\$	27,500	\$	-	\$	-	\$	27,500	50%			
117	IT0686K	Phone HW Refresh Yr 2/3-KU22	\$	58,750	\$	-	\$	-	\$	58,750	50%			
118	IT0692K	CyberArk Hardware Refr-KU20	\$	35,250	\$	-	\$	-	\$	35,250	60%			
119	IT0806K	Cascade Upgrade-KU22	\$	83,846	\$	-	\$	-	\$	83,846	30%			
120	IT0902K	Readerboard Upgrade-KU21	\$	35,750	\$	-	\$	-	\$	35,750	43%			
121 122	IT0927K IT0940K	Enterprise GIS-Phase3-KU22-23 NIST EMS,GAS,DSCADA-KU21-22	\$ \$	3,853,609 247,641	\$ \$	-	\$ \$	-	\$ \$	3,853,609 247,641	45% 75%			
122	IT0940K IT0941K	Role Based Access-KU21-22	\$	353,976	э \$	-	ֆ \$	-	۰ ۶	353,976	75%			
123	IT0941K IT0943K	SOA Replacement-KU21-22	\$	334,141	э \$	-	ֆ \$	-	۰ ۶	334,141	100%			
124	IT0943K IT0971K	Oracle NMS/OMA Upgr-KU21-23	\$	536,250	\$	-	\$	_	\$	536,250	49%			
126	IT0972K	My Account Replace-KU21-22	\$	1,100,000	\$	-	\$	-	\$	1,100,000	70%			
127	IT1001K	CIP Compl Tools - Yr12-KU22	\$	25,920	\$	-	\$	-	\$	25,920	55%			
128	IT1002K	Compl Infrast - Year 12-KU22	\$	61,792	\$	-	\$	-	\$	61,792	54%			
129	IT1003K	Telecom Site Renovation-KU22	\$	16,450	\$	-	\$	-	\$	16,450	35%			
130	IT1004K	Netwk Acc Dev Site Infr-KU22	\$	42,535	\$	-	\$	-	\$	42,535	45%			
131	IT1005K	Access Switch Rotation-KU22	\$	117,500	\$	-	\$	-	\$	117,500	50%			
132	IT1006K	Network Segm (SDN)-KU22	\$	190,606	\$	-	\$	-	\$	190,606	100%			
133 134	IT1007K IT1008CG	Bulk Power & Environ Sys-KU22 Connect KU Remote Sites-KU22	\$ \$	40,890 78,000	\$ \$	-	\$ \$	-	\$ \$	40,890 78,000	43% 45%			

Line No. (A) 135 136 137 138 139 140	Project No. (B) IT1009K	Description Of Project		onstruction		JDC					
135 136 137 138 139	IT1009K			Amount	Capita	alized	C	ect Costs Other		Total Cost	Estimated Physical Percent
136 137 138 139		(C)	<b></b>	(D)	(I			(F)*		G=D+E+F)	Completed**
137 138 139		Elimin of Lease T1 Circ-KU22	\$	86,134	\$	-	\$	-	\$	86,134	40%
138 139	IT1010K IT1011K	Site Security Improve-KU22 Outside Cable Plant -KU22	\$ \$	9,870	\$ \$	-	\$ \$	-	\$ \$	9,870	42%
139	IT1011K IT1012K	Network Test Equipment-KU22	\$ \$	63,450 33,370	\$ \$	-	ծ Տ	-	ծ \$	63,450 33,370	45% 57%
	IT1012K IT1014K	Core Network Infrast-KU22	\$	59,220	ֆ \$	-	э \$	-	ֆ \$	59,220	37% 84%
	IT1014K	Netwk Acc Dev and Gatewy-KU22	\$	11,750	\$	-	\$	-	\$	11,750	50%
141	IT1017K	Network Management-KU22	\$	17,625	\$	-	\$	-	\$	17,625	100%
142	IT1022K	SIEM(CIP) HW, etc-KU22	\$	60,630	\$	-	\$	-	\$	60,630	100%
143	IT1023K	SIEM(Corp) HW,etc-KU22	\$	60,630	\$	-	\$	-	\$	60,630	100%
144	IT1024K	IT Sec and CIP Labs Enh-KU22	\$	11,731	\$	-	\$	-	\$	11,731	50%
145	IT1026K	Data Loss Prevent Refrsh-KU22	\$	40,505	\$	-	\$	-	\$	40,505	100%
146	IT1027K	Security Infrast Enhance-KU22	\$	23,500	\$	-	\$	-	\$	23,500	50%
147	IT1028K	Citrix XenMobile Upgrade-KU22	\$	23,836	\$	-	\$	-	\$	23,836	71%
148	IT1029K	Netwk Access Cont(KY/PA)-KU22	\$	235,000	\$	-	\$	-	\$	235,000	100%
149	IT1030K	Tech Refr Bluecoat Proxy-KU22	\$	211,500	\$	-	\$	-	\$	211,500	100%
150	IT1031K	Voice Infrast Expansion-KU22 Wireles Assa Point Crewth KU22	\$	33,537	\$ ¢	-	\$	-	\$ ¢	33,537	48%
151	IT1033K	Wirelss Accs Point Grwth-KU22	\$ \$	47,000	\$ \$	-	\$ \$	-	\$ \$	47,000	50%
152 153	IT1040K IT1047K	Srvr Cap Exp and Reliab-KU22 StackVision Upgrade-KU22	\$ \$	25,850 55,000	\$ \$	-	ծ Տ	-	ծ \$	25,850 55,000	65% 50%
155	IT1047K IT1048K	SCCM/WSUS Refresh-KU22	\$	58,497	ֆ \$	-	э \$	-	ֆ \$	58,497	100%
155	IT1048K IT1049K	PS App/PeopleTools Upgr-KU22	\$	61,310	\$	-	\$	-	\$	61,310	100%
156	IT1047K IT1051K	Monitor Replacement-KU22	\$	29,892	\$	_	\$	_	\$	29,892	60%
157	IT1051K	MFD Growth and Refresh-KU22	\$	11,280	\$	-	\$	-	\$	11,280	60%
158	IT1054K	Tech Refr Dkstp and Lptp-KU22	\$	768,274	\$	-	\$	-	\$	768,274	55%
159	IT1058K	Mobile/Wrkstn Lic Trueup-KU22	\$	9,400	\$	-	\$	-	\$	9,400	27%
160	IT1073K	DB Refresh-KU22	\$	35,250	\$	-	\$	-	\$	35,250	50%
161	IT1074K	Windows 10 CBB upgrade-KU22	\$	126,207	\$	-	\$	-	\$	126,207	67%
162	IT1075K	SCCM Upgrades-KU22	\$	18,800	\$	-	\$	-	\$	18,800	50%
163	IT1076K	XenDesktop Major Upgrade-KU22	\$	66,710	\$	-	\$	-	\$	66,710	50%
164	IT1080K	Trans Lines Mobile Inspt-KU22	\$	27,500	\$	-	\$	-	\$	27,500	50%
165	IT1082K	MR Hardware-KU22	\$	13,750	\$	-	\$	-	\$	13,750	50%
166	IT1084K	iPad Refresh Project-KU22	\$	285,214	\$	-	\$	-	\$	285,214	50%
167	IT1091K	Enterprise GIS Enhance-KU22	\$	11,000	\$	-	\$	-	\$	11,000	10%
168	IT1092K	BI Rpting Aligne Fuels-KU22	\$	55,000	\$	-	\$	-	\$	55,000	50%
169	IT1093K	nMarket PJM Module Upgr-KU22	\$	27,899	\$	-	\$	-	\$	27,899	47%
170	IT1094K	Aligne Upgrade-KU22	\$	97,185	\$	-	\$	-	\$	97,185	50%
171 172	IT1101K	SCADA Radio Refresh-KU22	\$ \$	39,950	\$ \$	-	\$ \$	-	\$ \$	39,950	49%
	IT1103K IT1105K	Computing Infra Upgrade-KU22 Data Center Facility Upg-KU22	\$ \$	137,653	ծ \$		ծ \$	-	э \$	137,653	36% 50%
173 174	IT1105K IT1106K	Robotic Proc Auto(RPA)-KU22	\$ \$	47,000 96,428	\$ \$	-	ծ Տ	-	ծ \$	47,000 96,428	30% 40%
174	IT1100K IT1108K	TRODS Upgrade-KU22-23	\$	42,334	\$	-	\$	-	\$	42,334	25%
176	IT1100K IT1113K	iPasoLink MW Radio Upgd-KU22	\$	28,200	\$	_	\$	_	\$	28,200	30%
177	IT1114K	Maximo / CIM Sch Upg-KU22	\$	139,743	\$	-	\$	-	\$	139,743	50%
178	IT1115K	FleetFocus Upgrade-KU22	\$	138,771	\$	-	\$	-	\$	138,771	50%
179	IT1116K	SIP for Call Ctr (Avaya)-KU22	\$	47,000	\$	-	\$	-	\$	47,000	100%
180	IT1117K	Wireless AP Refresh-KU22	\$	47,000	\$	-	\$	-	\$	47,000	50%
181	IT1118K	Access Switch Growth-KU22	\$	47,000	\$	-	\$	-	\$	47,000	100%
182	IT1119K	Volts Enhanc-Sec & Compl-KU22	\$	70,500	\$	-	\$	-	\$	70,500	75%
183	IT1120K	Training Tracker Upgrade-KU22	\$	44,000	\$	-	\$	-	\$	44,000	44%
184	IT1121CG	Toyota Ring Upgrade-KU22	\$	58,000	\$	-	\$	-	\$	58,000	48%
185	IT1122K	RFID/Oracle Interface-KU22	\$	110,000	\$	-	\$	-	\$	110,000	100%
186	IT1123K	Ref Cisco Analog Voice-KU22	\$	43,240	\$	-	\$	-	\$	43,240	92%
187	IT1124K	Primavera Upgrade-KU22	\$	55,000	\$	-	\$	-	\$	55,000	100%
188	IT1130K	HR Intervw Build Enhance-KU22	\$	20,580	\$	-	\$	-	\$	20,580	81%
189	IT1131K	GIS - Map Est Fault Loc-KU22	\$	52,250	\$	-	\$	-	\$	52,250	42%
190	IT1132K	eDiscovery Tool-KU22 DrawDT Upgrade-KU22	\$	36,750	\$ ¢	-	\$	-	\$ ¢	36,750	50%
191	IT1133K	10	\$	55,000 24,500	\$ ¢	-	\$ \$	-	\$ ¢	55,000	67%
192 193	IT1134K IT1136K	Corp Web & Sec Enhance-KU22 4500 Router Upgrade-KU22	\$ \$	24,500 189,832	\$ \$	-	ծ Տ	-	\$ \$	24,500 189,832	67% 100%
193 194	IT1136K IT1138K	GIS - UN for Telecom-KU22-23	ծ \$	189,852	\$ \$	-	ծ Տ	-	э \$	189,852	7%
194	IT1206K	BI Upgrade-KU23	\$	18,800	ֆ \$	-	э \$	-	ֆ \$	18,800	53%
195	IT1200K IT1248K	Wireless Controller Ref-KU23	\$	47,000	\$	-	\$	-	\$	47,000	50%
197	IT1248K IT1268K	Refr External Netscaler-KU23	\$	235,000	\$	_	\$	_	\$	235,000	95%
198	IT1200K IT1412K	Cellular Modem Refresh-KU24	\$	21,150	\$	-	\$	-	\$	21,150	45%
199	LI-160440	CR Elihu-Wofford Phase I	\$	8,988,323	\$	-	\$	-	\$	8,988,323	91%
200	LI-160441	CR Elihu-Wofford Phase II	\$	5,529,528	\$	-	\$	-	\$	5,529,528	60%
201	LI-160442	CR Elihu-Wofford Phase III	\$	177,216	\$	-	\$	-	\$	177,216	1%

						Accumul	ated	Costs		-
Line No. (A)	Project No. (B)	Description Of Project (C)	(	Construction Amount (D)	-	AFUDC pitalized (E)	In	direct Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
202	LI-160666	PR Lake Reba-Okonite	\$	1,864,540	\$	-	\$	(1)	\$ 1.864.540	62%
203	LI-161151	PR Danville North-Harrodsburg	\$	729,013	\$		\$	-	\$ 729.013	50%
204	LI-161265	PR Lynch-Imboden	\$	2,326,214	\$	-	\$	-	\$ 2,326,214	45%
205	LI-161654	TEP-CR-Frankfort-Versailles W	\$	12,358	\$	-	\$	-	\$ 12,358	0%
206	LI-162241	DSP Versailles Dist Conversion	\$	265,668	\$	-	\$	-	\$ 265,668	38%
207	SU-000130	PR Harlan Y CONTROL HOUSE	\$	3,283,716	\$	-	\$	-	\$ 3,283,716	80%
208	SU-000185	TEP-Bonds Mill Breaker	\$	4,320	\$	-	\$	-	\$ 4,320	0%
209	SU-000323	PCH, PBR Clark County	\$	1,143,052	\$	-	\$	-	\$ 1,143,052	29%
210	SU-000325	PCH-Walker	\$	2,597,792	\$	-	\$	-	\$ 2,597,792	83%
211	SU-000381	PBR-Tyrone (3) BKR	\$	992,592	\$	-	\$	-	\$ 992,592	55%
212	SU-000405	PCH-Lancaster	\$	1,457,167	\$	-	\$	-	\$ 1,457,167	30%
213	SU-000426	REL-Boone Ave MOS	\$	186,684	\$	-	\$	-	\$ 186,684	53%
214	SU-000430	PBR-Grahamville, PCA	\$	280,221	\$	-	\$	-	\$ 280,221	77%
215	SU-000456	REL-Lockport MOS	\$	13,745	\$	-	\$	-	\$ 13,745	19%
216	SU-000464	REL-Barlow MOS	\$	92,385	\$	-	\$	-	\$ 92,385	62%
217	SU-000469	PBR-Hardesty	\$	15,143	\$	-	\$	-	\$ 15,143	6%
218	SU-000470	PBR-Wedonia	\$	16,728	\$	-	\$	-	\$ 16,728	5%
219	SU-000477	PBR-W Frankfort PRLY	\$	(33,901)	\$	-	\$	-	\$ (33,901)	-5%
220	SU-000479	PBR-Paris (2) BKR PRLY	\$	40,758	\$	-	\$	-	\$ 40,758	5%
221	SU-000480	PBR Arnold (3) BKR, PIN, PRLY	\$	(100,509)	\$	-	\$	-	\$ (100,509)	-5%
222	SU-000481	PBR-Bonnieville (2) BKR	\$	(33,935)	\$	-	\$	-	\$ (33,935)	-5%
223	SU-000482	PBR-Imboden (1) BKR PRLY	\$	(32,595)	\$	-	\$	-	\$ (32,595)	-5%
224	SU-000486	PBR-Okonite PRLY	\$	(57,051)	\$	-	\$	-	\$ (57,051)	-5%
225	SU-000487	PBR Eminence	\$	(42,200)	\$	-	\$	-	\$ (42,200)	-5%
226	SU-000488	PBR-Morganfield	\$	(100,266)	\$	-	\$	-	\$ (100,266)	-5%
227	SU-000490	PLC Spencer Road 018-724**	\$	203,030	\$	-	\$	-	\$ 203,030	83%
228	SU-000495	Planning DFR Request - KU	\$	680,540	\$	-	\$	-	\$ 680,540	50%
TOTAL			\$	277,471,744	\$	599,320	\$	-	\$ 278,071,063	

\*\* Estimated Physical Percent Completed was calculated utilizing the costs per column D divided by the current budgeted estimate. Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

						Accumula	ted	Costs			-
Line No.	Project No.	Description Of Project	C	Construction Amount		AFUDC Capitalized		Indirect Costs Other		Total Cost	Estimated Physical Percent
(A) 1	(B) 130756	(C) N1DT Middlesboro Area Sub	\$	(D) 2.095.449	\$	(E)	\$	(F)*	\$	(G=D+E+F) 2,095,449	Completed** 57%
2	131173	GH 10K Silo Feed Gates Repl	\$	2,055,445	\$	-	\$		\$	2,003,449	0%
3	131978	GH1 Reheat Pend Assy Repl	\$	6,420,616	\$	-	\$		\$	6,420,616	63%
4	133638	EFFLUENT WATER STUDY - BR	\$	61,916	\$	-	\$	-	\$	61,916	8%
5	133641	EFFLUENT WATER STUDY-GH	\$	(357,050)	\$	-	\$		\$	(357,050)	100%
6	133683	EFFLUENT WATER STUDY-TC KU	\$	(87,161)		-	\$		\$	(87,161)	100%
7	133794	GH1-4 Pulv Gearbox	\$	570,233	\$	-	\$	-	\$	570,233	85%
8	135277	GH1 PJFF B&C Replacement2021	\$	2,553,107	\$	-	\$	-	\$	2,553,107	89%
9	135279	GH2 PJFF Bag Repl 2021	\$	15,600	\$	-	\$		\$	15,600	1%
10 11	136981 139958	TEP-Brown N 345/138kV Xfrmr CR MLRSBRG-MRPHYVL	\$ \$	142,185 3,500,685	\$ \$	-	\$ \$		\$ \$	142,185 3,500,685	1% 14%
12	140222	GH1 Burner Corner Tubing	\$ \$	624,225	ې \$	-	ې \$		\$ \$	624,225	14%
13	140222	COMP-RELATED-EQUIP-KU-2021	\$	15,383	\$	_	\$		\$	15,383	17%
14	141391	Environmental Equipment KU	\$	28,351	\$	-	\$		\$	28,351	15%
15	144070	TEP-MOT-ETOWN-ETOWN#2	\$	291,345	\$	-	\$		\$	291,345	33%
16	144116	Lynch Control House	\$	3,389,710	\$	-	\$		\$	3,389,710	56%
17	144312	GH1 SH Pendant Platens	\$	3,136,886	\$	-	\$		\$	3,136,886	75%
18	144327	GH1 SCR Catalyst Layer Rpl21	\$	1,407,444	\$	-	\$	-	\$	1,407,444	74%
19	144391	GH1 CW Piping Rehab	\$	444,307	\$	-	\$	-	\$	444,307	40%
20	145403	HR Cap Equip Improvmnts KU	\$	10,000	\$	-	\$	-	\$	10,000	17%
21	146434	DX Dam Parapet Wall	\$	403,377	\$	-	\$		\$	403,377	6%
22	147399	GH1 SH Steam Cooled Spacer	\$	366,481	\$	-	\$	-	\$	366,481	40%
23	147515	REL Lebanon W31 Switch	\$	62,496	\$	-	\$	-	\$	62,496	22%
24	147818	FP-SPIR Projects KU	\$	812,203	\$	-	\$	-	\$	812,203	5%
25	147950	BRCT8 C Insp & Parts Recond	\$	878,651	\$	-	\$	-	\$	878,651	10%
26	148294	ROUTINE EMS-KU-2021	\$	11,304	\$	-	\$	-	\$	11,304	17%
27 28	148847 148854	CR Wofford-KU Park-GC Phase I SR Morganfield-Nebo 69kV	\$ \$	669,625 2,723,799	\$ \$	-	\$ \$		\$ \$	669,625 2,723,799	4% 57%
28 29	148834	SC CAP FUNDING SOURCE-KU	\$ \$	2,723,799	ۍ \$	-	ې \$	-	ۍ \$	2,725,799	16%
30	151123	TC CCRT LANDFILL KU	\$	40,624,304	\$	23,415	\$	-	\$	40,647,719	86%
31	151404	GH2 Lower WW & Slope Repl	\$	352,646	\$	23,415	\$	_	\$	352,646	22%
32	152207	PBR-Farmers 69kV Brkr Rpl	\$	797,249	\$	-	\$		\$	797,249	64%
33	152283	KU SECURITY EQUIPMENT 2021	\$	50,615	\$	-	\$		\$	50,615	13%
34	152388	KU CONS WINCHESTER 2020-21	\$	30,275	\$	-	\$	-	\$	30,275	100%
35	152638	FP-KU Onlne Monitorng Equipmnt	\$	198,017	\$	-	\$	-	\$	198,017	18%
36	152706	CR Farmers-Spencer Road	\$	10,958,354	\$	-	\$	-	\$	10,958,354	89%
37	152860	Paynes Mill Rd Sub/Dist/fds	\$	1,119,971	\$	-	\$	-	\$	1,119,971	87%
38	152899	GH CCR Rule New Construction	\$	40,976,163	\$	23,304	\$	-	\$	40,999,467	79%
39	152965	ELG GH ECR	\$	6,929,043	\$	-	\$		\$	6,929,043	5%
40	152968	ELG TC KU ECR	\$	5,825,621	\$	-	\$		\$	5,825,621	16%
41	153370	FP-Battery Replacements - KU	\$	180,649	\$	-	\$		\$	180,649	54%
42	153372	FP-PLC Replacements - KU	\$	36,668	\$	-	\$	-	\$	36,668	2%
43	154894	GH4 FGD Amiad Strainer	\$	45,446	\$	-	\$	-	\$	45,446	100%
44	154974	GH DTLS Dust Collector GH4 RH Outlet Terminal TubeRpl	\$	150,000	\$	-	\$ \$	-	\$ \$	150,000	14%
45 46	155014		\$ \$	209,355	\$ \$	-	\$ \$	-	\$ \$	209,355	11%
40	155108 155150	DX Runner & Shaft Repl BRCT7 GT Thermal Insulation	\$ \$	517,371 92,744	ې \$	-	ې \$	-	ۍ \$	517,371 92,744	60% 17%
47	155305	N1DT Middlesboro 2 4kV 780 1	\$ \$	639,842	ې \$	-	ې \$		\$	639,842	45%
49	156689	PR Earlington NO-G River	\$	5,577,267	\$	-	\$	-	\$	5,577,267	87%
50	157211	TEP-NL-Lebanon-Lebanon South	\$	810,379	\$	-	\$	-	\$	810,379	14%
51	157582	SIO-SCADA VOLTAGE CONTROL KU	\$	292,496	\$	-	\$	-	\$	292,496	11%
52	157591	GHENT DSI IMPROVE NON-ECR	\$	2,910,485	\$	-	\$	-	\$	2,910,485	37%
53	157601	DSP BEECHMONT SUB UPGRADE	\$	804,578	\$	-	\$	-	\$	804,578	51%
54	157636	PR Dorchester-St Paul	\$	1,890,970	\$	-	\$	-	\$	1,890,970	39%
55	157638	PR Bond-Dorchester	\$	2,367,080	\$	-	\$	-	\$	2,367,080	67%
56	157642	PR Imboden-Gorge-Dorchester	\$	2,618,402	\$	-	\$	-	\$	2,618,402	84%
57	157711	ESR Mid Valley Clarkson	\$	23,667	\$	-	\$	-	\$	23,667	4%
58	157719	ESR Shun Pike 449-605-615	\$	124,659	\$	-	\$	-	\$	124,659	29%
59	157720	ESR Salt Lick 727-615	\$	190,517	\$	-	\$		\$	190,517	49%
60	157806	TEP Hardin Co Line Work	\$	26,889	\$	-	\$		\$	26,889	2%
61	158181	E-TOWN BUILDING PURCHASE-2018	\$	19,113	\$	-	\$		\$	19,113	3%
62	158187	BR LF PHASE II CONSTR	\$	-	\$	546	\$		\$	546	0%
63 64	158729	GH Misc Plant Equip Repl Ashwood Solar Network Upg Sub	\$ \$	57,223 904,318	\$ ¢	-	\$ \$		\$ \$	57,223	30%
64 65	158782 159809	W. High St. Sub Expansion	\$ \$	904,318 7,592,893	\$ ¢	-	\$ \$		\$ \$	904,318 7,592,893	13%
65 66	159809	W. High St. Sub Expansion W. High St. Sub Exp. Dist.	\$ \$	7,592,895	\$ \$	-	\$		ծ \$	7,592,895 372,191	82% 73%
60 67	159811	GH4 CW Piping Repl 21	\$ \$	299,291	5 \$	-	\$		ծ Տ	299,291	7 <i>5%</i> 39%
68	159850	KU URD Cable Repl 2020	\$	351,158	ې \$	-	\$		\$	351,158	16%
	159857	DSP Uniontown 4kv-12kv Dist	\$	120,351	\$	-	\$		\$	120,351	80%
69											

						Accumul	ate	ed Costs			
Line No.	Project No.	Description Of Project	С	onstruction Amount		AFUDC Capitalized		Indirect Costs Other		Total Cost	Estimated Physical Percent
(A) 71	(B)	(C) DSP Detroit Harv 743-2 801	\$	(D)	¢	(E)		(F)* \$ -	\$	(G=D+E+F) 19.345	Completed**
71	159868 159874	DSP Detroit Harv 743-2 801 DSP Mt Sterling Sub - Dist	ծ \$	19,345 31,653	\$ \$	-		s - s -	э \$	31,653	20% 8%
73	160206	DSP Mount Sterling Sub	\$	5,371	\$			s - \$ -	\$	5,371	0%
74	160200	DSP Rogers Gap	\$	2,606,307	\$	-		\$-	\$	2,606,307	59%
75	160211	Corporate Drive Sub	\$	2,639,859	\$	-		\$-	\$	2,639,859	77%
76	160219	DSP Uniontown Sub	\$	1,689,215	\$	-		- \$ -	\$	1,689,215	51%
77	160220	SCM KU XFMR COOLING	\$	97,253	\$	-		\$ -	\$	97,253	49%
78	160221	SCM SUBSTATION SECURITY	\$	1,304	\$	-		\$ -	\$	1,304	0%
79	160234	SCM BATTERY REPLACEMENT	\$	(8,834)	\$	-		\$ -	\$	(8,834)	-1%
80	160235	NESC COMPLIANCE, MISC, BLDGS	\$	(460)	\$	-		\$ -	\$	(460)	0%
81	160577	TEP Camargo 69kV Cap Bank	\$	1,148,317	\$	-		\$ -	\$	1,148,317	100%
82	160773	Rogers Gap Dist Ckt Exits	\$	176,074	\$	-		\$ -	\$	176,074	68%
83	161759	Trans Subs Forecast Spread	\$	49,783	\$	-		\$ -	\$	49,783	100%
84	161931	GH 1-6 Burner Modification	\$	39,410	\$	-		\$ -	\$	39,410	66%
85	161933	GH4 Coal Nozzle Repl21	\$	410,917	\$	-		\$- \$-	\$	410,917	73%
86 87	162034 162035	SCM2021 LEX REPL BREAKERS SCM2021 LEX REPL BUSHINGS	\$ \$	29,237 25,446	\$ \$	-		s - s -	\$ \$	29,237 25,446	26%
88	162033	TEP-TPL-0007 Compliance Work	э \$	423,112	ֆ Տ	-		s - S -	ء \$	423,112	21% 99%
89	162210	BR Aux Power Meters	\$	34,355	\$	-		s - \$ -	\$	34,355	50%
90	162229	GH DIFFUSER ECR	\$	1,216,000	\$			\$- \$-	\$	1,216,000	8%
91	162231	GH BOT ASH H2O RECIRC ECR	\$	1,298,000	\$	-		\$-	\$	1,298,000	2%
92	162601	POTH Ghent MOS	\$	91,954	\$	-		- \$ -	\$	91,954	67%
93	162631	GH Spare Stator Bars	\$	2,210,008	\$	-		- \$ -	\$	2,210,008	57%
94	162653	EMS PreProd Platforms KU-2021	\$	67,318	\$	-		\$ -	\$	67,318	50%
95	162739	GH4 GSU Bushing Repl 21	\$	168,451	\$	-		\$ -	\$	168,451	41%
96	162881	Etown Kubota 2021	\$	49,431	\$	-		\$ -	\$	49,431	100%
97	162886	2021 SIO Fuse Savings KU	\$	33,247	\$	-		\$ -	\$	33,247	17%
98	162939	N1DT HOOVER SUBSTATION	\$	5,192	\$	-		\$ -	\$	5,192	0%
99	162986	CROFTON TXFMR UPGRADE	\$	73,560	\$	-		\$ -	\$	73,560	4%
100	163269	SOLAR SHARE ARRAY 3 KU	\$	176,820	\$	-		\$ -	\$	176,820	32%
101	163275	SOLAR SHARE ARRAY 4 KU	\$	33,600	\$	-		\$ -	\$	33,600	7%
102	163580	POR Bonnieville Batteries	\$	21,834	\$	-		\$ -	\$	21,834	100%
103	00003FACK	KU ELECTRICAL & LIGHTING 2021	\$	11,135	\$	-		\$ -	\$	11,135	1%
104 105	00047FACK	FURN & EQUIP KU 2021	\$ \$	44,541	\$	-		\$- \$-	\$ \$	44,541	11%
105	00073FACK 00128FACK	BOC MAIN BLDG RENOVATION KU Danville Subs & Meter Shop	э \$	604,635 305,475	\$ \$	-		s - S -	ء \$	604,635 305,475	50% 100%
100	00128FACK 00142FACK	Greenville Storeroom Reno	\$	33,406	\$			s - \$ -	\$	33,406	5%
108	121GH	GH1 Cooling Tower ComplRebuild	\$	2,175,042	\$	-		\$-	\$	2,175,042	20%
109	132003KU	TCCT HGP Insp Unit 9 KU	\$	2,124,069	\$	-		\$-	\$	2,124,069	75%
110	140342KU	MISC TOOLS	\$	6,786	\$	-		\$ -	\$	6,786	100%
111	144514KU	GS CDM CIP Ver 8.0 KU	\$	14,900	\$	-		\$ -	\$	14,900	17%
112	144531 KU	CR Misc Capital KU (multi)	\$	197,944	\$	-		\$ -	\$	197,944	8%
113	148135KU	GS GE CV STRUCT INSTR KU	\$	65,698	\$	-		\$ -	\$	65,698	39%
114	148155KU	GS CDM CIP Ver 9.0 KU	\$	17,192	\$	-		\$-	\$	17,192	8%
115	152104KU	TC2 KU LAST STAGE BUCKETS	\$	3,852,185	\$	-		\$ -	\$	3,852,185	70%
116	153083KU	TC CT KU MAJOR INSPECT #1	\$	4,492,336	\$	-		\$ -	\$	4,492,336	45%
117	154803KU	TC LIMESTONE FEEDER UPG++	\$	113,785	\$	-		\$ -	\$	113,785	100%
118	154833 KU	CR7 EQ OVERHAUL KU	\$	349,293	\$	-		\$ -	\$	349,293	10%
119	156838KU	TC PLC CONVERSION	\$	190,257	\$	-		\$ -	\$	190,257	100%
120	157191KU	TC2 LOWER SLOPE WW REPL%	\$	52,379	\$	-		\$ -	\$	52,379	8%
121	158876 KU	CR7 Ket Boil Upgrade KU GS Transformer Prot GH	\$	791,320	\$	-		\$ -	\$	791,320	46%
122 123	160652KU 161852KU	SSC ENGINEERING FACILITY - KU	\$ \$	- 1,474,328	\$ \$	49		\$- \$-	\$ \$	49 1,474,328	0% 31%
123	162287 KU	CR7 ST SEE Replace KU	\$	1,474,328	\$	-		s - \$ -	\$	114,881	26%
124	21BP064K	Limestone/Louden Relocation	\$	1,848,396	\$			s - \$ -	\$	1,848,396	10%
126	229GH	GH4 FGD Building Sump Repl	\$	43,753	\$			\$-	\$	43,753	100%
127	BRMISCCAP		\$	187,646	\$	-		- \$ -	\$	187,646	7%
128	FUNDING-L	Funding for Trans Lines	\$	2	\$	-		- \$ -	\$	2	100%
129	FUNDING-S	Funding for Trans Subs	\$	1	\$	-		\$ -	\$	1	100%
130		ACCESS CONTROL OT KU	\$	1,611	\$	-		\$ -	\$	1,611	5%
131	GSCASMGTK	ASSET MANGMT OT KU	\$	41,837	\$	-		\$ -	\$	41,837	9%
132		CONFIGURATION OT KU	\$	2,148	\$	-		\$ -	\$	2,148	8%
133		DISASTER RECOVER OT KU	\$	974	\$	-		\$ -	\$	974	6%
134		NETWORK MONITORING OT KU	\$	13,948	\$	-		\$ -	\$	13,948	7%
135		NETWORK SEGMENTATION OT KU	\$	21,834	\$	-		\$ -	\$	21,834	6%
136		VULNERABILITY MANGMT OT KU	\$	2,685	\$	-		\$ -	\$	2,685	7%
137		BR3 GSU DGA Installation KU	\$	73,753	\$	-		\$ -	\$	73,753	62%
138		SPIR CT TRIMBLE COUNTY-KU SPIR TRIMBLE COUNTY KU	\$ \$	693 742	\$	-		\$ -	\$	693 742	17%
139				743	\$			\$ -	\$	743	17%

				-							
Line No.	Project No.	Description Of Project	C	onstruction Amount		AFUDC Capitalized	Ind	lirect Costs Other		Total Cost	Estimated Physical Percent
(A)	(B)	(C)	*	(D)		(E)	*	(F)*		(G=D+E+F)	Completed**
141	IT0000K	IT FUNDING SOURCE-KU	\$	500,628	\$	-	\$	-	\$	500,628	100%
142	IT0161DIX	DACS/SONET Replace-DIX19-22	\$	173,550	\$	-	\$	-	\$	173,550	82%
143 144	IT0161EKY	DACS/SONET Replace-EKY19-22	\$	141,619	\$	-	\$ \$	-	\$ ¢	141,619	70%
144 145	IT0161K7 IT0161WKY	DACS/SONET Replace-WCLKU19-22	\$ \$	157,115 77,920	\$ \$	-	ծ \$	-	\$ \$	157,115 77,920	23% 35%
145	IT0225K	DACS/SONET Replace-WKY19-22 FERC Form 1 Tool Repl-KU21	\$	23,500	\$ \$	-	ծ \$	-	э \$	23,500	55% 9%
140	IT0301K	Next Gen LMR-KU19-21	\$	3,360,240	\$	-	\$		\$	3,360,240	69%
148	IT0380K	SOA Replacement-KU20-21	\$	227,756	\$	-	\$	-	\$	227,756	100%
149	IT0390K	Oracle Financial Upg-KU20-21	\$	7,852,353	\$	-	\$	-	\$	7,852,353	82%
150	IT0418K	CorpFirewall Rpl/Upg 1/2-KU20	\$	188,000	\$	-	\$	-	\$	188,000	100%
151	IT0511K	Trns Lnes Wk Mgmt Upg-KU19-21	\$	764,028	\$	-	\$	-	\$	764,028	56%
152	IT0569K	Enterprise GIS-Phase2-KU20-21	\$	578,713	\$	-	\$	-	\$	578,713	34%
153	IT0584K	Meter Data Mgmt-KU20-21	\$	1,679,150	\$	-	\$	-	\$	1,679,150	40%
154	IT0648K	OTN Extension West KY-KU21-22	\$	31,000	\$	-	\$	-	\$	31,000	1%
155	IT0653K	Rate Case 2020-KU20-21	\$	137,500	\$	-	\$	-	\$	137,500	53%
156	IT0663K	SharePoint Upgrade-KU19-21	\$	192,126	\$	-	\$	-	\$	192,126	34%
157	IT0673K	TOA Upgrade-KU20	\$	117,975	\$	-	\$	-	\$	117,975	69%
158	IT0802K	Access Switch Rotation-KU21	\$	98,700	\$	-	\$	-	\$	98,700	42%
159	IT0804K	Bulk Power & Environ Sys-KU21	\$	5,640	\$	-	\$	-	\$	5,640	6%
160	IT0810K	CIP Comp Tools - Year 11-KU21	\$	7,067	\$	-	\$	-	\$	7,067	15%
161	IT0811K	Complia Infra - Year 11-KU21	\$	14,243	\$	-	\$	-	\$	14,243	12%
162	IT0813K	Connect to KU Remote-KU21	\$	20,000	\$	-	\$	-	\$	20,000	8%
163	IT0826K	IT Sec Infra-Refresh-KU21	\$	12,552	\$	-	\$	-	\$	12,552	17%
164	IT0837K	Monitor Replacement-KU21	\$	4,230	\$	-	\$	-	\$	4,230	8%
165	IT0838K	MFD Growth and Refresh-KU21	\$	282,000	\$	-	\$	-	\$	282,000	100%
166	IT0840K	Net Access Dev & Infrast-KU21	\$	7,050	\$	-	\$	-	\$	7,050	8%
167	IT0843K	Network Test Equipment-KU21	\$	2,820	\$	-	\$	-	\$	2,820	5%
168	IT0847K	Outside Cable Plant -KU21	\$	4,700	\$	-	\$	-	\$	4,700	3%
169	IT0848K	PeopleSo/PeopleTools Upg-KU21	\$	7,421	\$	-	\$	-	\$	7,421	12%
170	IT0853K	Replace Backup Infrastr-KU21	\$	233,748	\$	-	\$	-	\$	233,748	61%
171	IT0865K	Server Capacity Expan-KU21	\$	4,700	\$	-	\$	-	\$	4,700	12%
172	IT0867K	SIEM HW Refresh-KU20-21	\$	360,020	\$	-	\$	-	\$	360,020	99%
173	IT0873K	Tech Refesh desk/lap-KU21	\$	255,962	\$	-	\$	-	\$	255,962	18%
174	IT0874K	Telecom Site Renov-KU21	\$	1,410	\$	-	\$	-	\$	1,410	3%
175	IT0877K	TRODS-KU21	\$	14,073	\$	-	\$	-	\$	14,073	17%
176	IT0879K	Voice Infrastructure Exp-KU21	\$	2,794	\$	-	\$	-	\$	2,794	4%
177	IT0880K	Vuln Scanning - Refr-KU21	\$	15,695	\$	-	\$	-	\$	15,695	17%
178	IT0887K	DB Refresh-KU21	\$	11,750	\$	-	\$	-	\$	11,750	17%
179	IT0889K	SCCM Upgrades-KU21	\$	17,557	\$	-	\$ \$	-	\$	17,557	17%
180	IT0897K	Trans Lines Mobile Insp-KU21 Rev Collect Transcentra-KU20	\$ \$	5,500 8,250	\$ \$	-	ծ \$	-	\$ \$	5,500 8,250	10%
181 182	IT0904K IT0905K	iPad Refresh Project-KU21	\$	44,684	\$ \$	-	» Տ	-	э \$	44,684	15% 17%
182	IT0905K IT0919K	Data Center Facility Upg-KU21	\$ \$	44,084 9,400	э \$	-	» Տ	-	э \$	44,084 9,400	10%
185	IT0938K	System Lab SW Refresh-KU21	\$	9,400 5,500	\$ \$	-	ծ \$	-	э \$	9,400 5,500	7%
185	IT0938K IT0940K	NIST EMS,GAS,DSCADA-KU21-22	\$	25,940	\$	-	\$ \$	-	\$	25,940	8%
185	IT0940K IT0941K	Role Based Access-KU21-22	\$	39,538	\$	-	\$	-	\$	39,538	8%
187	IT0943K	SOA Replacement-KU21-22	\$	40,344	\$		\$		\$	40,344	12%
188	IT0944K	Access Switch Growth-KU21	\$	23,500	\$		\$		\$	23,500	50%
189	IT0946K	Volts Enhanc-Sec & Compl-KU21	\$	14,100	\$	_	\$		\$	14,100	15%
190	IT0948K	Upgrade PEPSE to v85-KU21	\$	31,130	ŝ		\$		\$	31,130	100%
191	IT0952K	Ref Cisco Analog Voice-KU21	\$	126,900	\$	_	\$		\$	126,900	90%
192	IT0953CG	Rebuild Radio-St Charles-KU21	\$	15,000	\$		\$		\$	15,000	5%
193	IT0955K	PeopleSoft Enhan-Spring-KU21	\$	32,340	\$	-	\$	-	\$	32,340	66%
194	IT0958K	Oracle NMS Svc Pack Upgd-KU21	\$	13,750	\$		\$		\$	13,750	33%
195	IT0959K	Mobile Deploy ARM Phase1-KU21	\$	82,500	\$		\$		\$	82,500	10%
196	IT0962K	Georgetown Alt Transport-KU21	\$	4,700	\$		\$	-	\$	4,700	2%
197	IT0970K	SCADA Radio Ref-KU21	\$	2,350	\$	-	\$	-	\$	2,350	3%
198	IT1468K	Revenue Collect-Experian-KU24	\$	8,250	\$	-	\$	-	\$	8,250	15%
199	LI-000047	ESR Paris City 3 021-605 & 615	\$	120,456	\$	-	\$	-	\$	120,456	36%
200	LI-000102	TEP-NL-Hardin Co-Etown New 2nd	\$	895,808	\$	-	\$	-	\$	895,808	33%
201	LI-158881	PR Harlan Y-Pocket 69kV	\$	4,354,516	\$	-	\$	-	\$	4,354,516	72%
202	LI-158882	PR Dorchester-Arnold	\$	1,010,224	\$	-	\$	-	\$	1,010,224	30%
202	LI-158883	PR Dorchester-Pocket North	\$	1,318,932	\$	-	\$	-	\$	1,318,932	14%
203	LI-158887	PR Dorchester-Dixiana	\$	85,993	\$	_	\$	-	\$	85,993	2%
205	LI-159227	PR Daviess County-Smith OMU	\$	380,657	\$	-	\$	-	\$	380,657	14%
206	LI-159246	TEP-MOT-Earl No-Mad Tap	\$	70,184	\$	-	\$	-	\$	70,184	39%
207	LI-159248	TEP-MOT-Elizabethtown-Etown 5	\$	438,678	\$	-	\$	-	\$	438,678	19%
208	LI-159249	TEP-CR-EWood-Simpsonville 69kV	\$	1,128,139	\$	_	\$	-	\$	1,128,139	41%
	LI-159251	TEP-MOT-Brush Creek-KU Park	\$	62,473	\$	-	\$	-	\$	62,473	57%
209				,5							

#### Kentucky Utilities Company Case No. 2020-00349 **Construction Projects** As of February 28, 2021

Line No. (A)	Project No. (B)	Description Of Project (C)		-							
			C	Amount (D)		AFUDC Capitalized (E)		Indirect Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percen Completed**
211	LI-159270	REL Hopewell MOS	\$	66,012	\$	-	\$		\$	66,012	51%
212	LI-159272	REL Oxford MOS	\$	72,930	\$	-	\$	-	\$	72,930	59%
213	LI-159273	REL Campbellsville MOS	\$	70,710	\$	-	\$	-	\$	70,710	64%
214	LI-159700	TEP Rogers Gap Dist Station	\$	43,805	\$		\$		\$	43,805	2%
215	LI-160056	CR Owingsville Tap	\$	142,689	\$		\$		\$	142,689	5%
216	LI-160059	CR Crab Orchard Tap	\$	719,291	\$		\$		\$	719,291	19%
210	LI-160075	PR Harlan Y-Pocket N VA	\$	300,818	\$	-	\$	_	\$	300,818	15%
218	LI-160440	CR Elihu-Wofford Phase I	\$	4,639,460	\$	-	\$	-	\$	4,639,460	47%
219	LI-160441	CR Elihu-Wofford Phase II	\$	183,947	\$	-	\$	_	\$	183,947	2%
219	LI-160442	CR Elihu-Wofford Phase III	\$	137,082	\$	-	\$	-	\$	137,082	2%
220	LI-160922	PR Elizabethtown-Etown 2	\$	50,031	\$	-	\$	-	\$		
221		PR Grahamville-Barlow-Wckliffe				-		-	ծ \$	50,031	2%
	LI-161260		\$	50,031	\$	-	\$	-		50,031	1%
223	LI-161288	REL Versailles West MOS	\$	114,516	\$	-	\$	-	\$	114,516	53%
224	LI-161475	REL Union Underwear MOS	\$	68,449	\$	-	\$	-	\$	68,449	56%
225	LI-161704	Pineville-Rocky Branch ROW	\$	1,050,576	\$	-	\$	-	\$	1,050,576	35%
226	LI-161721	PR Lebanon-Taylor County	\$	2,556,979	\$	-	\$	-	\$	2,556,979	51%
227	LI-161860	PR Corydon-Green Rvr Steel	\$	1,537,790	\$	-	\$	-	\$	1,537,790	33%
228	LI-162349	KU Park-Bimble ROW	\$	154,477	\$	-	\$	-	\$	154,477	10%
229	LI-162350	KU Park-Middlesboro ROW	\$	338,897	\$	-	\$	-	\$	338,897	18%
230	LI-162663	REL-NL-Big Stone Gap ROW	\$	413,378	\$	-	\$	-	\$	413,378	70%
231	LI-162875	REL Millers Creek REA MOS ROW	\$	139,655	\$	-	\$	-	\$	139,655	76%
232	SU-000022	PCA-Carrollton CC704, 714, 744	\$	416,162	\$	-	\$	-	\$	416,162	68%
233	SU-000030	PGG-HgbyMill Grnd Grid Enhance	\$	441,632	\$	-	\$	-	\$	441,632	99%
234	SU-000070	PCH-SHELBYVILLE CONTROL HOUSE	\$	105,826	\$	-	\$	-	\$	105,826	3%
235	SU-000130	PR Harlan Y CONTROL HOUSE	\$	841,351	\$	-	\$	-	\$	841,351	20%
236	SU-000179	RSC-Pocket N. Security Upgrds	\$	2,189,336	\$	-	\$	-	\$	2,189,336	100%
237	SU-000194	TEP-E Frnkfrt-Tyrne 138kV Brkr	\$	75,403	\$	-	\$	-	\$	75,403	23%
238	SU-000203	TEP-Hardin Co-Etwn 69kV 2 Line	\$	6,393,605	\$	-	\$	-	\$	6,393,605	46%
239	SU-000206	TEP-Middlesboro 69kV Capacitor	\$	492,551	\$	-	\$	-	\$	492,551	34%
240	SU-000212	TEP-Shlbyvll-Shlbyvl E 69kV Sw	\$	833	\$	-	\$	-	\$	833	3%
241	SU-000319	PRLY-Ohio Co 614	\$	205,009	\$	-	\$	-	\$	205,009	91%
242	SU-000322	PCH-St Paul	\$	330,803	\$	-	\$	-	\$	330,803	11%
243	SU-000323	PCH, PBR Clark County	\$	278,675	\$		\$	-	\$	278,675	7%
244	SU-000325	PCH-Walker	\$	205,264	\$		\$		\$	205,264	7%
245	SU-000325 SU-000326	PDFR-Pineville Transmission	\$	349,632	\$		\$		\$	349,632	98%
246	SU-000320 SU-000327	PDFR-Brown N	\$	221,804	\$	-	\$	-	\$	221,804	80%
240	SU-000327 SU-000376	PBR-Hillside (3) BKR	\$	109,298	\$	-	\$	-	\$	109,298	15%
		PBR-Richmond (3) BKR	\$		\$	-	\$	-	\$		
248	SU-000379			87,107		-		-		87,107	15%
249	SU-000381	PBR-Tyrone (3) BKR	\$	55,462	\$	-	\$	-	\$	55,462	3%
250	SU-000383	IP Connectivity-KU Trans	\$	149,433	\$	-	\$	-	\$	149,433	32%
251	SU-000405	PCH-Lancaster	\$	29,122	\$	-	\$	-	\$	29,122	1%
252	SU-000412	TEP-Farley 161/69kV Bushing CT	\$	(369)	\$	-	\$	-	\$	(369)	
253	SU-000413	REL-Campbellsville 1 MOS	\$	106,165	\$	-	\$	-	\$	106,165	59%
254	SU-000418	REL-WilliamsburgSw 605 635 MOS	\$	38,023	\$	-	\$	-	\$	38,023	4%
255	SU-000419	REL-Elizabethtown 5 MOS	\$	106,972	\$	-	\$	-	\$	106,972	45%
256	SU-000421	REL-Sharon 605, 625 MOS	\$	147,552	\$	-	\$	-	\$	147,552	25%
257	SU-000425	PBR-LebanonBkr,PRLY, PIN, PRTU	\$	911,310	\$	-	\$	-	\$	911,310	34%
258	SU-000428	PBR-Carrlltn PRLY, PDFR, PCA, PAR	\$	525,260	\$	-	\$	-	\$	525,260	50%
259	SU-000430	PBR-Grahamville, PCA	\$	57,276	\$	-	\$	-	\$	57,276	16%
260	SU-000438	REL-Donerail MOS	\$	296,193	\$	-	\$	-	\$	296,193	99%
261	SU-000439	TEP-Etown Bay Add	\$	2,864,287	\$	-	\$	-	\$	2,864,287	55%
262	SU-000440	Lebanon 69kV Line	\$	958,386	\$	-	\$	-	\$	958,386	31%
263	SU-000455	REL-Shadrack vacuum	\$	9,356	\$	-	\$	-	\$	9,356	16%
264	SU-000464	REL-Barlow MOS	\$	4,890	\$	-	\$	-	\$	4,890	3%
265	SU-000491	PLC Rodburn 090-704	\$	32,519	\$	-	\$	-	\$	32,519	21%
266	SU-000493	PLC IBM N 658-703	\$	35,254	\$	-	\$	-	\$	35,254	21%
267	SU-000498	IP-Connectivity KU IT	\$	288,557	\$	_	\$	-	\$	288,557	46%
	30-000470	II -Connectivity KO II	ψ	200,557	φ		φ		ψ	200,557	40/0

 TOTAL
 \$ 262,149,097
 \$ 47,314
 \$

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

 \*\* Estimated Physical Percent Completed was calculated utilizing the costs per column D divided by the current budgeted estimate.
 Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

Line No.	Project No. (B)	Description Of Project			_						
				Construction Amount (D)		AFUDC Capitalized		Indirect Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percen Completed**
(A) 1	151121	(C) TC CCRT G KU	\$	564,774	\$	(E) 2,015	\$		\$	(G=D+E+F) 566,789	2%
2	156692	PR Earlington N-Rumsey-GRS	\$	253,989	\$	2,015	\$		\$	253,989	58%
3	00080FACK	Stone Rd Sprinkler system	\$	64,644	\$	-	\$	-	\$	64,644	100%
4	151997	BR FGD Agitator Blade Repl	\$	603,204	\$	-	\$	-	\$	603,204	56%
5	19TOOL366	Maysville Cap Tools 2019	\$	31,459	\$	-	\$	-	\$	31,459	100%
6	161130	Oce Plotwave 365 Printer-KU	\$	15,357	\$	-	\$	-	\$	15,357	100%
7	IT0672K	Telecom Site Ren-KU20	\$	1,360	\$	-	\$	-	\$	1,360	3%
8	161315KU	GS CDM KIP Printer KU	\$	15,797	\$	-	\$	-	\$	15,797	100%
9 10	158305 163022	ROR-Spare 138kV 90MVA Xfmr DSP Beech Creek 4kV to 12kV	\$ \$	83,374 52,886	\$ \$	-	\$ \$	-	\$ \$	83,374 52,886	100% 100%
10	152770	GH 2-1 BFP Major Ovrhl 19	\$	290,500	\$	-	\$	-	\$	290,500	100%
12	147734	FULL UPGRD EMS SWARE-KU-2020	\$	67,904	\$	-	\$	-	\$	67,904	21%
13	161136	DSS Lighting & Heat Upgrade	\$	22,224	\$	-	\$	-	\$	22,224	100%
14	IT0720K	Computing Infra Upgrade-KU20	\$	7,192	\$	-	\$	-	\$	7,192	3%
15	157024	SCM2020 LEX REPL BUSHINGS	\$	26,651	\$	-	\$	-	\$	26,651	23%
16	IT0716K	UC&C/CUCM Major Upgrade-KU20	\$	3,980	\$	-	\$	-	\$	3,980	8%
17	157056	SCM2020 KU LTC OIL FILT ADDS	\$	53,023	\$	-	\$	-	\$	53,023	38%
18	IT0647K	Network Test Equipment-KU20	\$	12,054	\$	-	\$	-	\$	12,054	18%
19	IT0562K	ABB Upg/iPad Depl FS-KU19-20	\$ \$	307,796	\$	-	\$	-	\$	307,796	85%
20 21	157806 LI-000100	TEP Hardin Co Line Work TEP-MOT-Etown-Nelson Co	\$ \$	26,068 349	\$ \$	-	\$ \$	-	\$ \$	26,068 349	3% 0%
21	IT0076K	Oracle Financial Upgr-KU20-21	\$	517,948	\$	-	\$	-	\$	517,948	11%
23	SU-000326	PDFR-Pineville Transmission	\$	19,133	\$	-	\$	-	\$	19,133	15%
24	IT0722K	Data Center Facility Upg-KU20	\$	957	\$	-	\$	-	\$	957	1%
25	157016	SCM2020 EARL MISC CAPITAL SUB	\$	206	\$	-	\$	-	\$	206	0%
26	00023FACK	SOMERSET BO - RESTROOM UPDATES	\$	(13,868)	\$	-	\$	-	\$	(13,868)	-320%
27	IT0680K	Voice Infra Expansion-KU20	\$	93	\$	-	\$	-	\$	93	0%
28	154051	PAR-American Ave GG Rpl	\$	493,255	\$	-	\$	-	\$	493,255	100%
29	SU-000056	RSC-Pineville Sec Upgr	\$	2,065,607	\$	-	\$	-	\$	2,065,607	78%
30	158765KU	KUGO Reno - Trans Subs KU	\$	2,098	\$	-	\$	-	\$	2,098	100%
31 32	160058	GH Weir Sampling Box #012	\$ \$	512,311	\$ \$	-	\$ \$	-	\$ \$	512,311	100%
32 33	147794 LI-158885	EMS APP ENHANCEMENTS-KU-2019 PR Bond-Virginia City	ծ Տ	29,913 650,523	ծ Տ	-	ֆ \$	-	ծ \$	29,913 650,523	100% 48%
34	160677KU	TC MATERIAL HAND OFFICE UPGD	\$	38,162	\$	-	\$	_	\$	38,162	100%
35	161209	NORTON SHED LIGHTING/HEAT	\$	47,753	\$	-	\$	-	\$	47,753	100%
36	161178	Ice House Renovation	\$	31,409	\$	-	\$	-	\$	31,409	100%
37	SU-000432	REL-MOREHEAD 683-605 MOS	\$	2,326	\$	-	\$	-	\$	2,326	4%
38	153022	REPL FAILED EQUIP LTP-KU	\$	5,700	\$	-	\$	-	\$	5,700	5%
39	161494KU	TC MOORING CELL UPGD 2020	\$	60	\$	-	\$	-	\$	60	100%
40	160236	KU REPL LEGACY BREAKERS	\$	11,696	\$	-	\$	-	\$	11,696	0%
41 42	147894 144365	BR All Terrain Forklift	\$ \$	27,810 2,701,408	\$ \$	-	\$ \$	-	\$ \$	27,810 2,701,408	17% 100%
42	137244	GH CCR Pipe Conveyor Belt GH4 Upper Econ Repl	э \$	1,037,130	ծ \$	-	э \$	-	ۍ \$	1,037,130	47%
44	159671	Fairfield-Bloom ATT Pole Rpl	\$	368,661	\$	-	\$	-	\$	368,661	100%
45	147343	GH1 Econ Inlet Header Repl	\$	891,878	\$	-	\$	-	\$	891,878	51%
46	LI-159178	PR Nebo-Wheatcroft Crt	\$	1,088,104	\$	-	\$	-	\$	1,088,104	100%
47	160730	GH 3&4 Coal Room Vacuum System	\$	207,047	\$	-	\$	-	\$	207,047	100%
48	160919	Elk Creek Direct Bury 2019	\$	194,448	\$	-	\$	-	\$	194,448	100%
49	SU-000088	REL-River Queen DFR	\$	56,795	\$	-	\$	-	\$	56,795	22%
50	153047KU	TC2 KU FINAL SH REP	\$	138,895	\$	-	\$	-	\$	138,895	53%
51 52	LI-158889 161452	REL Providence MOS GH4 CT Blowdown Line Repl20	\$ \$	159,974	\$ \$	-	\$ \$	-	\$ \$	159,974	52% 100%
53	1611432	Etown PoleYard DrainageReplace	ې \$	9,646 14,389	\$	-	э \$	-	۰ \$	9,646 14,389	100%
54	SU-000407	TEP-Lebanon S. 69kV Line	\$	55,715	\$	-	\$	-	\$	55,715	2%
55	147504	REL Madisonville North MOS	\$	75,498	\$	-	\$	-	\$	75,498	13%
56	LI-160441	CR Elihu-Wofford Phase II	\$	7,083	\$	-	\$	-	\$	7,083	0%
57	LI-160439	CR Ky Dam-So Paducah Phase II	\$	399	\$	-	\$	-	\$	399	0%
58	LI-158883	PR Dorchester-Pocket North	\$	56,896	\$	-	\$	-	\$	56,896	1%
59	157029	SCM2020 LEX LEGACY RTU REPL	\$	78,631	\$	-	\$	-	\$	78,631	26%
60	151120	TC CCRT FA KU	\$	691,259	\$	1,654	\$	-	\$	692,913	2%
61	156381	Lex UG Vine to Race	\$	1,136,946	\$	-	\$	-	\$	1,136,946	100%
62 63	157605 IT0294K	DSP WHITE SULPHUR SUB Upgrade Quest Server-KU19	\$ \$	3,540,724	\$ ¢	-	\$ \$	-	\$ \$	3,540,724	59% 100%
63 64	110294K 19TOOL315	Lexington Cap Tools 2019	5 5	342,246 110,519	\$ \$	-	\$ \$	-	\$ \$	342,246 110,519	100% 100%
65	160564KU	TC2 RH ATTEMPERATORS-SPARE	э \$	265,384	ې \$	-	э \$	-	Տ	265,384	100%
66	IT0553K	WMS Post Implement Mods-KU19	\$	7,040	\$	-	\$	-	\$	7,040	100%
67	159730	GH 4-2 Wet Ash ClnkrCrshr Repl	\$	80,402	\$	-	\$	-	\$	80,402	45%
68	SU-000409	REL-Hoover 1 MOS	\$	52	\$	-	\$	-	\$	52	0%
69	157044	SCM2020 LEX SUB BLDNG & GND	\$	34,290	\$	-	\$	-	\$	34,290	41%
70	154216	DSP Lonesome Pine-ROW	\$	46,426	\$		\$		\$	46,426	100%
						Accumulat	ed	Costs			-
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Line No.	Project No.	Description Of Project		Construction Amount		AFUDC Capitalized		Indirect Costs Other		Total Cost	Estimated Physical Percent
(A)	(B)	(C)	¢	(D)	¢	(E)	¢	(F)*	¢	(G=D+E+F)	Completed**
71	159069 160733	EASEMENT LAND PURCH-NORTON	\$ \$	6,629	\$ \$	-	\$ \$		\$ \$	6,629	100%
72 73	IT0731K	GH1 East Coal Room Vacuum Sys ALM Upgrade-KU19-20	ծ \$	132,444 13,781	ծ Տ	-	ֆ \$		Դ Տ	132,444 13,781	100% 23%
74	154951	GH4 ESP Rebuild 2020	\$	79,544	\$		\$		\$	79,544	10%
75	144312	GH1 SH Pendant Platens	\$	284,542	\$	-	\$		\$	284,542	7%
76	157579	SIO-RELAY REPLACEMENT KU	\$	2,458	\$	-	\$		\$	2,458	0%
77	IT0301K	Next Gen LMR-KU19-21	\$	1,946,961	\$	-	\$	-	\$	1,946,961	35%
78	160762KU	GS SL Light Fixture	\$	14,790	\$	-	\$	-	\$	14,790	100%
79	SC0077	Lex Stone Road-Cameras-KU19	\$	43,638	\$	-	\$	-	\$	43,638	100%
80	IT0644K	Ntwrk Acc Dev&Site Infra-KU20	\$	9,294	\$	-	\$		\$	9,294	12%
81	161620	2020 XMUB Winchester	\$	37,667	\$	-	\$		\$	37,667	100%
82	161624	Trans P&C Toolkit-KU	\$	54,327	\$	-	\$		\$	54,327	100%
83	SU-000026	PPLC-Hardinsburg 704	\$	63,719	\$	-	\$		\$	63,719	100%
84 85	SU-000404	RTU-Beattyville	\$ \$	51,737	\$	-	\$ \$		\$ \$	51,737	48%
85 86	161054 161199	SIMPSONVILLE TCC DRAINAGE Failed Eastview XFRMR Rewind	э \$	13,052 205,158	\$ \$	-	ې \$		ې \$	13,052 205,158	100% 100%
87	IT0377K	CyberArk Enhancements-KU20	\$	10,305	\$	-	\$		\$	10,305	100%
88	20PITP416	2020 PITP Pineville	\$	163,066	\$	-	\$		\$	163,066	100%
89	160969KU	TC ALL TERRAIN FORKLIFT	\$	45,542	\$	-	\$		\$	45,542	100%
90	157057	SCM2020 KU OIL CONTAINMENT UPG	\$	9,813	\$	-	\$		\$	9,813	4%
91	SU-000435	REL-RICHMOND 3 MOS	\$	323	\$	-	\$		\$	323	0%
92	00037FACK	LIMESTONE OFFICE SECOND FLOOR	\$	51,365	\$	-	\$		\$	51,365	100%
93	145028	KU SECURITY EQUIPMENT 2019	\$	299,816	\$	-	\$	-	\$	299,816	100%
94	159004	2019 CIFI - Rosehill 0777	\$	145,838	\$	-	\$	-	\$	145,838	100%
95	159008	2019 CIFI - Wedonia 0965	\$	106,379	\$	-	\$		\$	106,379	100%
96	160312	CONCRETE DUMPSTER PAD STONE	\$	16,628	\$	-	\$		\$	16,628	100%
97	SU-000084	REL-Loudon DFR	\$	26,825	\$	-	\$		\$	26,825	11%
98	161149	Etown Transm Yard Replacement	\$	14,389	\$	-	\$		\$	14,389	100%
99	157709	ESR Campground-Jksn Co REA	\$	212,437	\$	-	\$		\$	212,437	39%
100	IT0650K	PeopleSoft Tools Upgrade-KU20	\$ \$	691	\$	-	\$ \$		\$ \$	691	1%
101 102	147512 158901	REL Nicholasville MOS DSP - Wilson Downing 2 Upgrade	ծ Տ	528 477	\$ \$	-	ֆ \$		ծ \$	528 477	0% 0%
102	160894	GH4 HP-IP Blade Repl 20	э \$	40,146	ۍ ۲	-	ې \$		ې \$	40,146	100%
103	160577	TEP Camargo 69kV Cap Bank	\$	285,358	\$	-	\$		\$	285,358	24%
104	150059KU	TC KU UPG COAL HAND SAMP	\$	256,867	\$	-	\$		\$	256,867	100%
106	152385	TC KU Process Water	\$	760,207	\$	2,339	\$		\$	762,546	2%
107	155518	TC CCR New Const Proces Pd KU	\$	158,097	\$	220	\$		\$	158,317	4%
108	IT0748K	PowerBase Upgrade-KU19-20	\$	10,710	\$	-	\$	-	\$	10,710	8%
109	00124FACK	Danville Train Bldg RR & Light	\$	456	\$	-	\$	-	\$	456	0%
110	162171	SCM2020 KU LEGACY ARRST REPL	\$	12,635	\$	-	\$	-	\$	12,635	16%
111	IT0644-2	Ntwrk Acc Dev&Sit-Indirect-KU	\$	1,959	\$	-	\$		\$	1,959	100%
112	155017	GH4 Vertical RH Repl	\$	1,275,470	\$	-	\$		\$	1,275,470	43%
113	00104FACK	Earlington Shop Expansion	\$	141,971	\$	-	\$		\$	141,971	100%
114	159295	Signage KU - Power Plants	\$	143,839	\$	-	\$		\$	143,839	100%
115	SU-000344	TEP-Virginia City Reactor	\$	170,265	\$	-	\$		\$	170,265	53%
116 117	160895KU 160734	BOC SEC MONITORING CTR RELO K	\$ \$	24,502	\$	-	\$ \$		\$ \$	24,502	100%
117	160432KU	GH1 West Coal Room Vacuum Sys LGE CTR ROOM 1201 UPGR- KU	э \$	146,514 48,362	\$ \$	-	ہ \$		ۍ \$	146,514 48,362	100% 100%
119	161102	Danville DriveThru Card Reader	\$	7,329	\$	-	\$		\$	7,329	100%
120	147950	BRCT8 C Insp & Parts Recond	\$	678,154	\$	_	\$		\$	678,154	6%
121	158876 KU	CR7 Ket Boil Upgrade KU	\$	289,150	\$	-	\$		\$	289,150	26%
122	161743	GH4 7,8,9 Stg DiaphragmBladRpl	\$	15,135	\$	-	\$		\$	15,135	100%
123	161606	GH 6G Conveyor Belt Repl	\$	4,012	\$	-	\$		\$	4,012	100%
124	139696	LEX UNDRGD-PHASE 1	\$	8,830,903	\$	-	\$		\$	8,830,903	100%
125	IT0193K	Lex Undergrnd TransLines-KU18	\$	137,778	\$	-	\$	-	\$	137,778	100%
126	00013FACK	KUGO REPLACE SEALANT & MASONRY	\$	817,902	\$	-	\$		\$	817,902	62%
127	LI-160438	CR Ky Dam-So Paducah Phase I	\$	3,875,468	\$	-	\$		\$	3,875,468	46%
128	131978	GH1 Reheat Pend Assy Repl	\$	3,037,454	\$	-	\$		\$	3,037,454	29%
129	160982	GH3 PA Fan Silencers Rpl	\$	145,510	\$	-	\$		\$	145,510	100%
130	IT0511K 155110	Trns Lnes Wk Mgmt Upg-KU19-21 BRCT6 Gen Protect Relay Upgr	\$ \$	191,535	\$ ¢	-	\$ \$		\$ \$	191,535	13%
131 132	155110 LI-159700	TEP Rogers Gap Dist Station	э \$	22,639 288	\$ \$	-	ֆ \$		\$ \$	22,639 288	21% 0%
132	157043	SCM2020 LEX WILDLIFE PROTECT	э \$	288 5,616	ծ Տ	-	ֆ \$		\$ \$	288 5,616	13%
133	161473	EARLINGTON STORAGE SHED	э \$	55,562	ծ \$	-	ہ \$		ۍ \$	55,562	100%
134	156176	BRCT TN Gas PL Overpres Prot	\$	197,923	\$	-	\$		\$	197,923	100%
136	IT0542K	Data Classification Enh-KU19	\$	17,525	\$	-	\$		\$	17,525	100%
137	155285	Hopewell Ckt 287 to 285	\$	376,428	\$	-	\$		\$	376,428	100%
138	158961	EKPC to KU W Shlby Intrcn-Line	\$	372	\$	-	\$		\$	372	9%
		Lebanon 69kV Line	\$	100,053	\$		\$		\$	100,053	

						Accumula	ted	Costs			_
Line No.	Project No.	Description Of Project		Construction Amount		AFUDC Capitalized		Indirect Costs Other		Total Cost	Estimated Physical Percent
(A)	(B)	(C)		(D)		(E)		(F)*		(G=D+E+F)	Completed**
140	161443	DX Station Batteries	\$	1,194	\$	-	\$	-	\$	1,194	100%
141	135282	GH3 PJFF BC 20 CH4 Turk Securit Pine Paul 20	\$	5,549	\$ \$	-	\$ \$	-	\$	5,549	0%
142 143	161302 157261	GH4 Turb Snout Ring Repl 20 BRCT 6&7 SFC Controls Upgr	\$ \$	23,713 234,615	\$ \$	-	\$ \$	-	\$ \$	23,713 234,615	100% 67%
143	160548	TEP-KU Park-Pineville 69kV MOT	\$	177,292	э \$	-	\$		\$	177,292	100%
145	160591	TEP Middlesboro Cap Land	\$	108,909	\$	-	\$	-	\$	108,909	100%
146	LI-160379	REL Hartford-Big Rvrs Int ROW	\$	119,643	\$	-	\$	-	\$	119,643	100%
147	IT0723K	Robo Proc Auto(RPA)-KU20	\$	3,244	\$	-	\$	-	\$	3,244	1%
148	155305	N1DT Middlesboro 2 4kV 780_1	\$	50,808	\$	-	\$	-	\$	50,808	100%
149	SU-000434	PDFR West Garrard	\$	42,155	\$	-	\$	-	\$	42,155	21%
150	163011	SIO Fuse Savings KU	\$ \$	135,824	\$	-	\$	-	\$ \$	135,824	30%
151 152	19CAPS315 144494KU	KU Lex Dist Capacitors 2019 GS GE PDM IOTec Repl KU	э \$	63,466 18,736	\$ \$	-	\$ \$	-	ծ \$	63,466 18,736	100% 23%
152	160983	GH4 PA Fan Silencers Rpl	\$	152,660	э \$	-	\$	-	\$	152,660	100%
154	152006KU	TC CT KU EX2000 DFE CT9	\$	116,233	\$	-	\$	-	\$	116,233	100%
155	161474	EARLINGTON SR ROAD IMPROVE	\$	4,269	\$	-	\$	-	\$	4,269	100%
156	160212	Corporate Drive Sub CW	\$	149,848	\$	-	\$	-	\$	149,848	32%
157	IT0694K	Windows 10 CBB Upgrade-KU20	\$	16,207	\$	-	\$	-	\$	16,207	8%
158	151439	GH4 Pulv Cold Air Dampers Repl	\$	41,684	\$	-	\$	-	\$	41,684	17%
159	148096 KU	CR7 NGCC STG KU 2020	\$	467,738	\$	-	\$	-	\$	467,738	36%
160	19TOOL426	London Cap Tools 2019	\$	56,610	\$	-	\$	-	\$	56,610	100%
161	148006	BR3 BFPT Electronic Ovspd Cntr	\$	307,876	\$	-	\$	-	\$	307,876	100%
162 163	LI-160017 LI-158882	DSP CMWA Paris PR Dorchester-Arnold	\$ \$	63,758 27,836	\$ \$	-	\$ \$	-	\$ \$	63,758 27,836	13% 1%
165	161632	NORTON SIDEWALK AND MANGATE	\$ \$	27,830	ծ Տ	-	э \$	-	ې \$	27,830	100%
165	163034	Ckt 4704 Strawberry Patch Relo	\$	120,270	\$	-	\$	-	\$	120,270	100%
166	160069	Detroit Harvester Sub Easement	\$	7,348	\$	-	\$	-	\$	7,348	100%
167	152070KU	TC SHUTT BARGE WINCH UPG	\$	120,735	\$	-	\$	-	\$	120,735	100%
168	161454	2020 XMUB Mt Sterling Store	\$	14,474	\$	-	\$	-	\$	14,474	100%
169	161456	GH 4M Conveyor Belt Repl	\$	18,885	\$	-	\$	-	\$	18,885	100%
170	146434	DX Dam Parapet Wall	\$	220,602	\$	-	\$	-	\$	220,602	4%
171	157591	GHENT DSI IMPROVE NON-ECR	\$	15,501	\$	-	\$	-	\$	15,501	1%
172	SU-000401	PPLC-Lake Reba Tap 162-714 DTT	\$	50,228	\$	-	\$	-	\$	50,228	100%
173	LI-159243	TEP-CR-Mid Valley-Finchville	\$ \$	1,881,433	\$ \$	-	\$ \$	-	\$ \$	1,881,433	31%
174 175	157070 160470	DSP Hoover 2 Sub Land Virginia City Easement	\$ \$	56,191 7,805	ծ Տ	-	ֆ \$	-	ծ \$	56,191 7,805	100% 100%
176	159809	W. High St. Sub Expansion	\$	1,534,438	\$	-	\$	-	\$	1,534,438	16%
177	161457	GH 2M1 Conveyor Belt Repl	\$	8,100	\$	-	\$	-	\$	8,100	100%
178	154504	Barton Distillery Ckt Work	\$	148,671	\$	-	\$	-	\$	148,671	100%
179	154511	DSP Barton Sub	\$	574,436	\$	-	\$	-	\$	574,436	100%
180	00093FACK	Big Stone Gap Sub/SR	\$	204,544	\$	-	\$	-	\$	204,544	100%
181	161148	PINEVILLE HALLWAY UPGRADE	\$	32,146	\$	-	\$	-	\$	32,146	100%
182	142GH	GH1 High Pressure F&G HtrCntrl	\$	32,673	\$	-	\$	-	\$	32,673	62%
183	SU-000433	RST-Danville North PCA, PAR, PIN	\$	539	\$	-	\$	-	\$	539	0%
184	152379	GH Process Water	\$	151,591,238	\$	281,610	\$	-	\$	151,872,848	98%
185	133638	EFFLUENT WATER STUDY - BR	\$ \$	717 691,404	\$ \$	-	\$ \$	-	\$ \$	717 691,404	100%
186 187	156597 159920KU	GH Old Admin Building AHU Repl TC2 FINAL SH INLET LEG	\$ \$	80,554	э \$	-	э \$	-	ې \$	80,554	100% 30%
187	160758KU	GS SL Office HVAC KU	\$	4,389	\$	-	\$	-	\$	4,389	100%
189	LI-000095	TEP-MOT-KU Park-Stinking Creek	\$	1,570	\$	-	\$	-	\$	1,570	2%
190	154585	CR Clay Village-West Frankfort	\$	7,882,532	\$	-	\$	-	\$	7,882,532	100%
191	SU-000203	TEP-Hardin Co-Etwn 69kV 2 Line	\$	1,073,769	\$	-	\$	-	\$	1,073,769	6%
192	160735	GH2 Coal Room Vacuum Sys	\$	156,066	\$	-	\$	-	\$	156,066	100%
193	151526	SCM2019 LEX REPL REGULATORS	\$	88,297	\$	-	\$	-	\$	88,297	100%
194	IT0161DIX	DACS/SONET Replace-DIX19-22	\$	39,229	\$	-	\$	-	\$	39,229	100%
195	SU-000179	RSC-Pocket N. Security Upgrds	\$	968,498	\$	-	\$	-	\$	968,498	25%
196	154885	GH 3-1 LPSW Strainer Repl	\$	326,997	\$	-	\$	-	\$	326,997	100%
197	SU-000373	PBR-S Paducah (4) BKR (PIN) PEL La Crange E 807 605 MOS	\$	375,537	\$	-	\$	-	\$	375,537	35%
198 199	SU-000259 IT0453K	REL LaGrange E 897-605 MOS OTN Extend EKY Ring-KU19-20	\$ \$	976,141 835 881	\$ \$	-	\$ \$	-	\$ \$	976,141 835 881	100%
200	162172	SCM 2019 KU WOOD POLE SUB UPG	\$ \$	835,881 330,111	ծ \$	-	ֆ \$	-	ծ \$	835,881 330,111	83% 100%
200	159119	KU Spare 34-4kV Transformer	\$ \$	302,751	э \$	-	э \$	-	ې \$	302,751	100%
201	220GH	GH4 Cooling Tower ComplRebuild	\$	2,273,172	\$	-	\$	-	\$	2,273,172	22%
202	151548	SCM2019 EARL TOOLS & EQUIPMENT	\$	33,193	\$	-	\$	-	\$	33,193	100%
204	160776KU	TC WET PIT LIFT STATION UPGD	\$	55,476	\$	-	\$	-	\$	55,476	100%
205	148905	SCM2018 KU LEGACY RELAY REPL	\$	16	\$	-	\$	-	\$	16	0%
206	151517	SCM2019 KU LTC OIL FILT ADDS	\$	190,642	\$	-	\$	-	\$	190,642	100%
207	156593	GH1&2 Control Room Chiller Rpl	\$	667,972	\$	-	\$	-	\$	667,972	100%
208	157708	ESR Ashland Oil-Cty of Paducah	\$	273,348	\$	-	\$	-	\$	273,348	45%
209	152032KU	TC CT HMI UPGRADE++	\$	268,513	\$	-	\$	-	\$	268,513	100%

						Accumulat	ted	Costs			_
Line No. (A)	Project No. (B)	Description Of Project (C)	C	Construction Amount (D)		AFUDC Capitalized (E)		Indirect Costs Other (F)*		Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
210	161104811		¢	17.410	\$	-	¢		¢	17.410	1000/
210 211	161104KU 155090	TC GYPSUM LOADOUT TRANSFORMER BR Stack Umbilical Repl	\$ \$	17,412 48,856	\$		\$ \$		\$ \$	17,412 48,856	100% 100%
212	IT0615K	CIP Compl Infra - Yr 10-KU20	\$	60,599	\$	_	\$		\$	60,599	38%
212	161273KU	TC2 MDBFP VOITH OH	\$	3,035	\$	-	\$		\$	3,035	100%
214	147508	REL Corbin East MOS	\$	537	\$	-	\$		\$	537	0%
215	161800	EARLINGTON SR STORM SHELTER	\$	2,736	\$	-	\$		\$	2,736	100%
216	SU-000439	TEP-Etown Bay Add	\$	9,833	\$	-	\$	-	\$	9,833	1%
217	IT0761K	EDI Upgrade-KU19	\$	95,155	\$	-	\$	-	\$	95,155	100%
218	LI-160928	TEP-NL-Lebanon-Leb So ROW	\$	24,294	\$	-	\$		\$	24,294	100%
219	160641	Shelbyville Security 2019	\$	29,998	\$	-	\$		\$	29,998	100%
220	160886	PINEVILLE DUMPSTER PAD	\$	15,160	\$	-	\$		\$	15,160	100%
221	LI-161041	TEP-NL-Hardin Co-Etown ROW	\$	59,188	\$	-	\$		\$	59,188	100%
222	161236KU	GS CDM TCA Switch KU	\$	14,317	\$	-	\$		\$	14,317	100%
223 224	IT0618K	Constellation MW Rplmnt-KU20	\$ \$	1,558	\$ \$	-	\$ \$		\$ \$	1,558 1	1%
224 225	156571 152706	GH 10K Silo Dust Collector	ծ Տ	5 199 100	\$ \$	-	\$ \$		\$ \$		0% 30%
225	156253	CR Farmers-Spencer Road 2019 Ckt Hard - Fredonia 1509	э \$	5,188,109 65,828	э \$	-	\$		\$	5,188,109 65,828	100%
220	161254KU	SUPPLY CHAIN RECONFIG KU	\$	13,553	\$		\$		\$	13,553	100%
228	LI-159436	DSP Corporate Drive Sub Upg	\$	2,851	\$	_	\$		\$	2,851	1%
229	161109	Danville Drainage Replacement	\$	15,145	\$	-	\$		\$	15,145	100%
230	157263	BRCT6 AVR Upgrade	\$	57,244	\$	-	\$		\$	57,244	30%
231	00067FACK	BOC ANNEX KU	\$	779,873	\$	-	\$		\$	779,873	100%
232	131562	Lakeshore Sub Dist Ckt	\$	315,246	\$	-	\$	-	\$	315,246	100%
233	134256	DSP VERSAILLES SUB	\$	29,808	\$	-	\$	-	\$	29,808	7%
234	161261	Richmond Storeroom Asphalt Lot	\$	23,276	\$	-	\$	-	\$	23,276	100%
235	160964	Leb- South Switch Station-Land	\$	4,575	\$	-	\$		\$	4,575	100%
236	158723	BR3 HWRP Spare Rebuild	\$	214,673	\$	-	\$		\$	214,673	100%
237	159093KU	TC CCRT GYPSUM SPARE EQUIP	\$	1,400	\$	-	\$		\$	1,400	1%
238	144541	BRCT Gas Pipeline Relocation	\$	18,417,574	\$	-	\$		\$	18,417,574	100%
239	137474	GH4 Primary SH Repl	\$	1,626,258	\$	-	\$		\$	1,626,258	53%
240	158306	Rewind Transformer O0182	\$	350,438	\$	-	\$		\$	350,438	100%
241	157614	KU HW/SW Asset Mgmt 2019	\$ \$	73,021	\$	-	\$		\$	73,021	100%
242 243	157601 140100	DSP BEECHMONT SUB UPGRADE EMS OPERATOR MONITORS-KU-2019	ծ Տ	300,415 34,209	\$ \$	-	\$ \$		\$ \$	300,415 34,209	39% 100%
243 244	140100 152104KU	TC2 KU LAST STAGE BUCKETS	э \$	34,209	ծ \$	-	э \$		ۍ \$	34,209	100%
244	160684	PPLC-Farley 161kV Rpl	\$	26,481	\$	-	\$		\$	26,481	100%
246	161159	EAROC 2019 Dump Trailer	\$	8,115	\$	_	\$		\$	8,115	100%
247	155091	BR FGD Umbilical Repl	\$	35,230	\$	-	\$		\$	35,230	100%
248	160887KU	TC CT SITE HVAC REPLACEMENT	\$	43,152	\$	-	\$		\$	43,152	100%
249	20PITP156	2020 PITP Earlington	\$	99,413	\$	-	\$		\$	99,413	100%
250	139958	CR MLRSBRG-MRPHYVL	\$	839,914	\$	-	\$	-	\$	839,914	4%
251	SU-000055	PCH-Winchester CH, PRLY, PBR, PAR	\$	396,266	\$	-	\$	-	\$	396,266	15%
252	SU-000372	PBR-Rogersville Sw (3) BKR	\$	280,109	\$	-	\$		\$	280,109	40%
253	160593	Norton 22kV Relocation	\$	144,600	\$	-	\$		\$	144,600	100%
254	160652KU	GS Transformer Prot GH	\$	229,190	\$	41	\$		\$	229,230	100%
255	SU-000122	PPLC 222-704 DCB	\$	3,098	\$	-	\$		\$	3,098	7%
256	157023	SCM2020 LEX REPL BREAKERS	\$	1,584	\$	-	\$		\$	1,584	2%
257	IT0649K	Outside Cable Plant-KU20	\$	13,073	\$	-	\$		\$	13,073	9%
258	00084FACK		\$	10,419	\$	-	\$		\$	10,419	100%
259	LI-000083	TEP-CR-Loudon Ave-Hume Road	\$	942,686 432,036	\$	-	\$		\$	942,686	100%
260 261	152886	URD Cable KU 2019 2019 CIFI - WKY 34.5 Work	\$ \$	,	\$	-	\$ \$		\$ \$	432,036 185,966	100% 100%
261	159013 IT0546K	UDP redirect Solarwinds-KU19	э \$	185,966 19,919	\$ \$	-	э \$		\$	185,900	100%
262	152813	SHE Transfer UB E.Ckt 2522	\$	269,608	\$	-	\$		\$	269,608	100%
264	SU-000445	TEP-Hoover Cap Bank	\$	79,546	\$		\$		\$	79,546	26%
265	161146KU	TC2 FINAL RH LEAD INLET LEG	\$	24,652	\$	-	\$		\$	24,652	100%
266	IT0699K	ESP Virt Mon App Svrs-KU20	\$	190,331	\$	-	\$		\$	190,331	67%
267	159620	ROR Spare 138/69kV Xfmr (ET)	\$	250,432	\$	-	\$		\$	250,432	100%
268	159741	GH 1-B Wet Ash Crusher Repl20	\$	21,922	\$	-	\$		\$	21,922	26%
269	152941	New Circle Widening Hwy Relo	\$	776	\$	-	\$		\$	776	100%
270	157064	DSP Horse Cave Sub Land	\$	16,622	\$	-	\$	-	\$	16,622	100%
271	IT0764K	MyWorld-Mobile Map-KU19-20	\$	623,695	\$	-	\$		\$	623,695	100%
272	IT0161K7	DACS/SONET Replace-WCLKU19-22	\$	63,128	\$	-	\$		\$	63,128	100%
273	161089	DSP Versailles Bypass Sub	\$	82,786	\$	-	\$		\$	82,786	100%
274	161435	2020 XM UB River Queen-Hill	\$	43,635	\$	-	\$		\$	43,635	100%
275	161459	Richmond SrvCtr Asphalt Lot	\$	30,810	\$	-	\$		\$	30,810	100%
276	SU-000002	PCH Middlesboro Cntrl Hse	\$	1,555,276	\$	-	\$		\$	1,555,276	47%
277 278	156219	2019 CIFI - London 0201	\$	243,954	\$	-	\$		\$	243,954	100%
	157306	BR3 Auxiliary Boiler	\$	69,615	\$	-	\$	-	\$	69,615	100%

						Accumulat	ted (	Costs			-
Line No.	Project No.	Description Of Project		Construction Amount		AFUDC Capitalized	I	ndirect Costs Other		Total Cost	Estimated Physical Percent
(A)	(B)	(C)		(D)		(E)		(F)*		(G=D+E+F)	Completed**
279	SU-000351	TEP-Taylorsville 69kV Cap Bank	\$	49	\$	-	\$	-	\$	49	100%
280	SU-000001	PCH Barlow Control House	\$	401,829	\$	-	\$	-	\$	401,829	58%
281 282	IT0538K	EACM Virtual Infra (CIP)-KU19	\$ \$	119,988	\$	-	\$ \$	-	\$ \$	119,988	100%
282	160892 SU-000320	SOMERSET POLEYARD GATE PRLY-Bonds Mill 604	5 \$	79,787 21,450	\$ \$	-	ծ \$		ծ \$	79,787 21,450	100% 20%
283	161073	BR LAND PURCH CAREY LAND	\$	19,017	\$	-	\$	-	\$	19,017	100%
285	160996	MS 2019 Earl Votano 100 Tester	\$	40,437	\$	-	\$	-	\$	40,437	100%
286	163028	DSP White Sulphur 138-12kV	\$	8,010	\$	-	\$	-	\$	8,010	1%
287	152899	GH CCR Rule New Construction	\$	35,374,062	\$	50,405	\$	-	\$	35,424,467	67%
288	152771	KU FAILED EQUIP - 2019	\$	257,652	\$	-	\$	-	\$	257,652	100%
289	159910KU	TC2 AMMONIA TANK UPGD	\$	48,776	\$	-	\$	-	\$	48,776	41%
290 291	IT0333K SU-000425	Cst Rel Mgmt Maj Acts-KU19-20	\$ \$	167,270 45,834	\$ \$	-	\$ \$	-	\$ \$	167,270 45,834	100% 4%
291	IT0379K	PBR-LebanonBkr,PRLY, PIN, PRTU PeopleSoft Enhancements-KU20	3 \$	43,834 31,562	ծ \$	-	э \$	-	ې \$	43,834	100%
293	130756	N1DT Middlesboro Area Sub	\$	221,902	\$	_	\$	-	\$	221,902	9%
294	SU-000030	PGG-HgbyMill Grnd Grid Enhance	\$	868	\$	-	\$	-	\$	868	100%
295	161772	2020 CH - Carrollton 0707	\$	8,005	\$	-	\$	-	\$	8,005	100%
296	152898	BR CCR Rule New Construction	\$	11,736,097	\$	-	\$	-	\$	11,736,097	91%
297	156629	GH4 AH Basket Repl 2020	\$	1,678,534	\$	-	\$	-	\$	1,678,534	62%
298	135284	GH4 PJFF Bag Replacement 19	\$	(157,721)	\$	-	\$	-	\$	(157,721)	
299	154940	GH 2&3 Stack Elevator	\$	687,575	\$	-	\$	-	\$	687,575	100%
300	161144	PINEVILLE CABINETS/FLOORING	\$ \$	27,789	\$	-	\$	-	\$	27,789	100%
301 302	LI-000059 151122	REL Vrslles ByPass 838-605-615 TC CCRT TRANS KU	\$ \$	5,372 34,375	\$ \$	- 1,618	\$ \$	-	\$ \$	5,372 35,993	5% 0%
302	150221	KU Ky Wired Reimbursable	\$	5,524	\$ \$	1,018	\$	-	\$	5,524	100%
304	LI-159181	PR KU Park-GC-Bimble	\$	886,621	\$	-	\$	-	\$	886,621	72%
305	158956	GH DCS Simulator	\$	335,106	\$	-	\$	-	\$	335,106	35%
306	160985	GH 3-4 Mill Motor Rotor Repl	\$	57,523	\$	-	\$	-	\$	57,523	100%
307	160862K	CS Monitors 2019 K	\$	12,826	\$	-	\$	-	\$	12,826	100%
308	158732	GH1 Air Preheating Coils Rpl20	\$	193,033	\$	-	\$	-	\$	193,033	59%
309	161451	GH4 Turb Packing Repl20	\$	124,906	\$	-	\$	-	\$	124,906	100%
310	161439	2020 CEMI - Somerset 4506	\$	8,442	\$	-	\$	-	\$	8,442	100%
311	157639	PR Corydon-Grn River Steel	\$	54,842	\$	-	\$	-	\$	54,842	1%
312 313	161476 19TOOL156	GH1 Gen Field Grnd Detect Earlington Cap Tools 2019	\$ \$	47,674 16,249	\$ \$	-	\$ \$	-	\$ \$	47,674 16,249	100% 100%
314	154989	GH1 Waterwall panel repl 2020	\$	378,721	\$	-	\$	-	\$	378,721	30%
315	SU-000352	TEP-Warsaw East Cap Bank	\$	301,321	\$	-	\$	-	\$	301,321	21%
316	IT0766K	BW on HANA Enhance-KU19-20	\$	87,048	\$	-	\$	-	\$	87,048	100%
317	160709	ROR Spare 161kV/69k Xfmr (BV)	\$	262,314	\$	-	\$	-	\$	262,314	100%
318	161017	2020 CH-0451 Record to Corinth	\$	232,354	\$	-	\$	-	\$	232,354	100%
319	IT0671K	Tech Refesh desk/lap-KU20	\$	88,374	\$	-	\$	-	\$	88,374	7%
320	IT0674K	TRODS-KU20	\$	13,901	\$	-	\$	-	\$	13,901	17%
321 322	161650KU	TC ELECTROMECH RELAYS 2020	\$ \$	3,843	\$ \$	-	\$ \$		\$ \$	3,843	100%
323	161607 144108	GH 4H Conveyor Belt Repl20 TEP-9.0MVAr,69kVCap-Paint Lick	3 \$	34,321 1,308,437	چ \$	-	э \$	-	ې \$	34,321 1,308,437	100% 100%
323	152801	KU FURNITURE & CHAIRS-2019	\$	125,235	\$	-	\$	-	\$	125,235	100%
325	19TOOL256	Shelbyville Cap Tools 2019	\$	34,218	\$	-	\$	-	\$	34,218	100%
326	157703	GH Ammonia Storage Deluge Sys	\$	571,627	\$	-	\$	-	\$	571,627	100%
327	SU-000324	PCH-Dorchester	\$	2,018,966	\$	-	\$	-	\$	2,018,966	62%
328	144070	TEP-MOT-ETOWN-ETOWN#2	\$	630	\$	-	\$	-	\$	630	0%
329	163025	DSP American Ave Ckt 0008	\$	64,643	\$	-	\$	-	\$	64,643	100%
330	159915KU	TC2 SB CONTROL SYST UPG	\$	119,759	\$	-	\$	-	\$	119,759	37%
331	IT0329K	Lockout/Tagout Replace-KU18 TC DCS SIMULATOR	\$ \$	1,278,373	\$	-	\$ ¢	-	\$ \$	1,278,373	88%
332 333	156836KU SU-000378	PBR-Rumsey (1) BKR	3 \$	524,055 300,520	\$ \$	-	\$ \$	-	ې \$	524,055 300,520	57% 93%
334	152779	GH 3-2 BFP Major Ovrhl 19	\$	155,056	\$	-	\$	-	\$	155,056	100%
335	IT0762K	Primavera Upgrade-KU19	\$	36,315	\$	-	\$	-	\$	36,315	100%
336	152001KU	TC CT KU EX2000 DFE CT10	\$	105,544	\$	-	\$	-	\$	105,544	100%
337	161734	MORGANFIELD OPS RAMP CURB	\$	342	\$	-	\$	-	\$	342	100%
338	LI-159067	REL Hartford-Big Rivers Interc	\$	175,587	\$	-	\$	-	\$	175,587	9%
339	159681	GH Property Acquisition 19	\$	27,636	\$	-	\$	-	\$	27,636	100%
340	IT0594K	Mobile OMA Phase II-KU19-20	\$	670,891	\$	-	\$	-	\$	670,891	43%
341	159152	2019 Dir Bur - Foxhaven Dr	\$	35,366	\$	-	\$ ¢	-	\$	35,366	100%
342 343	161213 160495	Eddyville Dumpster Pads Rewind Transformer B0357	\$ \$	21,399 219,615	\$ \$	-	\$ \$	-	\$ \$	21,399 219,615	100% 100%
343 344	147511	REL Manitou Switch	3 \$	8,356	5 \$	-	э \$	-	ې \$	8,356	8%
345	144116	Lynch Control House	\$	1,831,498	\$	-	\$	-	\$	1,831,498	100%
346	LI-160440	CR Elihu-Wofford Phase I	\$	794,369	\$	-	\$	-	\$	794,369	8%
347	152055 KU	CR7 T3K Hardware Refresh KU	\$	348,648	\$	-	\$	-	\$	348,648	52%
547											

						Accumulat	ted	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**
349	IT0682K	SCADA Radio Refresh-KU20	\$	12,416	\$	(L) -	\$		\$	12,416	4%
350	159849	Asset Info HW/SW 2020 KU	\$	2,170	\$	-	\$		\$	2,170	0%
351	IT0675K	Truepoint MW Replacement-KU20	\$	2,375	\$	-	\$		\$	2,375	1%
352	161033	PINEVILLE TELECOM EQ BLDG	\$	(55,562)	\$	-	\$	-	\$	(55,562)	-122%
353	147499	REL Four Mile Switch	\$	(1,120)	\$	-	\$	-	\$	(1,120)	0%
354	IT0543K	Inventory Mgmt Expansion-KU19	\$	398,794	\$	-	\$	-	\$	398,794	100%
355	LI-000036	PR Pineville-Rocky Branch	\$	2,130,657	\$	-	\$	-	\$	2,130,657	100%
356	140199	GH4 Furnace Wall Metal Overlay	\$	547,975	\$	-	\$	-	\$	547,975	44%
357	IT0493K	Tripwire Repl for LID-KU19	\$	163,068	\$	-	\$		\$	163,068	100%
358	160211	Corporate Drive Sub	\$	740,599	\$	-	\$	-	\$	740,599	19%
359	157660	DSP White Sulphur Sub	\$ \$	60,773	\$ \$	-	\$ \$	-	\$ \$	60,773	22%
360 361	159499KU 161135	Gen Eng Prox Probe Cal Equip GH1/2 F ASH AIR COMPRESS ENCL	» Տ	19,229 70,032	ծ \$	-	ֆ \$	-	5 \$	19,229 70,032	100% 100%
362	SU-000438	REL-Donerail MOS	3 \$	419	э \$	-	\$	-	\$	419	0%
363	133683	EFFLUENT WATER STUDY-TC KU	\$	1,845,730	\$	-	\$	-	\$	1,845,730	-2380%
364	00076FACK	KUGO Condensers Replace	\$	946,619	\$	_	\$	-	\$	946,619	100%
365	157594	TC HALE LAND 2018 KU	\$	18,562	\$	-	\$	-	\$	18,562	24%
366	SC0054	Pole Racks-Somerset-KU19	\$	61,315	\$	-	\$	-	\$	61,315	100%
367	161218	GH CCR Pipe Conv & Trk Unl	\$	29,825	\$	-	\$	-	\$	29,825	100%
368	SU-000327	PDFR-Brown N	\$	109,097	\$	-	\$	-	\$	109,097	54%
369	LI-158888	PR Middlesboro-Harrogate TVA	\$	28,391	\$	-	\$	-	\$	28,391	3%
370	IT0634K	Mbl & Wrkst Lic True-up-KU20	\$	16,971	\$	-	\$	-	\$	16,971	32%
371	158953	Shelbyville to Eastwood XM UB	\$	546,165	\$	-	\$	-	\$	546,165	100%
372	IT0663K	SharePoint Upgrade-KU19-21	\$	56,464	\$	-	\$	-	\$	56,464	9%
373	160683	PPLC-Pineville Sw 161kV Rpl	\$	35,715	\$	-	\$	-	\$	35,715	100%
374	LI-000102	TEP-NL-Hardin Co-Etown New 2nd	\$	6,091	\$	-	\$	-	\$	6,091	0%
375	157061	SCM2020 KU LEGACY RELAY REPL	\$	5,787	\$	-	\$	-	\$	5,787	4%
376	161641	Sylvania 12kV Conversion	\$	32,067	\$	-	\$	-	\$	32,067	100%
377 378	SU-000318 160571KU	PRLY-Green River Steel 724	\$ \$	155 57,122	\$ \$	-	\$ \$	-	\$ \$	155 57,122	0%
378 379	160571KU 161103	TC2 TCS L&S CTRL UPG GH Wireless Vib Mon Equip	ծ \$	34,317	ծ \$	-	\$	-	ծ \$	34,317	100% 100%
380	IT0693K	DB Refresh-KU20	\$	13,519	ې \$	-	\$	-	\$	13,519	19%
381	152207	PBR-Farmers 69kV Brkr Rpl	\$	77,417	\$		\$	-	\$	77,417	6%
382	161309	Lex Plant Void Remediation	\$	43,259	\$	_	\$	-	\$	43,259	100%
383	IT0696K	RSA Appliance Upgrade-KU20	\$	2,568	\$	-	\$	-	\$	2,568	2%
384	151992	BR3 SCR Catalyst - Middle	\$	120,723	\$	-	\$	-	\$	120,723	8%
385	154096	IT Distribution Automation KU	\$	6,165,771	\$	-	\$	-	\$	6,165,771	91%
386	00066FACK	BOC DCC SPACE CONVERSION KU	\$	197,175	\$	-	\$	-	\$	197,175	100%
387	159001	EKPC to KU W Shlby Intren-Sub	\$	8,936	\$	-	\$	-	\$	8,936	100%
388	161235	CS Hybrid & Electrics 2019 KU	\$	112,845	\$	-	\$	-	\$	112,845	100%
389	161253	London Staging Roof Replace	\$	25,768	\$	-	\$	-	\$	25,768	100%
390	IT0612K	CIP Compl Tools - Yr 10-KU20	\$	2,539	\$	-	\$	-	\$	2,539	6%
391	157642	PR Imboden-Gorge-Dorchester	\$	590,278	\$	-	\$	-	\$	590,278	9%
392	163023	DSP Beechmont 4kV to 12kV	\$	42,892	\$	-	\$	-	\$	42,892	100%
393	157671	SCM2019 TOOLS & EQUIP 013560	\$	18,064	\$	-	\$	-	\$	18,064	100%
394	157641	PR Bimble-London 69kV	\$ \$	1,166,984	\$	-	\$ \$	-	\$	1,166,984	35%
395 396	19TOOL416 161314	Pineville Cap Tools 2019 Pineville Lay Down Yard	» Տ	14,578 48,653	\$ \$	-	ֆ \$	-	\$ \$	14,578 48,653	100% 100%
390	IT0637K	Monitor Replacement-KU20	\$	9,694	\$	-	\$	-	\$	9,694	16%
398	161604	GH1 Turbine Crossover Exp Jt20	\$	1,230			\$		\$	1,230	100%
399	LI-000098	TEP-MOT-Hinkle-Stinking Creek	\$	715	\$	-	\$	-	\$	715	0%
400	138168	DSP PAYNES MILL SUB PROJ	\$	3,067,424	\$	-	\$	-	\$	3,067,424	87%
401	151123	TC CCRT LANDFILL KU	\$	33,264,108	\$	100,318	\$	-	\$	33,364,426	82%
402	19TOOL246	Elizabethtown Cap Tools 2019	\$	46,407	\$	-	\$	-	\$	46,407	100%
403	IT0767K	FieldNet Handheld Secur-KU19	\$	188	\$	-	\$	-	\$	188	100%
404	IT0161K3	DACS/SONET Replace-NKYKU19-22	\$	22,210	\$	-	\$	-	\$	22,210	100%
405	161211	Earlington Concrete Ramp	\$	9,359	\$	-	\$	-	\$	9,359	100%
406	161239	KUGO EL/HYB CARS & CHARG ST	\$	12,282	\$	-	\$	-	\$	12,282	100%
407	160690	PRTU-Boyle County	\$	21,867	\$	-	\$	-	\$	21,867	100%
408	158721	BR3-1 HWRP Rebuild	\$	222,845	\$	-	\$	-	\$	222,845	100%
409	160805	PBTY Blackwell Battery	\$	1,191	\$	-	\$	-	\$	1,191	100%
410	160219	DSP Uniontown Sub	\$	43,094	\$	-	\$	-	\$	43,094	1%
411	155530	MV-90 DAILY READ KU	\$	910,325	\$	-	\$	-	\$	910,325	96%
412	157872	PR Dorchester-Bond	\$	1,067,330	\$	-	\$	-	\$	1,067,330	100%
413	157942	BR3 AB Heater Tube Bundle Repl	\$	573,545	\$	-	\$	-	\$	573,545	53%
414	160891	SOMERSET BO RENOV PHS II	\$	213,019	\$	-	\$	-	\$	213,019	100%
415 416	160926 160847KU	TEP-Bardstown 69kV Cap Bank GS SL Coal Mstr Ash Anlzr K	\$ \$	174,058	\$ ¢	-	\$ ¢	-	\$ ¢	174,058	100%
	160847KU	OS SE COAI MISU ASII AIIIZI K		114,769	\$	-	\$	-	\$	114,769	100%
417	20PITP246	2020 PITP Elizabethtown	\$	163,843	\$		\$		\$	163,843	100%

						Accumula	ted	Costs			_
Line No.	Project No.	Description Of Project		Construction Amount		AFUDC Capitalized	1	Indirect Costs Other		Total Cost	Estimated Physical Percent
(A)	(B)	(C)		(D)	*	(E)		(F)*		(G=D+E+F)	Completed**
419	159860	DSP Versailles Bypass 69kV Tap SCM2020 PINE WILDLIFE PROTECT	\$	60,287	\$	-	\$	-	\$	60,287	13%
420 421	157047 142770	BR3-2 BFPT Blade Repl	\$ \$	378 1,255	\$ \$	-	\$ \$	-	\$ \$	378 1,255	1% 0%
422	157315	DSP N1DT Wilson Downing	\$	118,338	\$	-	\$	-	\$	118,338	37%
423	160911KU	TC2 BOILER WATER WALL PANELS	\$	148,806	\$	-	\$	-	\$	148,806	100%
424	159723	Portable Switchgear	\$	697,521	\$	-	\$	-	\$	697,521	100%
425	161293	Drainage Replacement Etown	\$	7,346	\$	-	\$	-	\$	7,346	100%
426	157846	Mobile Capacitor Bank-KU	\$	46,475	\$	-	\$	-	\$	46,475	100%
427	SU-000206	TEP-Middlesboro 69kV Capacitor	\$	145,180	\$	-	\$	-	\$	145,180	9%
428 429	148854 SU-000224	SR Morganfield-Nebo 69kV REL-Oak Hill 69 RTU	\$ \$	33,956 57,565	\$ \$	-	\$ \$	-	\$ \$	33,956 57,565	1% 38%
429	IT0771K	Cisco Switch Replacement-KU19	3 \$	363,422	э \$	-	Տ	-	Տ	363,422	100%
431	161046KU	Simp FitnessMech SecurityKU	\$	12,552	\$	-	\$	-	\$	12,552	100%
432	153025	FURN & EQUIP KU 2020	\$	12,835	\$	-	\$	-	\$	12,835	4%
433	SU-000009	PBR-Bonnieville(3) 69kV BKRRpl	\$	876,692	\$	-	\$	-	\$	876,692	100%
434	133641	EFFLUENT WATER STUDY-GH	\$	353,089	\$	-	\$	-	\$	353,089	-149%
435	SU-000200	REL-Hardesty 69 RTU	\$	49,641	\$	-	\$	-	\$	49,641	100%
436	147502	REL Bens Branch Switch	\$	263,001	\$	-	\$	-	\$	263,001	100%
437	161163KU	Simpsonville Canopy K	\$	14,510	\$	-	\$	-	\$	14,510	100%
438	161434	2020 XM UB Corydon-Rumsey	\$	158,500	\$	-	\$	-	\$	158,500	100%
439	151608	DSP Versailles Bypass	\$	222,838	\$	-	\$	-	\$	222,838	36%
440	157265	BRCT7 AVR Upgrade	\$ \$	56,970	\$	-	\$	-	\$ \$	56,970	30%
441 442	158862 159701	2019 Ckt Hard - KY River 0043 PBR-Finchville Substation	\$ \$	659,194 151,417	\$ \$	-	\$ \$	-	ծ \$	659,194 151,417	100% 70%
442	157616	Vine St 4kV Distribution	\$	166,850	э \$	-	\$		\$	166,850	100%
444	159625 KU	CR7 Clarifier Inlet Valve KU	\$	35,984	\$	-	\$	-	\$	35,984	100%
445	161061	ROAD PURCHASE FOR EARL OPS	\$	2,771	\$	-	\$	-	\$	2,771	100%
446	160984	GH3 Wet Ash Hopper Repl20	\$	136,055	\$	-	\$	-	\$	136,055	100%
447	00095FACK	London SR Fence	\$	294	\$	-	\$	-	\$	294	100%
448	20PITP366	2020 PITP Maysville	\$	491,717	\$	-	\$	-	\$	491,717	100%
449	161635KU	BOC 1 CASHIER OFF RECON KU	\$	2,075	\$	-	\$	-	\$	2,075	100%
450	20PITP216	2020 PITP Danville	\$	207,826	\$	-	\$	-	\$	207,826	100%
451	IT0606K	Bulk Power & Env Systems-KU20	\$	10,383	\$	-	\$	-	\$	10,383	10%
452	158187	BR LF PHASE II CONSTR	\$ \$	9,099,079	\$	8,404	\$	-	\$ \$	9,107,484	100%
453 454	157211 159012	TEP-NL-Lebanon-Lebanon South 2019 CIFI - Dozier Heights	\$ \$	188,501 67,407	\$ \$	-	\$ \$	-	ծ \$	188,501 67,407	2% 100%
455	122609	Ghent Ash Pond/Landfill	\$	130,658	\$	-	\$	-	\$	130,658	0%
456	160624	Duo County Fiber Liberty 2019	\$	21,876	\$	-	\$	-	\$	21,876	100%
457	IT0419K	Corp Web Redesign-KU19-20	\$	45,541	\$	-	\$	-	\$	45,541	62%
458	159784	2019 Dir Bur-Metal&Thermit 722	\$	102,093	\$	-	\$	-	\$	102,093	100%
459	160822K	Work at Home Phase 2 K	\$	44,420	\$	-	\$	-	\$	44,420	100%
460	IT0577K	Payroll Enhancements-KU19-20	\$	170,627	\$	-	\$	-	\$	170,627	100%
461	159005	2019 CIFI - Kentenia 0422	\$	296,811	\$	-	\$	-	\$	296,811	100%
462	161068	Tandem Trailer 76" by 12'	\$	15,075	\$	-	\$	-	\$	15,075	100%
463	150064KU	TC2 KU TILE & FLIGHT REPL	\$	7,070	\$	-	\$	-	\$	7,070	2%
464 465	161447 KU 158181	CR7 CCI Valves 2020 KU	\$ \$	56,784 18,989	\$ \$	-	\$ \$	-	\$ \$	56,784 18,989	100% 3%
465	157612	E-TOWN BUILDING PURCHASE-2018 GHENT DUST CONTROL NON-ECR	3 \$	45,626	ծ Տ	-	ه \$	-	ۍ \$	45,626	18%
467	156689	PR Earlington NO-G River	\$	5,039,702	\$		\$	-	\$	5,039,702	97%
468	158900	N1DT - WILSON DOWNING 2	\$	5,296,067	\$	-	\$	-	\$	5,296,067	71%
469	LI-000047	ESR Paris City 3 021-605 & 615	\$	120,456	\$	-	\$	-	\$	120,456	29%
470	159120	Bevier Relay Upgrade	\$	10,176	\$	-	\$	-	\$	10,176	100%
471	155443KU	TC F COAL CONV GALLERY REBLD	\$	956,730	\$	-	\$	-	\$	956,730	49%
472	160980	GH1 Spare Ash Sluice Pmp Rbld	\$	17,948	\$	-	\$	-	\$	17,948	100%
473	159405	GH4 Wet Ash Hopper Repl20	\$	136,055	\$	-	\$	-	\$	136,055	31%
474	IT0721K	KY SDN Implement Phase 2-KU20	\$	4,761	\$	-	\$	-	\$	4,761	4%
475	159431 KU	CR7 Lightning Arrestors KU	\$	23,590	\$	-	\$	-	\$	23,590	33%
476	LI-158880	PR Corydon-Rumsey DACS/SONET Replace-EKY19-22	\$ \$	3,859,237	\$ ¢	-	\$ \$	-	\$ \$	3,859,237	37%
477 478	IT0161EKY 147506	REL Woodlawn Switch MOS	\$ \$	38,099 44,268	\$ \$	-	\$ \$	-	\$ \$	38,099 44,268	100% 15%
479	147500	Earlington No-GRS 69kV Rbld	\$	17,185,537	\$	-	\$	-	\$	17,185,537	86%
480	158929KU	GS Transformer prot CR7KU	\$	155,175	\$	13	\$	-	\$	155,188	100%
481	145803	TEP-CR-CLAY VLG TP-SHBVLL E	\$	1,058,729	\$	-	\$	-	\$	1,058,729	36%
482	IT0695K	SCCM Upgrades-KU20	\$	5,553	\$	-	\$	-	\$	5,553	14%
483	157635	PR Nebo-Wheatcroft	\$	160,978	\$	-	\$	-	\$	160,978	6%
484	IT0705K	iPad Refresh Project-KU20	\$	13,125	\$	-	\$	-	\$	13,125	18%
485	161058 KU	CR7 Evap Cooling Pipe Repl KU	\$	107,366	\$	-	\$	-	\$	107,366	100%
486	20PITP426	2020 PITP London	\$	155,343	\$	-	\$	-	\$	155,343	100%
487	20PITP766	2020 PITP Norton	\$	128,397	\$	-	\$	-	\$	128,397	100%
488	160995	MS 2019 Lex Votano 100 Tester	\$	40,437	\$	-	\$	-	\$	40,437	100%

(A)         (B)         (C)         (D)         (E)         (F)*         (G=b-C           480         15170         Revind M04 DT.fm         \$         242,723         \$         \$         \$         2           491         L1000025         PR Harlan Y-Pineville         \$         550,989         \$ <th></th> <th></th> <th></th> <th></th> <th>Accumula</th> <th>ted</th> <th>Costs</th> <th></th> <th></th>					Accumula	ted	Costs		
489         158170         Revind M042 Trfmr         \$         242,723         \$          490TUSOMOD2D <th>No.</th> <th></th> <th>1 0</th> <th>Amount</th> <th>Capitalized</th> <th>1</th> <th>Other</th> <th>Total Cost (G=D+E+F)</th> <th>Estimated Physical Percer Completed**</th>	No.		1 0	Amount	Capitalized	1	Other	Total Cost (G=D+E+F)	Estimated Physical Percer Completed**
490       LL000025       PR Harlan Y-Pineville       \$         \$             550,989       \$             -             5       -             5       5         491       SL00000       PPLC-Lake Reha IG-S 65 DTT       \$             1699       \$             -             5       -             5       -             5         492       158908       HF Fuel Oil Piping Repl       \$             1699       \$             -             5       5       -             5       -             5       5       -             5       5       -             5       5       3       3       -             5       -             5       5       3       3       3       3       3       3       3				\$ 	\$	\$		\$ 242,723	100%
491       SU-000400       PPLC-Lake Reha 163-658 DTT       \$       5       .       \$       5         492       ISS908       HF Fuel OII Piping Repl       \$       6(6)       \$       .       \$       .       \$         493       ITO161K2       DACS/SONET Replace-LEXKU19-22       \$       8,579       \$       .       .       \$       .       \$       .       \$       .       \$       .       \$       .       \$       . <td< td=""><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td>550,989</td><td>100%</td></td<>					_			550,989	100%
492       158908       HF Fuel Oil Pinig Repl       \$       .609)       \$       -       \$         493       ITO161K2       DACS/SONET Replace-LEXKU19-22       \$       8,579       \$       -       \$       2         494       159621       GH4 Stack Exp Join Repl20       \$       22,653       \$       -       \$       33         495       154982       GH4 Final SH hile Leg DMW Rpl       \$       330,611       \$       -       \$       33         496       15917       City Center Switchgear Repl       \$       115183       \$       -       \$       5       34         498       SU-00002       PCA-Carollon CC70.41       \$       147.18       \$       -       \$       -       \$       5       115         501       SU-00100       PK Afridan Y CONTROL HOUSE       \$       992       \$       -       \$       -       \$       10         501       SU-0420       S       1507       SCM2020 EAR LEAY UPG       \$       17.76,204       \$       -       \$       40       5       5       5       5       5       5       5       5       5       5       5       5       5       5				,	_			51,290	100%
493       TT0161K2       DACS/SONET Replace-LEXKU19-22       \$       8,579       \$       -       \$         494       159621       GHH Stack Exp Joint Repl20       \$       22,653       \$       -       \$       3         495       154982       GHI Final SH Inde Leg DWW Rpl       \$       330,611       \$       -       \$       3       3         496       159317       City Center Switchgear Repl       \$       185,687       \$       -       \$       3       3         497       157062       SCM2020 DAN FALLED BRK/RECL       \$       115       \$       -       \$       3       3         500       TD040302       PCA-Carroliton CC704, 714, 744       \$       347,285       \$       -       \$       5       15       5       -       \$       5       15       5       15       5       -       \$       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5       15       5 <td< td=""><td></td><td></td><td></td><td>,</td><td>_</td><td></td><td>-</td><td>(69)</td><td>0%</td></td<>				,	_		-	(69)	0%
494       159621       GH4 Final SH Inlet Leg DMW Rpl       \$       330,611       \$       -       \$       -       \$       3         495       154982       GH1 Final SH Inlet Leg DMW Rpl       \$       330,611       \$       -       \$       -       \$       3       3         496       159317       City Center Switchgear Repl       \$       185,687       \$       -       \$       -       \$       -       \$       -       \$       3       3         497       157062       SCM2020 DAN FAILED BRKRRECL       \$       119       \$       5       -       \$       3       4         498       SU-00022       PCA-Carroliton CCT/04,714,744       \$       347,225       \$       \$       -       \$       -       \$       -       \$       100       1004718       \$       -       \$       -       \$       101       \$       31093484       C       CEDC216       CRCST LED Conversion DANCC       \$       176,204       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       5       5       15       5       5       5       5       5					_			8,579	100%
495       154982       GHI Final SH Inder Lag DMW Rpl       \$       330,611       \$       -       \$       -       \$       333         496       159317       City Center Switchgear Repl       \$       185,687       \$       -       \$       -       \$       -       \$       333         497       157062       SCM2020 DAN FALLED BKR RECL       \$       110       \$       -       \$       -       \$       -       \$       -       \$       347       347,285       \$       -       \$       -       \$       3       347,375       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       100       0       Net				,	_			22,653	32%
496       159317       City Center Switchgean Repl       \$       185.687       \$       -       \$       100       100170       \$       1004718       \$       -       \$       -       \$       -       \$       100       100170       \$       100170       \$       -       \$       -       \$       -       \$       -       \$       100       100170       100170       \$       -       \$       -								330,611	13%
497       157062       SCM2020 DAN FAILED BKR/RECL       \$       119       \$       -       \$       344         498       SU-00022       PCA-Carrollton CC704, 714, 744       \$       347,285       \$       -       \$       341         500       TT0495K       RPA for Rev Integrity-KU19       \$       116,183       \$       -       \$       5       -       \$       111         500       TT0495K       Contractor Mgmu Upgrades-KU19       \$       104,718       \$       -       \$       -       \$       -       \$       5       -       \$       5       151       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       151       5       -       \$       1017       \$       \$       347,283       \$       -       \$       5       2       2       5       -       \$       5       5       -       \$       5       -       \$       5       5       5       5       5       5       5       5       5       5       5       5       5       5       5       5       5       5			ē i	,	_			185,687	100%
498       SU-00022       PCA-Carrollion CC704, 714, 744       \$       347,285       \$       -       \$       34         499       T0056X       RPA for Rev Integrity-KU19       \$       115,183       \$       -       \$       16         501       SU-000130       PR Harlan Y CONTROL HOUSE       \$       992       \$       -       \$       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       5       5       5       5       5       5       5       -       \$       5       -       \$       5       -       \$       5       5       5       5       5       5       5       5       5       5       5       5       -       \$       5 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>1105,007</td> <td>0%</td>					-		-	1105,007	0%
499       IT0563K       RPA for Rev Integrity-KU19       \$       115,183       \$       -       \$       1       1         500       IT0495K       Contractor Mgmt Upgrades-KU19       \$       104,718       \$       -       \$       -       \$       10         501       SU-000130       PR Harlan Y CONTROL HOUSE       \$       992       \$       \$       -       \$       -       \$       -       \$       -       \$       -       \$       10       \$       -       \$       -       \$       -       \$       -       \$       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5       -       \$       5 <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>347,285</td> <td>100%</td>					-		-	347,285	100%
500       IT0495K       Contractor Mgmu <sup>-</sup> Upgrades-KU19       \$       104,718       \$       -       \$       10         501       SU-000130       PR Harlan Y CONTROL HOUSE       \$       992       \$       -       \$       -       \$       5         502       CLEDC216       CRST LED Conversion DANOC       \$       176,204       \$       -       \$       7       \$       -       \$       5       7       \$       5       -       \$       7       \$       7       \$       5       -       \$       7       \$       \$       -       \$       7       \$       \$       -       \$       7       \$       \$       -       \$       7       \$       \$       5       -       \$       \$       7       \$       \$       2       \$       \$       5       -       \$       \$       \$       \$       \$       5       -       \$ <td></td> <td></td> <td>, ,</td> <td>,</td> <td>-</td> <td></td> <td>-</td> <td>115,183</td> <td>100%</td>			, ,	,	-		-	115,183	100%
501       SU-000130       PR Harlan Y CONTROL HOUSE       \$       992       \$       -       \$       -       \$         502       CLEDC216       CRCST LED Conversion DANOC       \$       176,204       \$       -       \$       5       -       \$       5       -       \$       5       -       \$       5       2         504       157017       SCM2020 EARL WILDLIFE PROTECT       \$       6,661       \$       -       \$       -       \$       5       -       \$       5         505       161482KU       TC LED LIGHTING 2020       \$       3,907       \$       -       \$       -       \$       4         506       160997       MS 2019 Pine Votano 100 Tester       \$       3,907       \$       -       \$       -       \$       22       22       5       -       \$       22       2005       \$       -       \$       22       2005       \$       -       \$       22       22       2005       \$       -       \$       22       2005       \$       -       \$       22       200005       \$       \$       \$       23       5       15       5       5       5       5					-		-	104,718	100%
502       CLEDC216       CRCST LED Conversion DANOC       \$       176,204       \$       -       \$       177         503       159934KU       TC2 MDBFPID FAN RELAY UPG       \$       27,281       \$       -       \$       5       -       \$       5       -       \$       5					-		-	992	0%
503       159934KU       TC2 MDBFP/ID FAN RELAY UPG       \$       27,281       \$       -       \$       2         504       157017       SCM2020 EARL WILDLIFE PROTECT       \$       6,661       \$       -       \$       -       \$         505       16142XU       TC2 LED LIGHTING 2020       \$       3,907       \$       -       \$       4         506       160997       MS 2019 Pine Votano 100 Tester       \$       40,437       \$       -       \$       4         507       160233       XFMR FILTRATION UNIT       \$       378       \$       -       \$       2       2         508       159858       ELLOC Bkyd Diger Derrick 2020       \$       222,005       \$       -       \$       2       2       2       5       -       \$       8       8       5       -       \$       2       2       2       5       -       \$       8       5       15       15       5       -       \$       16       3       3       3       5       -       \$       2       2       2       5       5       2       2       5       15       2       3       3       3       3					-		-		
504       157017       SCM2020 EARL WILDLIFE PROTECT       \$       6,661       \$       -       \$       -       \$         505       161482KU       TC LED LIGHTING 2020       \$       3,077       \$       -       \$       -       \$         506       160997       MS 2019 Pine Votano 100 Tester       \$       40,437       \$       -       \$       -       \$       4         507       160233       XFMR FILTRATION UNIT       \$       378       \$       -       \$       2       2       0       5       -       \$       2       2       0       2       \$       -       \$       2       2       0       2       \$       -       \$       2       2       0       2       \$       -       \$       2       2       0       2       \$       -       \$       2       2       2       0       3       3       3       -       \$       2       3 <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>176,204 27,281</td><td>100% 30%</td></td<>					-		-	176,204 27,281	100% 30%
505       161482KU       TC LED LIGHTING 2020       \$       3,907       \$       -       \$       -       \$         506       160997       MS 2019 Pine Votano 100 Tester       \$       40,437       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       222,005       \$       -       \$       \$       232,007       \$       -       \$       222,005       \$       -       \$       \$       232,013       \$       -       \$       \$       232,013       \$       -       \$       \$       233,017       \$       -       \$       \$       \$       \$       \$       \$       \$       \$ </td <td></td> <td></td> <td></td> <td>,</td> <td>-</td> <td></td> <td>-</td> <td>,</td> <td></td>				,	-		-	,	
506       160997       MS 2019 Pine Votano 100 Tester       \$       40,437       \$       -       \$       -       \$       -       \$         507       160233       XFMR FILTRATION UNIT       \$       378       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       5       -       \$       5       22       22       509       120756       Misc. A/R Uncollect - KU Cap       \$       88,450       \$       -       \$       -       \$       -       \$       5       22       5       5       -       \$       3       3       5       -       \$       3       3       5       -       \$       3       3       5       -       \$       3       3       5       -       \$       5       3       3       5       15       5       15       3       3       5       -       \$       5       3       3       5       16       5       16       16       16       16       16					-		-	6,661	12%
507       160233       XFMR FILTRATION UNIT       \$       378       \$       -       \$       -       \$         508       159858       ELIOC Bkyd Digger Derrick 2020       \$       222,005       \$       -       \$       22         509       120756       Misc. AR Uncollect - KU Cap       \$       88,450       \$       -       \$       22         510       157302KU       TC AMMONIA TANK WATER CURTAIN       \$       32,720       \$       -       \$       3         511       153055KU       TC2 KU MDBFP SPARE MTR       \$       151,900       \$       -       \$       -       \$       151         512       SU-000089       REL-South Paducah DFR       \$       151,8373       \$       -       \$       -       \$       22       5       -       \$       151         513       157158       REL EKPC Carpenter MOS       \$       15,839       \$       -       \$       22,660       5       -       \$       23,666       5       -       \$       23,666       5       -       \$       21,666       5       -       \$       21,666       5       -       \$       21,666       5       -       \$				 ,	-		-	3,907	100%
508       159858       ELIOC Bkyd Digger Derrick 2020       \$       222,005       \$       -       \$       22         509       120756       Misc. AR Uncollect - KU Cap       \$       88,450       \$       -       \$       8         510       157302KU       TC AMMONIA TANK WATER CURTAIN       \$       32,720       \$       -       \$       3         511       153055KU       TC2 KU MDBFP SPARE MTR       \$       151,900       \$       -       \$       -       \$       3         512       SU-000089       REL-South Paducah DFR       \$       39,363       \$       -       \$       -       \$       3         514       161249       GH4 Elctrmt Relief Valves Rep       \$       26,720       \$       -       \$       23,66         515       152377       BR Process Water       \$       23,666,251       \$       -       \$       23,66         516       149991       BUILDING - KEVIL KY       \$       1,007,422       \$       -       \$       1,05         517       T0754K       UIPlanner Upgrade-KU19-20       \$       780       \$       -       \$       1,05         518       SU000229       REL-Lakesho					-		-	40,437	100%
509       120756       Misc. A/R Uncollect - KU Cap       \$       88,450       \$       -       \$       -       \$       5         510       157302KU       TC AMMONIA TANK WATER CURTAIN       \$       32,720       \$       -       \$       3         511       153055KU       TC2 KU MDBFP SPARE MTR       \$       151,900       \$       -       \$       3         512       SU-000089       REL-South Paducah DFR       \$       39,363       \$       -       \$       3         513       157158       REL EKPC Carpenter MOS       \$       158,839       \$       -       \$       2       3         514       161249       GH4 Elctrmt cReife Valves Rep       \$       23,663,251       \$       -       \$       2       3       6       \$       23,66       5       -       \$       2       3       6       \$       2       3       6       \$       2       3       6       \$       2       3       6       \$       \$       \$       2       3       6       \$       \$       \$       \$       3       3       3       3       3       \$       \$       \$       \$       \$       \$ </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>378</td> <td>1%</td>					-		-	378	1%
510       157302KU       TC AMMONIA TANK WATER CURTAIN       \$       32,720       \$       -       \$       -       \$       3         511       153055KU       TC2 KU MDBFP SPARE MTR       \$       151,900       \$       -       \$       15         512       SU-000089       REL-South Paducah DFR       \$       39,363       \$       -       \$       3         513       157158       REL EKPC Carpenter MOS       \$       15,839       \$       -       \$       -       \$       22,663,251       \$       -       \$       22,663,251       \$       -       \$       22,6663,251       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       22,666       \$       -       \$       23,666       \$       -       \$       23,666       \$       -       \$       23,666       \$       -       \$       24,66       \$       \$<				,	-		-	222,005	100%
511       153055KU       TC2 KU MDBFP SPARE MTR       \$       151,900       \$       -       \$       15         512       SU-000089       REL-South Paducah DFR       \$       39,363       \$       -       \$       -       \$       33         513       157158       REL EKPC Carpenter MOS       \$       15,839       \$       -       \$       1       15         514       161249       GH4 Elctrmtc Relief Valves Rep       \$       26,720       \$       -       \$       22         515       152377       BR Process Water       \$       23,663,251       \$       -       \$       1,09         516       149991       BUILDING - KEVIL KY       \$       1,097,242       \$       -       \$       1,09         517       TT0754K       UIPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       1,09         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       \$       1       3       1,20       5       -       \$       1,22         157638       PR Bond-Dorchester       \$       923,417       \$       \$       \$       \$       1,24       5 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>88,450</td><td>100%</td></t<>					-		-	88,450	100%
512       SU-000089       REL-South Paducah DFR       \$       39,363       \$       -       \$       -       \$       3         513       157158       REL EKPC Carpenter MOS       \$       15,839       \$       -       \$       -       \$       1         514       161249       GH4 Elctrmtc Relief Valves Rep       \$       26,63,251       \$       -       \$       23,66         515       152377       BR Process Water       \$       23,663,251       \$       -       \$       23,66         516       149991       BUILDING - KEVIL KY       \$       1,097,242       \$       -       \$       23,66         517       IT0754K       UIPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       1,007         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       3       3         520       157370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       122,368       \$       -       \$       122,329         521       157618       PR Bond-Dorchester       \$       923,417       \$       -       \$       122,49				 ,	-		-	32,720	29%
513       157158       REL EKPC Carpenter MOS       \$       15,839       \$       -       \$       -       \$       1         514       161249       GH4 Elctrmtc Relief Valves Rep       \$       26,720       \$       -       \$       22         515       152377       BR Process Water       \$       23,663,251       \$       -       \$       23,666         516       149991       BUILDING - KEVIL KY       \$       1,097,242       \$       -       \$       1,097         517       IT0754K       UIPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       -       \$       1,097         518       SU-000229       REL-Lakeshore (Alt 2A)       \$       780       \$       -       \$       -       \$       1         520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       -       \$       12         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       -       \$       -       \$       12         523       154118       KU Barton Sub Expansion       \$       3,145,684       -       \$       -       \$					-		-	151,900	44%
514       161249       GH4 Elctrmtc Relief Valves Rep       \$       26,720       \$       -       \$       22,663,251       \$       -       \$       23,666,251       \$       -       \$       23,666,251       \$       -       \$       23,666,251       \$       -       \$       \$       23,666,251       \$       -       \$       \$       23,666,251       \$       -       \$       \$       1,097       \$				,	-		-	39,363	23%
515       152377       BR Process Water       \$       23,663,251       \$       -       \$       23,666         516       149991       BUILDING - KEVIL KY       \$       1,097,242       \$       -       \$       1,09         517       IT0754K       UIPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       58       58         518       SU-000229       REL-Lakeshore (Alt 2A)       \$       780       \$       -       \$       58         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       -       \$       12         520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       -       \$       12         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       \$       -       \$       -       \$       12         523       154118       KU Barton Sub Expansion       \$       3,145,684       \$       -       \$       1,27         524       152820       DSP Viley 2 Dist       \$       1,274,996       \$       -       \$       1,27         525			-	,	-		-	15,839	6%
516       149991       BUILDING - KEVIL KY       \$       1,097,242       \$       -       \$       1,097         517       IT0754K       UIPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       58         518       SU-000229       REL-Lakeshore (Alt 2A)       \$       780       \$       -       \$       58         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       -       \$       1         520       15370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       122,089       \$       -       \$       122         157370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       923       124,368       \$       -       \$       923       124       15220       157638       PR Bond-Dorchester       \$       923,417       \$       -       \$       923       124,368       \$       -       \$       923       124       152820       DSP Viley 2 Dist       \$       1,274996       -       \$       1,275       1,275       1,57617       KU Pole Attach Mapping Asset       \$       1,696,501       \$ </td <td></td> <td></td> <td></td> <td>,</td> <td>-</td> <td></td> <td>-</td> <td>26,720</td> <td>100%</td>				,	-		-	26,720	100%
517       IT0754K       UlPlanner Upgrade-KU19-20       \$       586,682       \$       -       \$       58         518       SU-000229       REL-Lakeshore (Alt 2A)       \$       780       \$       -       \$       -       \$         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       -       \$       12         520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       -       \$       12         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       \$       -       \$       -       \$       92         521       157638       PR Bond-Dorchester       \$       923,417       \$       -       \$       92         523       154118       KU Barton Sub Expansion       \$       3,145,684       -       \$       -       \$       92         524       152820       DSP Viley 2 Dist       \$       1,274,996       -       \$       1,266       5       -       \$       1,266         526       153080KU       TC2 SCR CATALYST L1 NEW       \$       788,968       \$       -       \$					-		-	23,663,251	100%
518       SU-000229       REL-Lakeshore (Alt 2A)       \$       780       \$       -       \$       -       \$         519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       1         520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       -       \$       3         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       -       \$       -       \$       3         522       157638       PR Bond-Dorchester       \$       923,417       -       \$       -       \$       923,417         523       154118       KU Barton Sub Expansion       \$       3,145,684       -       \$       -       \$       923,417         524       152820       DSP Viley 2 Dist       \$       1,274,996       \$       -       \$       1,275         526       157617       KU Pole Attach Mapping Asset       \$       1,696,501       \$       -       \$       1,665         526       153080KU       TC2 SCR CATALYST L1 NEW       \$       788,968       -       \$       -       \$       78         527 </td <td>516</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>1,097,242</td> <td>24%</td>	516				-		-	1,097,242	24%
519       158978       2019 CIFI - Rineyville 2334       \$       12,089       \$       -       \$       1         520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       3         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       \$       -       \$       3         522       157638       PR Bond-Dorchester       \$       923,417       \$       -       \$       922         23       154118       KU Barton Sub Expansion       \$       3,145,684       \$       -       \$       92         524       152820       DSP Viley 2 Dist       \$       1,274,996       \$       -       \$       1,27         525       157617       KU Pole Attach Mapping Asset       \$       1,696,501       \$       -       \$       1,66         526       153080KU       TC2 SCR CATALYST LI NEW       \$       788,968       -       \$       -       \$       1,66         527       157839       Earl North - Green River Dist       \$       10,633       -       \$       -       \$       78         528       161100       Shelbyville SR DrainageReplace       \$ <td></td> <td></td> <td></td> <td>,</td> <td>-</td> <td></td> <td>-</td> <td>586,682</td> <td>65%</td>				,	-		-	586,682	65%
520       155370       Penn Gap Ranger/Trailer       \$       36,540       \$       -       \$       3         521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       \$       -       \$       12         521       157638       PR Bond-Dorchester       \$       923,417       \$       -       \$       92         523       154118       KU Barton Sub Expansion       \$       31,45,684       \$       -       \$       92         524       15220       DSP Viley 2 Dist       \$       1,274,996       \$       -       \$       1,27         525       157617       KU Pole Attach Mapping Asset       \$       1,696,501       \$       -       \$       1,696         526       153080KU       TC2 SCR CATALYST L1 NEW       \$       788,968       -       \$       -       \$       1,696         528       161100       Shelbyville SR DrainageReplace       \$       7,572       \$       -       \$       1       5         529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       6       5         530       161481       2020 XMUB Lex Plant-Pisgah 69		SU-000229	REL-Lakeshore (Alt 2A)	780	-		-	780	100%
521       157416       GH4 SCR Outlet Exp Joint Repl       \$       124,368       \$       -       \$       122,368       \$       -       \$       122,328       \$       -       \$       122,328       \$       -       \$       122,328       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       923,417       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,655       \$       -	519	158978	2019 CIFI - Rineyville 2334	12,089	\$ -	\$	-	12,089	100%
522       157638       PR Bond-Dorchester       \$       922,417       \$       -       \$       922,523         523       154118       KU Barton Sub Expansion       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       3,145,684       \$       -       \$       1,617,675       \$       \$       \$       1,275       \$       -       \$       1,676       \$       5       1,675       \$       1,876,8768       \$       -       \$       1,676       \$       1,576,376       \$       -       \$       1,556,376       -       \$       1,616       \$       5,175       \$       - </td <td>520</td> <td>155370</td> <td>Penn Gap Ranger/Trailer</td> <td>36,540</td> <td>\$ -</td> <td>\$</td> <td>-</td> <td>36,540</td> <td>100%</td>	520	155370	Penn Gap Ranger/Trailer	36,540	\$ -	\$	-	36,540	100%
523       154118       KU Barton Sub Expansion       \$ 3,145,684       \$ - \$       - \$ 3,14         524       152820       DSP Viley 2 Dist       \$ 1,274,996       \$ - \$       - \$ 1,27         525       157617       KU Pole Attach Mapping Asset       \$ 1,696,501       \$ - \$       - \$ 1,66         526       153080KU       TC2 SCR CATALYST L1 NEW       \$ 788,968       - \$ - \$       - \$ 78         527       157839       Earl North - Green River Dist       \$ 10,363       - \$ - \$       - \$       \$ 78         528       161100       Shelbyville SR DrainageReplace       \$ 7,572       - \$ - \$       - \$       \$       - \$         529       160458       Solar Share Array 2 KU       \$ 87,293       - \$ - \$       - \$       \$       6         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$ 65,194       - \$ - \$       \$       6         531       157637       PR Hillside-River Queen       \$ 1,556,205       - \$ - \$       - \$ 1,55         532       161020       REL-Midway-W Lexington MOS       \$ 15,201       - \$ - \$ - \$       - \$ 1,55         533       161101       G-town Entry and Card Reader       \$ 9,129       - \$ - \$ - \$       5         534       IT0628K <td>521</td> <td>157416</td> <td>GH4 SCR Outlet Exp Joint Repl</td> <td>\$ 124,368</td> <td>\$ -</td> <td>\$</td> <td>-</td> <td>\$ 124,368</td> <td>38%</td>	521	157416	GH4 SCR Outlet Exp Joint Repl	\$ 124,368	\$ -	\$	-	\$ 124,368	38%
524       152820       DSP Viley 2 Dist       \$ 1,274,996       \$ - \$       \$ 1,27         525       157617       KU Pole Attach Mapping Asset       \$ 1,696,501       \$ - \$       \$ 1,66         526       153080KU       TC2 SCR CATALYST LI NEW       \$ 788,968       \$ - \$       \$ 78         527       157839       Earl North - Green River Dist       \$ 10,363       \$ - \$       \$ 78         528       161100       Shelbyville SR DrainageReplace       \$ 7,572       \$ - \$       \$ 8         529       160458       Solar Share Array 2 KU       \$ 87,293       \$ - \$       \$ 8         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$ 65,194       \$ - \$       \$ 6         531       157637       PR Hillside-River Queen       \$ 1,556,205       \$ - \$       \$ 1,55         532       161000       REL-Midway-W Lexington MOS       \$ 15,201       \$ - \$       \$ 1,55         533       161101       G-town Entry and Card Reader       \$ 9,129       \$ - \$       \$ 1         534       IT0628K       ITSM Upgrade-KU20       \$ 14,327       \$ - \$       \$ 1	522	157638	PR Bond-Dorchester	\$ 923,417	\$ -	\$	-	\$ 923,417	17%
525       157617       KU Pole Attach Mapping Asset       \$       1,696,501       \$       -       \$       1,695         526       153080KU       TC2 SCR CATALYST L1 NEW       \$       788,968       \$       -       \$       78         527       157839       Earl North - Green River Dist       \$       10,363       \$       -       \$       78         528       161100       Shelbyville SR DrainageReplace       \$       7,572       \$       -       \$       1         529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       8         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       6         531       157637       PR Hillside-River Queen       \$       1,556,205       \$       -       \$       1,55         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1,55         533       161101       G-town Entry and Card Reader       \$       9,129       \$       \$       \$       \$         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       <	523	154118	KU Barton Sub Expansion	\$ 3,145,684	\$ -	\$	-	\$ 3,145,684	100%
526       153080KU       TC2 SCR CATALYST LI NEW       \$       788,968       \$       -       \$       78         527       157839       Earl North - Green River Dist       \$       10,363       \$       -       \$       1         528       161100       Shelbyville SR DrainageReplace       \$       7,572       \$       -       \$       1         529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       8         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       6         531       157637       PR Hillside-River Queen       \$       15,2605       \$       -       \$       15         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       \$       \$       15         533       161101       G-town Entry and Card Reader       \$       9,129       \$       \$       \$       \$       \$         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$       \$	524	152820	DSP Viley 2 Dist	\$ 1,274,996	\$ -	\$	-	\$ 1,274,996	100%
527       157839       Earl North - Green River Dist       \$       10,363       \$       -       \$       1         528       161100       Shelbyville SR DrainageReplace       \$       7,572       \$       -       \$       1         529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       8         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       6         531       157637       PR Hillside-River Queen       \$       1,556,205       -       \$       -       \$       6         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1         533       161101       G-town Entry and Card Reader       \$       9,129       \$       -       \$       1         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1	525	157617	KU Pole Attach Mapping Asset	\$ 1,696,501	\$ -	\$	-	\$ 1,696,501	81%
528       161100       Shelbyville SR DrainageReplace       \$       7,572       \$       -       \$       5         529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       8         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       6         531       157637       PR Hillside-River Queen       \$       1,556,205       \$       -       \$       6         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1         533       161101       G-town Entry and Card Reader       \$       9,129       \$       -       \$       1         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1	526	153080KU	TC2 SCR CATALYST L1 NEW	\$ 788,968	\$ -	\$	-	\$ 788,968	47%
529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       88         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       66         531       157637       PR Hillside-River Queen       \$       1,556,205       \$       -       \$       66         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1         533       161101       G-town Entry and Card Reader       \$       9,129       \$       \$       \$       \$         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1	527	157839	Earl North - Green River Dist	\$ 10,363	\$ -	\$	-	\$ 10,363	100%
529       160458       Solar Share Array 2 KU       \$       87,293       \$       -       \$       8       5         530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       6         531       157637       PR Hillside-River Queen       \$       1,556,205       \$       -       \$       6         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1         533       161101       G-town Entry and Card Reader       \$       9,129       \$       \$       \$       \$         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1	528	161100	Shelbyville SR DrainageReplace	\$ 7,572	\$ -	\$	-	\$ 7,572	100%
530       161481       2020 XMUB Lex Plant-Pisgah 69       \$       65,194       \$       -       \$       66         531       157637       PR Hillside-River Queen       \$       1,556,205       \$       -       \$       1,55         532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1,55         533       161101       G-town Entry and Card Reader       \$       9,129       \$       -       \$       1         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1	529	160458		\$	\$ -	\$	-	\$ 87,293	13%
531       157637       PR Hillside-River Queen       \$ 1,556,205       - \$ - \$ 1,55         532       161020       REL-Midway-W Lexington MOS       \$ 15,201       - \$ - \$ 1         533       161101       G-town Entry and Card Reader       \$ 9,129       - \$ - \$         534       IT0628K       ITSM Upgrade-KU20       \$ 14,327       - \$ - \$ 1			•		-		-	65,194	100%
532       161020       REL-Midway-W Lexington MOS       \$       15,201       \$       -       \$       1         533       161101       G-town Entry and Card Reader       \$       9,129       \$       -       \$       -       \$       5         534       IT0628K       ITSM Upgrade-KU20       \$       14,327       \$       -       \$       1			÷		-		-	1,556,205	53%
533         161101         G-town Entry and Card Reader         \$ 9,129         \$ - \$         \$ </td <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>15,201</td> <td>100%</td>					-		-	15,201	100%
534 IT0628K ITSM Upgrade-KU20 \$ 14,327 \$ - \$ - \$ 1				,	-		-	9,129	100%
				,	-		-	14,327	9%
535 20PITP315 2020 PITP Lexington \$ 407,120 \$ - \$ - \$ 40	535			\$ 407,120	\$ -	\$	-	\$ 407,120	100%

 TOTAL
 \$
 468,892,746
 \$
 448,637
 \$

 \*All applicable benefits and administrative costs are charged directly to capital projects. No indirect costs are included.
 \*\*
 \*\*
 Stimulated Physical Percent Completed was calculated utilizing the costs per column D divided by the current budgeted estimate.
 Data set includes projects with capital spend that may have actual and/or forecasted capital expenditures transferred to a different project.

# KENTUCKY UTILITIES COMPANY

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 26

# **Responding Witness: Daniel K. Arbough**

- Q-26. Provide, in the format provided in Schedule H, 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 G.
- A-26. See attached.

		Date	Estimated Project	Percent of							
		Construction		Elapsed	(	Driginal Budget		Most Recent		Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate	I	Budget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	¢	(F)	¢	(G)	¢	(H)	(I) = (H/G)
1	133638	Jul-15 Jul-15	Dec-25	67%	\$ ¢	40,000,000.00	\$	741,131.66 (357,049.91)	\$	103,515.66	14%
2 3	133641 133683	Jul-15 Jul-15	Jun-25 Dec-25	70% 67%	\$ \$	60,000,000.00	\$ \$			(357,049.91)	100%
5 4	133083	Jui-13 Jan-22	Dec-25 Dec-25	12%		7,200,000.00	э \$	(87,160.92)		(87,160.92)	100%
4 5		Jan-22 Jan-20	Dec-23 Dec-22		\$ ¢	62,232.78	ֆ \$	4,799,375.85	\$	507,772.67	11%
	136981 137807	Jun-20 Jun-22	Dec-22 Dec-22	83% 14%	\$ \$	4,000,000.00 500,000.00	э \$	10,558,635.64	\$ \$	5,358,502.58	51%
6 7	137807	Mar-19	Dec-22 Dec-23	14% 69%	э \$	34,515,000.00	ֆ \$	171,799.80 25,255,272.30	э \$	70,365.02 16,405,155.72	41% 65%
8	139938	Jan-22	Nov-22	54%	.թ \$	680,000.00	Տ	710,009.82	.թ \$	710,009.82	100%
9	140130	Jan-22	Dec-22	49%	\$	100,000.00	\$	104,413.21	\$	104,413.21	100%
10	140191	Jan-22 Jan-21	Nov-22	49% 78%	.թ \$	1,388,934.00		1,121,585.89		431,691.65	38%
10	140190	Jan-15	Dec-30	47%	\$	320,000.00	\$	190,850.95	۹ \$	93,350.95	49%
12	144325	Jan-13 Jan-22	Jun-23	33%	\$	2,836,608.00	\$	2,002,708.63	\$	921,088.63	49%
12	145403	Jan-15	Dec-26	62%	\$	51,000.00	\$	60,000.00	\$	30,000.00	40% 50%
13	147818	Jan-20	Dec-20 Dec-30	23%	\$	10,071,197.50	\$	15,708,535.49	\$	3,779,316.29	24%
14	148065	Oct-21	Dec-30 Dec-22	60%	\$	304,000.00	\$	307,740.26	\$	195,880.58	24% 64%
15	148005	Jun-20	Oct-22	47%	\$	23,118,400.00	\$	16,667,840.62	\$	1,703,962.73	10%
10	149345	Jan-16	Dec-26	59%	\$	69,500.00	\$	1,359,600.39	\$	544,598.12	40%
18	151123	Mar-16	Dec-25	64%	\$	35,870,036.20	\$	47,072,342.41	\$	48,395.41	0%
19	151390	Jan-17	Nov-25	62%	\$	1,440,000.00	\$	880,879.25	\$	352,351.70	40%
20	151993	Apr-21	Dec-22	71%	\$	1,834,000.00	\$	2,069,444.00	\$	586,646.00	28%
20	152638	Jan-19	Dec-30	29%	\$	1,749,000.00	\$	1,104,701.60	\$	370,044.98	33%
22	152899	Jul-16	Mar-22	104%	\$	1,133,000.00	\$	51,725,163.10	\$	56,254.42	0%
22	152965	Jul-16	Jun-25	67%	\$	130,930,037.63	\$	136,852,081.16	\$	60,410,948.20	44%
23	152968	Jul-16	Dec-24	70%	\$	31,584,238.19	\$	35,939,451.52	\$	18,576,102.90	52%
25	153370	Jan-17	Dec-22	92%	\$	1,385,567.02	\$	332,901.85	\$	332,901.85	100%
26	153372	Jan-17	Dec-30	39%	\$	2,582,706.75	\$	1,865,579.79	\$	220,008.96	12%
20	155583	Jan-22	Dec-22	49%	\$	93,000.00	\$	91,757.50	\$	45,878.70	50%
28	157211	Feb-19	Sep-22	93%	\$	7,666,475.29	\$	5,769,123.66	\$	5,192,260.02	90%
29	157580	Jan-22	Dec-23	25%	\$	2,000,000.00	\$	1,999,998.79	\$	717,600.00	36%
30	157581	Jan-22	Nov-24	17%	\$	4,500,000.08	\$	1,000,000.00	\$	847,990.00	85%
31	157582	Jan-19	Dec-26	44%	\$	3,000,032.81	\$	2,574,092.33	\$	587,981.22	23%
32	157717	Mar-22	Sep-22	57%	\$	749,702.82	\$	970,941.68	\$	584,632.05	60%
33	157881	Jan-22	Dec-22	49%	\$	140,000.00	\$	137,500.00	\$	68,750.00	50%
34	158187	Jul-17	Oct-20	151%	\$	17,358,000.00	\$	9,983,454.87	\$	545.74	0%
35	158782	Nov-18	Dec-22	88%	\$	4,453,330.30	\$	6,846,821.21	\$	4,743,125.15	69%
36	159696	Apr-19	Dec-27	37%	\$	41,301.84	\$	41,301.84	\$	20,650.92	50%
37	159850	Jan-20	Dec-25	42%	\$	1,833,897.80	\$	2,231,065.59	\$	709,345.97	32%
38	159861	Jan-20	Dec-25	42%	\$	434,642.80	\$	843,863.30	\$	233,581.30	28%
39	159868	Jan-21	Dec-23	50%		324,000.00	\$	95,247.83	\$	95,247.83	100%
40	159874	Jan-21	Dec-22	75%	\$	410,285.29	\$	400,375.96	\$	301,778.14	75%
41	160201	May-21	Dec-23	44%		150,000.00		149,999.99	\$	149,999.99	100%
42	160222	Jan-20	Nov-22	86%		4,208,945.73	\$	4,205,000.54	\$	3,941,909.24	94%
43	160235	Jan-20	Dec-25	42%		5,287,030.33	\$	5,544,120.91	\$	1,477,763.93	27%
44	161739	Apr-22	Aug-22	59%		63,737.23	\$	63,737.23	\$	63,737.23	100%
45	161759	Feb-19	Dec-25	49%		49,782.58	\$	49,782.58	\$	49,782.58	100%
46	161885	Apr-22	Aug-22	59%		139,314.45	\$	139,314.45	\$	98,210.85	70%
47	162062	Jan-22	Dec-22	49%	\$	71,000.00	\$	115,064.42	\$	24,920.00	22%
48	162062	Jan-22	Dec-22	49%		26,000.00	\$	25,423.06	\$	12,618.84	50%
49	162069	Jan-22	Dec-22	49%		143,000.00	\$	120,995.04	\$	50,409.32	42%
50	162077	Jan-22	Dec-22	49%		97,000.00	\$	92,585.54	\$	70,350.64	76%
51	162078	Jan-22	Dec-22	49%		293,000.00	\$	257,680.00	\$	87,598.00	34%
52	162079	Jan-22	Dec-22 Dec-22	49%		120,000.00	\$	114,333.51	\$	92,704.83	81%
53	162085	Jan-22	Dec-22	49%		220,000.00	\$	235,750.05	\$	124,600.00	53%
54	162087	Jan-22	Dec-22 Dec-22	49%		118,000.00	\$	32,000.03	\$	25,102.67	78%

		Date	Estimated Project	Percent of						
Line No.	Droject No.	Construction	•	Elapsed	(	Driginal Budget Estimate	п	Most Recent	Total Project	Percent of Total
Line No. (A)	Project No. (B)	Work Began (C)	(D)	Time (E)		Estimate (F)	В	udget Estimate (G)	Expenditures (H)	Expenditures (I) = $(H/G)$
55	162088	Jan-22	Dec-22	49%	\$	152,000.00	\$	116,186.34	\$ 116,186.34	100%
56	162089	Jan-22	Dec-22 Dec-22			121,000.00	\$	122,000.05	\$ 63,981.30	52%
57	162091	Jan-22	Dec-22	49%		95,000.00	\$	90,673.88	\$ 53,410.19	59%
58	162094	Jan-22	Dec-22	49%		39,000.00	\$	40,000.04	\$ 33,511.32	84%
59	162109	Jan-22	Dec-22	49%	\$	107,000.00	\$	105,072.22	\$ 55,004.06	52%
60	162231	Mar-20	Mar-24	57%		63,914,278.34	\$	63,914,278.34	\$ 36,461,606.40	57%
61	162305	Jan-22	Dec-22	49%		1,135,288.00	\$	1,135,288.00	\$ 567,644.00	50%
62	162909	Jan-21	Dec-22			286,465.56	\$	286,465.56	\$ 238,752.59	83%
63	162910	Jan-21	Dec-22	75%		199,321.82	\$	199,321.82	\$ 150,838.84	76%
64	162911	Jan-22	Dec-23	25%		1,249,818.88	\$	1,249,818.88	\$ 364,887.50	29%
65	162939	Jan-21	Dec-22	75%	\$	8,968,030.23	\$	8,968,030.23	\$ 6,241,838.43	70%
66	162943	Jan-21	Dec-22	75%		2,196,450.37	\$	2,196,450.37	\$ 1,480,416.85	67%
67	162947	Jan-22	Dec-23	25%		5,291,359.14	\$	5,291,359.14	\$ 1,024,216.07	19%
68	162951	Jan-22	Dec-23	25%	\$	1,130,119.00	\$	1,130,119.00	\$ 382,826.09	34%
69	162979	Jan-21	Dec-22	75%	\$	599,999.99	\$	599,999.99	\$ 599,999.99	100%
70	162986	Jan-21	Dec-22	75%		1,637,478.47	\$	1,637,478.47	\$ 1,413,401.94	86%
71	162997	Jan-21	Dec-25	30%	\$	7,000,055.99	\$	7,000,055.99	\$ 2,013,400.00	29%
72	163277	Jun-20	Dec-22	80%	\$	467,599.92	\$	467,599.92	\$ 353,957.24	76%
73	163287	Jun-20	Dec-22	80%	\$	420,000.00	\$	420,000.00	\$ 220,000.00	52%
74	00049FACK	Jan-22	Dec-22	49%	\$	482,004.00	\$	287,846.53	\$ 143,192.89	50%
75	00051FACK	Jan-20	Dec-26	36%	\$	159,000.00	\$	842,138.52	\$ 244,881.52	29%
76	103GH	Jan-22	Nov-22	54%	\$	228,518.22	\$	227,227.74	\$ 151,485.16	67%
77	133710KU	Jan-18	Dec-23	75%	\$	152,625.28	\$	221,513.48	\$ 110,756.74	50%
78	140342KU	May-16	Dec-23	80%	\$	50,955.50	\$	6,785.93	\$ 6,785.93	100%
79	140606KU	Jan-22	Dec-26	10%	\$	442,489.00	\$	416,157.22	\$ 167,991.32	40%
80	144531 KU	Jun-16	Dec-30	42%	\$	4,224,787.00	\$	2,387,036.11	\$ 833,129.33	35%
81	148135KU	Jan-20	Aug-22	94%	\$	183,480.00	\$	168,221.55	\$ 159,747.43	95%
82	148155KU	Jan-21	Dec-22	75%	\$	186,732.00	\$	209,742.60	\$ 156,447.36	75%
83	150051KU	Jan-22	Dec-22	49%	\$	310,766.80	\$	174,966.89	\$ 174,966.89	100%
84	152654KU	Jan-22	Dec-24	16%	\$	72,000.00	\$	167,504.23	\$ 81,086.40	48%
85	152685KU	Jan-22	Dec-22	49%	\$	141,153.35	\$	140,241.89	\$ 140,241.89	100%
86	153017KU	Jan-22	Dec-22	49%	\$	152,457.23	\$	307,848.40	\$ 307,848.40	100%
87	153018KU	Jan-22	Dec-22	49%	\$	50,819.08	\$	68,404.50	\$ 68,404.50	100%
88	153019KU	Jan-22	Dec-22	49%		50,819.08	\$	68,404.50	\$ 68,404.50	100%
89	153050KU	Jan-22	Dec-23	25%		303,750.00	\$	1,051,947.00	\$ 478,831.50	46%
90	154833 KU	Jun-17	Dec-30	37%	\$	2,710,564.55	\$	3,425,962.54	\$ 1,546,053.60	45%
91	155113KU	Jan-22	Nov-26	10%		83,160.00	\$	205,880.46	\$ 41,176.09	20%
92	155122KU	Jan-22	Dec-26	10%		138,600.00	\$	549,014.72	\$ 68,626.84	13%
93	156890KU	Jan-22	Dec-22	49%		15,960.09	\$	15,992.04	\$ 15,992.04	100%
94	157075KU	Jan-20	Dec-28	28%		176,162.32	\$	82,914.40	\$ 82,914.40	100%
95	159922KU	Jan-21	Dec-22	75%		378,262.92	\$	376,224.75	\$ 376,224.75	100%
96	159942KU	Jan-22	Dec-22	49%		206,325.23	\$	205,213.50	\$ 205,213.50	100%
97	160652KU	Aug-19	Oct-20	233%		115,342.25	\$	300,348.59	\$ 49.33	0%
98	163438KU	Jan-21	Dec-26	25%	\$	12,567,479.85	\$	12,567,479.85	\$ 5,367,131.19	43%
99	163441KU	Jan-21	Dec-26	25%		98,197,044.21	\$	98,197,044.21	\$ 4,317,317.91	4%
100	163444KU	Jan-21	Mar-26	28%		7,331,474.08	\$	7,331,474.08	\$ 6,989,255.52	95%
101	163459KU	Jan-21	Mar-26	28%		7,924,265.07	\$	7,924,265.07	\$ 2,214,099.55	28%
102	163550KU	Jan-21	Dec-26	25%		11,075,064.87	\$	11,075,064.87	\$ 1,318,032.03	12%
103	21BP002K	Nov-21	Dec-22	57%		5,159,288.18	\$	5,159,288.18	\$ 4,126,742.18	80%
104	21BP064K	Aug-20	Jul-22	96%		19,291,229.00	\$	19,291,229.00	\$ 18,101,657.63	94%
105	BRMISCCAP	Jan-20	Dec-29	25%		5,000,000.00	\$	2,687,645.71	\$ 687,645.71	26%
106	FUNDING-L	Feb-19	Dec-25	49%		(4,895,652.00)		2.00	\$ 2.00	100%
107	FUNDING-S	Feb-19	Dec-25	49%		360,000.00	\$	1.00	\$ 1.00	100%
108	GSSLABTCK	Jan-21	Dec-22	75%	\$	2,566,500.00	\$	2,566,500.00	\$ 1,578,250.02	61%

		Date	Estimated Project	Percent of							
		Construction		Elapsed	C	Driginal Budget		Most Recent		Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
109	GSSLALRMK	Mar-20	Jan-25	46%	\$	81,340.93	\$	81,340.93	\$	28,551.93	35%
110	IT0000K	Aug-16	Dec-25	63%	\$	2,120,249.84	\$	500,628.20	\$	500,628.20	100%
111	IT0161K7	Aug-19	Dec-22	85%	\$	626,492.20	\$	689,315.07	\$	606,361.09	88%
112	IT0161WKY	Aug-19	Dec-22	85%	\$	220,181.27	\$	220,181.27	\$	220,181.27	100%
113	IT0270K	Jan-22	Dec-22	49%	\$	83,999.95	\$	167,045.67	\$	143,209.74	86%
114	IT0435K	Jan-22	Dec-22	49%	\$	140,000.00	\$	136,843.84	\$	41,053.18	30%
115	IT0484K	Jan-22	Dec-22	49%	\$	137,999.70	\$	47,000.00	\$	18,800.00	40%
116	IT0640K	Jan-21	Dec-22	75%	\$	420,000.00	\$	55,000.00	\$	27,500.00	50%
117	IT0686K	Jan-22	Dec-22	49%	\$	241,500.00	\$	117,500.00	\$	58,750.00	50%
118	IT0692K	Jul-19	Dec-22	86%	\$	24,000.00	\$	58,750.00	\$	35,250.00	60%
119	IT0806K	Jan-22	Dec-22	49%	\$	279,999.98	\$	279,486.78	\$	83,846.04	30%
120	IT0902K	Jan-21	Sep-22	86%	\$	84,000.00	\$	82,500.05	\$	35,750.02	43%
121	IT0927K	Mar-21	Dec-23	47%	\$	5,263,999.99	\$	8,503,198.61	\$	3,853,609.18	45%
122	IT0940K	Jan-21	Dec-22	75%	\$	330,210.20	\$	330,209.98	\$	247,640.53	75%
123	IT0941K	Jan-21	Dec-22	75%	\$	470,726.29	\$	470,726.28	\$	353,976.05	75%
124	IT0943K	Jan-21	Dec-22	75%	\$	481,466.40	\$	334,140.91	\$	334,140.91	100%
125	IT0971K	Feb-21	May-23	61%	\$	1,100,000.04	\$	1,100,000.04	\$	536,250.00	49%
126	IT0972K	Mar-21	Dec-22	73%	\$	1,567,499.97	\$	1,567,499.97	\$	1,099,999.95	70%
127	IT1001K	Jan-22	Dec-22	49%	\$	120,000.22	\$	47,127.76	\$	25,920.25	55%
128	IT1002K	Jan-22	Dec-22	49%	\$	240,000.00	\$	114,078.09	\$	61,792.30	54%
129	IT1003K	Jan-22	Dec-22	49%	\$	48,000.00	\$	47,000.00	\$	16,450.00	35%
130	IT1004K	Jan-22	Dec-22	49%	\$	72,000.00	\$	93,999.95	\$	42,534.98	45%
131	IT1005K	Jan-22	Dec-22	49%	\$	240,000.00	\$	235,000.12	\$	117,500.06	50%
132	IT1006K	Jan-22	Dec-22	49%	\$	192,000.00	\$	190,605.87	\$	190,605.87	100%
133	IT1007K	Jan-22	Dec-22	49%	\$	72,000.00	\$	94,000.04	\$	40,890.01	43%
134	IT1008CG	Jan-22	Dec-22	49%	\$	250,000.00	\$	172,000.00	\$	78,000.00	45%
135	IT1009K	Jan-22	Dec-22	49%	\$	216,000.00	\$	215,334.29	\$	86,133.71	40%
136	IT1010K	Jan-22	Dec-22	49%	\$	24,000.00	\$	23,500.00	\$	9,870.00	42%
137	IT1011K	Jan-22	Dec-22	49%	\$	96,000.00	\$	141,000.00	\$	63,449.99	45%
138	IT1012K	Jan-22	Dec-22	49%	\$	60,000.00	\$	58,750.00	\$	33,370.00	57%
139	IT1014K	Jan-22	Dec-22	49%	\$	72,000.00	\$	70,499.99	\$	59,219.99	84%
140	IT1015K	Jan-22	Dec-22	49%	\$	17,520.96	\$	23,500.00	\$	11,750.00	50%
141	IT1017K	Jan-22	Dec-22	49%	\$	18,000.00	\$	17,625.00	\$	17,625.00	100%
142	IT1022K	Jan-22	Dec-22	49%	\$	28,800.00	\$	60,630.00	\$	60,630.00	100%
143	IT1023K	Jan-22	Dec-22	49%	\$	28,800.00	\$	60,629.99	\$	60,629.99	100%
144	IT1024K	Jan-22	Dec-22	49%	\$	24,000.04	\$	23,462.38	\$	11,731.19	50%
145	IT1026K	Jan-22	Dec-22	49%	\$	41,040.00	\$	40,504.52	\$	40,504.52	100%
146	IT1027K	Jan-22	Dec-22	49%	\$	48,000.00	\$	47,000.00	\$	23,500.00	50%
147	IT1028K	Jan-22	Dec-22	49%	\$	34,080.48	\$	33,370.47	\$	23,836.05	71%
148	IT1029K	Jan-22 Jan-22	Dec-22	49%	\$ ¢	240,000.00	\$	235,000.00	\$	235,000.00	100%
149	IT1030K	Jan-22	Dec-22	49% 49%	\$ ¢	216,000.00 72,000.00	\$	211,500.00	\$	211,500.00	100% 48%
150	IT1031K	Jan-22 Jan 22	Dec-22 Dec-22			,	\$	69,867.88	\$	33,536.66	
151	IT1033K	Jan-22		49%		72,000.00	\$	94,000.00	\$	47,000.00	50%
152 153	IT1040K IT1047K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%	\$ ¢	40,800.00 96,000.00	\$ ¢	39,950.00	\$ \$	25,850.00	65% 50%
153 154	IT1047K IT1048K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		96,000.00 48,960.00	\$ \$	110,000.00 58,497.14	\$ \$	55,000.00 58,497.14	50% 100%
		Jan-22 Jan-22	Dec-22 Dec-22	49% 49%	ֆ \$	,			\$ \$		
155 156	IT1049K IT1051K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		75,000.00 50,880.00	\$ \$	61,309.52 49,820.00	\$ \$	61,309.52 29,892.00	100% 60%
156	IT1051K IT1052K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		50,880.00 19,200.00	\$ \$	49,820.00	ֆ \$	29,892.00	60%
157	IT1052K IT1054K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		19,200.00	\$ \$	1,408,503.04	ֆ \$	768,274.32	55%
158	IT1054K IT1058K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		32,640.00	э \$	35,250.00	э \$	9,400.00	27%
159	IT1058K IT1073K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		72,000.00	э \$	70,500.00	э \$	35,250.00	27% 50%
160	IT1073K IT1074K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		192,000.00	Դ Տ	189,310.34	ֆ \$	35,250.00 126,207.04	50% 67%
161	IT1074K IT1075K	Jan-22 Jan-22	Dec-22 Dec-22	49% 49%		38,400.00	э \$	37,600.00	э \$	126,207.04	50%
102	1110/31	Ju11-22	D00-22	+770	φ	56,400.00	φ	57,000.00	φ	10,000.00	5070

		Date	Estimated Project	Percent of							
		Construction	Completion	Elapsed	C	Driginal Budget		Most Recent		Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate	В	Sudget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	¢	(F)	¢	(G)	¢	(H)	(I) = (H/G)
163	IT1076K	Jan-22	Dec-22	49%		96,117.12	\$	133,419.10	\$	66,709.55	50%
164	IT1080K	Jan-22	Dec-22	49%	\$	112,000.10	\$	55,000.00	\$	27,500.00	50%
165	IT1082K	Jan-22	Dec-22	49%		28,000.00	\$	27,500.00	\$	13,750.00	50%
166	IT1084K	Jan-22	Dec-22	49%		95,999.98	\$	570,428.76	\$	285,214.38	50%
167	IT1091K	Jan-22	Dec-23	25%	\$	446,444.51	\$	110,000.00	\$	11,000.00	10%
168	IT1092K	Jan-22	Dec-22	49%		56,000.00	\$	109,999.90	\$	54,999.95	50%
169	IT1093K	Jan-22	Dec-22	49%		47,486.97	\$	58,952.56	\$	27,898.58	47%
170	IT1094K	Jan-22	Dec-22	49%	\$	168,000.00	\$	194,369.40	\$	97,184.70	50%
171	IT1101K	Jan-22	Dec-22	49%		82,250.00	\$	82,250.00	\$	39,950.00	49%
172	IT1103K	Jan-22	Dec-22	49%	\$	288,703.52	\$	381,875.09	\$	137,652.91	36%
173	IT1105K	Jan-22	Dec-22	49%	\$	96,000.00	\$	94,000.00	\$	47,000.00	50%
174	IT1106K	Jan-22	Dec-22	49%	\$	237,434.60	\$	241,070.90	\$	96,428.36	40%
175	IT1108K	Jan-22	Dec-23	25%		644,000.00	\$	169,497.00	\$	42,334.20	25%
176	IT1113K	Jan-22	Dec-22	49%	\$	486,254.50	\$	93,999.99	\$	28,200.00	30%
177	IT1114K	Feb-22	Dec-22	45%	\$	279,486.90	\$	279,486.70	\$	139,743.35	50%
178	IT1115K	Jan-22	Dec-22	49%	\$	277,542.60	\$	277,542.40	\$	138,771.20	50%
179	IT1116K	Feb-22	Dec-22	45%	\$	47,000.01	\$	47,000.00	\$	47,000.00	100%
180	IT1117K	Jan-22	Dec-22	49%	\$	94,000.02	\$	94,000.00	\$	47,000.00	50%
181	IT1118K	Feb-22	Nov-22	49%	\$	47,000.00	\$	47,000.00	\$	47,000.00	100%
182	IT1119K	Feb-22	Aug-22	71%	\$	94,000.06	\$	94,000.06	\$	70,500.05	75%
183	IT1120K	Mar-22	Nov-22	44%	\$	99,000.00	\$	99,000.00	\$	44,000.00	44%
184	IT1121CG	Jan-22	Dec-22	49%		120,000.00	\$	120,000.00	\$	58,000.00	48%
185	IT1122K	Jan-22	Sep-22	66%	\$	110,000.00	\$	110,000.00	\$	110,000.00	100%
186	IT1123K	Jan-22	Sep-22	66%	\$	47,000.00	\$	47,000.00	\$	43,240.00	92%
187	IT1124K	Mar-22	Jul-22	80%		55,000.00	\$	55,000.00	\$	55,000.00	100%
188	IT1130K	Apr-22	Jul-22	74%	\$	25,480.00	\$	25,480.00	\$	20,580.00	81%
189	IT1131K	Feb-22	Dec-22	45%	\$	123,750.00	\$	123,750.00	\$	52,250.00	42%
190	IT1132K	Mar-22	Sep-22	57%		73,500.00	\$	73,500.00	\$	36,750.00	50%
191	IT1133K	Mar-22	Aug-22	66%	\$	82,500.00	\$	82,500.00	\$	55,000.00	67%
192	IT1134K	May-22	Dec-22	25%	\$	36,749.97	\$	36,749.97	\$	24,499.98	67%
193	IT1136K	Feb-22	Dec-22	45%	\$	189,832.06	\$	189,832.06	\$	189,832.06	100%
194	IT1138K	May-22	Dec-23	10%	\$	146,849.99	\$	146,849.99	\$	11,000.00	7%
195	IT1206K	Mar-22	Dec-23	18%	\$	144,000.00	\$	35,250.00	\$	18,800.00	53%
196	IT1248K	Mar-22	Dec-23	18%	\$	96,000.00	\$	94,000.00	\$	47,000.00	50%
190	IT1240K IT1268K	May-22	Dec-23	10%	\$	252,000.00	\$	246,750.00	\$	235,000.00	95%
198	IT1200K IT1412K	Feb-22	Dec-24	14%		23,500.00	\$	47,000.00	\$	21,150.00	45%
199	LI-160440	Jun-19	Jun-24	61%	\$	9,719,007.32	\$	9,913,251.74	\$	8,988,322.74	91%
200	LI-160441	Jun-19	Jun-24	61%		9,146,869.34	\$	9,231,693.62	\$	5,529,527.52	60%
200	LI-160442	Jun-19	Jan-25	54%		9,146,869.02	\$	14,665,056.10	\$	177,216.48	1%
201	LI-160666	Oct-21	Dec-22		\$	3,015,430.53	\$	3,015,430.53	\$	1,864,540.33	62%
202	LI-161151	Oct-21 Oct-21	Dec-22 Dec-22	60%		1,472,676.60	\$	1,472,676.60	ֆ \$	729,012.54	50%
203	LI-161265	Jan-22	Feb-23	43%		5,173,599.04		5,173,599.04	ֆ \$	2,326,214.22	45%
		Jun-22	Dec-24	43%			\$ ¢				
205	LI-161654 LI-162241	Jun-22 Jun-22		3% 19%		9,971,795.35 707,686.90	\$ ¢	9,971,795.35	\$ \$	12,357.93	0% 38%
206			Oct-22 Oct-22			,	\$ ¢	707,686.90		265,668.14	38%
207	SU-000130	May-19	Oct-22	90% 4%		1,800,000.00	\$ ¢	4,117,487.16	\$ ¢	3,283,715.64	80%
208	SU-000185	Jun-22	Jun-24	4%		933,057.85	\$ ¢	933,057.85	\$	4,320.38	0%
209	SU-000323	Jul-20	Dec-23	57%		1,389,806.89	\$	3,945,284.77	\$	1,143,052.34	29%
210	SU-000325	Jul-20	Aug-22	92%		1,297,526.32	\$	3,144,210.01	\$	2,597,791.65	83%
211	SU-000381	Jan-21	Nov-22	78%		884,809.41	\$	1,811,231.09	\$	992,592.26	55%
212	SU-000405	Feb-21	Jan-23	71%		1,525,229.96	\$	4,817,329.29	\$	1,457,166.86	30%
213	SU-000426	Oct-20	May-22	105%		166,711.59	\$	353,881.68	\$	186,684.47	53%
214	SU-000430	Aug-20	Sep-22	88%		303,152.77	\$	362,039.26	\$	280,221.41	77%
215	SU-000456	Dec-21	Nov-24	19%		70,544.98	\$	70,544.98	\$	13,745.33	19%
216	SU-000464	Jan-21	Oct-22	82%	\$	147,913.30	\$	147,913.30	\$	92,384.85	62%

			Estimated							
		Date	Project	Percent of						
		Construction	Completion	Elapsed	С	riginal Budget		Most Recent	Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate	Bı	udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
217	SU-000469	Jan-22	Dec-23	25%	\$	266,091.15	\$	266,091.15	\$ 15,143.45	6%
218	SU-000470	Jan-22	Dec-23	25%	\$	348,018.90	\$	348,018.90	\$ 16,728.00	5%
219	SU-000477	Jan-22	Dec-23	25%	\$	653,212.93	\$	653,212.93	\$ (33,900.62)	-5%
220	SU-000479	Jan-22	Dec-23	25%	\$	773,991.13	\$	773,991.13	\$ 40,757.93	5%
221	SU-000480	Jan-22	Dec-23	25%	\$	2,001,476.42	\$	2,001,476.42	\$ (100,509.34)	-5%
222	SU-000481	Jan-22	Dec-23	25%	\$	735,419.72	\$	735,419.72	\$ (33,935.41)	-5%
223	SU-000482	Jan-22	Dec-23	25%	\$	626,875.36	\$	626,875.36	\$ (32,595.23)	-5%
224	SU-000486	Jan-22	Dec-23	25%	\$	1,069,780.15	\$	1,069,780.15	\$ (57,051.01)	-5%
225	SU-000487	Jan-22	Dec-23	25%	\$	790,664.20	\$	790,664.20	\$ (42,199.51)	-5%
226	SU-000488	Jan-22	Dec-23	25%	\$	1,943,173.59	\$	1,943,173.59	\$ (100,266.23)	-5%
227	SU-000490	Jan-21	Dec-22	75%	\$	244,449.67	\$	244,449.67	\$ 203,029.99	83%
228	SU-000495	Jan-22	Dec-22	49%	\$	1,361,078.99	\$	1,361,078.99	\$ 680,539.74	50%

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

		Date	Estimated Project	Percent of						
Line No.	Project No.	Construction Work Began	Completion	Elapsed Time	(	Driginal Budget Estimate	E	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)	(H)	(I) = (H/G)
1	130756	Jan-20	Dec-21	58%	\$	799,920.00	\$	3,662,932.34	\$ 2,095,449.19	57%
2	131173	Jan-21	Sep-21	21%	\$	539,998.74	\$	932,805.27	\$ 901.85	0%
3	131978	Jan-19	Jun-21	87%	\$	5,600,000.00	\$	10,166,949.63	\$ 6,420,615.83	63%
4	133638	Jul-15	Dec-25	54%	\$	40,000,000.00	\$	741,131.66	\$ 61,915.66	8%
5	133641	Jul-15	Jun-25	57%	\$	60,000,000.00	\$	(357,049.91)	(357,049.91)	100%
6	133683	Jul-15	Dec-25	54%	\$	7,200,000.00	\$	(87,160.92)	\$ (87,160.92)	100%
7	133794	Jan-20	Jun-21	78%	\$	760,000.00	\$	673,913.28	\$ 570,233.39	85%
8	135277	Jan-20	Jul-21	73%	\$	2,620,200.00	\$	2,872,088.75	\$ 2,553,106.94	89%
9	135279	Sep-20	Dec-21	37%	\$	2,620,200.00	\$	1,730,229.22	\$ 15,600.00	1%
10	136981	Jan-20	Dec-22	39%	\$	4,000,000.00	\$	10,558,635.64	\$ 142,185.08	1%
11	139958	Mar-19	Dec-23	41%	\$	34,515,000.00	\$	25,255,272.30	\$ 3,500,684.57	14%
12	140222	Jan-20	Apr-22	50%	\$	2,050,000.00	\$	6,221,676.37	\$ 624,224.50	10%
13	140284	Jan-21	Dec-21	14%	\$	83,454.00	\$	92,300.15	\$ 15,383.37	17%
14	141391	Jan-15	Dec-30	39%	\$	320,000.00	\$	190,850.95	\$ 28,350.95	15%
15	144070	May-19	Jun-21	85%	\$	777,750.00	\$	891,775.45	\$ 291,345.25	33%
16	144116	Jan-17	Dec-21	83%	\$	1,499,925.46	\$	6,001,576.48	\$ 3,389,710.33	56%
17	144312	Jun-19	May-21	87%	\$	3,663,000.00	\$	4,160,561.69	\$ 3,136,886.09	75%
18	144327	May-20	Aug-21	62%	\$	1,595,804.00	\$	1,889,750.17	\$ 1,407,444.31	74%
19	144391	Jan-21	May-21	39%	\$	1,009,000.00	\$	1,097,670.78	\$ 444,306.86	40%
20	145403	Jan-15	Dec-26	51%	\$	51,000.00	\$	60,000.00	\$ 10,000.00	17%
21	146434	Nov-14	Dec-21	88%	\$	5,400,393.26	\$	6,387,522.04	\$ 403,377.04	6%
22	147399	Jan-20	Jun-21	78%	\$	970,000.00	\$	915,390.54	\$ 366,480.54	40%
23	147515	Aug-20	May-21	70%	\$	385,200.00	\$	278,588.50	\$ 62,496.27	22%
24	147818	Jan-20	Dec-30	11%	\$	10,071,197.50	\$	15,708,535.49	\$ 812,203.07	5%
25	147950	Nov-19	Jun-22	50%	\$	9,604,000.00	\$	9,081,723.49	\$ 878,650.99	10%
26	148294	Jan-21	Dec-21	16%	\$	14,000.00	\$	67,824.05	\$ 11,304.05	17%
27	148847	Jun-20	Oct-24	17%	\$	23,118,400.00	\$	16,667,840.62	\$ 669,625.35	4%
28	148854	Feb-19	Jun-21	86%	\$	1,881,700.00	\$	4,739,915.26	\$ 2,723,799.21	57%
29	149345	Jan-16	Dec-26	47%	\$	69,500.00	\$	1,359,600.39	\$ 211,265.97	16%
30	151123	Mar-16	Dec-25	50%	\$	35,870,036.20	\$	47,072,342.41	\$ 40,647,719.22	86%
31	151404	Jun-20	Nov-21	50%	\$	925,080.00	\$	1,628,846.45	\$ 352,646.45	22%
32	152207	Dec-19	May-21	82%	\$	1,205,808.41	\$	1,254,000.64	\$ 797,249.18	64%
33	152283	Jan-21	Dec-21	16%	\$	53,020.00	\$	400,141.94	\$ 50,615.00	13%
34	152388	May-20	Dec-21	50%	\$	7,013,000.00	\$	30,275.40	\$ 30,275.40	100%
35	152638	Jan-19	Dec-30	18%	\$	1,749,000.00	\$	1,104,701.60	\$ 198,016.84	18%
36	152706	Jul-18	Jun-21	89%	\$	9,093,001.47	\$	12,271,723.15	\$ 10,958,354.45	89%
37	152860	Jan-19	Aug-21	81%	\$	341,665.00	\$	1,286,926.25	\$ 1,119,970.94	87%
38	152899	Jul-16	Mar-22	81%	\$	1,133,000.00	\$	51,725,163.10	\$ 40,999,466.74	79%
39	152965	Jul-16	Jun-25			130,930,037.63	\$	136,852,081.16	\$ 6,929,043.38	5%
40	152968	Jul-16	Dec-24	55%	\$	31,584,238.19	\$	35,939,451.52	\$ 5,825,621.32	16%
41	153370	Jan-17	Dec-22	69%	\$	1,385,567.02	\$	332,901.85	\$ 180,648.55	54%
42	153372	Jan-17	Dec-30	30%	\$	2,582,706.75	\$	1,865,579.79	\$ 36,668.16	2%
43	154894	Jan-21	Apr-21	49%	\$	45,703.64	\$	45,445.54	\$ 45,445.54	100%
44	154974	Oct-20	Dec-21	28%	\$	1,083,566.01	\$	1,083,566.01	\$ 150,000.00	14%
45	155014	Jul-20	May-21	72%	\$	548,443.64	\$	1,865,168.46	\$ 209,354.62	11%
46	155108	Jan-20	Sep-21	66%		790,658.64	\$	857,423.30	\$ 517,371.30	60%
47	155150	Jan-20	Dec-21	58%	\$	604,175.60	\$	552,172.95	\$ 92,743.59	17%
48	155305	Jan-20	Sep-21	66%	\$	180,467.60	\$	1,432,021.64	\$ 639,841.64	45%
49	156689	Jun-18	Jun-21	89%	\$	4,713,336.78	\$	6,387,361.70	\$ 5,577,267.30	87%
50	157211	Feb-19	Sep-22	57%	\$	7,666,475.29	\$	5,769,123.66	\$ 810,378.55	14%
51	157582	Jan-19	Dec-26	27%		3,000,032.81	\$	2,574,092.33	\$ 292,496.00	11%
52	157591	Apr-18	Jun-22	68%	\$	5,875,000.00	\$	7,885,485.39	\$ 2,910,485.39	37%
53	157601	Jan-19	Sep-21	79%	\$	549,999.80	\$	1,568,277.76	\$ 804,577.77	51%
54	157636	Mar-20	Oct-21	60%		4,988,784.30	\$	4,869,577.62	\$ 1,890,969.58	39%

		Date	Estimated Project	Percent of						
T in a NT	Durin (N	Construction	Completion	Elapsed	C	Driginal Budget	F	Most Recent	Total Project	Percent of Total
Line No.	Project No. (B)	Work Began (C)	Date (D)	Time (E)		Estimate (F)	В	Budget Estimate (G)	Expenditures (H)	Expenditures (I) = $(H/G)$
(A) 55	157638	Nov-19	Apr-21		\$	2,453,423.84	\$	3,525,934.02	\$ 2,367,080.10	<u>(1) = (1/3)</u> 67%
56	157642	Dec-19	Jun-21	79%		3,366,548.10	\$	3,100,461.84	\$ 2,618,402.15	84%
57	157711	Jun-20	Jun-21	69%	\$	324,860.35	\$	602,608.91	\$ 23,667.28	4%
58	157719	Feb-21	Apr-21	31%		374,687.48	\$	434,044.96	\$ 124,659.49	29%
59	157720	Aug-20	Apr-21	78%	\$	374,774.78	\$	389,769.42	\$ 190,517.48	49%
60	157806	May-19	Apr-22	61%		1,000,048.80	\$	1,522,999.28	\$ 26,889.23	2%
61	158181	Jul-18	Dec-21	76%		20,000.54	\$	575,878.17	\$ 19,113.17	3%
62	158187	Jul-17	Oct-20	110%	\$	17,358,000.00	\$	9,983,454.87	\$ 545.74	0%
63	158729	Jan-20	Dec-21		\$	212,036.81	\$	188,271.75	\$ 57,222.76	30%
64	158782	Nov-18	Dec-22	56%		4,453,330.30	\$	6,846,821.21	\$ 904,318.12	13%
65	159809	Jun-19	Dec-21	68%	\$	8,583,382.13	\$	9,254,955.51	\$ 7,592,892.86	82%
66	159811	Jan-20	Dec-21	58%	\$	491,232.35	\$	508,039.47	\$ 372,190.65	73%
67	159827	Jan-21	Apr-21	49%	\$	769,175.95	\$	764,787.00	\$ 299,290.80	39%
68	159850	Jan-20	Dec-25	19%	\$	1,833,897.80	\$	2,231,065.59	\$ 351,157.80	16%
69	159857	Jan-20	Sep-21	66%	\$	153,242.47	\$	151,016.33	\$ 120,351.02	80%
70	159861	Jan-20	Dec-25	19%		434,642.80	\$	843,863.30	\$ 88,861.30	11%
71	159868	Jan-21	Dec-23	5%	\$	324,000.00	\$	95,247.83	\$ 19,345.26	20%
72	159874	Jan-21	Dec-22	8%	\$	410,285.29	\$	400,375.96	\$ 31,653.20	8%
73	160206	Jan-21	Dec-22	8%	\$	4,395,065.47	\$	5,495,024.36	\$ 5,370.86	0%
74	160207	Jan-20	Dec-21	58%	\$	1,002,521.70	\$	4,382,139.27	\$ 2,606,307.43	59%
75	160211	Jun-19	Sep-21	75%		3,258,970.94	\$	3,425,168.79	\$ 2,639,858.61	77%
76	160219	Jan-20	Dec-21	58%	\$	3,442,015.75	\$	3,333,865.20	\$ 1,689,215.20	51%
77	160220	Jan-20	Dec-22	39%	\$	303,843.60	\$	197,253.32	\$ 97,253.34	49%
78	160221	Jan-20	Dec-23	29%	\$	3,999,980.03	\$	3,001,304.00	\$ 1,304.00	0%
79	160234	Jan-20	Sep-25	20%	\$	1,490,887.51	\$	1,505,143.60	\$ (8,834.00)	-1%
80	160235	Jan-20	Dec-25	19%	\$	5,287,030.33	\$	5,544,120.91	\$ (460.00)	0%
81	160577	Jul-19	May-21	87%	\$	1,075,827.20	\$	1,149,583.84	\$ 1,148,317.08	100%
82	160773	Jan-20	Dec-21	58%		259,572.90	\$	259,572.90	\$ 176,074.08	68%
83	161759	Feb-19	Dec-25	30%	\$	49,782.58	\$	49,782.58	\$ 49,782.58	100%
84	161931	Jan-21	May-21	39%	\$	59,930.00	\$	59,930.00	\$ 39,410.00	66%
85	161933	Aug-20	May-21	77%	\$	562,991.97	\$	562,991.97	\$ 410,916.65	73%
86	162034	Jan-21	Dec-21	16%	\$	137,088.60	\$	113,209.03	\$ 29,236.84	26%
87	162035	Jan-21	Dec-21	16%	\$	108,738.57	\$	118,999.98	\$ 25,446.00	21%
88	162210	Jun-20	Mar-21	90%	\$	426,208.51	\$	426,208.51	\$ 423,112.05	99%
89	162217	Mar-20	Apr-21	86%	\$	68,982.63	\$	68,982.63	\$ 34,355.13	50%
90	162229	Mar-20	Dec-21	54%	\$	16,072,780.00	\$	16,072,780.00	\$ 1,216,000.00	8%
91	162231	Mar-20	Mar-24	24%	\$	63,914,278.34	\$	63,914,278.34	\$ 1,298,000.00	2%
92	162601	Mar-20	Dec-21	54%	\$	137,608.80	\$	137,608.80	\$ 91,953.60	67%
93	162631	Oct-20	Dec-21	33%	\$	3,882,000.01	\$	3,882,000.01	\$ 2,210,007.53	57%
94	162653	Apr-20	Apr-21		\$	134,382.84	\$	134,382.84	\$ 67,317.96	50%
95	162739	May-20	Apr-21	83%		409,300.95	\$	409,300.95	\$ 168,450.95	41%
96	162881	Jan-21	Dec-21	16%		49,431.40	\$	49,431.40	\$ 49,431.40	100%
97	162886	Jan-21	Dec-21	16%		199,484.76	\$	199,484.76	\$ 33,247.46	17%
98	162939	Jan-21	Dec-22	8%		8,968,030.23	\$	8,968,030.23	\$ 5,191.68	0%
99	162986	Jan-21	Dec-22	8%		1,637,478.47	\$	1,637,478.47	\$ 73,560.00	4%
100	163269	Jun-20	Dec-21	44%		545,600.00	\$	545,600.00	\$ 176,820.06	32%
101	163275	Jun-20	Dec-21	44%		467,599.57	\$	467,599.57	\$ 33,600.01	7%
102	163580	Aug-20	Aug-21	53%		21,833.68	\$	21,833.68	\$ 21,833.68	100%
103	00003FACK	Jan-21	Dec-26	3%		152,004.00	\$	794,857.96	\$ 11,135.30	1%
104	00047FACK	Jan-21	Dec-21	16%		470,004.00	\$	389,128.12	\$ 44,541.20	11%
105	00073FACK	Jan-19	Dec-21	72%		838,454.11	\$	1,209,687.20	\$ 604,635.49	50%
106	00128FACK	Feb-20	Dec-20	118%		250,038.10	\$	305,474.87	\$ 305,474.87	100%
107 108	00142FACK	Jan-21	Sep-21	21%		700,005.45	\$	700,005.45	\$ 33,405.90	5%
	121GH	Jan-20	Aug-21	70%	¢	9,648,545.73	\$	11,054,652.07	\$ 2,175,042.44	20%

		Date	Estimated Project	Percent of							
		Construction	•	Elapsed	C	Driginal Budget		Most Recent		Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate		udget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)	(I) = (H/G)
109	132003KU	Jan-20	Dec-21	58%	\$	5,283,180.00	\$	2,831,854.89	\$	2,124,068.79	75%
110	140342KU	May-16	Dec-23	63%		50,955.50	\$	6,785.93	\$	6,785.93	100%
111	144514KU	Jan-20	Dec-21	58%		305,800.00	\$	89,398.56	\$	14,899.76	17%
112	144531 KU	Jun-16	Dec-30	33%	\$	4,224,787.00	\$	2,387,036.11	\$	197,944.30	8%
113	148135KU	Jan-20	Aug-22	44%	\$	183,480.00	\$	168,221.55	\$	65,698.27	39%
114	148155KU	Jan-21	Dec-22	8%		186,732.00	\$	209,742.60	\$	17,192.02	8%
115	152104KU	Jan-19	Dec-21	72%	\$	3,037,500.00	\$	5,501,465.96	\$	3,852,185.37	70%
116	153083KU	Jan-20	Jun-21	78%	\$	3,952,594.80	\$	9,884,621.57	\$	4,492,336.21	45%
117	154803KU	Jan-20	Dec-21	58%		224,122.18	\$	113,785.06	\$	113,785.06	100%
118	154833 KU	Jun-17	Dec-30	28%		2,710,564.55	\$	3,425,962.54	\$	349,293.10	10%
119	156838KU	Jan-20	Dec-22	39%		374,151.33	\$	190,257.48	\$	190,257.48	100%
120	157191KU	Jan-20	Dec-21	58%		756,244.39	\$	637,484.06	\$	52,378.59	8%
121	158876 KU	Jan-19	Dec-21	72%	\$	1,331,460.00	\$	1,734,284.27	\$	791,319.96	46%
122	160652KU	Aug-19	Oct-20	126%	\$	115,342.25	\$	300,348.59	\$	49.33	0%
123	161852KU	Feb-20	Jun-22	45%		4,764,614.40	\$	4,764,614.40	\$	1,474,327.53	31%
124	162287 KU	Sep-20	Jul-21	54%		440,163.51	\$	440,163.51	\$	114,881.33	26%
125	21BP064K	Aug-20	Jul-22	28%	\$	19,291,229.00	\$	19,291,229.00	\$	1,848,396.10	10%
126	229GH	Jan-21	Apr-21	49%		37,578.54	\$	43,752.89	\$	43,752.89	100%
127	BRMISCCAP	Jan-20	Dec-29	12%		5,000,000.00	\$	2,687,645.71	\$	187,645.71	7%
128	FUNDING-L	Feb-19	Dec-25	30%	\$	(4,895,652.00)	\$	2.00	\$	2.00	100%
129	FUNDING-S	Feb-19	Dec-25	30%		360,000.00	\$	1.00	\$	1.00	100%
130	GSCACONTK	Feb-21	Jun-22	5%		33,099.00	\$	33,099.00	\$	1,610.70	5%
131	GSCASMGTK	Feb-21	Jun-22	5%	\$	472,958.75	\$	472,958.75	\$	41,836.90	9%
132	GSCCONFGK	Feb-21	Jun-22	5%	\$	28,231.45	\$	28,231.45	\$	2,147.60	8%
133	GSCDRBCK	Feb-21	Jun-22	5%	\$	16,549.50	\$	16,549.50	\$	973.50	6%
134	GSCOTNWKK		Jun-22	5%	\$	199,565.14	\$	199,565.14	\$	13,947.60	7%
135	GSCOTSEGK	Feb-21	Jun-22	5%	\$	371,104.69	\$	371,104.69	\$	21,834.13	6%
136	GSCVULMGK		Jun-22	5%		37,317.50	\$	37,317.50	\$	2,684.50	7%
137	GSEBRDGAK	Aug-20	Dec-21	41%	\$	118,753.00	\$	118,753.00	\$	73,753.00	62%
138	GSESPICTK	Jan-21	Dec-21	16%		4,158.00	\$	4,158.00	\$	693.00	17%
139	GSESPIRTK	Jan-21	Dec-21	16%		4,455.00	\$	4,455.00	\$	742.50	17%
140	GSSLABTCK	Jan-21	Dec-22	8%	\$	2,566,500.00	\$	2,566,500.00	\$	98,333.34	4%
141	IT0000K	Aug-16	Dec-25	49%		2,120,249.84	\$	500,628.20	\$	500,628.20	100%
142	IT0161DIX	Aug-19	Aug-21	76%		171,687.11	\$	210,916.33	\$	173,550.07	82%
143	IT0161EKY	Aug-19	Dec-21	65%	\$	163,743.23	\$	201,618.52	\$	141,619.14	70%
144	IT0161K7	Aug-19	Dec-22	46%		626,492.20	\$	689,315.07	\$	157,115.48	23%
145	IT0161WKY	Aug-19	Dec-22	46%		220,181.27	\$	220,181.27	\$	77,920.15	35%
146	IT0225K	Dec-20	Dec-21	23%	\$	463,630.56	\$	258,500.00	\$	23,500.00	9%
147	IT0301K	May-19	Dec-21	69%	+	436,999.51	\$	4,882,914.19	\$	3,360,240.10	69%
148	IT0380K	Jun-20 Oct 10	Dec-21	47%		227,755.80	\$	227,755.80	\$	227,755.80	100%
149	IT0390K	Oct-19 Jan 20	Dec-21 Dec-21	63% 58%		9,564,113.83	\$ ¢	9,564,113.83	\$	7,852,353.24 187,999.98	82% 100%
150	IT0418K	Jan-20 Dec 10				368,000.00	\$ ¢	187,999.98	\$	,	
151	IT0511K IT0569K	Dec-19 Dec-19	Dec-21	60%		644,000.29 10,381,161.63	\$ ¢	1,364,627.60	\$	764,027.61	56%
152 153	IT0589K IT0584K	Jun-20	Dec-21 Dec-21	60% 47%			\$ ¢	1,722,049.98	\$	578,713.30 1,679,150.01	34%
						2,193,443.26	\$ ¢	4,165,150.01	\$ ¢	, ,	40%
154	IT0648K	Jan-21 Jan-20	Dec-22 Dec-21	8% 58%		694,599.38 84,000,00	\$ ¢	2,800,000.00	\$ \$	31,000.00	1% 53%
155 156	IT0653K IT0663K	Jan-20 Jan-19	Dec-21 Dec-21	58% 72%		84,000.00 138,000.00	\$ \$	261,249.97 568,125.66	ֆ \$	137,499.99 192,125.66	53% 34%
156			Jul-21					170,499.99		192,123.00	
157	IT0673K IT0802K	Jan-20 Jan-21	Jul-21 Sep-22	73% 9%		112,000.10 334,650.42	\$ \$	235,000.04	\$ \$	98,700.02	69% 42%
158	IT0802K IT0804K	Jan-21 Jan-21	Dec-21	9% 16%		57,499.13	Դ \$	233,000.04 94,000.00	э \$	5,640.00	42% 6%
159	IT0804K IT0810K	Jan-21 Jan-21	Dec-21 Dec-21	16%		37,499.13 115,000.32	Դ \$	94,000.00 47,114.16	э \$	7,067.13	15%
160	IT0810K IT0811K	Jan-21 Jan-21	Dec-21 Dec-21	16% 16%		207,000.32	ծ \$	47,114.16	ֆ \$	14,242.78	15%
161	IT0811K IT0813K	Jan-21 Jan-21	Dec-21 Dec-21	16%		207,000.72	э \$	250,000.00	э \$	20,000.00	8%
102	110013K	5a11-21	Dec-21	1070	φ	117,777.33	φ	230,000.00	φ	20,000.00	0 70

		Date	Estimated Project	Percent of						
		Construction		Elapsed	C	Driginal Budget		Most Recent	Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate		udget Estimate	Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	2	(G)	(H)	(I) = (H/G)
163	IT0826K	Jan-21	Dec-21	16%	\$	73,600.00	\$	75,315.56	\$ 12,552.24	17%
164	IT0837K	Jan-21	Dec-21	16%	\$	47,840.00	\$	49,820.00	\$ 4,230.00	8%
165	IT0838K	Jan-21	Dec-21	16%		207,000.00	\$	282,000.00	\$ 282,000.00	100%
166	IT0840K	Jan-21	Dec-21	16%	\$	68,999.04	\$	94,000.00	\$ 7,050.00	8%
167	IT0843K	Jan-21	Dec-21	16%	\$	57,500.00	\$	58,750.00	\$ 2,820.00	5%
168	IT0847K	Jan-21	Dec-21	16%	\$	91,999.04	\$	141,000.00	\$ 4,700.00	3%
169	IT0848K	Jan-21	Dec-21	16%	\$	75,000.00	\$	61,249.97	\$ 7,421.46	12%
170	IT0853K	Jun-20	Dec-21	47%	\$	168,000.00	\$	385,887.49	\$ 233,747.89	61%
171	IT0865K	Jan-21	Dec-21	16%	\$	28,543.01	\$	39,950.00	\$ 4,700.00	12%
172	IT0867K	Jun-20	Dec-21	47%	\$	690,000.09	\$	361,900.00	\$ 360,020.00	99%
173	IT0873K	Jan-21	Dec-21	16%	\$	1,241,605.10	\$	1,407,790.89	\$ 255,961.98	18%
174	IT0874K	Jan-21	Dec-21	16%	\$	45,999.39	\$	47,000.00	\$ 1,410.00	3%
175	IT0877K	Jan-21	Dec-21	16%	\$	84,000.28	\$	84,438.72	\$ 14,073.12	17%
176	IT0879K	Jan-21	Dec-21	16%	\$	69,000.06	\$	70,483.57	\$ 2,793.89	4%
177	IT0880K	Jan-21	Dec-21	16%	\$	92,000.13	\$	94,172.58	\$ 15,694.78	17%
178	IT0887K	Jan-21	Dec-21	16%	\$	72,000.00	\$	70,500.00	\$ 11,750.00	17%
179	IT0889K	Jan-21	Dec-21	16%	\$	38,400.00	\$	105,344.04	\$ 17,557.34	17%
180	IT0897K	Jan-21	Dec-21	16%	\$	224,000.21	\$	55,000.00	\$ 5,500.00	10%
181	IT0904K	Feb-21	Apr-24	2%	\$	28,000.00	\$	55,000.00	\$ 8,249.99	15%
182	IT0905K	Jan-21	Dec-21	16%	\$	625,919.98	\$	268,103.60	\$ 44,683.94	17%
183	IT0919K	Jan-21	Dec-21	16%	\$	96,000.00	\$	94,000.00	\$ 9,400.00	10%
184	IT0938K	Feb-21	Dec-21	8%	\$	137,500.00	\$	82,500.00	\$ 5,500.00	7%
185	IT0940K	Jan-21	Dec-22	8%	\$	330,210.20	\$	330,209.98	\$ 25,939.74	8%
186	IT0941K	Jan-21	Dec-22	8%	\$	470,726.29	\$	470,726.28	\$ 39,537.58	8%
187	IT0943K	Jan-21	Dec-22	8%	\$	481,466.40	\$	334,140.91	\$ 40,343.70	12%
188	IT0944K	Jan-21	Dec-21	16%	\$	47,000.00	\$	47,000.00	\$ 23,500.00	50%
189	IT0946K	Feb-21	Aug-21	13%	\$	94,000.00	\$	94,000.00	\$ 14,100.00	15%
190	IT0948K	Feb-21	Sep-21	11%	\$	31,130.00	\$	31,130.00	\$ 31,130.00	100%
191	IT0952K	Jan-21	Dec-21	16%	\$	141,000.00	\$	141,000.00	\$ 126,900.00	90%
192	IT0953CG	Jan-21	Dec-21	16%	\$	300,000.00	\$	300,000.00	\$ 15,000.00	5%
193	IT0955K	Jan-21	Jun-21	32%		49,000.00	\$	49,000.00	\$ 32,340.00	66%
194	IT0958K	Sep-20	Apr-21	75%	\$	41,250.00	\$	41,250.00	\$ 13,750.00	33%
195	IT0959K	Jan-21	Dec-21	16%	\$	824,999.99	\$	824,999.99	\$ 82,500.00	10%
196	IT0962K	Jan-21	Dec-21	16%	\$	282,000.00	\$	282,000.00	\$ 4,700.00	2%
197	IT0970K	Jan-21	Dec-21	16%	\$	82,250.00	\$	82,250.00	\$ 2,350.00	3%
198	IT1468K	Feb-21	Apr-24	2%	\$	55,000.00	\$	55,000.01	\$ 8,250.01	15%
199	LI-000047	Mar-19	May-21	89%		249,999.88	\$	332,537.26	\$ 120,455.57	36%
200	LI-000102	Jun-19	Apr-22	60%	\$	1,499,999.88	\$	2,709,236.62	\$ 895,807.80	33%
201	LI-158881	Feb-20	Jun-21	76%		5,990,435.91	\$	6,042,445.53	\$ 4,354,516.17	72%
202	LI-158882	Oct-19	Oct-21	68%	\$	3,118,674.59	\$	3,361,490.65	\$ 1,010,224.43	30%
203	LI-158883	Oct-19	Jun-22	51%	\$	8,808,754.91	\$	9,538,413.62	\$ 1,318,931.83	14%
204	LI-158887	May-20	Dec-21	50%	\$	4,181,737.41	\$	4,585,366.61	\$ 85,992.55	2%
205	LI-159227	Jun-20	Dec-21	47%		2,326,337.68	\$	2,698,408.04	\$ 380,657.45	14%
206	LI-159246	Feb-21	Apr-21	31%	\$	380,539.52	\$	182,039.13	\$ 70,183.60	39%
207	LI-159248	Aug-20	Sep-21	50%		1,928,038.74	\$	2,357,239.82	\$ 438,677.67	19%
208	LI-159249	Jun-20	Jun-22	36%		3,891,444.46	\$	2,741,113.01	\$ 1,128,138.79	41%
209	LI-159251	Aug-20	Mar-21	87%		1,908,530.93	\$	110,475.36	\$ 62,472.65	57%
210	LI-159260	Feb-20	Jun-22	45%		5,020,890.27	\$	4,931,705.65	137,114.90	3%
211	LI-159270	Jul-20	Mar-21	89%		100,380.17	\$	129,194.14	66,012.15	51%
212	LI-159272	Feb-21	Mar-21	47%	\$	125,474.14	\$	123,418.51	\$ 72,929.69	59%
213	LI-159273	Feb-21	Mar-21	47%	\$	150,538.01	\$	110,966.73	\$ 70,709.99	64%
214	LI-159700	Nov-19	Sep-21	69%		5,822,258.52	\$	1,788,044.88	\$ 43,804.71	2%
215	LI-160056	Jun-20	Apr-22	39%		2,895,045.52	\$	2,980,773.34	142,688.54	5%
216	LI-160059	Jun-20	Jun-22	36%	\$	3,261,108.24	\$	3,709,517.48	\$ 719,290.83	19%

			Estimated								
		Date	Project	Percent of							
		Construction		Elapsed	0	Driginal Budget	_	Most Recent		Total Project	Percent of Total
Line No.	Project No.	Work Began	Date	Time		Estimate	В	Sudget Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)	¢	(F)	¢	(G)	¢	(H)	(I) = (H/G)
217	LI-160075	Oct-19	Dec-21	63%		2,247,694.86	\$	2,033,258.29	\$	300,817.79	15%
218	LI-160440	Jun-19	Jun-24	34%		9,719,007.32	\$	9,913,251.74	\$	4,639,460.19	47%
219	LI-160441	Jun-19	Jun-24	34%		9,146,869.34	\$	9,231,693.62	\$	183,947.20	2%
220	LI-160442	Jun-19	Jan-25	31%		9,146,869.02	\$	14,665,056.10	\$	137,082.48	1%
221	LI-160922	Jun-20	Dec-21	47%	\$	2,056,317.11	\$	2,056,317.11	\$	50,031.44	2%
222	LI-161260	Jun-20	Dec-21	47%		3,907,073.16	\$	3,907,073.16	\$	50,031.44	1%
223	LI-161288	Jul-20	Mar-21	89%		214,747.54	\$	214,747.54	\$	114,515.63	53%
224	LI-161475	Jul-20	Mar-21	89%	\$	122,504.13	\$	122,504.13	\$	68,449.18	56%
225	LI-161704	Mar-20	Nov-21	57%		3,011,419.18	\$	3,011,419.18	\$	1,050,575.73	35%
226	LI-161721	Jun-20	Jun-21	69%		5,031,572.98	\$	5,031,572.98	\$	2,556,978.62	51%
227	LI-161860	Aug-20	Dec-21	41%	\$	4,713,219.39	\$	4,713,219.39	\$	1,537,789.51	33%
228	LI-162349	Jun-20	Apr-22	39%		1,572,724.92	\$	1,572,724.92	\$	154,476.84	10%
229	LI-162350	Sep-20	Jun-22	27%		1,908,790.60	\$	1,908,790.60	\$	338,897.31	18%
230	LI-162663	Jun-20	Mar-21	90%		589,600.49	\$	589,600.49	\$	413,378.08	70%
231	LI-162875 SU-000022	Jul-20 Oct-18	Mar-21 Apr-21	89%		183,718.65 99,999.96	\$ ¢	183,718.65	\$	139,654.65	76% 68%
232 233				94% 82%			\$ \$	613,499.72 446,297.87	\$ \$	416,162.06	99%
233 234	SU-000030	Sep-19 Jan-21	Jun-21 Mar-22	82% 13%		249,999.96		,	э \$	441,632.28	3%
	SU-000070					1,200,000.00	\$ ¢	3,738,543.49	ֆ \$	105,825.62	3% 20%
235	SU-000130	May-19 Jan-18	Oct-22 Mar 21	52% 97%		1,800,000.00	\$ \$	4,117,487.16		841,350.81	
236 237	SU-000179 SU-000194	Jun-20	Mar-21 Dec-21	97% 47%		2,639,999.70 352,808.89	ծ \$	2,194,506.52 331,326.07	\$ \$	2,189,335.60 75,403.37	100% 23%
237	SU-000194 SU-000203	May-19	Jun-22	47% 58%		1,600,000.00	ֆ \$	13,937,381.69	.թ \$	6,393,605.40	23% 46%
238 239	SU-000205 SU-000206	Jan-17	Dec-21	38% 83%	э \$	537,500.00	ֆ \$	1,443,280.07	э \$	492,550.76	40% 34%
239 240	SU-000200 SU-000212	Jan-17 Jan-21	Dec-21 Dec-50	83% 1%		33,667.79	ֆ \$	33,009.28	.թ \$	492,550.70 832.84	3%
240 241	SU-000212 SU-000319	Jan-20	Apr-21	1% 87%	Տ	108,202.98	ֆ \$	225,515.90		205,008.74	91%
241	SU-000319 SU-000322	Jul-20	May-22	35%		1,112,062.47	\$	3,107,515.04	\$	330,802.77	11%
242	SU-000322 SU-000323	Jul-20 Jul-20	Dec-23	19%		1,389,806.89	ֆ \$	3,945,284.77	\$	278,674.93	7%
243 244	SU-000325 SU-000325	Jul-20 Jul-20	Aug-22	19% 31%		1,297,526.32	Տ	3,144,210.01		205,264.39	7% 7%
244	SU-000325 SU-000326	Oct-19	May-22 May-21	85%		135,253.76	\$	355,113.97	\$	349,632.08	98%
245	SU-000320 SU-000327	Jul-19	Apr-21	91%		135,253.77	ֆ \$	275,810.58	\$	221,803.98	80%
240	SU-000327 SU-000376	Mar-20	Dec-21	54%	\$	402,597.78	\$	732,548.25	\$	109,297.98	15%
247	SU-000370 SU-000379	Aug-20	Dec-21 Dec-21	41%	ֆ \$	398,164.06	ֆ \$	570,427.29	\$	87,107.41	15%
248 249	SU-000377	Jan-21	Nov-22	41% 8%	\$	884,809.41	\$	1,811,231.09	\$	55,462.40	3%
250	SU-000381 SU-000383	Jan-21	Dec-28	2%	\$	470,448.68	\$	470,448.68	\$	149,433.00	32%
250	SU-000305 SU-000405	Feb-21	Jan-23	2% 4%		1,525,229.96	\$	4,817,329.29	\$	29,122.45	1%
252	SU-000403 SU-000412	Jan-20	Nov-21	4 % 61%		92,155.07	\$	(369.39)		(369.39)	
252	SU-000412 SU-000413	Jan-20	Dec-21	58%		177,721.86	\$	180,770.30	\$	106,165.33	59%
253	SU-000418	Jan-20	Dec-21	58%		177,721.86	\$	868,851.24	\$	38,023.15	4%
255	SU-000419	Jan-20	Apr-21	87%		177,721.86	\$	236,506.05	\$	106,972.08	45%
256	SU-00041)	Jan-20	May-21	82%		177,721.86	\$	585,891.87	\$	147,552.06	25%
250	SU-000421 SU-000425	Nov-19	Dec-22	42%		1,156,867.08	\$	2,648,401.84	\$	911,310.31	34%
258	SU-000423	Jan-20	Dec-21	58%		1,261,922.59	\$	1,048,377.17		525,259.82	50%
259	SU-000430	Aug-20	Sep-22	27%		303,152.77	\$	362,039.26	\$	57,275.88	16%
260	SU-000438	Oct-19	Mar-21	94%		152,573.21	\$	297,962.87		296,193.27	99%
260	SU-000438 SU-000439	May-19	Dec-22	50%		857,315.44	\$	5,251,990.60	\$	2,864,286.89	55%
262	SU-000439 SU-000440	Sep-19	Dec-22	45%		1,956,737.14	\$	3,047,833.02	\$	958,386.16	31%
263	SU-000440 SU-000455	Jun-20	Dec-22 Dec-21	47%		60,041.84	\$	60,041.84	\$	9,355.53	16%
264	SU-000464	Jan-21	Oct-22	9%		147,913.30	\$	147,913.30	\$	4,890.02	3%
265	SU-000491	Aug-20	Dec-21	41%		155,420.52	\$	155,420.52	\$	32,518.55	21%
265	SU-000491 SU-000493	Aug-20	Dec-21	41%		164,728.23	\$	164,728.23	\$	35,253.81	21%
267	SU-000498	Jan-21	Dec-21	16%		624,766.98	\$	624,766.98		288,557.49	46%
207	50 000470	5411 21	Dec 21	10/0	Ψ	021,700.70	Ψ	021,700.70	Ψ	200,001.49	1070

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

		Date Construction	Estimated Project Completion	Percent of Elapsed	C	Priginal Budget	Most Recent Budget		Total Project	Percent of Tota
Line No. (A)	Project No. (B)	Work Began (C)	Date (D)	Time (E)		Estimate (F)	Estimate (G)		Expenditures (H)	Expenditures $(I) = (H/G)$
1	151121	Mar-16	Dec-23	51%	\$	28,466,808.60	34,676,249.88	\$	566,789.16	2%
2	156692	Mar-19	Oct-20	60%	\$	419,304.37	441,568.50	\$	253,988.71	58%
3	00080FACK	Jan-19	Sep-20	69%	\$	150,020.20	64,644.47	\$	64,644.47	100%
4	151997	Aug-19	Nov-20	43%	\$	440,000.00	1,069,444.29	\$	603,203.53	56%
5	19TOOL366	Jan-19	Sep-20	69%	\$	34,873.72	31,459.19	\$	31,459.19	100%
6	161130	Nov-19	Sep-20	39%	\$	-	15,357.30	\$	15,357.30	100%
7	IT0672K	Jan-20	Dec-20	16%	\$	45,999.45	46,949.97	\$	1,359.97	3%
8	161315KU	Dec-19	Sep-20	32%	\$	15,797.15	15,797.15	\$	15,797.15	100%
9	158305	Sep-18	Sep-20	75%	\$	(306,308.12)	83,374.49	\$	83,374.49	100%
10	163022	Jan-19	Dec-20	58%	\$	92,536.88	52,886.14	\$	52,886.14	100%
11	152770	Jan-19	Sep-20	69%	\$	249,877.69	290,499.87	\$	290,499.87	100%
12	147734	Sep-19	Dec-20	37%	\$	324,401.60	325,459.04	\$	67,904.19	21%
12	161136	Nov-19	Sep-20	38%	\$	524,401.00	22,223.83	\$	22,223.83	100%
13	IT0720K	Jan-20	Dec-20	16%	\$	279,235.34	284,283.06	\$	7,191.80	3%
15	157024	Jan-20	Dec-20 Dec-20	16%	\$	104,261.53	116,440.82	\$	26,651.39	23%
15	IT0716K	Jan-20 Jan-20	Dec-20 Dec-20	16%	э \$	48,000.00	51,873.48	э \$	3,979.98	23% 8%
16	157056	Jan-20 Jan-20	Dec-20 Dec-20	16%	ծ \$	48,000.00 87,118.55	51,873.48 141,369.61	ֆ \$		8% 38%
17	157056 IT0647K	Jan-20 Jan-20	Dec-20 Dec-20	16% 16%	ծ Տ	,			53,022.74	
						57,500.00	67,984.43	\$	12,054.42	18%
19	IT0562K	Feb-19	Dec-20	56%	\$	532,000.00	362,796.19	\$	307,796.19	85%
20	157806	May-19	Apr-22	28%	\$	1,000,048.80	1,008,641.84	\$	26,068.31	3%
21	LI-000100	Jun-19	May-21	37%	\$	525,221.64	545,214.26	\$	348.92	0%
22	IT0076K	Oct-19	Dec-21	18%	\$	3,168,749.63	4,755,122.23	\$	517,948.49	11%
23	SU-000326	Oct-19	May-21	25%	\$	135,253.76	128,560.56	\$	19,132.64	15%
24	IT0722K	Jan-20	Dec-20	16%	\$	96,000.00	85,557.37	\$	957.28	1%
25	157016	Jan-20	Dec-20	16%	\$	218,914.25	46,827.79	\$	205.65	0%
26	00023FACK	Jan-18	Sep-20	81%	\$	95,000.00	4,334.96	\$	(13,868.00)	-320%
27	IT0680K	Jan-20	Dec-20	16%	\$	68,999.96	68,713.57	\$	93.40	0%
28	154051	Feb-17	Sep-20	86%	\$	565,570.20	493,255.42	\$	493,255.42	100%
29	SU-000056	Aug-17	Dec-20	75%	\$	3,202,777.20	2,655,690.98	\$	2,065,607.38	78%
30	158765KU	Nov-18	Sep-20	72%	\$	33,069.05	2,097.63	\$	2,097.63	100%
31	160058	May-19	Dec-20	50%	\$	267,153.80	512,311.20	\$	512,311.20	100%
32	147794	Apr-19	Sep-20	64%	\$	42,000.00	29,913.06	\$	29,913.06	100%
33	LI-158885	Oct-19	Sep-20	45%	\$	1,796,742.15	1,365,778.80	\$	650,523.04	48%
34	160677KU	Jan-19	Sep-20	69%	\$	1,334.45	38,161.56	\$	38,161.56	100%
35	161209	Nov-19	Sep-20	35%	\$	69.63	47,753.03	\$	47,753.03	100%
36	161178	Nov-19	Sep-20	39%	\$	(0.74)	31,408.79	\$	31,408.79	100%
37	SU-000432	Jan-20	Dec-20	16%	\$	53,440.64	54,239.44	\$	2,326.24	4%
38	153022	Jan-20	Dec-20	16%	\$	217,999.70	113,409.05	\$	5,700.33	5%
39	161494KU	Jan-20	Dec-20	16%	\$	278,554.29	60.07	\$	60.07	100%
40	160236	Jan-20	Aug-25	3%	\$	5,569,371.12	5,439,535.45	\$	11,695.73	0%
41	147894	Sep-19	Sep-20	49%	\$	130,000.00	167,058.01	\$	27,809.71	17%
42	144365	Jun-18	Dec-20	68%	\$	3,350,000.00	2,701,408.18	\$	2,701,408.18	100%
43	137244	Nov-18	Dec-20	61%		5,500,000.00	2,193,415.18		1,037,130.17	47%
44	159671	Apr-19	Sep-20	64%		396,071.07	368,661.15	\$	368,661.15	100%
45	147343	Jan-19	Dec-20	58%		1,280,000.00	1,738,397.60	\$	891,878.36	51%
46	LI-159178	May-19	Sep-20	62%		2,282,759.47	1,088,103.88	\$	1,088,103.88	100%
40	160730	Sep-19	Dec-20	39%		45,168.29	207,046.59	\$	207,046.59	100%
48	160919	Oct-19	Sep-20	45%		128.07	194,448.28	\$	194,448.28	100%
48	SU-000088	Jan-19	Mar-21	43% 52%	ֆ \$	234,999.96	252,628.76	چ \$	56,795.46	22%
49 50	153047KU	Jan-19 Jan-19	Dec-20	52% 58%	ծ \$	234,999.96 546,750.00	· · ·			
						150,548.26	264,295.54	\$ ¢	138,895.39	53% 52%
51 52	LI-158889	Nov-19 Jap 20	Sep-20	39% 16%	\$ ¢	,	310,521.83	\$ ¢	159,973.57	52% 100%
52	161452	Jan-20 New 10	Dec-20 Sep 20	16%		126,796.32	9,646.04	\$	9,646.04	100%
53	161143	Nov-19	Sep-20	37%	\$	(41.19)	14,389.33	\$	14,389.33	100%
54	SU-000407	Jul-19	Dec-22	19%		3,097,812.11	3,496,931.29	\$	55,714.71	2%
55	147504	Sep-19	Sep-20	49%		387,526.66	577,408.61	\$	75,498.10	13%
56	LI-160441	Jun-19	Jun-24	15%		9,146,869.34	9,147,434.83	\$	7,083.29	0%
57	LI-160439	Jun-19	Oct-20	53%		5,061,753.93	4,536,820.43	\$	398.66	0%
58	LI-158883	Oct-19	Jun-22	15%		8,808,754.91	8,865,650.76	\$	56,895.85	1%
59	157029	Jan-20	Dec-20	16%		149,297.86	302,631.30	\$	78,630.92	26%
		Mar-16	Dec-22	58%		21,811,603.80	28,592,430.97			

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	C	Priginal Budget Estimate (F)	Most Recent Budget Estimate (G)		Total Project Expenditures (H)	Percent of Tota Expenditures (I) = (H/G)
61	156381	May-18	Dec-20	69%	\$	1,285,318.94	1,136,945.86	\$	1,136,945.86	100%
62	157605	Jan-19	Dec-20 Dec-20	58%	\$	6,665,160.74	5,976,080.28	\$	3,540,723.68	59%
63	IT0294K	Jan-19	Dec-20 Dec-20	58%	\$	69,000.00	342,245.55	\$	342,245.55	100%
64	19TOOL315	Jan-19	Sep-20	58% 69%	\$ \$	108,108.30	110,518.77	ې \$	110,518.77	100%
65	160564KU	Jan-19	-	69%	э \$	278,429.40	265,384.36	э \$	265,384.36	100%
		Jan-19 Jan-19	Sep-20 Sep-20		э \$			э \$		
66 (7	IT0553K		•	69%		112,000.00	7,039.71		7,039.71	100%
67	159730	Oct-19	Dec-20	33%	\$	97,992.70	178,394.64	\$	80,401.94	45%
68	SU-000409	Feb-20	Nov-21	4%	\$	106,510.51	106,562.46	\$	51.95	0%
69	157044	Jan-20	Dec-20	16%	\$	31,798.52	84,290.04	\$	34,289.71	41%
70	154216	Apr-17	Dec-20	78%	\$	298,768.87	46,426.42	\$	46,426.42	100%
71	159069	Feb-19	Sep-20	68%	\$	9,962.37	6,629.09	\$	6,629.09	100%
72	160733	Sep-19	Dec-20	39%	\$	21,190.77	132,444.02	\$	132,444.02	100%
73	IT0731K	Oct-19	Dec-20	33%	\$	47,000.00	60,780.80	\$	13,780.80	23%
74	154951	Nov-19	Dec-20	24%	\$	846,886.37	835,123.89	\$	79,544.11	10%
75	144312	Jun-19	May-21	35%	\$	3,663,000.00	3,948,682.44	\$	284,542.44	7%
76	157579	Jan-19	Dec-24	19%	\$	12,999,998.04	9,678,693.39	\$	2,458.02	0%
77	IT0301K	May-19	Dec-21	31%	\$	436,999.51	5,556,864.11	\$	1,946,961.46	35%
78	160762KU	Aug-19	Sep-20	50%	\$	-	14,789.75	\$	14,789.75	100%
79	SC0077	Mar-19	Sep-20	66%	\$	50,000.00	43,637.59	\$	43,637.59	100%
80	IT0644K	Jan-20	Dec-20	16%	\$	68,999.31	77,679.27	\$	9,294.25	12%
81	161620	Feb-20	Dec-20	8%	\$	121,055.57	37,667.36	\$	37,667.36	100%
82	161624	Jan-20	Sep-20	24%	\$	54,327.10	54,327.10	\$	54,327.10	100%
83	SU-000026	Jan-18	Sep-20	81%	\$	75,000.00	63,718.63	\$	63,718.63	100%
84	SU-000404	Jan-19	Dec-20	58%	\$	106,405.67	107,224.92	\$	51,737.16	48%
85	161054	Oct-19	Sep-20	41%	\$	-	13,052.39	\$	13,052.39	100%
86	161199	Nov-19	Dec-20	25%	\$	110,958.05	205,157.77	\$	205,157.77	100%
87	IT0377K	Jan-20	Dec-20	16%	\$	234,991.56	10,305.42	\$	10,305.42	100%
88	20PITP416	Jan-20	Dec-20	16%	\$	511,043.55	163,066.11	\$	163,066.11	100%
89	160969KU	Oct-19	Sep-20	45%	\$	(15,180.59)	45,541.73	\$	45,541.73	100%
90	157057	Jan-20	Dec-20	45%	 Տ	243,744.95	258,247.09	ې \$	9,813.27	4%
90 91	SU-000435	Jan-20	Dec-20 Dec-20	16%	 Տ	95,537.66	93,075.73	۹ \$	323.17	4%
91 92			Sep-20	81%						
	00037FACK	Jan-18	-		\$	65,000.00	51,364.63	\$	51,364.63	100%
93	145028	Dec-18	Sep-20	71%	\$	25,000.00	299,815.54	\$	299,815.54	100%
94 05	159004	Apr-19	Sep-20	64%	\$	165,223.59	145,838.49	\$	145,838.49	100%
95	159008	May-19	Sep-20	62%	\$	157,992.78	106,379.28	\$	106,379.28	100%
96	160312	May-19	Sep-20	60%	\$	16,157.15	16,627.64	\$	16,627.64	100%
97	SU-000084	Jan-19	Dec-20	58%	\$	201,000.00	235,274.43	\$	26,824.75	11%
98	161149	Nov-19	Sep-20	37%	\$	-	14,389.33	\$	14,389.33	100%
99	157709	Dec-19	Sep-20	32%	\$	324,863.82	540,417.92	\$	212,436.74	39%
100	IT0650K	Jan-20	Dec-20	16%	\$	75,000.00	101,297.54	\$	691.45	1%
101	147512	Jan-20	Sep-20	24%	\$	404,984.62	402,050.41	\$	528.00	0%
102	158901	Oct-19	Dec-20	33%	\$	469,640.00	361,681.21	\$	476.51	0%
103	160894	Sep-19	Dec-20	37%		361,925.70	40,145.86		40,145.86	100%
104	160577	Jul-19	May-21	35%		1,075,827.20	1,169,622.54	\$	285,357.52	24%
105	150059KU	Jan-19	Sep-20	69%		124,048.80	256,867.20	\$	256,867.20	100%
106	152385	Jun-16	Oct-20	85%		39,271,680.98	37,750,102.26	\$	762,546.04	2%
107	155518	Jun-17	Sep-20	82%	\$	3,600,000.00	3,723,375.44	\$	158,316.53	4%
108	IT0748K	Oct-19	Dec-20	33%	\$	137,500.00	134,460.04	\$	10,710.04	8%
109	00124FACK	Jan-20	Oct-20	19%	\$	300,045.72	300,502.19	\$	456.47	0%
110	162171	Jan-20	Dec-20	16%	\$	66,458.93	80,653.76	\$	12,635.04	16%
111	IT0644-2	Jan-20	Dec-20	16%	\$	5,446.04	1,959.28	\$	1,959.28	100%
112	155017	Sep-18	Dec-20	64%	\$	4,570,363.78	2,955,806.97	\$	1,275,470.15	43%
113	00104FACK	Jan-19	Sep-20	69%	\$	400,087.66	141,971.12	\$	141,971.12	100%
114	159295	Mar-19	Sep-20	65%		185,281.28	143,838.74	\$	143,838.74	100%
115	SU-000344	Mar-19	Sep-21	39%	\$	425,137.34	318,751.89	\$	170,265.04	53%
116	160895KU	Sep-19	Dec-20	37%		325,795.02	24,501.94	\$	24,501.94	100%
117	160734	Sep-19	Dec-20 Dec-20	39%		35,050.53	146,514.22	\$	146,514.22	100%
117	160432KU	Jun-19	Sep-20	58%		5,313.26	48,361.99	э \$	48,361.99	100%
110			-			5,515.26				
119	161102	Oct-19	Sep-20	45%	\$		7,329.08	\$	7,329.08	100%

Line No.	Project No.	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	C	Driginal Budget Estimate	Most Recent Budget Estimate (G)		Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
(A) 121	(B) 158876 KU	Jan-19	(D) Dec-21	(E) 39%	\$	(F) 1,331,460.00	1,096,449.92	\$	289,149.92	(1) = (H/G) 26%
121	158876 KU 161743	Feb-20	Dec-21 Dec-20	59% 8%	э \$	219,314.50	1,090,449.92	ֆ \$	15,135.46	100%
122	161606	Jan-20	Dec-20 Dec-20	9%	\$	7,976.86	4,011.74	\$	4,011.74	100%
123	139696	Feb-17	Sep-20	86%	ֆ \$	11,388,000.00	8,830,903.00	ې \$	8,830,903.00	100%
124	IT0193K	Jan-18	Sep-20 Sep-20	80%	ֆ \$	85,000.00	137,777.78	э \$	137,777.78	100%
125	00013FACK	Apr-18	Oct-20	74%	ֆ \$	600,000.00	1,325,722.38	\$	817,902.08	62%
120	LI-160438	Jun-19	Oct-20 Oct-20	53%	ֆ \$	5,534,789.49	8,411,890.21	\$	3,875,468.01	46%
127	131978	Jan-19	Jun-21	46%	ֆ \$	5,600,000.00	10,300,408.82	ې \$	3,037,453.81	29%
128	160982	Oct-19	Dec-20	33%	\$	25,796.71	145,510.27	\$	145,510.27	100%
129	IT0511K	Dec-19	Dec-20 Dec-21	12%	\$	644,000.29	1,498,334.51	\$	191,534.51	13%
130	155110	Jan-19	Nov-20	61%	ֆ \$	80,243.50	109,438.94	۹ \$	22,638.94	21%
131	LI-159700	Nov-19	Sep-21	17%	ֆ \$	5,822,258.52	5,822,546.51	\$	22,038.94	0%
132	157043	Jan-20	Dec-20	17%	.թ \$					
					ծ \$	36,073.96	43,179.79	\$ ¢	5,616.49	13%
134	161473	Oct-19 Nev 17	Sep-20	45%		48,160.53	55,562.11	\$	55,562.11	100%
135	156176 IT0542K	Nov-17 Jul-18	Sep-20	80%	\$ ¢	184,234.40	197,923.42	\$ ¢	197,923.42	100%
136	IT0542K		Dec-20 Sep 20	66%	\$ ¢	144,000.00	17,525.47	\$	17,525.47	100%
137	155285	Jun-19	Sep-20	59%	\$	357,153.77	376,427.83	\$	376,427.83	100%
138	158961	Aug-19	Nov-20	43%	\$	3,584.77	4,035.27	\$	371.78	9%
139	SU-000440	Sep-19	Dec-22	15%	\$	1,956,737.14	1,968,006.14	\$	100,053.00	5%
140	161443	Jan-20	Sep-20	24%	\$	25,333.94	1,194.48	\$	1,194.48	100%
141	135282	Nov-19	Dec-20	25%	\$	2,726,056.00	1,928,313.34	\$	5,548.57	0%
142	161302	Jan-20	Dec-20	16%	\$	190,729.38	23,712.99	\$	23,712.99	100%
143	157261	Mar-19	Nov-20	57%	\$	482,337.30	351,921.80	\$	234,615.30	67%
144	160548	Jul-19	Dec-21	26%	\$	267,097.16	177,291.52	\$	177,291.52	100%
145	160591	Jul-19	Sep-20	57%	\$	125,129.50	108,909.49	\$	108,909.49	100%
146	LI-160379	Oct-19	Sep-20	45%	\$	100,000.00	119,642.84	\$	119,642.84	100%
147	IT0723K	Jan-20	Dec-20	16%	\$	240,000.00	240,624.34	\$	3,243.94	1%
148	155305	Jan-20	Sep-21	9%	\$	180,467.60	50,807.95	\$	50,807.95	100%
149	SU-000434	Oct-19	Dec-20	33%	\$	190,248.58	204,858.07	\$	42,154.93	21%
150	163011	May-19	Dec-21	31%	\$	472,500.42	446,324.27	\$	135,824.33	30%
151	19CAPS315	May-19	Dec-20	50%	\$	96,595.63	63,466.30	\$	63,466.30	100%
152	144494KU	Nov-19	Sep-20	39%	\$	53,210.00	79,768.35	\$	18,735.77	23%
153	160983	Oct-19	Dec-20	33%	\$	14,337.77	152,659.82	\$	152,659.82	100%
154	152006KU	Jan-18	Sep-20	81%	\$	257,866.10	116,232.93	\$	116,232.93	100%
155	161474	Jan-20	Oct-20	15%	\$	382,425.54	4,269.34	\$	4,269.34	100%
156	160212	Jan-20	Mar-21	13%	\$	390,770.46	461,689.07	\$	149,847.85	32%
157	IT0694K	Jan-20	Dec-20	16%	\$	192,000.96	205,328.95	\$	16,206.71	8%
158	151439	Oct-19	Dec-20	33%	\$	150,000.00	241,783.00	\$	41,684.00	17%
159	148096 KU	Sep-19	Dec-20	37%	\$	88,140.00	1,310,650.77	\$	467,737.92	36%
160	19TOOL426	Jan-19	Sep-20	69%	\$	70,909.41	56,610.18	\$	56,610.18	100%
161	148006	Jan-19	Nov-20	61%	\$	82,359.20	307,876.46	\$	307,876.46	100%
162	LI-160017	Oct-19	Sep-20	45%	\$	808,572.46	477,983.80	\$	63,758.31	13%
163	LI-158882	Oct-19	Oct-21	20%		3,118,674.59	3,135,657.24	\$	27,836.11	1%
164	161632	Jan-20	Sep-20	16%		14,261.62	218.52		218.52	100%
165	163034	May-19	Sep-20	62%		100,319.60	120,270.14	\$	120,270.14	100%
166	160069	May-19	Dec-20	50%	\$	2,835.00	7,348.34	\$	7,348.34	100%
167	152070KU	Jan-19	Sep-20	69%	\$	49,619.52	120,734.94	\$	120,734.94	100%
168	161454	Jan-20	Dec-20	16%		48,401.41	14,474.30	\$	14,474.30	100%
169	161456	Jan-20	Dec-20	16%	\$	17,027.48	18,885.26	\$	18,885.26	100%
170	146434	Nov-14	Dec-21	74%		5,400,393.26	5,844,515.06	\$	220,602.16	4%
171	157591	Apr-18	Jun-22	44%	\$	5,875,000.00	2,328,000.65	\$	15,500.65	1%
172	SU-000401	Jan-19	Dec-20	58%	\$	87,778.06	50,227.88	\$	50,227.88	100%
173	LI-159243	May-19	Sep-20	62%	\$	5,161,718.75	6,123,915.79	\$	1,881,433.01	31%
174	157070	Jan-19	Dec-20	58%	\$	300,398.60	56,190.71	\$	56,190.71	100%
175	160470	Jun-19	Sep-20	59%	\$	61,039.00	7,805.13	\$	7,805.13	100%
176	159809	Jun-19	Dec-21	29%	\$	8,583,382.13	9,493,198.53	\$	1,534,438.17	16%
170	161457	Jan-20	Dec-20	16%	\$	8,099.58	8,099.58	\$	8,099.58	100%
178	154504	May-17	Sep-20	85%	ֆ \$	25,413.95	148,670.67	ې \$	148,670.67	100%
178	154511	Jun-17	Sep-20 Sep-20	83% 84%	ֆ \$	503,610.03	574,435.86	\$	574,435.86	100%
180	00093FACK	Jan-19	Sep-20 Sep-20	69%		214,893.80	204,544.11	\$	204,544.11	100%

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(A) 181	161148	Nov-19	Sep-20	(E) 37%	\$	3.09	32,145.77	\$	32,145.77	(1) = (H/G) 100%
181	142GH	Jan-20	Dec-20	37% 16%		35,547.28	52,737.43	э \$	32,673.46	62%
182	SU-000433	Jan-20 Jan-20	Dec-20 Dec-20	16%	ֆ \$	373,900.00	363,632.73	چ \$	538.55	0%
183	152379	May-16	Dec-20 Dec-21	67%		114,666,966.84	155,536,859.30		151,872,848.30	98%
184	132579	Jul-15	Dec-21 Dec-25	44%	э \$	40,000,000.00	716.95	э \$	716.95	100%
185	156597	Jan-19	Dec-20	44 % 58%		40,000,000.00	691,403.56	چ \$	691,403.56	100%
180	150597 159920KU	Jan-19	Dec-20 Dec-20	58%			269,686.42	چ \$	80,554.40	30%
187	159920KU 160758KU		Sep-20	50%		328,346.72 49,652.56	4,388.62	э \$	4,388.62	
188	LI-000095	Aug-19 Feb-20	Sep-20 Sep-20	30% 13%	э \$	49,032.30 599,507.96	4,388.02 64,348.16	э \$	4,588.02	100% 2%
189	154585	Jan-18	Sep-20 Sep-20	81%	э \$	10,000,295.18	7,882,532.19	э \$	7,882,532.19	2% 100%
190			Jun-22	26%				ֆ \$		6%
	SU-000203	May-19 Sap 10	Dec-20			1,600,000.00	16,556,312.37		1,073,769.42	
192	160735	Sep-19		39%		36,873.62	156,065.79	\$	156,065.79	100%
193	151526	Jan-19	Dec-20	58%		80,940.84	88,296.86	\$	88,296.86	100%
194	IT0161DIX	Aug-19	Aug-21	28%	\$	171,687.11	39,229.22	\$	39,229.22	100%
195	SU-000179	Jan-18	Mar-21	66%	\$	2,639,999.70	3,928,233.86	\$	968,497.67	25%
196	154885	Jan-18	Dec-20	72%	\$	104,602.46	326,997.35	\$	326,997.35	100%
197	SU-000373	Jun-19	Dec-20	47%		798,286.48	1,076,835.35	\$	375,537.17	35%
198	SU-000259	Jan-19	Oct-20	63%	\$	107,040.00	976,141.35	\$	976,141.35	100%
199	IT0453K	Jan-19	Dec-20	58%		1,048,799.66	1,010,355.17	\$	835,881.11	83%
200	162172	Jan-19	Dec-20	58%	\$	650,000.55	330,110.86	\$	330,110.86	100%
201	159119	Mar-19	Dec-20	54%	\$	287,700.18	302,751.42	\$	302,751.42	100%
202	220GH	Jan-19	Dec-20	58%	\$	9,648,545.73	10,280,388.26	\$	2,273,172.20	22%
203	151548	Jan-19	Sep-20	69%	\$	22,900.00	33,192.95	\$	33,192.95	100%
204	160776KU	Jan-19	Sep-20	69%	\$	39,756.70	55,475.61	\$	55,475.61	100%
205	148905	Jan-18	Dec-20	72%	\$	57,036.63	49,002.39	\$	15.72	0%
206	151517	Jan-19	Dec-20	58%		87,659.09	190,642.22	\$	190,642.22	100%
207	156593	Jan-19	Sep-20	69%	\$	397,401.11	667,971.77	\$	667,971.77	100%
208	157708	Oct-19	Sep-20	45%	\$	324,863.82	601,329.03	\$	273,347.85	45%
209	152032KU	Oct-18	Dec-20	63%	\$	253,611.54	268,512.64	\$	268,512.64	100%
210	161104KU	Jan-19	Sep-20	69%	\$	7,590.76	17,411.74	\$	17,411.74	100%
211	155090	Apr-19	Sep-20	64%	\$	47,320.25	48,855.99	\$	48,855.99	100%
212	IT0615K	Jan-20	Dec-20	16%	\$	207,000.12	160,132.31	\$	60,599.02	38%
213	161273KU	Jan-20	Dec-20	16%	\$	312,704.31	3,035.11	\$	3,035.11	100%
214	147508	Jan-20	Sep-20	24%	\$	404,984.62	251,456.49	\$	537.15	0%
215	161800	Feb-20	Sep-20	4%	\$	31,397.98	2,736.01	\$	2,736.01	100%
216	SU-000439	May-19	Dec-22	23%	\$	857,315.44	795,899.69	\$	9,833.17	1%
217	IT0761K	Aug-19	Sep-20	53%	\$	94,007.75	95,154.86	\$	95,154.86	100%
218	LI-160928	Oct-19	Oct-20	38%	\$	466,816.35	24,293.52	\$	24,293.52	100%
219	160641	Jul-19	Sep-20	54%	\$	-	29,997.87	\$	29,997.87	100%
220	160886	Sep-19	Sep-20	47%	\$	92.85	15,160.12	\$	15,160.12	100%
221	LI-161041	Oct-19	Sep-20	45%		7,981.99	59,187.50	\$	59,187.50	100%
222	161236KU	Nov-19	Sep-20	35%	\$	-	14,316.79	\$	14,316.79	100%
223	IT0618K	Jan-20	Dec-20	16%		183,999.43	202,483.15	\$	1,558.15	1%
224	156571	Nov-18	Sep-20	71%		790,992.00	604,974.96	\$	1.00	0%
225	152706	Jul-18	Jun-21	55%		9,093,001.47	17,368,134.82	\$	5,188,109.18	30%
226	156253	Jul-19	Sep-20	57%		115,775.50	65,828.43	\$	65,828.43	100%
227	161254KU	Dec-19	Sep-20	32%		60.84	13,553.26	\$	13,553.26	100%
228	LI-159436	Dec-19	Sep-20	32%		280,509.65	283,361.14	\$	2,851.49	1%
229	161109	Nov-19	Sep-20	38%		-	15,144.82	\$	15,144.82	100%
230	157263	Jun-19	Nov-20	50%		123,720.01	192,965.45	\$	57,244.30	30%
231	00067FACK	Apr-18	Sep-20	79%		617,249.80	779,873.40	\$	779,873.40	100%
232	131562	Feb-19	Dec-20	56%		500,139.95	315,246.18	\$	315,246.18	100%
232	134256	Sep-18	Dec-20 Dec-20	64%		2,151,707.43	431,697.60	\$	29,807.65	7%
233	161261	Dec-19	Sep-20	32%		(94.96)	23,275.76	\$	23,275.76	100%
234	160964	Oct-19	Oct-20	38%		4,591.10	4,575.42	\$	4,575.42	100%
235	158723	Nov-18	Nov-20	58% 64%		262,000.00	214,672.60	\$	214,672.60	100%
230 237	158725 159093KU	Jan-19	Sep-20							
			•	69%		197,832.96	210,521.85	\$ ¢	1,400.33	1%
238 239	144541 137474	May-17 Sop 18	Dec-20 Dec-20	77%		11,000,000.00	18,417,573.71	\$	18,417,573.71	100%
	13/4/4	Sep-18	Dec-20	64%	ъ	5,750,000.00	3,083,154.08	\$	1,626,257.61	53%

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	C	Driginal Budget Estimate (F)	Most Recent Budget Estimate (G)		Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
241	157614	Jan-19	Sep-20	69%	\$	675,002.64	73,020.65	\$	73,020.65	100%
241	157601	Jan-19	Sep-20 Sep-21	42%	\$	549,999.80	763,070.54	\$	300,415.35	39%
242	140100	Jul-19	Sep-21 Sep-20	57%	\$	34,170.00	34,208.93	\$	34,208.93	100%
243 244	152104KU	Jan-19	Dec-21	39%	\$	3,037,500.00	5,728,280.51	\$	34,183.01	1%
245	160684	Sep-19	Dec-20	37%	\$	59,303.80	26,481.00	\$	26,481.00	100%
243 246	161159	Nov-19	Sep-20	37%	ֆ \$	39,303.80	8,114.87	۹ \$	8,114.87	100%
240 247	155091	Apr-19	Sep-20 Sep-20	64%	ֆ \$	32,662.65	35,229.53		35,229.53	100%
247		-	Sep-20 Sep-20	69%	э \$	,	43,152.46	\$	43,152.46	
	160887KU	Jan-19 Jan-20	Dec-20		.թ \$	19,040.15		\$		100%
249	20PITP156			16%		177,743.81	99,413.14	\$	99,413.14	100%
250	139958	Mar-19	Dec-23	21%	\$	34,515,000.00	21,764,591.59	\$	839,913.89	4%
251	SU-000055	Jul-19	Dec-20	44%	\$	450,000.00	2,593,346.49	\$	396,266.15	15%
252	SU-000372	Mar-19	Dec-20	54%	\$	487,619.21	700,978.54	\$	280,108.72	40%
253	160593	Jul-19	Dec-20	44%	\$	300,000.00	144,600.28	\$	144,600.28	100%
254	160652KU	Aug-19	Oct-20	46%	\$	115,342.25	229,230.33	\$	229,230.33	100%
255	SU-000122	Jan-19	Sep-20	69%	\$	50,000.04	46,269.59	\$	3,098.44	7%
256	157023	Jan-20	Dec-20	16%	\$	135,352.79	73,572.47	\$	1,584.33	2%
257	IT0649K	Jan-20	Dec-20	16%	\$	91,999.34	149,373.47	\$	13,073.46	9%
258	00084FACK	Nov-18	Sep-20	71%	\$	1,499,880.98	10,419.43	\$	10,419.43	100%
259	LI-000083	Nov-18	Dec-20	61%	\$	2,499,999.64	942,686.00	\$	942,686.00	100%
260	152886	May-19	Dec-20	50%	\$	1,246,663.80	432,036.18	\$	432,036.18	100%
261	159013	Apr-19	Sep-20	64%	\$	202,434.12	185,966.47	\$	185,966.47	100%
262	IT0546K	May-19	Sep-20	62%	\$	24,000.00	19,919.13	\$	19,919.13	100%
263	152813	Jan-19	Sep-20	69%	\$	160,465.00	269,608.00	\$	269,608.00	100%
264	SU-000445	Oct-19	Feb-21	29%	\$	1,195,452.86	303,066.24	\$	79,545.82	26%
265	161146KU	Jan-19	Dec-20	58%	\$	422,205.18	24,651.99	\$	24,651.99	100%
266	IT0699K	Oct-19	Dec-20	33%	\$	288,000.00	284,947.61	\$	190,331.13	67%
267	159620	Apr-19	Nov-20	55%	\$	886,417.00	250,432.00	\$	250,432.00	100%
268	159741	Jan-20	Dec-20	17%	\$	61,765.50	83,687.27	\$	21,921.77	26%
269	152941	Apr-18	Mar-21	64%	\$	-	776.45	\$	776.45	100%
270	157064	Dec-18	Dec-20	60%	\$	450,026.80	16,622.14	\$	16,622.14	100%
271	IT0764K	Oct-19	Dec-20	33%	\$	302,493.24	623,694.91	\$	623,694.91	100%
272	IT0161K7	Aug-19	Dec-22	17%	\$	626,492.20	63,127.89	\$	63,127.89	100%
273	161089	Nov-19	Dec-20	28%	\$	224,326.60	82,786.00	\$	82,786.00	100%
274	161435	Jan-20	Dec-20	16%	\$	61,244.33	43,635.05	\$	43,635.05	100%
275	161459	Dec-19	Sep-20	30%	\$	94.96	30,810.14	\$	30,810.14	100%
276	SU-000002	Jan-19	Dec-20	58%	\$	1,242,000.00	3,278,750.28	\$	1,555,276.12	47%
277	156219	Jan-19	Sep-20	69%	\$	215,746.81	243,954.28	\$	243,954.28	100%
278	157306	Jan-19	Dec-20	58%	\$	289,122.15	69,615.34	\$	69,615.34	100%
279	SU-000351	Mar-19	Dec-20	54%	\$	1,069,020.28	49.40	\$	49.40	100%
280	SU-000001	Jan-19	Oct-20	63%	\$	1,200,000.00	695,320.12	\$	401,829.13	58%
280	IT0538K	Apr-19	Sep-20	64%	ֆ \$	120,000.00	119,987.61	ې \$	119,987.61	100%
281	160892	Sep-19	Sep-20 Sep-20	45%	\$	2.31	79,786.83	\$	79,786.83	100%
282	SU-000320	Jul-19	Sep-20	53%		108,203.00	109,270.79	\$	21,450.09	20%
283	161073	Oct-19	-	33%		345,643.45	19,017.04	ې \$	19,017.04	100%
284 285	160996	Oct-19 Oct-19	Oct-20 Sep-20	45%		40,436.79	40,436.79	э \$	40,436.79	100%
285 286	163028	Jan-20	Dec-20	43%	.թ \$	277,679.60	865,278.41		8,010.21	
280 287	152899	Jul-16		16% 64%		,	53,045,841.28	\$ ¢	8,010.21 35,424,466.74	1% 67%
			Mar-22 Sep 20		\$ ¢	1,133,000.00		\$ ¢		
288	152771	Jan-19	Sep-20	69%		106,000.00	257,652.05	\$	257,652.05	100%
289	159910KU	Aug-19 New 10	Dec-20	41%	\$ ¢	68,775.08	117,551.50	\$	48,776.42	41%
290	IT0333K	Nov-19	Dec-20	28%		84,000.00	167,270.32	\$	167,270.32	100%
291	SU-000425	Nov-19	Dec-22	10%	\$	1,156,867.08	1,202,701.40	\$	45,834.32	4%
292	IT0379K	Jan-20	Sep-20	24%		50,014.31	31,561.96	\$	31,561.96	100%
293	130756	Jan-20	Dec-21	8%	\$	799,920.00	2,480,168.65	\$	221,901.51	9%
294	SU-000030	Sep-19	Jun-21	27%	\$	249,999.96	868.23	\$	868.23	100%
295	161772	Feb-20	Dec-20	8%	\$	925,925.35	8,004.84	\$	8,004.84	100%
296	152898	Jul-16	Dec-20	81%	\$	752,000.02	12,941,097.31	\$	11,736,097.31	91%
297	156629	Jan-19	Dec-20	58%	\$	2,394,262.99	2,686,004.46	\$	1,678,533.52	62%
298	135284	Oct-18	Dec-20	65%	\$	2,726,056.00	1,525,218.15	\$	(157,721.17)	-10%
299	154940	Jan-19	Dec-20	58%		308,337.51	687,575.40	\$	687,575.40	100%
300	161144	Nov-19	Sep-20	37%	¢	20.73	27,789.05	\$	27,789.05	100%

Line No.	Project No.	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	C	Driginal Budget Estimate	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
(A) 301	(B) LI-000059	Dec-19	(D) Nov-20	(E) 24%	\$	(F) 100,000.12	107,297.72	\$ 5,371.88	(1) = (H/G) 5%
302	151122	Mar-16	Dec-24	45%	ֆ \$	19,864,569.94	26,808,131.23	\$ 35,992.89	0%
302	150221	Nov-15	Sep-20	88%	\$	(533.57)	5,524.12	\$ 5,524.12	100%
304	LI-159181	Mar-19	Oct-20	59%	\$	1,112,032.19	1,239,396.44	\$ 886,621.28	72%
305	158956	Feb-19	Dec-20	56%	\$	1,493,297.38	971,143.27	\$ 335,105.52	35%
306	160985	Oct-19	Sep-20	45%		10,813.65	57,522.75	\$ 57,522.75	100%
307	160862K	Jul-19	Sep-20	57%	\$	-	12,826.06	\$ 12,826.06	100%
308	158732	Oct-19	Dec-20	33%		131,455.70	324,488.38	\$ 193,032.68	59%
309	161451	Jan-20	Dec-20	16%	\$	1,225,304.64	124,906.38	\$ 124,906.38	100%
310	161439	Jan-20	Dec-20	16%	\$	59,718.40	8,442.45	\$ 8,442.45	100%
311	157639	Jan-20	Feb-21	14%	\$	5,658,439.76	4,306,702.53	\$ 54,841.76	1%
312	161476	Jan-20	Dec-20	17%	\$	92,451.19	47,674.02	\$ 47,674.02	100%
313	19TOOL156	Jan-19	Sep-20	69%	\$	26,738.72	16,249.42	\$ 16,249.42	100%
314	154989	Jan-19	Dec-20	58%	\$	1,017,155.79	1,272,295.90	\$ 378,721.03	30%
315	SU-000352	Aug-19	Dec-21	24%	\$	1,021,030.73	1,436,269.64	\$ 301,321.23	21%
316	IT0766K	Sep-19	Dec-20	37%	\$	80,627.88	87,048.24	\$ 87,048.24	100%
317	160709	Aug-19	Nov-20	43%	\$	656,276.41	262,314.00	\$ 262,314.00	100%
318	161017	Jan-20	Dec-20	16%	\$	1,743,646.15	232,354.38	\$ 232,354.38	100%
319	IT0671K	Jan-20	Dec-20	16%		1,469,334.90	1,239,652.91	\$ 88,374.33	7%
320	IT0674K	Jan-20	Dec-20	16%	\$	84,000.01	83,904.06	\$ 13,900.66	17%
321	161650KU	Jan-20	Dec-20	16%	\$	490,031.20	3,843.42	\$ 3,843.42	100%
322	161607	Jan-20	Dec-20	9%	\$	38,270.80	34,321.21	\$ 34,321.21	100%
323	144108	Nov-17	Dec-20	73%	\$	300,000.00	1,308,437.49	\$ 1,308,437.49	100%
324	152801	Jan-19	Sep-20	69%	\$	124,000.00	125,235.34	\$ 125,235.34	100%
325	19TOOL256	Jan-19	Sep-20	69%	\$	56,960.91	34,218.24	\$ 34,218.24	100%
326	157703	Jan-19	Dec-20	60%	\$	532,300.00	571,627.07	\$ 571,627.07	100%
327	SU-000324	Jun-19	Dec-20	47%	\$	1,609,960.71	3,261,650.84	\$ 2,018,965.50	62%
328	144070	May-19	Jun-21	38%	\$	777,750.00	773,352.59	\$ 629.65	0%
329	163025	Sep-19	Dec-20	37%	\$	131,363.50	64,643.04	\$ 64,643.04	100%
330	159915KU	Jul-19	Dec-20	44%	\$	206,325.23	326,083.94	\$ 119,758.71	37%
331	IT0329K	Jan-18	Dec-21	54%	\$	1,120,000.20	1,445,379.03	\$ 1,278,373.44	88%
332	156836KU	Jan-19	Dec-20	58%	\$	825,251.04	921,941.74	\$ 524,054.51	57%
333	SU-000378	Mar-19	Dec-21	35%	\$	133,774.42	324,861.66	\$ 300,519.66	93%
334	152779	Aug-19	Dec-20	43%	\$	199,680.00	155,055.99	\$ 155,055.99	100%
335	IT0762K	Jul-19	Sep-20	57%	\$	68,155.64	36,314.63	\$ 36,314.63	100%
336	152001KU	Jan-18	Sep-20	81%	\$	257,866.10	105,543.59	\$ 105,543.59	100%
337	161734	Feb-20	Sep-20	7%	\$	6,339.85	341.73	\$ 341.73	100%
338	LI-159067	Feb-19	Jun-21	45%	\$	2,080,742.28	1,963,112.33	\$ 175,586.93	9%
339	159681	May-19	Sep-20	62%	\$	30,009.53	27,635.93	\$ 27,635.93	100%
340	IT0594K	May-19	Dec-20	50%	\$	1,535,039.37	1,557,535.90	\$ 670,890.90	43%
341	159152	Jan-19	Sep-20	69%	\$	82,485.20	35,366.37	\$ 35,366.37	100%
342	161213	Nov-19	Sep-20	35%		(55.12)	21,398.61	\$ 21,398.61	100%
343	160495	Jun-19	Nov-20	50%		320,000.00	219,614.53	219,614.53	100%
344	147511	Feb-20	Nov-20	9%		404,984.62	108,009.71	\$ 8,356.36	8%
345	144116	Jan-17	Dec-21	63%		1,499,925.46	1,831,497.88	\$ 1,831,497.88	100%
346	LI-160440	Jun-19	Jun-24	15%		9,719,007.32	9,937,106.53	\$ 794,369.25	8%
347	152055 KU	Jun-16	Dec-20	82%	\$	411,970.26	668,247.33	\$ 348,647.84	52%
348	160957KU	Oct-19	Sep-20	45%		-	16,420.01	\$ 16,420.01	100%
349	IT0682K	Jan-20	Dec-20	16%	\$	65,549.52	350,816.31	\$ 12,416.31	4%
350	159849	Jan-20	Dec-25	3%		675,000.00	668,195.57	\$ 2,170.27	0%
351	IT0675K	Jan-20	Dec-20	16%	\$	137,999.33	186,144.68	\$ 2,374.68	1%
352	161033	Oct-19	Oct-20	38%		(171.25)	45,497.96	\$ (55,562.11)	-122%
353	147499 IT05 421	Feb-19	Sep-20	68%	\$	355,941.10	278,435.24	\$ (1,120.47)	0%
354	IT0543K	Jan-19	Dec-20	58%		144,000.00	398,793.89	\$ 398,793.89	100%
355	LI-000036	Feb-19	Dec-20	56%	\$	1,889,999.64	2,130,657.32	\$ 2,130,657.32	100%
356	140199	Mar-19	Dec-20	54%		1,375,000.00	1,259,447.39	\$ 547,974.75	44%
357	IT0493K	Jan-19	Sep-20	69%		384,000.00	163,067.57	\$ 163,067.57	100%
358	160211	Jun-19 Oct 10	Sep-21 New 20	32%		3,258,970.94	3,999,570.15	\$ 740,599.21	19%
359	157660	Oct-19	Nov-20	35%		1,249,606.71	281,151.68	\$ 60,772.84	22%
360	159499KU	Apr-19	Sep-20	64%	\$	23,638.33	19,229.00	\$ 19,229.00	100%

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	C	Driginal Budget Estimate (F)	Most Recent Budget Estimate (G)		Total Project Expenditures (H)	Percent of Tota Expenditures (I) = (H/G)
361	161135	Nov-19	Sep-20	38%	\$	3,351.59	70,031.92	\$	. ,	100%
362	SU-000438	Oct-19	Mar-21	27%	\$	152,573.21	138,015.50	\$		0%
363	133683	Jul-15	Dec-25	44%	\$	7,200,000.00	(77,552.08)		1,845,729.55	-2380%
364	00076FACK	Jan-19	Sep-20	69%	\$	300,040.40	946,618.98	\$		100%
365	157594	Apr-18	Sep-20	79%	\$	63,680.38	77,708.10	\$		24%
366	SC0054	Jan-19	Sep-20 Sep-20	69%	\$	39,805.62	61,315.31	\$		100%
367	161218	Nov-19	Dec-20	25%	\$	(1,776.15)	29,824.72	\$		100%
368	SU-000327	Jul-19	Apr-21	36%	ֆ \$	135,253.77	29,824.72	ې \$		54%
369		Jan-20	Sep-20	21%	ֆ \$	957,521.41	985,912.42	پ \$		3%
	LI-158888 IT0634K		-			,			28,391.01	
370		Jan-20	Dec-20	16%	\$	34,500.00	52,221.11	\$		32%
371	158953	Feb-19	Sep-20	68%	\$	337,936.77	546,165.11	\$		100%
372	IT0663K	Jan-19	Dec-21	39%	\$	138,000.00	598,829.01	\$	56,464.33	9%
373	160683	Sep-19	Dec-20	37%	\$	69,513.44	35,715.17	\$		100%
374	LI-000102	Jun-19	Apr-22	26%	\$	1,499,999.88	2,998,833.59	\$	6,091.17	0%
375	157061	Jan-20	Dec-20	16%	\$	68,371.03	135,787.75	\$	5,787.16	4%
376	161641	Feb-20	Sep-20	11%	\$	262,480.73	32,067.33	\$	32,067.33	100%
377	SU-000318	Jul-19	Jan-21	42%	\$	108,202.98	67,414.65	\$	154.53	0%
378	160571KU	Jan-19	Dec-20	58%	\$	10,272.98	57,122.02	\$	57,122.02	100%
379	161103	Nov-19	Dec-20	27%	\$	20,176.80	34,316.71	\$		100%
380	IT0693K	Jan-20	Dec-20	16%	\$	72,000.00	72,268.82	\$		19%
381	152207	Dec-19	May-21	11%	\$	1,205,808.41	1,250,951.47	\$		6%
382	161309	Dec-19	Sep-20	32%	\$	95,852.32	43,258.67	\$		100%
383	IT0696K	Jan-20	Dec-20	16%	\$	120,000.00	120,068.28	\$	2,568.28	2%
383 384	151992		Sep-20							
		Sep-18	-	75%	\$	1,765,000.00	1,469,896.54	\$	120,722.53	8%
385	154096	Jun-17	Dec-20	77%	\$	2,100,760.00	6,767,060.70	\$	6,165,770.92	91%
386	00066FACK	Jan-19	Sep-20	69%	\$	615,028.83	197,175.07	\$		100%
387	159001	Jan-19	Jan-21	56%	\$	-	8,936.13	\$		100%
388	161235	Nov-19	Sep-20	39%	\$	-	112,845.23	\$		100%
389	161253	Dec-19	Sep-20	32%	\$	18.76	25,767.59	\$		100%
390	IT0612K	Jan-20	Dec-20	16%	\$	114,999.92	42,569.94	\$	2,538.92	6%
391	157642	Dec-19	Jun-21	15%	\$	3,366,548.10	6,266,380.94	\$	590,278.25	9%
392	163023	Jan-19	Sep-20	69%	\$	211,985.45	42,891.82	\$	42,891.82	100%
393	157671	Jan-19	Sep-20	69%	\$	11,999.44	18,064.29	\$	18,064.29	100%
394	157641	Sep-19	Sep-20	46%	\$	3,189,382.83	3,350,086.23	\$	1,166,983.59	35%
395	19TOOL416	Jan-19	Sep-20	69%	\$	40,686.01	14,578.20	\$	14,578.20	100%
396	161314	Dec-19	Sep-20	27%	\$	· -	48,653.45	\$		100%
397	IT0637K	Jan-20	Dec-20	16%	\$	48,760.00	59,513.53	\$		16%
398	161604	Jan-20	Dec-20	16%	\$	117,012.38	1,230.18	\$		100%
399	LI-000098	Jan-20	Sep-20	24%	\$	510,421.34	214,854.09	\$	714.93	0%
400	138168	Mar-17	Dec-20	78%	\$	4,530,854.89	3,525,938.99	\$	3,067,423.64	87%
401	151123	Mar-16	Dec-25	40%	ֆ \$	35,870,036.20	40,709,155.22	۰ \$	33,364,426.22	82%
401	19TOOL246	Jan-19	Sep-20	40% 69%	ֆ \$	64,000.34	40,709,155.22 46,406.64	ې \$		100%
402 403				69% 49%						
	IT0767K	Sep-19	Sep-20 Dec-21			(187.56)	187.56		187.56	100%
404	IT0161K3	Aug-19 New 10		24%		49,348.60	22,209.88	\$	22,209.88	100%
405	161211	Nov-19	Sep-20	35%		-	9,358.59	\$		100%
406	161239	Nov-19	Sep-20	34%		(0.01)	12,281.75	\$		100%
407	160690	Aug-19	Jan-21	38%	\$	128,165.36	21,866.72	\$		100%
408	158721	Oct-18	Sep-20	73%		250,800.00	222,844.75	\$	222,844.75	100%
409	160805	Sep-19	Nov-20	39%	\$	46,861.93	1,191.34	\$	1,191.34	100%
410	160219	Jan-20	Dec-21	8%	\$	3,442,015.75	3,479,878.45	\$	43,093.77	1%
411	155530	Jan-18	Oct-20	76%	\$	1,157,999.41	943,557.85	\$	910,325.17	96%
412	157872	Mar-19	Sep-20	66%	\$	467,194.56	1,067,330.39	\$	1,067,330.39	100%
413	157942	Jan-19	Dec-20	58%	\$	829,990.70	1,085,517.56	\$	573,545.36	53%
414	160891	Sep-19	Sep-20	45%	\$	140.52	213,018.86	\$		100%
415	160926	Sep-19	Dec-20	37%	\$	784,561.56	174,057.50	\$		100%
416	160847KU	Jan-19	Sep-20	69%	\$	(43,612.39)	114,769.45	\$		100%
417	20PITP246	Jan-20	Dec-20	16%	\$	390,723.52	163,842.63	\$		100%
417	IT0757K	Jan-20	Dec-20 Dec-20	16%	ֆ \$	94,000.02	97,197.95	۰ \$		3%
419	159860	Jan-20	Dec-20	16%		401,128.28	461,414.85	\$		13%
420	157047	Jan-20	Dec-20	16%	\$	56,338.47	56,873.27	\$	377.64	1%

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Project Completion Date (D)	Percent of Elapsed Time (E)	(	Driginal Budget Estimate (F)	Most Recent Budget Estimate (G)		Total Project Expenditures (H)	Percent of Tota Expenditures (I) = (H/G)
421	142770	Sep-13	Sep-20	93%	\$	16,390.10	566,814.36	\$	1,254.96	0%
421 422		-	Oct-20		Դ \$			ֆ \$		37%
	157315	May-19 Jan-19	Dec-20	55%		749,156.21	319,123.36		118,337.51	
423	160911KU			58%	\$	961,978.34	148,806.37	\$	148,806.37	100%
424	159723	Apr-19	Dec-20	50%	\$	832,595.00	697,520.78	\$	697,520.78	100%
425	161293	Dec-19	Sep-20	29%	\$	-	7,345.99	\$	7,345.99	100%
426	157846	Oct-19	Dec-20	33%	\$	1,650,000.00	46,474.81	\$	46,474.81	100%
427	SU-000206	Jan-17	Dec-21	63%	\$	537,500.00	1,660,130.91	\$	145,180.21	9%
428	148854	Feb-19	Jun-21	45%	\$	1,881,700.00	2,521,074.78	\$	33,956.24	1%
429	SU-000224	Oct-19	Sep-20	45%	\$	106,000.12	149,834.41	\$	57,564.81	38%
430	IT0771K	Sep-19	Sep-20	49%	\$	38,106.08	363,421.63	\$	363,421.63	100%
431	161046KU	Oct-19	Sep-20	41%	\$	-	12,551.85	\$	12,551.85	100%
432	153025	Jan-20	Dec-20	16%	\$	929,500.00	336,770.57	\$	12,834.57	4%
433	SU-000009	Jan-17	Dec-20	79%	\$	327,287.22	876,692.07	\$	876,692.07	100%
434	133641	Jul-15	Jun-25	47%	\$	60,000,000.00	(237,290.62)	\$	353,089.48	-149%
435	SU-000200	Jan-19	Dec-20	58%	\$	106,000.12	49,640.86	\$	49,640.86	100%
436	147502	Mar-19	Nov-20	57%	\$	355,941.11	263,001.25	\$	263,001.25	100%
437	161163KU	Nov-19	Sep-20	39%	\$	-	14,510.44	\$	14,510.44	100%
438	161434	Jan-20	Dec-20	16%	\$	76,172.11	158,500.26	\$	158,500.26	100%
439	151608	Oct-19	Dec-20	33%	\$	854,201.10	624,048.58	\$	222,838.02	36%
440	157265	Jun-19	Nov-20	50%	\$	123,720.01	192,690.85	\$	56,969.70	30%
441	158862	Jan-19	Dec-20	58%	\$	30,124.07	659,193.63	\$	659,193.63	100%
442	159701	May-19	Oct-20	55%	\$	224,846.16	217,282.56	\$	151,416.59	70%
443	157616	Feb-19	Nov-20	59%	\$	905,658.00	166,849.55	\$	166,849.55	100%
444	159625 KU	Apr-19	Sep-20	63%	\$	42,675.24	35,983.65	\$	35,983.65	100%
445	161061	Oct-19	Sep-20	41%	\$	17.48	2,770.56	\$	2,770.56	100%
		Oct-19 Oct-19	Dec-20	33%	\$					
446	160984				э \$	87,880.74	136,054.58	\$	136,054.58	100%
447	00095FACK	Jan-19	Sep-20	69%		50,074.31	293.51	\$	293.51	100%
448	20PITP366	Jan-20	Dec-20	16%	\$	954,170.74	491,716.59	\$	491,716.59	100%
449	161635KU	Jan-20	Sep-20	14%	\$	9,470.31	2,075.19	\$	2,075.19	100%
450	20PITP216	Jan-20	Dec-20	16%	\$	565,512.47	207,825.89	\$	207,825.89	100%
451	IT0606K	Jan-20	Dec-20	16%	\$	57,499.41	102,033.11	\$	10,383.09	10%
452	158187	Jul-17	Oct-20	79%	\$	17,358,000.00	9,107,483.51	\$	9,107,483.51	100%
453	157211	Feb-19	Sep-22	29%	\$	7,666,475.29	9,433,156.76	\$	188,501.33	2%
454	159012	Jan-19	Sep-20	69%	\$	72,328.58	67,407.40	\$	67,407.40	100%
455	122609	Nov-06	Sep-20	96%		301,834,402.48	349,074,296.69	\$	130,658.14	0%
456	160624	Jul-19	Sep-20	57%	\$	-	21,876.10	\$	21,876.10	100%
457	IT0419K	Jan-19	Dec-20	58%	\$	115,000.00	73,041.25	\$	45,541.24	62%
458	159784	Apr-19	Sep-20	64%	\$	158,926.50	102,093.28	\$	102,093.28	100%
459	160822K	Jul-19	Sep-20	57%	\$	(4.57)	44,419.69	\$	44,419.69	100%
460	IT0577K	Feb-19	Dec-20	56%	\$	144,000.15	170,627.03	\$	170,627.03	100%
461	159005	Jul-19	Dec-20	44%	\$	242,055.00	296,810.58	\$	296,810.58	100%
462	161068	Oct-19	Sep-20	40%	\$	-	15,075.12	\$	15,075.12	100%
463	150064KU	Jan-20	Dec-20	16%		321,630.75	328,670.51	\$	7,070.13	2%
464	161447 KU	Jan-20	Nov-20	15%	\$	350,098.18	56,784.00	\$	56,784.00	100%
465	158181	Jul-18	Dec-21	47%	\$	20,000.54	568,989.50	\$	18,989.30	3%
466	157612	Apr-18	Dec-21	50%	\$	1,100,000.00	258,125.59	\$	45,625.59	18%
467	156689	Jun-18	Jun-21	57%	\$	4,713,336.78	5,179,699.38	\$	5,039,701.63	97%
468	158900	Jan-19	Dec-20	58%	\$	7,359,880.31	7,474,175.27	\$	5,296,067.03	71%
469	LI-000047	Mar-19	May-21	44%	\$	249,999.88	421,764.10	\$	120,455.57	29%
470	159120	Mar-19	Dec-20	54%	\$	34,000.54	10,176.07	\$	10,176.07	100%
471	155443KU	Jan-19	Dec-20	58%	\$	865,684.80	1,960,700.37	\$	956,730.26	49%
472	160980	Oct-19	Dec-20	31%	\$	23,520.00	17,947.75	\$	17,947.75	100%
473	159405	Oct-19	Dec-20	33%	\$	309,630.00	445,684.58	\$	136,054.58	31%
474	IT0721K	Jan-20	Dec-20	16%	\$	120,000.00	122,261.13	\$	4,761.13	4%
475	159431 KU	Mar-19	Dec-20	52%	\$	47,076.52	70,666.60	\$	23,590.08	33%
476	LI-158880	Jun-19	Oct-20	53%	\$	7,486,823.02	10,305,522.75	\$	3,859,237.05	37%
470	IT0161EKY	Aug-19	Dec-21	24%	э \$	163,743.23	38,099.44	э \$	38,099.44	
		-								100%
478 470	147506	Jan-20	Dec-20 Oct 20	16%	\$ ¢	404,984.62	295,229.12	\$	44,268.30	15%
479	148823	Apr-18	Oct-20	74%	\$	39,330,847.25	19,920,308.02	\$	17,185,537.23	86%
480	158929KU	Jan-19	Sep-20	69%	\$	191,063.55	155,187.51	\$	155,187.51	100%

		Date	Estimated Project	Percent of						
		Construction		Elapsed	C	riginal Budget	Most Recent Budget		Total Project	Percent of Tota
Line No.	Project No.	Work Began	Date	Time		Estimate	Estimate		Expenditures	Expenditures
(A)	(B)	(C)	(D)	(E)		(F)	(G)		(H)	(I) = (H/G)
481	145803	Apr-19	Sep-20	64%	\$	4,000,000.46	2,958,288.45	\$	1,058,729.27	36%
482	IT0695K	Jan-20	Dec-20	16%	\$	75,504.00	39,393.47	\$	5,553.47	14%
483	157635	Oct-19	Oct-20	38%	\$	4,972,460.02	2,591,029.54	\$	160,977.54	6%
484	IT0705K	Jan-20	Dec-20	16%	\$	60,324.00	71,778.16	\$	13,125.24	18%
485	161058 KU	Oct-19	Sep-20	41%	\$	74,878.58	107,366.11	\$	107,366.11	100%
486	20PITP426	Jan-20	Dec-20	16%	\$	586,473.75	155,342.86	\$	155,342.86	100%
487	20PITP766	Jan-20	Dec-20	16%	\$	688,384.37	128,396.51	\$	128,396.51	100%
488	160995	Oct-19	Sep-20	45%	\$	40,436.79	40,436.79	\$	40,436.79	100%
489	158170	Jul-18	Dec-20	66%	\$	210,000.00	242,723.11	\$	242,723.11	100%
490	LI-000025	Dec-18	Nov-20	62%	\$	850,000.00	550,989.35	\$	550,989.35	100%
491	SU-000400	Jan-19	Dec-20	58%	\$	44,274.89	51,289.97	\$	51,289.97	100%
492	158908	Jan-19	Sep-20	69%	\$	68,561.99	66,093.35	\$	(68.64)	0%
493	IT0161K2	Aug-19	Dec-21	24%	\$	269,399.91	8,579.13	\$	8,579.13	100%
494	159621	Nov-19	Dec-20	25%	\$	48,478.45	71,131.10	\$	22,652.65	32%
495	154982	Oct-19	Dec-20	33%	\$	406,254.56	2,496,779.34	\$	330,610.79	13%
496	159317	Mar-19	Dec-20	54%	\$	209,971.36	185,686.59	\$	185,686.59	100%
497	157062	Jan-20	Dec-20	16%	\$	64,022.89	121,562.61	\$	118.56	0%
498	SU-000022	Oct-18	Apr-21	55%	\$	99,999.96	347,285.00	\$	347,285.00	100%
499	IT0563K	Jan-19	Dec-20	58%	\$	168,000.00	115,182.99	\$	115,182.99	100%
500	IT0495K	Jan-19	Dec-20	58%	\$	112,000.00	104,718.03	\$	104,718.03	100%
501	SU-000130	May-19	Oct-22	24%	\$	1,800,000.00	2,773,569.20	\$	992.26	0%
502	CLEDC216	Aug-19	Dec-26	8%	\$	75,493.33	176,203.51	\$	176,203.51	100%
503	159934KU	Jan-20	Dec-20	16%	\$	62,700.08	89,980.75	\$	27,280.67	30%
504	157017	Jan-20	Dec-20	16%	\$	58,045.96	54,913.76	\$	6,660.79	12%
505	161482KU	Jan-20	Dec-20	16%	\$	195,803.62	3,907.30	\$	3,907.30	100%
506	160997	Oct-19	Sep-20	45%	\$	40,436.79	40,436.79	\$	40,436.79	100%
507	160233	Jan-20	Dec-20	16%	\$	42,000.31	42,377.95	\$	377.64	1%
508	159858	Jan-20	Sep-20	24%	\$	185,000.62	222,004.81	\$	222,004.81	100%
509	120756	Jun-05	Dec-20	95%	\$	16,452.85	88,449.83	\$	88,449.83	100%
510	157302KU	Jan-19	Dec-20	58%	\$	81,259.20	114,231.67	\$	32,720.47	29%
510	153055KU	Jan-19	Dec-20 Dec-20	58%	\$	243,000.00	344,470.05	\$	151,899.84	44%
512	SU-000089	Jan-19	Dec-20 Dec-20	58%	ֆ \$	155,000.00	172,543.65	۹ \$	39,362.70	23%
512	157158	Oct-19	Sep-20	45%	ֆ \$	100,224.59	266,762.30	ې \$	15,839.42	6%
513	161249	Nov-19	Dec-20	43% 24%	ֆ \$	180,937.32	26,720.44	۹ \$	26,720.44	100%
515	152377	Jun-16	Dec-20 Dec-20	24% 81%	ֆ \$			э \$		100%
515	149991	Sep-15	Dec-20 Dec-20	81%	.թ \$	69,569,801.93 5,044,498.65	23,667,251.11	ծ \$	23,663,251.11 1,097,242.31	24%
	IT0754K	Jul-19	Dec-20 Dec-20				4,513,236.05			
517 518		Jul-19 Jul-19	Dec-20 Dec-28	44% 7%	\$ \$	1,117,880.27	900,967.26	\$	586,681.75	65% 100%
	SU-000229				\$ \$	5,560,192.00	780.45	\$ ¢	780.45	100%
519 520	158978 155370	Aug-19 Nov-19	Sep-20 Sep-20	53% 39%	ծ \$	(148.85)	12,088.75	\$ ¢	12,088.75	100%
520 521			Dec-20		ծ \$	44,173.14	36,539.59	\$	36,539.59	100%
	157416	Oct-19 Nev 10		33%		205,054.95	330,080.30	\$	124,368.23	38%
522 523	157638	Nov-19 Mar 17	Apr-21 Dec 20	22%	\$ ¢	2,453,423.84	5,361,250.91	\$	923,416.59	17%
523	154118	Mar-17	Dec-20	78%		2,371,007.47	3,145,683.99	\$	3,145,683.99	100%
524	152820	Jan-17 Jan 18	Dec-20	79%		1,165,120.00	1,274,996.21	\$	1,274,996.21	100%
525	157617	Jan-18	Dec-20	72%	\$	2,000,000.01	2,094,547.30	\$	1,696,500.94	81%
526	153080KU	Jan-19	Dec-20	58%	\$	1,831,605.24	1,663,455.63	\$	788,967.87	47%
527	157839	Aug-19	Sep-20	53%	\$	30,000.00	10,363.06	\$	10,363.06	100%
528	161100	Oct-19	Sep-20	39%	\$	-	7,572.41	\$	7,572.41	100%
529	160458	Nov-19	Sep-20	39%	\$	560,000.00	647,293.35	\$	87,293.35	13%
530	161481	Jan-20	Dec-20	16%	\$	639,383.85	65,194.03	\$	65,194.03	100%
531	157637	Aug-19	Sep-20	53%	\$	651,170.57	2,958,372.55	\$	1,556,204.53	53%
532	161020	Oct-19	Feb-21	29%	\$	259,747.76	15,200.65	\$	15,200.65	100%
533	161101	Oct-19	Sep-20	45%	\$	-	9,129.44	\$	9,129.44	100%
534	IT0628K	Jan-20	Dec-20	16%	\$	138,000.06	156,755.65	\$	14,327.43	9%
535	20PITP315	Jan-20	Dec-20	16%	\$	2,746,009.82	407,120.12	\$	407,120.12	100%

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

# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 27

## **Responding Witness: Kent W. Blake / Lonnie E. Bellar**

- Q-27. Concerning the utility's construction projects:
  - a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule I1. 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 I1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule I2.
  - c. In determining the capital additions reflected in the base period and forecasted test period, explain whether the utility recognized a Slippage Factor.
- A-27.
- 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 5-year period, the Company has provided the variance explanations included in the last rate case for portions of the five-year period included therein and have added explanations for variances greater than \$500,000 for the additional two periods.
- b. See attached for the requested calculations of the Slippage Factor. The Company recommends the weighted average, as opposed to the simple average, be used in the requested calculation to reflect the relationship of the size of the budget and associated variance.
- c. No. KU did not recognize a Slippage Factor for capital additions in either the base period or the forecasted test period. The requested calculation resulted in a slippage factor of 99.020% on capital projects that are recovered in base rates and demonstrates the reasonableness of KU's accuracy in projecting capital additions. To ensure reasonableness of the calculation, the Company

excluded the Advanced Metering System project originally included in the 2018 budget total as this project was denied by the Commission.

Given the reasonable accuracy demonstrated with years of being both over and under budget, the need to apply a Slippage Factor does not exist and the Commission should decline to do so. If a purely numeric slippage factor calculation based on historic results is used to either reduce or increase the projected capital construction costs, it can provide a disincentive for utilities to continue their efforts to reduce capital costs after having established its annual budget. In forward-looking test period rate cases, a utility is required to provide their actual forecast for capital spend "made in good faith". If a utility has historically been successful in managing down capital cost estimates, it would not be allowed to recover its then best estimate of capital spend for its forward-looking test period. In contrast, a utility that has been less effective in managing to or below its costs estimates and have incurred significant overruns on capital projects would actually be rewarded by being provided a revenue requirement above its best estimate of capital construction costs.

The Slippage Factors for the mechanism capital are different than base rate capital because mechanism projects are typically larger projects that are subject to delays caused by environmental permitting; ongoing, frequent, and contentious environmental regulation; and greater exposure to commodity and skilled labor availability variables. The projects to be included in base rates, with the exception of new base load generation, are typically smaller in size and are not subject to the same exposure by such variables. In addition, mechanism projects are explicitly reviewed and approved as part of the operation of the respective mechanism. To the extent there are delays or the Company is able to complete those projects at costs less than original estimates, that unexpected available capital is not redeployed to other prudent projects as the Company may do with respect to base rate capital projects.

Finally, mechanism capital slippage is irrelevant for ratemaking in a base rate case. The cost of base rate capital projects is recovered through forecasted amounts in future test period rate cases. In contrast, the cost of mechanism capital projects (e.g., KU's Environmental Cost Recovery mechanism) is recovered based on actual amounts spent. Therefore, any consideration of a slippage factor, if any, should be limited to capital projects to be recovered in base rates. For the reasons previously stated, the Company believes the need to apply a Slippage Factor does not exist and the Commission should decline to do so.

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance	Variance As	Of	Actual Project	Budget Project	Variance	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
001KU14	Analog Sunset Yr 1/3-KU14	1,380.43	-	(1,380.43)	-100.00%	0.00%	225,822.14	224,441.71	(1,380.43)			Feb-14	Feb-15		2015
001KU15	Access Switch Rotation-KU15	81,938.21	194,999.89	113,061.68	57.98%	0.02%	81,938.21	194,999.89	113,061.68	Jan-15	Dec-15	Jan-15	Dec-15		2015
002KU14 002KU15	Appt Scheduling-KU14 Aligne Fuels Reports-KU15	(1,600.23) 4,321.13	35.625.00	1,600.23 31,303.87	-100.00% 87.87%	0.00%	4,321.13	1,600.23 35,625.00	1,600.23 31,303.87	Jan-15	Dec-15	Sep-13 Jan-15	Sep-14 Sep-16		2015 2015
002K015	Aligne Upgrade-KU15	63,240.38	50,000.00	(13,240.38)	-26.48%	0.01%	63,240.38	50,000.00	(13,240.38)	Jan-15	Dec-15 Dec-15	Jan-15	Dec-15		2015
004KU14	Call Center-Route&Report-KU14	485,617.63	249,999.74	(235,617.89)	-94.25%	0.10%	773,099.93	537,482.04	(235,617.89)	Jan-14	Dec-15	Jan-14			2015
004KU15	Analog Sunset Yr 2/3-KU15	224,060.32	133,000.10	(91,060.22)	-68.47%	0.05%	224,060.32	133,000.10	(91,060.22)	Jan-15	Dec-15	Jan-15	Dec-15		2015
005KU14 005KU15	Cust Comm-text, apps-KU14 Backup Cap Exp-KU15	355,975.94	160,999.99 99,999.96	(194,975.95) 99,999.96	-121.10% 100.00%	0.07%	545,955.02	350,979.07 99,999.96	(194,975.95) 99,999.96	Jan-14 Jan-15	Dec-15 Dec-15	Jan-14	Dec-15		2015 2015
005KU15 006KU15	Backup Cap Exp-KU15 Bulk Power & Env Systems-KU15	65,098.24	62,499.96	(2,598.28)	-4.16%	0.00%	65,098.24	62,499.96	(2,598.28)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Jun-16		2015
007KU15	Cabling Server Connect-KU15	12,101.15	15,000.00	2,898.85	19.33%	0.00%	12,101.15	15,000.00	2,898.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
008KU14	Virtualization buildout-KU14	160.16	-	(160.16)	-100.00%	0.00%	116,978.61	116,818.45	(160.16)			Jan-14	Feb-15		2015
010KU15 011KU15	CFO Sys Capital-KU15	322,801,60	24,999.88 339,699.76	24,999.88 16,898.16	100.00% 4.97%	0.00%	322.801.60	24,999.88	24,999.88	Jan-15 Jan-15	Dec-15	<b>D</b> 44	<b>D</b> 44		2015
011KU15 012KU15	CIP Compl Year 5-KU15 CIP Compl Tools - Year 5-KU15	322,801.60 108,939,54	339,699.76 184,999.80	76.060.26	4.97%	0.07%	322,801.60 108,939,54	339,699.76 184,999.80	16,898.16 76,060.26	Jan-15 Jan-15	Dec-15 Dec-15	Dec-14 Jan-15	Dec-15 Dec-15		2015
015KU15	Core Network Infra-KU15	60,639,35	64,999,94	4,360.59	6.71%	0.01%	60.639.35	64,999,94	4,360.59	Jan-15	Dec-15	Jan-15	Dec-15		2015
016KU15	Corp Firewall Repl-KU15	150,505.63	149,999.88	(505.75)	-0.34%	0.03%	150,505.63	149,999.88	(505.75)	Jan-15	Dec-15	Jan-15	Dec-15		2015
018KU15	Data Protection-KU15	-	35,999.92	35,999.92	100.00%	0.00%	-	35,999.92	35,999.92	Jan-15	Dec-15				2015
019KU14 019KU15	PACS Replacement-KU14	55,467.67 323,305.88	952.000.00	(55,467.67) 628.694.12	-100.00% 66.04%	0.01%	996,604.71 323,305,88	941,137.04 952,000.00	(55,467.67) 628,694,12	Jan-15	Dec-15	Aug-13 Jan-15	Feb-15		2015 2015
021KU15	Design Tool Repl (WIM)-KU15 Electric Insp Enhan-KU15	323,305.88 381,581.59	125,000.00	(256,581,59)	-205.27%	0.07%	323,305.88 381,581,59	125,000.00	(256,581.59)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Project start date was delayed. Dec-15		2015
024KU15	Further app virt build-KU15	105,693.48	118,749.97	13,056.49	10.99%	0.02%	105,693.48	118,749,97	13,056.49	Jan-15	Dec-15 Dec-15	Jan-15	Dec-15		2015
026KU15	GIS Enhance and Upgr-KU15	233,146.52	237,499.52	4,353.00	1.83%	0.05%	233,146.52	237,499.52	4,353.00	Jan-15	Dec-15	Jan-15	Dec-15		2015
027KU15	GIS-Geo Info Syst-Ph2-KU15	75,934.59	50,000.00	(25,934.59)	-51.87%	0.02%	138,371.70	112,437.11	(25,934.59)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028KU14	Transmission Repository-KU14	698.02	-	(698.02)	-100.00%	0.00%	20,746.29	20,048.27	(698.02)		D 44	Jan-14	Feb-15		2015
029KU15 031KU15	IPM Replacement-Yr 4/4-KU15 IT Sec&CIP Labs Enhance-KU15	9.498.03	249,999.91	249,999.91	100.00% 62.01%	0.00%	9.498.03	249,999.91 24,999.96	249,999.91	Jan-15	Dec-15	Ing 16	Nov-15		2015
032KU15	Lex Metro Trans Yr 1/2-KU15	9,498.03	24,999.96	15,501.93 (85.67)	-100.00%	0.00%	263,456.63	263,370.96	15,501.93 (85.67)	Jan-15	Dec-15	Jan-15 Jan-14	Feb-15		2015
033KU15	LGEBldg Telecom Rm Renov-KU15	-	33,250.04	33,250.04	100.00%	0.00%		33,250.04	33,250.04	Jan-15	Dec-15				2015
035KU15	Lville Electrical Upgr-KU15	25,616.41	24,999.96	(616.45)	-2.47%	0.01%	25,616.41	24,999.96	(616.45)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036KU15	Lville Racks & Furn-KU15	13,587.26	12,500.04	(1,087.22)	-8.70%	0.00%	13,587.26	12,500.04	(1,087.22)	Jan-15	Dec-15	Jan-15	Dec-15		2015
038KU14 038KU15	Ghent Alt Trans Ser-KU14 Microsoft Lic True-up-KU15	106,038.19 240,019.74	- 74,999.99	(106,038.19) (165,019.75)	-100.00% -220.03%	0.02%	688,618.64 240,019.74	582,580.45 74,999.99	(106,038.19) (165,019.75)	Jan-15	Dec-15	Jan-14 Jan-15	Dec-15 Dec-15		2015
040KU15	Mobile Infrastructure-KU15	140,753.47	125,000.00	(15,753.47)	-220.03%	0.03%	240,019.74 140,753.47	125,000.00	(15,753.47)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015
041KU15	Mobile Radio-KU15	176,726,72	100.000.02	(76,726,70)	-76.73%	0.04%	176,726,72	100.000.02	(76,726,70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
042KU14	Avaya-Contact Center-KU14	62,990.79	-	(62,990.79)	-100.00%	0.01%	182,474.21	119,483.42	(62,990.79)			Jan-14	Jun-15		2015
042KU15	Mble Rad Syst RepYr 1/2-KU15	96,188.69	118,750.12	22,561.43	19.00%	0.02%	96,188.69	118,750.12	22,561.43	Jan-15	Dec-15	Dec-14			2015
043KU15	Monitor Replacement-KU15	18,406.38	21,999.96	3,593.58	16.33%	0.00%	18,406.38	21,999.96	3,593.58	Jan-15	Dec-15	Jan-15	Dec-15		2015
043KU16 047KU15	Original SW Upgrade-KU16 Multi-Fun Dev Grow&Ref-KU15	31,694.93 237,790.07	162,499.96	(31,694.93) (75,290.11)	-100.00% -46.33%	0.01%	31,694.93 237,790.07	14,250.00 162,499,96	(17,444.93) (75,290.11)	Jan-15	Dec-15	Aug-15 Jan-15	Dec-15		2015
048KU14	Tech Refresh of desk/lap-KU14	5.050.67	-	(5,050.67)	-100.00%	0.00%	752,664.98	747,614.31	(5,050.67)	Jan-15	1000-15	Jan-14	Dec-14		2015
048KU15	Ntwrk Acc Dev&Site Infra-KU15	78,869.59	74,999.88	(3,869.71)	-5.16%	0.02%	78,869.59	74,999.88	(3,869.71)	Jan-15	Dec-15	Jan-15	Dec-15		2015
049KU15	Ntwrk Acc Dev & Gateways-KU15	13,811.05	12,500.00	(1,311.05)	-10.49%	0.00%	13,811.05	12,500.00	(1,311.05)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050KU15 051KU15	Network Test Equipment-KU15 Open Enrollment 2015-KU15	25,313.70	25,000.00 49,999.90	(313.70) 49,999.90	-1.25% 100.00%	0.01%	25,313.70	25,000.00 49,999.90	(313.70) 49,999.90	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Dec-15		2015
051KU15 053KU14	Open Enrollment 2015-KU15 Retail Sys Enhance-KU14	554.70	49,999.90	49,999.90 (554.70)	-100.00%	0.00%	95,990,60	49,999.90 95,435.90	49,999.90 (554.70)	Jan-15	Dec-15	Jan-14	Dec-14		2015
053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	35,004.86	95,000.00	59,995,14	-100.00%	0.01%	35,004.86	95,000.00	59,995.14	Jan-15	Dec-15	Jan-14 Jan-15	Dec-14 Dec-15		2015
054KU15	Outside Cable Plant-KU15	100,324.34	100,000.23	(324.11)	-0.32%	0.02%	100,324.34	100,000.23	(324.11)	Jan-15	Dec-15	Jan-15	Dec-15		2015
055KU15	PeopleSoft Enhancements-KU15	235,811.00	106,875.00	(128,936.00)	-120.64%	0.05%	235,811.00	106,875.00	(128,936.00)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056KU14	CIP Compliance Tools-KU14	(934.75)	-	934.75	-100.00%	0.00%	117,428.25	118,363.00	934.75		D 15	Jan-14	Feb-15		2015
056KU15 057KU15	Pers Product Grow & Ref-KU15 Phone Expan/Break Fix-KU15	38,672.94 50,299.32	37,500.00 75,000.00	(1,172.94) 24,700.68	-3.13% 32.93%	0.01%	38,672.94 50,299.32	37,500.00 75,000.00	(1,172.94) 24,700.68	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
060KU14	Outside Cable Plant-KU14	260.84		(260.84)	-100.00%	0.00%	126,646.04	126.385.20	(260.84)	Jan-15	Dec-15	Jan-13 Jan-14	Feb-15		2015
061KU15	Purch/Rebuild Radio Sites-KU15	9,426.69	300,000.20	290,573.51	96.86%	0.00%	9,426.69	300,000.20	290,573.51	Jan-15	Dec-15	Jan-15	Nov-15		2015
062KU15	RefSG-810 Bluecoat dev-KU15	-	35,625.00	35,625.00	100.00%	0.00%	-	35,625.00	35,625.00	Jan-15	Dec-15				2015
063KU14	CIP Compliance Infra-KU14	4,176.80	-	(4,176.80)	-100.00%	0.00%	256,112.76	251,935.96	(4,176.80)			Jan-14	Feb-15		2015
063KU15 065KU14	Replace ACS Servers-KU15 Simpsonville Elect Upg-KU14	27,397.88 (0.66)	28,500.00	1,102.12	3.87% -100.00%	0.01%	27,397.88 23,974.56	28,500.00 23,975.22	1,102.12	Jan-15	Dec-15	Jan-15 Jan-14	Nov-15 Dec-14		2015 2015
065KU15	Rep VentSyst 2Floor-KU15	14,021.00	59,375.04	45,354.04	76.39%	0.00%	14,021.00	59,375.04	45,354.04	Jan-15	Dec-15	Dec-14	Dec-15		2015
066KU14	Server Cap Expan&Reliab-KU14	77.08	-	(77.08)	-100.00%	0.00%	29,599.87	29,522.79	(77.08)			Jan-14	Feb-15		2015
067KU14	Mobile Radio-KU14	(21,626.30)	-	21,626.30	-100.00%	0.00%	121,926.27	143,552.57	21,626.30			Jan-14	Feb-15		2015
067KU15	Router Upgrade Project-KU15	153,130.74	149,999.94	(3,130.80)	-2.09%	0.03%	153,130.74	149,999.94	(3,130.80)	Jan-15	Dec-15	Jan-15	Dec-15		2015
068KU15 069KU14	RSA SecurID App Upg Proj-KU15 Site Security Improve-KU14	2.152.80	18,999.96	18,999.96 (2,152.80)	100.00%	0.00%	21.809.76	18,999.96 19,656.96	18,999.96 (2,152.80)	Jan-15	Dec-15	Jan-14	Feb-15		2015
069KU15	SAN Capacity Expansion-KU15	385.084.24	528,499.92	143,415.68	27.14%	0.08%	385,084.24	528,499.92	143,415.68	Jan-15	Dec-15	Jan-14	Nov-15		2015
072KU14	Bulk Power & Env Systems-KU14	116.69	-	(116.69)	-100.00%	0.00%	55,072.32	54,955.63	(116.69)			Jan-14	Feb-15		2015
072KU15	Sec Infra Enhancements-KU15	50,175.19	50,000.04	(175.15)	-0.35%	0.01%	50,175.19	50,000.04	(175.15)	Jan-15	Dec-15	Jan-15	Nov-15		2015
073KU15	Serv Cap Expan and Rel-KU15	27,540.82	27,500.00	(40.82)	-0.15%	0.01%	27,540.82	27,500.00	(40.82)	Jan-15	Dec-15	Jan-15	Dec-15		2015
074KU15 075KU14	Serv HW Refresh-KU15 Upgrade EMS Hardware-KU14	314,717.73 61,589,17	287,499.94	(27,217.79) (61,589,17)	-9.47% -100.00%	0.07%	314,717.73 303,400,34	287,499.94 241.811.17	(27,217.79) (61,589.17)	Jan-15	Dec-15	Jan-15 Jan-14	Nov-15 Feb-15		2015 2015
075KU14 075KU15	Upgrade EMS Hardware-KU14 Simpsonville Elect Upg-KU15	61,589.17 22,719.16	24,999.96	(61,589.17) 2,280.80	-100.00%	0.01%	303,400.34 22,719.16	241,811.17 24,999.96	(61,589.17) 2,280.80	Jan-15	Dec-15	Jan-14 Jan-15	Peb-15 Oct-15		2015
076KU15	Simpson Furn&Racks-KU15	1,707.28	12,500.04	10,792.76	86.34%	0.00%	1,707.28	12,500.04	10,792.76	Jan-15	Dec-15 Dec-15	Jan-15	Dec-15		2015
077KU15	Site Security Impr- KU15	23,608.36	24,999.96	1,391.60	5.57%	0.00%	23,608.36	24,999.96	1,391.60	Jan-15	Dec-15	Jan-15	Dec-15		2015
078KU15	Tele Rm Data Cent Y1/2-KU15	88,310.81	118,749.95	30,439.14	25.63%	0.02%	88,310.81	118,749.95	30,439.14	Jan-15	Dec-15	Jan-15	Nov-15		2015
079KU15 080KU14	Telecom Shelter Ren-KU15 Lockout/Tagout (LOTO)-KU14	48,179.81 690,740,20	50,000.04 513,520.00	1,820.23 (177,220.20)	3.64% -34.51%	0.01%	48,179.81 1.168,242.75	50,000.04 991.022.55	1,820.23 (177,220.20)	Jan-15 Jan-14	Dec-15 Dec-15	Jan-15 Jan-14	Dec-15 Dec-15		2015 2015
080KU14 081KU14	SE KY MW Buildout-KU14	690,740.20 949.763.22		(177,220.20) (949,763.22)	-34.51%	0.14%	1,168,242.75	991,022.55 230,567.98	(177,220.20) (949,763.22)	Jan-14	Dec-15	Jan-14 Jan-14	Dec-15 Offset with Project 179KU14.		2015
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Vaca
082KU15	Upgrade Vmware Infra-KU15	-	65.000.04	65.000.04	100.00%	Budget 0.00%	- Cost	65,000.04	65.000.04	Jan-15	Dec-15	Start	End	Explanations	Year 2015
083KU15	VDI Deploy Expans-KU15	150,541.36	142,499.89	(8,041.47)	-5.64%	0.03%	150,541.36	142,499.89	(8,041.47)	Jan-15	Dec-15	Jan-15	May-15		2015
083KU16	Tower Replacements-KU16	(59.11)	-	59.11	-100.00%	0.00%	(1.34)	57.77	59.11			Jan-14	Feb-15		2015
085KU14	IRAS Enhancements-KU14	14,563.14	-	(14,563.14)	-100.00%	0.00%	134,428.39	119,865.25	(14,563.14)			Jan-14	Feb-15		2015
086KU15 087KU14	Wireless Buildout-KU15 EE DSM Filing (Non-AMS)-KU14	20,784.73	24,999.96 174 999 73	4,215.23 111.264.73	16.86% 63.58%	0.00%	20,784.73 77.915.79	24,999.96 189,180.52	4,215.23 111,264.73	Jan-15 Jan-14	Dec-15 Dec-15	Jan-15 Jan-14	Dec-15 Dec-15		2015
087KU15	Wrk Mgmt Syst Enhance-KU15	81,248.56	100.000.00	18,751.44	18.75%	0.02%	81,248.56	100,000.00	18,751.44	Jan-14 Jan-15	Dec-15 Dec-15	Jan-14 Jan-15	Dec-15 Dec-15		2015
090KU15	Call RecordTech DCC-KU15	-	71,250.00	71,250.00	100.00%	0.00%		71,250.00	71,250.00	Jan-15	Dec-15				2015
094KU15	NetScout PM Upgrade-KU15	449,001.43	100,000.00	(349,001.43)	-349.00%	0.09%	449,001.43	100,000.00	(349,001.43)	Jan-15	Dec-15	Jan-15	Dec-15		2015
096KU15 100KU15	Provide Safety Stat BI-KU15 Replace Edge 95 Units-KU15	45,528.03 51,626.16	75,050.01 52,249.92	29,521.98 623.76	39.34% 1.19%	0.01%	45,528.03 51.626.16	75,050.01 52,249.92	29,521.98 623.76	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
113KU15	Tech Ref desk & laptops-KU15	992.032.61	52,249.92	60.932.00	5.79%	0.01%	992,032.61	1,052,964.61	60,932.00	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015
117150	Trimble County 2 KU	234,189.85	2,430,000.00	2,195,810.15	90.36%	0.05%	509,420,414.25	511,616,224.40	2,195,810.15	Jan-03	Jan-11	Jan-03		Bechtel settlement finalized in 2014.	2015
117362	Accrued Labor - KU	13,754.16	-	(13,754.16)	-100.00%	0.00%	13,754.16	-	(13,754.16)			Mar-04			2015
118216	Trimble 2 Trans. Projects - KU	(3,004.35)	-	3,004.35	-100.00%	0.00%	(3,004.35)	-	3,004.35			Jul-04	Jul-10		2015
119903	Clear A&G 12/04	(2.263.131.23)		2.263.131.23	-100.00%	-0.47%	(2,263,131.23)		2,263,131.23			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2015
120756	Misc. A/R Uncollect - KU Cap	38,718.82		(38,718.82)	-100.00%	0.01%	42,921.74	4,202.92	(38,718.82)			Jun-05		orresponding oddger uniount.	2015
120KU14	UC&C-KU14	2,428.08	-	(2,428.08)	-100.00%	0.00%	1,124,226.76	1,121,798.68	(2,428.08)			Jan-14	Jan-15		2015
120KU15	UC&C-KU15	462,533.83	480,999.70	18,465.87	3.84%	0.10%	462,533.83	480,999.70	18,465.87	Jan-15	Dec-15	Jan-15	Nov-15		2015
121685	TC2 AQCS - KU	78,975.00	-	(78,975.00)	-100.00%	0.02%	189,255,709.12	189,176,734.12	(78,975.00)			May-06	Jan-11		2015
121840 121KU14	GTOWN & VER. CARD READERS Transmission Outage App-KU14	10,802.97 3,698.94	-	(10,802.97) (3,698.94)	-100.00% -100.00%	0.00%	10,802.97 337.824.27	334,125,33	(10,802.97) (3,698.94)			Jan-07 Jan-14	Apr-16 Jan-15		2015 2015
121KU14 121KU15	Transmission Outage App-KU14 Transmission Outage App-KU15	232,296.18	208,999.53	(23,296.65)	-11.15%	0.00%	232,296.18	208.999.53	(23,296.65)	Jan-15	Dec-15	Jan-14 Jan-15	Dec-15		2015
122KU14	Ventyx Mobile Upgrade-KU14	1,113,611.10	1,252,160.00	138,548.90	11.06%	0.23%	1,570,735.17	2,101,284.07	530,548.90	Jan-14	Dec-16	Jan-14	Oct-16		2015
													F b 1 r ( s	Budget is developed at a higher level to encompass multiple projects and reallocated o individual Del Impection projects. These projects are: 146424,146425,146426,146427,146428,146429,146436,146437,146438. The et variance between the budget for 123136 and the other projects is a negative 32,551KJ. These projects experionced higher than average reject rates for areas elected for impection and treatment which resulted in more poles to be replaced. In otal between LockEar and KU, then et variance to budget was (3405X).	
123136	KU POLE INSPECTION	-	4,291,572.26	4,291,572.26	100.00%	0.00%	-	4,291,572.26	4,291,572.26	Jan-05	Dec-10		т	Long Term Service Agreement quarterly adjustments are charged to this project and	2015
123219	KU BRCT7 A/B Conversion 08	(551,727.11)	-	551,727.11	-100.00%	-0.12%	3,480,241.52	4,031,968.63	551,727.11			Mar-08		ire not normally budgeted.	2015
123827	BR1 Gen Rotor Rewind 14	-	900,009.22	900,009.22	100.00%	0.00%	-	900,009.22	900,009.22	May-08	Jun-15		F	Project cancelled due recent needs assessment.	2015
123908	BRCT9 Parts Record 12-13	1,279,411.52	1,479,000.00	199,588.48	13.49%	0.27%	2,640,049.10	2,839,637.58	199,588.48	Jan-09	Dec-15	Jan-09	May-15		2015
123910	PROTING Land in 12.12	4.334.874.81	5 072 000 00	1 638 125 19	27.43%	0.91%	5.419.126.98	7.057.252.17	1.638.125.19	Jun-14	Dec-15	Jun-14		Project scope was less upon visual inspection, used refurbished material and labor	2015
123910 123929KU	BRCT10 C Inspection 12-13 GS SL Micro Digestor KU	4,334,874.81 18,110.55	5,973,000.00	(18,110.55)	-100.00%	0.00%	18,110.55	- 1,057,252.17	(18,110.55)	Jun-14	Dec-15	Jan-14 Jan-14	Aug-14	was less due to bidding process. Project underrun due to scope of work less than anticipated once project	2015
124240	GH3 AIR HEATER CE BASKET REPL	1,690,959.16	2,492,651.85	801,692.69	32.16%	0.35%	1,690,959.16	2,492,651.85	801,692.69	May-13	Dec-15	May-13		construction started.	2015
124253	BR1 Water Induct Cntrl 12	(57,221.77)	-	57,221.77	-100.00%	-0.01%	0.00	57,221.77	57,221.77			Oct-09	Jan-16		2015
124269	GH CY FORKLIFT	70,787.92	-	(70,787.92)	-100.00%	0.01%	70,787.92	66,208.64	(4,579.28)			May-15	Sep-15		2015
124321 124323	GH2 COAL PIPE ABOVE 3RD ELEV GH1 TURBINE ROOM ROOF REPL	235,394.26 256 572 64	206 902 00	(235,394.26)	-100.00%	0.05%	235,394.26 256,572,64	378,630.66	143,236.40	1	D 16	Jul-15	Nov-15		2015
124323	GH1 TURBINE ROOM ROOF REPL GH4 G FEEDWATER HEATER REPL	256,572.64 38,743.80	206,902.00	(49,670.64) (38,743.80)	-24.01% -100.00%	0.05%	256,572.64 1,262,602.91	206,902.00 1,223,859.11	(49,670.64) (38,743.80)	Jan-15	Dec-15	Jan-15 May-08	Mar-16 Dec-14		2015 2015
124323	GH MAINTENANCE TRUCK REPL	32,963.97	-	(32,963,97)	-100.00%	0.01%	32,963,97	35,173.34	2.209.37			Jan-15	Sep-15		2015
124782	09 CENT BLUEGRASS STATION	(149,376.81)	-	149,376.81	-100.00%	-0.03%	358,719.19	508,096.00	149,376.81			Jan-09	Aug-10		2015
125996	Grahamville-DOE 161kV Line	(49,982.64)	-	49,982.64	-100.00%	-0.01%	2,701,888.36	2,751,871.00	49,982.64			Mar-09	Dec-11		2015
126062	BR1 Primry SH Top Bank Repl	265,187.19	151,296.00	(113,891.19)	-75.28%	0.06%	593,356.56	479,465.37	(113,891.19)	Mar-13	May-15	Mar-13	May-15		2015
127068	Hume Road Tap	10,957.03	-	(10,957.03)	-100.00%	0.00%	1,013,060.72	1,002,103.69	(10,957.03)			Jan-12	Aug-14		2015
127071 127182	Paris-Millersburg Hwy Relo PeopleSoft Time (KU %)	5,951.79 13,705.29	-	(5,951.79) (13,705.29)	-100.00% -100.00%	0.00%	1,058,397.34 1,440,714.85	1,052,445.55 1,427,009.56	(5,951.79) (13,705.29)			Jan-11 Jun-11	Aug-14		2015 2015
127560	CANE RUN 7 - KU	9,665,992.83	23,750,496.17	14,084,503.34	-100.00%	2.02%	411,401,792.36	425,486,295.70	14,084,503.34	Jan-10	May-15	Jan-10	Jun-15 F	Permanent savings due to funds not being consumed.	2015
130321KU	REPLACE FIBER REACH NODES-KU	(386,602.71)		386,602.71	-100.00%	-0.08%	(0.00)	386,602.71	386,602.71			Jan-13	Dec-14		2015
130329	MW SHELTER RENOVATION-KU13	(12,824.23)	-	12,824.23	-100.00%	0.00%	70,330.88	83,155.11	12,824.23			Jan-13	Jan-14		2015
130354	TOWER REPLACE PINE MTN-KU	(34,583.30)	-	34,583.30	-100.00%	-0.01%	-	34,583.30	34,583.30			Jan-13	Jun-15		2015
130838 130990	SCM 2013 Cent Substation Misc GH 4 F Heater Replacement	24,643.41 25,196.00	-	(24,643.41) (25,196.00)	-100.00% -100.00%	0.01%	24,643.41 786,673.77	761.477.77	(24,643.41) (25,196.00)			Jan-13 May-13	Apr-14 Dec-14		2015 2015
130990 130KU15	Advanced Malware Detect-KU15	25,196.00	61,500.00	(25,196.00) 61,500.00	-100.00%	0.01%	/80,0/3.//	61,500.00	(25,196.00) 61,500.00	Jan-15	Jun-15	May-13	Dec-14		2015
131052	GH CY Elec Cable Repl	408,801.72		(408.801.72)	-100.00%	0.09%	408,801.72	01,500.00	(408,801,72)	Jan-13	Jun-15	Jul-15	Dec-15		2015
131110	GH1 C Heater Repl	97,346.48	238,585.94	141,239.46	59.20%	0.02%	333,849.75	475,089.21	141,239.46	May-13	Jul-15	May-13	May-15		2015
131112	GH 4G Conv Siding Repl	384,555.22	466,838.16	82,282.94	17.63%	0.08%	384,555.22	466,838.16	82,282.94	May-13	Nov-15	May-15	Sep-15		2015
131114	GH 3 FGD Manway Door Repl	141,830.44	160,349.05	18,518.61	11.55%	0.03%	141,830.44	160,349.05	18,518.61	May-13	Nov-15	May-15	Nov-15		2015
131170	GH 1 Crush Feed Shut Off gates	279,849.43 426 757 37	279,317.70	(531.73)	-0.19%	0.06%	279,849.43 426,757,37	279,317.70	(531.73)	Jul-10	Nov-15	Jun-15	Dec-15		2015
131172 131181	GH Coal Sample System Repl GH Skid Loader Scrubber	426,757.37 40,354.17	279,317.70 43,449,42	(147,439.67) 3.095.25	-52.79% 7.12%	0.09%	426,757.37 40,354,17	279,317.70 43,449,42	(147,439.67) 3.095.25	Jul-10 Oct-14	Sep-15 Jul-15	Aug-15 Oct-14	Dec-15 Mar-15		2015 2015
131203	GH4 SH Spray Valve Retrofit	1,566.54		(1,566.54)	-100.00%	0.01%	1,566.54	670,103.85	668,537.31	000-14	241-12	Aug-14			2015
131338	Ghent 345kV Control House	576,554.80	499,973.05	(76,581.75)	-15.32%	0.12%	576,554.80	1,800,459.50	1,223,904.70	Jan-15	Dec-17	Jan-15			2015
131350	Tyrone Control House	1,003,790.65	999,518.27	(4,272.38)	-0.43%	0.21%	1,003,790.65	1,499,755.47	495,964.82	Jan-15	Mar-16	Jan-15			2015
131374	REL WEDONIA 138KV SWITCH	-	439,737.99	439,737.99	100.00%	0.00%	-	439,737.99	439,737.99	Jan-15	Nov-15				2015
131493KU	TC CT KU HMI UPGRADE	(11,062.60)	-	11,062.60	-100.00%	0.00%	293,859.99	304,922.59	11,062.60			Jan-09 Jun-10	Oct-11 Jun-14		2015
131615KU 131791	TCKU REPL STACK RECL CABL 161/138kV Spare Xfrmr 2013	(75,615.75) 114.36	-	75,615.75 (114.36)	-100.00% -100.00%	-0.02% 0.00%	75,832.24 1,464,630.58	151,447.99 1.464.516.22	75,615.75 (114.36)			Jun-10 Oct-12	Jun-14 Mav-14		2015 2015
131809	CIP Test Lab-KU-2013	12,266.62	-	(114.36) (12,266.62)	-100.00%	0.00%	987,708.78	975,442.16	(114.36) (12,266.62)			Jun-13	Jun-14		2015
131859	CIP-KU-2015	239,264.47	335,287.84	96,023.37	28.64%	0.05%	239,264.47	335,287.84	96,023.37	Jan-15	Dec-15	Jan-15	Jan-16		2015
131915KU	Scanning Equip-KU	-	54,900.00	54,900.00	100.00%	0.00%	-	248,900.00	248,900.00	Jan-15	Nov-21				2015

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description Analytical Balance	Cost 4 789 38	Budget 3 600 00	Dollars (1.189.38)	-33 04%	Budget 0.00%	Cost 4.789.38	Cost 3 600 00	Dollars (1,189.38)	Start	End Nov-15	Start	End	Explanations	2015
131929 131948KU	GS SL XRay Spectrograph-KU	4,789.38	57.000.00	(1,189.38) 360.15	-33.04%	0.00%	4,789.38	57.000.00	(1,189.38) 360.15	Jan-15 Jan-15	Nov-15 Nov-15	Jan-15 Jan-15	Sep-15 Feb-16		2015
131975	GH4 Burner Repl	537,171.69	301,559.67	(235,612.02)	-78.13%	0.11%	6,713,631.96	6,478,019.94	(235,612.02)	Jan-13	Nov-15	Jan-13	Dec-14		2015
131KU15	Barlow Connect-KU15		475,000.09	475,000.09	100.00%	0.00%	-	475,000.09	475,000.09	Jan-15	Dec-15				2015
132059	Stores Capital (2013) - KU %	-	15,000.00	15,000.00	100.00%	0.00%	-	84,500.00	84,500.00	Jan-14	Dec-19				2015
132347 132617	Georgetown RD HWY Proj IT CONTINGENCY PROJECT	(30,552.92)	-	30,552.92	-100.00% 100.00%	-0.01% 0.00%	137,125.49	167,678.41	30,552.92	T 1.1	D 20	Apr-10	Mar-14	Used primarily to fund projects 700LGE15/700KU15.	2015 2015
132617	II CONTINGENCY PROJECT KU Park Control House	1,616,820.36	1,266,999.96	1,266,999.96 (233,078.32)	-16.84%	0.00%	1.616.820.36	2,244,501.22 2,749,479,48	2,244,501.22 1,132,659,12	Jan-11 Jan-15	Dec-20 Dec-16	Jan-15		Used primarily to fund projects /00LGE15//00KU15.	2015
132756KU	GS GE KU Lab Equip	-	75,227.00	75.227.00	100.00%	0.00%	-	384.086.00	384.086.00	Jan-15 Jan-14	Nov-19	Jan-15			2015
132928KU	GS CDM Aurora - KU	27,884.36	58,658.00	30,773.64	52.46%	0.01%	334,787.39	449,741.03	114,953.64	Apr-13	Nov-16	Apr-13			2015
132930KU	GS RD Elec Veh & Chrgrs KU	-	143,400.00	143,400.00	100.00%	0.00%	-	143,400.00	143,400.00	Jan-14	Nov-15				2015
132932KU	GS RD Strgc Tech KU	-	272,276.00	272,276.00	100.00%	0.00%	-	2,317,052.00	2,317,052.00	Jan-15	Dec-22				2015
132KU15 133071	Career Website Enhance-KU15 BR3 Spare Condensate Pump	9,106.98 316,186.23	49,999.93 295.000.00	40,892.95 (21,186.23)	81.79% -7.18%	0.00%	9,106.98 316,186,23	49,999.93 295.000.00	40,892.95 (21,186.23)	Jan-15 Jan-15	Oct-15 Oct-15	Jan-15 Jan-15	Dec-15 Nov-15		2015 2015
133074KU	GS GE Dam Impnd '15 KU	510,180.25	150.000.00	(21,180.23)	100.00%	0.00%	510,180.25	150,000,00	(21,180.23)	Jan-15	Nov-15	Jan-15	1404-13		2015
133088	BR FGD Agitator Repl 16	512,770.27	-	(512,770.27)	-100.00%	0.11%	512,770.27	843,472.00	330,701.73			May-15	Apr-16	Project was scheduled for 2016 but material was purchased in 2015.	2015
					100 000									Project started earlier than anticipated due to reallocation of funds from other projects. After further analysis it was decided that the spare GSU would likely be used by a KU plant and the project became a KU only project (budget on project [33102]	2015
133102KU 133250	GS GE 345kV Spr KU Leestown Road Hwy Proj 2011	2,446,752.66 16,593.29	-	(2,446,752.66) (16,593.29)	-100.00% -100.00%	0.51%	2,446,752.66 361,471.71	344,878.42	(2,446,752.66) (16,593.29)			Jan-15 May-11	Dec-13	133102)	2015 2015
133250	NERCALRT-CRLTN-E FFT	422,747.44		(422,747,44)	-100.00%	0.00%	1.785.534.92	1,362,787.48	(422.747.44)			Mar-14	Jun-15		2015
133400	GH1 & 2 HPSW Pump	141,259.07	124,141.20	(17,117.87)	-13.79%	0.03%	141,259.07	124,141.20	(17,117.87)	Jan-15	Aug-15	Jan-15	Dec-15		2015
133413	GH 8" Trash Pump	52,482.45	64,139.62	11,657.17	18.17%	0.01%	52,482.45	64,139.62	11,657.17	Jan-14	Jul-15	Jan-15	Mar-15		2015
133415	GH CHB & CHB1 4kv Switchgear	81,687.09	-	(81,687.09)	-100.00%	0.02%	81,687.09	-	(81,687.09)			Feb-15	Nov-15		2015
														Ghent Station has initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. This project was budgeted in 2017 but started earlier than anticipated due to the failure of the 1-3 Pulverizer	
133430	GH 1-3 Pulv Gearbox	655,130.02		(655,130.02)	-100.00%	0.14%	655,130.02	738,640.14	83,510.12			Jan-15		gearbox shaft.	2015
133457 133468	GH C-7 Barge Mooring Cell Repl GH3 SCR L1 Replacement	200,736.32 136,743,60	382,768.70 799,676,23	182,032.38 662,932.63	47.56% 82.90%	0.04%	200,736.32 136,743.60	382,768.70 2.339.544.37	182,032.38 2.202.800.77	Jan-15 Jan-15	Sep-15 Dec-16	Jan-15 Sep-15	Nov-15	Project spend delayed based on annual catalyst testing results.	2015 2015
133468	GH3 SCR L1 Replacement GH3 C Heater Repl	298,121.78	418.976.55	120.854.77	28.85%	0.05%	298,121.78	418,976.55	2,202,800.77 120.854.77	Jan-15 Jun-13	Dec-16 Dec-15	Jan-15	Nov-15	Project spend delayed based on annual catalyst testing results.	2015
133493	GH4 C Feedwater Heater Repl	261,592.29	283.557.12	21.964.83	7.75%	0.05%	261.592.29	464,544.64	202,952.35	Jun-12	Dec-16	Jan-15	Aug-16		2015
133513	GH1 IP Bucket Repl	69,698.49	363,144.05	293,445.56	80.81%	0.01%	326,782.99	620,228.55	293,445.56	Jan-14	Nov-15	Jan-14	May-15		2015
133517	GH1 B Feedwater Htr Repl	123,153.98	178,190.21	55,036.23	30.89%	0.03%	359,657.24	414,693.47	55,036.23	May-13	Jun-15	May-13	May-15		2015
133519	GH1 A Feedwater Htr Repl	126,514.60	209,876.22	83,361.62	39.72%	0.03%	363,017.86	446,379.48	83,361.62	May-14	Dec-15	May-14	May-15		2015
133520	GH4 B Feedwater Htr Repl	262,019.97	316,741.10	54,721.13	17.28%	0.05%	262,019.97	454,201.62	192,181.65	Jun-12	Dec-16	Jan-15	Apr-16		2015
133526 133590	GH3 B Feedwater Htr Repl GH1 SCR L1 Catalyst Regen 2016	353,791.64 493.803.49	450,170.13 330,267,32	96,378.49 (163,536.17)	21.41% -49.52%	0.07%	353,791.64 493,803,49	450,170.13 1.170.289.44	96,378.49 676,485.95	Jun-12 Jan-12	Dec-15 Dec-16	Jan-15 Jan-15	Nov-15 Apr-16		2015 2015
133590	GH1 SCR L1 Catalyst Regen 2016	390,703.30	465,529.50	74.826.20	-49.32%	0.08%	390,703.30	1,127,615.90	736.912.60	Jan-12 Jan-15	Dec-10 Dec-17	Jan-15 Jan-15	Apr-16		2015
133621KU	TC KU LAB MONIT 2014	(4,763.68)	-	4,763.68	-100.00%	0.00%	35,983,93	40,747.61	4,763.68			Jun-10	Oct-14		2015
133624	Effluent Water Study - KU		500,000.04	500,000.04	100.00%	0.00%	· · ·	500,000.04	500,000.04	Feb-12	Dec-18			Budgeted to Capital but Actuals in Prelim Survey.	2015
133638	EFFLUENT WATER STUDY - BR	-	499,999.98	499,999.98	100.00%	0.00%	-	200,499,999.96	200,499,999.96	Jul-15	Dec-18				2015
133641	EFFLUENT WATER STUDY-GH	-	499,999.98	499,999.98	100.00%	0.00%	-	225,499,999.95	225,499,999.95	Jul-15	Dec-18				2015
133675KU 133683	TC KU CATHODIC PROTECTION EFFLUENT WATER STUDY-TC KU	0.02	240.000.00	(0.02) 240.000.00	-100.00% 100.00%	0.00%	4,713.86	4,713.84 105.840.000.00	(0.02) 105,840,000,00	Jul-15	Dec-18	Jan-14	Nov-14		2015 2015
133701KU	TC KU RPL C SVC BLDG CHILL	30,326.35	240,000.00	(30,326.35)	-100.00%	0.00%	100,137.58	69,811.23	(30,326.35)	Jui-15	Dec-18	Jan-14	Sep-15		2015
133705KU	TC KUCBU CHAIN	16,580.89	-	(16,580.89)	-100.00%	0.00%	59,920.01	43,339.12	(16,580.89)			Jan-14	Dec-14		2015
133728	GH4 7 & 8 Stage Bucket Repl	(2,148.70)	-	2,148.70	-100.00%	0.00%	311,305.65	313,454.35	2,148.70			Jun-14	Dec-14		2015
133734	GH4 Turb Packing Repl	(4,432.74)	-	4,432.74	-100.00%	0.00%	653,948.78	658,381.52	4,432.74			Jun-14	Dec-14		2015
133740	GH CHA&CHA1 4kv Switchgear		150,003.95	150,003.95	100.00%	0.00%		300,007.90	300,007.90	Jan-15	Dec-16				2015
133789 133790	GH4 Sample Panel Replacement GH3 Sample Panel Replacement	212,952.22 212.952.22	-	(212,952.22) (212,952.22)	-100.00% -100.00%	0.04%	212,952.22 212,952.22	362,595.76 362,595.76	149,643.54 149,643.54			Jul-15 Jul-15	Aug-16		2015 2015
133790	GH2 Sample Panel Replacement	343,187.87	362,595.76	(212,932.22) 19.407.89	-100.00%	0.04%	449,031.28	468,439.17	19,407.89	Jan-15	Nov-15	Sep-14	May-15		2015
133792	GH1 Sample Panel Replacement	352,791.45	362,595.76	9,804.31	2.70%	0.07%	458,517.94	468,322.25	9,804.31	Jan-15	Nov-16	Sep-14	May-15		2015
														Project delayed until 2019 due to funds reallocated for the failure of the 1-3	
133794 133795	GH1-4 Puly Gearbox	45 860 24	704,501.31	704,501.31	100.00%	0.00%	45 860 24	704,501.31	704,501.31	Jan-15	Nov-15	×	Dec-15	Pulverizer gearbox shaft	2015
133795 133874	GH 8000# Forklift GH1-1 Main Cond Vac Pmp	45,860.24 218,706.29	318,727.36	(45,860.24) 100,021.07	-100.00% 31.38%	0.01%	45,860.24 313,931.72	62,070.60 413,952.79	16,210.36 100,021.07	Apr-14	Oct-15	Jan-15 Apr-14	Dec-15 May-15		2015 2015
133938	BR1 Cooling Tower Rebuild	1,774,385.03	1,776,283.00	1.897.97	0.11%	0.05%	3,083,079.29	3,084,977.26	1,897.97	Apr-14 Jun-14	Jun-15	Jun-14	May-15 May-15		2015
133940	BR Software Upgr - Windows 7	129.77	-	(129.77)	-100.00%	0.00%	1.044.589.92	1.044.460.15	(129.77)	5un 14	2011 I D	Mar-13	Apr-14		2015
133941	BR Misc Capital 14	-	380,460.00	380,460.00	100.00%	0.00%	-	3,996,106.00	3,996,106.00	Nov-13	Jan-25		1		2015
133951	BR1 Cooling Tower Switchgear	433,058.83	589,000.00	155,941.17	26.48%	0.09%	433,058.83	589,000.00	155,941.17	Aug-14	Jun-15	Dec-14	May-15		2015
133KU15	Cascade Impl Gen Relays-KU15		30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Dec-15				2015
134058 134062	NERCALRT-ERLN-LVGSTN NERCALRT-LKRBA-DLVTA	7,518.58 132.661.65	-	(7,518.58)	-100.00% -100.00%	0.00%	2,706,945.47 1.255.951.62	2,699,426.89 1,123,289,97	(7,518.58)			Sep-13 Jun-14	Nov-14 Feb-15		2015 2015
134062 134110KU	NERCALR I-LKRBA-DLVIA TC2 KU SCR LAYER 1 REPLACE	132,661.65	-	(132,661.65) (120,450.00)	-100.00%	0.03%	1,255,951.62	1,123,289.97	(132,661.65) (120,450.00)			Jun-14 Jun-13	Jun-14		2015
134111KU	TC2 SCR L2 REPLACE-KU	20,288.44	-	(20,288.44)	-100.00%	0.00%	262,450.19	981,293.80	718,843.61			Jul-13 Jul-14	Apr-16		2015
134112KU	TC CT KU INSTALL AUX TRANS	8,202.61	-	(8,202.61)	-100.00%	0.00%	445,207.65	437,005.04	(8,202.61)			Jan-14	Oct-14		2015
134188	ETWN HWKNS DRNG BSN	-	59.93	59.93	100.00%	0.00%	-	59.93	59.93	Sep-15	Nov-15				2015
134190	EKP CPR PLT RELO	-	280.52	280.52	100.00%	0.00%	-	280.52	280.52	Mar-15	Dec-15				2015
134222	NERCALRT-LBNON-BNVL	(13,472.33)	202.054.75	13,472.33	-100.00% 75.70%	0.00%	2,255,927.96	2,269,400.29	13,472.33	1	Destr	Apr-14	Oct-14		2015
134237 134250	DSP LEX AREA MAJOR PROJECTS DSP SHLBYVL CIRCUIT	95,447.82	392,864.76 488,130,60	297,416.94 488,130.60	75.70% 100.00%	0.02%	95,447.82	1,155,135.02 1,481,631.53	1,059,687.20 1,481,631.53	Jan-15 Jan-15	Dec-16 Mar-16	Mar-15			2015
134283	BNDS MILL-FNCHVLLE STAT REPL	946.532.47	976,000.00	29.467.53	3.02%	0.20%	946.532.47	976.000.00	29.467.53	Jan-13 Jan-14	Nov-15	Jun-15	Jun-16		2015
134285	COMP-RELATED EQUIP-KU 2014	1,983.10	-	(1,983.10)	-100.00%	0.00%	55,872.52	53,889.42	(1,983.10)			Mar-14	Dec-14		2015
134286	COMP-RELATED EQUIP-KU 2015	76,980.33	82,003.39	5,023.06	6.13%	0.02%	76,980.33	82,003.39	5,023.06	Mar-15	Dec-15	Jan-15	Jun-16		2015

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
134331	GH CH2 4Kv Swgr Rm HVAC	137,615.33	206,902.00	69,286.67	33.49%	0.03%	137,615.33	206.902.00	69,286.67	Aug-14	Nov-15	Jan-15	Nov-15	Explanations	2015
134380	161/69kV Spare Xfrmr	6,254.96		(6,254.96)	-100.00%	0.00%	1,467,049.85	1,460,794.89	(6,254.96)			Oct-13	Aug-14		2015
														n alternative and lesser expensive technology was identified than had been	
134407 134762	REPLACE SIMP VIDEO WALL-KU Routine EMS-KU 2015	506,605.48	1,320,000.00 13,750.00	813,394.52 13,750.00	61.62% 100.00%	0.11%	506,605.48	1,320,000.00 13,750.00	813,394.52 13,750.00	Jan-15 Jul-10	Oct-15 Nov-16	Jan-15	Nov-15 e	stimated in the budget.	2015 2015
134702	Tools - 2015	3 033 50	13,750.00	137.064.07	97.83%	0.00%	3 033 50	140.097.57	13,750.00	Jui-10 Jan-15	Dec-15	Aug-15	Mar-16		2015
134801	Fiber/Telecomm Upgrades - 2015	-	474,752.72	474,752.72	100.00%	0.00%	-	474,752.72	474,752.72	Jan-15	Dec-15	1145 15			2015
134965	SCM2014 CENT REPL REGULATORS	7,142.47	-	(7,142.47)	-100.00%	0.00%	69,209.10	62,066.63	(7,142.47)			Jan-14	Jul-15		2015
134966	SCM2014 CENT RPL BUSHINGS	(1,185.84)	-	1,185.84	-100.00%	0.00%	134,407.62	135,593.46	1,185.84			Jan-14	Jan-15		2015
134969	SCM2014 EARL FAILED BRKR/RECL	6,906.64	-	(6,906.64)	-100.00%	0.00%	77,466.67	70,560.03	(6,906.64)			Jan-14	Jun-15		2015
134970 134973	SCM2014 EARL MISC SUBSTATION SCM2014 CENT REPL BATTERIES	14,241.73 (1.254.83)	-	(14,241.73)	-100.00%	0.00%	162,167.61 61.387.41	147,925.88 62.642.24	(14,241.73)			Jan-14 Jan-14	Dec-14 Dec-14		2015
134974	SCM2014 CENT REPL BREAKERS	12.657.16	-	(12.657.16)	-100.00%	0.00%	207.192.61	194,535.45	(12.657.16)			Dec-13	Apr-15		2015
134977	SCM2014 PINE MISC SUB PROJ	1,634.77	-	(1,634.77)	-100.00%	0.00%	128,236.75	126,601.98	(1,634.77)			Jan-14	Dec-14		2015
134990	SCM2014 PINE WILDLIFE PROTECT	1,923.47	-	(1,923.47)	-100.00%	0.00%	75,969.57	74,046.10	(1,923.47)			Jan-14	Dec-14		2015
134991	SCM2014 CENT MISC CAPITAL	(875.44)	-	875.44	-100.00%	0.00%	230,582.79	231,458.23	875.44			Jan-14	Dec-14		2015
134994 134KU15	SCM2014 RTU REPLACEMENTS Cascade Corp Sec Assets-KU15	15,350.24 27,300.22	142,500.00	(15,350.24) 115,199,78	-100.00% 80.84%	0.00%	144,340.58 27,300.22	128,990.34 142,500.00	(15,350.24) 115,199.78	Jan-15	Dec-15	Jan-14 Jan-15	Jan-15		2015 2015
135071	REB-REMODEL MOREHEAD OFFICE	(4,105.00)	142,500.00	4,105.00	-100.00%	0.01%	27,300.22 84,879.01	88,984.01	4,105.00	Jan-15	Dec-15	Jan-15 Jan-12	Dec-14		2015
135112	BR2 Coal Fdr Transition Chutes	69.828.89	-	(69,828.89)	-100.00%	0.01%	69.828.89	115.675.00	45.846.11			Jul-15	Apr-16		2015
135306	FULL UPGRD EMS SWARE-KU-2016	-	68,750.00	68,750.00	100.00%	0.00%	-	138,043.17	138,043.17	Jun-15	Oct-16		1		2015
135425	EM Soft Tools KU 2015	-	129,313.76	129,313.76	100.00%	0.00%	-	129,313.76	129,313.76	Jan-15	Dec-15				2015
				#00 #00 <b>/ 8</b>					#00 #00 <b>1</b> 8		D 14			he budget was prepared prior to a final, detailed engineering analysis. The overall	
135433 135625	TEP-Add 345kV Brkr to W Lex Matanzas Sub Upgrade	1,008,646.94 8,611,61	1,599,245.06 99.656.86	590,598.12 91.045.25	36.93% 91.36%	0.21%	1,008,646.94	1,599,245.06 99,656.86	590,598.12 91.045.25	Jan-15 Dec-11	Dec-15 Dec-13	Jan-15 Dec-11	Dec-13	roject cost was lower than estimated.	2015
135625 135KU15	Central Firewall Mgmt-KU15	8,011.01	99,999.94	99,999.94	100.00%	0.00%	8,011.01	99,999.94	99,999.94	Jan-15	Dec-15 Dec-15	Dec-11	Dec-15		2015
136097	DX Dam Leakage Rem Phase II	-	6,000,000.00	6,000,000.00	100.00%	0.00%	49,356.20	6,049,356.20	6,000,000.00	Feb-12	Dec-17		Р	roject number changed and delayed until 2019.	2015
136480KU	GS GE Test Equip Pool KU	-	122,000.00	122,000.00	100.00%	0.00%		830,000.00	830,000.00	Jan-13	Nov-22				2015
136546KU	GS Oil Test KU	8,054.78	-	(8,054.78)	-100.00%	0.00%	8,054.78	-	(8,054.78)			Jan-14	Aug-14		2015
136548KU	GS SL BTU Calter KU	33,529.09	-	(33,529.09)	-100.00%	0.01%	33,529.09	-	(33,529.09)			Apr-15	Sep-15		2015
136KU15 137025	Citrix XenDesk True-up-KU15 GH Sample Hse 4kv Swgr Rm HVAC	16,797.82 102,843.90	25,000.00 106.037.28	8,202.18 3,193.38	32.81% 3.01%	0.00%	16,797.82 102,843.90	25,000.00 106.037.28	8,202.18 3,193.38	Jan-15 May-14	Dec-15 Dec-15	Jan-15 Jan-15	Nov-15 Nov-15		2015 2015
137023	GH1 Turbine Vibration Equip	102,843.90	165.004.35	165.004.35	100.00%	0.02%	102,843.90	165 004 35	165,004.35	May-14 May-14	Dec-15 Dec-15	Jan-15	100-15		2015
137030	GH Instr Dept Trk Repl	-	41,380.40	41,380.40	100.00%	0.00%	-	41,380.40	41,380.40	May-12	Jun-15				2015
137031	GH Ash Filtra Controls Repl	94,565.99	139,658.85	45,092.86	32.29%	0.02%	94,565.99	139,658.85	45,092.86	May-14	Dec-15	May-14	Sep-16		2015
137034	GH Lube Dept Trk Repl	-	41,380.40	41,380.40	100.00%	0.00%	-	41,380.40	41,380.40	May-12	Apr-15				2015
137041	GH4 UPS Replacement	65,594.23	58,967.07	(6,627.16)	-11.24%	0.01%	65,594.23	58,967.07	(6,627.16)	May-12	Dec-15	Aug-15	Sep-16		2015
137045KU 137083	TC2 KU AIR HEAT BASKETS GH3 ME Chevron Repl	165,340.93	487,655.60	(165,340.93) 487,655,60	-100.00% 100.00%	0.03%	165,340.93	1,906,370.20 487,655,60	1,741,029.27 487.655.60	May-14	Dec-15	Jan-15	Apr-16		2015
137093	GH1 ME Chevron Repl	452,417.04	487,033.00	(452,417,04)	-100.00%	0.00%	452,417.04	2,925,594.28	2,473,177.24	May-14	Dec-15	Jan-15	May-15		2015
157075	on the chevron hepr	452,417.04		(452,417.04)	100.0070	0.057	452,417.04	2,725,574.20	2,475,177.24			5un 15		roject delayed until 2017 due to coordination with related project by Project	2015
137094	GH2 2-1 FGD Spray Header Repl	-	537,945.20	537,945.20	100.00%	0.00%	-	537,945.20	537,945.20	Jan-14	Dec-15			ngineering Department.	2015
137111	GH4 HP Turbine Bolting Repl	(1,362.00)	-	1,362.00	-100.00%	0.00%	122,476.68	123,838.68	1,362.00			Jun-14	Dec-14		2015
137135 137163	GH4 HP Turbine Seal Ring Repl BR CY HMI Addition	(2,026.88) 63,725.82	-	2,026.88 (63,725.82)	-100.00% -100.00%	0.00%	223,583.97 63,725.82	225,610.85 95,113.00	2,026.88 31,387.18			Jun-14 May-15	Dec-14 Apr-16		2015 2015
137172	BR3 Feeder Controls	41,555.92	66,750.00	25,194.08	37.74%	0.01%	41,555.92	66,750.00	25,194.08	Oct-14	May-15	Oct-14	Nov-15		2015
137179	BR2 SH Platen Repl	(6,129.35)	-	6,129.35	-100.00%	0.00%	678,571.62	684,700.97	6,129.35	0414		Oct-13	Nov-14		2015
137185	BR1 Econ & Hdr Repl	500,413.25	211,880.00	(288,533.25)	-136.18%	0.10%	962,270.94	673,737.69	(288,533.25)	Oct-13	Jun-15	Oct-13	May-15		2015
137206	BRCT 11N2 SFC Controls Upgrade	-	299,000.00	299,000.00	100.00%	0.00%	-	969,000.00	969,000.00	Mar-15	Dec-15				2015
137236	GH1 IP Stationary Blade Repl	358,496.60	398,023.59	39,526.99 684.018.93	9.93%	0.07%	358,496.60 1.568.841.82	398,023.59 2,252,860,75	39,526.99	May-14	May-15	May-14	May-15		2015
137265 137281	GH1 Upper Slope Repl GH1 Turbine Packing Repl	1,131,753.02 675,610,57	1,815,771.95 602,581.38	684,018.93 (73,029.19)	37.67%	0.24%	1,568,841.82 675,610.57	2,252,860.75 602,581.38	684,018.93 (73,029.19)	May-12 May-14	Dec-15 May-15	May-12 May-14	May-15 P May-15	roject underrun due to lower material/support spend.	2015 2015
137284	GH1 HP Inlet Bell Seals Repl	189,728.66	225,523,18	35.794.52	15.87%	0.04%	189.728.66	225,523.18	35,794,52	May-14 May-14	May-15 May-15	May-14 May-14	May-15 May-15		2015
137286	GH4 TIL 1292	(2,089.70)	-	2,089.70	-100.00%	0.00%	279,792.40	281,882.10	2,089.70			Jun-14	Dec-14		2015
137369	GH 2-6 Pulverizer Gearbox	88.23	-	(88.23)	-100.00%	0.00%	716,614.76	716,526.53	(88.23)			Jan-14	Oct-14		2015
137476	GH1 FGD Exp Jt 2016	-	82,760.80	82,760.80	100.00%	0.00%	-	82,760.80	82,760.80	May-14	Dec-15				2015
137668	GH Conveyor Belt Repl 15 IONESVII J.E.EKP TAP-REIM	(3.335.31)	393,113.80	393,113.80 3.335.31	100.00%	0.00%	(292.03)	393,113.80 3.043.28	393,113.80 3.335.31	Jun-12	Nov-15	Sep-13	Mar-14		2015 2015
137735	PAINT LICK HWY-REIM	(5,555.51) (679.14)	-	679.14	-100.00%	0.00%	(292.03) (0.00)	5,045.28	679.14			Jan-13	Mar-14 May-14		2015
137744	HARDIN CO SMITH 345KV P1	1,173.55	-	(1.173.55)	-100.00%	0.00%	943,291.55	942,118.00	(1,173.55)			Oct-12	Nov-14		2015
137745	PR HARDIN CO SMITH 345KV P2	1,395,529.79	2,080,402.32	684,872.53	32.92%	0.29%	1,395,529.79	4,663,251.29	3,267,721.50	Nov-14	Dec-18	Sep-14	Jun-16 N	faterial purchases for 2015 were lower than estimated in the budget.	2015
137749	DSP SHELBYVILLE E-TRANS	-	142,770.99	142,770.99	100.00%	0.00%	-	142,770.99	142,770.99	Jan-15	Mar-15				2015
137756	DSP LAKESHORE N-1 DT TRANS	-	98,076.88	98,076.88	100.00%	0.00%	-	294,472.51	294,472.51	Sep-15	Jun-16				2015
137819KU 137826KU	Exchange HA Re-architect-KU13 Upgrade F5-KU13	5,334.14 54,016.02	-	(5,334.14) (54,016.02)	-100.00% -100.00%	0.00%	71,456.79 255,962.43	66,122.65 201,946.41	(5,334.14) (54,016.02)			Sep-12	Dec-14 Oct-14		2015
137826KU 137KU15	Citrix XenMobile True-up-KU15	54,016.02	12,500.00	(54,018.02) 12,500.00	-100.00%	0.01%	255,962.43	12,500.00	12,500.00	Jan-15	Dec-15	Aug-13	Oct-14		2015
138147	SCM2014 CENT RPL LTC/REG CONTR	766.85	-	(766.85)	-100.00%	0.00%	59,942.72	59,175.87	(766.85)	5un 15	Dec 15	Jan-14	Dec-14		2015
138200	2014 - KU CAMERAS	(3,028.95)	-	3,028.95	-100.00%	0.00%	113,528.43	116,557.38	3,028.95			Jan-14	Dec-14		2015
138204	2014 KU SECURITY EQUIPMENT	(16,399.84)	-	16,399.84	-100.00%	0.00%	-	16,399.84	16,399.84			Jan-14	Dec-14		2015
138214	DSP OWENTON STEP UP BANK	35,207.78	-	(35,207.78)	-100.00%	0.01%	121,667.02	86,459.24	(35,207.78)			Jan-13	Jan-15		2015
138233 138239	SCM2014 CENT LTC OIL FILT ADD SCM2014 EARL RPL LTC/REG CONTR	149.37 (5,038.46)	-	(149.37) 5.038.46	-100.00% -100.00%	0.00%	78,725.20 74,595.22	78,575.83 79,633.68	(149.37) 5.038.46			Jan-14 Jan-14	Dec-14 Jul-15		2015 2015
138239	SCM2014 EARL RPL L1C/REG CONTR SCM2014 PINE FAILED BRKR/RECL	(5,038.46) 6,626.77	-	5,038.46 (6,626.77)	-100.00%	0.00%	74,595.22 111,942.05	105,315.28	5,038.46 (6,626.77)			Jan-14 Jan-14	Jul-15 Jan-15		2015
138295	TRMS REPL/UPGR KU	10,588.03	-	(10,588.03)	-100.00%	0.00%	484,592.09	474,004.06	(10,588.03)			Jan-14 Jan-13	Jan-15		2015
138318	Green River 5 - KU	-	180,000.00	180,000.00	100.00%	0.00%	0.00	486,522,119.41	486,522,119.41	Jul-12	May-18				2015
138357	BRCT GT24 Fuel Flexibility KU	(124,403.59)	-	124,403.59	-100.00%	-0.03%	903,191.38	1,027,594.97	124,403.59			Jun-13	Oct-14		2015
138539	ONEQ LOBBY RENOVATION 2014	1,227.65	-	(1,227.65)	-100.00%	0.00%	103,744.22	102,516.57	(1,227.65)			Jan-14	Jul-15		2015

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
138541	PARIS OFFICE-RENOVATIONS	(3,088.25)	-	3,088.25	-100.00%	0.00%	5,408.00	8,496.25	3,088.25			Jan-14	Dec-14		2015
138542 138556	ONEQ REPLACE SIDEWALK KU HVAC REPLACEMENTS	924.48 28,780.00	-	(924.48) (28.780.00)	-100.00% -100.00%	0.00%	142,650.19 69,380.00	141,725.71 40.600.00	(924.48) (28.780.00)			Jan-14 Jan 14	Jan-15 Jun-15		2015
138557	KU REPLACE FAILED EQUIP	(56,802.54)	-	56,802.54	-100.00%	-0.01%	28,992.17	85,794.71	56,802.54			Jan-14 Jan-14	Jun-15 Jun-15		2015
138558	KU OFFICE FURNITURE & EQP	(6,386.64)	-	6,386.64	-100.00%	0.00%	40,931.02	47,317.66	6,386.64			Jan-14	Jan-15		2015
138560	OFFICE RENO MT STERLING	(619.92)	-	619.92	-100.00%	0.00%	200,294.29	200,914.21	619.92			Jan-14	Dec-14		2015
138571	GH BU Bucket and Chain 2015	241,941.18	405,527.92	163,586.74	40.34%	0.05%	241,941.18	405,527.92	163,586.74	Jul-12	Sep-15	Jul-12	Sep-15		2015
138601 138606	Norton-Wire Racks,Bins,Equip Lexington Stone Rd Pole Racks	367,481.01	60,000.00	60,000.00 (367,481.01)	100.00%	0.00%	367,481.01	60,000.00	60,000.00 (367,481.01)	Jan-14	Dec-15	Oct-14	Dec-14		2015 2015
138611	Pineville-Construct Concrt Pad	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15	01114	1000 14		2015
138711	Corporate Web Site & App KU	2,473.91	-	(2,473.91)	-100.00%	0.00%	282,565.80	280,091.89	(2,473.91)			Jan-13	Dec-14		2015
138772KU	CT Land - KU	1,556.97	-	(1,556.97)	-100.00%	0.00%	12,547.81	10,990.84	(1,556.97)			Sep-12	Feb-14		2015
138897 138898KU	PDCAH PRI-CLMN RD-STATIC REPL Enterprise Info Mgmt-KU12	49,982.64 440,613.95	-	(49,982.64) (440,613.95)	-100.00% -100.00%	0.01%	558,561.46 2.056,200.33	508,578.82 1.615.586.38	(49,982.64) (440,613.95)			Oct-12 Dec-12	Jul-14 Nov-15		2015 2015
138952	Pole Inspect Shelbyville 2013	(16,130.58)	-	16,130,58	-100.00%	0.09%	1.289.743.30	1,305,873,88	16.130.58			Jan-13	Dec-13		2015
138KU15	CTS/AFB Enhancement-KU15	-	39,999.86	39,999.86	100.00%	0.00%	-	39,999.86	39,999.86	Jan-15	Jul-15				2015
139046	TC2 DSI System - KU	343,065.05	-	(343,065.05)	-100.00%	0.07%	4,261,039.10	3,917,974.05	(343,065.05)			Dec-12	Jun-16		2015
139052	Earlington 34.5KV	3,184.93	-	(3,184.93)	-100.00%	0.00%	207,596.95	204,412.02	(3,184.93)			Jan-13	Jun-14		2015
139210 139256	Ghent Control House NERCALRT-E.F-W.F 138KV	(2,481.53) (5,573.20)	-	2,481.53 5,573.20	-100.00%	0.00%	859,650.09 2.085,530.76	862,131.62 2.091.103.96	2,481.53 5.573.20			Mar-13 Feb-13	Jan-14 Jul-14		2015
139230	Loudon Ave 0127	67.150.47	-	(67,150.47)	-100.00%	0.00%	127.800.49	60,650.02	(67.150.47)			Jan-14	Apr-15		2015
139403	CIFI MIDDLESBORO #2 355	(2,546.59)	-	2,546.59	-100.00%	0.00%	80,404.28	82,950.87	2,546.59			Jan-13	Jun-14		2015
139404	2013 CIFI MIDDLESBORO #1 365	(6,425.54)	-	6,425.54	-100.00%	0.00%	167,497.45	173,922.99	6,425.54			Jan-13	Dec-14		2015
139412	CIFI 2013 ROGERS GAP 0451	(12,058.52)	-	12,058.52	-100.00%	0.00%	123,278.35	135,336.87	12,058.52			Jan-13	Dec-13		2015
139449 139450	CIFI 2013 EVARTS 4475 CIFI 2013 KENTENIA 0422	3,933.46 (409.98)	-	(3,933.46) 409.98	-100.00% -100.00%	0.00%	86,336.85 41,528,53	82,403.39 41,938.51	(3,933.46) 409.98			Jan-14 Dec-13	Jan-15 Dec-14		2015 2015
139505	Bonds Mill 69kV Brkr Add	2.455.13	_	(2.455.13)	-100.00%	0.00%	2.455.13	(0.00)	(2.455.13)			Apr-13	Nov-13		2015
139595KU	GS GE DME Phase II KU	32,422.31	44,125.00	11,702.69	26.52%	0.01%	32,422.31	176,500.00	144,077.69	Jan-15	Nov-18	Jan-15			2015
139598KU	GS GE Aux Trans Prot KU	84,516.46	81,336.00	(3,180.46)	-3.91%	0.02%	84,516.46	81,336.00	(3,180.46)	Jan-14	Nov-17	Jan-14			2015
139600KU	GS CDM PRC-05 Collect KU	60,172.81	70,050.00	9,877.19	14.10%	0.01%	60,172.81	280,200.00	220,027.19	Jan-15	Nov-18	Aug-15	Aug-16		2015
139620KU 139627	GS GE Remote Vibration Mon KU Test Lab Equipment-2015-KU	342.50 13,885.42	125,199,06	(342.50) 111,313.64	-100.00% 88.91%	0.00%	25,437.69 13,885.42	25,095.19 125,199.06	(342.50) 111,313.64	Jan-15	Dec-15	Jan-14 Jan-15	Feb-15 May-16		2015 2015
139631KU	GS GE Vehicle Replace KU		67,276.00	67,276.00	100.00%	0.00%	-	67,276.00	67,276.00	Jan-15 Jan-15	Nov-16	Jan-15	way-10		2015
139638KU	0-GS CDM CIP Ver 5.0 KU	484,569.75	335,157.00	(149,412.75)	-44.58%	0.10%	916,532.13	767,119.38	(149,412.75)	Jan-14	Nov-16	Jan-14	Jan-16		2015
139642KU	GS CDM NERC Trckng KU	-	30,000.00	30,000.00	100.00%	0.00%	-	30,000.00	30,000.00	Jan-15	Nov-15				2015
139644KU 139669	GS SL Lab Wrk Bench KU	6,088.82 67,704.66	-	(6,088.82) (67,704,66)	-100.00% -100.00%	0.00%	8,608.17 2.440,198.60	2,519.35 2.372.493.94	(6,088.82) (67,704,66)			Jan-14	Dec-14 Nov-15		2015 2015
139669 139670KU	BR1&2 Mercury Mitigation Syst GS CDM CIP Ver 6.0 KU	113.083.79	58,714.00	(54,369.79)	-100.00%	0.01%	2,440,198.60	2,372,493.94 181.034.00	67,950.21	Jan-15	Nov-18	May-13 Sep-15	INOV-15		2015
139693KU	GS GE TC DI KU	(0.06)	-	0.06	-100.00%	0.00%	4,349.99	4,350.05	0.06	Jun 15		May-13	Dec-13		2015
139701	NERCALRT-INVTN-ADMS	314.29	-	(314.29)	-100.00%	0.00%	1,093,058.89	1,092,744.60	(314.29)			Sep-13	Jul-14		2015
139744	TEP-RQ-GRNVL-W-TAP69	82,555.95	-	(82,555.95)	-100.00%	0.02%	522,442.87	439,886.92	(82,555.95)			Sep-14	Dec-14		2015
139763KU 139771KU	TC KU ACID INJECTION FA TC2 KU CO MONITOR SYS	44,750.59 152,382.83	-	(44,750.59) (152,382.83)	-100.00% -100.00%	0.01%	44,780.14 426,688.16	29.55 274,305.33	(44,750.59) (152,382.83)			Jun-10 Jun-10	Nov-14 May-15		2015 2015
139788KU	TC KU COAL HAND PLC REPL	99,498,60	93 105 90	(6.392.70)	-6.87%	0.02%	99,498,60	93 105 90	(6.392.70)	Jun-10	Dec-17	Jun-10	Apr-16		2015
139789KU	TC KU RADIO SYS COAL TUNL	26,374.48	27,931.77	1,557.29	5.58%	0.01%	26,374.48	27,931.77	1,557.29	Jun-10	Dec-17	Jun-10	Apr-16		2015
139803	BR Switchgear Test Station	13,055.21	-	(13,055.21)	-100.00%	0.00%	100,897.14	87,841.93	(13,055.21)			Dec-13	Jun-15		2015
139804 139805	BR1&2 Elev Var Vltge Freq Cntr	46,361.03 131,881.19	180.000.00	(46,361.03) 48,118.81	-100.00% 26.73%	0.01%	91,828.24 131,881.19	45,467.21 180,000.00	(46,361.03) 48,118.81	D 12	Dec-15	Dec-13	Mar-15		2015 2015
139805	BR3 GCB Lockout Rezoning BR Crusher House Dust Collectr	(1.947.16)	180,000.00	48,118.81	-100.00%	0.03%	443.250.68	445,197.84	48,118.81	Dec-13	Dec-15	Dec-13 Dec-13	Nov-15 Nov-14		2015
139808	BR Lmstne Strge Tank Floor Ref	391,547.28	-	(391,547.28)	-100.00%	0.08%	391,547.28		(391,547.28)			Jul-14	Nov-15		2015
139820	BR2 Precip Voltage Controls	58,647.11	-	(58,647.11)	-100.00%	0.01%	58,647.11	72,950.00	14,302.89			May-15	Oct-15		2015
139823	BR2 Precip Rapper Controls	70,500.42	-	(70,500.42)	-100.00%	0.01%	70,500.42	85,500.00	14,999.58			May-15	Oct-15		2015
139840 139856	DX Digitial Governor BRCT GT24 Fuel Oil Switching	255,677.34 (20,701.10)	-	(255,677.34) 20.701.10	-100.00% -100.00%	0.05%	326,392.84 77,776.57	70,715.50 98,477.67	(255,677.34) 20,701.10			Jun-14 Nov-13	Dec-15 Aug-14		2015 2015
139864	BRCT GT24 Fuel On Switching BRCT GT24 Evap Media Repl KU	96,952.20	117,800.00	20,847.80	17.70%	0.02%	96,952,20	117,800.00	20,847.80	Nov-14	Nov-15	Nov-14	Oct-15		2015
139906	TEP-Morganfield 161kV Brkr Add	147,397.39	-	(147,397.39)	-100.00%	0.03%	147,397.39	349,991.92	202,594.53			Sep-15	Nov-16		2015
139965	BR3 Main Cond Vac Pump Repl -2	151,545.04	230,000.00	78,454.96	34.11%	0.03%	151,545.04	230,000.00	78,454.96	Jul-14	Dec-15	Jul-14	Nov-15		2015
139967 139979	BR3 BFP Cond Vac Pump Repl -2 TEP-FARLEY-US STEEL 69kV	170,062.06 1,278,258.83	360,000.00 1,339,235.16	189,937.94 60,976.33	52.76% 4.55%	0.04%	170,062.06 1,450,455.27	360,000.00 1,511,431.60	189,937.94 60,976.33	Jul-14 Jul-14	Dec-15 May-15	Jul-14 Sep-14	Nov-15 Jul-16		2015
139996	TEP-ALCLDE-ELHU	1,278,258.85	1,339,233.10	(188,040.90)	-100.00%	0.27%	1,475,128.27	1,287,087.37	(188,040.90)	Jui-14	way-15	Mar-14	Dec-14		2015
139999	GH4 Waterwall Tube Repl	9,478.23	-	(9,478.23)	-100.00%	0.00%	1,186,932.59	1,177,454.36	(9,478.23)			May-13	Dec-14		2015
139KU15	CTS/AFB-Accting Enhance-KU15	19,562.74	49,999.88	30,437.14	60.87%	0.00%	19,562.74	49,999.88	30,437.14	Jan-15	Jul-15	Jan-15			2015
140012KU 140016	TC CT KU HMI UPGRD GH Misc Motors 15	2,920.38	-	(2,920.38) 99.312.96	-100.00% 100.00%	0.00%	218,713.22	215,792.84	(2,920.38)			Jan-09	Apr-14		2015 2015
140016 140023KU	GH Mise Motors 15 TC2 KU EHC TEMP CONTRL	68.278.81	99,312.96	(68,278.81)	-100.00%	0.00%	142.305.53	99,312.96 74,026.72	99,312.96 (68,278.81)	Jan-15	Dec-15	Jun-10	Sep-15		2015 2015
1400231	GH S/R MCC Repl	216,083.55	132,417.28	(83,666.27)	-63.18%	0.01%	216,083.55	132,417.28	(83,666.27)	May-14	Oct-15	May-14	Nov-15		2015
140038	GH BU Pwr Cable Repl	91,467.81	46,552.95	(44,914.86)	-96.48%	0.02%	91,467.81	46,552.95	(44,914.86)	May-13	Dec-15	May-15	Sep-15		2015
140041	GH1 Seal Trough & Skirt Repl	353,153.75	429,321.65	76,167.90	17.74%	0.07%	374,479.64	450,647.54	76,167.90	May-13	Dec-15	May-13	May-15		2015
140042 140053	GH Chemical Tanks	122,451.54	233,799.26	111,347.72	47.63%	0.03%	122,451.54	233,799.26	111,347.72	May-14	Nov-15	May-14	Oct-15 Mag 15		2015
140053 140056	GH Ion Chromatograph GH Chemical Day Tanks	50,654.12 4,640.00	96,209.43 38,276.87	45,555.31 33,636.87	47.35% 87.88%	0.01%	50,654.12 4,640.00	96,209.43 38,276.87	45,555.31 33,636.87	Jan-15 May-13	Nov-15 Oct-15	Jan-15 May-13	Mar-15 Oct-15		2015 2015
140053	GH1 BFP Recir Val Repl	192,451.64	259,868.91	67,417.27	25.94%	0.00%	192,451.64	259,868.91	67,417.27	Jun-14	Jul-15	Jun-14	May-15		2015
140066	Digital EMS Comm Chnls-KU-2015	-	75,944.74	75,944.74	100.00%	0.00%	-	75,944.74	75,944.74	Mar-15	Oct-15				2015
140081	Upgrade EMS Software-KU-2014	(2,711.17)	-	2,711.17	-100.00%	0.00%	329,593.73	332,304.90	2,711.17			Feb-14	Oct-14		2015
140092 140138	EMS App Enhancements-KU-2015	17,069.18	42,368.74 20.624.62	25,299.56 20,624,62	59.71% 100.00%	0.00%	17,069.18	42,368.74 20.624.62	25,299.56	Mar-15 Mar-15	Sep-15	Mar-15	Nov-15		2015 2015
140138 140147	High Spd Historic Arch-KU-2015 GH3 Demin Regen Sys	-	20,624.62	20,624.62	100.00%	0.00%	-	20,624.62	20,624.62 134,486.30	Mar-15 May-14	Dec-15 Dec-15				2015
					- 30100 /3	5.0070			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						2013

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
140155 140167	GH CY Maint Vehicle GH IMM Truck	33,990.28 35,794,74	41,380.40	7,390.12 (35,794,74)	17.86% -100.00%	0.01%	33,990.28 35,794,74	41,380.40 41,380.40	7,390.12 5,585.66	May-13	May-15	May-13 Jan-15	Sep-15 Sep-15		2015 2015
140207	GH2 Cooling Tower Fan Stacks	54,523.20	72,415.70	17,892.50	24.71%	0.01%	54,523.20	72,415.70	17,892.50	Jun-14	Nov-15	Jun-14	Sep-15		2015
140221	GH3-1 Puly Gearbox				400.00	0.000			<b>234 503 40</b>				Pro	oject delayed until 2016 in order to reallocate funds for emergent work on GH	2015
140221 140234KU	GH3-1 Puly Gearbox TC2 KU TURBINE COUP BOLTS	153,109.37	734,502.10 251,385.93	734,502.10 98,276.56	100.00% 39.09%	0.00%	384,870.55	734,502.10 483 147 11	734,502.10 98,276.56	Sep-14 Jun-10	Nov-17 Dec-17	Jun-10	May-15	k4 Low Pressure Service Water Return to River Piping.	2015
140241	RECRUITING SYSTEM IMPL KU	2,579.32	-	(2,579.32)	-100.00%	0.00%	126,545.21	123,965.89	(2,579.32)	5un 10	Dec 17	Jul-13	Dec-14		2015
140279	RCHMND2-RCHMND	10,301.44	-	(10,301.44)	-100.00%	0.00%	538,003.23	527,701.79	(10,301.44)			May-14	Aug-15		2015
140280	TEP-BOND-VIRGINIACTY	806,850.58	3.445.000.00	2,638,149.42	76,58%	0.17%	806,850.58	3,445,000.00	2,638,149.42	Sep-15	Dec-15	Feb-15	Th San 15 nr	he budget was prepared prior to a final, detailed engineering analysis. The overall oject cost was lower than estimated.	2015
140230 140342KU	OG MISC TOOLS KU	-	10,232.70	10,232.70	100.00%	0.00%	-	40,930.80	40,930.80	Jun-13	Dec-18	100-15	Sep-15 pro	ojet con was lover and connace.	2015
140391	BR1 Generator Stator Re-Wedge	114,997.86	152,950.00	37,952.14	24.81%	0.02%	114,997.86	152,950.00	37,952.14	Jun-14	Jun-15	Jun-14	May-15		2015
140393 140394	BR1 Nozzle Block Bolting BR1 Turbine Seals	279,908.88 129,984.29	292,600.00 284,050.00	12,691.12 154.065.71	4.34% 54.24%	0.06%	279,908.88 129,984.29	292,600.00 284,050.00	12,691.12 154,065,71	Jun-14 Jun-14	Jun-15 Jun-15	Jun-14 Jun-14	May-15 May-15		2015 2015
140395	BR1 Turbine Blading	722,138,39	530,100.00	(192,038.39)	-36.23%	0.15%	1,188,497.17	996.458.78	(192,038.39)	Jan-14	Jun-15	Jan-14	May-15 May-15		2015
140396	BR2 Turbine Valve Fasteners	(62,412.11)	-	62,412.11	-100.00%	-0.01%	445,091.70	507,503.81	62,412.11			Nov-13	Nov-14		2015
140469	Norton 34.5KV Rec Pole Repl	3,845.72	-	(3,845.72)	-100.00%	0.00%	213,447.22	209,601.50	(3,845.72)			Jan-14	Dec-14		2015
140474 140479	Earlington T & E Capital 2014 Hamblin (Jonesville) Ckt	930.20 2,408.43	-	(930.20) (2,408.43)	-100.00% -100.00%	0.00%	930.20 263,363.80	260,955.37	(930.20) (2,408.43)			Jan-14 Jan-14	Jan-14 Jul-15		2015 2015
140485	ELIZABETHTOWN T&E CAPITAL 2014	8,239.42	-	(8,239.42)	-100.00%	0.00%	8,239.42	-	(8,239.42)			Jan-14	541 15		2015
140488	Morganfield Ind Cp Breck	3,664.90	-	(3,664.90)	-100.00%	0.00%	47,747.47	44,082.57	(3,664.90)			Aug-13	Dec-14		2015
140489 140495	MAYSVILLE T&E CAPITAL 2014	445.38	-	(445.38)	-100.00%	0.00%	445.38	3.933.46	(445.38) 3.933.46			Jan-14	Jan-14		2015
140495	Evarts Relocation Blk Mt 0SCM2014 34KV SUB UPGRADES	(3,933.46) (22,196.06)		3,933.46	-100.00% -100.00%	0.00%	31,436,17	53,632,23	22,196,06			Jan-14 Jan-14	Dec-14 Dec-14		2015
140506	SCM2014 CENT REPL OIL BREAKERS	30,007.64	-	(30,007.64)	-100.00%	0.01%	107,719.97	77,712.33	(30,007.64)			Aug-13	May-15		2015
140508	SCM2014 EARL REPL 34KV BRKRS	(2,526.54)	-	2,526.54	-100.00%	0.00%	147,729.49	150,256.03	2,526.54			Jan-14	Dec-14		2015
140518 140519	SCM2014 CENT REPL 3 PHASE REG SCM2014 REPL UK MED VAC BRKRS	22,765.07 3.485.22	-	(22,765.07) (3,485.22)	-100.00% -100.00%	0.00%	430,135.13 90,577.37	407,370.06 87.092.15	(22,765.07) (3.485.22)			Jan-14 Jan-14	Jan-15 Dec-14		2015 2015
140519	SCM2014 REPL OK MED VAC BRRRS SCM2014 EARL OIL FILTRAT ADD	3,485.22 217.49	-	(3,485.22) (217.49)	-100.00%	0.00%	28.672.34	28.454.85	(3,485.22) (217.49)			Jan-14 Jan-14	Nov-14		2015
140526	SCM2015 CENT RTU REPLACEMENTS	164,432.32	144,982.67	(19,449.65)	-13.42%	0.03%	164,432.32	144,982.67	(19,449.65)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140527	SCM2015 CENT REPL 34KV BRKRS	140,990.16	147,918.32	6,928.16	4.68%	0.03%	140,990.16	147,918.32	6,928.16	Jan-15	Dec-15	Jan-15	Dec-15		2015
140528 140531	SCM2015 CENT REPL LTC/REG CNTR SCM2015 CENT REPL SUB BATTERY	94,846.12 50,240.31	91,753.63 41,422.09	(3,092.49) (8,818.22)	-3.37% -21.29%	0.02%	94,846.12 50,240.31	91,753.63 41,422.09	(3,092.49) (8,818.22)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
140534	SCM2015 EARL REPL SUB BATTERY	18,414.19	28,825.78	10,411.59	36.12%	0.00%	18,414.19	28,825.78	10,411.59	Jan-15	Dec-15	Jan-15	Dec-15		2015
140545	SCM2015 PINE REPL 22KV BRKRS	181,257.12	147,514.97	(33,742.15)	-22.87%	0.04%	181,257.12	147,514.97	(33,742.15)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140548	SCM2015 PINE REPL OIL BRKRS	144,224.81	99,979.51	(44,245.30)	-44.25%	0.03%	144,224.81	99,979.51	(44,245.30)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140549 140550	SCM2015 PINE REPL SUB BATTERY SCM2015 CENT SUB BLDNG & GND	27,296.52 45,609.97	21,931.30 41,457.85	(5,365.22) (4,152.12)	-24.46% -10.02%	0.01%	27,296.52 45,609.97	21,931.30 41,457.85	(5,365.22) (4,152.12)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Nov-15 Dec-15		2015
140551	SCM2015 EARL SUB BLDNG & GND	36,681.41	41,457.85	4,776.44	11.52%	0.01%	36,681.41	41,457.85	4,776.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
140552	SCM2015 PINE SUB BLDNG & GND	43,521.39	30,697.43	(12,823.96)	-41.78%	0.01%	43,521.39	30,697.43	(12,823.96)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140556 140557	Georgetown 4kV Distribution Hume Road Sub Ckt	454.79 (37.790.12)	-	(454.79) 37.790.12	-100.00% -100.00%	0.00%	54,366.62 825,838.85	53,911.83 863.628.97	(454.79)			Jan-14	Jan-15 Apr-15		2015 2015
140557	Wilmore 4kV Ckt 0588	(37,790.12) 67.289.16	-	(67,289.16)	-100.00%	-0.01%	67.289.16	803,028.97	37,790.12 (67,289.16)			Jan-13 Oct-14	Apr-15 Jul-15		2015
140559	Manhole Cover Repl KU 2014	8,315.42	-	(8,315.42)	-100.00%	0.00%	91,114.48	82,799.06	(8,315.42)			Jan-14	Apr-15		2015
140572	SCM2015 CENT LTC OIL FILT ADDS	117,218.60	84,782.08	(32,436.52)	-38.26%	0.02%	117,218.60	84,782.08	(32,436.52)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140574 140576	SCM2015 CENT MISC CAPITAL SUB SCM2015 CENT MISC NESC COMPL	144,361.57 30,553.58	232,872.85 69,227.67	88,511.28 38,674.09	38.01% 55.87%	0.03%	144,361.57 30,553.58	232,872.85 69.227.67	88,511.28 38,674,09	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
140577	SCM2015 CENT REPL BREAKERS	157,193.83	189,304.65	32,110.82	16.96%	0.03%	157,193.83	189,304.65	32,110.82	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Jan-16		2015
140579	SCM2015 CENT REPL BUSHINGS	132,375.36	96,340.87	(36,034.49)	-37.40%	0.03%	132,375.36	96,340.87	(36,034.49)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140582	SCM2015 CENT REPL REGULATORS	76,741.47	75,719.24	(1,022.23)	-1.35%	0.02%	76,741.47	75,719.24	(1,022.23)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140584 140599KU	SCM2015 CENT WILDLIFE PROTECT TC2 KU PEGGING STEAM	19,069.05 (3.900.97)	50,770.63	31,701.58 3.900.97	62.44% -100.00%	0.00%	19,069.05 119,479.08	50,770.63 123.380.05	31,701.58 3,900.97	Jan-15	Dec-15	Jan-15 Jun-10	Dec-15 Oct-14		2015 2015
140612KU	TC2 KU STATIC EXC TFORMER	8,860.55		(8,860.55)	-100.00%	0.00%	198,047.64	189,187.09	(8,860.55)			Jun-10	Dec-14		2015
140615	SCM2015 CENT LIGHTNING PROTECT	34,681.55	48,475.51	13,793.96	28.46%	0.01%	34,681.55	48,475.51	13,793.96	Jan-15	Dec-15	Jan-15	Dec-15		2015
140620	SCM2015 EARL FAILED BRKR/RECL	76,880.07	74,334.08	(2,545.99)	-3.43%	0.02%	76,880.07	74,334.08	(2,545.99)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140621 140623	SCM2015 EARL MISC CAPITAL SUB SCM2015 EARL MISC NESC COMPL	147,136.02	202,050.28	54,914.26 14,458.02	27.18% 10.37%	0.03%	147,136.02 125.024.11	202,050.28 139,482,13	54,914.26 14,458.02	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Oct-15		2015
140624	SCM2015 EARL WILDLIFE PROTECT	48,770.27	51,639.05	2,868.78	5.56%	0.01%	48,770.27	51,639.05	2,868.78	Jan-15	Dec-15	Jan-15	Dec-15		2015
140632	SCM2015 PINE FAILED BRKR/RECL	93,960.55	95,086.41	1,125.86	1.18%	0.02%	93,960.55	95,086.41	1,125.86	Jan-15	Dec-15	Jan-15	Nov-15		2015
140634 140635	SCM2015 PINE MISC CAPITAL SUB SCM2015 PINE MISC NESC COMPL	120,824.49 54,705.59	128,588.40 48,155.70	7,763.91 (6,549.89)	6.04% -13.60%	0.03%	120,824.49 54,705.59	128,588.40 48,155.70	7,763.91 (6,549.89)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Nov-15		2015 2015
140635	SCM2015 PINE WILDLIFE PROTECT	49.805.12	50,911.78	1.106.66	2.17%	0.01%	49.805.12	50.911.78	1.106.66	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Nov-15		2015
														adget is developed at a higher level to encompass multiple projects and reallocated	
140638	2015 KU TRANSFORMER REWIND	-	1,305,626.96	1,305,626.96	100.00%	0.00%	-	1,305,626.96	1,305,626.96	Jan-15	Dec-15	T		individual projects as transformer failures occur.	2015
140640 140641	SCM2015 PINE TOOLS & EQUIPMENT SCM2015 EARL TOOLS & EOUIPMENT	16,939.34 16 720 37	18,952.16 18,952.16	2,012.82	10.62% 11.78%	0.00%	16,939.34 16,720,37	18,952.16 18,952.16	2,012.82	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Nov-15 Dec-15		2015
140642	SCM2015 LEX TOOLS & EQUIPMENT	13,120.36	16,583.14	3,462.78	20.88%	0.00%	13,120.36	16,583.14	3,462.78	Jan-15	Dec-15 Dec-15	Jan-15	Dec-15 Dec-15		2015
140655KU	GS GE TCCT Hrdng KU	(20,646.16)	-	20,646.16	-100.00%	0.00%	490,822.76	511,468.92	20,646.16			Sep-13	Dec-14		2015
140657KU	GS GE BRCT Hrdng KU	(18,936.73)	-	18,936.73	-100.00%	0.00%	629,804.57	648,741.30	18,936.73			Sep-13	Dec-14 Bu	adgeted to Capital but Actuals in Prelim Survey. Actuals eventually moved to	2015
140990	Black Start TC - KU	-	2,003,397.30	2,003,397.30	100.00%	0.00%	-	17,855,253.19	17,855,253.19	Jul-13	Dec-17			oject 150080KU.	2015
140KU15	Oracle Data Arch/Purge-KU15	-	24,999.93	24,999.93	100.00%	0.00%	-	24,999.93	24,999.93	Jan-15	Jul-15				2015
141006 141007	SCM2014 PINE REPL 22KV BRKRS SCM2014 PINE REPL 34KV BRKRS	0.66	-	(0.66)	-100.00%	0.00%	154,946.93	154,946.27	(0.66)			Jan-14	Dec-14		2015 2015
141007	SCM2014 PINE REPL 34KV BRKRS SCM2015 EARL REPL OIL BRKRS	(13,682.26) 83,742.98	110,266.92	13,682.26 26,523.94	-100.00% 24.05%	0.00%	148,185.52 83,742.98	161,867.78 110,266.92	13,682.26 26,523.94	Jan-15	Dec-15	Jan-14 Jan-15	Dec-14 Dec-15		2015
141197	URD Cable R/R KU 2014 2015	3,851.42		(3,851.42)	-100.00%	0.00%	146,269.65	1,138,418.23	992,148.58			Jun-14	Dec-14		2015

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations Actual costs represent completion of a project that began in 2014. Multiple smaller projects planned for this location were combined to facilitate Distribution Operations' current and future growth, promote optimal customer service, enhance the quality of work life for our employees, and demonstrate our commitment to our customers in London and the surrounding communities.	Year
141296	LONDON OP-CONSTRUCTION	547,783.02	-	(547,783.02)	-100.00%	0.11%	1,135,627.17	587,844.15	(547,783.02)			May-14	Jul-15		2015
141299 141317	LONDON STRM-WIRE STORAGE BLDG MIDWAY - OFFICE RENOVATION	7,002.23 (500.00)	-	(7,002.23) 500.00	-100.00% -100.00%	0.00%	29,391.84 158,295.64	22,389.61 158,795.64	(7,002.23) 500.00			Mar-14 Jan-14	Aug-15 Dec-14		2015 2015
141332	London-Pole Racks Yard Grading	(500.00)	40,000.00	40,000.00	100.00%	0.00%	-	40.000.00	40.000.00	Jan-15	Dec-15	Jan-14	Dcc-14		2015
141344	Somerset - Pole Racks	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-15	Dec-15				2015
141348	Winchester - Pole Racks	58,415.47	40,000.00	(18,415.47)	-46.04%	0.01%	58,415.47	40,000.00	(18,415.47)	Jan-15	Dec-15	Jan-15	Aug-16		2015
141351	PINEVILLE - ROOF REPLACEMENT	4,710.00	-	(4,710.00)	-100.00%	0.00%	408,146.28	403,436.28	(4,710.00)			Mar-14	Dec-14		2015
141372 141378	London Wire Storage Bldg LEX OP CTR-REPLACE ASPHALT	64,577.22 2.269.13		(64,577.22) (2,269.13)	-100.00%	0.01%	64,577.22 112.077.92	109 808 79	(64,577.22) (2,269.13)			Jan-15 May-14	Jul-15 Jan-15		2015 2015
141379	LEX OP CTR-ENTRANCE DRIVE	2,185.10	-	(2,185.10)	-100.00%	0.00%	141,347.46	139,162.36	(2,185.10)			May-14	Jan-15		2015
141389	KU FURNITURE PROJ	333,995.02	557,370.00	223,374.98	40.08%	0.07%	333,995.02	557,370.00	223,374.98	Jul-13	Nov-13	Jul-13			2015
141391	Environmental Equipment KU	-	65,000.00	65,000.00	100.00%	0.00%	-	324,000.00	324,000.00	Jan-14	Dec-19				2015
141394 141399	Green River 884 Brkr Failure MT STERLING- RENOVATION	(32.41)	20,871.62	32.41 20,871.62	-100.00% 100.00%	0.00%	173,349.16	173,381.57 20,871.62	32.41 20,871.62	May-15	Oct-15	Jul-13	Oct-13		2015 2015
141399	Business Offices CapEx 2015	155,715,51	20,871.62	(30,715,50)	-24.57%	0.00%	155.715.51	20,871.62	(30,715.50)	Jan-15	Jan-15	Jan-15			2015
141401	CARPET / FLOORING REPLACEMENT	37,047.37	105,000.00	67,952.63	64.72%	0.01%	37,047.37	162,100.00	125,052.63	Mar-15	Oct-15	Mar-15			2015
141404	RETAIL OFFICE #1- 2015 REMODEL	-	238,249.97	238,249.97	100.00%	0.00%	-	238,249.97	238,249.97	Jan-15	Dec-15				2015
141406	RETAIL OFFICE #2 2015 REMODEL	9,743.34	238,249.60	228,506.26	95.91%	0.00%	9,743.34	238,249.60	228,506.26	Jan-15	Dec-15	Jan-15	Apr-16		2015
141422 141427	KU FAILED EQP REPLACEMENT 2015 KU FURNITURE & CHAIRS	37,529.08	205,000.00 110,000.00	167,470.92 70.004.26	81.69% 63.64%	0.01%	37,529.08	205,000.00 110,000.00	167,470.92 70,004.26	Jan-15 Mar-15	Dec-15	Jan-15 Mar-15	Feb-16		2015 2015
141570	Meter Projects 2015 KU	39,995.74	55,000,18	55.000.18	100.00%	0.01%	39,995.74	55 000 18	55,000,18	Jan-13	Dec-15 Dec-18	iviai-15	Jun-16		2015
141622	Meter Equipment 2015 KU	30,611.87	62,000.20	31,388.33	50.63%	0.01%	30,611.87	62,000.20	31,388.33	Jan-15	Dec-15	Jan-15	Jan-15		2015
141624	Meter Tester @ Loudon Ave 2015	45,637.12	-	(45,637.12)	-100.00%	0.01%	45,637.12	-	(45,637.12)			Jun-15	Sep-15		2015
141663	ERTs 2015 KU	39,770.78	54,000.17	14,229.39	26.35%	0.01%	39,770.78	54,000.17	14,229.39	Jan-15	Dec-15	Jan-15	Sep-15		2015
141678 141KU15	Meter Readers KU 2015 Endpoint Protect License-KU15	10,010.70	4,002.14 2,500.00	(6,008.56) (12,717.89)	-150.13% -508.72%	0.00%	10,010.70 15,217,89	4,002.14	(6,008.56) (12,717.89)	Jan-15 Jan-15	Dec-18 Dec-15	Jan-15 Jan-15	Jan-16 Jun-16		2015
142326	Retail Hardware KU 2014	(5.262.53)	2,500.00	5.262.53	-100.00%	0.00%	23,684.64	28,947.17	5.262.53	Jan-15	Dec-15	Jan-13 Jan-14	Nov-15		2015
142340	Retail Hardware KU 2015	3,852.56	125,000.00	121,147.44	96.92%	0.00%	3,852.56	125,000.00	121,147.44	Jan-15	Dec-15	Jan-15	Feb-16		2015
142391	Ky Hwy 49 Relocation	1,659.76	-	(1,659.76)	-100.00%	0.00%	107,069.14	105,409.38	(1,659.76)			Jan-14	Oct-15		2015
142496KU	TC KU BENTLY NEVADA PHASE II	187,551.42	-	(187,551.42)	-100.00%	0.04%	187,551.42	-	(187,551.42)			Apr-14	Apr-16		2015
142526 142569	KY STATE HOSPITAL XFMR RWD Paint Lick Hwy Project	5,388.75 8.761.08	-	(5,388.75) (8,761.08)	-100.00% -100.00%	0.00%	192,759.08 195,475,93	187,370.33 186,714,85	(5,388.75) (8,761.08)			Aug-13 Jan-14	Jun-15 Mav-16		2015 2015
142575	Eddyville Hwy Project	(12,249.68)	-	12.249.68	-100.00%	0.00%	390,985,28	403.234.96	12,249.68			Sep-13	Dec-14		2015
142683KU	XP Replacement-KU13	259,903.21	-	(259,903.21)	-100.00%	0.05%	132,386.16	(127,517.05)	(259,903.21)			Sep-13	Jul-14		2015
142687KU	iFactor Upgrade-KU13	5,921.73	-	(5,921.73)	-100.00%	0.00%	44,859.93	38,938.20	(5,921.73)			Sep-13	Jul-14		2015
														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.	
142753KU	TC2 KU IGNIT FUEL 2015	302,198.39	1,263,780.18	961,581.79	76.09%	0.06%	302,198.39	1,263,780.18	961,581.79	Jun-10	Dec-17	Jan-14			2015
142762	ICCP Domain Cntrlrs-KU-2013	2,069.45	-	(2,069.45)	-100.00%	0.00%	15,187.66	13,118.21	(2,069.45)			Oct-13	Apr-15		2015
142770 142799	BR3-2 BFPT Blade Repl IPS Device for OAS-KU-2013	(1,397.61) 3 622 63	-	1,397.61	-100.00%	0.00%	548,729.56 23,657,09	550,127.17 20.034.46	1,397.61			Sep-13 Oct-13	Nov-13 Mar-15		2015
142799 142819KU	Telecom Monitor Enhance-KU13	59.883.52	-	(59.883.52)	-100.00%	0.00%	23,657.09 59.883.52	20,034.46	(59.883.52)			Oct-13 Oct-13	Oct-14		2015
142896	Earlington 2014 Pole Insp	17,880.05	-	(17,880.05)	-100.00%	0.00%	1,492,423.41	1,474,543.36	(17,880.05)			Jan-14	Dec-14		2015
142897	Pineville 2014 Pole Inspect	1,792.85	-	(1,792.85)	-100.00%	0.00%	609,435.33	607,642.48	(1,792.85)			Jan-14	Dec-14		2015
142898	Danville 2014 Pole Inspection	2,076.52	-	(2,076.52)	-100.00%	0.00%	807,055.38	804,978.86	(2,076.52)			Jan-14	Dec-14		2015
142901 142902	Mays (Paris) 2014 Pole Ins London 2014 Pole Inspect	(1,695.50) (23,040.72)	-	1,695.50 23,040.72	-100.00% -100.00%	0.00%	535,523.68 1,890,465.43	537,219.18 1,913,506.15	1,695.50 23,040.72			Jan-14 Jan-14	Dec-14 Dec-14		2015 2015
142902	BR3 APHC Repl (Partial)	42,489.46	-	(42,489.46)	-100.00%	0.00%	171,387.39	128,897.93	(42,489.46)			Nov-13	Nov-15		2015
142946KU	Downtown Network-KU13	32.50	-	(32.50)	-100.00%	0.00%	(0.00)	(32.50)	(32.50)			Nov-13	Jan-15		2015
142965	WALKER-OAKHILL 69KV-REIM	453.05	-	(453.05)	-100.00%	0.00%	499.08	46.03	(453.05)			Dec-13	Jun-14		2015
142984 142KU15	Shelbyville Pole Ins 2014	5,228.43 238,756.90	124,999,96	(5,228.43) (113.756.94)	-100.00%	0.00%	816,677.22 238,756,90	811,448.79 124,999.96	(5,228.43) (113.756.94)	Jan-15		Jan-14	Dec-14 Dec-15		2015 2015
142KU15 143043	Implement Sec Mgmt Prod-KU15 Brown Solar Facility - KU	238,756.90 6,283,058.62	6.068.115.30	(113,756.94) (214,943.32)	-91.01% -3.54%	0.05%	238,756.90 6,399,373.03	21.247.363.44	(113,756.94) 14,847,990.41	Jan-15 Dec-13	Aug-15 Dec-16	Jan-15 Dec-13	Jun-16		2015
143049	MILLERSBURG-BYPASS-RELO	-	(2,946.50)	(2,946.50)	100.00%	0.00%	-	(2,946.50)	(2,946.50)	Jul-14	Nov-14	Dec-15	5411-10		2015
143070KU	FERC EQR-KU13	3,648.60	-	(3,648.60)	-100.00%	0.00%	32,587.01	28,938.41	(3,648.60)			Dec-13	Apr-15		2015
143109	STAMPING GROUND - 0481	46,602.67	-	(46,602.67)	-100.00%	0.01%	46,602.67	-	(46,602.67)			Oct-15	May-16		2015
143112	LANSDOWN SW-33 CIFI 2014	65,776.90	-	(65,776.90)	-100.00%	0.01%	65,776.90	-	(65,776.90)			Feb-15	Dec-15		2015
143113 143135	PICADOME 12 KV - 0112 MANCHESTER 0250 - CIFI 2014	25,349.03 (15,649.07)	-	(25,349.03) 15,649.07	-100.00% -100.00%	0.01%	112,449.67 121.025.83	87,100.64 136,674.90	(25,349.03) 15.649.07			Jan-14 Jan-14	Jul-15 Dec-14		2015 2015
143135	WHITLEY CITY - 0576	5,622.72	-	(5,622.72)	-100.00%	0.00%	61,241.36	55,618.64	(5,622.72)			Jun-14	Dec-14 Dec-14		2015
143156	GH2 CT Circ Water Riser	(5,081.71)	-	5,081.71	-100.00%	0.00%	51,524.23	56,605.94	5,081.71			Jan-14	Apr-14		2015
143162	GH4 CT Circ Water Riser	374.30	-	(374.30)	-100.00%	0.00%	233,936.46	233,562.16	(374.30)			Jan-14	Dec-14		2015
143174 143325	Replace Ghent 942 Breaker	(1,207.38)	-	1,207.38	-100.00%	0.00%	399,784.07	400,991.45	1,207.38			Feb-14	Dec-14		2015
143325 143336	LEXINGTON CEMI Green River 5 Engineering	33,979.28 (62.46)	-	(33,979.28) 62.46	-100.00% -100.00%	0.01%	208,193.22 0.00	174,213.94 62.46	(33,979.28) 62.46			Jan-14 Feb-14	Jun-16 Dec-14		2015 2015
143356	US 60-KY 4 INTRCHNG HWY RELO	(142.26)	-	142.26	-100.00%	0.00%	(0.00)	142.26	142.26			Aug-14	Jul-15		2015
143432	BR2-2 Pulverizer Gearbox Rbld	(12,364.00)	-	12,364.00	-100.00%	0.00%	225,968.86	238,332.86	12,364.00			Feb-14	Mar-14		2015
143583	GH 2M1 Conveyor Belt Repl 14	4,728.82	-	(4,728.82)	-100.00%	0.00%	8,874.17	4,145.35	(4,728.82)			Mar-14	May-14		2015
143585KU 143627	TC2 KU SCR ASH SWEEP RICHMOND 2014 CEMI	56,608.21 (3.374.25)		(56,608.21) 3.374.25	-100.00% -100.00%	0.01%	152,237.46 76.207.12	95,629.25 79,581.37	(56,608.21) 3.374.25			Jun-10 Jan-14	Jun-14 Dec-14		2015 2015
143640 KU	CR7 NGCC Inventory KU	2,424,616.73	3,767,400.00	1,342,783.27	35.64%	0.51%	3,817,726.35	5,160,509.62	1,342,783.27	Mar-14	Jun-15	Mar-14	1900-14	A portion of the spares were charged directly to M&S inventory.	2015
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							Total	Total		Date	Date			
Declara	Project	Annual Actual	Annual	Variance In	Variance	Of	Actual	Budget	Variance In	Original	Original	Date	Date	
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
143649	KU Business Offices CapEx 2014	109.74		(109.74)	-100.00%	0.00%	9,242.85	9,133.11	(109.74)			Jan-14	May-15	2015
143662	Campbellsville Storeroom Scale	5,138.58	5,000.00	(138.58)	-2.77%	0.00%	5,138.58	5,000.00	(138.58)	Apr-15	Dec-15	Apr-15	Dec-15	2015
143665 143720	EARLINGTON CEMI GH 3/4 Service Bldg Elevator	(7,247.86) (3,915.94)	-	7,247.86 3.915.94	-100.00% -100.00%	0.00%	75,052.20 136,772.25	82,300.06 140.688.19	7,247.86 3,915.94			May-14 Apr-14	Dec-14 Nov-14	2015 2015
143720	CENTERTOWN SO 4kV XEMR UPGRD	(3,913.94)		(13,728,63)	-100.00%	0.00%	312.838.88	299 110 25	(13,728.63)			Apr-14 Apr-14	Dec-14	2015
143740	AMERICAN AVE BREAKER UPGRD	11,833.31	-	(11,833.31)	-100.00%	0.00%	65,657.85	53,824.54	(11,833.31)			Apr-14	Feb-15	2015
143741	WILSON DOWNING BRKR UPGRD	20,841.38	-	(20,841.38)	-100.00%	0.00%	101,340.42	80,499.04	(20,841.38)			Apr-14	Apr-15	2015
143746	Pineville Grounding	30,609.15	-	(30,609.15)	-100.00%	0.01%	752,030.46	721,421.31	(30,609.15)			May-14	Aug-14	2015
143748 143755	Bryant Road PV DELAPLAIN TRANSFORMER UPGRD	27,846.46 535,596.82	479.863.33	(27,846.46) (55,733.49)	-100.00% -11.61%	0.01%	341,883.26 1.297.536.40	314,036.80 1,241,802.91	(27,846.46) (55,733.49)	Apr-14	Dec-15	May-14 Apr-14	May-15 May-15	2015 2015
143788	GH 2-2 CCW Pump Motor	7.400.94	479,803.33	(7.400.94)	-100.00%	0.00%	7.614.09	213.15	(7,400,94)	Api-14	Dec-15	Apr-14 Apr-14	Jun-14	2015
143859	PE VEHICLES 2014 KU	(35,453.66)	-	35,453.66	-100.00%	-0.01%	-	35,453.66	35,453.66			May-14	Jul-14	2015
143864 KU	PR Gas Pipe Line KU	499,228.38	6,932,500.00	6,433,271.62	92.80%	0.10%	609,254.48	7,042,526.10	6,433,271.62	May-14	Sep-15	May-14	Project delayed to 2016	2015
143867KU	TC CT KU 7-10 89SS SWITCH	-	61,241.96	61,241.96	100.00%	0.00%	-	61,241.96	61,241.96	Jan-09	Dec-15			2015
143KU15 144054	HP QC Upgrade to ALM-KU15 GH2 SH Spray Valve Retrofit	234 752 04	75,000.00 269,476,41	75,000.00 34,724,37	100.00% 12.89%	0.00%	234 752 04	75,000.00 269 476 41	75,000.00 34,724,37	Jan-15 May-14	Dec-15 Dec-15	May-14	Nov-15	2015
144054 144129	Rpl Dix Dam 604 & 624 Brkrs	234,752.04 208,735.22	209,470.41 300.062.47	91.327.25	30.44%	0.05%	208.735.22	209,476.41 300.062.47	91,327.25	Jan-15	Dec-15 Dec-15	Sep-15	Nov-15 Nov-15	2015
144140	Rpl (3) Leitchfield Brkrs	4,219.69	249,858.70	245,639.01	98.31%	0.00%	4,219.69	249,858.70	245,639.01	Jan-15	Dec-15	Oct-15		2015
144141	Rpl (1) 138kV Ohio Co Brkr	196,169.31	-	(196,169.31)	-100.00%	0.04%	196,169.31	250,091.99	53,922.68			Aug-15	Nov-15	2015
144143	Rpl Toyota South 714 Brkr	-	249,839.93	249,839.93	100.00%	0.00%	-	249,839.93	249,839.93	Jan-15	Dec-15			2015
144148 144150	Inst Online Mon Eqp Harlan Wye Rpl Middlesboro Fence	75,331.49	64,774.30	64,774.30 (75,331.49)	100.00%	0.00%	75,331.49	64,774.30 89.988.95	64,774.30 14,657.46	Jan-15	Dec-15	Oct-15	Jan-16	2015 2015
144150 144152	Rpl Middlesboro Fence Rpl Green River 69kV Fence	105,162.07	-	(105,162.07)	-100.00%	0.02%	105,162.07	89,988.95 74,946.12	(30,215.95)			Oct-15 Oct-15	Jan-16 Jan-16	2015
144153	Rpl River Queen Fence	76,260,45		(76,260.45)	-100.00%	0.02%	76 260 45	89.877.50	13,617.05			Oct-15	Jan-16	2015
144154	Rpl Simmons Fence	42,909.41	60,017.80	17,108.39	28.51%	0.01%	42,909.41	60,017.80	17,108.39	Jan-15	Dec-15	Jan-15	Jun-15	2015
144155	Rpl Clinton Fence	73,988.20	-	(73,988.20)	-100.00%	0.02%	73,988.20	74,946.12	957.92			Oct-15	Jan-16	2015
144156	Inst Online Mon Eqp Pocket N	-	64,744.09	64,744.09	100.00%	0.00%	-	64,744.09	64,744.09	Jan-15	Dec-15			2015
144157 144158	Rpl Marion Fence	45,990.23	-	(45,990.23)	-100.00%	0.01%	45,990.23	74,946.12	28,955.89			Oct-15	Jan-16	2015 2015
144158	Rpl East Frankfort Fence GH3 SCR Process Monitor	172,651.40 51.453.53	47 259 02	(172,651.40) (4.194.51)	-100.00%	0.04%	172,651.40 51,453,53	100,016.48 47,259.02	(72,634.92) (4,194.51)	May-14	Dec-15	Oct-15 May-14	Jan-16 Jun-15	2015
144165	REL PARKERS MILL	-	100.040.61	100.040.61	100.00%	0.00%	-	100.040.61	100.040.61	Feb-15	Dec-15 Dec-15	May-14	Jule15	2015
144171	GH2 3 Stack Compliance Mon	36,632.98	35,192.84	(1,440.14)	-4.09%	0.01%	36,632.98	35,192.84	(1,440.14)	May-14	Dec-15	May-14	Jun-15	2015
													Project cancelled due to the original scope of work not adequately meeting the	
144173 144174	GH Coal Belt Washdown Sump	68 181 99	502,756.35 76,390.29	502,756.35 8 208 30	100.00%	0.00%	-	502,756.35	502,756.35 8 208 30	May-14	Dec-15		needs of the plant.	2015
144174 144179	GH1 Hydrogen Dryer GH1 Boiler Lower Sidewall Panel	68,181.99 117,679.63	251.385.93	8,208.30 133,706.30	10.75% 53.19%	0.01%	68,181.99 117,679.63	76,390.29 1,287,985.65	8,208.30 1,170,306.02	May-14 May-14	Dec-15 Dec-16	May-14 Aug-15	May-15	2015
144180	GH3 ESS MCC Transfer Swt	9,944,89	20116.05	10 171 16	50.56%	0.02%	9 944 89	20.116.05	10.171.16	May-14 May-14	Dec-16 Dec-15	May-14	Jun-16	2015
144181	GH4 APH Coil	162,392.21	80,443.50	(81,948.71)	-101.87%	0.03%	162,392.21	526,860.43	364,468.22	May-14	Dec-16	May-14	Jul-16	2015
144182	GH Main Entrance Guard House	-	56,898.05	56,898.05	100.00%	0.00%	-	501,737.35	501,737.35	May-14	Dec-16			2015
144185	GH1 Mill Feeder Controls	49,938.15	50,210.97	272.82	0.54%	0.01%	49,938.15	50,210.97	272.82	May-14	Dec-15	May-14	May-15	2015
144186	GH 1 & 2 Phosphate Pumps	76,036.95	73,889.88	(2,147.07)	-2.91%	0.02%	76,036.95	73,889.88	(2,147.07)	May-14	Dec-15	May-14	Oct-15	2015
144214 144216	GH1 LED Lighting Below 3rd Flr GH2 Aux Trans HU Relay	232,309.98 27,744.27	235,351.03 40.004.50	3,041.05 12,260.23	1.29% 30.65%	0.05%	232,309.98 27,744.27	235,351.03 40,004.50	3,041.05 12,260.23	May-14 May-14	Dec-15 Dec-15	May-14 May-14	Dec-15 Nov-15	2015 2015
144238	GH2 Aux Trans HU Relay	32.239.52	38,966,89	6.727.37	17.26%	0.01%	32.239.52	38,966,89	6,727.37	May-14 May-14	Dec-15 Dec-15	May-14 May-14	Nov-15	2015
144243	GH1 SH Pendant Platen Loops	623,278.85	894,903.91	271,625.06	30.35%	0.13%	623,278.85	894,903.91	271,625.06	May-14	Dec-15	May-14	May-15	2015
144244	GH1 FGD Elevator Shaft Heater	42,125.60	43,238.38	1,112.78	2.57%	0.01%	42,125.60	43,238.38	1,112.78	May-14	Dec-15	May-14	Dec-15	2015
144246	GH1 HPSW Piping Basement	196,372.75	222,994.84	26,622.09	11.94%	0.04%	196,372.75	222,994.84	26,622.09	May-14	Dec-15	May-14	Dec-15	2015
144248 144249	GH2 HPSW Piping Basement GH CY Office-Locker Building	79,755.89 575,142.21	231,267.81 603,313.82	151,511.92 28,171.61	65.51% 4.67%	0.02%	79,755.89 575,142.21	231,267.81 603.313.82	151,511.92 28,171.61	May-14 May-14	Dec-15 Dec-15	May-14 May-14	Dec-15 Sep-16	2015 2015
144249	GH2 Scrubber Ox Air Controls	136,233.88	29,483.54	(106,750.34)	-362.07%	0.12%	136,233.88	29,483.54	(106,750.34)	May-14 May-14	Dec-15 Dec-15	Aug-14 Aug-15	Sep-10 Dec-15	2015
144252	GH 4-1 F Heater Drain Pump	-	84,183.25	84,183.25	100.00%	0.00%	-	84,183.25	84,183.25	May-14 May-14	Dec-15 Dec-15	Aug-15	56-15	2015
144253	GH 2-1 F Heater Drain Pump	-	79,295.19	79,295.19	100.00%	0.00%	-	79,295.19	79,295.19	May-14	Dec-15			2015
144256	GH Coal Conveyor Structure	-	476,893.59	476,893.59	100.00%	0.00%	-	476,893.59	476,893.59	May-14	Dec-15			2015
144257	GH4 FGD Recycle Pump Gearbox	124,074.27	209,117.92	85,043.65	40.67%	0.03%	124,074.27	209,117.92	85,043.65	May-14	Dec-15	Jul-15	Mar-16	2015
144265	GH3 FGD Recycle Pump Gearbox GH Crusher Hse 1 Belt Feeder	124,074.25 504,266.38	210,156.57 733,444.83	86,082.32 229,178.45	40.96% 31.25%	0.03%	124,074.25 504,266.38	210,156.57 733,444.83	86,082.32 229,178.45	May-14 Jan-15	Dec-15 Dec-16	Jul-15 Jan-15	Mar-16 Dec-15	2015 2015
144301	GH2 Coal Handling Relays	221,659.40	/33,444.83	(221,659.40)	-100.00%	0.05%	221,659.40	/33,444.83	(221,659.40)	Jan-15	Dec-10	Jun-15	Dec-15	2015
144310	SCOTT CO-TOYOTA NORTH OPGW	27,179.30	-	(27,179.30)	-100.00%	0.01%	407,079.54	379,900.24	(27,179.30)			Jul-14	Jul-15	2015
144318	GH3 APH Coils	310,910.08	519,830.93	208,920.85	40.19%	0.07%	310,910.08	519,830.93	208,920.85	Jan-15	Dec-15	Jan-15	Nov-15	2015
144337	Simpsonville Fence Addition	-	400,184.68	400,184.68	100.00%	0.00%	-	400,184.68	400,184.68	Jan-15	Dec-15			2015
144341 144360	GH2 Turbine Vibration Equip REL-Madisonville 604 Brkr Add	194,741.44 492,366,11	174,092.52 750,119,12	(20,648.92) 257,753,01	-11.86% 34.36%	0.04%	194,741.44 492.366.11	174,092.52 750,119,12	(20,648.92) 257,753,01	May-13 Jan-15	Dec-15 Dec-15	May-13 Jan-15	Dec-15	2015
144364	REL-Madisonville 604 Brkr Add REL-Parkers Mill 604 Brkr Adds	2.071.486.57	1.599.791.85	(471.694.72)	-29.48%	0.43%	2.071.486.57	1.599.791.85	(471.694.72)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Feb-15	Jan-16	2015
144366	REL-Warsaw 604 Brkr Addition	662.274.25	349.858.46	(312,415.79)	-89.30%	0.14%	662,274.25	349.858.46	(312,415.79)	Jan-15	Dec-15	Jan-15	Dec-15	2015
144403	GH1 Nozzle Block Bolting	318,639.59	291,731.82	(26,907.77)	-9.22%	0.07%	318,639.59	291,731.82	(26,907.77)	Jun-14	Dec-15	Jun-14	May-15	2015
144404	GH2 Mill Feeder Controls	47,629.45	-	(47,629.45)	-100.00%	0.01%	47,629.45	56,192.51	8,563.06			Jun-15	Nov-15	2015
144420	GH 1&2 Ctrl Rm Noise Abatement	222,577.47	175,866.70	(46,710.77)	-26.56%	0.05%	222,577.47	175,866.70	(46,710.77)	Jun-14	Dec-15	Jun-14	Nov-15	2015
144425 144426	BR Backhoe BR Vehicle Replacement	5,197.55	93,000.00 40,000.00	87,802.45 40,000.00	94.41% 100.00%	0.00%	91,823.48	179,625.93 171.000.00	87,802.45 171,000.00	Jun-14 Jan-15	May-15 May 24	Jun-14	Dec-14	2015 2015
144426	BR Vehicle Replacement BR Combustible Dust Vacuum	14.595.64	40,000.00	40,000.00 (1.595.64)	-12.27%	0.00%	14,595.64	171,000.00	(1,595,64)	Jan-15 Jan-15	May-24 May-15	Jan-15	Mar-15	2015
144429	BR2 SW Regulator Actuator		41,000.00	41,000.00	100.00%	0.00%		41,000.00	41,000.00	Jan-15	Nov-15	···· · J		2015
144430	BR Lmstne Prep Bldg Htr & Fans	104,910.51	105,000.00	89.49	0.09%	0.02%	104,910.51	105,000.00	89.49	Nov-14	Nov-15	Nov-14	Jul-15	2015
144431	BR1 Bearing Water Cooler Repl	111,933.59	125,000.00	13,066.41	10.45%	0.02%	111,933.59	125,000.00	13,066.41	Nov-14	May-15	Nov-14	Oct-15	2015
144432	'BR1 Maintenance Vent Fan Repl	67,273.79	150,000.00	82,726.21	55.15%	0.01%	67,273.79	150,000.00	82,726.21	Nov-14	May-15	Nov-14		2015
144433 144435	BR3 Maintenance Vent Fan Repl DX Building Refurbishment	82,825.14 1.888,156.96	150,000.00 1.475.000.00	67,174.86 (413,156,96)	44.78% -28.01%	0.02%	82,825.14 1.888,156.96	150,000.00 1.475.000.00	67,174.86 (413,156,96)	Nov-14 Jun-14	Dec-15 Dec-15	Nov-14 Jun-14	Jan-16	2015 2015
144435	BRFGD Mist Eliminator Repl	1,000,100.90	500,000.00	(413,156.96) 500,000.00	-28.01%	0.39%		1,541,000.00	(413,156.96) 1,541,000.00	Jun-14 Jun-15	May-16	Jun-14	Jan-10 Project has been delayed until 2018.	2015
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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
144437	BR1 Safety Valve Repl	221,253.01	250,000.00	28,746.99	11.50%	0.05%	221,253.01	250,000.00	28,746.99	Nov-14	May-15	Aug-14	May-15	*	2015
144440	BR Forklift (small)	32,457.69	-	(32,457.69)	-100.00%	0.01%	32,457.69	80,000.00	47,542.31			Sep-15	Dec-15		2015
144442 144443	BR 40' Manlift BR3 Conv Room Dust Collector	70,798.53 284,816.28	-	(70,798.53) (284,816.28)	-100.00% -100.00%	0.01%	70,798.53 284,816.28	85,000.00 227.000.00	14,201.47 (57,816.28)			Sep-15 Jul-15	Nov-15 Nov-15		2015 2015
144445	BR3 Conv Room Dust Collector BR2 Turbine Control System	284,810.28 66,640.09		(284,816.28) (66,640.09)	-100.00%	0.06%	284,810.28 66,640.09	75,000.00	(57,816.28) 8,359.91			May-15	Oct-15		2015
144455	BR3 Burner Corner Panels	2,415,968.41	2,200,000.00	(215,968.41)	-9.82%	0.51%	2,415,968.41	2,200,000.00	(215,968.41)	Nov-14	Jun-16	Nov-14	Nov-15		2015
144457	BRCT Office Building		610,000.00	610,000.00	100.00%	0.00%	-	610,000.00	610,000.00	Nov-14	Dec-15			Project number changed due to joint ownership.	2015
144459	BRCT Gas Valve Spare Parts	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Nov-14	Dec-15				2015
144473 144475KU	PLN GHNT-WLEX 345KV TL EXIT GS GE CORS KU	-	887,168.18 61.160.00	887,168.18 61.160.00	100.00% 100.00%	0.00%	-	887,168.18 366,958.00	887,168.18 366,958.00	Sep-15	Dec-15			Project cancelled due recent needs assessment.	2015 2015
144475KU 144488	GS GE CORS KU TEP-Rodburn 138/69kV Xfrmr	-	61,160.00 3.961.083.40	61,160.00 3.961.083.40	100.00%	0.00%	-	366,958.00	366,958.00	Jan-15 Jun-14	Nov-18 Dec-15			This project was delayed until 2017.	2015
144489	BR Workout Facility	414.831.09	351,934.09	(62.897.00)	-17.87%	0.09%	414.831.09	351.934.09	(62.897.00)	Nov-14	Jul-15	Nov-14	Mar-16	rins project was delayed and 2017.	2015
144490KU	GS GE AWARE KU	-	30,580.00	30,580.00	100.00%	0.00%	-	30,580.00	30,580.00	Jan-15	Nov-18				2015
144531 KU	CR Misc Capital KU (multi)	-	376,740.00	376,740.00	100.00%	0.00%	-	4,224,787.00	4,224,787.00	Jan-15	Dec-25				2015
144540	EARLINGTON - ST CHARLES 34.5	(126.40)	-	126.40	-100.00%	0.00%	267,947.21	268,073.61	126.40			May-14	Dec-14		2015
144573 144579	SCANPRO 1100 - KU ELECTRIC GATE AT ONE O-KU	3,739.15	4,125.00 50,000.00	385.85 50.000.00	9.35% 100.00%	0.00%	3,739.15	4,125.00 50,000.00	385.85 50.000.00	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Jul-15		2015 2015
144579	SIMPSONVILLE FENCE KU IT	72.626.64	162.065.28	89.438.64	55.19%	0.00%	72,626.64	162.065.28	89,438.64	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	May-16		2015
144589	SIMPSONVILLE HVAC KU	-	32.412.00	32.412.00	100.00%	0.00%	-	32.412.00	32.412.00	Jan-15	Dec-15	Jun 15	inity 10		2015
144591	ONE Q RENO - KU 2015	-	479,696.40	479,696.40	100.00%	0.00%	-	479,696.40	479,696.40	Jan-15	Dec-15				2015
144594	ONE Q ELECTRICAL - 2015 KU	75,652.72	149,086.40	73,433.68	49.26%	0.02%	75,652.72	149,086.40	73,433.68	Jan-15	Dec-15	Jan-15	Dec-15		2015
144597	LOUDON RENOVATIONS 2015	68,893.51	257,756.40	188,862.89	73.27%	0.01%	68,893.51	257,756.40	188,862.89	Jan-15	Dec-15	Jan-15	Apr-16		2015
144598	KU ELECTRICAL 2015	112,001.28	181,738.76	69,737.48	38.37%	0.02%	112,001.28	181,738.76	69,737.48	Jan-15	Dec-15	Jan-15	Feb-16		2015
144612 144615	KU SPARE BASE 5MVA TRANSFORMER KU FACILITY REFURBISHMENT	53,762.70	295 513 31	(53,762.70) 295,513,31	-100.00% 100.00%	0.01%	421,409.61	367,646.91 295 513 31	(53,762.70) 295,513,31	Jan-15	Dec-15	Jun-14	Oct-15		2015
144618	KU FENCES AND GATES - 2015	94.381.88	71,299,80	(23.082.08)	-32.37%	0.02%	94.381.88	71.299.80	(23,082.08)	Jan-15	Dec-15 Dec-15	Jan-15	Jun-15		2015
144619	KU-HVAC REPLACEMENT 2015	18,065.00	130,000.00	111,935.00	86.10%	0.00%	18,065.00	130,000.00	111,935.00	Jan-15	Dec-15	Jan-15	Apr-16		2015
144621	KU-ROOF REPL 2015	13,102.00	19,447.00	6,345.00	32.63%	0.00%	13,102.00	19,447.00	6,345.00	Jan-15	Dec-15	Jan-15	Sep-15		2015
144651KU	TC KU BAP N DIKE EXT SLOPE	0.02	-	(0.02)	-100.00%	0.00%	61,773.40	61,773.38	(0.02)			Apr-14	Sep-14		2015
144653KU	TC KU BAP W DIKE EXT SLOPE	0.02	-	(0.02)	-100.00%	0.00%	70,563.98	70,563.96	(0.02)			Apr-14	Sep-14		2015
144658 144663	BUS OFFC SMART SAFES KU VIDEO CONF RM EOP 2014	8,866.19 528.60	-	(8,866.19) (528.60)	-100.00% -100.00%	0.00%	289,810.57 29,818,73	280,944.38 29,290.13	(8,866.19) (528.60)			Jan-14 Jun-14	Oct-14 Jan-15		2015 2015
144663	KU VIDEO CONF RM EQP 2014 KU BOC 2ND FL RENO	(4.650.24)	-	4,650.24	-100.00%	0.00%	29,818.73	29,290.13	4,650.24			Jun-14 Jun-14	Jan-15 Jan-15		2015
144675KU	GS GE TC DI Instrumentation KU	(84,166.17)	-	84,166.17	-100.00%	-0.02%	111,780.44	195,946.61	84,166.17			May-13	Dec-14		2015
144682	TEP-DFR Replace MODs-KU	467,032.94	335,259.24	(131,773.70)	-39.31%	0.10%	467,032.94	670,297.53	203,264.59	Jan-15	Dec-16	Apr-15	Jan-16		2015
144704	TEP-Lancaster Brkr CT	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144711	Earlington Cap Tools 2015-16	14,071.60	36,719.81	22,648.21	61.68%	0.00%	14,071.60	71,662.86	57,591.26	Jan-15	Dec-16	Jan-15	Dec-15		2015
144712 144713	Danville Cap Tools 2015-16 Etown Cap Tools 2015-2016	9,956.90 4,556.03	24,874.71 30,000,10	14,917.81 25,444.07	59.97% 84.81%	0.00%	9,956.90 4,556.03	50,874.70 60,000.20	40,917.80 55,444.17	Jan-15 Jan-15	Dec-16 Dec-16	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
144715	Richmond Cap Tools 2015-2016	20.967.71	21.321.18	353.47	1.66%	0.00%	20.967.71	42.879.26	21,911.55	Jan-15	Dec-16	Jan-15	Dec-15 Dec-15		2015
144716	Shelbyville Cap Tools 2015-16	25,860.15	24,874.71	(985.44)	-3.96%	0.01%	25,860.15	50,933.93	25,073.78	Jan-15	Dec-16	Jan-15	Dec-15		2015
144719	Lexington Cap Tools 2015-16	69,819.92	34,943.05	(34,876.87)	-99.81%	0.01%	69,819.92	70,241.45	421.53	Jan-15	Dec-16	Jan-15	Dec-15		2015
144721	Maysville Cap Tools 2015-16	32,786.29	29,612.75	(3,173.54)	-10.72%	0.01%	32,786.29	59,225.50	26,439.21	Jan-15	Dec-16	Jan-15	Dec-15		2015
144723	PIneville Cap Tools 2015-16	3,604.04	24,874.71	21,270.67	85.51%	0.00%	3,604.04	50,933.93	47,329.89	Jan-15	Dec-16	Jan-15	Dec-15		2015
144724 144726	London Cap Tools 2015-16 Norton Cap Tools 2015-16	14,469.04 16,299.41	24,874.71 24,874.71	10,405.67 8,575.30	41.83% 34.47%	0.00%	14,469.04 16,299.41	50,933.93 50,933.93	36,464.89 34,634.52	Jan-15 Jan-15	Dec-16 Dec-16	Jan-15 Jan-15	Dec-15 Dec-15		2015 2015
144734	Fariston-Ckt 0217 Upgrade	89.524.45	48 911 38	(40,613,07)	-83.03%	0.00%	89 524 45	48.911.38	(40.613.07)	Jan-15	Dec-15	Jan-15	Eeb-16		2015
144735	Haefling Ckt 0055 Dist	155,791.86	233,603.37	77,811.51	33.31%	0.03%	155,791.86	233,603.37	77,811.51	Jan-15	Dec-15	Jan-15	Jun-16		2015
144736	Innovation Drive Ck 0593	106,807.45	267,631.63	160,824.18	60.09%	0.02%	106,807.45	267,631.63	160,824.18	Jan-15	Dec-15	Jan-15	Feb-16		2015
144737	Lexington Area Major Proj	1,650,874.03	1,971,973.92	321,099.89	16.28%	0.35%	1,650,874.03	2,513,466.64	862,592.61	Jan-15	Dec-16	Jan-15			2015
144738	Newtown Distribution	-	471,882.82	471,882.82	100.00%	0.00%	-	471,882.82	471,882.82	Jan-15	Dec-15				2015
144739 144741	Versailles 4kV Ckt 505 Upgrade Manhole Cover Repl Prog KU	23 985 97	41,188.83 97,314.33	41,188.83 73 328 36	100.00% 75.35%	0.00%	23 985 97	41,188.83 149 432 77	41,188.83 125,446,80	Jan-15 Jan-15	Dec-15 Dec-16	Jan-15	Aug-16		2015
144743	Reconductor Ckt 2220 Lebanon	77.119.57	66,998,31	(10,121.26)	-15.11%	0.02%	77.119.57	66,998.31	(10,121.26)	Jan-15	Dec-15	Jan-15	Jun-16		2015
144744	RIC Ckt 2109 Reconductor	265,688.72	235,180.20	(30,508.52)	-12.97%	0.06%	265,688.72	235,180.20	(30,508.52)	Jan-15	Dec-15	Jan-15	Jun-16		2015
144746	KU Distribution Capacitors	62,180.11	131,418.72	69,238.61	52.69%	0.01%	62,180.11	262,244.31	200,064.20	Jan-15	Dec-16	Jan-15			2015
144747	Milford Recond	84,894.96	86,515.70	1,620.74	1.87%	0.02%	84,894.96	86,515.70	1,620.74	Jan-15	Dec-15	Jan-15	Jun-16		2015
														Budget was developed at a higher level to encompass multiple projects and reallocated to individual projects on the N-1 Distribution Transformer list	
144763	N-1 DIST XMFR LIST 2015		2,394,668.01	2,394,668.01	100.00%	0.00%	-	2,394,668.01	2,394,668.01	Aug-14	Dec-15			(reallocated to 146602 and 146708), net variance was a positive \$291K.	2015
														Project cancelled due to a delay in the load increase expected by the customer.	
144766	CORNING SUBSTATION	-	700,742.74	700,742.74	100.00%	0.00%	-	1,901,688.03	1,901,688.03	Jan-15	Dec-16				2015
144767	CENTRAL CITY SUB UPGRADE	311,783.60	362,559.47	50,775.87	14.00%	0.07%	311,783.60	362,559.47	50,775.87	Jan-15	Dec-15	Jan-15	Dec-15		2015
144768 144769	EAST STONE GAP 2 CKT 4721 BRKR LEX AREA MAJOR SUB PROJECT	36,102.05 2,700,753.61	66,350.26 2,394,668.01	30,248.21 (306,085.60)	45.59% -12.78%	0.01%	36,102.05 2,700,753.61	66,350.26 2,394,668.01	30,248.21 (306,085.60)	Jan-15 Aug-14	Dec-15 Dec-15	Jan-15	Dec-15		2015 2015
144769	LEX AREA MAJOR SUB PROJECT SHELBYVILLE EAST DIST SUB	2,700,753.61 750.664.28	2,394,668.01 670,724.86	(306,085.60) (79,939.42)	-12.78%	0.56%	2,700,753.61 750,664.28	2,394,668.01 1.388.028.75	(306,085.60) 637,364,47	Aug-14 Jan-15	Dec-15 Dec-16	Aug-14 Jan-15	Oct-16		2015
144771	LOCKPORT SUB ADD 138KV BRKR	197,760.01	214,215.64	16,455.63	7.68%	0.04%	197,760.01	214,215.64	16,455.63	Jan-15 Jan-15	Dec-16 Dec-15	Jan-15 Jan-15	Dec-15		2015
144772	KU SCADA EXPANSION 2016	-	484,601.37	484,601.37	100.00%	0.00%	-	484,601.37	484,601.37	Jan-15	Dec-16				2015
144773	VINE ST REPL LGCY AIR MAG BRKR	107,183.80	93,484.50	(13,699.30)	-14.65%	0.02%	107,183.80	93,484.50	(13,699.30)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144774	SCM2015 DAN REPL LGCY OIL BRKR	101,400.32	100,333.23	(1,067.09)	-1.06%	0.02%	101,400.32	100,333.23	(1,067.09)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144775 144776	SCM2015 DAN REPL LGCY VAC BRKR	110,179.84	100,052.72	(10,127.12)	-10.12%	0.02%	110,179.84	100,052.72	(10,127.12)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144776 144777	SCM2015 DAN CA DIFF RELAY REPL HUNTERS BOTTOM SUB RECLOSER	62,391.50 60,162,89	53,992.74 64.453.88	(8,398.76) 4,290.99	-15.56% 6.66%	0.01%	62,391.50 60,162,89	53,992.74 64,453.88	(8,398.76) 4,290.99	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Feb-16		2015 2015
144778	SCM2015 EARL LEGACY RECLOSERS	78,617.98	90,817.84	4,290.99	13.43%	0.01%	78,617.98	90,817.84	4,290.99	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15		2015
144779	SCM2015 EARL LEGACY VAC BRKR	102,502.36	105,330.11	2,827.75	2.68%	0.02%	102,502.36	105,330.11	2,827.75	Jan-15	Dec-15	Jan-15	Dec-15		2015
144785	SCM LEX UPGRD 4KV PORTABLE	211,563.10	189,467.96	(22,095.14)	-11.66%	0.04%	211,563.10	189,467.96	(22,095.14)	Jan-15	Dec-15	Jan-15	Jun-16		2015

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	
144786	CEMI > 5 Ckts KU 2015-16		573,870.28	573,870.28	100.00%	0.00%	-	3,347,270.17	3,347,270.17	Jan-15	Dec-16			to narradal elsiti (circuis Experiencing Hanipe interruptions) projects.	2015
144787	CIFI Level 1 KU 2015-16	-	330,958.48	330,958.48	100.00%	0.00%	-	1,935,108.53	1,935,108.53	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated	2015
144788	CIFI Level 2 KU 2015-16	-	552,487.14	552,487.14	100.00%	0.00%	-	3,224,911.64	3,224,911.64	Jan-15	Dec-16			to individual CIFI (Circuit Identified for Improvement) projects.	2015
1.1.800					400.000	0.007								Budget is developed at a higher level to encompass multiple projects and reallocated	2015
144789	CIFI Level 3 KU 2015-16	-	1,657,916.32	1,657,916.32	100.00%	0.00%	-	9,671,113.04	9,671,113.04	Jan-15	Dec-16			to individual CIFI (Circuit Identified for Improvement) projects. Budget is developed at a higher level to encompass multiple projects and reallocated	2015
144800	Sm Wire OH Rep Rear Ease KU	-	988,566.17	988,566.17	100.00%	0.00%	-	2,001,086.50	2,001,086.50	Jan-15	Dec-16			to individual Small Wire OH Repair Rear Easement projects.	2015
144801 144814	URD Cable Rep/Rej KU 2015-16	-	261,665.22	261,665.22	100.00%	0.00%	-	529,843.28	529,843.28	Jan-15	Dec-16	1	D. 14		2015 2015
144814	SCM2015 KU OIL CONTAINMENT UPG SCM2015 DAN TOOLS & EQUIP	468,823.29 14,892.26	229,687.66 11,845.10	(239,135.63) (3,047.16)	-104.11% -25.73%	0.10%	468,823.29 14,892.26	229,687.66 11,845.10	(239,135.63) (3,047.16)	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Nov-15		2015
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This budgeted project funded land purchases in	
144836	KU FAC RELOC PROPERTY 2017	-	500,000.00	500,000.00	100.00%	0.00%	-	1,500,000.00	1,500,000.00	Jan-15	Dec-19			Elizabethtown and Norton.	2015
144843 144949	KU FAC IMPROVE 2016	-	105,000.00	105,000.00	100.00%	0.00%	-	212,801.00	212,801.00	Jan-15	Dec-15				2015
144949 144953	REPLC LTC RICHMOND SOUTH KU HW/SW 2015	1,429.48 73,934.59	118,451.00	(1,429.48) 44,516,41	-100.00% 37.58%	0.00%	44,081.14 73,934.59	42,651.66 118,451.00	(1,429.48) 44,516,41	Jan-15	Dec-15	Jul-14 Jan-15	Dec-14 Apr-16		2015 2015
144964	REL HUME ROAD MOS	58,899.63	300,004.20	241,104.57	80.37%	0.01%	58,899.63	300,004.20	241,104.57	Mar-15	Dec-15	Feb-15	Aug-15		2015
144988	KU CAMERAS 2015	63,441.88	75,000.00	11,558.12	15.41%	0.01%	63,441.88	75,000.00	11,558.12	Jan-15	Dec-15	Jan-15	Dec-15		2015
144990 144992	KU FIRE SYSTEMS 2015	7,600.29	50,000.00	42,399.71	84.80%	0.00%	7,600.29	50,000.00	42,399.71	Jan-15	Dec-15	Jan-15	Dec-15		2015 2015
144992	KU SECURITY EQUIPMENT 2015 KU COOLING FAN PROJECT	5,431.15 (15,054.79)	50,000.00	44,568.85 15,054,79	89.14% -100.00%	0.00%	5,431.15 90,031.26	50,000.00 105.086.05	44,568.85 15,054,79	Jan-15	Dec-15	Jan-15 Jul-14	Dec-15 Dec-14		2015
144KU15	Opentext Licensing-KU15	-	32,500.00	32,500.00	100.00%	0.00%	-	32,500.00	32,500.00	Jan-15	Jul-15	20114	Dec 14		2015
145036KU	TC KU CEM COAL UNIT SERVER	(0.01)	-	0.01	-100.00%	0.00%	6,033.80	6,033.81	0.01			Apr-14	Dec-14		2015
145039KU 145103	GS RD Solar Chrging Station KU Barlow Wire Racks and Bin	2,500.00	15.000.00	(2,500.00) 15,000.00	-100.00% 100.00%	0.00%	88,339.00	85,839.00 15,000.00	(2,500.00) 15,000.00	Jan-15	Dec-15	Jul-14	Nov-15		2015 2015
145103	Darville Pole Racks H-Frame	-	24.000.00	24.000.00	100.00%	0.00%	-	24.000.00	24,000.00	Jan-15 Jan-15	Dec-15 Dec-15				2015
145105	Danville Stores Spec Office	22,744.70	10,000.00	(12,744.70)	-127.45%	0.00%	22,744.70	10,000.00	(12,744.70)	Jan-15	Dec-15	Mar-15	Sep-15		2015
145106	Danville Pallet Rack Bin	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
145110 145111	Harlan Close Open Storerm Lexington Utility Cart	14,767.65	30,000.00 10,000.00	30,000.00 (4,767,65)	100.00% -47.68%	0.00%	14.767.65	30,000.00	30,000.00 (4,767,65)	Jan-15 Jan-15	Dec-15 Dec-15	Jun-15	Aug-15		2015 2015
145112	Lexington Ceiling Fan (BA)	6,579.48	8,000.00	1,420.52	17.76%	0.00%	6,579.48	18,000.00	11,420.52	Jan-15 Jan-15	Dec-15 Dec-16	Jul-15 Jul-15	Oct-15		2015
145114	London Wire Meter StorageRacks	-	5,000.00	5,000.00	100.00%	0.00%	-	5,000.00	5,000.00	Jan-15	Dec-15				2015
145116	Morganfield Forklift 5000#	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-15	Dec-15				2015
145119 145120	Norton Office Stores Spclst Paris Forklift 5000#	28,606.27	10,000.00	10,000.00 (28,606.27)	100.00%	0.00%	28,606.27	10,000.00 30,000.00	10,000.00 1,393.73	Jan-15	Dec-15	Sep-15	Aug-16		2015 2015
145120	Pineville Transmission Shed		75,000.00	75,000.00	100.00%	0.00%	- 28,000.27	75,000.00	75,000.00	Jan-15	Dec-15	Sep-15	Aug-10		2015
145123	Richmond Pallet Racks Bins	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
145124 145403	Shelbyville Pallet Racks Bins	-	23,000.00	23,000.00 10,200.00	100.00% 100.00%	0.00%	-	23,000.00	23,000.00	Jan-15	Dec-15				2015 2015
145801	HR Cap Equip Improvmnts KU HR PLANNING KU		10,200.00 478,000.00	478.000.00	100.00%	0.00%	-	51,000.00 478,000.00	51,000.00 478,000.00	Jan-15 Jan-15	Dec-19 Dec-15				2015
145853KU	TC KU CONV BELTS 2015	66,529.57	106,829.71	40,300.14	37.72%	0.01%	66,529.57	106,829.71	40,300.14	Apr-14	Dec-15	Apr-14	Nov-15		2015
145854KU	TC KU LAB EQUIP 2015	4,949.47	21,950.23	17,000.76	77.45%	0.00%	4,949.47	21,950.23	17,000.76	Apr-14	Dec-15	Apr-14	Jun-15		2015
145855KU 145856KU	TC KU LAB MONITORS 2015 TC KU ENG/MTR RWD 2015	6,675.18	36,233.71 104 558 96	29,558.53 104,558.96	81.58% 100.00%	0.00%	6,675.18	36,233.71 104 558 96	29,558.53 104,558.96	Apr-14 Apr-14	Dec-15 Dec-15	Apr-14	May-15		2015
145857KU	TC KU PREDICT MAINT 2015	4,210.68	7,589.17	3,378.49	44.52%	0.00%	4,210.68	7,589.17	3,378.49	Apr-14 Apr-14	Dec-15 Dec-15	Apr-14	Nov-15		2015
145858KU	TC KU SAFETY ERT EQUIP 2015	27,892.55	22,908.19	(4,984.36)	-21.76%	0.01%	27,892.55	22,908.19	(4,984.36)	Apr-14	Dec-15	Apr-14	Nov-15		2015
145878KU	TC KU RO MEMB SYST UPG	797.00	-	(797.00)	-100.00%	0.00%	33,081.88	32,284.88	(797.00)			Apr-14	Dec-14		2015
145885 145886	GH4 Scanner Air Fan GH Boiler Furnace Camera	366.10 871.37	-	(366.10) (871.37)	-100.00% -100.00%	0.00%	9,943.23 55,277.79	9,577.13 54,406.42	(366.10) (871.37)			Jun-14 Jul-14	Dec-14 Nov-14		2015 2015
145000	off bold I dilate called	071.57		(071.57)	100.0070	0.0070	55,211.15	54,400.42	(071.57)			20114		Emergent work to make reliability improvements for Parkers Mill Substation circuit	2015
														0083 and Shannon Run Substation circuit 0868 to reduce the risk of loss of service	
145887	Airport/Keeneland Reliability	958,104.89	-	(958,104.89)	-100.00%	0.20%	1,128,198.92	170,094.03	(958,104.89)			Aug-14	Sep-15	for extended periods of time. These circuits serve 1,335 customers including the Blue Grass Airport and Keeneland race track.	2015
145KU15	Oracle HTTP Servers-KU15	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-15	Dec-15				2015
146010KU	TC2 KU TURB TRIP BLOCK	75,221.88	-	(75,221.88)	-100.00%	0.02%	180,810.79	105,588.91	(75,221.88)			Apr-14	Sep-15		2015
146072 146135	Spare 138/69kV Xfrmr - 2014 University of Cumb - Wburg	719,117.31 (44,524.60)	-	(719,117.31) 44,524.60	-100.00% -100.00%	0.15%	1,023,445.88 (57,513.84)	304,328.57 (12,989.24)	(719,117.31) 44,524.60			Sep-14 Sep-14	Sep-15 Feb-16	The need for this project was identified after the budget was prepared.	2015 2015
146140	ODP CEMI 2014	4,392.07	-	(4,392.07)	-100.00%	0.00%	66,238.16	61,846.09	(4,392.07)			Sep-14	Jun-14		2015
146246KU	GS GE PI MOBILE KU	10,131.79	-	(10,131.79)	-100.00%	0.00%	27,361.60	17,229.81	(10,131.79)			Oct-14	Dec-14		2015
146269KU	GS GE GIS KU	8,200.00	-	(8,200.00)	-100.00%	0.00%	8,200.00	-	(8,200.00)			Oct-14	Jan-15		2015
146275 146280	LEMONS MILL SUB - RISER STAND BR1-3 BFP Disch Check Valve	5,123.27 31,581,82	-	(5,123.27) (31,581.82)	-100.00%	0.00%	27,766.44	22,643.17	(5,123.27) (31.581.82)			Oct-14 Oct-14	Jan-15 May-15		2015
146287KU	ST TT Pump Mtce Demnstrator KU	21,521.56	-	(21,521.56)	-100.00%	0.00%	21,521.56	-	(21,521.56)			Oct-14	Jan-15		2015
146294KU	TC2 KU RP EXP JOINT UPG	6,399.74	-	(6,399.74)	-100.00%	0.00%	78,484.39	72,084.65	(6,399.74)			Apr-14	Dec-14		2015
146300KU 146321KU	TC CT KU FIRE PROT UPGD TC2 KU T & FP CONTROLS REPL	20,857.26 3.953.22	-	(20,857.26) (3,953.22)	-100.00% -100.00%	0.00%	60,526.30 16,222,17	39,669.04 12,268.95	(20,857.26) (3,953.22)			Apr-14 Apr-14	Dec-14 Jan-15		2015 2015
146321KU 146330	PINEVILLE SUBSTATION RENO	(4,710.00)	-	(3,953.22) 4,710.00	-100.00%	0.00%	24.801.69	29,511.69	(3,953.22) 4,710.00			Apr-14 Oct-14	Jan-15 Jan-15		2015
146337	BOC AV EQ ASSEMBLY RM-KU	(12,328.80)	-	12,328.80	-100.00%	0.00%	13,068.76	25,397.56	12,328.80			Oct-14	Jun-15		2015
146340	FACILITIES OFFICE RENO-KU	(3,025.59)	-	3,025.59	-100.00%	0.00%	35,915.23	38,940.82	3,025.59			Oct-14	May-15		2015
146343KU 146345KU	TC2 KU AIR DRAFT PLATFORM TC KU FLY ASH PLATFORM	13,676.00 (8,041.19)	-	(13,676.00) 8.041.19	-100.00% -100.00%	0.00%	21,800.27 8,977,83	8,124.27 17.019.02	(13,676.00) 8.041.19			Apr-14 Apr-14	Dec-14 Dec-14		2015 2015
146421	Cumberland Gap Nat Pk	(84,519.44)	-	84,519.44	-100.00%	-0.02%	(84,519.44)		84,519.44			Apr-14 Feb-15	Sep-16		2015
146422	ETOWN GATE AND CONTROLS	(473.05)	-	473.05	-100.00%	0.00%	60,600.21	61,073.26	473.05			Oct-14	Jul-15		2015

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
146424	Danville 2015 PITP project	978,606.85		(978,606.85)	-100.00%	0.20%	978,606.85		(978,606.85)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,14642,14642,14642,146428,146429,146439,146430,146437,146438. The net variance between the budget for 123136 and the other projects is a negative (\$2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was (\$405k).	2015
			-					-						Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428,146429,146438, The net variance between the budget for 123136 and the other projects is a negative (§2,251K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between L&& and KL, the net variance to budget was (\$205k).	
146425	Pineville PITP Project 2015	1,491,072.75	-	(1,491,072.75)	-100.00%	0.31%	1,491,072.75	-	(1,491,072.75)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428,146429,146438,146438, The net variance between the budget for 123136 and the other projects is a negative (§2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was (\$205k).	2015
146426	Earlington PITP project 2015	614,817.26	-	(614,817.26)	-100.00%	0.13%	614,817.26	-	(614,817.26)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428,146429,146436,146437,146438. The net variance between the budget for 123136 and the other projects is a negative (§2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between L6&E and KU, the net variance to budget was (\$205k).	2015
146427 146428	Elizabethtown PTTP 2015 Richmond 2015 PTTP project	1,161,895.25 461,167.85	-	(1,161,895.25) (461,167.85)	-100.00% -100.00%	0.24% 0.10%	1,161,895.25 461,167.85	-	(1,161,895.25) (461,167.85)			Jan-15 Jan-15	Jan-15 Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428,146429,146436,146437,146438. The net variance between the budget for 123136 and the other projects is a negative (\$2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget vas (\$405k).	2015 2015
146429	Norton PITP 2015 project	674,862.49	-	(674,862.49)	-100.00%	0.14%	674,862.49		(674,862.49)			Jan-15	Jan-15		2015
146434	DX Dam Parapet Wall	96,971.15	-	(96,971.15)	-100.00%	0.02%	212,992.84	116,021.69	(96,971.15)			Nov-14			2015
146436	Lexington 2015 PITP	13,391.79	-	(13,391.79)	-100.00%	0.00%	13,391.79	-	(13,391.79)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428, 146429, 146436, 146437, 146438. The net variance between the budget for 123136 and the other projects is a negative (§2,251K). These projects experienced higher than vareage reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between L6&E and KU, the net variance to budget was (\$VoSh).	2015
146437	Maysville 2015 PTTP	946,289.01	-	(946,289.01)	-100.00%	0.20%	946,289.01	-	(946,289.01)			Jan-15	Jan-15	Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects are: 146424,146425,146426,146427,146428,146429,146436,146437,146438. The net variance between the budget for 123136 and the other projects is a negative (§2,551K). These projects experienced higher than average reject rates for areas selected for inspection and treatment which resulted in more poles to be replaced. In total between LG&E and KU, the net variance to budget was (\$205k).	2015
146438	London 2015 PITP	500,884.44	-	(500,884.44)	-100.00%	0.10%	500,884.44	-	(500,884.44)			Jan-15	Jan-15		2015
146439 146457	Higby Mill Firewall Livingston County Reactor	35,506.35 579,242.51	-	(35,506.35) (579,242.51)	-100.00% -100.00%	0.01%	35,506.35 579,242.51	-	(35,506.35) (579,242.51)			Nov-14 Feb-15	Jun-16 Sep 14	The need for this project was identified after the budget was prepared.	2015 2015
146457	Livingston County Reactor BR2 D-1 Expansion Joint Repl	(3,882.31)	-	(579,242.51) 3,882.31	-100.00%	0.12%	579,242.51 34,483.65	38,365.96	(579,242.51) 3,882.31			Peb-15 Nov-14	Sep-1: Nov-14		2015
146489KU	TC KU LST GB & BLADES	499.91		(499.91)	-100.00%	0.00%	27,779.58	27.279.67	(499.91)			Apr-14	Dec-14		2015
146495	WINCHESTER SITE IMPR-2014	9,179.72		(9,179.72)	-100.00%	0.00%	9,927.57	747.85	(9,179.72)			Nov-14	Jun-15		2015
146499	BOC DATA CTR BATTERIES-KU	82,776.47	-	(82,776.47)	-100.00%	0.02%	82,776.47	-	(82,776.47)			Nov-14	May-15		2015
146504	ED&MA Monitors 2014 KU	14,685.68	-	(14,685.68)	-100.00%	0.00%	14,685.68	-	(14,685.68)			Nov-14	Feb-15		2015
146525	KUGO 4TH FLOOR - LEX	9,257.22	-	(9,257.22)	-100.00%	0.00%	9,898.52	641.30	(9,257.22)			Nov-14	Apr-15		2015
146526	LOUDEN RENOVATIONS	7,018.11	-	(7,018.11)	-100.00%	0.00%	7,418.11	400.00	(7,018.11)			Nov-14	Mar-15		2015
146528 KU	PR13 GSU Bushing Repl KU	15,785.01	-	(15,785.01)	-100.00%	0.00%	42,575.01	26,790.00	(15,785.01)			Nov-14	Apr-15		2015
146538KU	TC KU COUPLING F1&F2 CONV	567.36	-	(567.36)	-100.00%	0.00%	9,879.73	9,312.37	(567.36)			Apr-14	Feb-15		2015
146553KU 146561	TC2 KU SPARE VALVE PARTS LGE CTR CAMERAS-KU	300,017.89 2,466.19	-	(300,017.89) (2,466.19)	-100.00% -100.00%	0.06%	300,017.89 25,219.94	22,753.75	(300,017.89) (2,466.19)			Apr-14 Dec-14	May-15 Dec-14		2015 2015
146563	GH Audio/Visual Equipment	181,103.48		(181,103.48)	-100.00%	0.00%	181,103.48		(181,103.48)			Nov-14	Dec-14		2015
146584	GH 5G Conveyor Belt Repl 14	(12.12)	-	12.12	-100.00%	0.00%	10,145.93	10,158.05	12.12			Dec-14	Dec-14		2015
146595	Verda 4479	371,661.37	-	(371,661.37)	-100.00%	0.08%	371,661.37		(371,661.37)			Jan-15	May-16		2015
146596	Dixon Ckt 1427	63,812.96	-	(63,812.96)	-100.00%	0.01%	63,812.96	-	(63,812.96)			Jan-15	Dec-14		2015
146597	Ckt 773/2131	280,024.28	-	(280,024.28)	-100.00%	0.06%	280,024.28	-	(280,024.28)			Jan-15	Dec-15		2015
146598	WBurg S. Ckt 0226	53,873.43	-	(53,873.43)	-100.00%	0.01%	53,873.43	-	(53,873.43)			Mar-15	Dec-15		2015

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations Reallocated from budgeted N-1 Distribution Transformer project (144763 N-1	Year
146602	N-1 DIST XFMR LAKESHORE SUB	1,419,115.16	-	(1,419,115.16)	-100.00%	0.30%	1,419,115.16	-	(1,419,115.16)			Mar-15		DIST XMFR LIST 2015), net variance was a positive \$291K.	2015
146609	BR Oil/Water Sep Level Indctrs	17,642.93	-	(17,642.93)	-100.00%	0.00%	17,642.93	-	(17,642.93)			Dec-14			2015
146619	DIST-NA-FWKS-LREBA	20,975.82	-	(20,975.82)	-100.00%	0.00%	20,975.82	-	(20,975.82)			Mar-15	Dec-1		2015
146642	BR Vehicle - Snow Plow	5,145.14	-	(5,145.14)	-100.00%	0.00%	47,641.48	42,496.34	(5,145.14)			Dec-14	Mar-1		2015
146668	McKee Rd Reconductor	234,428.56	-	(234,428.56)	-100.00%	0.05%	234,428.56	-	(234,428.56)			Feb-15	Feb-1		2015
														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-	
146679	LOCKPORT-SHADRACK 138KV	1,116,847.76	-	(1,116,847.76)	-100.00%	0.23%	1,116,847.76	-	(1,116,847.76)			Feb-15	Jul-1	5 2015.	2015
146684	SCM2015 DAN MISC CAPITAL	102,163.66	-	(102,163.66)	-100.00%	0.02%	102,163.66		(102,163.66)			Jan-15	Dec-1		2015
146685	SCM2015 DAN MISC NESC COMPL	33,014.17	-	(33,014.17)	-100.00%	0.01%	33,014.17	-	(33,014.17)			Jan-15	Dec-1	5	2015
146688	SCM2015 DAN WILDLIFE PROT	22,303.86	-	(22,303.86)	-100.00%	0.00%	22,303.86	-	(22,303.86)			Jan-15	Dec-1		2015
146689	SCM2015 DAN BLDG & GRNDS	22,376.49	-	(22,376.49)	-100.00%	0.00%	22,376.49	-	(22,376.49)			Jan-15	Dec-1	5	2015
146690	PENNINGTON GAP SR RENO	55,470.30	-	(55,470.30)	-100.00%	0.01%	55,470.30	-	(55,470.30)			Jan-15	Sep-1		2015
146699	BR2-1 Bearing Water Pump Repl	48,140.89	-	(48,140.89)	-100.00%	0.01%	48,140.89	-	(48,140.89)			Jan-15	Jul-1		2015
146701	NRP CRLTN-CLFTY CRK	283,531.20	-	(283,531.20)	-100.00%	0.06%	283,531.20	-	(283,531.20)			Apr-15	Jul-1		2015
146702	NRP FARLEY-ALCALDE	391,626.56	-	(391,626.56)	-100.00%	0.08%	391,626.56	-	(391,626.56)			Jul-15	Dec-1	The scope of and estimates for this specific project was identified after the budget	2015
														was prepared, however pole replacements such as this were budgeted under K9-	
146703	LVNGSTN CO-CRTTNDN P2	728,940.61	-	(728,940.61)	-100.00%	0.15%	728,940.61	-	(728,940.61)			May-15	Aug-1	5 2015.	2015
146704	NRP LVNGSTN-CRITTDN CO	272,368.89	-	(272,368.89)	-100.00%	0.06%	272,368.89	-	(272,368.89)			May-15	Aug-1		2015
														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-	
146705	HARDIN CO-CLOVERPORT P2	2,208,024.72	-	(2,208,024.72)	-100.00%	0.46%	2,208,024.72	-	(2,208,024.72)			Feb-15	Jun-1	5 2015.	2015
														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-	
146706	GRAHAMVILLE-WICKLIFFE P2	685,499.17		(685,499.17)	-100.00%	0.14%	685,499.17		(685,499.17)			Jun-15	Nov-1	5 2015.	2015
146707	N-1 DIST XMFR INNOVATION DR CW	50,512.07	-	(50,512.07)	-100.00%	0.01%	50,512.07		(50,512.07)			Mar-15	Dec-1		2015
														Reallocated from budgeted N-1 Distribution Transformer project (144763 N-1	
146708	N-1 DISTXFMR INNOVATION DR SUB	684,594.46	-	(684,594.46)	-100.00%	0.14%	684,594.46	-	(684,594.46)			Mar-15		DIST XMFR LIST 2015), net variance was a positive \$291K.	2015
146710	NRP BROWN-FAWKES 138KV	1,090,763.75	-	(1,090,763.75)	-100.00%	0.23%	1,090,763.75	-	(1,090,763.75)			Jun-15		5 The need for this project was identified after the budget was prepared.	2015
146713	BR3 Turb Lube Oil Coolers Repl	145,849.32	-	(145,849.32)	-100.00%	0.03%	145,849.32	-	(145,849.32)			Jan-15	Nov-1		2015
146714KU	TC KU OFFICE REBUILD 2015	125,774.36	-	(125,774.36)	-100.00%	0.03%	125,774.36	-	(125,774.36)			Apr-14	Sep-1		2015
146717KU	TC2 KU BOILER METAL OVERLAY	479,542.36	-	(479,542.36)	-100.00%	0.10%	479,542.36	-	(479,542.36)			Apr-14	May-1	Emergent work due to the development of a significant leak that undermined	2015
146718	GH3&4 LPSW Rtn to River Piping	621,796,62		(621,796,62)	-100.00%	0.13%	621.796.62		(621.796.62)			Jan-15	May-1	5 nearby foundations.	2015
146723	GH 3N1 Conveyor Belt Repl 15	6,685,88	-	(6,685,88)	-100.00%	0.00%	6,685,88		(6,685,88)			Jan-15	Jan-1		2015
146731	W. Frankfort 69kV Brk (Reimb)	1,735.80	-	(1,735.80)	-100.00%	0.00%	1,735.80		(1,735.80)			Mar-15	Dec-1	5	2015
146737	KU COOLING FAN PROJECT 2015	92,143.63	-	(92,143.63)	-100.00%	0.02%	92,143.63	-	(92,143.63)			Jan-15	Nov-1	5	2015
146757	Lakeshore New Circuit	499,754.62	-	(499,754.62)	-100.00%	0.10%	499,754.62	-	(499,754.62)			Jan-15	May-1	5	2015
146762	London Frontage Rd	27,846.72	-	(27,846.72)	-100.00%	0.01%	27,846.72	-	(27,846.72)			Jan-15			2015
														Project started earlier than anticipated due to additional new load requirements for Lebanon East Substation identified in late 2014, necessitating the advancement of the project by one year for completion in 2016. Project was originally scheduled for 2016/2017 and included in the 2015 BP.	
146763	LEBANON EAST SUB PROJECT	582,671.58	-	(582,671.58)	-100.00%	0.12%	582,671.58	-	(582,671.58)			Jan-15	Sep-10	5	2015
146778	GH1 Turbine Vibration Equipmnt	177,132.67	-	(177,132.67)	-100.00%	0.04%	177,132.67	-	(177,132.67)			Jan-15	May-1		2015
146784	Shelbyville CIFI 2015	108,331.10	-	(108,331.10)	-100.00%	0.02%	108,331.10	-	(108,331.10)			Mar-15	Apr-1		2015
146787 146789	Honda Pioneer BOC FURNITURE-KU	16,922.49	-	(16,922.49)	-100.00%	0.00%	16,922.49	-	(16,922.49)			Jan-15	Jan-1		2015
146791	PINEVILLE 2015 CEMI	17,431.45 356 744 57	-	(17,431.45) (356,744,57)	-100.00% -100.00%	0.00%	17,431.45 356,744,57	-	(17,431.45) (356,744,57)			Jan-15 Feb-15	Feb-1 Feb-1		2015
146799	BR 300 PSI Pressure Calibrator	3,492.45	-	(3,492.45)	-100.00%	0.07%	3,492.45	-	(356,744.57) (3,492.45)			Jan-15	Apr-1		2015
146802	BR1&2 H2O Sample Table Chiller	17,718.75		(17,718.75)	-100.00%	0.00%	17,718.75		(17,718.75)			Jan-15	Jul-1		2015
146803	BR1&3 Stack Elev Safeties Repl	27.836.46	-	(27,836,46)	-100.00%	0.01%	27.836.46		(27,836,46)			Jan-15	Mar-1	5	2015
146810	GH1 MCC Repl	54,876.54	-	(54,876.54)	-100.00%	0.01%	54,876.54	-	(54,876.54)			May-14	May-1	5	2015
146811	GH1 SO3 Control Repl	195,563.66	-	(195,563.66)	-100.00%	0.04%	195,563.66	-	(195,563.66)			May-14	May-1	5	2015
146822	2015 CEMI Earlington	97,945.15	-	(97,945.15)	-100.00%	0.02%	97,945.15	-	(97,945.15)			Jan-15			2015
146823	Lex Arc Flash Ash Ave 2-0111	28,933.83	-	(28,933.83)	-100.00%	0.01%	28,933.83	-	(28,933.83)			Feb-15	Dec-1	5	2015
146824	Arc Flash Dan Lancaster 2	16,500.91	-	(16,500.91)	-100.00%	0.00%	16,500.91	-	(16,500.91)			Feb-15			2015
146826 146827	2015 ODP CEMI Project	13,844.01 63,938.02	-	(13,844.01) (63,938.02)	-100.00% -100.00%	0.00%	13,844.01 63.938.02	-	(13,844.01)			Feb-15	Feb-1	5	2015 2015
146834	2015 CEMI Shelbyville BR Whse Proximity Scanners	9 878 94	-	(03,938.02) (9.878.94)	-100.00%	0.01%	9 878 94	-	(63,938.02) (9,878.94)			Aug-15 Feb-15	Apr-1		2015
146854	SIMPSONVILLE SECURITY	3.098.02		(3.098.02)	-100.00%	0.00%	3.098.02		(3.098.02)			Feb-15	Jun-1		2015
146855	SPIR BROWN NORTH-HIGBY MILL	22,620.58	-	(22,620.58)	-100.00%	0.00%	22,620.58		(22,620.58)			May-15	Jul-1		2015
146856	SPIR WEST CLIFF-BROWN PLANT	9,805.49	-	(9,805.49)	-100.00%	0.00%	9,805.49	-	(9,805.49)			May-15	Jul-1	5	2015
146858	SPIR GHENT-NAS	10,510.17	-	(10,510.17)	-100.00%	0.00%	10,510.17	-	(10,510.17)			Jun-15	Jul-1	5	2015
146886	2015 ETOWN - URD INJECTION	123,754.49	-	(123,754.49)	-100.00%	0.03%	123,754.49	-	(123,754.49)			Mar-15	Aug-1		2015
146887	BR1 Turbine Pressure Seals	278,978.69	-	(278,978.69)	-100.00%	0.06%	278,978.69	-	(278,978.69)			Feb-15	May-1		2015
146897	BR FGD Agitator Shaft Repl (2)	123,303.67	-	(123,303.67)	-100.00%	0.03%	123,303.67	-	(123,303.67)			Feb-15	Apr-1		2015
146898 146902	Hardesty Tap CIFI 2015 Stonewall 0096 CIFI 2015	35,177.64 46,790.54	-	(35,177.64) (46,790,54)	-100.00% -100.00%	0.01%	35,177.64 46,790.54	-	(35,177.64)			Jan-15 Feb-15	Feb-10 Jun-10		2015 2015
146902	Parkers Mill 0051 CIFI 2015	46,790.54	-	(46, /90.54) (154, 408.49)	-100.00%	0.01%	46,790.54 154,408.49		(46,790.54) (154,408.49)			Feb-15 Feb-15	Jun-10 May-10		2015
146906	A O Smith 0607 CIFI 2015	40 180 45	-	(40,180,45)	-100.00%	0.03%	40.180.45	-	(40,180,45)			Feb-15	Jun-1		2015
146908	Parkers Mill 0100 CIFI 2015	111,674.75	-	(111,674.75)	-100.00%	0.02%	111,674.75	-	(111,674.75)			Feb-15	Feb-1	•	2015
146909	CEMI ETOWN 2015	29,999.28	-	(29,999.28)	-100.00%	0.01%	29,999.28	-	(29,999.28)			Aug-15	May-1	5	2015
146910	Harlan 4406 CIFI 2015	60,334.76	-	(60,334.76)	-100.00%	0.01%	60,334.76	-	(60,334.76)			Feb-15	Sep-1		2015
146912KU	GS RD MATLAB KU	15,041.82	-	(15,041.82)	-100.00%	0.00%	15,041.82	-	(15,041.82)			Feb-15	Apr-1		2015
146916	Maysville Trailer	2,020.70	-	(2,020.70)	-100.00%	0.00%	2,020.70	-	(2,020.70)			Feb-15	Jan-1		2015

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year	
146920	BIG STONE GAP SHED - 2015	16.867.91	- Budget	(16.867.91)	-100.00%	0.00%	16,867.91	- COSI	(16,867.91)	Start	Ella	Feb-15		015
146925	Online Mon Equip - W. Lex	132,870.72	-	(132,870.72)	-100.00%	0.03%	132,870.72	-	(132,870.72)			Mar-15		015
146927	Lexington Storeroom PACS	15,565.21	-	(15,565.21)	-100.00%	0.00%	15,565.21	-	(15,565.21)			Feb-15	Jul-15 20	
146937KU	HR RECONFIGURE 2015-KU	2,259.78	-	(2,259.78)	-100.00%	0.00%	2,259.78	-	(2,259.78)			Feb-15		015
146940 146961	GH 3-2 Coal Crusher Motor BR1 Coll Rings-Brushes & Hldrs	41,200.92	-	(41,200.92) (23,553.09)	-100.00%	0.01%	41,200.92 23,553.09	-	(41,200.92) (23,553.09)			Jan-15 Mar-15	Mar-15 20 Mav-15 20	015
146972	GH1 Maint Shop Rolling Door	8,379.53	_	(8,379,53)	-100.00%	0.00%	8,379,53	-	(8.379.53)			Jan-15	May 15 20 Mar-15 20	
146985	Island Trailers	21,413.66	-	(21,413.66)	-100.00%	0.00%	21,413.66	-	(21,413.66)			Mar-15	Jan-15 20	015
146993	OSI Database Expansion-KU	88,889.79	-	(88,889.79)	-100.00%	0.02%	88,889.79	-	(88,889.79)			Mar-15		015
													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-	
146997	HIGBY MILL-KY RIVER P2	1,009,970.26	-	(1,009,970.26)	-100.00%	0.21%	1,009,970.26	-	(1,009,970.26)			Jun-15		015
146KU15	UC4 Upgrade to V10-KU15	-	15,000.00	15,000.00	100.00%	0.00%		15,000.00	15,000.00	Jan-15	Sep-15		20	
147003	ETOWN STOREROOM ENTRANCE	12,736.00	-	(12,736.00)	-100.00%	0.00%	12,736.00	-	(12,736.00)			Mar-15		015
147004 147011	REPLACE LTC AT RACE STREET BOC SECURITY RENOVATION-KU	45,721.36	-	(45,721.36) (12,059,38)	-100.00%	0.01%	45,721.36 12,059,38	-	(45,721.36) (12,059.38)			Mar-15 Mar-15	Dec-15 20 Jul-15 20	015
147011	BOC 3 CALL CTR OFFICE RENO-KU	20.236.82	-	(20,236.82)	-100.00%	0.00%	20.236.82	-	(20,236.82)			Mar-15 Mar-15		015
147018	SIMPSONVILLE CAMERAS KU TR	38,185.37	-	(38,185.37)	-100.00%	0.01%	38,185.37	-	(38,185.37)			Mar-15		015
147020	SIMPSONVILLE CAMERAS KU IT	23,666.50	-	(23,666.50)	-100.00%	0.00%	23,666.50	-	(23,666.50)			Mar-15		015
147022	BARLOW SR DRAINAGE LINE INST	8,711.65	-	(8,711.65)	-100.00%	0.00%	8,711.65	-	(8,711.65)			Mar-15		015
147024 147026	REPLACE MIDWAY TRANSFORMER	164,545.94 46.025.68	-	(164,545.94) (46,025,68)	-100.00% -100.00%	0.03%	164,545.94 46.025.68	-	(164,545.94)			Mar-15		015
147026	BR2 D-4 Expansion Joint Repl BR J Conveyor Gearbox Repl	46,025.68 31,919.03	-	(46,025.68) (31,919.03)	-100.00%	0.01%	46,025.68 31,919.03	-	(46,025.68) (31,919.03)			Nov-14 Mar-15	May-15 20 Sep-15 20	
147028	BR Gyp Dewatering Sump Pumps	52,284,32	_	(52,284,32)	-100.00%	0.01%	52,284,32	_	(52,284.32)			Mar-15	Sep-15 20	
147029	BR1&2 Conv Rm Deluge Rel Panel	15,856.66	-	(15,856.66)	-100.00%	0.00%	15,856.66	-	(15,856.66)			Mar-15		015
147030	BR2 Duct Probes & Analyzers	81,757.97	-	(81,757.97)	-100.00%	0.02%	81,757.97	-	(81,757.97)			Mar-15	Nov-15 20	015
147073	Earlington Storeroom PACS	11,039.54	-	(11,039.54)	-100.00%	0.00%	11,039.54	-	(11,039.54)			Mar-15		015
147087	KU NALCO ENGINEERING	26,336.78	-	(26,336.78)	-100.00%	0.01%	26,336.78	-	(26,336.78)			Mar-15	20 The project was completed to provide an on-site employee fitness center, which is	015
													consistent with the company's Wellness and Healthy for Life initiatives.	
147089	ONE Q KU FITNESS CENTER 2015	527,152.87	-	(527,152.87)	-100.00%	0.11%	527,152.87	-	(527,152.87)			Mar-15	Dec-15 20	)15
147091KU	GS GE CORS ENG KU	10,048.59	-	(10,048.59)	-100.00%	0.00%	10,048.59	-	(10,048.59)			Jan-15	20	
147100	REPLACE CARLISLE TRANSFORMER	34,526.60	-	(34,526.60)	-100.00%	0.01%	34,526.60	-	(34,526.60)			Mar-15		015
147101 147104	URD Cable Inj - LEXOC TOUGHBOOK FOR ONEQ 2015	165,649.15 3,559.96	-	(165,649.15) (3,559.96)	-100.00% -100.00%	0.03%	165,649.15 3,559.96	-	(165,649.15) (3,559.96)			Apr-15	May-16 20 Jun-15 20	015 015
147104	BR SO3 MCC Building	26,994.51	-	(26,994.51)	-100.00%	0.00%	26,994.51	-	(26,994.51)			Apr-15 Apr-15		015
147105	GH1 East Coal Conv Rm Lighting	49,486.65	-	(49,486.65)	-100.00%	0.01%	49,486.65	-	(49,486.65)			Apr-15	Aug-15 20	
147109	TY Roof Replacement	95,067.00	-	(95,067.00)	-100.00%	0.02%	95,067.00	-	(95,067.00)			May-15	Nov-15 20	015
147115	POCKET SUB 34KV REFURBISH	283,542.12	-	(283,542.12)	-100.00%	0.06%	283,542.12	-	(283,542.12)			Apr-15		015
147116	RICHMOND SOUTH TR REPL	171,758.26	-	(171,758.26)	-100.00%	0.04%	171,758.26	-	(171,758.26)			Apr-15		015
147129 147130	Richmond CEMI Project NRP KENTON-RODBURN 138kV	31,388.81 554,517.63	-	(31,388.81) (554,517.63)	-100.00% -100.00%	0.01%	31,388.81 554,517.63	-	(31,388.81) (554,517.63)			Apr-15		015 015
147130	PR Kenton-Rodburn 138kV	407 354 06	-	(407.354.06)	-100.00%	0.09%	407.354.06	-	(407.354.06)			Dec-15 Dec-15	Jul-16 The need for this project was identified after the budget was prepared. 20 Jul-16 20	
147159	Rpl Danville N 604 & 608 Brkrs	118,784.50	-	(118,784.50)	-100.00%	0.02%	118,784.50	-	(118,784.50)			Sep-15		015
147161	Rpl Taylor County 804 Brkr	57,438.10	-	(57,438.10)	-100.00%	0.01%	57,438.10	-	(57,438.10)			Sep-15	May-16 20	015
147162	Rpl Harlan Wye 614 Breaker	159,816.78	-	(159,816.78)	-100.00%	0.03%	159,816.78	-	(159,816.78)			Sep-15		015
147166 147171	ELECTRIC GATE AT ONE Q - 2015 EDDYVILLE DRAIN LINE INST	9,523.25 23,402,14	-	(9,523.25) (23,402,14)	-100.00%	0.00%	9,523.25 23,402.14	-	(9,523.25)			Jan-15	Nov-15 20 Sep-15 20	015
147172	REPLACE LTC AT EARLINGTON SUB	25,402.14 38,148.10	-	(23,402.14) (38,148.10)	-100.00%	0.00%	23,402.14 38,148.10	-	(23,402.14) (38,148,10)			Apr-15 Apr-15		015
147172	GH Replacement Vehicles 2015	83,115.71	-	(83,115.71)	-100.00%	0.02%	83,115.71	-	(83,115.71)			Apr-15		015
147175	Purchase Ford F250 4X4	28,272.92	-	(28,272.92)	-100.00%	0.01%	28,272.92	-	(28,272.92)			May-15		015
147180KU	TC KU BAP/GSP SLOPE IMPROV	145,830.21	-	(145,830.21)	-100.00%	0.03%	145,830.21	-	(145,830.21)			Apr-14		015
147203	REPLC TRANS AT BOONESBORO PARK	47,954.21	-	(47,954.21)	-100.00%	0.01%	47,954.21	-	(47,954.21)			Apr-15	Nov-15 20	
147206KU 147211	GS GE 2015 Lab Equip KU ETOWN LAND	55,179.80 154,642.21	-	(55,179.80) (154,642.21)	-100.00% -100.00%	0.01%	55,179.80 154,642.21	-	(55,179.80) (154,642.21)			Apr-15 Apr-15	Dec-15 20 Dec-15 20	015 015
147233	Wheatcroft 614 Brkr Rpl	161,964,31	-	(161,964.31)	-100.00%	0.03%	161,964,31	-	(161,964.31)			Sep-15	Dec-15 20	
147236	GH 2-3 Puly Gearbox	460,160.90	-	(460,160.90)	-100.00%	0.10%	460,160.90	-	(460,160.90)			Jan-15		015
147237	GH1 Steam Drum Top Hats	54,018.57	-	(54,018.57)	-100.00%	0.01%	54,018.57	-	(54,018.57)			Jan-15		015
147245	BR3 SCR Catalyst Hoist Upgrade	27,656.83	-	(27,656.83)	-100.00%	0.01%	27,656.83	-	(27,656.83)			May-15	Sep-15 20	
147246 147281	BR Tractor Shed Air Compressor	18,914.30	-	(18,914.30)	-100.00%	0.00%	18,914.30	-	(18,914.30)			May-15		015 015
147281 147287KU	MOBILE COMMAND CNTR CONNECT TC KU REROUTE WATER FLOW	15,375.63 166.299.63	-	(15,375.63) (166,299.63)	-100.00% -100.00%	0.00%	15,375.63 166,299.63	-	(15,375.63) (166,299,63)			May-15 Apr-14	Apr-16 20	
147302	SIMPSONVILLE FENCE KU TR	101,482.76	-	(101,482.76)	-100.00%	0.02%	101,482.76	-	(101,482.76)			May-15		015
147342	GH 10K Silo Heater	32,589.70	-	(32,589.70)	-100.00%	0.01%	32,589.70	-	(32,589.70)			May-15		015
147376	GH Calibration Equipment	7,240.28	-	(7,240.28)	-100.00%	0.00%	7,240.28	-	(7,240.28)			May-15	Sep-15 20	
147380	GH2H Magnetic Separator	32,390.17	-	(32,390.17)	-100.00%	0.01%	32,390.17	-	(32,390.17)			Jun-15		015
147402 147442	REPLACE TRANS AT MCKEE RD N-1 DIST XFMR CENTRAL CITY SUB	27,693.52 421,169,30	-	(27,693.52) (421.169.30)	-100.00%	0.01%	27,693.52 421,169,30	-	(27,693.52) (421.169.30)			May-15 May-15	Nov-15 20 Dec-15 20	
147822	N-1 DIST XFMR CENTRAL CITY SUB Buena Vista Ckt 2104 Rec	421,169.30 475,900.89	-	(421,169.30) (475,900.89)	-100.00%	0.09%	421,169.30 475,900.89	-	(421,169.30) (475,900.89)			May-15 May-15		015
147823	Central City 4kv to 12 kv	341,483.85	-	(341,483.85)	-100.00%	0.07%	341,483.85	-	(341,483.85)			May-15 May-15	Dec-15 20	
147824	Central City N1DT Ckt Work	79,840.99	-	(79,840.99)	-100.00%	0.02%	79,840.99	-	(79,840.99)			May-15		015
147829	MORGANFIELD DRAINAGE LINE REP	26,010.34	-	(26,010.34)	-100.00%	0.01%	26,010.34	-	(26,010.34)			Apr-15		015
147875	GH Gys Farm Containment Berm	223,172.75	-	(223,172.75)	-100.00%	0.05%	223,172.75	-	(223,172.75)			May-15		015
147884 147888	BR Silica Analyzers BR3 Masoneilan Positioners	70,274.38 219,108.64	-	(70,274.38) (219,108.64)	-100.00% -100.00%	0.01%	70,274.38 219,108.64	-	(70,274.38) (219,108.64)			Jul-15 May-15		015 015
147898	BR3 Masonellan Positioners BR1&2 Turb Rm Crane Cntrl Upgr	250,949.99	-	(250,949.99)	-100.00%	0.05%	219,108.64	-	(219,108.64) (250,949,99)			Jul-15	Mar-10 20 Dec-15 20	
147899	GH 20 foot 6000# Trailer	4,605.64	-	(4,605.64)	-100.00%	0.00%	4,605.64	-	(4,605.64)			May-15		015
												-		

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date	Date		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
147903	BR2 Hydrogen Coolers Retube	41,520.18	-	(41,520.18)	-100.00%	0.01%	41,520.18	-	(41,520.18)			Jul-15		*	2015
147909	BR2 O2 Analyzer/Probe Repl	60,835.70	-	(60,835.70)	-100.00%	0.01%	60,835.70	-	(60,835.70)			Jul-15	Oct-15		2015
147924 147937	BR FGD Inlet Duct Lining BR H Belt Repl	54,829.03 44.487.16	-	(54,829.03) (44,487.16)	-100.00% -100.00%	0.01%	54,829.03 44,487.16	-	(54,829.03) (44,487.16)			Aug-15 Jul-15	Apr-16 Nov-15		2015 2015
147964	DX Diesel Generator Install	39,710.91		(39,710,91)	-100.00%	0.01%	39 710 91		(39,710,91)			Jul-15	Feb-16		2015
147973	TC KU CCR RULING NON MECH	344,992.73	-	(344,992.73)	-100.00%	0.07%	344,992.73	-	(344,992.73)			Jan-13	10010		2015
147981	BR CY Flop Gate Actuators	110,021.36	-	(110,021.36)	-100.00%	0.02%	110,021.36	-	(110,021.36)			Jul-15	Apr-16		2015
147986KU	TC KU PROXIM ACCESS READ INST	20,157.35	-	(20,157.35)	-100.00%	0.00%	20,157.35	-	(20,157.35)			Apr-14	Nov-15		2015
147988 147998	BR1 Cond Pump Motor Rewind Danville ATV	34,151.75 17,821.90	-	(34,151.75) (17,821.90)	-100.00% -100.00%	0.01%	34,151.75	-	(34,151.75) (17,821.90)			May-15	Jul-15 Dec-15		2015 2015
147998 147KU15	Upgrade Quest to SOA 11g-KU15	17,821.90	37,499.98	37,499.98	-100.00%	0.00%	17,821.90	37,499.98	37,499.98	Jan-15	Dec-15	Jun-15	Dec-15		2015
148038	STONE ROAD SHELVING	3,283.35	-	(3,283.35)	-100.00%	0.00%	3,283.35	-	(3,283.35)			Jul-15	Dec-15		2015
148057	Kubota Tractor	48,803.24	-	(48,803.24)	-100.00%	0.01%	48,803.24	-	(48,803.24)			Jun-15	Dec-15		2015
148064 148088 KU	Unit of Layout Arms	24,591.35	-	(24,591.35)	-100.00%	0.01%	24,591.35	-	(24,591.35)			Jun-15	Oct-15		2015
148088 KU 148098	PR Admin Building KU GH CCR Manlift	175,651.96 100.664.54	-	(175,651.96) (100,664,54)	-100.00% -100.00%	0.04%	175,651.96 100.664.54	-	(175,651.96) (100,664,54)			Aug-15 Jun-15	Dec-15 Aug-15		2015 2015
148098	GH3 SO3 Controls Repl	230,165.86	-	(230,165.86)	-100.00%	0.02%	230,165.86	-	(230,165.86)			Jan-15	Nov-15		2015
148126	GH Coal Convey Avian Prot	48,343.07	-	(48,343.07)	-100.00%	0.01%	48,343.07	-	(48,343.07)			Jun-15	Sep-15		2015
148134	BR Vib Analysis Equip Repl	84,434.24	-	(84,434.24)	-100.00%	0.02%	84,434.24	-	(84,434.24)			Jul-15	Oct-15		2015
148196	Rpl Brown North 912 Breaker	480,852.59	-	(480,852.59)	-100.00%	0.10%	480,852.59	-	(480,852.59)			Jun-15	Nov-15		2015
148483 148485	Lex Arc Flash-Clays Mill 0145 Lex Arc Flash-Clays Mill 0148	58,535.78 29,641.77	-	(58,535.78) (29,641.77)	-100.00% -100.00%	0.01%	58,535.78 29.641.77	-	(58,535.78) (29,641.77)			Jun-15 Jun-15	Dec-16		2015 2015
148486	Lex Arc Flash-Gays Mill 0148 Lex Arc Flash-Haefling 0055	25,783.55	-	(25,783.55)	-100.00%	0.01%	25,783.55	-	(25,783.55)			Jun-15	Dec-16		2015
148487	Lex Arc Flash- Higby Mill 0023	25,433.78	-	(25,433.78)	-100.00%	0.01%	25,433.78	-	(25,433.78)			Jun-15			2015
148488	Lex Arc Flash-Higby Mill 1071	25,870.76	-	(25,870.76)	-100.00%	0.01%	25,870.76	-	(25,870.76)			Jun-15			2015
148489	Lex Arc Flash IBM 1-0110	25,870.76	-	(25,870.76)	-100.00%	0.01%	25,870.76	-	(25,870.76)			Jun-15			2015
148492 148493	Lex Arc Flash - IBM 2-0140 Lex Arc Flash - Reyn.1-0044	25,870.76 30.358.24	-	(25,870.76) (30,358.24)	-100.00% -100.00%	0.01%	25,870.76 30,358.24	-	(25,870.76) (30,358.24)			Jun-15 Jun-15			2015 2015
148494	Lex Arc Flash - Reyn.2-0056	30,018.59		(30,018.59)	-100.00%	0.01%	30,018.59		(30,018.59)			Jun-15			2015
148495	Lex Arc Flash - Stonewall 0097	30,018.59	-	(30,018.59)	-100.00%	0.01%	30,018.59	-	(30,018.59)			Jun-15			2015
148498	EMS CHNL EXPANSION-KU-2015	18,506.30	-	(18,506.30)	-100.00%	0.00%	18,506.30	-	(18,506.30)			Aug-15	Feb-16		2015
148529	REPLACE BARDSTOWN TRANS	64,018.84	-	(64,018.84)	-100.00%	0.01%	64,018.84	-	(64,018.84)			Jun-15	Dec-15		2015
148568 148644	BR Gyp Dewatring Sump Agt Grbx Rol Brown North 924 Breaker	10,053.46 439.027.10	-	(10,053.46) (439.027.10)	-100.00%	0.00%	10,053.46 439.027.10	-	(10,053.46) (439,027.10)			Jun-15 Jun-15	Oct-15 Dec-15		2015
148688	SIMPSONVILLE HVAC-KU	8,676.00		(8,676.00)	-100.00%	0.00%	8,676.00	-	(43),027.10) (8.676.00)			Jun-15	Nov-15		2015
148711	Lexington Arrow Sign Boards	9,568.21	-	(9,568.21)	-100.00%	0.00%	9,568.21	-	(9,568.21)			Jun-15	Jun-16		2015
148775	Harlan Automatic Gate SC	35,266.45	-	(35,266.45)	-100.00%	0.01%	35,266.45	-	(35,266.45)			May-15	Dec-15		2015
148976 148983	REPLACE LTC AT WARSAW EAST	53,623.93	-	(53,623.93)	-100.00%	0.01%	53,623.93	-	(53,623.93)			Jun-15	Dec-15		2015
148985 148KU15	Field Svcs Monitors 2015 KU Upgrade Ouick Test Pro-KU15	10,469.19	62,500.00	(10,469.19) 62,500.00	-100.00% 100.00%	0.00%	10,469.19	62,500.00	(10,469.19) 62,500.00	Jan-15	Dec-15	Jun-15	Nov-15		2015
149017	CARPET/FLOORING 2014 KU	27,931.63	-	(27,931.63)	-100.00%	0.01%	27,931.63	-	(27,931.63)	5411 15	1000 10	Jan-14	Aug-15		2015
149025	CAMPBELLSVILLE SR SCALE SHED	31,625.62	-	(31,625.62)	-100.00%	0.01%	31,625.62	-	(31,625.62)			Jun-15	Dec-15		2015
149029	EARLINGTON POLE YARD	598 593 70		(598,593.70)	-100.00%	0.13%	598,593.70		(598,593.70)			0	Project started earlier Dec-15	than anticipated to support transmission reliabili	ity plans. 2015
149029	Rpl (2) Indian Hill 69kV Brkrs	261,420.42	-	(261,420.42)	-100.00%	0.05%	261,420.42	-	(261,420.42)			Sep-15 Sep-15	Dec-15		2015
149056	GH 1A Conveyor Belt Repl 15	17,665.35	-	(17,665.35)	-100.00%	0.00%	17,665.35	-	(17,665.35)			Jun-15	Jul-15		2015
149058	GH 1E Conveyor Belt Repl 15	19,457.07	-	(19,457.07)	-100.00%	0.00%	19,457.07	-	(19,457.07)			Jun-15	Jul-15		2015
149114	KUGO CONCRETE REPLACEMENT	97,486.79	-	(97,486.79)	-100.00%	0.02%	97,486.79	-	(97,486.79)			Jul-15	Dec-15		2015
149115KU 149117	GS CDM Scanning Equip KU A/V EO - KU 2015	18,011.42 34,113.44	-	(18,011.42) (34,113.44)	-100.00% -100.00%	0.00%	18,011.42 34,113.44	-	(18,011.42) (34,113.44)			Jan-15 Jul-15	Sep-15 Feb-16		2015 2015
149118	EARLINGTON OPS RENOVATIONS	6,954.93	-	(6,954,93)	-100.00%	0.00%	6.954.93	-	(6,954,93)			Jul-15 Jul-15	Oct-15		2015
149119	GH MH103 CCR Conv Belt Repl 15	22,995.95	-	(22,995.95)	-100.00%	0.00%	22,995.95	-	(22,995.95)			Jul-15	Aug-15		2015
149120	GH MH104 CCR Conv Belt Repl 15	12,852.70	-	(12,852.70)	-100.00%	0.00%	12,852.70	-	(12,852.70)			Jul-15	Aug-15		2015
149123KU	TC CT KU INSTALL 345KV MODS	229,821.74	-	(229,821.74)	-100.00%	0.05%	229,821.74	-	(229,821.74)			Apr-14	Apr-16		2015
149128 149130	GH 2-2 Absorber Nozzle Upgrade GH 2-3 Absorber Nozzle Upgrade	263,662.12 180,847,20	-	(263,662.12) (180,847.20)	-100.00% -100.00%	0.06%	263,662.12 180,847.20	-	(263,662.12) (180,847.20)			Jul-15 Jul-15	Nov-15 Nov-15		2015 2015
149167	Rpl (2) 69kV Ohio Co Brkrs	190,367.90		(190,367.90)	-100.00%	0.04%	190,367.90		(190,367.90)			Aug-15	Nov-15		2015
149187	BRCT Office Building Repl	329,207.16	-	(329,207.16)	-100.00%	0.07%	329,207.16	-	(329,207.16)			Nov-14	Jan-16		2015
149343	MCKEE ROAD XFMR REWIND	190,544.77	-	(190,544.77)	-100.00%	0.04%	190,544.77	-	(190,544.77)			Jul-15	May-16		2015
149368 149661	E-Town Cap Bank Rpl BR CT Site Paving	186,151.28 10,818.38	-	(186,151.28) (10,818,38)	-100.00% -100.00%	0.04%	186,151.28 10,818.38	-	(186,151.28) (10,818.38)			Sep-15 Jul-15	Sep-16		2015 2015
149669	KUGO CCS UPGRADE	53,079.65		(53,079.65)	-100.00%	0.00%	53,079.65		(53,079.65)			Jul-15 Jul-15	Aug-15 Jan-16		2015 2015
149681	E-TOWN ROOF REPL-2015	13,200.00	-	(13,200.00)	-100.00%	0.00%	13,200.00	-	(13,200.00)			Jul-15	Sep-15		2015
149692	GH 1&2 Spare BCWP Conversion	202,215.09	-	(202,215.09)	-100.00%	0.04%	202,215.09	-	(202,215.09)			Jul-15	Dec-15		2015
149697	REPLACE BONNIEVILLE TRANS	68,138.24	-	(68,138.24)	-100.00%	0.01%	68,138.24	-	(68,138.24)			Jul-15	Dec-15		2015
149726 149727	CIFI Viley Rd CIFI Haefling 0060	56,037.17 79.942.76	-	(56,037.17) (79,942.76)	-100.00% -100.00%	0.01%	56,037.17 79.942.76	-	(56,037.17) (79,942.76)			Aug-15 Aug-15	Apr-16 Jun-16		2015 2015
149727 149744	CIFI Haetling 0060 BR3 Boiler Room Air Wench Repl	12,980.50	-	(12,980.50)	-100.00%	0.02%	12,980,50	-	(12,980.50)			Aug-15 Jul-15	Jun-16 Sep-15		2015
149752	Simpsonville Guard Station-KU	12,219.07	-	(12,219.07)	-100.00%	0.00%	12,219.07	-	(12,219.07)			Aug-15	Jun-16		2015
149762	GH 3J Conveyor Belt Repl 15	110,132.13	-	(110,132.13)	-100.00%	0.02%	110,132.13	-	(110,132.13)			Aug-15	Oct-15		2015
149774	GH2 Steam Drum Top Hat Repl	38,823.03	-	(38,823.03)	-100.00%	0.01%	38,823.03	-	(38,823.03)			Aug-15	Nov-15		2015
149776	LGE CTR FAILED EQUIP - KU	36,572.26	-	(36,572.26)	-100.00%	0.01%	36,572.26	-	(36,572.26)			Aug-15	Dec-15 The scope of and estir	nates for this specific project was identified after	2015 the budget
													was prepared, howeve	er pole replacements such as this were budgeted u	under K9-
149783	PR Princeton-Crittenden Co	1,252,076.41	-	(1,252,076.41)	-100.00%	0.26%	1,252,076.41	-	(1,252,076.41)			Oct-15	Feb-16 2015.		2015
149792 149793	BR3 Turb Rm Crane Radio Contr GH3 PA Duct Expansion Joints	16,552.16 184,409.67	-	(16,552.16) (184,409.67)	-100.00% -100.00%	0.00%	16,552.16 184,409.67	-	(16,552.16) (184,409.67)			Aug-15 Jan-15	Dec-15 Nov-15		2015 2015
	and a responsibility	1.34,407.07	-	(104,402.07)	100.0070	5.0470	104,409.07	-	(104,402.07)			54II-13			2013

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							Total	Total		Date	Date			
Declara	Destant	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
149794	GH Barge Unloader Ctrl Upgrade	62,966.40		(62,966.40)	-100.00%	0.01%	62,966.40	-	(62,966.40)			Jul-15	Dec-15	2015
149850	REPLACE AMERICAN AVE TRANS	46,880.19	-	(46,880.19)	-100.00%	0.01%	46,880.19	-	(46,880.19)			Aug-15	Dec-15	2015
149852 149862	GH2 Turbine Room Roof Repl 15 BR3 Turbine Valve Upgrade	209,853.41 547,625.55	-	(209,853.41) (547,625.55)	-100.00% -100.00%	0.04%	209,853.41 547,625.55	-	(209,853.41) (547,625.55)			Jul-15 Aug-15	Mar-16 Nov-15 Emergent work due to availability of upgraded material.	2015 2015
149862 149874	BR3 Turbine Valve Upgrade HARLAN SR RENOVATION-2015	547,625.55 138,197.72	-	(547,625.55) (138,197.72)	-100.00%	0.11%	547,625.55 138,197.72	-	(547,625.55) (138,197,72)			Aug-15 Aug-15	Nov-15 Emergent work due to availability of upgraded material. Dec-15	2015
149876	BR F-1 & B-1 Exp Joint Repl	74,129.41		(74,129.41)	-100.00%	0.02%	74,129.41	-	(74,129.41)			Aug-15 Aug-15	Sep-15	2015
149891	GH I&E Shop Calibration Equip	41,118.22	-	(41,118.22)	-100.00%	0.01%	41,118.22	-	(41,118.22)			Aug-15	Dec-15	2015
149898	BRCT 7 AA Mod HVAC Repl	22,546.10	-	(22,546.10)	-100.00%	0.00%	22,546.10	-	(22,546.10)			Aug-15	Nov-15	2015
149901 149902	GH Portable Flow Meter GH Predictive Maint Equip	6,905.84 61,127.14	-	(6,905.84) (61,127.14)	-100.00% -100.00%	0.00%	6,905.84 61,127.14	-	(6,905.84)			Aug-15	Sep-15	2015 2015
149902	GH Predictive Maint Equip GH Trans Hse 2 Dust Collector	216,612.38	-	(61,127.14) (216,612.38)	-100.00% -100.00%	0.01%	216,612.38	-	(61,127.14) (216,612.38)			Aug-15 Aug-15	Nov-15 Dec-15	2015
149904	GH Mail Hdlg Chute 1D to 1H/2H	272,105.62		(272,105.62)	-100.00%	0.06%	272,105.62	-	(272,105.62)			Aug-15 Aug-15	Dec-15	2015
149905	GH 1&2 Fly Ash Transport Blrs	102,250.37	-	(102,250.37)	-100.00%	0.02%	102,250.37	-	(102,250.37)			Aug-15	Nov-15	2015
149906	GH 3&4 Fly Ash Transport Blrs	46,382.90	-	(46,382.90)	-100.00%	0.01%	46,382.90	-	(46,382.90)			Aug-15	Oct-15	2015
149907	GH Gypsum Vac Pump Motor	75,609.90	-	(75,609.90)	-100.00%	0.02%	75,609.90	-	(75,609.90)			Aug-15	Nov-15	2015
149909KU	TC KU RO UV LIGHT	27,280.92	-	(27,280.92)	-100.00%	0.01%	27,280.92	-	(27,280.92)			Apr-14	Nov-15 Project approved during the budget year due to decision to purchase vehicles	2015
													previously leased. Capital funding for purchasing vehicles was in the 2015	
149912	Purchase Vehicles KU 2015	1,358,504.69	-	(1,358,504.69)	-100.00%	0.28%	1,358,504.69	-	(1,358,504.69)			Oct-15	Dec-15 Business Plan but not until 2016.	2015
149914KU	GS SL Card Readers	13,745.45	-	(13,745.45)	-100.00%	0.00%	13,745.45	-	(13,745.45)			Aug-15	Dec-15	2015
149917	Carhartt Dist Ckt	488,287.32	-	(488,287.32)	-100.00%	0.10%	488,287.32	-	(488,287.32)			Aug-15	Dec-15 Emergent work to upgrade the Hanson 12kV Substation to meet the additional load for new business locating in the Hanson area as well as the expansion of the	2015
149919	HANSON 12KV SUB UPGRADE	874,144.37		(874,144.37)	-100.00%	0.18%	874,144.37	-	(874,144.37)			Aug-15	Jun-16 Carhartt plant.	2015
149923	RICHMOND SR PAVING -2015	40,324.00	-	(40,324.00)	-100.00%	0.01%	40,324.00	-	(40,324.00)			Aug-15	Nov-15	2015
149939	Replacment SF6 Camera	125,805.04	-	(125,805.04)	-100.00%	0.03%	125,805.04	-	(125,805.04)			Aug-15	Dec-15	2015
149940 149943	WINCHESTER BO PAVING-2015	4,979.00	-	(4,979.00)	-100.00%	0.00%	4,979.00	-	(4,979.00)			Aug-15	Jan-16	2015
149943	GH 2&3 Data Logger Lex Wire Trailer	15,130.36 12,874 34	-	(15,130.36) (12.874.34)	-100.00% -100.00%	0.00%	15,130.36 12,874.34	-	(15,130.36) (12,874,34)			Aug-15 Aug-15	Oct-15 Feb-16	2015 2015
149947	INFRARED CAMERA - SVILLE 2015	8.044.34		(8,044.34)	-100.00%	0.00%	8,044.34	-	(8,044.34)			Aug-15 Aug-15	Feb-16	2015
149949	GH 2&3 Stack Lighting Repl	130,289.29	-	(130,289.29)	-100.00%	0.03%	130,289.29	-	(130,289.29)			Aug-15	Nov-15	2015
149951	Pineville Forklift 7000#	43,558.92	-	(43,558.92)	-100.00%	0.01%	43,558.92	-	(43,558.92)			Aug-15	Sep-15	2015
149952	Midway Pole Rack	168,642.01	-	(168,642.01)	-100.00%	0.04%	168,642.01	-	(168,642.01)			Aug-15	Dec-15	2015
149953 149956	BR CT Compressor Site Paving MORG CALL CTR FURNITURE-KU	33,700.20 15.582.76	-	(33,700.20) (15,582,76)	-100.00% -100.00%	0.01%	33,700.20 15,582.76	-	(33,700.20) (15,582.76)			Aug-15	Nov-15 Nov-15	2015 2015
149958	BR Training - Storage Bldg	6,332.76	-	(15,582.76)	-100.00%	0.00%	6.332.76	-	(15,582.76) (6,332.76)			Aug-15 Aug-15	N0V-15 Oct-15	2015
149961	REPLACE LTC AT LONDON	61,538.74	-	(61,538.74)	-100.00%	0.01%	61,538.74	-	(61,538.74)			Aug-15	Dec-15	2015
149972KU	GS GE ME Remote Vib KU	105,924.06	-	(105,924.06)	-100.00%	0.02%	105,924.06	-	(105,924.06)			Sep-15		2015
149983	GH C-10 Barge Mooring Cell Rep	200,736.32	-	(200,736.32)	-100.00%	0.04%	200,736.32	-	(200,736.32)			Jan-15	Nov-15	2015
149984	BR FGD & Lmstn Elev Safety Rep	41,944.00	-	(41,944.00)	-100.00%	0.01%	41,944.00	-	(41,944.00)			Sep-15	Oct-15	2015
149985 149988	GH 100k Fuel Oil Tank Berm Meter Tester & Stand KU 2015	262,952.74 25,172.61	-	(262,952.74) (25,172.61)	-100.00% -100.00%	0.06%	262,952.74 25,172.61	-	(262,952.74) (25,172.61)			Jan-15 May-15	Dec-15 Sep-15	2015 2015
149991	BUILDING - KEVIL KY	18 840 87		(18.840.87)	-100.00%	0.00%	18.840.87	_	(18.840.87)			Sep-15	34713	2015
149992	BUILDING - NORTON VA	14,547.97	-	(14,547.97)	-100.00%	0.00%	14,547.97	-	(14,547.97)			Sep-15		2015
149993	PINEVILLE METER SHOP RENO	108,847.85	-	(108,847.85)	-100.00%	0.02%	108,847.85	-	(108,847.85)			Sep-15	Dec-15	2015
149KU15	Upgrade SAP Test Data-KU15	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-15	Dec-15		N7 14	2015
150001	BR Vehicle 2015 BR Water Truck 2015	40,986.69 103,719,33	-	(40,986.69) (103,719.33)	-100.00% -100.00%	0.01%	40,986.69 103,719.33	-	(40,986.69) (103,719.33)			Sep-15 Sep-15	Nov-15 Oct-15	2015 2015
150002 150008 KU	PR13 AC Air Handler Repl KU	8.143.22		(8,143,22)	-100.00%	0.00%	8.143.22	_	(8,143,22)			Sep-15	Sep-16	2015
150013	GH 10K Silo Elevator	229,602.88	-	(229,602.88)	-100.00%	0.05%	229,602.88	-	(229,602.88)			Aug-15	Nov-15	2015
150015	GH CY Personnel Carrier	19,464.30	-	(19,464.30)	-100.00%	0.00%	19,464.30	-	(19,464.30)			Sep-15	Nov-15	2015
150020	GH1 FGD Battery Repl	106,377.17	-	(106,377.17)	-100.00%	0.02%	106,377.17	-	(106,377.17)			Aug-15	Mar-16	2015
150028KU 150030KU	TC2 KU TDBFP CONTROLS REP TC KU FA BARGE LO DUST COLL	407,300.87 44,281.64	37,298.22 128,933.05	(370,002.65) 84.651.41	-992.01% 65.66%	0.09%	407,300.87 44,281.64	37,298.22 128,933.05	(370,002.65) 84,651.41	Apr-14	Dec-26	Apr-14	Sep-15 Apr-16	2015 2015
150030KU	CIFI - TLP Program Lexington	2,188.40	128,933.05	(2,188.40)	-100.00%	0.01%	2,188.40	128,955.05	(2,188.40)	Apr-14	Dec-26	Apr-14 Jan-14	Apr-16 Jun-16	2015
150032 150037KU	TC KU RACK SYS PW SWITHCGEAR	132,768.26	92,094.15	(40,674.11)	-44.17%	0.03%	132,768.26	92,094.15	(40,674.11)	Apr-14	Dec-26	Apr-14	Apr-16	2015
150044	SPARE 833KVA TRANSFORMER	20,817.97		(20,817.97)	-100.00%	0.00%	20,817.97	· -	(20,817.97)			Sep-15	Jun-16	2015
150049	GS GE 2016 Explorer KU	27,845.00	-	(27,845.00)	-100.00%	0.01%	27,845.00	-	(27,845.00)			Oct-15	Feb-16	2015
150065KU 150066	TC KU WASTE PUMPS SL PIT	- 56 543 45	18,419.45	18,419.45	100.00%	0.00%	56 543 45	18,419.45	18,419.45	Apr-14	Dec-26			2015
150066	UPGRADE GREEN RIVER 34KV RELAY GH Tube Bender	56,543.45 16,867.64	-	(56,543.45) (16,867,64)	-100.00%	0.01%	56,543.45 16,867.64		(56,543.45) (16,867.64)			Sep-15 Sep-15	May-16 Nov-15	2015
150072 150075KU	TC2 KU TURB LIFT OIL PUMP	-	124,329.48	124,329.48	100.00%	0.00%	-	124,329.48	124,329.48	Apr-14	Dec-26	3cp-15	This project was originally budgeted to Project Engineering project number	2015
150080KU	GS GE Black Start KU	809,045.97	-	(809,045.97)	-100.00%	0.17%	809,045.97	-	(809,045.97)			Oct-15	140990. Bulk of work moved to 2016	2015
150081	GH Portable Outage Offices	34,656.33	-	(34,656.33)	-100.00%	0.01%	34,656.33	-	(34,656.33)			Sep-15	Nov-15	2015
150090 150095	SOMERSET SR ROOF & GUTTERS FUL UPGRD EMS SWARE-KU-2016	44,780.93 63,502,48	-	(44,780.93) (63,502,48)	-100.00% -100.00%	0.01%	44,780.93 63,502,48	-	(44,780.93) (63,502.48)			Sep-15 Oct-15	Apr-16	2015 2015
150110	GH 3M Conveyor Belt Repl 15	65,502.48 16.561.83	-	(16,561.83)	-100.00%	0.01%	16,561.83	-	(16,561.83)			Oct-15 Oct-15	Nov-15	2015
150110	GH 3N2 Conveyor Belt Repl 15	5,952.52	-	(5,952.52)	-100.00%	0.00%	5,952.52	-	(5,952.52)			Oct-15	Nov-15	2015
150112	GH4 AH Outlet Duct Exp Joints	456,361.29	-	(456,361.29)	-100.00%	0.10%	456,361.29	-	(456,361.29)			Oct-15	Dec-15	2015
150113	GH 5H Conveyor Belt Repl 15	7,199.38	-	(7,199.38)	-100.00%	0.00%	7,199.38	-	(7,199.38)			Oct-15	Oct-15	2015
150114 150119	SIMP CIRCUIT UPDATE-KU-2015	7,639.16	-	(7,639.16) (27,360.86)	-100.00% -100.00%	0.00%	7,639.16 27.360.86	-	(7,639.16) (27,360.86)			Oct-15 Oct-15	Dec-15 Nov-15	2015
150119	BRCT Vibration Analysis Equip BR3 Burner Nozzle Tip TC's	24,074.95		(27,360.86) (24,074.95)	-100.00%	0.01%	27,360.86	-	(27,360.86) (24,074.95)			Oct-15 Oct-15	Nov-15 Apr-16	2015
150121	BR Portable Flow Meter	9,334.83	-	(9,334.83)	-100.00%	0.01%	9,334.83	-	(9,334.83)			Oct-15 Oct-15	Apr-10 Dec-15	2015
150126	NORTON FAC RELO LAND	294,994.15	-	(294,994.15)	-100.00%	0.06%	294,994.15	-	(294,994.15)			Oct-15	Dec-15	2015
150127	KEVIL FAC RELO LAND	131,956.31	-	(131,956.31)	-100.00%	0.03%	131,956.31	-	(131,956.31)			Oct-15	Dec-15	2015

Case No 2020-00349 Attachment to Response to PSC-1 Question No. 27(a) 15 of 137 Blake/Bellar

							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
150128	DX Penstock Rock Fall Shields	34,972.15	-	(34,972.15)	-100.00%	0.01%	34,972.15	-	(34,972.15)			Oct-15	Nov-15		2015
150131 150135	Drafting Printer-KU REPLACE LTC AT LEX SUB	15,123.55 43,218.92		(15,123.55) (43,218.92)	-100.00% -100.00%	0.00%	15,123.55 43,218.92	-	(15,123.55) (43,218.92)			Oct-15 Oct-15	Mar-16 Dec-15		2015 2015
150148	REPLACE TRANS AT PINE HILL	45,574.26	-	(45,574.26)	-100.00%	0.01%	45,574.26	-	(45,574.26)			Oct-15	Dec-15 Dec-15		2015
150170	Audiovisual Upgrade	30,439.51	-	(30,439.51)	-100.00%	0.01%	30,439.51	-	(30,439.51)			Oct-15	May-16		2015
150183	GH 1J/2J Conveyor Gearbox	54,936.85	-	(54,936.85)	-100.00%	0.01%	54,936.85	-	(54,936.85)			Sep-15	Nov-15		2015
150184 150187	GH Sewage Lift Station Pump Brown ESC Dataloggers-KU15	16,015.25 14,697.00	-	(16,015.25) (14,697.00)	-100.00% -100.00%	0.00%	16,015.25 14,697.00	-	(16,015.25) (14,697,00)			Sep-15 Oct-15	Dec-15 Mar-16		2015 2015
150188	Ghent ESC Dataloggers-KU15	13,644.00		(13,644.00)	-100.00%	0.00%	13,644.00		(13,644.00)			Oct-15	Mar-16		2015
150211	London Wire Trailer	15,029.08	-	(15,029.08)	-100.00%	0.00%	15,029.08	-	(15,029.08)			Nov-15	May-16		2015
150214	BRCT SW Booster Pump Upgrade	10,526.76	-	(10,526.76)	-100.00%	0.00%	10,526.76	-	(10,526.76)			Nov-15	Feb-16		2015
150217 150223	Parkers Mill Land Purchase OIL CONTAINMENT LEBANON JUNCT.	81.31 23,935.56	-	(81.31) (23,935.56)	-100.00% -100.00%	0.00%	81.31 23,935.56	-	(81.31) (23,935.56)			Nov-15 Nov-15	Sep-16 Sep-16		2015 2015
150223	GH 1C Conveyor Belt Repl 15	55,338.86	-	(55,338.86)	-100.00%	0.01%	55,338.86	-	(55,338.86)			Nov-15	Nov-15		2015
150228KU	Tech Learning System KU	27,540.98	-	(27,540.98)	-100.00%	0.01%	27,540.98	-	(27,540.98)			Nov-15	Dec-15		2015
150230	GH2 Burner Replacement	151,523.86	-	(151,523.86)	-100.00%	0.03%	151,523.86	-	(151,523.86)			Nov-15	Nov-15		2015
150232 150238	BR Utility Vehicles 2015 Walker OCB Kit Install	56,431.18 9,318.00		(56,431.18) (9,318.00)	-100.00% -100.00%	0.01%	56,431.18 9,318.00		(56,431.18) (9,318.00)			Nov-15 Nov-15	Dec-15		2015 2015
150241	River Queen OCB Kit Install	11,183.81		(11,183.81)	-100.00%	0.00%	11,183.81	-	(11,183.81)			Nov-15			2015
150242	Danville N OCB Kit Install	11,334.87	-	(11,334.87)	-100.00%	0.00%	11,334.87	-	(11,334.87)			Nov-15			2015
150243	W Irvine OCB Kit Install	29,362.47	-	(29,362.47)	-100.00%	0.01%	29,362.47	-	(29,362.47)			Nov-15			2015
150244 150245	W Frankfort OCB Kit Install Tyrone OCB Kit Install	11,172.66 5.811.26		(11,172.66) (5.811.26)	-100.00% -100.00%	0.00%	11,172.66 5.811.26		(11,172.66) (5.811.26)			Nov-15 Nov-15			2015 2015
150246	Rodburn OCB Kit Install	11,010.00		(11,010.00)	-100.00%	0.00%	11,010.00	-	(11,010.00)			Nov-15			2015
150247	Middlesboro OCB Kit Install	9,159.07	-	(9,159.07)	-100.00%	0.00%	9,159.07	-	(9,159.07)			Nov-15			2015
150248	Lebanon OCB Kit Install	11,390.98	-	(11,390.98)	-100.00%	0.00%	11,390.98	-	(11,390.98)			Nov-15			2015
150249	Boonesboro N OCB Kit Install Leitchfield Sw OCB Kit Install	11,217.60 7,251.53	-	(11,217.60) (7,251.53)	-100.00%	0.00%	11,217.60 7,251.53	-	(11,217.60) (7,251.53)			Nov-15 Nov-15			2015
150252	Pocket OCB Kit Install	12,428.13	-	(12,428.13)	-100.00%	0.00%	12,428.13	-	(12,428.13)			Nov-15			2015
150257	Brown CT OCB Kit Install	7,812.00	-	(7,812.00)	-100.00%	0.00%	7,812.00	-	(7,812.00)			Nov-15			2015
150261	GH3 FGD Mist Elim Partial Repl	79,172.41	-	(79,172.41)	-100.00%	0.02%	79,172.41	-	(79,172.41)			Nov-15	Nov-15		2015
150262 150268	London OCB Kit Install Green River OCB Kit Install	18,486.20 31,452.00	-	(18,486.20) (31,452.00)	-100.00% -100.00%	0.00%	18,486.20 31,452.00	-	(18,486.20) (31,452.00)			Nov-15 Nov-15			2015 2015
150269	Lancaster SW OCB Kit Install	47,178.00	-	(47,178.00)	-100.00%	0.01%	47,178.00	-	(47,178.00)			Nov-15			2015
150270	Wheatcroft OCB Kit Install	15,875.88	-	(15,875.88)	-100.00%	0.00%	15,875.88	-	(15,875.88)			Nov-15			2015
150305	BW Drafting Printer - KU	14,327.04	-	(14,327.04)	-100.00%	0.00%	14,327.04	-	(14,327.04)			Oct-15	Jan-16		2015
150309 150341	SECURITY ID PRINTER-KU London Automatic Gate-KU15	7,043.92 36,821.31	-	(7,043.92) (36,821.31)	-100.00% -100.00%	0.00%	7,043.92 36,821.31	-	(7,043.92) (36,821.31)			Nov-15 May-15	Dec-15 Aug-16		2015 2015
150354	Elizabethtown Pole Rack-KU15	49,438.24		(49,438.24)	-100.00%	0.01%	49,438.24		(49,438.24)			Jun-15	Dec-15		2015
150359	Danville Wire Trailer	2,835.34	-	(2,835.34)	-100.00%	0.00%	2,835.34	-	(2,835.34)			Nov-15	Apr-16		2015
150362	DX Lake Access Ramp Extension	8,793.34	-	(8,793.34)	-100.00%	0.00%	8,793.34	-	(8,793.34)			Nov-15	Dec-15		2015
150365 150367	GH 1&4 Data Loggers GH 2-2 Pulv Gearbox	59,945.66 334,287.09		(59,945.66) (334,287.09)	-100.00% -100.00%	0.01%	59,945.66 334,287.09	-	(59,945.66) (334,287.09)			Aug-15 Jan-15	Dec-15 Dec-15		2015 2015
150383KU	TC2 KU 3RD STAGE BUCKETS	328,725.11		(328,725.11)	-100.00%	0.07%	328,725.11	-	(328,725.11)			Apr-14	Apr-16		2015
150397	LGE CTR AV EQUIP 2015-KU	44,260.65	-	(44,260.65)	-100.00%	0.01%	44,260.65	-	(44,260.65)			Dec-15	Apr-16		2015
150401	GH 1C Conveyor Wash Box	56,274.61 5 709 08	-	(56,274.61)	-100.00%	0.01%	56,274.61	-	(56,274.61)			Dec-15	Dec-15		2015
150402	GH 6G Conveyor Belt Repl 15 BRCT 8 Gas Detection Syst Repl	5,709.08		(5,709.08) (31,138.75)	-100.00% -100.00%	0.00%	5,709.08 31,138,75		(5,709.08) (31,138.75)			Dec-15 Dec-15	Dec-15 Nov-16		2015 2015
150426	GH 2-5 Pulv Gearbox	369,907.55		(369,907.55)	-100.00%	0.08%	369,907.55	-	(369,907.55)			Jan-15	Dec-15		2015
150428	REPL BUSHINGS RICHMOND IND.	19,168.92	-	(19,168.92)	-100.00%	0.00%	19,168.92	-	(19,168.92)			Dec-15	Dec-15		2015
150442	REPLACE TRANS BENS BRANCH SUB	13,682.02	-	(13,682.02)	-100.00%	0.00%	13,682.02	-	(13,682.02)		0.14	Dec-15	Dec-15		2015
150KU15 151KU15	LogRhythm (CIP)-KU15 LogRhythm HW Refresh-KU15	2,368.74	25,000.00 447,499.96	22,631.26 447,499.96	90.53% 100.00%	0.00%	2,368.74	25,000.00 447,499.96	22,631.26 447,499.96	Jan-15 Jan-15	Oct-15 Oct-15	Jan-15	Nov-15		2015 2015
151KU16	Entrprs Data Domain Expn-KU16	234,614.99	-	(234,614.99)	-100.00%	0.05%	234,614.99	-	(234,614.99)	5411 15	00115	Aug-15	Jun-16		2015
152000KU	TC CT KU GEN PROT RELAY	90,583.61	25,786.20	(64,797.41)	-251.29%	0.02%	90,583.61	51,572.40	(39,011.21)	Jan-09	May-20	Jan-09	Apr-16		2015
152KU15	LogRhythm Tech Upg/Ref-KU15	18,757.75	37,499.99	18,742.24	49.98%	0.00%	18,757.75	37,499.99	18,742.24	Jan-15	Oct-15	Jan-15	Jul-15		2015
153067KU 153068KU	TC2 KU ACOUSTIC MONITOR TC KU REPL A CHILLER	55,802.07 20,636,50	-	(55,802.07) (20,636.50)	-100.00%	0.01%	55,802.07 20,636.50	-	(55,802.07) (20,636,50)			Apr-14 Apr-14	Apr-16 Jul-16		2015
153075KU	TC2 KU TDBFP TRIP BLOCK	83,236.95		(83,236.95)	-100.00%	0.02%	83,236.95	-	(83,236.95)			Apr-14	Jul-16		2015
153KU15	IT Sec Infrast Enhance-KU15	94,045.80	75,000.00	(19,045.80)	-25.39%	0.02%	94,045.80	75,000.00	(19,045.80)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154KU15 155KU15	LogRhythm (Corp)-KU15	-	25,000.00 100,000.00	25,000.00 100,000.00	100.00% 100.00%	0.00%	-	25,000.00 100,000.00	25,000.00 100,000.00	Jan-15 Jan-15	Oct-15 Dec-15				2015 2015
155KU15 156KU15	NAS Capacity Expansion-KU15 Sys Mgmt - SCCM Upgrade-KU15	28.225.54	28,250.00	24.46	0.09%	0.00%	28.225.54	28.250.00	24.46	Jan-15 Jan-15	Mar-15	Jan-15	Jun-15		2015
157KU15	EMS CIP-KU15	39,687.32	51,066.49	11,379.17	22.28%	0.01%	39,687.32	51,066.49	11,379.17	Jan-15	Dec-15	Jan-15			2015
158KU15	FIM Replacement-KU15	678,965.39	449,999.73	(228,965.66)	-50.88%	0.14%	678,965.39	449,999.73	(228,965.66)	Jan-15	Dec-15	Jan-15			2015
159KU15 160KU15	LOAD Vendor Upgrade-KU15 Maximo Licenses-KU15	1,724.80	100,000.00 65,000.00	98,275.20 65,000.00	98.28% 100.00%	0.00%	1,724.80	100,000.00 65,000.00	98,275.20 65,000.00	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Nov-15		2015 2015
161KU15	Reliability Report Enh-KU15	48,929.38	74,999.82	26,070.44	34.76%	0.01%	48,929.38	74,999.82	26,070.44	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Dec-15		2015
161KU16	HP QC Upgr to ALM-KU16	61,215.00		(61,215.00)	-100.00%	0.01%	61,215.00	· -	(61,215.00)			Oct-15	Jun-16		2015
162KU15	Primavera P6-KU15	-	12,500.00	12,500.00	100.00%	0.00%	-	12,500.00	12,500.00	Jan-15	Dec-15				2015
163KU15 163KU16	SAP CRM/ECC Enhancement-KU15 Plant Mobile-Ghent-KU16	- 1,891.09	249,999.58	249,999.58 (1.891.09)	100.00%	0.00%	- 1,891.09	249,999.58	249,999.58 (1,891.09)	Jan-15	Dec-15	Oct-15			2015 2015
164KU15	TRODS-KU15	55,450.67	49,999.86	(5,450.81)	-10.90%	0.01%	55,450.67	49,999.86	(5,450.81)	Jan-15	Dec-15	Jan-15	Dec-15		2015
165KU15	Non-SCADA Load Data-KU15	11,812.64	94,999.91	83,187.27	87.57%	0.00%	11,812.64	94,999.91	83,187.27	Jan-15	Dec-15	Jan-15	Mar-16		2015
166KU15	ROD Enhancements-KU15	1,936.01	12,500.00	10,563.99	84.51%	0.00%	1,936.01	12,500.00	10,563.99	Jan-15	Dec-15	Jan-15	Jun-16		2015
169KU15 170KU15	Expand My Account & Apps-KU15 Low Income Assist Portal-KU15	124,283.28 (0.02)	124,999.93 99,999.86	716.65	0.57%	0.03%	124,283.28 (0.02)	124,999.93 99.999.86	716.65 99 999 88	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15 Jan-15	Dec-15 Nov-15		2015 2015
		(0.02)	//////	\$2,222.00	100.0078	0.0070	(0.02)	22,222.00	22,222.00	Jan-13	500-15	2411-12			2015

							Total	Total		Date	Date		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual
No. 171KU15	Title/Description Rev Collections Impl-KU15	Cost	Budget 37,500.06	37,500.06	Percent 100.00%	Budget 0.00%	Cost	Cost 37.500.06	Dollars 37 500 06	Start Jan-15	End Dec-15	Start	End Explanations Year 2015
171KU15 172KU15	Monitoring Project-KU15	98,866.97	37,500.06 99,999.85	1.132.88	1.13%	0.00%	98,866.97	37,500.06 99,999.85	1,132.88	Jan-15 Jan-15	Dec-15 Dec-15	Jan-15	Dec-15 2015
173KU15	Microsoft EA-KU15	220,654.17	167,547.00	(53,107.17)	-31.70%	0.05%	220,654.17	167,547.00	(53,107.17)	Jan-15	May-15	Jan-15	May-15 2015
175KU15	Replace RedHat Servers-KU15	40,053.89	63,833.00	23,779.11	37.25%	0.01%	40,053.89	63,833.00	23,779.11	Jan-15	Dec-15	Jan-15	Dec-15 2015
176KU15	UC&C/CUCM Major Upgrade-KU15	67,243.75	137,499.79	70,256.04	51.10%	0.01%	67,243.75	137,499.79	70,256.04	Jan-15	Dec-15	Jan-15	Dec-15 2015
177KU15 178KU15	PowerPlant Module Upgr-KU15 Upgrade Ouest Server-KU15	-	21,375.00 37,499.98	21,375.00 37 499 98	100.00%	0.00%	-	21,375.00 37,499.98	21,375.00 37,499.98	Jan-15 Jan-15	Dec-15 Apr-17		2015 2015
179KU15	SE KY Alt Buildout Y1/3-KU15	-	949,999.43	949,999,43	100.00%	0.00%	-	949,999.43	949,999.43	Jan-15 Jan-15	Dec-15		Offset with Project 081KU14. 2015
180KU15	CIP V5-KU15	61,257.13	-	(61,257.13)	-100.00%	0.01%	61,257.13	-	(61,257.13)			Jan-15	Dec-15 2015
200KU15	Customer Bill Redesign-KU15	389,588.22	250,000.03	(139,588.19)	-55.84%	0.08%	389,588.22	500,000.03	110,411.81	Jan-15	Dec-16	Jan-15	Aug-16 2015
201KU14 201KU15	Auto Pymt Arrangements-KU14	(15,955.28)	50,000.00	15,955.28 50.000.00	-100.00% 100.00%	0.00%	2.12	15,957.40 125.000.00	15,955.28 125,000.00		D (/	Jan-14	Feb-15 2015 2015
201KU15 202KU14	Corp Web Redesign Upgr-KU15 iFactor Upgrade-KU14	(1,934.07)	50,000.00	1,934.07	-100.00%	0.00%	-	1,934.07	1,934.07	Jan-15	Dec-16	Jan-14	Sep-14 2015
202KU15	Trans OATT Billing Tool-KU15	88,997.22	124,999.97	36,002.75	28.80%	0.02%	88,997.22	224,999.97	136,002.75	Jan-15	Dec-16	Jan-15	2015
203KU14	EDI Phase III - Form 820-KU14	283.09	-	(283.09)	-100.00%	0.00%	56,941.19	56,658.10	(283.09)			Jan-14	Jan-15 2015
													In 2013, PowerPlan was upgraded from Version 10.2.1.2 to version 10.3.3.1. The 2013 PowerPlan upgrade expense was approximately \$300k. This amount was used as the reference point for the 2015 PowerPlan upgrade amount included in the
203KU15	PowerPlant Upgrade-KU15	684,522.23	87,500.00	(597,022.23)	-682.31%	0.14%	684,522.23	175,000.00	(509,522.23)	Jan-15	Jun-16	Jan-15	Jul-16 2015 business plan. 2015
204KU16	SAP CRM/ECC Upgr-KU16	565,248.36	-	(565,248.36)	-100.00%	0.12%	565,248.36	12,880,000.16	12,314,751.80			Oct-15	Project start was moved forward into 2015. 2015
207KU14 208KU14	SOA Upgrade-KU14 Convert BW to Micr Tools-KU14	786.20 233,531.85	-	(786.20) (233,531.85)	-100.00% -100.00%	0.00%	111,566.08 282,510.13	110,779.88 48,978.28	(786.20) (233,531.85)			Jan-14 Feb-14	Jan-15 2015 Dec-14 2015
208KU14 210KU14	OTN Core Rings-KU14	(122,136,75)	-	122.136.75	-100.00%	-0.03%	282,510.15	122,136.75	(233,331.83) 122,136,75			Feb-14	Mav-15 2015
211KU14	TeamMate Reporting-KU14	13,394.19	-	(13,394.19)	-100.00%	0.00%	13,394.19	-	(13,394.19)			Jan-14	Feb-15 2015
212KU14	FERCH TOOLS-KU14	1,257.14	-	(1,257.14)	-100.00%	0.00%	7,273.64	6,016.50	(1,257.14)			Jan-14	Dec-14 2015
215KU14	My Acct Website Enhance-KU14	8.22	-	(8.22)	-100.00%	0.00%	131,294.36	131,286.14	(8.22)			Mar-14	Dec-14 2015
217KU14 220KU14	EE Oracle to CCS Interf-KU14 IOC Enhancements-KU14	32,374.52 76,178.01	-	(32,374.52) (76,178.01)	-100.00% -100.00%	0.01%	98,675.34 86,090.56	66,300.82 9,912.55	(32,374.52) (76,178.01)			Mar-14 Mar-14	May-15 2015 Nov-15 2015
220KU14 227KU14	Paducah Alt MW BB Build-KU14	58,481.78	-	(58,481.78)	-100.00%	0.02%	670,991.93	612,510.15	(58,481.78)			Jan-14	Dec-15 2015
230KU14	SAG Upgrade-KU14	268.41	-	(268.41)	-100.00%	0.00%	21,484.14	21,215.73	(268.41)			Jan-14	Feb-15 2015
231KU14	Contractor Health-KU14	4,530.02	-	(4,530.02)	-100.00%	0.00%	83,039.15	78,509.13	(4,530.02)			Jan-14	Feb-15 2015
233KU14	EMS Switch Replacement-KU14	74,918.92	-	(74,918.92)	-100.00%	0.02%	77,569.86	2,650.94	(74,918.92)			Jan-14	Feb-15 2015
234KU14 236KU14	Damage Assess Enhance-KU14 Oracle Regression Test-KU14	128,537.94 112,327.79	-	(128,537.94) (112,327,79)	-100.00% -100.00%	0.03%	291,738.23 197,049,40	163,200.29 84,721.61	(128,537.94) (112,327.79)			Jan-14 Jan-14	Dec-15 2015 Nov-15 2015
238KU14	AutoCad Licenses-KU14	6.371.76	_	(6.371.76)	-100.00%	0.00%	6.371.76		(6,371.76)			Jan-14	Dec-14 2015
240KU14	Intranet Redesign-KU14	33,973.28	-	(33,973.28)	-100.00%	0.01%	103,059.45	69,086.17	(33,973.28)			Jan-14	Sep-15 2015
245KU14	Stackvision for TC Units-KU14	10,212.61	-	(10,212.61)	-100.00%	0.00%	10,212.61	-	(10,212.61)			Jan-14	Feb-15 2015
261KU14	Global Mapper Upgrade-KU14	2,179.40	-	(2,179.40)	-100.00%	0.00%	2,179.40	-	(2,179.40)			Nov-14	Feb-15 2015
262KU14 263KU14	Redact-It Implement-KU14 Wellness Portal-KU14	252.43 38.860.09	-	(252.43) (38,860.09)	-100.00% -100.00%	0.00%	16,947.43 44,628.64	16,695.00 5,768.55	(252.43) (38.860.09)			Nov-14 Nov-14	2015 Nov-15 2015
264KU14	Enterprise IronKey-KU14	17,590.55		(17,590.55)	-100.00%	0.00%	17,590.55	-	(17,590.55)			Nov-14	Sep-15 2015
266KU14	BOC Conf Room Upgr-KU14	4,246.11	-	(4,246.11)	-100.00%	0.00%	4,389.86	143.75	(4,246.11)			Nov-14	Mar-15 2015
271KU14	BlueCoat Licenses-KU14	(121.34)	-	121.34	-100.00%	0.00%	2,022.30	2,143.64	121.34			Jan-14	Feb-15 2015
400KU15 700KU15	OTN Core Rings Y1/2 LEX-KU15 Fidelity Pension-KU15	1,700,422.56 750,649,37	2,090,000.04	389,577.48 (750,649,37)	18.64% -100.00%	0.36% 0.16%	1,700,422.56 750,649,37	2,090,000.04	389,577.48 (750,649.37)	Jan-15	Dec-15	Jan-15 Jan-15	Dec-15 Unbudgeted project that was initiated late 2015. 2015
701KU15	Fieldsmart Druge Enhance-KU15	67,200.00		(750,649.37) (67,200.00)	-100.00%	0.16%	67.200.00		(750,649.57) (67,200.00)			Jan-15 Jan-15	Nov-15 2015
703KU15	Rate Case-KU15	243,251.60	-	(243,251.60)	-100.00%	0.05%	243,251.60	-	(243,251.60)			Jan-15	Nov-15 2015
705KU15	Trans Lines Mobile App-KU15	73,140.32	-	(73,140.32)	-100.00%	0.02%	73,140.32	-	(73,140.32)			Jan-15	Dec-15 2015
706KU15	AOC Telecom Renovation-KU15	12,387.05	-	(12,387.05)	-100.00%	0.00%	12,387.05	-	(12,387.05)			Jan-15	Nov-15 2015
707KU15 708KU15	PACSs for Substations-KU15 PowerBase Licenses-KU15	305,005.50 2,799.09	-	(305,005.50) (2,799.09)	-100.00% -100.00%	0.06%	305,005.50 2,799.09	-	(305,005.50) (2,799.09)			Jan-15 Jan-15	Aug-16 2015 Nov-15 2015
709KU15	Secure32-KU15	15,055.46	-	(15.055.46)	-100.00%	0.00%	15,055.46	-	(15.055.46)			May-15	Nov-15 2015
711KU15	CoreLogic-KU15	21,655.20	-	(21,655.20)	-100.00%	0.00%	21,655.20	-	(21,655.20)			May-15	Dec-15 2015
714KU15	Fleet Focus Enhance-KU15	3,822.00	-	(3,822.00)	-100.00%	0.00%	3,822.00	-	(3,822.00)			May-15	Dec-15 2015
715KU15	PI Licenses Gen-KU15	2,968.00	-	(2,968.00)	-100.00%	0.00%	2,968.00	-	(2,968.00)			May-15	Jun-15 2015
716KU15 717KU15	Res Contractor Invoicing-KU15 Maximo BI-KU15	93,855.10 17 564 44		(93,855.10) (17,564.44)	-100.00% -100.00%	0.02%	93,855.10 17 564 44		(93,855.10) (17,564.44)			Jun-15 Jun-15	Dec-15 2015 Dec-15 2015
718KU15	PowerPlant BI-KU15	5,661.75		(5,661.75)	-100.00%	0.00%	5,661.75	-	(5,661.75)			Jun-15	Dec-15 2015
719KU15	CTS Upload Automation-KU15	4,588.50	-	(4,588.50)	-100.00%	0.00%	4,588.50	-	(4,588.50)			Jun-15	Nov-15 2015
720KU15	NAS Analytics Tool-KU15	88,264.18	-	(88,264.18)	-100.00%	0.02%	88,264.18	-	(88,264.18)			Jun-15	Dec-15 2015
722KU15	Microsoft Prj Svr 2013-KU15	26,323.02	-	(26,323.02)	-100.00%	0.01%	26,323.02	-	(26,323.02)			Jul-15	Jun-16 2015
724KU15 725KU15	Data Copy Tool for SAP-KU15 NAS Refresh (BOC)-KU15	155,200.60 227,058.46	-	(155,200.60) (227,058.46)	-100.00% -100.00%	0.03%	155,200.60 227,058.46	-	(155,200.60) (227,058.46)			Jul-15 Jul-15	Jun-16 2015 Dec-15 2015
726KU15	NAS Refresh (SDC)-KU15	226,927.01	_	(226,927.01)	-100.00%	0.05%	226,927.01	-	(226,927.01)			Jul-15	Dec-15 2015
727KU15	At-Risk-KU15	8,068.76	-	(8,068.76)	-100.00%	0.00%	8,068.76	-	(8,068.76)			Aug-15	Dec-15 2015
728KU15	EE Rebate Checks-KU15	124,089.04	-	(124,089.04)	-100.00%	0.03%	124,089.04	-	(124,089.04)			Aug-15	Dec-15 2015
730KU15 733KU15	Lojic-KU15	46,381.15	-	(46,381.15)	-100.00%	0.01%	46,381.15	-	(46,381.15)			Aug-15	Dec-15 2015 Unbudgeted project that was opened at the end of 2014 to purchase a BI data Dec-15 warehouse appliance. 2015
733KU15 734KU15	Data WH Appliance Impl-KU15 SOL Server Lic-KU15	775,122.88 49,730.10	-	(775,122.88) (49,730,10)	-100.00%	0.16%	775,122.88 49,730,10	-	(775,122.88) (49,730,10)			Sep-15 Oct-15	Dec-15 warehouse appliance. 2015 Nov-15 2015
735KU15	Upgrade Adjust.IT-KU15	13,381.38	-	(13,381.38)	-100.00%	0.00%	13,381.38	-	(13,381.38)			Oct-15	Dec-15 2015
738KU15	Install VESDA at BOC-KU15	10,171.20	-	(10,171.20)	-100.00%	0.00%	10,171.20	-	(10,171.20)			Oct-15	Dec-15 2015
739KU15	OCC Licenses-KU15	7,589.69	-	(7,589.69)	-100.00%	0.00%	7,589.69	-	(7,589.69)			Nov-15	Dec-15 2015
740KU15 741KU15	WinIGS-KU15 GlobalManner Ungr KU15	20,821.70 2,849.28	-	(20,821.70) (2,849.28)	-100.00% -100.00%	0.00%	20,821.70 2,849.28	-	(20,821.70) (2,849.28)			Nov-15 Nov-15	Dec-15 2015 Dec-15 2015
743KU15	GlobalMapper Upgr-KU15 Video Streaming Appl-KU15	2,849.28	-	(2,849.28) (44,453.75)	-100.00%	0.00%	2,849.28	-	(2,849.28) (44,453.75)			Nov-15 Nov-15	Aug-16 2015
744KU15	Sharepoint 2013 Migr-KU15	2,666.96	-	(2,666.96)	-100.00%	0.00%	2,666.96	-	(2,666.96)			Nov-15	Dec-15 2015
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
745KU15	PEPSE Upgrade-KU15	22,022.56	-	(22,022.56)	-100.00%	0.00%	22,022.56	-	(22,022.56)	Start	Laid	Dec-15	Dec-15	Explanations	2015
746KU15	PI Coresight-KU15	11,222.00	-	(11,222.00)	-100.00%	0.00%	11,222.00	-	(11,222.00)			Dec-15	Dec-15		2015
747KU15	SKM PowerTools-KU15	2,968.00		(2,968.00)	-100.00%	0.00%	2,968.00		(2,968.00)			Dec-15	Dec-15		2015
CCAPR156 CCAPR216	Capital CAP/REG/RECL - 011560 Capital CAP/REG/RECl - 012160	77,496.48 12,182.07	43,899.02 31,999.35	(33,597.46) 19.817.28	-76.53% 61.93%	0.02%	77,496.48 12,182.07	43,899.02 31,999.35	(33,597.46) 19.817.28	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CCAPR216 CCAPR236	Capital CAP/REG/RECL - 012160 Capital CAP/REG/RECL - 012360	44,585,39	31,999.35 50.041.87	5.456.48	61.93% 10.90%	0.00%	44,585,39	31,999.35 50.041.87	19,817.28 5,456.48	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CCAPR246	Capital CAP/REG/RECL - 012460	69,567,18	8,498,47	(61.068.71)	-718.58%	0.01%	69,567,18	8,498,47	(61.068.71)	Jan-13	Dec-25	Jan-13			2015
CCAPR256	Capital CAP/REG/RECL - 012560	135,400.61	9,645.35	(125,755.26)	-1303.79%	0.03%	135,400.61	9,645.35	(125,755.26)	Jan-13	Dec-25	Jan-13			2015
CCAPR315	Capital CAP/REG/RECL - 013150	112,936.41	22,764.76	(90,171.65)	-396.10%	0.02%	112,936.41	22,764.76	(90,171.65)	Jan-13	Dec-25	Jan-13			2015
CCAPR366 CCAPR416	Capital CAP/REG/RECL - 013660 Capital CAP/REG/RECL - 014160	45,633.49 2,048.03	30,829.08 15,087.16	(14,804.41) 13,039.13	-48.02% 86.43%	0.01%	45,633.49 2,048.03	30,829.08 15,087.16	(14,804.41) 13,039.13	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CCAPR416 CCAPR426	Capital CAP/REG/RECL - 014160 Capital CAP/REG/RECL - 014260	2,048.05	14,795,37	(2.368.28)	-16.01%	0.00%	2,048.05	14,795,37	(2.368.28)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CCAPR766	Capital CAP/REG/RECL - 017660	4,156.08	26,171.10	22,015.02	84.12%	0.00%	4,156.08	26,171.10	22,015.02	Jan-13	Dec-25	Jan-13			2015
CEMTR582	KU Electric Meters - 015820	1,592,383.52	1,405,552.54	(186,830.98)	-13.29%	0.33%	1,592,383.52	1,405,552.54	(186,830.98)	Jan-13	Dec-19	Jan-13			2015
CKM021915	KU MAJOR STORM 021915	179,578.22	-	(179,578.22)	-100.00%	0.04%	179,578.22	-	(179,578.22)			Feb-15	Jul-15		2015
CKM070915	KU MAJOR STORM - LONDON ONLY	64,145.95	-	(64,145.95)	-100.00%	0.01%	64,145.95	-	(64,145.95)			Jul-15	Dec-15	Dudant is developed at a bisher land to an annuance multiple projects and really acted	2015
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$1,035K over budget.	
CKM071315	KU MAJOR STORM - 07/13/15 NB Comm OH - 011560	1,094,813.79	309,790,98	(1,094,813.79)	-100.00%	0.23%	1,094,813.79 249.007.01	309,790,98	(1,094,813.79)	T 12	D 26	Jul-15	Feb-16		2015 2015
CNBCD1560 CNBCD156U	NB Comm UG - 011560 NB Comm UG - 011560	249,007.01 118,430.34	309,790.98	60,783.97 (40,464,78)	19.62% -51.90%	0.05%	249,007.01 118,430.34	309,790.98 77,965.56	60,783.97 (40,464.78)	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2015
CNBCD2160	NB Comm OH - 012160	447,256.38	474,999.62	27,743.24	5.84%	0.09%	447,256.38	474,999.62	27,743.24	Jan-13	Dec-14	Jan-13			2015
CNBCD216U	NB Comm UG - 012160	442,998.88	380,004.60	(62,994.28)	-16.58%	0.09%	442,998.88	380,004.60	(62,994.28)	Jan-13	Dec-25	Jan-13			2015
CNBCD236O	NB Comm OH - 012360	299,046.09	285,048.39	(13,997.70)	-4.91%	0.06%	299,046.09	285,048.39	(13,997.70)	Jan-13	Dec-25	Jan-13			2015
CNBCD236U CNBCD246O	NB Comm UG - 012360 NB Comm OH - 012460	209,663.41 328 264 80	157,524.23	(52,139.18) (52,747.38)	-33.10% -19.14%	0.04%	209,663.41 328,264.80	157,524.23	(52,139.18) (52,747.38)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CNBCD246U CNBCD246U	NB Comm UG - 012460 NB Comm UG - 012460	156,652.63	2/5,517.42 105.490.40	(52,747.38) (51.162.23)	-19.14%	0.07%	156,652.63	275,517.42	(52,747.58) (51.162.23)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CNBCD2560	NB Comm OH - 012560	365,542.69	406,705.87	41,163.18	10.12%	0.08%	365,542.69	406,705.87	41,163.18	Jan-13	Dec-14	Jan-13			2015
CNBCD256U	NB Comm UG - 012560	222,036.69	222,321.10	284.41	0.13%	0.05%	222,036.69	222,321.10	284.41	Jan-13	Dec-25	Jan-13			2015
CNBCD315O	NB Comm OH - 013150	1,051,780.33	885,563.62	(166,216.71)	-18.77%	0.22%	1,051,780.33	885,563.62	(166,216.71)	Dec-12	Dec-25	Dec-12			2015
CNBCD315U CNBCD366O	NB Comm UG - 013150 NB Comm OH - 013660	1,173,855.40 702,513.29	1,222,119.85 553,975,57	48,264.45 (148,537,72)	3.95% -26.81%	0.25%	1,173,855.40 702,513,29	1,222,119.85 553.975.57	48,264.45 (148,537.72)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CNBCD366U	NB Comm UG - 013660	215,103.62	314,542,54	99.438.92	-20.81%	0.04%	215.103.62	314.542.54	99.438.92	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13			2015
CNBCD416O	NB Comm OH - 014160	217,113.98	134,300.03	(82,813.95)	-61.66%	0.05%	217,113.98	134,300.03	(82,813.95)	Dec-12	Dec-25	Dec-12			2015
CNBCD416U	NB Comm UG - 014160	19,403.92	53,410.27	34,006.35	63.67%	0.00%	19,403.92	53,410.27	34,006.35	Jan-13	Dec-25	Jan-13			2015
CNBCD426O	NB Comm OH - 014260	328,111.31	288,030.98	(40,080.33)	-13.92%	0.07%	328,111.31	288,030.98	(40,080.33)	Jan-13	Dec-25	Jan-13			2015
CNBCD426U CNBCD766O	NB Comm UG - 014260 NB Comm OH - 017660	183,694.09 228,379.08	359,769.56 165,119.66	176,075.47 (63,259,42)	48.94% -38.31%	0.04%	183,694.09 228,379.08	359,769.56 165,119.66	176,075.47 (63,259.42)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CNBCD766U	NB Comm UG - 017660	70,314.38	92,081.93	21,767.55	23.64%	0.01%	70,314.38	92,081.93	21,767.55	Jan-13	Dec-25	Jan-13			2015
CNBRD156O	NB Resid OH - 011560	558,663.76	847,427.14	288,763.38	34.08%	0.12%	558,663.76	847,427.14	288,763.38	Dec-12	Dec-25	Dec-12			2015
CNBRD156U	NB Resid UG - 011560	211,725.35	230,368.57	18,643.22	8.09%	0.04%	211,725.35	230,368.57	18,643.22	Dec-12	Dec-25	Dec-12			2015
CNBRD216O CNBRD216U	NB Resid OH - 012160	349,939.20 250,941.06	359,999.73	10,060.53	2.79% -14.07%	0.07%	349,939.20	359,999.73	10,060.53	Jan-13	Dec-25	Jan-13			2015 2015
CNBRD2160 CNBRD2360	NB Resid UG - 012160 NB Resid OH - 012360	250,941.06 502,488.15	219,997.79 310,460.15	(30,943.27) (192,028.00)	-14.07%	0.05%	250,941.06 502,488.15	219,997.79 310,460.15	(30,943.27) (192,028.00)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CNBRD236U	NB Resid UG - 012360	321,718.52	177.972.03	(143,746,49)	-80.77%	0.07%	321,718.52	177.972.03	(143,746.49)	Jan-13	Dec-14	Jan-13			2015
CNBRD246O	NB Resid OH - 012460	280,163.70	417,499.39	137,335.69	32.89%	0.06%	280,163.70	417,499.39	137,335.69	Dec-12	Dec-25	Dec-12			2015
CNBRD246U	NB Resid UG - 012460	248,323.93	249,554.18	1,230.25	0.49%	0.05%	248,323.93	249,554.18	1,230.25	Dec-12	Dec-25	Dec-12			2015
CNBRD2560	NB Resid OH - 012560 NB Resid UG - 012560	407,540.27	332,221.60	(75,318.67)	-22.67%	0.09%	407,540.27	332,221.60	(75,318.67) 11.199.11	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CNBRD256U CNBRD315O	NB Resid OG - 012560 NB Resid OH - 013150	346,146.28 1.063,648.03	357,345.39 1.245.329.21	11,199.11 181.681.18	3.13% 14.59%	0.22%	346,146.28 1.063.648.03	357,345.39 1.245,329.21	181.681.18	Jan-13 Jan-13	Dec-25 Dec-14	Jan-13 Dec-01			2015 2015
CNBRD315U	NB Resid UG - 013150	1,729,779.45	1,745,298.24	15,518.79	0.89%	0.36%	1,729,779.45	1,745,298.24	15,518.79	Dec-12	Dec-14 Dec-25	Dec-01 Dec-12			2015
CNBRD366O	NB Resid OH - 013660	672,154.92	520,326.82	(151,828.10)	-29.18%	0.14%	672,154.92	520,326.82	(151,828.10)	Dec-12	Dec-25	Dec-12			2015
CNBRD366U	NB Resid UG - 013660	242,378.57	310,180.30	67,801.73	21.86%	0.05%	242,378.57	310,180.30	67,801.73	Jan-13	Dec-25	Jan-13			2015
CNBRD416O	NB Resid OH - 014160	612,218.97	612,912.00	693.03	0.11%	0.13%	612,218.97	612,912.00	693.03	Jan-13	Dec-25	Jan-13			2015
CNBRD416U CNBRD426O	NB Resid UG - 014160 NB Resid OH - 014260	88,992.24 521,138.82	100,156.30 391,349,37	11,164.06 (129,789.45)	11.15% -33.16%	0.02%	88,992.24 521,138.82	100,156.30 391,349.37	11,164.06 (129,789.45)	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12			2015 2015
CNBRD426U	NB Resid UG - 014260	316,836.92	324,707.64	7,870.72	2.42%	0.07%	316,836.92	324,707.64	7,870.72	Jan-13	Dec-25	Jan-13			2015
CNBRD766O	NB Resid OH - 017660	499,462.49	669,636.10	170,173.61	25.41%	0.10%	499,462.49	669,636.10	170,173.61	Jan-13	Dec-25	Jan-13			2015
CNBRD766U	NB Resid UG - 017660	162,752.28	132,183.77	(30,568.51)	-23.13%	0.03%	162,752.28	132,183.77	(30,568.51)	Jan-13	Dec-25	Jan-13			2015
CNBSV1560 CNBSV156U	NB Elect Serv OH - 011560 NB Elect Serv UG - 011560	378,732.74 388,776,87	532,943.11 265.202.13	154,210.37 (123,574,74)	28.94% -46.60%	0.08%	378,732.74 388,776,87	532,943.11 265.202.13	154,210.37 (123,574,74)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CNBSV156U CNBSV216O	NB Elect Serv OG - 011500 NB Elect Serv OH - 012160	281,585,39	260,001.21	(125,574.74) (21,584.18)	-40.00%	0.08%	281,585.39	265,202.13 260,001.21	(123,574.74) (21,584.18)	Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2015
CNBSV216U	NB Elect Serv UG - 012160	368,107.84	325,001.42	(43,106.42)	-13.26%	0.08%	368,107.84	325,001.42	(43,106.42)	Dec-12 Dec-12	Dec-25	Dec-12 Dec-12			2015
CNBSV236O	NB Elect Serv OH - 012360	244,849.15	404,833.49	159,984.34	39.52%	0.05%	244,849.15	404,833.49	159,984.34	Dec-12	Dec-25	Dec-12			2015
CNBSV236U	NB Elect Serv UG - 012360	422,982.22	407,065.40	(15,916.82)	-3.91%	0.09%	422,982.22	407,065.40	(15,916.82)	Dec-12	Dec-25	Dec-12			2015
CNBSV2460	NB Elect Serv OH - 012460	539,481.20	424,498.51	(114,982.69)	-27.09%	0.11%	539,481.20	424,498.51	(114,982.69)	Dec-12 Day 12	Dec-25	Dec-12 Dec-12			2015
CNBSV246U CNBSV256O	NB Elect Serv UG - 012460 NB Elect Serv OH - 012560	459,944.24 97,238.27	465,496.90 197,447,82	5,552.66 100.209.55	1.19% 50.75%	0.10%	459,944.24 97,238.27	465,496.90 197,447,82	5,552.66 100.209.55	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CNBSV256U	NB Elect Serv UG - 012560	333,220.18	227,322.77	(105,897.41)	-46.58%	0.07%	333,220.18	227,322.77	(105,897.41)	Jan-13	Dec-25	Jan-13			2015
CNBSV315O	NB Elect Serv OH - 013150	907,512.96	952,722.01	45,209.05	4.75%	0.19%	907,512.96	952,722.01	45,209.05	Dec-12	Dec-25	Dec-12			2015
CNBSV315U	NB Elect Serv UG - 013150	1,736,372.04	1,647,558.39	(88,813.65)	-5.39%	0.36%	1,736,372.04	1,647,558.39	(88,813.65)	Dec-12	Dec-25	Dec-12			2015
CNBSV3660 CNBSV366U	NB Elect Serv OH - 013660 NB Elect Serv UG - 013660	405,627.05 290,359.62	357,847.94 315,129,27	(47,779.11) 24,769.65	-13.35% 7.86%	0.08%	405,627.05 290,359.62	357,847.94 315,129,27	(47,779.11) 24,769.65	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13			2015
CNBSV366U CNBSV416O	NB Elect Serv UG - 013660 NB Elect Serv OH - 014160	290,359.62 224,129.84	315,129.27 219,864.70	24,769.65 (4.265.14)	7.86%	0.06%	290,359.62 224,129.84	315,129.27 219.864.70	24,769.65 (4.265.14)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CNBSV416U	NB Elect Serv UG - 014160	81,944.58	65,038.03	(16,906.55)	-25.99%	0.02%	81,944.58	65,038.03	(16,906.55)	Jan-13	Dec-25	Jan-13			2015
CNBSV426O	NB Elect Serv OH - 014260	275,683.03	207,981.05	(67,701.98)	-32.55%	0.06%	275,683.03	207,981.05	(67,701.98)	Dec-12	Dec-25	Dec-12			2015

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						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
CNBSV426U	NB Elect Serv UG - 014260	254,069.40	220,155.05	(33,914.35)	-15.40%	0.05%	254,069.40	220,155.05	(33,914.35)	Dec-12	Dec-25	Dec-12		I	2015
CNBSV766O	NB Elect Serv OH - 017660	148,431.58	222,295.57	73,863.99	33.23%	0.03%	148,431.58	222,295.57	73,863.99	Jan-13	Dec-25	Jan-13			2015
CNBSV766U	NB Elect Serv UG - 017660	110,266.69	90,297.41	(19,969.28)	-22.12%	0.02%	110,266.69	90,297.41	(19,969.28)	Jan-13	Dec-25	Jan-13			2015
CPBWK156 CPBWK216	El Public Works - 011560 El Public Works - 012160	47,214.89	73,512.03 178 994 74	26,297.14 175 972 14	35.77% 98.31%	0.01%	47,214.89	73,512.03 178 994 74	26,297.14 175.972.14	Oct-12 Jan-13	Dec-25 Dec-25	Oct-12 Jan-13			2015
CPBWK216 CPBWK236	El Public Works - 012160 El Public Works - 012360	3,022.60	178,994.74	175,972.14 121,236.45	98.31% 89.27%	0.00%	3,022.60	178,994.74 135,801.20	1/5,9/2.14 121,236.45	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CPBWK246	El Public Works - 012460	32,303,94	138,500.87	106,196.93	76.68%	0.01%	32,303.94	138,500.87	106,196.93	Jan-13	Dec-25	Jan-13			2015
CPBWK256	El Public Works - 012560	90,571.83	75,774.15	(14,797.68)	-19.53%	0.02%	90,571.83	75,774.15	(14,797.68)	Jan-13	Dec-25	Jan-13			2015
CPBWK315	El Public Works - 013150	328,843.99	628,289.23	299,445.24	47.66%	0.07%	328,843.99	628,289.23	299,445.24	Dec-12	Dec-25	Dec-12			2015
CPBWK366	El Public Works - 013660	203,133.31	212,086.39	8,953.08	4.22%	0.04%	203,133.31	212,086.39	8,953.08	Jan-13	Dec-25	Jan-13			2015
CPBWK416	El Public Works - 014160	21,115.78	60,000.73	38,884.95	64.81%	0.00%	21,115.78	60,000.73	38,884.95	Jan-13	Dec-25	Jan-13			2015
CPBWK426 CPBWK766	El Public Works - 014260	8,743.79 275,714.24	77,090.49	68,346.70	88.66% -224.25%	0.00%	8,743.79 275.714.24	77,090.49	68,346.70	Jan-13	Dec-25	Jan-13			2015 2015
CPBWK/00 CPOL216	El Public Works - 017660 NB Outdoor Lights - 012160	275,714.24 25.297.16	85,030.91	(190,683.33) (25,297.16)	-100.00%	0.06%	25.297.16	85,030.91	(190,683.33) (25,297.16)	Jan-13	Dec-25	Jan-13 Dec-12			2015
CPOL236	NB Outdoor Lights - 012360	842.00		(842.00)	-100.00%	0.00%	842.00		(842.00)			Dec-12			2015
CPOL246	NB Outdoor Lights - 012460	968.12	-	(968.12)	-100.00%	0.00%	968.12	-	(968.12)			Dec-12			2015
CPOL256	NB Outdoor Lights - 012560	474.99	-	(474.99)	-100.00%	0.00%	474.99	-	(474.99)			Jan-13			2015
CPOL315	NB Outdoor Lights - 013150	95,924.64	-	(95,924.64)	-100.00%	0.02%	95,924.64	-	(95,924.64)			Dec-12			2015
CPOL416 CPOL426	NB Outdoor Lights - 014160	1,215.32	-	(1,215.32) 9,50	-100.00% -100.00%	0.00%	1,215.32 (9.50)	-	(1,215.32) 9.50			Jan-13			2015 2015
CPOL426 CPOL766	NB Outdoor Lights - 014260 NB Outdoor Lights - 017660	(9.50) 606.97	-	9.50 (606.97)	-100.00%	0.00%	(9.50) 606.97	-	9.50 (606.97)			Dec-12 Dec-12			2015
CRCST156	Cust Requested - 011560	9,499,18	175,650.27	166,151.09	-100.00%	0.00%	9.499.18	175.650.27	166.151.09	Jan-13	Dec-25	Jan-13			2015
CRCST216	Cust Requested - 012160	190,897.46	85,991.82	(104,905.64)	-121.99%	0.04%	190,897.46	85,991.82	(104,905.64)	Jan-13	Dec-25	Jan-13			2015
CRCST236	Cust Requested - 012360	16,772.50	56,696.44	39,923.94	70.42%	0.00%	16,772.50	56,696.44	39,923.94	Jan-13	Dec-25	Jan-13			2015
CRCST246	Cust Requested - 012460	74,718.19	31,495.36	(43,222.83)	-137.24%	0.02%	74,718.19	31,495.36	(43,222.83)	Jan-13	Dec-25	Jan-13			2015
CRCST256	Cust Requested - 012560	107,449.85	73,399.87	(34,049.98)	-46.39%	0.02%	107,449.85	73,399.87	(34,049.98)	Jan-13	Dec-25	Jan-13			2015
CRCST315 CRCST366	Cust Requested - 013150	182,076.78	195,846.24 75,985.71	13,769.46 62,773.46	7.03%	0.04%	182,076.78	195,846.24 75,985.71	13,769.46	Dec-12	Dec-25	Dec-12			2015
CRCS1366 CRCST416	Cust Requested - 013660 Cust Requested - 014160	13,212.25 171,550.22	75,985.71	62,773.46 (100,810.01)	82.61% -142.51%	0.00%	13,212.25 171.550.22	75,985.71	62,773.46 (100.810.01)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CRCST416 CRCST426	Cust Requested - 014260	216,707.52	51,946,40	(164,761,12)	-317.18%	0.05%	216,707.52	51.946.40	(164,761.12)	Jan-13	Dec-25	Jan-13			2015
CRCST766	Cust Requested - 017660	37,356.70	46,592.88	9,236.18	19.82%	0.01%	37,356.70	46,592.88	9,236.18	Jan-13	Dec-25	Jan-13			2015
CRDD156O	Capital Rep Def OH - 011560	1,164,239.40	1,388,011.91	223,772.51	16.12%	0.24%	1,164,239.40	1,388,011.91	223,772.51	Dec-12	Dec-10	Dec-12			2015
CRDD156U	Capital Rep Def UG - 011560	36,145.92	24,407.63	(11,738.29)	-48.09%	0.01%	36,145.92	24,407.63	(11,738.29)	Jan-13	Dec-25	Jan-13			2015
CRDD216O	Capital Rep Def OH - 012160	159,718.82	215,993.81	56,274.99	26.05%	0.03%	159,718.82	215,993.81	56,274.99	Jan-13	Aug-12	Jan-13			2015
CRDD216U CRDD2360	Capital Rep Def UG - 012160	23,549.08 250.858.97	19,815.41	(3,733.67)	-18.84%	0.00%	23,549.08	19,815.41	(3,733.67)	Jan-13	Dec-25	Jan-13			2015
CRDD236U CRDD236U	Capital Rep Def OH - 012360 Capital Rep Def UG - 012360	43.291.63	342,664.50 31.002.18	91,805.53 (12,289.45)	26.79% -39.64%	0.05% 0.01%	250,858.97 43,291.63	342,664.50 31.002.18	91,805.53 (12,289,45)	Jan-13 Jan-13	Aug-12 Dec-25	Jan-13 Jan-13			2015
CRDD2360 CRDD2460	Capital Rep Del OH - 012300 Capital Rep Def OH - 012460	36,355,04	98,495,04	62,140.00	63.09%	0.01%	36 355 04	98,495,04	62.140.00	Jan-13 Jan-13	Aug-12	Jan-13 Jan-13			2015
CRDD246U	Capital Rep Def UG - 012460	7,329.53	11,496.83	4,167.30	36.25%	0.00%	7,329.53	11,496.83	4,167.30	Jan-13	Dec-25	Jan-13			2015
CRDD256O	Capital Rep Def OH - 012560	158,357.66	182,830.40	24,472.74	13.39%	0.03%	158,357.66	182,830.40	24,472.74	Jan-13	Aug-12	Jan-13			2015
CRDD256U	Capital Rep Def UG - 012560	34,557.48	18,647.00	(15,910.48)	-85.32%	0.01%	34,557.48	18,647.00	(15,910.48)	Jan-13	Dec-25	Jan-13			2015
CRDD315O	Capital Rep Def OH - 013150	1,073,221.16	813,500.51	(259,720.65)	-31.93%	0.22%	1,073,221.16	813,500.51	(259,720.65)	Dec-12	Aug-13	Dec-12			2015
CRDD315U	Capital Rep Def UG - 013150	431,801.27	541,137.43	109,336.16 69,985.89	20.20%	0.09%	431,801.27	541,137.43	109,336.16	Dec-12	Dec-25	Dec-12			2015
CRDD366O CRDD366U	Capital Rep Def OH - 013660 Capital Rep Def UG - 013660	185,648.20 30,455.69	255,634.09 51,758.68	69,985.89 21,302.99	27.38% 41.16%	0.04%	185,648.20 30,455.69	255,634.09 51,758.68	69,985.89 21,302.99	Jan-13 Jan-13	Dec-12 Dec-25	Jan-13 Jan-13			2015 2015
CRDD416O	Capital Rep Def OH - 014160	30.097.42	82.514.28	52,416.86	63.52%	0.01%	30.097.42	82.514.28	52,416,86	Jan-13	Aug-12	Jan-13			2015
CRDD416U	Capital Rep Def UG - 014160	-	7,008.40	7,008.40	100.00%	0.00%	-	7,008.40	7,008.40	Jan-13	Dec-25				2015
CRDD426O	Capital Rep Def OH - 014260	239,720.49	186,292.67	(53,427.82)	-28.68%	0.05%	239,720.49	186,292.67	(53,427.82)	Jan-13	Dec-09	Jan-13			2015
CRDD426U	Capital Rep Def UG - 014260	24,553.79	21,720.53	(2,833.26)	-13.04%	0.01%	24,553.79	21,720.53	(2,833.26)	Jan-13	Dec-25	Jan-13			2015
CRDD766O	Capital Rep Def OH - 017660	125,198.82	207,963.10	82,764.28	39.80%	0.03%	125,198.82	207,963.10	82,764.28	Jan-13	Dec-14	Jan-13			2015
CRDD766U	Capital Rep Def UG - 017660	10,050.67	6,074.22	(3,976.45)	-65.46%	0.00%	10,050.67	6,074.22	(3,976.45)	Jan-13	Dec-25	Jan-13			2015
CRELD156 CRELD216	Capital Reliability - 011560 Capital Reliability - 012160	123,497.74 17.021.14	203,820.96 80,996,85	80,323.22 63,975.71	39.41% 78.99%	0.03%	123,497.74 17.021.14	203,820.96 80,996,85	80,323.22 63,975,71	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CRELD210 CRELD236	Capital Reliability - 012360	108,328.80	85,523.81	(22,804.99)	-26.67%	0.02%	108,328.80	85,523.81	(22,804.99)	Jan-13	Dec-25	Jan-13			2015
CRELD246	Capital Reliability - 012460	50,719.56	41,500.70	(9,218.86)	-22.21%	0.01%	50,719.56	41,500.70	(9,218.86)	Jan-13	Dec-25	Jan-13			2015
CRELD256	Capital Reliability - 012560	67,669.17	78,056.00	10,386.83	13.31%	0.01%	67,669.17	78,056.00	10,386.83	Jan-13	Dec-25	Jan-13			2015
CRELD315	Capital Reliability - 013150	430,701.87	587,167.15	156,465.28	26.65%	0.09%	430,701.87	587,167.15	156,465.28	Dec-12	Dec-25	Dec-12			2015
CRELD366	Capital Reliability - 013660	132,615.19	158,013.95	25,398.76	16.07%	0.03%	132,615.19	158,013.95	25,398.76	Jan-13	Dec-25	Jan-13			2015
CRELD416 CRELD426	Capital Reliability - 014160	81,974.47 84 972 87	101,914.92 31,238,69	19,940.45 (53,734,18)	19.57% -172.01%	0.02%	81,974.47 84 972 87	101,914.92 31,238.69	19,940.45 (53,734,18)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CRELD426 CRELD766	Capital Reliability - 014260 Capital Reliability - 017660	64.040.92	97,956.98	(55,754.18) 33,916.06	-172.01% 34.62%	0.02%	64.040.92	97,956.98	33,916.06	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CRPOL156	Repair Outdoor Lights - 011560	438.09	-	(438.09)	-100.00%	0.00%	438.09	-	(438.09)	Jan-15	Dcc-25	Dec-12			2015
CRPOL216	Repair Outdoor Lights - 012160	13,956.90		(13,956.90)	-100.00%	0.00%	13,956.90		(13,956.90)			Dec-12			2015
CRPOL236	Repair Outdoor Lights - 012360	13,461.64	-	(13,461.64)	-100.00%	0.00%	13,461.64	-	(13,461.64)			Jan-13			2015
CRPOL246	Repair Outdoor Lights - 012460	26,249.28	-	(26,249.28)	-100.00%	0.01%	26,249.28	-	(26,249.28)			Jan-13			2015
CRPOL315	Repair Outdoor Lights - 013150	59,799.27	-	(59,799.27)	-100.00%	0.01%	59,799.27	-	(59,799.27)			Jan-13			2015
CRPOL416 CRPOL426	Repair Outdoor Lights - 014160	20,863.05 (600.48)	-	(20,863.05) 600.48	-100.00% -100.00%	0.00%	20,863.05 (600.48)	-	(20,863.05) 600.48			Dec-12 Dec-12			2015 2015
CRPOL426 CRPOL766	Repair Outdoor Lights - 014260 Repair Outdoor Lights - 017660	(600.48) (1.53)	-	600.48 1.53	-100.00% -100.00%	0.00%	(600.48) (1.53)	-	600.48 1.53			Dec-12 Jan-13			2015 2015
CRPOL/66 CRPOLE156	Repair Outdoor Lights - 01/660 Pole Repair/Replace - 011560	(1.53)	1,955,825.49	1.53 341.988.95	-100.00%	0.00%	(1.53) 1.613.836.54	1,955,825.49	1.53 341,988.95	Dec-12	Dec-25	Jan-13 Dec-12			2015
CRPOLE216	Pole Repair/Replace - 012160	265,320.12	372,997.78	107,677.66	28.87%	0.06%	265,320.12	372,997.78	107,677.66	Jan-13	Dec-25	Jan-13			2015
CRPOLE236	Pole Repair/Replace - 012360	636,299.72	249,094.28	(387,205.44)	-155.45%	0.13%	636,299.72	249,094.28	(387,205.44)	Jan-13	Dec-25	Jan-13			2015
CRPOLE246	Pole Repair/Replace - 012460	450,428.97	327,499.41	(122,929.56)	-37.54%	0.09%	450,428.97	327,499.41	(122,929.56)	Jan-13	Dec-25	Jan-13			2015
CRPOLE256	Pole Repair/Replace - 012560	258,663.19	343,991.75	85,328.56	24.81%	0.05%	258,663.19	343,991.75	85,328.56	Jan-13	Dec-25	Jan-13			2015
CRPOLE315	Pole Repair/Replace - 013150	737,723.99	561,064.51	(176,659.48)	-31.49%	0.15%	737,723.99	561,064.51	(176,659.48)	Dec-12	Dec-25	Dec-12			2015
CRPOLE366 CRPOLE416	Pole Repair/Replace - 013660	287,035.68 247,546.19	346,495.51 211.564.54	59,459.83 (35,981.65)	17.16% -17.01%	0.06%	287,035.68 247,546.19	346,495.51 211.564.54	59,459.83 (35,981.65)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CKI OLE410	Pole Repair/Replace - 014160	247,340.19	211,004.04	(33,761.03)	-17.0170	0.03%	247,340.19	211,304.34	(33,961.05)	3dii-13	100-23	sall-1.3			2015

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						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
CRPOLE426	Pole Repair/Replace - 014260	247,394.97	218,107.39	(29,287.58)	-13.43%	0.05%	247,394.97	218,107.39	(29,287.58)	Dec-12	Dec-25	Dec-12			2015
CRPOLE766 CRSTLT156	Pole Repair/Replace - 017660 Repair Street Lights - 011560	228,182.68 632,934,79	168,227.59 431,974,85	(59,955.09) (200,959,94)	-35.64% -46.52%	0.05%	228,182.68 632,934,79	168,227.59 431,974,85	(59,955.09) (200,959,94)	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12			2015
CRSTLT216	Repair Street Lights - 012160	195,911.75	199,998.52	4,086.77	2.04%	0.04%	195,911.75	199,998.52	4,086.77	Jan-13	Dec-25	Jan-13			2015
CRSTLT236	Repair Street Lights - 012360	208,411.68	262,344.11	53,932.43	20.56%	0.04%	208,411.68	262,344.11	53,932.43	Jan-13	Dec-25	Jan-13			2015
CRSTLT246	Repair Street Lights - 012460	219,772.68	169,496.27	(50,276.41)	-29.66%	0.05%	219,772.68	169,496.27	(50,276.41)	Dec-12	Dec-25	Dec-12			2015
CRSTLT256	Repair Street Lights - 012560	238,049.88	277,307.00	39,257.12	14.16%	0.05%	238,049.88	277,307.00	39,257.12	Jan-13	Dec-25	Jan-13			2015
CRSTLT315 CRSTLT366	Repair Street Lights - 013150 Repair Street Lights - 013660	752,357.24 173.092.57	838,018.98 217,363,63	85,661.74 44,271.06	10.22% 20.37%	0.16%	752,357.24 173.092.57	838,018.98 217,363.63	85,661.74 44,271.06	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CRSTLT416	Repair Street Lights - 014160	149,513.87	125.635.44	(23.878.43)	-19.01%	0.03%	149,513.87	125.635.44	(23.878.43)	Dec-12	Dec-25	Dec-12			2015
CRSTLT426	Repair Street Lights - 014260	301,379.20	212,606.81	(88,772.39)	-41.75%	0.06%	301,379.20	212,606.81	(88,772.39)	Dec-12	Dec-25	Dec-12			2015
CRSTLT766	Repair Street Lights - 017660	75,231.58	39,075.43	(36,156.15)	-92.53%	0.02%	75,231.58	39,075.43	(36,156.15)	Jan-13	Dec-25	Jan-13			2015
CSTLT156 CSTLT216	NB Street Lights - 011560	399,804.78 246.211.20	445,235.27 264 995 09	45,430.49 18 783 89	10.20% 7.09%	0.08%	399,804.78 246,211,20	445,235.27 264,995.09	45,430.49 18,783.89	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2015 2015
CSTLT236	NB Street Lights - 012160 NB Street Lights - 012360	278,069.45	297,458.53	19,389.08	6.52%	0.05%	278,069.45	297,458.53	19,389.08	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12			2015
CSTLT246	NB Street Lights - 012460	277,402.94	195,060.10	(82,342.84)	-42.21%	0.06%	277,402.94	195,060.10	(82,342.84)	Jan-13	Dec-25	Jan-13			2015
CSTLT256	NB Street Lights - 012560	171,547.27	238,671.31	67,124.04	28.12%	0.04%	171,547.27	238,671.31	67,124.04	Jan-13	Dec-25	Jan-13			2015
CSTLT315	NB Street Lights - 013150	1,435,197.33	1,338,487.97	(96,709.36)	-7.23%	0.30%	1,435,197.33	1,338,487.97	(96,709.36)	Jan-13	Dec-25	Jan-13			2015
CSTLT366 CSTLT416	NB Street Lights - 013660	309,461.76 191.314.78	324,187.20 148,731.00	14,725.44 (42,583.78)	4.54% -28.63%	0.06%	309,461.76 191,314.78	324,187.20 148,731.00	14,725.44 (42,583,78)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CSTLT416 CSTLT426	NB Street Lights - 014160 NB Street Lights - 014260	221,230.35	250,375.60	(42,585.78) 29,145.25	-28.63%	0.04%	221,230.35	250.375.60	(42,585.78) 29,145.25	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CSTLT766	NB Street Lights - 017660	77,054.31	114,696.15	37,641.84	32.82%	0.02%	77,054.31	114,696.15	37,641.84	Jan-13	Dec-25	Jan-13			2015
CSTRM156	Cap Minor Storms - 011560	151,954.22	286,978.40	135,024.18	47.05%	0.03%	151,954.22	286,978.40	135,024.18	Jan-13	Dec-15	Jan-13			2015
CSTRM216	Cap Minor Storms - 012160	89,723.00	-	(89,723.00)	-100.00%	0.02%	89,723.00	-	(89,723.00)			Jan-13			2015
CSTRM236 CSTRM246	Cap Minor Storms - 012360 Cap Minor Storms - 012460	71,916.03 29,255.62	-	(71,916.03) (29.255.62)	-100.00% -100.00%	0.02%	71,916.03 29,255.62	-	(71,916.03) (29,255.62)			Jan-13 Jan-13			2015 2015
CSTRM240 CSTRM256	Cap Minor Storms - 012460 Cap Minor Storms - 012560	34,864,16		(34,864,16)	-100.00%	0.01%	34.864.16	-	(34,864,16)			Jan-13 Jan-13			2015
CSTRM315	Cap Minor Storms - 013150	144,691.81	-	(144,691.81)	-100.00%	0.03%	144,691.81	-	(144,691.81)			Dec-12			2015
CSTRM366	Cap Minor Storms - 013660	65,563.72	113,744.78	48,181.06	42.36%	0.01%	65,563.72	113,744.78	48,181.06	Jan-13	Dec-24	Jan-13			2015
CSTRM416	Cap Minor Storms - 014160	138,549.52		(138,549.52)	-100.00%	0.03%	138,549.52	-	(138,549.52)			Jan-13			2015
CSTRM426 CSTRM766	Cap Minor Storms - 014260 Cap Minor Storms - 017660	66,700.95 86,297,75	120,989.12 81,122.79	54,288.17 (5.174.96)	44.87% -6.38%	0.01%	66,700.95 86,297,75	120,989.12 81,122.79	54,288.17 (5,174,96)	Jan-13 Jan-13	Dec-25 Dec-24	Jan-13 Jan-13			2015 2015
CSTRM/00	Cap Minor Storms - 017660	80,297.75	81,122.79	(5,174.96)	-0.38%	0.02%	86,297.75	81,122.79	(5,174.96)	Jan-13	Dec-24	Jan-15		Budget is developed at a higher level to encompass multiple projects and reallocated	2015
														to individual projects as major and minor weather events occur. In total, the full year	
CSTRMKU	Cap KU Major Storms	1.866.38	597.928.50	596.062.12	99.69%	0.00%	1.866.38	597,928,50	596.062.12	Jan-13	Dec-25	Jan-13		variance on storms this year is \$1,035K over budget.	2015
CSYSEN156	Sys Enh - 011560	17,418.62	126,355.40	108,936.78	86.21%	0.00%	17,418.62	126,355.40	108,936.78	Jan-13	Dec-25	Jan-13			2015
CSYSEN216	Sys Enh - 012160	188,889.26	209,998.47	21,109.21	10.05%	0.04%	188,889.26	209,998.47	21,109.21	Jan-13	Dec-25	Jan-13			2015
CSYSEN236	Sys Enh - 012360	40,754.41	70,956.35	30,201.94	42.56%	0.01%	40,754.41	70,956.35	30,201.94	Jan-13	Dec-25	Jan-13			2015
CSYSEN246 CSYSEN256	Sys Enh - 012460 Sys Enh - 012560	89,009.12 92,503.06	65,499.50 134,121,94	(23,509.62) 41.618.88	-35.89% 31.03%	0.02%	89,009.12 92,503.06	65,499.50 134,121.94	(23,509.62) 41,618.88	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CSYSEN315	Sys Enh - 012560 Sys Enh - 013150	528.876.36	333.343.56	(195,532.80)	-58.66%	0.02%	528,876.36	333,343.56	(195,532.80)	Jan-13 Dec-12	Dec-25 Dec-25	Dec-12			2015
CSYSEN366	Sys Enh - 013660	74,004.92	107,717.99	33,713.07	31.30%	0.02%	74,004.92	107,717.99	33,713.07	Jan-13	Dec-25	Jan-13			2015
CSYSEN416	Sys Enh - 014160	58,684.04	100,258.36	41,574.32	41.47%	0.01%	58,684.04	100,258.36	41,574.32	Jan-13	Dec-25	Jan-13			2015
CSYSEN426	Sys Enh - 014260	209,160.70	104,085.01	(105,075.69)	-100.95%	0.04%	209,160.70	104,085.01	(105,075.69)	Jan-13	Dec-25	Jan-13			2015
CSYSEN766 CTBRD1560	Sys Enh - 017660 Cap Trouble Orders OH - 011560	65,646.52 119,103.69	99,000.47 201,280.32	33,353.95 82,176.63	33.69% 40.83%	0.01%	65,646.52 119,103.69	99,000.47 201,280.32	33,353.95 82,176.63	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015 2015
CTBRD156U	Cap Trouble Orders UG - 011560	49.257.86	-	(49.257.86)	-100.00%	0.01%	49.257.86	-	(49,257,86)	Jan-15	D00-25	Jan-13			2015
CTBRD216O	Cap Trouble Orders OH - 012160	80,722.94	63,950.75	(16,772.19)	-26.23%	0.02%	80,722.94	63,950.75	(16,772.19)	Jan-12	Dec-25	Jan-12			2015
CTBRD216U	Cap Trouble Orders UG - 012160	13,742.07	22,046.32	8,304.25	37.67%	0.00%	13,742.07	22,046.32	8,304.25	Jan-13	Dec-12	Jan-13			2015
CTBRD236O	Cap Trouble Orders OH - 012360	68,571.88	51,202.81	(17,369.07)	-33.92%	0.01%	68,571.88	51,202.81	(17,369.07)	Jan-13	Dec-25	Jan-13			2015
CTBRD236U CTBRD246O	Cap Trouble Orders UG - 012360 Cap Trouble Orders OH - 012460	28,263.50 148,777.16	163,499.04	(28,263.50) 14,721.88	-100.00% 9.00%	0.01%	28,263.50 148,777.16	163,499.04	(28,263.50) 14,721.88	Jan-13	Dec-25	Jan-13 Jan-13			2015 2015
CTBRD246U CTBRD246U	Cap Trouble Orders UG - 012460	(586.30)	103,499.04	586.30	-100.00%	0.00%	(586.30)		586.30	Jan-13	Dec-25	Jan-13 Jan-13			2013
CTBRD256O	Cap Trouble Orders OH - 012560	136,867.46	67,944.35	(68,923.11)	-101.44%	0.03%	136,867.46	67,944.35	(68,923.11)	Jan-13	Dec-25	Jan-13			2015
CTBRD256U	Cap Trouble Orders UG - 012560	-	38,278.72	38,278.72	100.00%	0.00%	-	38,278.72	38,278.72	Jan-13	Dec-12				2015
CTBRD3150 CTBRD315U	Cap Trouble Orders OH - 013150	150,772.20 28.630.58	108,348.34 60,721.19	(42,423.86) 32,090.61	-39.16% 52.85%	0.03%	150,772.20 28,630,58	108,348.34 60,721,19	(42,423.86) 32,090.61	Dec-12 Jan-13	Dec-25 Dec-12	Dec-12 Jan-13			2015 2015
CTBRD315U CTBRD366O	Cap Trouble Orders UG - 013150 Cap Trouble Orders OH - 013660	28,030.58 97,749.74	102.797.53	5.047.79	4.91%	0.01%	28,630.58	102.797.53	5.047.79	Jan-13 Jan-13	Dec-12 Dec-25	Jan-13 Jan-13			2015
CTBRD366U	Cap Trouble Orders UG - 013660	17,259.99	12,845.45	(4,414.54)	-34.37%	0.00%	17,259.99	12,845.45	(4,414.54)	Jan-13	Dec-09	Jan-13			2015
CTBRD416O	Cap Trouble Orders OH - 014160	175,379.65	146,020.00	(29,359.65)	-20.11%	0.04%	175,379.65	146,020.00	(29,359.65)	Jan-13	Dec-25	Jan-13			2015
CTBRD416U	Cap Trouble Order UG - 014160	7,378.93	3,553.53	(3,825.40)	-107.65%	0.00%	7,378.93	3,553.53	(3,825.40)	Jan-13	Dec-12	Jan-13			2015
CTBRD426O CTBRD426U	Cap Trouble Orders OH - 014260 Cap Trouble Orders UG - 014260	285,882.41 50.911.89	326,983.79	41,101.38 (50,911.89)	12.57% -100.00%	0.06% 0.01%	285,882.41 50,911.89	326,983.79	41,101.38 (50,911.89)	Jan-13	Dec-25	Jan-13 Jan-13			2015 2015
CTBRD7660	Cap Trouble Orders OH - 017660	142.314.43	110,524.09	(31,790.34)	-28.76%	0.03%	142,314.43	110,524.09	(31,790.34)	Jan-13	Dec-25	Jan-13 Jan-13			2013
CTBRD766U	Cap Trouble Orders UG - 017660	4,919.30	9,087.46	4,168.16	45.87%	0.00%	4,919.30	9,087.46	4,168.16	Jan-13	Dec-12	Jan-13			2015
CTPD156	Capital Thrd Party - 011560	(23,183.76)	28,032.95	51,216.71	182.70%	0.00%	(23,183.76)	28,032.95	51,216.71	Jan-13	Dec-25	Jan-13			2015
CTPD216	Capital Thrd Party - 012160	8,560.94	45,995.61	37,434.67	81.39%	0.00%	8,560.94	45,995.61	37,434.67	Jan-13	Dec-25	Jan-13			2015
CTPD236 CTPD246	Capital Thrd Party - 012360 Capital Thrd Party - 012460	26,696.97 45,153,87	64,872.45 14,724.42	38,175.48 (30,429.45)	58.85% -206.66%	0.01%	26,696.97 45,153,87	64,872.45 14,724.42	38,175.48 (30,429.45)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2015 2015
CTPD246 CTPD256	Capital Thrd Party - 012460 Capital Thrd Party - 012560	45,153.87 79,626.12	47,255.45	(30,429.45) (32,370.67)	-206.66%	0.01%	45,153.87 79,626.12	47,255.45	(30,429.45) (32,370.67)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2015
CTPD315	Capital Thrd Party - 012500 Capital Thrd Party - 013150	135,688.38	237,594.51	101,906.13	42.89%	0.03%	135,688.38	237,594.51	101,906.13	Dec-12	Dec-25	Dec-12			2015
CTPD366	Capital Thrd Party - 013660	16,973.64	37,706.04	20,732.40	54.98%	0.00%	16,973.64	37,706.04	20,732.40	Dec-12	Dec-25	Dec-12			2015
CTPD416	Capital Thrd Party - 014160	12,262.71	15,087.16	2,824.45	18.72%	0.00%	12,262.71	15,087.16	2,824.45	Jan-13	Dec-25	Jan-13			2015
CTPD426 CTPD766	Capital Thrd Party - 014260 Capital Thrd Party - 017660	1,412.81 16.216.61	48,487.83 21,988.98	47,075.02 5,772.37	97.09% 26.25%	0.00%	1,412.81 16,216.61	48,487.83 21,988.98	47,075.02 5,772.37	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2015 2015
CIPD/66 CXFRM156	Capital Thrd Party - 017660 NB Transformers - 011560	70,288.78	21,988.98	(17,158.21)	-32.29%	0.00%	70,288.78	21,988.98 53,130.57	(17,158.21)	Jan-13	Dec-25 Dec-25	Jan-13			2015

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
CXFRM216	NB Transformers - 012160	51,715.28	51,996.40	281.12	0.54%	0.01%	51,715.28	51,996.40	281.12	Jan-13	Dec-25	Jan-13	End Explanations	2015
CXFRM236	NB Transformers - 012360	35,401.54	107,000.34	71,598.80	66.91%	0.01%	35,401.54	107,000.34	71,598.80	Dec-12	Dec-25	Dec-12		2015
CXFRM246	NB Transformers - 012460	65,108.00	80,492.83	15,384.83	19.11%	0.01%	65,108.00	80,492.83	15,384.83	Jan-13	Dec-25	Jan-13		2015
CXFRM256 CXFRM301	NB Transformers - 012560	93,343.08 7 613 115 90	72,770.00 7 443 999 44	(20,573.08) (169.116.46)	-28.27%	0.02%	93,343.08	72,770.00 7 443 999 44	(20,573.08)	Jan-13	Dec-25	Jan-13		2015
CXFRM301 CXFRM315	KU Line Transformers NB Transformers - 013150	272.044.01	237.728.93	(169,116.46) (34,315.08)	-2.27%	0.06%	7,613,115.90 272.044.01	237.728.93	(169,116.46) (34,315.08)	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		2015
CXFRM366	NB Transformers - 013660	24,234,12	90,488.17	66,254,05	73.22%	0.01%	24,234.12	90.488.17	66,254.05	Jan-13	Dec-25	Jan-13		2015
CXFRM416	NB Transformers - 014160	(25,752.22)	8,078.76	33,830.98	418.76%	-0.01%	(25,752.22)	8,078.76	33,830.98	Jan-13	Dec-25	Jan-13		2015
CXFRM426	NB Transformers - 014260	5,590.93	35,878.40	30,287.47	84.42%	0.00%	5,590.93	35,878.40	30,287.47	Jan-13	Dec-25	Jan-13		2015
CXFRM766 GR15MISC	NB Transformers - 017660	26,696.32	20,296.88 300,007.90	(6,399.44) 300,007.90	-31.53% 100.00%	0.01%	26,696.32	20,296.88 300.007.90	(6,399.44) 300.007.90	Jan-13	Dec-25 Dec-15	Jan-13		2015 2015
GR15U4SSH	GR Miscellaneous GR 2015 U4 Sec SH	287,294.52	300,007.90	(287,294.52)	-100.00%	0.00%	287,294.52	300,007.90	(287,294.52)	Jan-15	Dec-15	Jan-15	Jun-15	2015
GR3-2CWP	GR 3-2 Circ Wtr Pump	2,047.95	-	(2,047.95)	-100.00%	0.00%	41,770.22	39,722.27	(2,047.95)			Nov-14	Jan-15	2015
GR4ASPMTR	GR #4 ASP MTR REPL	27,366.27	-	(27,366.27)	-100.00%	0.01%	27,366.27	· -	(27,366.27)			May-15	Jun-15	2015
GR4EXJT14	GRU4 EXP JT 14	21,414.51	-	(21,414.51)	-100.00%	0.00%	21,414.51	-	(21,414.51)			Mar-15	Jun-15	2015
IT14KU200 K5-2014	Ad Hoc Letter Bar Coding-KU14 Relocations T Lines-KU	2,514.61 (507.54)	-	(2,514.61) 507.54	-100.00% -100.00%	0.00%	89,974.07 (507,54)	87,459.46	(2,514.61) 507.54			Jan-14 Jan-14	Dec-14	2015 2015
K5-2014 K5-2015	Relocations T Lines-KU Relocations Trans Lines KU	(95,000.00)	50.127.42	145,127.42	-100.00%	-0.02%	(95,000.00)	50,127,42	145,127.42	Jan-14	Dec-14	Jan-14 Jan-15		2015
K8-2010	STORM DAMAGE T-LINE KU 2010	(480.63)		480.63	-100.00%	0.00%	(480.63)		480.63	Jan-14	Dcc-14	Jan-10		2015
K8-2013	STORM DAMAGE T-LINE KU 2013	(19,058.18)	-	19,058.18	-100.00%	0.00%	(19,058.18)	-	19,058.18			Jul-10		2015
K8-2014	STORM DAMAGE T-LINE-KU 2014	69,258.04	-	(69,258.04)	-100.00%	0.01%	69,258.04	-	(69,258.04)			Jan-14		2015
K8-2015	STORM DAMAGE T-LINE KU 2015	867,164.35	789,281.67	(77,882.68)	-9.87%	0.18%	867,164.35	789,281.67	(77,882.68)	Jan-15	Dec-15	Jan-15		2015
K9-2010	PRIORITY REPL T-LINES KU 2010	22.90	-	(22.90)	-100.00%	0.00%	22.90	-	(22.90)			Dec-09		2015
K9-2013	PRIORITY REPL T-LINES KU 2013	220,240.01	-	(220,240.01)	-100.00%	0.05%	220,240.01	-	(220,240.01)			Jul-10	Replaced more poles than originally planned. Overhead line crews are utilized on	2015
													pole replacement blankets when outages are not available to complete larger scale	
K9-2014	PRIORITY REPL T-LINES-KU 2014	1,988,268.40	-	(1,988,268.40)	-100.00%	0.42%	1,988,268.40	-	(1,988,268.40)			Jan-14	line work.	2015
													Replaced more poles than originally planned. Overhead line crews are utilized on	
K9-2015	PRIORITY REPL T-UNES KU 2015	9 387 061 55	6 614 757 89	(2.772.303.66)	-41 91%	1.96%	9 387 061 55	6 614 757 89	(2.772.303.66)	Jan-15	Dec-15	Jan-15	pole replacement blankets when outages are not available to complete larger scale line work	2015
KARM-2015	PRIORITY REPL X-ARMS KU 2015	614,811.83	500,000.00	(114,811.83)	-22.96%	0.13%	614,811.83	500,000.00	(114,811.83)	Jan-15	Dec-15	Jan-15		2015
KBATTRY13	Batteries KU-13	(4,537.11)	-	4,537.11	-100.00%	0.00%	(4,537.11)	-	4,537.11			Jan-13	Jan-14	2015
KBR-13	KU Breaker Replacements-13	(6,285.30)	-	6,285.30	-100.00%	0.00%	(6,285.30)	-	6,285.30			Jan-13	Jan-14	2015
KBR-14	KU Breaker Replacements 2014	44,048.31	-	(44,048.31)	-100.00%	0.01%	44,048.31	-	(44,048.31)			Jan-14	Jan-15	2015
													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	
KBRFAIL15	KU-Brkr Fail-2015	330,572.97	1,390,189.89	1,059,616.92	76.22%	0.07%	330,572.97	1,390,189.89	1,059,616.92	Jan-15	Dec-15	Jan-15	Jan-16 used for projects.	2015
KDISCAP14	KU Dist. Capacitors 2014	16,309.38		(16,309.38)	-100.00%	0.00%	16,309.38		(16,309.38)			Jan-14	Jan-15	2015
KINS-2015	PRIORITY REPL INSLTRS KU 2015	235,459.62	500,000.00	264,540.38	52.91%	0.05%	235,459.62	500,000.00	264,540.38	Jan-15	Dec-15	Jan-15		2015
KOTFAIL14	KU-OtherFail-2014	4,873.22	-	(4,873.22)	-100.00%	0.00%	4,873.22	-	(4,873.22)			Jan-14	Jan-15 Budget is developed at a bisher level to an emprove multiple projects. Forcer follows	2015
													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	
KOTFAIL15	KU-OtherFail-2015	82,763.33	750,065.10	667,301.77	88.97%	0.02%	82,763.33	750,065.10	667,301.77	Jan-15	Dec-15	Jan-15	Jan-16 used for projects.	2015
K-OTHER14	KU-Other-2014	(31,418.15)	-	31,418.15	-100.00%	-0.01%	(31,418.15)	-	31,418.15			Jan-14	Feb-15	2015
													Budget is developed at a higher level to encompass multiple projects. Fewer failure	
K-OTHER15	KU-Other-2015	1,324,196.40	1,900,276.10	576,079.70	30.32%	0.28%	1,324,196.40	1,900,276.10	576,079.70	Jan-15	Dec-15	Jan-15	replacements were made on this project than budgeted. The remaining funding was Jan-16 used for projects.	2015
KOTPR14	KU Other Prot Blank 2014	111,475.81		(111,475.81)	-100.00%	0.02%	111,475.81	-	(111,475.81)	5411 15	Dec 15	Jan-14	Jan-15	2015
KOTPR15	KU Other Prot Blanket 2015	410,280.28	800,162.46	389,882.18	48.73%	0.09%	410,280.28	800,162.46	389,882.18	Jan-15	Dec-15	Jan-15	Jan-16	2015
KOTPRFL15	KU Oth Prot Failures 2015	26,106.54	130,174.84	104,068.30	79.95%	0.01%	26,106.54	130,174.84	104,068.30	Jan-15	Dec-15	Jan-15	Jan-16	2015
KRELAY-13	Relay Replacement-KU-2013	(5,692.89)	-	5,692.89	-100.00%	0.00%	(5,692.89)	-	5,692.89			Jan-13	Jan-14	2015
KRELAY-14 KRELAY-15	Relay Replacements-KU-2014	153,654.56 312,263.41	500.062.14	(153,654.56) 187,798.73	-100.00% 37.56%	0.03%	153,654.56	500,062.14	(153,654.56) 187,798.73	Jan-15	Dec 15	Jan-14	Jan-15 Jan-16	2015 2015
KREL-FL15	Relay Replacements-KU-2015 KU Relay Failures-2015	312,203.41	124 825 12	124 825 12	100.00%	0.07%	312,263.41	124 825 12	124,825.12	Jan-15	Dec-15 Dec-15	Jan-15	Jan-10	2015
KRSUB-12	KU Routine - Subs-12	(541.70)	-	541.70	-100.00%	0.00%	(541.70)	-	541.70	5411 15	Dec 15	May-09	Dec-12	2015
KRSUB-13	KU Routine - Subs-13	20,881.19	-	(20,881.19)	-100.00%	0.00%	20,881.19	-	(20,881.19)			Jan-13	Jan-14	2015
KRTU-14	KU RTU Replacements-14	354,400.09	-	(354,400.09)	-100.00%	0.07%	354,400.09	-	(354,400.09)			Jan-14	Jan-15	2015
KRTU-15	KURTU Replacements-15	942,308.27	665,203.15	(277,105.12)	-41.66%	0.20%	942,308.27	665,203.15	(277,105.12)	Jan-15	Dec-15	Jan-15	Jan-16	2015
KRTU-FL15 KSTSVC12	KURTU Failures-2015 STATION SERV XFMRS KU-12	16,073.34 81,807.65	49,930.12	33,856.78 (81,807.65)	67.81% -100.00%	0.00%	16,073.34 81,807.65	49,930.12	33,856.78 (81,807.65)	Jan-15	Dec-15	Jan-15 Jan-12	Jan-16 Dec-12	2015 2015
KSWT-2015	PRIORITY REPL SWITCHES KU 2015	714,694.57	500,000.00	(214,694.57)	-42.94%	0.15%	714,694.57	500,000.00	(214,694.57)	Jan-15	Dec-15	Jan-12 Jan-15	00012	2015
KU138558	KU-BOC FURNITURE 2014	1,020.16	-	(1,020.16)	-100.00%	0.00%	66,509.98	65,489.82	(1,020.16)			Mar-14	Feb-15	2015
LTPGENKU	Other LTP Gen Projects KU	-	101,250.00	101,250.00	100.00%	0.00%	-	101,250.00	101,250.00	Jan-13	Dec-25			2015
NBCD315UG	New Bus Comm-UG-Lexington	3,697.46	-	(3,697.46)	-100.00%	0.00%	3,697.46	-	(3,697.46)			Mar-01	Dec-12	2015
NBRD246OH NBRD315UG	New Bus Resid-Ovhd-Etown New Bus Resid-UG-Lexington	116.07 (10.357.94)	-	(116.07) 10,357,94	-100.00% -100.00%	0.00%	116.07 (10.357.94)	-	(116.07) 10.357.94			Jan-99 Feb-00	Dec-12 Dec-12	2015 2015
PBWK366OH	Pub Wrk Reloc-OH-Maysville	(10,357.94) (4,782.50)	-	4,782.50	-100.00%	0.00%	(4,782.50)	-	4,782.50			Mar-01	Dec-12 Dec-12	2015
PBWK416OH	Pub Wrk Reloc-OH-Pineville	(11,478.16)	-	11,478.16	-100.00%	0.00%	(11,478.16)	-	11,478.16			Mar-01	Dec-12 Dec-12	2015
RCST236	RELOCATIONS CUST REQUEST 236	(188.39)	-	188.39	-100.00%	0.00%	(188.39)	-	188.39			Sep-99	Dec-12	2015
RELD156OH	Cir Hard Reliab OH - 011560	1,226.43		(1,226.43)	-100.00%	0.00%	1,226.43	-	(1,226.43)			Jan-99	Dec-12	2015
		240,247,703.89	254,705,926.20	14,458,222.31										2015 Total
140620	SCM2015 EARL FAILED BRKR/RECL	4.841.17	-	(4.841.17)	-100.00%	0.00%	81.721.24	76.880.07	(4.841.17)			Jan-15	Dec-15	2016
140624	SCM2015 EARL VILDLIFE PROTECT	349.94	-	(349.94)	-100.00%	0.00%	49,120.21	48,770.27	(349.94)			Jan-15	Dec-15	2016
144823	SCM2016 EARL REPL LEGACY BRKR	25,966.00	-	(25,966.00)	-100.00%	0.01%	277,775.79	288,241.56	10,465.77			Jan-16	Oct-16	2016
144823	SCM2016 EARL REPL LEGACY BRKR	251,809.79	288,241.56	36,431.77	12.64%	0.07%	277,775.79	288,241.56	10,465.77	Jan-16	Dec-16	Jan-16	Oct-16	2016
144825	SCM2016 EARL REPL SUB BATTERY	34,303.11	29,484.53	(4,818.58)	-16.34%	0.01%	34,303.11	29,484.53	(4,818.58)	Jan-16	Dec-16	Jan-16	Dec-16	2016

							Total	Total		Date	Date			
Project	Project	Annual Actual	Annual Original	Variance In	Variance	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date	Date	
No.	Title/Description	Cost	Budget	In Dollars	As Percent	Budget	Cost	Cost	In Dollars	Start	End	Actual Start	Actual End Explanations Y	<i>l</i> ear
144881	SCM2016 EARL FAILED BRKR/RECL	86,437.77	73,079.26	(13,358.51)	-18.28%	0.02%	87,893.37	73,079.26	(14,814.11)	Jan-16	Dec-16	Jan-16	Apr-17	2016
144882	SCM2016 EARL MISC CAPITAL SUB	9,716.13	-	(9,716.13)	-100.00%	0.00%	101,189.45	203,401.60	102,212.15			Jan-16	Apr-17	2016
144882 144883	SCM2016 EARL MISC CAPITAL SUB SCM2016 EARL MISC NESC COMPL	88,921.06 121,514.42	203,401.60 143,425.62	114,480.54 21,911.20	56.28% 15.28%	0.02%	101,189.45 121.514.42	203,401.60 143,425.62	102,212.15 21,911.20	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Apr-17 Apr-17	2016 2016
144904	SCM2016 EARL TOOLS & EQUIPMENT	19,655.87	20,156.22	500.35	2.48%	0.01%	19,655.87	20,156.22	500.35	Jan-16	Dec-16	Jan-16	Oct-16	2016
147442	N-1 DIST XFMR CENTRAL CITY SUB	3,072.88	-	(3,072.88)	-100.00%	0.00%	424,242.18	421,169.30	(3,072.88)			May-15	Dec-15	2016
148627	SCM2016 EARL SUB BLDG & GRNDS	17,523.94	39,126.78	21,602.84	55.21%	0.00%	17,523.94	39,126.78	21,602.84	Jan-16	Dec-16	Jan-16	Dec-16	2016
149919 142896	HANSON 12KV SUB UPGRADE Earlington 2014 Pole Insp	54,115.32 (5,062.75)	-	(54,115.32) 5,062.75	-100.00% -100.00%	0.01%	928,259.69 1,487,360.66	874,144.37 1,492,423.41	(54,115.32) 5,062.75			Aug-15 Jan-14	Jun-16 Dec-14	2016 2016
142350	SHELBYVILLE EAST DIST SUB	5.441.98	-	(5,441.98)	-100.00%	0.00%	1,486,759,60	1.455.751.21	(31.008.39)			Jan-14	Oct-16	2016
144770	SHELBYVILLE EAST DIST SUB	727,953.33	705,086.93	(22,866.40)	-3.24%	0.19%	1,486,759.60	1,455,751.21	(31,008.39)	Jan-15	Dec-16	Jan-15	Oct-16	2016
144774	SCM2015 DAN REPL LGCY OIL BRKR	(4,880.49)	-	4,880.49	-100.00%	0.00%	96,519.83	101,400.32	4,880.49			Jan-15	Dec-15	2016
144775 144826	SCM2015 DAN REPL LGCY VAC BRKR SCM2016 DAN CA DIFF RELAY REPL	(5,863.32) 11,654.53	-	5,863.32 (11,654.53)	-100.00% -100.00%	0.00%	104,316.52 32,152,26	110,179.84 50.014.10	5,863.32 17,861.84			Jan-15 Jan-16	Dec-15 Jan-17	2016 2016
144826	SCM2010 DAN CA DIFF RELAY REFL SCM2016 DAN CA DIFF RELAY REPL	20,497.73	50,014.10	29,516.37	59.02%	0.01%	32,152.26	50,014.10	17,861.84	Jan-16	Dec-16	Jan-16	Jan-17	2016
144907	SCM2016 DAN TOOLS & EQUIPMENT	11,397.05	13,042.26	1,645.21	12.61%	0.00%	11,397.05	13,042.26	1,645.21	Jan-16	Dec-16	Jan-16	Apr-17	2016
146688	SCM2015 DAN WILDLIFE PROT	924.74	-	(924.74)	-100.00%	0.00%	23,228.60	22,303.86	(924.74)			Jan-15	Dec-15	2016
146763 148602	LEBANON EAST SUB PROJECT SCM2016 DAN REPL SUB BATTERY	523,105.86 10,304.86	536,387.37 11,906,52	13,281.51 1.601.66	2.48% 13.45%	0.14%	1,110,294.54 10,304.86	1,119,058.95 11,906.52	8,764.41 1,601.66	Jan-15 Jan-16	Dec-16 Dec-16	Jan-15 Jan-16	Sep-16 Oct-16	2016 2016
148607	SCM2010 DAN REPL SOB BATTERT SCM2016 DAN REPL LEGACY BRKR	112,488.04	85,303.02	(27,185,02)	-31.87%	0.03%	113.132.04	85.303.02	(27.829.02)	Jan-16	Dec-16	Jan-16	Apr-17	2016
148621	SCM2016 DAN FAILED BRKR/RECL	72,323.40	73,627.40	1,304.00	1.77%	0.02%	75,852.59	73,627.40	(2,225.19)	Jan-16	Dec-16	Jan-16	Jul-17	2016
148622	SCM2016 DAN MISC CAPITAL PROJ	83,520.67	46,440.43	(37,080.24)	-79.84%	0.02%	83,520.67	46,440.43	(37,080.24)	Jan-16	Dec-16	Jan-16	Jan-17	2016
148623 148624	SCM2016 DAN MISC NESC COMPL SCM2016 DAN SUB BLDG & GRNDS	37,209.26 20.851.72	11,906.52 16,599,24	(25,302.74) (4,252.48)	-212.51% -25.62%	0.01%	37,209.26 20.851.72	11,906.52 16,599.24	(25,302.74) (4,252.48)	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Oct-16	2016 2016
148625	SCM2016 DAN SUB BLDG & GRNDS SCM2016 DAN WILDLIFE PROTECT	66,986.55	17,868.10	(49,118,45)	-274.89%	0.02%	66,986,55	17,868.10	(49.118.45)	Jan-16	Dec-16	Jan-16	Aug-16 Dec-16	2016
150428	REPL BUSHINGS RICHMOND IND.	8,834.95	-	(8,834.95)	-100.00%	0.00%	28,003.87	19,168.92	(8,834.95)			Dec-15	Dec-15	2016
153286	V2A TAP CHANGER UPGRADE KIT	43,540.34	-	(43,540.34)	-100.00%	0.01%	43,540.34	-	(43,540.34)			Aug-16	Dec-16	2016
153544 153613	Munfordville TR1 LTC UPDATE DAN CONFERENCE ROOM	63,757.58 15,606,48	-	(63,757.58) (15,606.48)	-100.00% -100.00%	0.02%	63,757.58 15,606,48	-	(63,757.58) (15,606.48)			Oct-16 Nov-16	Feb-17 Apr-17	2016
153774	MUNFORDVILLE TR REPLACE	54 982 83	-	(54,982,83)	-100.00%	0.00%	62.015.48	_	(62.015.48)			Dec-16	Feb-17	2016
143872	TRANSFER REGULATORS FROM LGE	737.23	-	(737.23)	-100.00%	0.00%	737.23	-	(737.23)			May-14	Jul-14	2016
144081	TRANSFORMERS FROM LGE	4,235.76	-	(4,235.76)	-100.00%	0.00%	4,235.76	-	(4,235.76)			May-14	Jul-14	2016
146413 146522	TRANSFORMERS FROM LGE1 XFER TRANSFORMERS FROM LGE	5,034.11 5,227.76	-	(5,034.11) (5,227.76)	-100.00% -100.00%	0.00%	5,034.11 5,227.76	-	(5,034.11) (5,227.76)			Oct-14 Nov-14	Dec-15 Dec-15	2016 2016
146574	TRANSFER XFMR TO KU	1.429.20	-	(1,429.20)	-100.00%	0.00%	1,429.20	_	(1,429.20)			Dec-14	Dec-15	2016
146936	RECEIVE 2 XFMRS FROM LGE	5,332.84	-	(5,332.84)	-100.00%	0.00%	5,332.84	-	(5,332.84)			Feb-15	Dec-15	2016
147032	RECEIVE 2 XFMR FROM LGE	2,206.06	-	(2,206.06)	-100.00%	0.00%	2,206.06	-	(2,206.06)			Mar-15	Dec-15	2016
147154 149341	RECEIVE TRANSFORMER FROM LGE XFMR FROM LGE TO KU	723.43 4,971.25	-	(723.43) (4,971.25)	-100.00% -100.00%	0.00%	723.43 4,971.25	-	(723.43) (4.971.25)			Apr-15 Jul-15	Dec-15	2016 2016
149341 149712	RECEIVE 2 TRANS FROM LGE	2,738.55	-	(2,738.55)	-100.00%	0.00%	2,738.55	-	(2,738.55)			Jul-15 Jul-15	Dec-15 Dec-15	2016
149873	RECEIVE 3 TRANS FROM LGE	2,648.94	-	(2,648.94)	-100.00%	0.00%	2,648.94	-	(2,648.94)			Aug-15	Dec-15	2016
150012	RECEIVE 1 TRANS FROM LGE	5,179.56	-	(5,179.56)	-100.00%	0.00%	5,179.56	-	(5,179.56)			Sep-15	Dec-15	2016
150186	RECEIVE TRANS FROM LGE RECEIVE 2 XERM FROM LGE	7,518.90	-	(7,518.90)	-100.00%	0.00%	7,518.90 2,531.29	-	(7,518.90)			Oct-15	Dec-15	2016
150264	SCM2015 XFRM FROM LGE TO KU	2,531.29 2,210.46	-	(2,531.29) (2,210.46)	-100.00%	0.00%	2,531.29 2,210.46	-	(2,531.29) (2,210.46)			Nov-15 Nov-15	Dec-15 Dec-15	2016
150475	2015 RECEIVE TRANS FROM LGE	2,223.19	-	(2,223.19)	-100.00%	0.00%	2,223.19	-	(2,223.19)			Dec-15	Dec-15	2016
150800	RECEIVE 1 XFRM FROM LGE	5,158.51	-	(5,158.51)	-100.00%	0.00%	5,158.51	-	(5,158.51)			Feb-16	Jul-16	2016
151094	RECEIVE 3 XFRM FROM LGE	5,164.56	-	(5,164.56)	-100.00%	0.00%	5,164.56	-	(5,164.56)			Aug-14	Dec-16	2016
151181 151200	RECEIVE XFRM FROM LGE 2016 RECEIVE 2 XFRM FROM LGE	21,868.91 964.22		(21,868.91) (964.22)	-100.00% -100.00%	0.01%	21,868.91 964.22		(21,868.91) (964.22)			Apr-16 Apr-16	Dec-16 Dec-16	2016 2016
151667	2 REGULATORS FROM LGE	19,018.12	-	(19,018.12)	-100.00%	0.00%	19,018.12	-	(19,018.12)			May-16	Dec-16	2016
153283	RECEIVE ONE XFMR FROM LGE	4,307.95	-	(4,307.95)	-100.00%	0.00%	4,307.95	-	(4,307.95)			Aug-16	Dec-16	2016
153327	RECEIVE XFMR FROM LGE	9,329.45	-	(9,329.45)	-100.00%	0.00%	9,329.45	-	(9,329.45)			Aug-16	Dec-16	2016
153501 CXFRM301	RECEIVE 12 XFMRS FROM LGE KU Line Transformers	10,885.50 7.500,520.20	7,484,854.05	(10,885.50) (15,666.15)	-100.00% -0.21%	0.00% 1.96%	10,885.50 7.500,520.20	7.484.854.05	(10,885.50) (15,666.15)	Jan-13	Dec-25	Sep-16 Jan-13	Dec-16	2016 2016
140526	SCM2015 CENT RTU REPLACEMENTS	1,723.56	-	(1,723.56)	-100.00%	0.00%	166,155.88	164,432.32	(1,723.56)	Jan-15	Dcc-25	Jan-15	Dec-15	2016
140528	SCM2015 CENT REPL LTC/REG CNTR	4,019.56	-	(4,019.56)	-100.00%	0.00%	98,865.68	94,846.12	(4,019.56)			Jan-15	Dec-15	2016
140574	SCM2015 CENT MISC CAPITAL SUB	16,653.63	-	(16,653.63)	-100.00%	0.00%	161,015.20	144,361.57	(16,653.63)			Jan-15	Dec-15	2016
140577 140579	SCM2015 CENT REPL BREAKERS SCM2015 CENT REPL BUSHINGS	4,268.72 0.21	-	(4,268.72) (0.21)	-100.00% -100.00%	0.00%	161,462.55 132,375.57	157,193.83 132,375.36	(4,268.72) (0.21)			Jan-15 Jan-15	Jan-16 Dec-15	2016 2016
143755	DELAPLAIN TRANSFORMER UPGRD	(14,453.70)	-	14,453.70	-100.00%	0.00%	1,283,082.70	1,297,536.40	14,453.70			Apr-14	May-15	2016
												1	This line should be combined with line below, net change is \$220k under budget.	
144760	LEV ADDA MAJOD GUD DROECT	1 077 207 70		(1.077.207.70)	100.00%	0.200	1 250 050 07	4 476 240 00	21 < 200 02			4	Variance to budget reflects underspend in 2016 based on overspend in 2015, timing	2016
144769	LEX AREA MAJOR SUB PROJECT	1,077,396.78	-	(1,077,396.78)	-100.00%	0.28%	4,260,058.97	4,476,349.90	216,290.93			Aug-14	Dec-16 related. This line should be combined with line below, net change is \$220k under budget. Variance to budget reflects underspend in 2016 based on overspend in 2015, timing	2016
144769	LEX AREA MAJOR SUB PROJECT	477,991.16	1,775,596.29	1,297,605.13	73.08%	0.12%	4,260,058.97	4,476,349.90	216,290.93	Aug-14	Dec-16	Aug-14		2016
144771	LOCKPORT SUB ADD 138KV BRKR	11,396.94	-	(11,396.94)	-100.00%	0.00%	210,047.95	197,760.01	(12,287.94)	-		Jan-15	Dec-15	2016
144772	KU SCADA EXPANSION 2016	-	481,779.16	481,779.16	100.00%	0.00%	-	481,779.16	481,779.16	Jan-16	Dec-16	1. 10	Dec 16	2016
144773 144777	VINE ST REPL LGCY AIR MAG BRKR HUNTERS BOTTOM SUB RECLOSER	(2,900.00) 33,076.06	-	2,900.00 (33,076.06)	-100.00% -100.00%	0.00%	104,283.80 93,238.95	107,183.80 60.162.89	2,900.00 (33,076.06)			Jan-15 Jan-15	Dec-15 Feb-16	2016 2016
144785	SCM LEX UPGRD 4KV PORTABLE	3,893.05	-	(3,893.05)	-100.00%	0.01%	312,196.29	211,563.10	(100,633.19)			Jan-15 Jan-15	reb-10 Jun-16	2016
144785	SCM LEX UPGRD 4KV PORTABLE	93,603.88	-	(93,603.88)	-100.00%	0.02%	312,196.29	211,563.10	(100,633.19)			Jan-15	Jun-16	2016
144820	SCM2016 LEX REPL SUB BATTERY	132,027.94	28,355.14	(103,672.80)	-365.62%	0.03%	131,590.00	28,355.14	(103,234.86)	Jan-16	Dec-16	Jan-16	Apr-17	2016
144821 144874	SCM2016 LEX LGCY RTU REPLACE SCM2016 LEX MISC CAPITAL SUB	129,575.25 75,148.59	139,303.68 150,499,11	9,728.43 75,350.52	6.98% 50.07%	0.03%	129,720.32 76,492,28	139,303.68 150,499,11	9,583.36 74,006.83	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Apr-17 Apr-17	2016 2016
144874 144875	SCM2016 LEX MISC CAPITAL SUB SCM2016 LEX MISC NESC COMPL	75,148.59 38,275.74	45,636.54	7,360.80	50.07% 16.13%	0.02%	76,492.28 38,275.81	45,636.54	7,360.73	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Apr-17 Apr-17	2016
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Case No 2020-00349 Attachment to Response to PSC-1 Question No. 27(a) 22 of 137 Blake/Bellar

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 144876	Title/Description	Cost	Budget	Dollars	Percent	Budget 0.03%	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year 2016
144876	SCM2016 LEX REPL BREAKERS SCM2016 LEX REPL BUSHINGS	116,188.68 166,253.63	123,107.24 95,534,96	6,918.56 (70,718.67)	5.62% -74.02%	0.03%	134,022.25 164,510.00	123,107.24 95,534.96	(10,915.01) (68,975.04)	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Apr-17 Apr-17		2016
144879	SCM2016 LEX SUB BLDNG & GND	14 304 14	30,726,46	16 422 32	53.45%	0.00%	14 304 14	30,726,46	16 422 32	Jan-16	Dec-16	Jan-16	Dec-16		2016
144880	SCM2016 LEX WILDLIFE PROTECT	38,627.56	32,795.68	(5,831.88)	-17.78%	0.01%	38,627.85	32,795.68	(5,832.17)	Jan-16	Dec-16	Jan-16	Apr-17		2016
144885	SCM2016 CENT LIGHTNING PROTECT	10,247.33	-	(10,247.33)	-100.00%	0.00%	24,265.25	51,564.85	27,299.60			Jan-16	Apr-17		2016
144885	SCM2016 CENT LIGHTNING PROTECT	14,017.66	51,564.85	37,547.19	72.82%	0.00%	24,265.25	51,564.85	27,299.60	Jan-16	Dec-16	Jan-16	Apr-17		2016
144886	SCM2016 CENT LTC OIL FILT ADDS	93,977.68	84,763.32	(9,214.36)	-10.87%	0.02%	93,977.68	84,763.32	(9,214.36)	Jan-16	Oct-16	Jan-16	Oct-16		2016
144887 144887	SCM2016 KU OIL CONTAINMENT UPG SCM2016 KU OIL CONTAINMENT UPG	17,387.60 181,214.73	230,700.20	(17,387.60) 49,485.47	-100.00% 21.45%	0.00%	198,602.33 198,602.33	230,700.20 230,700.20	32,097.87 32,097.87	Jan-16	Dec-16	Jan-16 Jan-16	Apr-17 Apr-17		2016 2016
144007	SCM2010 KU OIL CONTAINMENT OFG	181,214.75	230,700.20	49,463.47	21.43%	0.03%	198,002.33	230,700.20	32,097.87	Jan-10	Dec-10	Jan-10		Budget is developed at a higher level to encompass multiple projects and reallocated	2010
144902	2016 KU TRANSFORMER REWIND	-	1,274,046.52	1,274,046.52	100.00%	0.00%	-	1,274,046.52	1,274,046.52	Jan-16	Dec-16			to individual projects as transformer failures occur.	2016
144905	SCM2016 LEX TOOLS & EQUIPMENT	11,726.26	17,073.50	5,347.24	31.32%	0.00%	11,726.26	17,073.50	5,347.24	Jan-16	Dec-16	Jan-16	Oct-16		2016
146602	N-1 DIST XFMR LAKESHORE SUB	7,064.16	-	(7,064.16)	-100.00%	0.00%	2,280,870.10	2,090,996.94	(189,873.16)			Mar-15	Apr-17		2016
146602	N-1 DIST XFMR LAKESHORE SUB	854,106.22	671,881.78	(182,224.44)	-27.12%	0.22%	2,280,870.10	2,090,996.94	(189,873.16)	Mar-15	Dec-16	Mar-15	Apr-17		2016
146708 147024	N-1 DISTXFMR INNOVATION DR SUB REPLACE MIDWAY TRANSFORMER	214,645.59 (3,614.18)	370,925.54	156,279.95 3,614.18	42.13% -100.00%	0.06%	900,406.95 157,824.42	1,055,520.00 164,545.94	155,113.05 6,721.52	Mar-15	Dec-16	Mar-15 Mar-15	Jul-16 Dec-15		2016 2016
147024	REPLACE MIDWAY TRANSFORMER	(3,107.34)	-	3,107.34	-100.00%	0.00%	157,824.42	164,545.94	6,721.52			Mar-15	Dec-15 Dec-15		2016
148251	DSP Richmond North Sub Prop	236,901,90	299,971.98	63.070.08	21.03%	0.06%	234,480.08	299.971.98	65,491.90	Jan-16	Dec-16	Jan-16	Oct-17		2016
148613	SCM2016 LEX REPL LEGACY BRKR	75,400.69	-	(75,400.69)	-100.00%	0.02%	116,579.77	115,187.70	(1,392.07)			Jan-16	May-17		2016
148613	SCM2016 LEX REPL LEGACY BRKR	39,736.65	115,187.70	75,451.05	65.50%	0.01%	116,579.77	115,187.70	(1,392.07)	Jan-16	Dec-16	Jan-16	May-17		2016
148617	SCM2016 KU REPL LTC/REG CNTRL	93,996.45	95,635.66	1,639.21	1.71%	0.02%	94,509.58	95,635.66	1,126.08	Jan-16	Dec-16	Jan-16	Apr-17		2016
148630	SCM2016 KU 34KV SUB MISC	-	72,023.16	72,023.16	100.00%	0.00%	-	72,023.16	72,023.16	Jan-16	Dec-16				2016
148631	SCM2016 KU RPL XFMR FANS	89,780.14	93,465.74	3,685.60	3.94%	0.02%	89,780.14	93,465.74	3,685.60	Jan-16	Oct-16	Jan-16	Sep-16	Verieuro bela de la companya de Cortico de la companya de la companya de la companya de la companya de la compa	2016
148980	TOYOTA SOUTH SUBSTATION	1.880.672.03	2.612.267.62	731,595,59	28.01%	0.49%	3.022.445.91	3.174.087.57	151.641.66	Jan-16	Jul-17	Jan-16		Variance to budget reflects lower actuals for Site Construction and Engineering than estimates.	2016
149343	MCKEE ROAD XFMR REWIND	34,717.66	9,999,82	(24,717,84)	-247.18%	0.01%	225,262.43	200.544.59	(24,717.84)	Jul-15	Jun-16	Jul-15	May-16		2016
150044	SPARE 833KVA TRANSFORMER	2,769.74	-	(2,769.74)	-100.00%	0.00%	23,587.71	20,817.97	(2,769.74)			Sep-15	Jun-16		2016
150223	OIL CONTAINMENT LEBANON JUNCT.	40,808.44	-	(40,808.44)	-100.00%	0.01%	64,744.00	23,935.56	(40,808.44)			Nov-15	Sep-16		2016
														Emergent work to upgrade the West Hickman substation to meet the electrical service needs of existing customers, major new load additions (Lexington Fayette Urban County Government West hickman Creek Wastewater Treatment Plant) and	
150717	N1DT WEST HICKMAN EXPANSION	1,473,052.88	-	(1,473,052.88)	-100.00%	0.38%	3,853,285.29	-	(3,853,285.29)			Jan-16		future load growth.	2016
151113	West Hickman Land Purchase	4,978.47	-	(4,978.47)	-100.00%	0.00%	5,111.13	-	(5,111.13)			Mar-16		Project started earlier than anticipated as part of an overall strategy to enhance portable transformer capability to provide flexibility in supporting maintenance outages while still maintaining preparedness to address unexpected transformer failures. Project was originally scheduled for 2017/2018 and included in the	2016
151598	N1DT KU Spare Transformers	4,902,834.67	-	(4,902,834.67)	-100.00%	1.28%	6,011,553.65	-	(6,011,553.65)			May-16		2017BP.	2016 2016
153549 153612	Replace LTC Detroit Harvester UPDATE LEX. CONFERENCE ROOM	29,181.69 17,120.33	-	(29,181.69) (17,120,33)	-100.00% -100.00%	0.01%	35,607.18 17,120.33	-	(35,607.18) (17,120.33)			Oct-16 Nov-16	Jan-17 Apr-17		2016
153336	DCC COBRA Testing - KU	13,997.20	-	(13,997.20)	-100.00%	0.00%	13,997.20		(13,997.20)			Aug-16	Jan-17		2016
CKM050716	KU MAJOR STORM - 05/07/16	100,835.73		(100,835.73)	-100.00%	0.03%	100,835.73		(100,835.73)			May-16	Nov-16		2016
CKM070416	Cap Major Storm 070416 - Lex	76,207.97	-	(76,207.97)	-100.00%	0.02%	76,207.97		(76,207.97)			Jul-16	Dec-16		2016
CKM070616	KU Major Storm Capital 070616	265,278.04	-	(265,278.04)	-100.00%	0.07%	265,641.34	-	(265,641.34)			Jul-16	Jul-16		2016
CKM070816	KU Major Storm Capital 070816	167,299.57	-	(167,299.57)	-100.00%	0.04%	167,498.59	-	(167,498.59)			Jul-16	Jul-16		2016
CKM071315 CSTRM156	KU MAJOR STORM - 07/13/15	1,418.83 87,440,79	215 270 04	(1,418.83) 227,938.05	-100.00%	0.00%	1,096,232.62 87,440,79	1,094,813.79	(1,418.83)	1	D 25	Jul-15	Feb-16		2016
CSTRM156 CSTRM216	Cap Minor Storms - 011560 Cap Minor Storms - 012160	147,353.15	315,378.84	(147,353,15)	72.27%	0.02%	147.353.15	315,378.84	227,938.05 (147,353,15)	Jan-13	Dec-25	Jan-13 Jan-13			2016 2016
CSTRM236	Cap Minor Storms - 012360	46,468.65	-	(46,468.65)	-100.00%	0.01%	46,468.65		(46,468.65)			Jan-13			2016
CSTRM246	Cap Minor Storms - 012460	27,510.07	-	(27,510.07)	-100.00%	0.01%	27,510.07	-	(27,510.07)			Jan-13			2016
CSTRM256	Cap Minor Storms - 012560	50,158.54	-	(50,158.54)	-100.00%	0.01%	50,158.54		(50,158.54)			Jan-13			2016
CSTRM315	Cap Minor Storms - 013150	253,839.64	-	(253,839.64)	-100.00%	0.07%	253,839.64	-	(253,839.64)			Dec-12			2016
CSTRM366	Cap Minor Storms - 013660	70,770.49	125,599.66	54,829.17	43.65%	0.02%	70,770.49	125,599.66	54,829.17	Jan-13	Dec-25	Jan-13			2016
CSTRM416 CSTRM426	Cap Minor Storms - 014160 Cap Minor Storms - 014260	140,532.92 520,746.86	19,365.50 50,813.01	(121,167.42) (469,933.85)	-625.69% -924.83%	0.04%	140,532.92 520 746 86	19,365.50 50,813.01	(121,167.42) (469,933.85)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2016 2016
CSTRM766	Cap Minor Storms - 014200	106,599.02	79.884.16	(26,714.86)	-924.83%	0.14%	106,599.02	79,884.16	(26,714.86)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13			2016
	, , , , , , , , , , , , , , , , , , ,													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	
CSTRMKU 150331	Cap KU Major Storms KU FIBERTECH NON-REIMB	4,680.28	930,342.21	925,661.93 (99.18)	99.50% -100.00%	0.00%	4,680.28 3.30	930,342.21	925,661.93 (3.30)	Jan-13	Dec-25	Jan-13 Jan-16	Mar-17	year variance on storms this year is \$591K over budget.	2016
150333	KU FIBERTECH REIMBURSABLE	(488.30)	-	488.30	-100.00%	0.00%	(3,279.11)	-	3,279.11			Jan-16 Jan-16	Mar-17 May-17		2016
140545	SCM2015 PINE REPL 22KV BRKRS	(488.50)	-	(0.92)	-100.00%	0.00%	181.258.04	181 257 12	(0.92)			Jan-15	Dec-15		2016
140548	SCM2015 PINE REPL OIL BRKRS	(1,671.92)	-	1,671.92	-100.00%	0.00%	142,552.89	144,224.81	1,671.92			Jan-15	Dec-15		2016
140632	SCM2015 PINE FAILED BRKR/RECL	0.02	-	(0.02)	-100.00%	0.00%	93,960.57	93,960.55	(0.02)			Jan-15	Nov-15		2016
140634	SCM2015 PINE MISC CAPITAL SUB	0.38	-	(0.38)	-100.00%	0.00%	120,824.87	120,824.49	(0.38)			Jan-15	Dec-15		2016
140635	SCM2015 PINE MISC NESC COMPL	3,904.09	-	(3,904.09)	-100.00%	0.00%	58,609.68	54,705.59	(3,904.09)			Jan-15	Nov-15		2016
140640 144873	SCM2015 PINE TOOLS & EQUIPMENT	(2,431.44) 26,361.01	22.516.11	2,431.44	-100.00% -17.08%	0.00%	14,507.90	16,939.34	2,431.44	Jan-16	Dan 16	Jan-15	Nov-15		2016 2016
144873 144896	SCM2016 PINE REPL SUB BATTERY SCM2016 PINE FAILED BRKR/RECL	26,361.01 98,868.21	22,516.11 95,422.74	(3,844.90) (3,445.47)	-17.08% -3.61%	0.01%	26,361.01 102,893.43	22,516.11 95,422.74	(3,844.90) (7,470.69)	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Sep-16 Jun-17		2016 2016
144896	SCM2016 PINE FAILED BRKR/RECL SCM2016 PINE MISC CAPITAL SUB	98,868.21	95,422.74	(3,445.47) (45,788,13)	-3.61%	0.03%	102,893.43	95,422.74 109,935.66	(7,470.69)	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Jun-1/ Dec-16		2016
144898	SCM2016 PINE MISC CALIFICE SOB	48,437.34	52,746.62	4,309.28	8.17%	0.01%	48,437.34	52,746.62	4,309.28	Jan-16	Dec-16	Jan-16	Dec-16		2016
144899	SCM2016 PINE SUB BLDNG & GND	46,631.97	33,772.25	(12,859.72)	-38.08%	0.01%	46,631.97	33,772.25	(12,859.72)	Jan-16	Dec-16	Jan-16	Aug-16		2016
144900	SCM2016 PINE WILDLIFE PROTECT	51,343.42	52,142.35	798.93	1.53%	0.01%	51,343.42	52,142.35	798.93	Jan-16	Dec-16	Jan-16	Aug-16		2016
144903	SCM2016 PINE TOOLS & EQUIPMENT	19,640.29	20,156.22	515.93	2.56%	0.01%	19,640.29	20,156.22	515.93	Jan-16	Dec-16	Jan-16	Aug-16		2016
148616 148616	SCM2016 PINE REPL LEGACY BRKR SCM2016 PINE REPL LEGACY BRKR	2,241.34 92,645.15	111,132.75	(2,241.34) 18,487,60	-100.00% 16.64%	0.00%	94,886.49 94,886.49	111,132.75 111,132.75	16,246.26 16,246.26	Jan-16	Dec-16	Jan-16 Jan-16	Dec-16 Dec-16		2016 2016
148616	SCM2016 PINE REPL LEGACY BRKR CLINCH VALLEY BREAKER	92,645.15 127,104.30	111,132.73	(127,104.30)	-100.00%	0.02%	94,886.49 127,104.30	111,132.75	(127,104.30)	Jan-10	Dec-10	Jan-16 Jan-16	Jun-16		2016
150332	REPLACE TRANS BENS BRANCH SUB	0.38		(0.38)	-100.00%	0.00%	13,682.40	13,682.02	(0.38)			Dec-15	Dec-15		2016
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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
152386	Manchester South LTC	41.469.81	Budget	(41,469,81)	-100.00%	0.01%	41.469.81	Cost	(41.469.81)	Start	End	Jun-16	End Explanations Jun-17	2016
152478	Lonesome Pine Sub Property	245,741.80	-	(245,741.80)	-100.00%	0.06%	240,853.29		(240,853.29)			Aug-16	Feb-17	2016
152589	Corbin US Steel Substation	493,919.70	-	(493,919.70)	-100.00%	0.13%	1,448,279.74	-	(1,448,279.74)			Aug-16	Jul-17	2016
153359	LYNCH REPAIR/REWIND	16,837.92	-	(16,837.92)	-100.00%	0.00%	16,837.92	-	(16,837.92)			Aug-16	Feb-17	2016
153422	Kentenia Sub Upgrade	119,077.35	-	(119,077.35)	-100.00%	0.03%	120,774.07	-	(120,774.07)			Sep-16	Nov-16	2016
153548 144953	Single Phase Spare Transformer KU HW/SW 2015	69,711.12 38,109.10	-	(69,711.12) (38,109.10)	-100.00% -100.00%	0.02%	76,516.90 112,043.69	73,934,59	(76,516.90) (38,109.10)			Oct-16 Jan-15	Feb-18 Apr-16	2016 2016
152268	OFFICE - ASSET INFO GROUP	18 658 23	-	(18.658.23)	-100.00%	0.00%	18 658 23	13,934.39	(18 658 23)			Jun-16	Nov-16	2016
124782	09 CENT BLUEGRASS STATION	(147,549.81)	-	147,549.81	-100.00%	-0.04%	146,391.44	358,719.19	212,327.75			Jan-09	Aug-10	2016
149402	KU Purchase of Leased Veh	-	4,037,000.00	4,037,000.00	100.00%	0.00%	-	19,396,000.00	19,396,000.00	Jan-16	Dec-16		Project cancelled due recent needs assessment.	2016
153744	KU 2016 Garage Equipment	28,615.10	-	(28,615.10)	-100.00%	0.01%	28,615.10	-	(28,615.10)			Dec-16	Dec-16	2016
123136	KU POLE INSPECTION		5,729,106.60	5,729,106.60	100.00%	0.00%	-	5,729,106.60	5,729,106.60	Jan-05	Dec-10		Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KUI in 2016 are 150285, 150287, 150288, 150289, 150290, 150291, 150292, 150293. The net variance between the budget for 123136 and the other projects is (\$108K). In total, between LG&E and KU the net variance was \$389K.	2016
					400 000	0.00-1							Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	
149445	KU CEMI > 5 ckts 24	-	509,913.11	509,913.11	100.00%	0.00%	-	2,883,189.80	2,883,189.80	Jan-16	Jan-16		Budget is developed at a higher level to encompass multiple projects and reallocated	2016
149446	KU 2016 CIFI Ckts	-	3,402,830.40	3,402,830.40	100.00%	0.00%		19,235,762.29	19,235,762.29	Jan-16	Jan-16		to individual CIFI (Circuit Identified for Improvement) projects.	2016
149447	KU Distribuiton Auto	-	718,225.34	718,225.34	100.00%	0.00%	-	19,233,094.46	19,233,094.46	Jan-16	Dec-18		Approval of Distribution Automation project was delayed until 2017.	2016
149452	KU Sm Wire OH Repl RE	-	1,039,331.43	1,039,331.43	100.00%	0.00%		3,129,097.26	3,129,097.26	Jan-16	Dec-18		Budget is developed at a higher level to encompass multiple projects and reallocated to individual Small Wire OH Replacement projects.	2016
149453	SUB EXIT Cable Rep 2016-2018		870 235 88	870 235 88	100.00%	0.00%		4 903 972 15	4 903 972 15	Jan-16	Dec-18		Budget is developed at a higher level to encompass multiple projects and reallocated to individual Sub Exit Cable Replacement projects.	2016
149455	URD Cable Rejuv KU	260,462.93	316.000.00	55,537.07	17.58%	0.00%	285,137.15	4,903,972.15	4,903,972.15	Jan-16 Aug-16	Dec-18 Dec-16	Aug-16	Jul-17	2016
150066	UPGRADE GREEN RIVER 34KV RELAY	72,232.46	-	(72.232.46)	-100.00%	0.02%	128.776.30	56,543,45	(72.232.85)	Aug-10	Dec-10	Sep-15	May-16	2010
144711	Earlington Cap Tools 2015-16	6,296.11	-	(6,296.11)	-100.00%	0.00%	20,367.71	14,071.60	(6,296.11)			Jan-15	Dec-15	2016
146426	Earlington PITP project 2015	5,062.75	-	(5,062.75)	-100.00%	0.00%	619,880.01	614,817.26	(5,062.75)			Jan-15	Jan-15	2016
146822	2015 CEMI Earlington	8,140.44	-	(8,140.44)	-100.00%	0.00%	106,085.59	97,945.15	(8,140.44)			Jan-15	Nov-16	2016
146899	Nortonville 0819 KU CIFI 2016	2,130.97	-	(2,130.97)	-100.00%	0.00%	2,130.97	-	(2,130.97)			Jan-16	Nov-16	2016
147824 149096	Central City N1DT Ckt Work Earlington CapTools 2016	3,916.80 34 667 18	34,569,80	(3,916.80) (97.38)	-100.00% -0.28%	0.00%	83,757.79 34,667,18	79,840.99 34,569,80	(3,916.80) (97.38)	Jan-16	Dec-18	May-15 Jan-16	May-16 Feb-17	2016 2016
149096	Carhartt Dist Ckt	(1,127.11)	34,509.80	(97.38)	-100.00%	0.01%	487,160.21	488,287.32	(97.38)	Jan-10	Dec-18	Jan-16 Aug-15	Peo-17 Dec-15	2016
150285	Earlington PITP 2016	486.858.16	-	(486,858,16)	-100.00%	0.13%	481,208.53	400,207.32	(481,208,53)			Jan-16	Jan-16	2016
150624	Earlington CEMI	51,092.21	-	(51,092.21)	-100.00%	0.01%	51,092.21		(51,092.21)			Jan-16	Dec-16	2016
151158	Green River 3412 - CIFI 2016	4,490.62	-	(4,490.62)	-100.00%	0.00%	4,490.62	-	(4,490.62)			Jan-16	Apr-17	2016
151159	Tunnel Hill 1443 - SW 2016	78,695.71	-	(78,695.71)	-100.00%	0.02%	82,811.21	-	(82,811.21)			Jan-16	May-17	2016
151308	Hanson 0811 - CIFI 2016	28,241.72	-	(28,241.72)	-100.00%	0.01%	36,725.79	-	(36,725.79)			Jan-16	May-17	2016
151309	Airline Rd CIFI 2016	73,937.62	-	(73,937.62)	-100.00%	0.02%	73,937.62	-	(73,937.62)			Jan-16	Mar-17	2016
151310 153491	Beaver Dam N 919 CIFI 2016 Soden Hills Underground	31,217.87 9,282.16	-	(31,217.87) (9,282.16)	-100.00% -100.00%	0.01%	36,801.43 10,472.24	-	(36,801.43) (10,472.24)			Jan-16	May-17	2016 2016
CCAPR156	Capital CAP/REG/RECL - 011560	46,934,78	22,196.34	(24,738,44)	-111.45%	0.00%	46,934,78	22,196.34	(24,738.44)	Jan-13	Dec-25	Oct-16 Jan-13	Apr-17	2016
CNBCD1560	NB Comm OH - 011560	161.228.08	189 904 28	28.676.20	15.10%	0.04%	161.228.08	189 904 28	28.676.20	Jan-13	Dec-25	Jan-13		2016
CNBCD156U	NB Comm UG - 011560	110,049.17	30,100.14	(79,949.03)	-265.61%	0.03%	110,049.17	30,100.14	(79,949.03)	Dec-12	Dec-25	Dec-12		2016
CNBRD156O	NB Resid OH - 011560	654,128.65	561,305.64	(92,823.01)	-16.54%	0.17%	654,128.65	561,305.64	(92,823.01)	Dec-12	Dec-25	Dec-12		2016
CNBRD156U	NB Resid UG - 011560	145,360.60	229,063.78	83,703.18	36.54%	0.04%	145,360.60	229,063.78	83,703.18	Dec-12	Dec-25	Dec-12		2016
CNBSV156O	NB Elect Serv OH - 011560	402,761.48	477,358.10	74,596.62	15.63%	0.11%	402,761.48	477,358.10	74,596.62	Dec-12	Dec-25	Dec-12		2016
CNBSV156U	NB Elect Serv UG - 011560	705.60	-	(705.60)	-100.00%	0.00%	705.60	-	(705.60)		D 44	Jan-13		2016
CNBSV156U CPBWK156	NB Elect Serv UG - 011560 El Public Works - 011560	360,651.20 96,471,11	262,962.38 73,552.31	(97,688.82) (22,918.80)	-37.15% -31.16%	0.09%	360,651.20 96,471.11	262,962.38 73,552.31	(97,688.82) (22,918.80)	Jan-13 Oct-12	Dec-25 Dec-25	Jan-13 Oct-12		2016 2016
CRCST156	Cust Requested - 011560	33.617.92	101.002.50	(22,918.80) 67,384,58	-51.16%	0.03%	33.617.92	101.002.50	(22,918.80) 67,384.58	Jan-13	Dec-25 Dec-25	Jan-13		2016
CRDD1560	Capital Rep Def OH - 011560	1,278,315.35	1,261,177.43	(17,137.92)	-1.36%	0.33%	1,278,315.35	1,261,177.43	(17,137.92)	Dec-12	Dec-25	Dec-12		2016
CRDD156U	Capital Rep Def UG - 011560	27,303.57	25,665.38	(1,638.19)	-6.38%	0.01%	27,303.57	25,665.38	(1,638.19)	Jan-13	Dec-25	Jan-13		2016
CRELD156	Capital Reliability - 011560	53,212.00	138,722.33	85,510.33	61.64%	0.01%	53,212.00	138,722.33	85,510.33	Jan-13	Dec-25	Jan-13		2016
CRPOL156	Repair Outdoor Lights - 011560	664.60	-	(664.60)	-100.00%	0.00%	664.60	-	(664.60)			Dec-12	Variance to budget reflects actual versus projected investments associated with repairing and relacing poles. Annual budgets are based on historical investment	2016
													rates for repairing and replacing poles. Actual results experienced were higher than	
CRPOLE156	Pole Repair/Replace - 011560	1,204,211.78	1,971,234.76	767,022.98	38.91%	0.31%	1,204,211.78	1,971,234.76	767,022.98	Dec-12	Dec-25	Dec-12	historical run rates.	2016
CRSTLT156	Repair Street Lights - 011560	601,615.30	513,371.36	(88,243.94)	-17.19%	0.16%	601,615.30	513,371.36	(88,243.94)	Dec-12	Dec-25	Dec-12		2016
CSTLT156	NB Street Lights - 011560	473,339.13	395,401.34	(77,937.79)	-19.71%	0.12%	473,339.13	395,401.34	(77,937.79)	Jan-13	Dec-25	Jan-13		2016
CSYSEN156	Sys Enh - 011560	9,603.14	127,846.13	118,242.99	92.49%	0.00%	9,603.14	127,846.13	118,242.99	Jan-13	Dec-25	Jan-13		2016
CTBRD1560 CTBRD156U	Cap Trouble Orders OH - 011560	128,438.33 6,263.48	205,040.41	76,602.08 (6,263.48)	37.36% -100.00%	0.03%	128,438.33 6,263.48	205,040.41	76,602.08 (6,263.48)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CTBRD156U CTPD156	Cap Trouble Orders UG - 011560 Capital Thrd Party - 011560	6,263.48		(6,263.48) (21,704.54)	-100.00%	0.00%	6,263.48 21 704 54		(6,263.48) (21,704.54)			Jan-13 Jan-13		2016
CTPD156 CTPD156	Capital Thrd Party - 011560 Capital Thrd Party - 011560	7,582.06	26,713.31	(21,704.54) 19,131.25	-100.00%	0.00%	7.582.06	26,713.31	(21,704.54) 19,131.25	Jan-13	Dec-25	Jan-13 Jan-13		2016
CXFRM156	NB Transformers - 011560	103,428.17	53,321.60	(50,106.57)	-93.97%	0.03%	103,428.17	53,321.60	(50,106.57)	Jan-13	Dec-25	Jan-13		2016
144743	Reconductor Ckt 2220 Lebanon	22,851.88	-	(22,851.88)	-100.00%	0.01%	99,971.45	77,119.57	(22,851.88)			Jan-15	Jun-16	2016
146424	Danville 2015 PITP project	705.79	-	(705.79)	-100.00%	0.00%	979,312.64	978,606.85	(705.79)			Jan-15	Jan-15	2016
146824	Arc Flash Dan Lancaster 2	31,007.81	-	(31,007.81)	-100.00%	0.01%	56,208.58	16,500.91	(39,707.67)			Feb-15	May-17	2016
146939	Lebanon East #427 Exits	58,773.47	109,999.61	51,226.14	46.57%	0.02%	58,773.47	109,999.61	51,226.14	Feb-16	Dec-16	Feb-16	Nov-16	2016
147822 149098	Buena Vista Ckt 2104 Rec Danville Cap Tools 2016	63,427.94 38,426.75	26,000.34	(63,427.94) (12,426.41)	-100.00% -47.79%	0.02%	539,328.83 38,426.75	475,900.89 26,000.34	(63,427.94) (12,426.41)	Jan-16	Dec-18	May-15 Jan-16	Nov-16 Feb-17	2016 2016
147078	Dailyine Cap 100is 2010	30,420.73	20,000.34	(12,420.41)	-41.157%	0.01%	36,420.75	20,000.34	(12,420.41)	Jan-10	1000-18	Jan-10	100-17	2010

							Total	Total		Date	Date				
Profession	Destaur	Annual Actual	Annual Original	Variance	Variance	Percent	Actual	Budget	Variance In	Original	Original	Date	Date		
Project No.	Project Title/Description	Cost	Budget	Dollars	As Percent	Budget	Project Cost	Project Cost	Dollars	Budget Start	Budget End	Start	End	Explanations	Year
	· · ·					`								Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU in 2016 are 150285, 150287, 150288, 150289, 150290, 150291, 150292, 150293. The net variance between the budget for 123136 and the other projects is (\$108K). In total,	
150292	Danville PITP 2016	1,118,847.07	-	(1,118,847.07)	-100.00%	0.29%	1,118,734.58	-	(1,118,734.58)			Jan-16		between LG&E and KU the net variance was \$389K.	2016
150742 151317	Danville Office Renov Shelby City 0533 CIFI 2016	23,888.34 29,850.67	-	(23,888.34) (29,850.67)	-100.00% -100.00%	0.01%	23,888.34 37,478.39	-	(23,888.34) (37,478.39)			Feb-16 Jan-16	Aug-16 Jul-17		2016 2016
CCAPR216	Capital CAP/REG/RECI - 012160	44,453.03	32,755,98	(11,697.05)	-35.71%	0.01%	44.453.03	32,755.98	(11,697.05)	Jan-13	Dec-25	Jan-10 Jan-13	Jui-17		2016
CNBCD216O	NB Comm OH - 012160	317,490.96	601,917.68	284,426.72	47.25%	0.08%	317,490.96	601,917.68	284,426.72	Jan-13	Dec-25	Jan-13			2016
CNBCD216U	NB Comm UG - 012160	362,372.02	384,935.61	22,563.59	5.86%	0.09%	362,372.02	384,935.61	22,563.59	Jan-13	Dec-25	Jan-13			2016
CNBRD216O CNBRD216U	NB Resid OH - 012160 NB Resid UG - 012160	261,827.94 219,433.77	360,857.81 220,420.26	99,029.87 986,49	27.44% 0.45%	0.07%	261,827.94 219,433.77	360,857.81 220,420,26	99,029.87 986.49	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2016 2016
CNBRD2160 CNBSV2160	NB Resid UG - 012100 NB Elect Serv OH - 012160	294,111.85	261,105.35	(33,006.50)	-12.64%	0.08%	294,111.85	220,420.26 261,105.35	(33,006.50)	Dec-12	Dec-25 Dec-25	Dec-12			2016
CNBSV216U	NB Elect Serv UG - 012160	330.00		(330.00)	-100.00%	0.00%	330.00		(330.00)			Dec-12			2016
CNBSV216U	NB Elect Serv UG - 012160	392,610.19	352,388.35	(40,221.84)	-11.41%	0.10%	392,610.19	352,388.35	(40,221.84)	Dec-12	Dec-25	Dec-12			2016
CPBWK216 CPOL216	El Public Works - 012160 NB Outdoor Lights - 012160	47,090.30 24,766.42	184,354.33	137,264.03 (24,766.42)	74.46% -100.00%	0.01%	47,090.30 24,766.42	184,354.33	137,264.03 (24,766.42)	Jan-13	Dec-25	Jan-13 Dec-12			2016 2016
CRCST216	Cust Requested - 012160	(12,716.39)	89,271.16	(24,766.42) 101,987.55	-100.00%	0.01%	(12,716.39)	89,271.16	(24,766.42) 101,987.55	Jan-13	Dec-25	Jan-13			2016
CRDD216O	Capital Rep Def OH - 012160	148,410.76	178,099.82	29,689.06	16.67%	0.04%	148,410.76	178,099.82	29,689.06	Jan-13	Dec-25	Jan-13			2016
CRDD216U	Capital Rep Def UG - 012160	21,855.19	19,738.83	(2,116.36)	-10.72%	0.01%	21,855.19	19,738.83	(2,116.36)	Jan-13	Dec-25	Jan-13			2016
CRELD216 CRPOL216	Capital Reliability - 012160	16,700.49 7,124.95	89,139.98	72,439.49	81.26% -100.00%	0.00%	16,700.49	89,139.98	72,439.49	Jan-13	Dec-25	Jan-13			2016
CRPOL216 CRPOLE216	Repair Outdoor Lights - 012160 Pole Repair/Replace - 012160	254,558,45	463.182.71	(7,124.95) 208.624.26	-100.00%	0.00%	7,124.95 254,558.45	463.182.71	(7,124.95) 208,624.26	Jan-13	Dec-25	Dec-12 Jan-13			2016
CRSTLT216	Repair Street Lights - 012160	213,528.78	215,177.01	1,648.23	0.77%	0.06%	213,528.78	215,177.01	1,648.23	Jan-13	Dec-25	Jan-13			2016
CSTLT216	NB Street Lights - 012160	257,014.78	179,021.59	(77,993.19)	-43.57%	0.07%	257,014.78	179,021.59	(77,993.19)	Dec-12	Dec-25	Dec-12			2016
CSYSEN216	Sys Enh - 012160	245,893.13	214,994.08	(30,899.05)	-14.37%	0.06%	245,893.13	214,994.08	(30,899.05)	Jan-13	Dec-25	Jan-13			2016
CTBRD2160 CTBRD216U	Cap Trouble Orders OH - 012160 Cap Trouble Orders UG - 012160	61,463.50 5,593.63	69,164.76 28,042,45	7,701.26 22,448.82	11.13% 80.05%	0.02%	61,463.50 5,593.63	69,164.76 28.042.45	7,701.26 22,448.82	Jan-12 Jan-13	Dec-25 Dec-25	Jan-12 Jan-13			2016 2016
CTPD216	Capital Thrd Party - 012160	51,180.64	-	(51,180.64)	-100.00%	0.01%	51,180.64	-	(51,180.64)	5411 15	Dec 25	Jan-13			2016
CTPD216	Capital Thrd Party - 012160	9,628.59	47,586.69	37,958.10	79.77%	0.00%	9,628.59	47,586.69	37,958.10	Jan-13	Dec-25	Jan-13			2016
CXFRM216	NB Transformers - 012160	55,532.55	52,539.83	(2,992.72)	-5.70%	0.01%	55,532.55	52,539.83	(2,992.72)	Jan-13	Dec-25	Jan-13			2016
142569 144744	Paint Lick Hwy Project RIC Ckt 2109 Reconductor	(23,605.60) 12,002.19	-	23,605.60 (12,002,19)	-100.00% -100.00%	-0.01% 0.00%	171,870.33 277,690.91	195,475.93 265,688,72	23,605.60 (12.002.19)			Jan-14 Jan-15	May-16 Jun-16		2016
146428	Richmond 2015 PITP project	26,359.65	-	(26,359.65)	-100.00%	0.01%	487,527.50	461,167.85	(26,359.65)			Jan-15	Jan-15		2016
149099	Richmond Capital Tools 2016	5,215.87	-	(5,215.87)	-100.00%	0.00%	5,215.87	-	(5,215.87)			Jan-16	Feb-17		2016
149099	Richmond Capital Tools 2016	16,292.11	21,527.54	5,235.43	24.32%	0.00%	16,292.11	21,527.54	5,235.43	Jan-16	Dec-18	Jan-16	Feb-17		2016
150289	Richmond PITP 2016 KY 89 Hwy Project Richmond	387,694.02 144,020,75		(387,694.02) (144,020.75)	-100.00% -100.00%	0.10%	387,576.31 130,533,68		(387,576.31) (130,533.68)			Jan-16 Jan-16	Jan-16 Oct-17		2016 2016
150862	Richmond 2327 CEMI	12,326.04	-	(12,326.04)	-100.00%	0.00%	12,326.04		(12,326.04)			Jan-16	Dec-16		2016
151207	Richmond Smallwire 2016	70,651.69	-	(70,651.69)	-100.00%	0.02%	75,017.20	-	(75,017.20)			Jan-16	May-17		2016
151319	Boone Ave 0769 CIFI 2016	37,085.33	-	(37,085.33)	-100.00%	0.01%	37,085.33	-	(37,085.33)			Jan-16	Apr-17		2016
151721 CCAPR236	Richmond South 2321 CIFI 2016 Capital CAP/REG/RECL - 012360	37,287.62 210,796.24	50.585.50	(37,287.62) (160,210.74)	-100.00% -316.71%	0.01%	33,715.37 210,796.24	50,585,50	(33,715.37) (160,210.74)	Jan-13	Dec-25	May-16 Jan-13	Apr-17		2016 2016
CNBCD2360	NB Comm OH - 012360	286,299.89	435,436.19	149,136.30	34.25%	0.07%	286,299.89	435,436.19	149,136.30	Jan-13	Dec-25	Jan-13			2016
CNBCD236U	NB Comm UG - 012360	294,913.10	157,169.54	(137,743.56)	-87.64%	0.08%	294,913.10	157,169.54	(137,743.56)	Jan-13	Dec-25	Jan-13			2016
CNBRD2360 CNBRD236U	NB Resid OH - 012360 NB Resid UG - 012360	318,440.94 279,608,00	311,446.14 179,033,06	(6,994.80) (100 574 94)	-2.25%	0.08%	318,440.94 279,608,00	311,446.14 179,033,06	(6,994.80) (100 574 94)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2016
CNBRD236U CNBSV236O	NB Resid UG - 012360 NB Elect Serv OH - 012360	279,608.00 230,229.19	406.178.30	(100,574.94) 175,949,11	-56.18% 43.32%	0.07%	279,608.00 230,229,19	406,178.30	(100,574.94) 175,949.11	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2016
CNBSV236U	NB Elect Serv UG - 012360	114.60	-	(114.60)	-100.00%	0.00%	114.60	-	(114.60)			Dec-12			2016
CNBSV236U	NB Elect Serv UG - 012360	384,362.10	406,699.25	22,337.15	5.49%	0.10%	384,362.10	406,699.25	22,337.15	Dec-12	Dec-25	Dec-12			2016
CPBWK236	El Public Works - 012360	12,400.85	2,371.32	(10,029.53) 23,056,00	-422.95%	0.00%	12,400.85	2,371.32 59.020.33	(10,029.53)	Jan-13	Dec-25	Jan-13			2016
CRCST236 CRDD2360	Cust Requested - 012360 Capital Rep Def OH - 012360	35,964.33 267,695.23	59,020.33 308,139.17	23,056.00 40,443.94	39.06% 13.13%	0.01%	35,964.33 267,695.23	59,020.33 308,139.17	23,056.00 40,443.94	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2016
CRDD236U	Capital Rep Def UG - 012360	20,127.61	32,196.13	12,068.52	37.48%	0.01%	20,127.61	32,196.13	12,068.52	Jan-13	Dec-25	Jan-13			2016
CRELD236	Capital Reliability - 012360	70,674.42	89,156.08	18,481.66	20.73%	0.02%	70,674.42	89,156.08	18,481.66	Jan-13	Dec-25	Jan-13			2016
CRPOL236 CRPOLE236	Repair Outdoor Lights - 012360	7,314.14 516,973.95	378.522.38	(7,314.14)	-100.00% -36.58%	0.00%	7,314.14 516.973.95	378.522.38	(7,314.14)	Jan-13	Dec-25	Jan-13 Jan-13			2016
CRFULE236 CRSTLT236	Pole Repair/Replace - 012360 Repair Street Lights - 012360	198 511 02	257.229.68	(138,451.57) 58,718,66	-30.38%	0.13%	516,973.95 198.511.02	257,229.68	(138,451.57) 58,718,66	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13			2016
CTBRD236U	Cap Trouble Orders UG - 012360	7,836.96	-	(7,836.96)	-100.00%	0.00%	7,836.96	-	(7,836.96)	5411 15	Dec 25	Jan-13			2016
CTPD236	Capital Thrd Party - 012360	44,948.17	-	(44,948.17)	-100.00%	0.01%	44,948.17	-	(44,948.17)			Dec-12			2016
140485	ELIZABETHTOWN T&E CAPITAL 2014	334.08	-	(334.08)	-100.00%	0.00%	334.08	-	(334.08)			Jan-14	Feb-17		2016
146427 146909	Elizabethtown PITP 2015 CEMI ETOWN 2015	(6,993.11) 2.469.31	-	6,993.11 (2.469.31)	-100.00% -100.00%	0.00%	1,154,902.14 32,468,59	1,161,895.25 29,999.28	6,993.11 (2.469.31)			Jan-15 Aug-15	Jan-15 Mav-16		2016
149101	Elizabethtown Cap Tools 2016	11,994.63	30,028.83	18,034.20	60.06%	0.00%	11,994.63	30,028.83	18,034.20	Jan-16	Dec-18	Jan-16	Dec-16		2016
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU in 2016 are 150285, 150287, 150288, 150289, 150290, 150291, 150292, 150292, 150293. The net variance between the budget for 123136 and the other projects is (\$108K). In total,	
150287	Elizabethtown PITP 2016	1,231,617.14	-	(1,231,617.14)	-100.00%	0.32%	1,231,617.14	-	(1,231,617.14)			Jan-16		between LG&E and KU the net variance was \$389K.	2016
151311 153288	ETOWN 2 2411 CIFI 2016 Etown Trailer	26,991.70 7,565.94	-	(26,991.70) (7,565.94)	-100.00% -100.00%	0.01%	26,991.70 7,701.05	-	(26,991.70) (7,701.05)			Jan-16 Aug-16	Jan-17 May-17		2016 2016
153288	VA Hospital	416,684.90	-	(416,684.90)	-100.00%	0.00%	416,684.90	-	(416,684.90)			Oct-16	Apr-17		2016
CCAPR246	Capital CAP/REG/RECL - 012460	60,943.32	9,470.17	(51,473.15)	-543.53%	0.02%	60,943.32	9,470.17	(51,473.15)	Jan-13	Dec-25	Jan-13			2016
CNBCD2460 CNBCD246U	NB Comm OH - 012460 NB Comm UG - 012460	264,731.49 157.603.90	201,405.89 46,464,48	(63,325.60)	-31.44% -239.19%	0.07%	264,731.49	201,405.89	(63,325.60)	Jan-13	Dec-25	Jan-13			2016
CNBCD246U CNBRD246O	NB Comm UG - 012460 NB Resid OH - 012460	157,603.90 250,670,59	46,464.48 365,519.36	(111,139.42) 114,848.77	-239.19% 31.42%	0.04%	157,603.90 250,670,59	46,464.48 365,519,36	(111,139.42) 114,848.77	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12			2016 2016
CNBRD246U	NB Resid UG - 012460	296,080.74	249,654.91	(46,425.83)	-18.60%	0.08%	296,080.74	249,654.91	(46,425.83)	Dec-12 Dec-12	Dec-25	Dec-12 Dec-12			2016

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							Total	Total		Date	Date	_		
Project	Project	Annual Actual	Annual Original	Variance	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
CNBSV246O	NB Elect Serv OH - 012460	524,488.70	424,849.25	(99,639.45)	-23.45%	0.14%	524,488.70	424,849.25	(99,639.45)	Dec-12	Dec-25	Dec-12		2016
CNBSV246U CNBSV246U	NB Elect Serv UG - 012460 NB Elect Serv UG - 012460	127.00 430,946.83	464,981.67	(127.00) 34,034.84	-100.00% 7.32%	0.00%	127.00 430,946.83	464.981.67	(127.00) 34,034.84	Dec-12	Dec-25	Dec-12 Dec-12		2016 2016
CPBWK246	El Public Works - 012460	430,940.83	142.290.22	125,286,64	88.05%	0.00%	17.003.58	142.290.22	125.286.64	Jan-13	Dec-25	Jan-13		2016
CPOL246	NB Outdoor Lights - 012460	2,700.80	-	(2,700.80)	-100.00%	0.00%	2,700.80	-	(2,700.80)			Dec-12		2016
CRCST246	Cust Requested - 012460	(21,109.61)	32,998.52	54,108.13	163.97%	-0.01%	(21,109.61)	32,998.52	54,108.13	Jan-13	Dec-25	Jan-13		2016
CRDD246O CRDD246U	Capital Rep Def OH - 012460	46,221.47 795.01	101,965.00 12,170.55	55,743.53 11,375.54	54.67% 93.47%	0.01%	46,221.47 795.01	101,965.00 12,170.55	55,743.53 11.375.54	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CRELD246U CRELD246	Capital Rep Def UG - 012460 Capital Reliability - 012460	42.172.16	43,047.27	875.11	2.03%	0.00%	42,172.16	43,047.27	875.11	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016
CRPOL246	Repair Outdoor Lights - 012460	36,207.52	-	(36,207.52)	-100.00%	0.01%	36,207.52	-	(36,207.52)			Jan-13		2016
CRPOLE246	Pole Repair/Replace - 012460	475,335.24	515,611.74	40,276.50	7.81%	0.12%	475,335.24	515,611.74	40,276.50	Jan-13	Dec-25	Jan-13		2016
CRSTLT246	Repair Street Lights - 012460	170,076.24	329,360.61	159,284.37	48.36%	0.04%	170,076.24	329,360.61	159,284.37	Dec-12	Dec-25	Dec-12		2016
CSTLT246 CSYSEN246	NB Street Lights - 012460 Sys Enh - 012460	246,117.03 24,890.46	195,107.38 67.088.62	(51,009.65) 42,198.16	-26.14% 62.90%	0.06%	246,117.03 24,890.46	195,107.38 67.088.62	(51,009.65) 42,198.16	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		2016 2016
CTBRD2460	Cap Trouble Orders OH - 012460	89,914.20	168,342.27	78,428.07	46.59%	0.02%	89,914.20	168,342.27	78,428.07	Jan-13	Dec-25	Jan-13		2016
CTBRD246U	Cap Trouble Orders UG - 012460	11,652.73	-	(11,652.73)	-100.00%	0.00%	11,652.73	-	(11,652.73)			Jan-13		2016
CTPD246	Capital Thrd Party - 012460	83.16	-	(83.16)	-100.00%	0.00%	83.16	-	(83.16)			Jan-13		2016 2016
CTPD246 CXFRM246	Capital Thrd Party - 012460 NB Transformers - 012460	33,616.59 44,863.98	15,491.05 82,487.61	(18,125.54) 37,623,63	-117.01% 45.61%	0.01%	33,616.59 44,863.98	15,491.05 82,487.61	(18,125.54) 37,623.63	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
144751	Shelbyville East Dist	289,769.51	214,979.94	(74,789.57)	-34.79%	0.08%	277,395.38	214,979.94	(62,415.44)	Jan-15	Dec-16	Jan-15	Dec-16	2016
146827	2015 CEMI Shelbyville	48,614.88	-	(48,614.88)	-100.00%	0.01%	112,552.90	63,938.02	(48,614.88)			Aug-15	Dec-16	2016
149066	TTU Shelbyville East Ckt 2522	-	159,649.42	159,649.42	100.00%	0.00%	-	480,063.25	480,063.25	Jan-16	Dec-17			2016
149102 151312	Shelbyville Cap Tools 2016 LaGrange Penal 2513 CIFI 2016	14,677.66 41.094.83	26,084.52	11,406.86 (41,094.83)	43.73% -100.00%	0.00%	14,677.66 41,094.83	26,084.52	11,406.86 (41,094.83)	Jan-16	Dec-18	Jan-16 Jan-16	Dec-16 Mar-17	2016 2016
CCAPR256	Capital CAP/REG/RECL - 012560	27.252.48	11.014.84	(41,094.83) (16,237.64)	-147.42%	0.01%	27.252.48	11.014.84	(16,237.64)	Jan-13	Dec-25	Jan-10 Jan-13	Mar-17	2016
CNBCD256O	NB Comm OH - 012560	202,569.04	408,589.52	206,020.48	50.42%	0.05%	202,569.04	408,589.52	206,020.48	Jan-13	Dec-25	Jan-13		2016
CNBCD256U	NB Comm UG - 012560	268,718.99	222,577.47	(46,141.52)	-20.73%	0.07%	268,718.99	222,577.47	(46,141.52)	Jan-13	Dec-25	Jan-13		2016
CNBRD2560 CNBRD256U	NB Resid OH - 012560 NB Resid UG - 012560	251,325.82 308.071.75	328,333.93 272,416,71	77,008.11 (35,655,04)	23.45% -13.09%	0.07%	251,325.82 308.071.75	328,333.93 272,416,71	77,008.11 (35,655.04)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CNBRD2560 CNBSV2560	NB Resid UG - 012560 NB Elect Serv OH - 012560	83,385.02	197,410.97	(35,655.04) 114,025.95	-13.09%	0.08%	83,385.02	197,410.97	(35,655.04) 114,025.95	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016
CNBSV256U	NB Elect Serv UG - 012560	50.00	-	(50.00)	-100.00%	0.00%	50.00	-	(50.00)	Jun 15	200	Jan-13		2016
CNBSV256U	NB Elect Serv UG - 012560	294,741.27	228,413.82	(66,327.45)	-29.04%	0.08%	294,741.27	228,413.82	(66,327.45)	Jan-13	Dec-25	Jan-13		2016
CPBWK256 CPOL256	El Public Works - 012560	(19,844.57) 924.70	79,383.47	99,228.04 (924.70)	125.00% -100.00%	-0.01% 0.00%	(19,844.57) 924.70	79,383.47	99,228.04 (924,70)	Jan-13	Dec-25	Jan-13		2016 2016
CPOL256 CRCST256	NB Outdoor Lights - 012560 Cust Requested - 012560	924.70 78.054.20	76.269.07	(924.70) (1.785.13)	-100.00%	0.00%	924.70 78.054.20	76.269.07	(924.70) (1,785.13)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CRDD256O	Capital Rep Def OH - 012560	138,535.78	135,723.83	(2,811.95)	-2.07%	0.04%	138,535.78	135,723.83	(2,811.95)	Jan-13	Dec-25	Jan-13		2016
CRDD256U	Capital Rep Def UG - 012560	17,196.09	20,156.18	2,960.09	14.69%	0.00%	17,196.09	20,156.18	2,960.09	Jan-13	Dec-25	Jan-13		2016
CRELD256	Capital Reliability - 012560	60,386.12	80,522.14	20,136.02	25.01%	0.02%	60,386.12	80,522.14	20,136.02	Jan-13	Dec-25	Jan-13		2016
CRSTLT256 CSTLT256	Repair Street Lights - 012560 NB Street Lights - 012560	247,492.16 178.257.41	284,055.37 129,857.93	36,563.21 (48,399,48)	12.87% -37.27%	0.06%	247,492.16 178,257,41	284,055.37 129,857.93	36,563.21 (48,399,48)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CSYSEN256	Sys Enh - 012560	82,027.64	138,269.90	56,242.26	40.68%	0.02%	82,027.64	138,269.90	56,242.26	Jan-13	Dec-25	Jan-13		2016
CTBRD256O	Cap Trouble Orders OH - 012560	141,536.52	107,421.29	(34,115.23)	-31.76%	0.04%	141,536.52	107,421.29	(34,115.23)	Jan-13	Dec-25	Jan-13		2016
CTBRD256U	Cap Trouble Orders UG - 012560	-	52,124.72	52,124.72	100.00%	0.00%	-	52,124.72	52,124.72	Jan-13	Dec-12			2016
CTPD256 CXFRM256	Capital Thrd Party - 012560 NB Transformers - 012560	42,927.27 89,833.45	48,893.98 72,559.74	5,966.71 (17,273.71)	12.20% -23.81%	0.01%	42,927.27 89,833.45	48,893.98 72,559.74	5,966.71 (17,273.71)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CKM062316	CKM062316	45,352.43	-	(45,352.43)	-100.00%	0.01%	45,352.43	-	(45,352.43)	Jun 15	200	Jun-16	Dec-16	2016
133250	Leestown Road Hwy Proj 2011	(24,655.46)	-	24,655.46	-100.00%	-0.01%	336,816.25	361,471.71	24,655.46			May-11	Dec-13	2016
143109	STAMPING GROUND - 0481	44,108.45	-	(44,108.45)	-100.00%	0.01%	90,711.12	46,602.67	(44,108.45)			Oct-15	May-16	2016
143325 144719	LEXINGTON CEMI Lexington Cap Tools 2015-16	29,076.26 (1.353.47)	-	(29,076.26) 1.353.47	-100.00% -100.00%	0.01%	237,269.48 68,466,45	208,193.22 69,819.92	(29,076.26) 1.353.47			Jan-14 Jan-15	Jun-16 Dec-15	2016 2016
144735	Haefling Ckt 0055 Dist	17,335.18	-	(17,335.18)	-100.00%	0.00%	173,127.04	155,791.86	(17,335.18)			Jan-15	Jun-16	2016
													Some work delayed from 2015 to 2016 due to weather delays; actual costs were	
144737 144739	Lexington Area Major Proj Versailles 4kV Ckt 505 Upgrade	1,136,049.87 40,473.52	415,839.02	(720,210.85) (40,473.52)	-173.19% -100.00%	0.30%	2,757,427.63 40,473.52	2,066,713.05	(690,714.58) (40,473.52)	Jan-15	Dec-16	Jan-15 Jan-15	Dec-16 higher than estimated at the time of budget development. Jan-17	2016 2016
144741	Manhole Cover Repl Prog KU	5.807.28	(19.83)	(5.827.11)	29385.33%	0.00%	29,793.25	23,966,14	(5.827.11)	Jan-15	Dec-16	Jan-15	Aug-16	2016
144746	KU Distribution Capacitors	65,566.05	-	(65,566.05)	-100.00%	0.02%	127,746.16	62,180.11	(65,566.05)			Jan-15	Nov-16	2016
146606	N-1 DIST XFMR LAKESHORE CW	72,860.10	168,941.55	96,081.45	56.87%	0.02%	83,194.08	168,941.55	85,747.47	Mar-15	Dec-16	Mar-15	Dec-16	2016
146757 146823	Lakeshore New Circuit Lex Arc Flash Ash Ave 2-0111	(39,749.18) 11,607.71	-	39,749.18 (11,607.71)	-100.00% -100.00%	-0.01% 0.00%	460,005.44 40,541.54	499,754.62 28,933.83	39,749.18 (11,607.71)			Jan-15 Feb-15	May-16 Dec-16	2016 2016
146902	Stonewall 0096 CIFI 2015	56,089.10	-	(56,089,10)	-100.00%	0.01%	102.879.64	46,790.54	(56,089,10)			Feb-15	Jun-16	2016
146903	Reynolds 0044 KU CIFI 2016	160,960.72	-	(160,960.72)	-100.00%	0.04%	171,756.33	-	(171,756.33)			Jan-16	May-17	2016
146904	Picadome 0232 KU CIFI 2016	130,977.30	-	(130,977.30)	-100.00%	0.03%	145,764.45	-	(145,764.45)			Jan-16	May-17	2016
146905 146907	Parkers Mill 0051 CIFI 2015 SHUN PIKE 0581 KU CIFI 2016	(1,124.51) 27.980.26	-	1,124.51 (27,980.26)	-100.00% -100.00%	0.00%	153,283.98 24,725.88	154,408.49	1,124.51 (24,725.88)			Feb-15 Jan-16	May-16 Mar-17	2016 2016
140907	URD Cable Ini - LEXOC	27,980.26	-	(27,980.26) (12.003.87)	-100.00%	0.01%	24,725.88	165 649 15	(24,725.88) (12,003.87)			Jan-16 Apr-15	Mar-17 Mav-16	2016
148483	Lex Arc Flash-Clays Mill 0145	18,977.14	-	(18,977.14)	-100.00%	0.00%	78,485.42	58,535.78	(19,949.64)			Jun-15	Dec-16	2016
148485	Lex Arc Flash-Clays Mill 0148	11,709.25	-	(11,709.25)	-100.00%	0.00%	41,351.02	29,641.77	(11,709.25)			Jun-15	Apr-17	2016
148486 148487	Lex Arc Flash-Haefling 0055	5,559.55 12.413.83	-	(5,559.55)	-100.00% -100.00%	0.00%	31,343.10	25,783.55 25,433.78	(5,559.55)			Jun-15	Dec-16	2016 2016
148487 148488	Lex Arc Flash- Higby Mill 0023 Lex Arc Flash-Higby Mill 1071	12,413.83 16.032.99	-	(12,413.83) (16,032.99)	-100.00% -100.00%	0.00%	36,728.51 38,913.70	25,433.78 25,870.76	(11,294.73) (13.042.94)			Jun-15 Jun-15	May-17 May-17	2016
148489	Lex Arc Flash IBM 1-0110	12,449.22	-	(12,449.22)	-100.00%	0.00%	38,319.98	25,870.76	(12,449.22)			Jun-15	Dec-16	2016
148492	Lex Arc Flash - IBM 2-0140	15,717.98	-	(15,717.98)	-100.00%	0.00%	41,588.74	25,870.76	(15,717.98)			Jun-15	Jan-17	2016
148493	Lex Arc Flash - Reyn.1-0044	19,474.38	-	(19,474.38)	-100.00%	0.01%	49,832.62	30,358.24	(19,474.38)			Jun-15	Nov-16	2016
148494 148495	Lex Arc Flash - Reyn.2-0056 Lex Arc Flash - Stonewall 0097	11,953.86 9,909.71	-	(11,953.86) (9,909.71)	-100.00% -100.00%	0.00%	41,972.45 39,928.30	30,018.59 30,018.59	(11,953.86) (9,909.71)			Jun-15 Jun-15	Jan-17 Dec-16	2016 2016
148495	Lex Arc Flash - Stonewall 0097 Lexington Arrow Sign Boards	1,647.56	-	(1,647.56)	-100.00%	0.00%	11,215.77	9,568.21	(1,647.56)			Jun-15 Jun-15	Jun-16	2016
149087	Distribution Capacitors KU	166,355.00	131,130.29	(35,224.71)	-26.86%	0.04%	166,355.00	393,327.10	226,972.10	Jan-16	Dec-18	Jan-16	Mar-17	2016

							Total	Total		Date	Date			
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
149089	KU Transmission Line Cl		255,300.00	255,300.00	100.00%	0.00%		785,713.32	785,713.32	Jan-16	Dec-18			2016
149103 150032	Lexington Cap Tools 2016 CIFI - TLP Program Lexington	2,900.50 26.259.26	35,384.14	32,483.64 (26,259.26)	91.80% -100.00%	0.00%	2,900.50 28,447.66	35,384.14 2,188.40	32,483.64 (26,259.26)	Jan-16	Dec-18	Jan-16 Jan-14	Dec-16 Jun-16	2016 2016
150170	Audiovisual Upgrade	327.02	-	(327.02)	-100.00%	0.00%	30,766.53	30,439.51	(327.02)			Oct-15	May-16	2016
150218	KU Ky Wired Non-reimb	3,403.67	-	(3,403.67)	-100.00%	0.00%	4,493.31	-	(4,493.31)			Nov-15		2016
150221 150237	KU Ky Wired Reimbursable Georgetown 0426 KU CIFI 2016	644.89 113 359 86	-	(644.89) (113,359.86)	-100.00%	0.00%	121.775.05	-	(121,775.05)			Nov-15 Jan-16	May-17	2016 2016
150272	INNOVATION 0593 KU CIFI 2016	65,826.74	-	(65,826.74)	-100.00%	0.03%	65,259.29	-	(65,259.29)			Jan-16	May-17 May-17	2016
150276	WILMORE 12KV 0585 CIFI 2016	159,583.83	-	(159,583.83)	-100.00%	0.04%	168,554.47	-	(168,554.47)			Jan-16	May-17	2016
150279	LAWRENCEBURG 2515 KU CIFI 2017	84,495.07	-	(84,495.07)	-100.00%	0.02%	182,830.97	-	(182,830.97)			Jan-16	Mar-18	2016
150282 150657	WILSON DOWN 0081 KU CIFI 2016 CLAYS MILL 0145 CIFI 2016	138,244.91 78,158.47	-	(138,244.91) (78,158.47)	-100.00% -100.00%	0.04%	143,413.25 83,673.71		(143,413.25) (83,673.71)			Jan-16 Jan-16	May-17 May-17	2016 2016
151157	Wilmore 0586 - TLP	7,762.81	-	(7,762.81)	-100.00%	0.00%	7,762.81	-	(7,762.81)			Jan-16	Sep-16	2016
151313	Midway 12kV 0516 CIFI 2016	32,788.28	-	(32,788.28)	-100.00%	0.01%	32,788.28	-	(32,788.28)			Jan-16	Dec-16	2016
151315 151785	IBM 103 CIFI 2016 Polaris RGR 570 Lex	37,186.96 50,253.32	-	(37,186.96) (50,253.32)	-100.00% -100.00%	0.01%	39,944.58 13,985.09	-	(39,944.58) (13,985.09)			Jan-16 May-16	May-17 May-17	2016 2016
151785	Stone Road Renovation	5,133.52	-	(50,253.52) (5.133.52)	-100.00%	0.01%	5.428.30	-	(13,985.09) (5,428.30)			Sep-16	May-17 Jun-17	2016
CCAPR315	Capital CAP/REG/RECL - 013150	334,773.03	23,043.91	(311,729.12)	-1352.76%	0.09%	334,773.03	23,043.91	(311,729.12)	Jan-13	Dec-25	Jan-13		2016
CNBCD315O	NB Comm OH - 013150	1,124,478.07	945,938.98	(178,539.09)	-18.87%	0.29%	1,124,478.07	945,938.98	(178,539.09)	Dec-12	Dec-25	Dec-12		2016
													Variance to budget reflects actual versus projected customer requests for new business - commercial u are based on historical investment rates, and key ec growth. The increase is due to spike in new develo	nderground. Annual budgets conomic indicators for customer pment.
CNBCD315U CNBRD315O	NB Comm UG - 013150 NB Resid OH - 013150	1,713,292.02 827,532.89	1,148,860.14 1.240,298.60	(564,431.88) 412,765,71	-49.13% 33.28%	0.45%	1,713,292.02 827.532.89	1,148,860.14 1,240,298.60	(564,431.88) 412,765,71	Dec-12 Dec-01	Dec-25 Dec-25	Dec-12 Dec-01		2016 2016
CNBRD315U	NB Resid UG - 013150	1,688,101.52	1,795,313.53	107,212.01	5.97%	0.44%	1,688,101.52	1,795,313.53	107,212.01	Dec-01 Dec-12	Dec-25	Dec-01 Dec-12		2016
CNBSV315O	NB Elect Serv OH - 013150	865,763.57	902,476.88	36,713.31	4.07%	0.23%	865,763.57	902,476.88	36,713.31	Dec-12	Dec-25	Dec-12		2016
CNBSV315U	NB Elect Serv UG - 013150	593.60	-	(593.60)	-100.00%	0.00%	593.60	-	(593.60)		D 44	Dec-12		2016
CNBSV315U CPBWK315	NB Elect Serv UG - 013150 El Public Works - 013150	1,650,978.00 180,841.54	1,730,122.18 629,787.38	79,144.18 448,945,84	4.57% 71.29%	0.43%	1,650,978.00 180,841.54	1,730,122.18 629,787.38	79,144.18 448,945.84	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12		2016 2016
CPOL315	NB Outdoor Lights - 013150	1,459.35	-	(1,459.35)	-100.00%	0.00%	1,459.35	-	(1,459.35)	Dec 12	Dec 25	Dec-12 Dec-12		2016
													Variance to budget reflects actual versus projected customer requested work. Annual budgets are base for customer requested work. Actual costs experien-	ed on historical investment rates nced were higher than historical
CRCST315 CRDD3150	Cust Requested - 013150 Capital Rep Def OH - 013150	704,726.97 842,661.59	152,464.36 1.094,419,93	(552,262.61) 251.758.34	-362.22% 23.00%	0.18%	704,726.97 842,661.59	152,464.36 1.094,419.93	(552,262.61) 251.758.34	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12	run rates.	2016 2016
CRDD315U	Capital Rep Def UG - 013150	677,540.18	556,727.08	(120,813.10)	-21.70%	0.18%	677,540.18	556,727.08	(120,813.10)	Dec-12 Dec-12	Dec-25	Dec-12 Dec-12		2016
CRELD315	Capital Reliability - 013150	313,122.35	611,399.47	298,277.12	48.79%	0.08%	313,122.35	611,399.47	298,277.12	Dec-12	Dec-25	Dec-12		2016
CRPOL315 CRPOLE315	Repair Outdoor Lights - 013150	(34,121.00)	737,776,68	34,121.00	-100.00%	-0.01% 0.27%	(34,121.00)	737.776.68	34,121.00		D 44	Jan-13	Nov-14	2016 2016
CRSTLT315	Pole Repair/Replace - 013150 Repair Street Lights - 013150	1,042,274.67 729,990.22	753,780.60	(304,497.99) 23,790.38	-41.27% 3.16%	0.27%	1,042,274.67 729,990.22	753,780.60	(304,497.99) 23,790.38	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12		2016
CSTLT315	NB Street Lights - 013150	1,599,769.36	1,586,909.67	(12,859.69)	-0.81%	0.42%	1,599,769.36	1,586,909.67	(12,859.69)	Jan-13	Dec-25	Jan-13		2016
CSYSEN315	Sys Enh - 013150	629,980.62	291,074.52	(338,906.10)	-116.43%	0.16%	629,980.62	291,074.52	(338,906.10)	Dec-12	Dec-25	Dec-12		2016
CTBRD3150 CTBRD315U	Cap Trouble Orders OH - 013150 Cap Trouble Orders UG - 013150	196,954.65 69,815.24	114,033.59 60,156.13	(82,921.06) (9,659.11)	-72.72% -16.06%	0.05%	196,954.65 69,815.24	114,033.59 60,156.13	(82,921.06) (9,659.11)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13		2016 2016
CTPD315	Capital Thrd Party - 013150	194,530.06	-	(194,530.06)	-100.00%	0.05%	194,530.06	-	(194,530.06)	Jun 15	1000 20	Dec-12		2016
CTPD315	Capital Thrd Party - 013150	85,280.43	140,013.48	54,733.05	39.09%	0.02%	85,280.43	140,013.48	54,733.05	Dec-12	Dec-25	Dec-12		2016
CXFRM315 144747	NB Transformers - 013150 Milford Recond	275,376.99 (3,385.98)	236,907.29	(38,469.70) 3,385.98	-16.24% -100.00%	0.07%	275,376.99 81,508.98	236,907.29 84,894.96	(38,469.70) 3,385.98	Dec-12	Dec-25	Dec-12 Jan-15	Jun-16	2016 2016
144747	A O Smith 0607 CIFI 2015	(3,385.98) 282.08	-	(282.08)	-100.00%	0.00%	40,462.53	40,180.45	(282.08)			Feb-15	Jun-16 Jun-16	2016
149104	Maysville Cap Tools 2016	29,661.37	29,641.50	(19.87)	-0.07%	0.01%	29,661.37	29,641.50	(19.87)	Jan-16	Dec-18	Jan-16	Feb-17	2016
150288	Maysville PITP 2016	304,311.71	-	(304,311.71)	-100.00%	0.08%	304,678.66	-	(304,678.66)			Jan-16	Jan-16	2016
150653 150785	Carntown 0947 Sm Wire 2016 Morehead West 0617 CIFI	517,517.23 121,704.07	-	(517,517.23) (121,704,07)	-100.00%	0.14%	463,903.59 126,215,44	-	(463,903.59) (126,215,44)			Jan-16 Jan-16	Dec-16 Reallocated from budgeted Small Wire project 149- Mav-17	452. 2016 2016
151316	Carlisle 12kV CIFI 2016	36,321.92	-	(36,321.92)	-100.00%	0.01%	43,380.46	-	(43,380.46)			Jan-16	Jul-17	2016
151318	Mount Sterling 12kV CIFI 2016	38,603.18	-	(38,603.18)	-100.00%	0.01%	42,960.01	-	(42,960.01)			Jan-16	May-17	2016
CCAPR366 CNBCD366O	Capital CAP/REG/RECL - 013660 NB Comm OH - 013660	43,306.87 592,663.43	41,877.88 506,144.74	(1,428.99) (86,518.69)	-3.41% -17.09%	0.01%	43,306.87 592,663.43	41,877.88 506,144.74	(1,428.99) (86,518.69)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CNBCD366U	NB Comm UG - 013660	288,156.26	213,740.44	(74,415.82)	-34.82%	0.08%	288,156.26	213,740.44	(74,415.82)	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13		2016
CNBRD366O	NB Resid OH - 013660	555,815.52	539,608.14	(16,207.38)	-3.00%	0.15%	555,815.52	539,608.14	(16,207.38)	Dec-12	Dec-25	Dec-12		2016
CNBRD366U	NB Resid UG - 013660	202,059.40	310,775.29	108,715.89	34.98%	0.05%	202,059.40	310,775.29	108,715.89	Jan-13	Dec-25	Jan-13		2016
CNBSV366O CNBSV366U	NB Elect Serv OH - 013660 NB Elect Serv UG - 013660	323,110.44 293.20	330,875.06	7,764.62 (293.20)	2.35%	0.08%	323,110.44 293.20	330,875.06	7,764.62 (293.20)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CNBSV366U	NB Elect Serv UG - 013660	306,005.91	327,267.92	21,262.01	6.50%	0.08%	306,005.91	327,267.92	21,262.01	Jan-13	Dec-25	Jan-13		2010
CPBWK366	El Public Works - 013660	25,072.21	231,549.21	206,477.00	89.17%	0.01%	25,072.21	231,549.21	206,477.00	Jan-13	Dec-25	Jan-13		2016
CRCST366 CRDD3660	Cust Requested - 013660 Capital Rep Def OH - 013660	46,573.13 270,789,79	78,036.33 211.795.56	31,463.20 (58,994.23)	40.32%	0.01%	46,573.13 270 789 79	78,036.33 211.795.56	31,463.20 (58,994.23)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CRDD366U	Capital Rep Def UG - 013660	27,860.51	53,327.86	25,467.35	47.76%	0.07%	27,860.51	53,327.86	25,467.35	Jan-13	Dec-25	Jan-13 Jan-13		2016
CRPOL366	Repair Outdoor Lights - 013660	6,155.35	-	(6,155.35)	-100.00%	0.00%	6,155.35	-	(6,155.35)			Jan-13		2016
CRSTLT366	Repair Street Lights - 013660	166,881.44	202,338.96	35,457.52	17.52%	0.04%	166,881.44	202,338.96	35,457.52	Jan-13	Dec-25	Jan-13		2016
CSTLT366 CTPD366	NB Street Lights - 013660 Capital Thrd Party - 013660	309,024.55 17,254.64	326,736.40	17,711.85 (17.254.64)	5.42% -100.00%	0.08%	309,024.55 17.254.64	326,736.40	17,711.85 (17,254.64)	Jan-13	Dec-25	Jan-13 Dec-12		2016 2016
151832	Somerset 3 - CIFI 2016	26,814.85	-	(26,814.85)	-100.00%	0.01%	36,729.45	-	(36,729.45)			May-16	Jan-17	2010
152345	Highway 421	84,036.26	-	(84,036.26)	-100.00%	0.02%	176,033.87	-	(176,033.87)			Jul-16	Jun-18	2016
153115 CCAPR426	London Transmission Line Cl Capital CAP/REG/RECL - 014260	119,696.02 36.856.92	14,970.32	(119,696.02) (21,886.60)	-100.00% -146.20%	0.03%	135,518.23 36,856.92	- 14,970.32	(135,518.23) (21,886.60)	Jan-13	Dec-25	Jul-16 Jan-13	Jan-17	2016 2016
CCAPR426 CNBCD426O	Capital CAP/REG/RECL - 014260 NB Comm OH - 014260	36,856.92 326,903.28	14,970.32 351,044.00	(21,886.60) 24,140.72	-146.20% 6.88%	0.01%	36,856.92 326,903.28	351,044.00	(21,886.60) 24,140.72	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total	Variance	Date	Date	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Budget Project	In	Original Budget	Original Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
CNBCD426U CNBRD426O	NB Comm UG - 014260 NB Resid OH - 014260	277,615.82 360,049.99	211,328.59 416,266,20	(66,287.23) 56,216,21	-31.37% 13.50%	0.07%	277,615.82 360,049,99	211,328.59 416,266,20	(66,287.23) 56,216.21	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		2016 2016
CNBRD426U	NB Resid UG - 014260	137,620.42	323,879.98	186,259.56	57.51%	0.04%	137,620.42	323,879.98	186,259.56	Jan-13	Dec-25	Jan-13		2016
CNBSV426O	NB Elect Serv OH - 014260	342,557.29	221,496.60	(121,060.69)	-54.66%	0.09%	342,557.29	221,496.60	(121,060.69)	Dec-12	Dec-25	Dec-12		2016
CNBSV426U	NB Elect Serv UG - 014260	118.34		(118.34)	-100.00%	0.00%	118.34	-	(118.34)			Dec-12		2016
CNBSV426U CPBWK426	NB Elect Serv UG - 014260 El Public Works - 014260	381,096.79 (8,039.38)	221,974.86	(159,121.93) 8,039.38	-71.68% -100.00%	0.10%	381,096.79 (8,039.38)	221,974.86	(159,121.93) 8,039.38	Dec-12	Dec-25	Dec-12 Jan-13		2016 2016
CPBWK426 CRCST426	El Public Works - 014260 Cust Reguested - 014260	(8,059.58)	58 770 63	8,039.38	-208.30%	0.00%	(8,039.38)	58 770 63	(122,417,55)	Jan-13	Dec-25	Jan-13 Jan-13		2016
CRDD426O	Capital Rep Def OH - 014260	201,143.65	178,643.85	(22,499.80)	-12.59%	0.05%	201,143.65	178,643.85	(22,499.80)	Jan-13	Dec-25	Jan-13		2016
CRDD426U	Capital Rep Def UG - 014260	12,660.69	22,455.47	9,794.78	43.62%	0.00%	12,660.69	22,455.47	9,794.78	Jan-13	Dec-25	Jan-13		2016
CRELD426	Capital Reliability - 014260	105,185.39	44,817.09	(60,368.30)	-134.70%	0.03%	105,185.39	44,817.09	(60,368.30)	Jan-13	Dec-25	Jan-13		2016
CRPOLE426 CRSTLT426	Pole Repair/Replace - 014260 Repair Street Lights - 014260	206,823.94 292,157.88	254,496.56 228,366,14	47,672.62 (63,791,74)	18.73% -27.93%	0.05%	206,823.94 292,157,88	254,496.56 228,366.14	47,672.62 (63,791.74)	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12		2016 2016
CSTLT426	NB Street Lights - 014260	312,724.68	201.074.66	(111.650.02)	-55.53%	0.08%	312,724.68	201,074.66	(111.650.02)	Jan-13	Dec-25	Jan-13		2016
CSYSEN426	Sys Enh - 014260	98,496.14	85,233.02	(13,263.12)	-15.56%	0.03%	98,496.14	85,233.02	(13,263.12)	Jan-13	Dec-25	Jan-13		2016
CTBRD426O	Cap Trouble Orders OH - 014260	243,038.07	322,215.55	79,177.48	24.57%	0.06%	243,038.07	322,215.55	79,177.48	Jan-13	Dec-25	Jan-13		2016
CTBRD426U CTPD426	Cap Trouble Orders UG - 014260	26,206.98 15.871.20	12,517.96	(13,689.02)	-109.36% -100.00%	0.01%	26,206.98 15,871.20	12,517.96	(13,689.02)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CTPD426 CTPD426	Capital Thrd Party - 014260 Capital Thrd Party - 014260	42.267.76	49 813 04	(15,871.20) 7,545.28	-100.00%	0.00%	42.267.76	49 813 04	(15,871.20) 7.545.28	Jan-13	Dec-25	Jan-13 Jan-13		2016
CXFRM426	NB Transformers - 014260	6,368.73	35,930.72	29,561.99	82.27%	0.00%	6,368.73	35,930.72	29,561.99	Jan-13	Dec-25	Jan-13		2016
149466	KU HW/SW 2016 ASSET MGMT	51,935.18	124,494.30	72,559.12	58.28%	0.01%	84,931.25	124,494.30	39,563.05	Jan-16	Dec-16	Jan-16	Aug-17	2016
149107	Norton Cap Tools 2016	4,207.38	26,084.52	21,877.14	83.87%	0.00%	4,207.38	26,084.52	21,877.14	Jan-16	Dec-18	Jan-16	Dec-16	2016
150293 150374	Norton PITP 2016	485,560.35	-	(485,560.35)	-100.00% -100.00%	0.13%	478,350.98 104,362,24	-	(478,350.98)			Jan-16	Jan-16	2016 2016
150374	Big Stone Gap 4701 CIFI 2016 Dorchester 4603 CIFI 2016	77,178.50 111.250.08		(77,178.50) (111,250.08)	-100.00%	0.02%	126,119,51	-	(104,362.24) (126,119,51)			Jan-16 Jan-16	Aug-17 Jul-17	2016
150376	East Stone Gap 4721 CIFI 2016	240,084.38	-	(240,084.38)	-100.00%	0.06%	244,281.83	-	(244,281.83)			Jan-16	May-17	2016
													New Business project that was not anticipated at the time of budget development.	
150625	Mineral Gap Data Center	586,617.18	-	(586,617.18)	-100.00%	0.15%	556,385.62	-	(556,385.62)			Feb-16	Oct-16	2016
151156	Mineral Gap Redundancy	644,325.53	-	(644,325.53)	-100.00%	0.17%	686,045.09	-	(686,045.09)			Apr-16	New Business project for customer requested distribution facilities that was not Dec-16 anticipated at the time of budget development.	2016
151834	Poor Valley 0751 CIFI 2016	31,947.34	-	(31,947.34)	-100.00%	0.01%	47,695.14	-	(47,695.14)			May-16	Feb-18	2016
151836	Sandy Ridge 2 0676 CIFI 2016	28,523.40	-	(28,523.40)	-100.00%	0.01%	42,584.20	-	(42,584.20)			May-16	Oct-17	2016
153552	Norton Oil Spill Protection	46,463.64	-	(46,463.64)	-100.00%	0.01%	61,867.24	-	(61,867.24)			Nov-16	Aug-17	2016
CCAPR766 CNBCD7660	Capital CAP/REG/RECL - 017660 NB Comm OH - 017660	5,058.25 184 854 37	27,091.79	22,033.54 (19,065.76)	81.33% -11.50%	0.00%	5,058.25 184,854.37	27,091.79 165 788 61	22,033.54 (19,065.76)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CNBCD766U	NB Comm UG - 017660	33,692.79	124,012.42	90,319.63	72.83%	0.01%	33.692.79	124,012.42	90,319.63	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13		2016
CNBRD766O	NB Resid OH - 017660	433,102.05	677,252.51	244,150.46	36.05%	0.11%	433,102.05	677,252.51	244,150.46	Jan-13	Dec-25	Jan-13		2016
CNBRD766U	NB Resid UG - 017660	66,289.23	131,989.41	65,700.18	49.78%	0.02%	66,289.23	131,989.41	65,700.18	Jan-13	Dec-25	Jan-13		2016
CNBSV766O	NB Elect Serv OH - 017660	154,077.16	170,301.19	16,224.03	9.53%	0.04%	154,077.16	170,301.19	16,224.03	Jan-13	Dec-25	Jan-13		2016
CNBSV766U CNBSV766U	NB Elect Serv UG - 017660 NB Elect Serv UG - 017660	235.76 88.567.08	90,582.46	(235.76) 2.015.38	-100.00% 2.22%	0.00%	235.76 88.567.08	90,582.46	(235.76) 2.015.38	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CPBWK766	El Public Works - 017660	43,721.03	87,623.74	43.902.71	50.10%	0.01%	43,721.03	87,623.74	43,902.71	Jan-13	Dec-25	Jan-13 Jan-13		2016
CPOL766	NB Outdoor Lights - 017660	783.88	-	(783.88)	-100.00%	0.00%	783.88	-	(783.88)			Dec-12		2016
CRCST766	Cust Requested - 017660	68,362.83	47,489.30	(20,873.53)	-43.95%	0.02%	68,362.83	47,489.30	(20,873.53)	Jan-13	Dec-25	Jan-13		2016
CRDD766O	Capital Rep Def OH - 017660	76,899.65	171,904.74	95,005.09	55.27%	0.02%	76,899.65	171,904.74	95,005.09	Jan-13	Dec-25	Jan-13		2016
CRELD766 CRPOL766	Capital Reliability - 017660 Repair Outdoor Lights - 017660	128,142.14 2,448.80	104,078.18	(24,063.96) (2,448.80)	-23.12% -100.00%	0.03%	128,142.14 2,448.80	104,078.18	(24,063.96) (2,448.80)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CRPOLE766	Pole Repair/Replace - 017660	260.429.64	195,856.88	(64,572.76)	-32.97%	0.07%	260.429.64	195,856,88	(64,572,76)	Dec-12	Dec-25	Dec-12		2016
CSTLT766	NB Street Lights - 017660	89,430.29	113,998.25	24,567.96	21.55%	0.02%	89,430.29	113,998.25	24,567.96	Jan-13	Dec-25	Jan-13		2016
CSYSEN766	Sys Enh - 017660	116,647.81	52,659.74	(63,988.07)	-121.51%	0.03%	116,647.81	52,659.74	(63,988.07)	Jan-13	Dec-25	Jan-13		2016
CTBRD766O CTBRD766U	Cap Trouble Orders OH - 017660	107,148.48 4,570.84	131,233.45 7,640.76	24,084.97 3.069.92	18.35% 40.18%	0.03%	107,148.48 4,570.84	131,233.45 7.640.76	24,084.97 3.069.92	Jan-13 Jan-13	Dec-25 Dec-12	Jan-13 Jan-13		2016 2016
CTPD766	Cap Trouble Orders UG - 017660 Capital Thrd Party - 017660	4,570.84 733.71	7,640.76	3,069.92 (733.71)	40.18%	0.00%	4,570.84 733.71	7,640.76	3,069.92 (733.71)	Jan-13	Dec-12	Jan-13 Dec-12		2016 2016
CTPD766	Capital Third Party - 017660	10.241.80	18.880.46	8.638.66	45.75%	0.00%	10.241.80	18,880,46	8.638.66	Dec-12	Dec-25	Dec-12 Dec-12		2016
CXFRM766	NB Transformers - 017660	15,579.63	19,703.12	4,123.49	20.93%	0.00%	15,579.63	19,703.12	4,123.49	Jan-13	Dec-25	Jan-13		2016
144884	SCM2016 EARL WILDLIFE PROTECT	53,543.99	53,040.76	(503.23)	-0.95%	0.01%	53,543.99	53,040.76	(503.23)	Jan-16	Dec-16	Jan-16	Dec-16	2016
144878	SCM2016 LEX REPL REGULATORS	83,172.50	78,935.72	(4,236.78)	-5.37%	0.02%	83,774.01	78,935.72	(4,838.29)	Jan-16	Dec-16	Jan-16	Apr-17	2016
CSTLT236 CSYSEN236	NB Street Lights - 012360 Sys Enh - 012360	333,337.80 47 829 74	294,726.35 67,718.51	(38,611.45) 19.888.77	-13.10% 29.37%	0.09%	333,337.80 47.829.74	294,726.35 67.718.51	(38,611.45) 19,888.77	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13		2016 2016
CTBRD2360	Cap Trouble Orders OH - 012360	70,087.84	107,725.20	37,637.36	34.94%	0.02%	70,087.84	107,725.20	37,637.36	Jan-13	Dec-25	Jan-13		2016
CTPD236	Capital Thrd Party - 012360	48,137.79	63,985.98	15,848.19	24.77%	0.01%	48,137.79	63,985.98	15,848.19	Dec-12	Dec-25	Dec-12		2016
CXFRM236	NB Transformers - 012360	28,762.07	107,774.54	79,012.47	73.31%	0.01%	28,762.07	107,774.54	79,012.47	Dec-12	Dec-25	Dec-12		2016
CRPOL256 CRPOLE256	Repair Outdoor Lights - 012560	3,667.83 422.909.20	255 170 00	(3,667.83)	-100.00% -19.07%	0.00%	3,667.83 422,909.20	355,178,08	(3,667.83)	Jan-13	D 25	Jan-13		2016 2016
145887	Pole Repair/Replace - 012560 Airport/Keeneland Reliability	422,909.20 8 458 28	355,178.08	(67,731.12) (8,458,28)	-19.07%	0.00%	422,909.20	1 128 198 92	(67,731.12) (8,458.28)	Jan-15	Dec-25	Jan-13 Aug-14	Sep-15	2016
CRELD366	Capital Reliability - 013660	148,834.98	147,803.86	(1,031.12)	-0.70%	0.04%	148,834.98	147,803.86	(1,031.12)	Jan-13	Dec-25	Jan-13	34-15	2016
CRPOLE366	Pole Repair/Replace - 013660	422,680.16	331,829.92	(90,850.24)	-27.38%	0.11%	422,680.16	331,829.92	(90,850.24)	Jan-13	Dec-25	Jan-13		2016
CSYSEN366	Sys Enh - 013660	96,080.99	114,020.18	17,939.19	15.73%	0.03%	96,080.99	114,020.18	17,939.19	Jan-13	Dec-25	Jan-13		2016
CTBRD366O	Cap Trouble Orders OH - 013660	84,717.99	110,096.25	25,378.26	23.05%	0.02%	84,717.99	110,096.25	25,378.26	Jan-13	Dec-25	Jan-13		2016
CTBRD366U CTPD366	Cap Trouble Orders UG - 013660 Capital Thrd Party - 013660	9,014.96 10,156.96	55,022.68	(9,014.96) 44,865.72	-100.00% 81.54%	0.00%	9,014.96 10,156.96	55,022.68	(9,014.96) 44,865.72	Dec-12	Dec-25	Jan-13 Dec-12		2016 2016
CXFRM366	NB Transformers - 013660	34,041.92	100,648.52	66,606.60	66.18%	0.00%	34,041.92	100,648.52	66,606.60	Jan-13	Dec-25	Jan-13		2016
149726	CIFI Viley Rd	1,520.05	-	(1,520.05)	-100.00%	0.00%	57,557.22	56,037.17	(1,520.05)			Aug-15	Apr-16	2016
149727	CIFI Haefling 0060	25,892.67	-	(25,892.67)	-100.00%	0.01%	105,835.43	79,942.76	(25,892.67)			Aug-15	Jun-16	2016
146421 146595	Cumberland Gap Nat Pk	84,519.44 11.858.86	-	(84,519.44)	-100.00%	0.02%	(0.00) 383.520.23	(84,519.44)	(84,519.44)			Feb-15	Sep-16	2016 2016
146595 146785	Verda 4479 Wasioto 119 Widening	11,858.86 68,213.57	-	(11,858.86) (68,213.57)	-100.00% -100.00%	0.00%	383,520.23 70,402.41	371,661.37	(11,858.86) (70,402.41)			Jan-15 Mar-16	May-16 Oct-17	2016 2016
				(,	- 30.0073	3.0270			(. 5, 102.11)					

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
146910	Harlan 4406 CIFI 2015	26.672.24	- Buuget	(26,672.24)	-100.00%	0.01%	26,672.24	-	(26,672.24)	Start	Ella	Feb-15	Sep-16	2016
146911	Stinking Creek 0313 CIFI 2016	113,977.77	-	(113,977.77)	-100.00%	0.03%	116,831.73	-	(116,831.73)			Jan-16	Feb-17	2016
149105	Pineville Cap Tools 2016	13,632.84	26,084.52	12,451.68	47.74%	0.00%	13,632.84	26,084.52	12,451.68	Jan-16	Dec-18	Jan-16	Dec-16	2016
150291 150378	Pineville PITP 2016 Dayhoit 0414 CIFI 2016	497,569.11 44,724.38	-	(497,569.11) (44,724,38)	-100.00% -100.00%	0.13%	497,569.11 44,724,38	-	(497,569.11) (44,724,38)			Jan-16 Jan-16	Jan-16 Jan-17	2016 2016
150380	Evarts 4475 Small Wire 2016	220.410.45	-	(220,410,45)	-100.00%	0.01%	250.037.98	-	(250.037.98)			Jan-16	Jul-17 Jul-17	2016
150492	PINEVILLE/HARLAN CEMI 2016	208,422.75	-	(208,422.75)	-100.00%	0.05%	208,422.75	-	(208,422.75)			Jan-16	Apr-17	2016
151829	Meldrum 0308 CIFI 2016	26,814.85	-	(26,814.85)	-100.00%	0.01%	31,322.56	-	(31,322.56)			May-16	Mar-17	2016
152255	Stinking Creek 0314	123,971.38	-	(123,971.38)	-100.00%	0.03%	126,980.10	-	(126,980.10)			Jun-16	May-17	2016
CCAPR416 CNBCD416O	Capital CAP/REG/RECL - 014160 NB Comm OH - 014160	1,500.88 38,718.04	16,518.48 89,441.31	15,017.60 50,723.27	90.91% 56.71%	0.00%	1,500.88 38,718.04	16,518.48 89,441.31	15,017.60 50,723.27	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		2016
CNBCD416U	NB Comm UG - 014160	45,697.24	53,042.47	7,345.23	13.85%	0.01%	45,697.24	53,042.47	7,345.23	Jan-13	Dec-25	Jan-13		2016
CNBRD416O	NB Resid OH - 014160	352,944.11	682,050.80	329,106.69	48.25%	0.09%	352,944.11	682,050.80	329,106.69	Jan-13	Dec-25	Jan-13		2016
CNBRD416U	NB Resid UG - 014160	40,578.64	100,311.81	59,733.17	59.55%	0.01%	40,578.64	100,311.81	59,733.17	Dec-12	Dec-25	Dec-12		2016
CNBSV416O CNBSV416U	NB Elect Serv OH - 014160 NB Elect Serv UG - 014160	230,635.56 398.80	187,740.04	(42,895.52) (398.80)	-22.85% -100.00%	0.06%	230,635.56 398.80	187,740.04	(42,895.52) (398.80)	Jan-13	Dec-25	Jan-13 Jan-13		2016 2016
CNBSV416U CNBSV416U	NB Elect Serv UG - 014160 NB Elect Serv UG - 014160	64.883.94	65,260.16	376.22	-100.00%	0.00%	64.883.94	65,260,16	376.22	Jan-13	Dec-25	Jan-13 Jan-13		2016
CPBWK416	El Public Works - 014160	65,969.23	62,744.48	(3,224.75)	-5.14%	0.02%	65,969.23	62,744.48	(3,224.75)	Jan-13	Dec-25	Jan-13		2016
CPOL416	NB Outdoor Lights - 014160	(339.56)	-	339.56	-100.00%	0.00%	(339.56)	-	339.56			Jan-13		2016
CRCST416	Cust Requested - 014160	102,366.59	73,105.52	(29,261.07)	-40.03%	0.03%	102,366.59	73,105.52	(29,261.07)	Jan-13	Dec-25	Jan-13		2016
CRDD416O CRDD416U	Capital Rep Def OH - 014160 Capital Rep Def UG - 014160	54,169.42 4,027.14	85,508.03 6,984.42	31,338.61 2,957.28	36.65% 42.34%	0.01%	54,169.42 4,027.14	85,508.03 6,984.42	31,338.61 2,957.28	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
CRELD416	Capital Reliability - 014160	36,517.17	105,727.75	69,210.58	65.46%	0.01%	36,517.17	105,727.75	69,210.58	Jan-13	Dec-25	Jan-13		2016
CRPOL416	Repair Outdoor Lights - 014160	(10,857.37)	-	10,857.37	-100.00%	0.00%	(10,857.37)	-	10,857.37			Dec-12		2016
CRPOLE416	Pole Repair/Replace - 014160	381,902.30	217,945.48	(163,956.82)	-75.23%	0.10%	381,902.30	217,945.48	(163,956.82)	Jan-13	Dec-25	Jan-13		2016
CRSTLT416 CSTLT416	Repair Street Lights - 014160	84,222.40 226,690.86	129,706.62 155,609,94	45,484.22	35.07% -45.68%	0.02%	84,222.40 226,690.86	129,706.62 155,609.94	45,484.22	Dec-12 Jan-13	Dec-25	Dec-12 Jan-13		2016 2016
CS1L1416 CSYSEN416	NB Street Lights - 014160 Sys Enh - 014160	226,690.86 65,206,78	155,609.94 102.557.92	(71,080.92) 37,351.14	-45.68% 36.42%	0.06%	226,690.86 65,206.78	155,609.94 102.557.92	(71,080.92) 37,351.14	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016
CTBRD4160	Cap Trouble Orders OH - 014160	135,561.88	199,730.21	64,168.33	32.13%	0.04%	135,561.88	199,730.21	64,168.33	Jan-13	Dec-25	Jan-13		2016
CTBRD416U	Cap Trouble Order UG - 014160	4,196.62	5,809.65	1,613.03	27.76%	0.00%	4,196.62	5,809.65	1,613.03	Jan-13	Dec-25	Jan-13		2016
CTPD416	Capital Thrd Party - 014160	88.40	-	(88.40)	-100.00%	0.00%	88.40	-	(88.40)			Jan-13		2016
CTPD416 CXFRM416	Capital Thrd Party - 014160 NB Transformers - 014160	11,695.49 19,960.33	24,257.60 10,605.44	12,562.11 (9,354.89)	51.79% -88.21%	0.00%	11,695.49 19,960.33	24,257.60 10,605.44	12,562.11 (9,354.89)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
146135	University of Cumb - Wburg	19,960.55	10,005.44	(9,354.89)	-88.21%	0.01%	(40,774,18)	(57,513,84)	(9,354.89)	Jan-15	Dec-25	Sep-14	Feb-16	2016
146598	WBurg S. Ckt 0226	16,145.13	-	(16,145.13)	-100.00%	0.00%	70,018.56	53,873.43	(16,145.13)			Mar-15	Dec-15	2016
146762	London Frontage Rd	44,018.36	-	(44,018.36)	-100.00%	0.01%	70,887.84	27,846.72	(43,041.12)			Jan-15	Jul-17	2016
149106	London Cap Tools 2016	9,817.39	26,084.52	16,267.13	62.36%	0.00%	9,817.39	26,084.52	16,267.13	Jan-16	Dec-18	Jan-16	Dec-16	2016
													Budget is developed at a higher level to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for KU in 2016 are 150285, 150287, 150288, 150289, 150290, 150291, 150292, 150293. The net variance between the budget for 123136 and the other projects is (\$108K). In total,	
150290	London PITP 2016	1,324,942.80	-	(1,324,942.80)	-100.00%	0.35%	1,298,387.44	-	(1,298,387.44)			Jan-16	Jan-16 between LG&E and KU the net variance was \$389K.	2016
150371 150372	CIFI 2016 London 0205 Ferguson South 0539 CIFI 2016	442,031.39 216,984.31	-	(442,031.39) (216,984.31)	-100.00% -100.00%	0.12%	437,509.13 223,419.82	-	(437,509.13) (223,419.82)			Jan-16 Jan-16	Dec-16 May-17	2016 2016
150414	London CEMI 2016	123,428,37	-	(123,428.37)	-100.00%	0.03%	130.859.82	-	(130,859.82)			Jan-16	May-17 May-17	2016
150779	London 2016 ATV Ranger	19,772.85	-	(19,772.85)	-100.00%	0.01%	19,772.85	-	(19,772.85)			Feb-16	Jun-16	2016
150786	Liberty 0551 KU CIFI 2016	96,795.80	-	(96,795.80)	-100.00%	0.03%	96,795.80	-	(96,795.80)			Jan-16	Jun-16	2016
151235	Somerset Card Readers	15,697.56	-	(15,697.56)	-100.00%	0.00%	15,697.56	-	(15,697.56)			Apr-16	Nov-16	2016
CRDD766U CRSTLT766	Capital Rep Def UG - 017660 Repair Street Lights - 017660	212.43 70.891.29	6,404.04 90,938,94	6,191.61 20.047.65	96.68% 22.05%	0.00%	212.43 70.891.29	6,404.04 90,938.94	6,191.61 20,047.65	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2016 2016
140409KU	S&TT Trans Trng Cntr	76,582,28	90,938.94	(76,582,28)	-100.00%	0.02%	(0.01)	90,938.94	20,047.03	Jan-13	Dec-25	Oct-16	Apr-17	2016
151168 KU	KU Power Maint Trainer	34,666.91	-	(34,666.91)	-100.00%	0.01%	34,666.91	-	(34,666.91)			Apr-16	Aug-16	2016
149510KU	STT Training Eqpt KU	-	30,580.00	30,580.00	100.00%	0.00%	-	30,580.00	30,580.00	Jan-16	Dec-16			2016
LTPGENKU	Other LTP Gen Projects KU		690.950.00	690.950.00	100.00%	0.00%		690,950,00	690,950,00	Jan-16	Dec-27		Budget is developed at a higher level to encompass multiple projects and reallocated to individual Generation projects. Reallocation to the TC CT 9 Generator Rewind multiple statements of the statement of the	2016
132000KU	Other LTP Gen Projects KU TC CT HGP Insp #1-KU	2,912,962.73	2,565,763.20	(347,199.53)	-13.53%	0.00%	2,690,685.68	2,565,763.20	(124,922.48)	Jan-16 Jan-16	Dec-27 Dec-16	Jan-16	project. Jul-16	2016
140658KU	TC CT KU LC1 UPGD #1	213.310.98	147,563.54	(65.747.44)	-44.56%	0.06%	213.310.98	147.563.54	(65,747,44)	Jan-16	Dec-16	Jan-16	Oct-16	2016
149123KU	TC CT KU INSTALL 345KV MODS	(359.82)	-	359.82	-100.00%	0.00%	229,461.92	229,821.74	359.82			Apr-14	Apr-16 Emergent need due to vibration issue with Unit 9. Not fixing would have rendered unit unable to start eventually. Generator Field needed full rewind. Project received	2016
150649KU	TC CT9 KU GEN RWND	777,245.80	-	(777,245.80)	-100.00%	0.20%	777,245.80	-	(777,245.80)			Feb-16	Jul-16 funding from project LTPGENLG.	2016
151154KU	TC CT9 KU GEN STAT RE-WEDGE	128,231.29	-	(128,231.29)	-100.00%	0.03%	128,231.29	-	(128,231.29)			Apr-14	Jul-16	2016
152000KU 152003KU	TC CT KU GEN PROT RELAY TC CT KU EX2000 DFE CT6	40,998.77 167,265.29	146 904 77	(40,998.77) (20,360.52)	-100.00% -13.86%	0.01%	109,785.74 167,265.29	90,583.61 146 904 77	(19,202.13) (20,360.52)	Jan-16	Dec-16	Jan-09 Jan-16	Apr-16 Oct-16	2016
132003KU 137045KU	TC2 KU AIR HEAT BASKETS	838,027.27	822.461.93	(20,360.52) (15,565,34)	-13.80%	0.04%	1.003.368.20	987.802.86	(20,360.52) (15,565,34)	Jan-16 Jan-15	Apr-16	Jan-16 Jan-15	Apr-16	2016
137662KU	TC2 KU SUB SCRAPER CONVEYOR	168,367.80	130,350.93	(38,016.87)	-29.17%	0.04%	168,367.80	130,350.93	(38,016.87)	Jan-16	Oct-16	Jan-15	Apr-16	2016
139763KU	TC KU ACID INJECTION FA	5.77	-	(5.77)	-100.00%	0.00%	44,785.91	44,780.14	(5.77)			Jun-10	Nov-14	2016
139771KU	TC2 KU CO MONITOR SYS	8,359.39	-	(8,359.39)	-100.00%	0.00%	435,047.55	426,688.16	(8,359.39)			Jun-10	May-15	2016
139788KU 139789KU	TC KU COAL HAND PLC REPL TC KU RADIO SYS COAL TUNL	(4,911.96) 2,579.08	-	4,911.96 (2,579.08)	-100.00% -100.00%	0.00%	94,586.64 28,953.56	99,498.60 26 374 48	4,911.96 (2,579.08)			Jun-10 Jun-10	Apr-16 Apr-16	2016
139789KU 140599KU	TC KU RADIO SYS COAL TUNL TC2 KU PEGGING STEAM	(6,318.00)	-	(2,579.08) 6,318.00	-100.00%	0.00%	28,953.56 113,161.08	26,374.48 119,479.08	(2,579.08) 6,318.00			Jun-10 Jun-10	Apr-16 Oct-14	2016
140614KU	TC2 KU EXPANS JOINTS	-	314,170.64	314,170.64	100.00%	0.00%	-	628,341.28	628,341.28	Jan-16	May-18	200 10		2016
													Project experienced a construction bid price increase from what was in budget	
142753KU 146000KU	TC2 KU IGNIT FUEL 2015 TC KU CONVEYOR BELT 2016	3,595,767.71	3,068,826.50 111,258,22	(526,941.21) 111.258.22	-17.17% 100.00%	0.94%	5,952,219.76	3,987,255.11 111,258.22	(1,964,964.65) 111.258.22	Jan-14 Jun-16	Apr-17 Dec-16	Jan-14	Apr-17 originally in 2016.	2016 2016
146000KU 146001KU	TC KU CONVEYOR BELT 2016 TC KU LAB EOUIP 2016	20,655.26	22.899.95	2.244.69	100.00%	0.00%	19,393.46	22.899.95	3,506,49	Jun-16 Apr-14	Dec-16 Dec-16	Apr-14	Aug-16	2016 2016
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
146002KU	TC KU LAB MONITORS 2016	18,351.64	37,696.04	19,344.40	51.32%	0.00%	17,766.28	37,696.04	19,929.76	Apr-14	Dec-16	Apr-14	Jun-16	Explanations	2016
146003KU	TC KU PLANT ENG/MTR RWD 2016	-	108,853.21	108,853.21	100.00%	0.00%	-	108,853.21	108,853.21	Jan-16	Dec-16				2016
146004KU	TC KU PREDICT MAINT DEV 2016	9,965.42	7,894.73	(2,070.69)	-26.23%	0.00%	9,965.42	7,894.73	(2,070.69)	Apr-16	Dec-16	Apr-16	Jun-16		2016
146005KU 146714KU	TC KU SAFETY ERT EQUIP 2016 TC KU OFFICE REBUILD 2015	34,927.23 (7.69)	31,788.06	(3,139.17) 7.69	-9.88% -100.00%	0.01%	34,927.23 125,766.67	31,788.06 125,774.36	(3,139.17) 7.69	Apr-14	Dec-16	Apr-14 Apr-14	Jul-16 Sep-15		2016 2016
147180KU	TC KU BAP/GSP SLOPE IMPROV	(555.01)	-	555.01	-100.00%	0.00%	145,275.20	145,830.21	555.01			Apr-14 Apr-14	Sep-15 Sep-15		2016
147287KU	TC KU REROUTE WATER FLOW	15.20	-	(15.20)	-100.00%	0.00%	166,314.83	166,299.63	(15.20)			Apr-14	Apr-16		2016
149909KU	TC KU RO UV LIGHT	1,165.09	-	(1,165.09)	-100.00%	0.00%	28,446.01	27,280.92	(1,165.09)			Apr-14	Nov-15		2016
150012KU 150020KU	TC2 KU BOX HEADER AT DIPP TC2 KU BOILER PEND ALIGN	50,795.18	282,754.83 94,251.61	231,959.65 94,251.61	82.04% 100.00%	0.01%	50,795.18	282,754.83	231,959.65 94,251.61	Jan-16	Dec-16	Jan-16	Jul-16		2016 2016
150020KU 150030KU	TC KU BOILER PEND ALIGN TC KU FA BARGE LO DUST COLL	(69.99)	94,251.61	94,251.61 69.99	-100.00%	0.00%	44,211.65	94,251.61 44,281.64	94,251.61 69.99	Jan-16	Dec-16	Apr-14	Apr-16		2016
150037KU	TC KU RACK SYS PW SWITHCGEAR	3,972.39	-	(3,972.39)	-100.00%	0.00%	136,740.65	132,768.26	(3,972.39)			Apr-14	Apr-16		2016
150046KU	TC KU MACH SHOP WELD BOOTH	21,267.27	-	(21,267.27)	-100.00%	0.01%	31,710.84	-	(31,710.84)			Nov-16	Jun-17		2016
150058KU	TC KU COAL HAND BUILD ROOF	254.84	18,821.88	18,821.88	100.00%	0.00%	-	56,465.64	56,465.64	Jun-16	Dec-18				2016
150383KU 150679KU	TC2 KU 3RD STAGE BUCKETS TC KU F1 CONV MTR RWND	254.84 9,205.50	-	(254.84) (9,205.50)	-100.00% -100.00%	0.00%	328,979.95 9,205.50	328,725.11	(254.84) (9,205.50)			Apr-14 Apr-14	Apr-16 Dec-15		2016 2016
150681KU	TC2 KU EXP JOINT REPL	306,314.98	-	(306,314.98)	-100.00%	0.08%	272,166.30	-	(272,166.30)			Apr-14 Apr-14	Apr-16		2016
150776KU	TC KU MILLING MACH	14,807.23	-	(14,807.23)	-100.00%	0.00%	14,807.23	-	(14,807.23)			Jan-16	Jun-16		2016
150866KU	TC FA KU COMBO MTR START	87,326.72	-	(87,326.72)	-100.00%	0.02%	95,698.25	-	(95,698.25)			Apr-14	Nov-16		2016
151086KU 151102KU	TC KU COAL HANDLING ROOF TC KU LSTONE CONV BELT	11,135.43 17,436.11	-	(11,135.43) (17,436.11)	-100.00% -100.00%	0.00%	11,135.43 17,436.11	-	(11,135.43) (17,436.11)			Apr-14	Oct-16 Jul-16		2016 2016
151102KU 151192KU	TC2 KU HPFW PIPE PLATFORMS	40.775.65	-	(40,775.65)	-100.00%	0.00%	40,775.65	-	(40,775.65)			Apr-14 Apr-14	Jul-16 Jul-16		2016
151194KU	TC2 KU TURB VOLT MONITOR	41,717.50	-	(41,717.50)	-100.00%	0.01%	53,968.16	-	(53,968.16)			Apr-14	Jun-17		2016
151205KU	TC KU BAP/GSP IMPROVE 2016	138,471.94	-	(138,471.94)	-100.00%	0.04%	138,471.94	-	(138,471.94)			Apr-14	Aug-16		2016
151449KU	TC KU COMMON 480V BREAKER UPG	29,149.85	-	(29,149.85)	-100.00%	0.01%	29,841.99	-	(29,841.99)			Apr-14	Dec-16	The second se	2016
151955KU	TC2 KU GEN FIELD RWND	1.754.382.26	_	(1.754.382.26)	-100.00%	0.46%	1.754.382.26	-	(1.754.382.26)			May-16		Emergent need due to damage discovered during Unit 2 Spring 2016 outage. Generator Field needed a full rewind.	2016
151957KU	TC2 KU GENERATOR STATOR	448,784.25	-	(448,784.25)	-100.00%	0.12%	448,784.25	-	(448,784.25)			Jun-16	Jul-16		2016
152049KU	TC2 BOILER WW REPL	322,625.43	-	(322,625.43)	-100.00%	0.08%	2,225,349.26	-	(2,225,349.26)			Sep-16	Apr-17		2016
152099KU 152271KU	TC2 HP TURBINE BLADES TC2 ID FAN REFURBISHMENT	97,337.62 459.006.83	-	(97,337.62) (459,006,83)	-100.00% -100.00%	0.03%	564,166.56 487,855,12	-	(564,166.56)			Nov-16 Jan-16	Jun-17 Jul-17		2016 2016
152273KU	TC2 FD FAN REBUILD	150,657.15	-	(459,006.83) (150,657,15)	-100.00%	0.12%	487,855.12 234,306.57	-	(487,855.12) (234,306.57)			Jan-16 Jan-16	Jui-17 Jun-17		2016
153000KU	TC KU SITE AMBULANCE	-	100,383.36	100,383.36	100.00%	0.00%	-	100,383.36	100,383.36	Jan-16	Dec-16	200 10	5un 17		2016
153014KU	TC2 KU SCR NOX VIM WARE CHANGE	6,866.34	12,704.77	5,838.43	45.95%	0.00%	6,866.34	12,704.77	5,838.43	Apr-14	Jul-16	Apr-14	Aug-16		2016
153067KU	TC2 KU ACOUSTIC MONITOR	82,587.23	95,285.77	12,698.54	13.33%	0.02%	138,389.30	151,087.84	12,698.54	Apr-14	Sep-16	Apr-14	Apr-16		2016
153068KU 153075KU	TC KU REPL A CHILLER TC2 KU TDBEP TRIP BLOCK	38,790.42 101.691.52	150,575.04 158,809.61	111,784.62 57,118.09	74.24% 35.97%	0.01%	59,426.92 184,928,47	171,211.54 242,046.56	111,784.62 57,118.09	Apr-14 Apr-14	Dec-16 Dec-16	Apr-14 Apr-14	Jul-16 Jul-16		2016 2016
153391KU	TC CATHODIC PROTECTION 2016	22,750.38	-	(22,750.38)	-100.00%	0.01%	23,577.65	-	(23,577.65)		Dec 10	Jan-16	Dec-16		2016
153511KU	TC REFURB M11 MOORING CELL	76,474.91	-	(76,474.91)	-100.00%	0.02%	76,474.91	-	(76,474.91)			Oct-16	Nov-16		2016
131203	GH4 SH Spray Valve Retrofit	245,441.50	677,326.27	431,884.77	63.76%	0.06%	515,774.14	678,892.81	163,118.67	Aug-14	Sep-17	Aug-14	Nov-17		2016
133590 133591	GH1 SCR L1 Catalyst Regen 2016 GH1 SCR L3 Catalyst Regen 2016	162,077.17 132,626.87	474,068.78 474,049.96	311,991.61 341,423.09	65.81% 72.02%	0.04%	655,880.66 523,330.17	967,872.27 864,753.26	311,991.61 341,423.09	Jan-15 Jan-15	Apr-16 Apr-16	Jan-15 Jan-15	Apr-16 Apr-16		2016 2016
133740	GH CHA&CHA1 4kv Switchgear	71.835.04	151.620.70	79,785.66	52.62%	0.03%	71.835.04	151.620.70	79.785.66	Feb-16	Apr-16 Dec-16	Feb-16	Nov-16		2016
133790	GH3 Sample Panel Replacement	233,279.40	333,314.58	100,035.18	30.01%	0.06%	446,231.62	546,266.80	100,035.18	Jul-15	Dec-16	Jul-15	Mar-17		2016
133793	GH 3-5 Pulv Gearbox	664,886.74	794,701.60	129,814.86	16.34%	0.17%	670,172.72	794,701.60	124,528.88	Jan-16	Dec-16	Jan-16	Dec-16		2016
137024 137031	GH 138kv Switchyard Reconfig GH Ash Filtra Controls Repl	4,938.68	606,467.12	606,467.12 (4,938.68)	100.00% -100.00%	0.00%	99,504.67	3,348,187.64 94,565.99	3,348,187.64 (4,938.68)	Jan-16	Dec-16	May-14	I Sep-16	Project execution was moved to Transmission along with associated funding	2016 2016
137033	GH Ash Pitra Controls Repi GH Barge Mooring Cell C-9	4,938.08	398,422.60	(4,938.08) 298.902.52	-100.00%	0.00%	99,520.08	398,422.60	(4,938.08) 298,902.52	May-16	Sep-16	May-14 May-16	Sep-16 Sep-16		2016
													r s I t	The 2 major environmental capital projects, bagbouse and scrubber, added ubustantial electrical boat to existing plant systems. These capital projects had to ovoide additional unit and reserve transformers to handle the loads. This increased he overall reliability of the reserve system to each unit. The unit 1/2 reserve feeder able project was moved to an out year based on the lower criticality.	
137109	GH1 & 2 Elec Feeder Cable Repl	-	657,004.91	657,004.91	100.00%	0.00%	-	657,004.91	657,004.91	Jun-16	Dec-16			Shent Station initiated a pulverizer gearbox life extension program to replace the	2016
													2	ertical shafts and the internal gearbox components. This project was in the 2016BP as a 2020 project. Due to issues with other similar pulverizer gearboxes on	
137375 137682	GH 1-6 Pulv Gearbox GH Convevor Belt Repl 16	585,369.42	433.948.90	(585,369.42) 433.948.90	-100.00% 100.00%	0.15%	585,369.42	731,962.00 433 948 90	146,592.58 433.948.90	Feb-16	Dec-16	Mar-16	Sep-16	Jnit 1, this project was accelerated into 2016.	2016 2016
140019	GH Misc Motors 16	-	104,566.00	433,948.90	100.00%	0.00%	-	104,566.00	104,566.00	Jan-16	Dec-16				2016
140031	GH S/R MCC Repl	(3,163.01)	-	3,163.01	-100.00%	0.00%	212,920.54	216,083.55	3,163.01			May-14	Nov-15		2016
143722	GH2 Phosphate Pump	0.15	-	(0.15)	-100.00%	0.00%	25,892.51	25,892.36	(0.15)			Apr-14	Jul-14		2016
144180	GH3 ESS MCC Transfer Swt	8,298.14		(8,298.14)	-100.00%	0.00%	18,243.03	9,944.89	(8,298.14)	Lo 14	N	May-14	Jun-16		2016
144272 144276	GH 1 & 2 Brominators GH4 Aux Trans HU Relay	40.419.27	69,024.02 39,735.08	69,024.02 (684,19)	100.00% -1.72%	0.00%	40.419.27	69,024.02 39,735.08	69,024.02 (684,19)	Jun-16 May-15	Nov-16 Aug-16	May-15	Sep-16		2016 2016
144280	GH4 ESS MCC Transfer Swt	12,031.70	21,820.83	9,789.13	44.86%	0.01%	12,031.70	21,820.83	9,789.13	Jan-16	Sep-16	Jan-16	Jun-16		2016
144281	GH1 ESS MCC Transfer Swt	-	21,822.92	21,822.92	100.00%	0.00%	-	21,822.92	21,822.92	Jan-16	Dec-16				2016
144297	GH Crusher Hse 1 Belt Feeder	121.88	-	(121.88)	-100.00%	0.00%	504,388.26	504,266.38	(121.88)			Jan-15	Dec-15		2016
149692	GH 1&2 Spare BCWP Conversion GH3 PA Duct Expansion Joints	1,773.44 251.14	-	(1,773.44)	-100.00% -100.00%	0.00%	203,988.53 184,660.81	202,215.09 184.409.67	(1,773.44)			Jul-15 Jap 15	Dec-15 Nov-15		2016 2016
149793 149985	GH3 PA Duct Expansion Joints GH 100k Fuel Oil Tank Berm	1,038.76	-	(251.14) (1,038.76)	-100.00%	0.00%	263,991.50	262,952.74	(251.14) (1.038.76)			Jan-15 Jan-15	Nov-15 Dec-15		2016 2016
150020	GH1 FGD Battery Repl	10,929.51	-	(10,929.51)	-100.00%	0.00%	117,306.68	106,377.17	(10,929.51)			Aug-15	Mar-16		2016
150112	GH4 AH Outlet Duct Exp Joints	(76.90)	-	76.90	-100.00%	0.00%	456,284.39	456,361.29	76.90			Oct-15	Dec-15		2016
150184 150259	GH Sewage Lift Station Pump GH1 APHC Heat Exchanger Repl	157.64 128.034.11	-	(157.64) (128,034.11)	-100.00% -100.00%	0.00%	16,172.89 128,034.11	16,015.25	(157.64) (128,034.11)			Sep-15 Nov-15	Dec-15 Apr-16		2016 2016
150259	GH1 APHC Heat Exchanger Repi GH 2-2 Puly Gearbox	1.353.39	-	(128,034.11) (1.353.39)	-100.00%	0.03%	335.640.48	334,287.09	(128,034.11) (1.353.39)			Jan-15	Apr-16 Dec-15		2016
150647	GH 2-3 PA Fan Replacement	434,248.78	-	(434,248.78)	-100.00%	0.11%	434,248.78		(434,248.78)			Jan-16	Sep-16		2016

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 150685	Title/Description GH1 Front RH Pendant Tube Repl	Cost 331.731.41	Budget	Dollars (331,731.41)	-100.00%	Budget 0.09%	Cost 331,731.41	Cost	Dollars (331.731.41)	Start	End	Start Jan-16	End	Explanations	Year 2016
150685	GH1 Front RH Pendant Tube Repi GH 0-2C Gypsum Slurry Motor	20,218.62	-	(20,218.62)	-100.00%	0.09%	20,218.62	-	(20,218.62)			Jan-16 Feb-16	Sep-16 May-16		2016
150738	GH 4-2 Surge Silo Feeder Motor	8.847.68		(8,847.68)	-100.00%	0.00%	8.847.68	-	(8,847.68)			Feb-16	May-16		2010
150739	GH Barge Mooring Cell C-13	213,017.35	-	(213,017.35)	-100.00%	0.06%	213,017.35	-	(213,017.35)			May-16	Sep-16		2016
150778	GH3 Mill Trolley System	218,798.11	-	(218,798.11)	-100.00%	0.06%	218,798.11	-	(218,798.11)			Feb-16	Oct-16		2016
150801	GH Personnel Carriers 16	54,425.63	-	(54,425.63)	-100.00%	0.01%	54,425.63	-	(54,425.63)			Feb-16	Mar-16		2016
150809 150810	GH 4J Conveyor Belt Repl 2016 GH 4N5 Conveyor Belt Repl 2016	111,020.38 6 505 03	-	(111,020.38) (6,505.03)	-100.00% -100.00%	0.03%	111,020.38 6,505.03	-	(111,020.38) (6,505.03)			Mar-16 Mar-16	Jul-16 Mar-16		2016
150810	GH 4N3 Conveyor Belt Repl 2016 GH 4N3 Conveyor Belt Repl 2016	5,699.55		(5,699.55)	-100.00%	0.00%	5,699.55		(5,699.55)			Mar-16 Mar-16	Mar-16 Mar-16		2016
150843	GH1 Burner Repl 2016	128,452.90		(128,452.90)	-100.00%	0.03%	128,452.90	-	(128,452.90)			Jan-16	Apr-16		2016
150855	GH1 CW Bypass Valve	77,396.50	-	(77,396.50)	-100.00%	0.02%	77,396.50	-	(77,396.50)			Mar-16	Jun-16		2016
150863	GH 3-3 Cooling Tower Fan Motor	4,499.71	-	(4,499.71)	-100.00%	0.00%	4,499.71	-	(4,499.71)			Mar-16	Aug-16		2016
151090	GH 3G Conveyor Belt Repl 2016	59,525.49	-	(59,525.49)	-100.00%	0.02%	59,525.49	-	(59,525.49)			Mar-16	Aug-16		2016
148088 KU 152731 KU	PR Admin Building KU PR Telehandler 4x4 KU	2,487.77	-	(2,487.77) (14,201.30)	-100.00% -100.00%	0.00%	178,139.73 14.201.30	175,651.96	(2,487.77) (14,201.30)			Aug-15 Jul-16	Dec-15 Sep-16		2016
151329 KU	CR7 Service Water Line KU	40.233.50		(40.233.50)	-100.00%	0.00%	40.233.50		(40,233,50)			Apr-16	Sep-16 Sep-16		2016
151325 KU	CR7 Station Buildings KU	86.068.16		(86,068,16)	-100.00%	0.02%	83.294.92	-	(83,294.92)			Aug-16	Jan-17		2016
151975 KU	CR7 SEE Transformer KU	52,562.65	-	(52,562.65)	-100.00%	0.01%	58,132.49	-	(58,132.49)			Aug-16	Jan-17		2016
152733 KU	CR7 Site Fencing KU	22,668.97	-	(22,668.97)	-100.00%	0.01%	22,668.97	-	(22,668.97)			Jul-16	Oct-16		2016
152946 KU	CR7 Annual Outage (2016) KU	207,622.41	-	(207,622.41)	-100.00%	0.05%	207,622.41	-	(207,622.41)			Sep-16	Dec-16		2016
153472 KU	CR7 Chemical Storage Tank KU	17,546.18	-	(17,546.18)	-100.00%	0.00%	24,054.91	-	(24,054.91)			Sep-16	Mar-17		2016
133071 133088	BR3 Spare Condensate Pump BR FGD Agitator Repl 16	566.31 31,233.01	643,472.00	(566.31) 612,238.99	-100.00% 95.15%	0.00%	316,752.54 544,003.28	316,186.23 1,156,242.27	(566.31) 612,238.99	May-15	May-16	Jan-15 May-15	Nov-15 Apr-16 Project was pulled for	ward into 2015	2016 2016
155000	DR TOD Fightion Rep. 10	51,255.01	045,472.00	012,250.77	<i>y</i> 5.1570	0.0170	544,005.20	1,150,242.27	012,250.55	intuy 15		inuy 15		project that funds unplanned capital projects that arise	2010
133941	BR Misc Capital 14	-	500,000.00	500,000.00	100.00%	0.00%	-	5,000,000.00	5,000,000.00	Jan-16	Dec-16		through the year.		2016
133980	BRFGD 01 Absorber Bleed Pump	27,805.13	32,134.00	4,328.87	13.47%	0.01%	27,805.13	32,134.00	4,328.87	Jun-16	Nov-16	Jun-16	Nov-16		2016
133981	BRFGD 02 Absorber Bleed Pump	30,936.87	32,134.00	1,197.13	3.73%	0.01%	30,936.87	32,134.00	1,197.13	Jun-16	Nov-16	Jun-16	Nov-16		2016
135112	BR2 Coal Fdr Transition Chutes	10,878.96	-	(10,878.96)	-100.00% -68.45%	0.00%	80,707.85	69,828.89	(10,878.96)	0.140		Jul-15	Apr-16		2016 2016
137011	BR1/2 A Conv to 1-1&1-2 Crshrs BR CY HMI Addition	136,442.88	81,000.00	(55,442.88) (34,714,45)	-08.45%	0.04%	136,443.57	81,000.00	(55,443.57)	Oct-13	Jun-16	Oct-13	Apr-16		2016
137165	BR CY HMI Addition BR1 480 V Breaker Repl	34,714.45	362,334.00	362,334.00	-100.00%	0.00%	98,440.27	63,725.82 362,334.00	(34,714.45) 362,334.00	Oct-15	May-18	May-15	Apr-16		2016
139669	BR1&2 Mercury Mitigation Syst	32.00		(32.00)	-100.00%	0.00%	2.440.230.60	2.440.198.60	(32.00)	00115		May-13	Nov-15		2016
139820	BR2 Precip Voltage Controls	(5,172.93)	-	5,172.93	-100.00%	0.00%	53,474.18	58,647.11	5,172.93			May-15	Oct-15		2016
139823	BR2 Precip Rapper Controls	(3,119.00)	-	3,119.00	-100.00%	0.00%	67,381.42	70,500.42	3,119.00			May-15	Oct-15		2016
142915	BR3 APHC Repl (Partial)	(2,097.87)	-	2,097.87	-100.00%	0.00%	169,289.52	171,387.39	2,097.87			Nov-13	Nov-15		2016
144426	BR Vehicle Replacement	-	40,000.00	40,000.00	100.00%	0.00%	-	171,000.00	171,000.00	Jan-16	Dec-19				2016
144433 144441	BR3 Maintenance Vent Fan Repl BR2 ID Fn-FGD Duct Exp Jnt Rpl	80,984.42 287,148.66	-	(80,984.42) (287,148.66)	-100.00% -100.00%	0.02%	149,576.26 287,148.66	82,825.14 357,000.00	(66,751.12) 69,851.34			Nov-14 Nov-15	Jan-17 Apr-16		2016 2016
144441	BR2 ID Pn-PGD Duct Exp Jnt Rp1 BR3 Conv Room Dust Collector	(109.74)	-	(287,148.00) 109.74	-100.00%	0.07%	287,148.00	284.816.28	109,851.34			Jul-15	Apr-16 Nov-15		2016
144445	BR1 Flame Scanner Card Repl	73,905.35	96.000.00	22,094.65	23.02%	0.02%	73,905.35	96,000,00	22,094.65	Nov-15	Jul-16	Nov-15	Apr-16		2016
144455	BR3 Burner Corner Panels	909.61	-	(909.61)	-100.00%	0.00%	2,416,878.02	2,415,968.41	(909.61)			Nov-14	Nov-15		2016
144489	BR Workout Facility	69,298.43	-	(69,298.43)	-100.00%	0.02%	484,129.52	414,831.09	(69,298.43)			Nov-14	Mar-16		2016
145882	BR3 "A" Aux Xfmr Buss Sections	8.80	-	(8.80)	-100.00%	0.00%	81,480.10	81,471.30	(8.80)			Aug-14	Nov-14		2016
146609	BR Oil/Water Sep Level Indctrs	26,947.76	-	(26,947.76)	-100.00%	0.01%	44,590.69	17,642.93	(26,947.76)			Dec-14	Nov-16		2016
147030 147889	BR2 Duct Probes & Analyzers BRCY Fire Panel Repl	(2,150.39) 27,679.06	14.000.00	2,150.39 (13,679.06)	-100.00% -97.71%	0.00%	79,607.58 27.679.06	81,757.97 14,000.00	2,150.39 (13.679.06)	4	May-16	Mar-15	Nov-15 Mar-16		2016 2016
147890	BRC Y Fire Panel Repi BR3 Conv Room Fire Panel	18,044.33	14,000.00	(13,679.06) (4,044.33)	-28.89%	0.01%	18,044.33	14,000.00	(13,679.06) (4,044.33)	Aug-15 Aug-15	May-16 May-16	Aug-15 Aug-15	Mar-16 Apr-16		2016
147898	BR1&2 Turb Rm Crane Cntrl Upgr	(41.881.76)	-	41.881.76	-100.00%	-0.01%	209,068.23	250,949,99	41.881.76	Aug-15	May-10	Jul-15	Dec-15		2016
147904	BR1 Main Xfmr Bushing Repl	-	165,000.00	165,000.00	100.00%	0.00%	-	165,000.00	165,000.00	Jan-16	Dec-16				2016
147914	BR2 DCS Battery Replacement	11,513.95	15,000.00	3,486.05	23.24%	0.00%	11,513.95	15,000.00	3,486.05	Nov-15	May-16	Nov-15	Apr-16		2016
147915	BR1 DCS Battery Replacement	48,892.14	-	(48,892.14)	-100.00%	0.01%	48,892.14	58,000.00	9,107.86			May-16	Jun-16		2016
147916	BR3 Elevator Drive Replacement	142,193.32	140,000.00	(2,193.32)	-1.57%	0.04%	142,193.32	140,000.00	(2,193.32)	Nov-15	Jun-16	Nov-15	Jun-16		2016
147919 147924	BR1 Duct Analyzer/Probe Repl	98,245.36	85,000.00 290,000,00	85,000.00 191,754,64	100.00% 66.12%	0.00%	142,722.59	85,000.00 344,829.03	85,000.00 202.106.44	Jan-16	Dec-16	Aug 15	Apr-16		2016 2016
147924	BR FGD Inlet Duct Lining BR 1A Feedwater Heater Repl	107,873.09	50,000.00	(57,873.09)	-115.75%	0.03%	310.955.87	530.000.00	219,044.13	Aug-15 Mar-16	May-16 May-17	Aug-15 Mar-16	Apr-10 Apr-17		2016
147936	BR2 APHC Repl	274,812.48	-	(274,812.48)	-100.00%	0.07%	274,812.48	210,000.00	(64,812.48)	Mar-10	way-17	Nov-15	Apr-16		2010
147981	BR CY Flop Gate Actuators	14,857.87	-	(14,857.87)	-100.00%	0.00%	124,879.23	110,021.36	(14,857.87)			Jul-15	Apr-16		2016
147983	BR1 Steam Separators Repl	168,646.09	190,000.00	21,353.91	11.24%	0.04%	168,646.09	190,000.00	21,353.91	Nov-15	May-16	Nov-15	Apr-16		2016
147984	BR CEMS Dataloggers	44,552.08	75,000.00	30,447.92	40.60%	0.01%	44,552.08	75,000.00	30,447.92	Nov-15	Jul-16	Nov-15	Jul-16		2016
148008	BR 1&2 Brominator Repls	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jun-16	Dec-17				2016
149122 149792	BR3 F-2 Feedwater Heater Repl BR3 Turb Rm Crane Radio Contr	227,770.58 (715.64)	250,000.00	22,229.42 715.64	8.89% -100.00%	0.06%	624,118.51 15,836.52	820,000.00 16,552.16	195,881.49 715.64	Mar-16	May-17	Mar-16	May-17 Dec-15		2016 2016
149792 149862	BR3 Turb Rm Crane Radio Contr BR3 Turbine Valve Upgrade	(715.64) (677.96)	-	677.96	-100.00%	0.00%	15,836.52 546,947.59	16,552.16 547,625.55	/15.64 677.96			Aug-15 Aug-15	Dec-15 Nov-15		2016
149876	BR F-1 & B-1 Exp Joint Repl	(10,345,10)		10.345.10	-100.00%	0.00%	63,784,31	74,129.41	10,345.10			Aug-15 Aug-15	Sep-15		2010
150062	BR BCWP Motor Rewind 2015	142,204.24	-	(142,204.24)	-100.00%	0.04%	142,204.24	-	(142,204.24)			Sep-15	Oct-16		2016
150121	BR3 Burner Nozzle Tip TC's	6,024.23	-	(6,024.23)	-100.00%	0.00%	30,099.18	24,074.95	(6,024.23)			Oct-15	Apr-16		2016
150728	BR RO-2 Membrane Repl	30,780.32	-	(30,780.32)	-100.00%	0.01%	30,780.32	-	(30,780.32)			Feb-16	Mar-16		2016
150775	BR3 CR Dust Colletr Valve Repl	28,661.31	-	(28,661.31)	-100.00%	0.01%	28,661.31	-	(28,661.31)			Feb-16	Apr-16		2016
150788	BR1 ID Fan-FGD Dct Exp Jnt Rpl	298,257.99	-	(298,257.99)	-100.00%	0.08%	298,257.99	-	(298,257.99)			Feb-16	Apr-16		2016
151141 151182	BR FGD Inlet Duct Exp Joint BR1 Cooling Twr Fan Mtr Rew 16	129,033.68 10,064.58	-	(129,033.68) (10,064.58)	-100.00% -100.00%	0.03%	129,033.68 10,064.58	-	(129,033.68) (10,064.58)			Mar-16 Apr-16	Apr-16 Jun-16		2016 2016
151451	BR3 BFP 10 Ton Hoist	15,120.90	-	(15,120.90)	-100.00%	0.00%	15,120.90	_	(15,120.90)			May-16	Jun-16		2016
151885	BR3-F Htr Extraction Chk Valve	28,747.93	-	(28,747.93)	-100.00%	0.01%	53,167.46	-	(53,167.46)			May-16	May-17		2016
151936	BR Video Conferencing Equip	28,812.70	-	(28,812.70)	-100.00%	0.01%	29,979.47	-	(29,979.47)			May-16	Jul-16		2016

							Total	Total		Date	Date		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year
													Project is an extension of 139808 which was initiated in 2015. Under project 139808 both limestone tanks were going to have a protective liming installed. Only 01 tank was completed due to contractor falling behind and unable to complete 02 with approaching winter weather. This project was added to complete 02 Limestone
151974	BR02 Lmstne Slurry Tnk Flr Ref	602,380.05	-	(602,380.05)	-100.00%	0.16%	602,380.05	-	(602,380.05)			Jul-16	Nov-16 tank. 2016
151987 152194	BR FGD Abs Inlet Exp Jnt Repl BR CY Locker Room Refurb	130,516.44 52,641.80	-	(130,516.44)	-100.00% -100.00%	0.03%	130,516.44 52.641.80	-	(130,516.44) (52,641.80)			Jul-16 Jun-16	Oct-16 2016 Nov-16 2016
152194	BR CY Locker Room Return BR Floor Cleaning Machines	28,795.86	-	(52,641.80) (28,795.86)	-100.00%	0.01%	28,795.86	-	(28,795.86)			Jun-16 Jun-16	Jul-16 2016
152942	BR Mercury Lab Analyzer	80,006.14		(80,006.14)	-100.00%	0.02%	80,006.14	-	(80,006.14)			Jul-16	Oct-16 2016
152943	BR Track Hopper Sump Pump	10,498.48	-	(10,498.48)	-100.00%	0.00%	10,498.48	-	(10,498.48)			Jul-16	Sep-16 2016
152944	BR1&2 Elev Machine Room HVAC	12,530.96	-	(12,530.96)	-100.00%	0.00%	12,530.96	-	(12,530.96)			Jul-16	Sep-16 2016
153114	BR 1&2 PAC Injection Lances	48,492.79	-	(48,492.79)	-100.00%	0.01%	48,492.79	-	(48,492.79)			Aug-16	Dec-16 2016
153175 153354	BR3 Mercury Monitor BR3-2 Service Water Safety Rpl	191,687.20 37 408 41	-	(191,687.20) (37,408,41)	-100.00% -100.00%	0.05%	192,562.59 37.408.41	-	(192,562.59) (37,408,41)			Aug-16 Sep-16	Dec-16 2016 Nov-16 2016
153387	BR Handheld GPS	19.095.88	-	(19.095.88)	-100.00%	0.00%	19.095.88	-	(19.095.88)			Sep-16	Oct-16 2016
153388	BR Remote Controlled Mower	22,500.00	-	(22,500.00)	-100.00%	0.01%	24,212.04	-	(24,212.04)			Sep-16	Dec-16 2016
153389	BR3 Shutoff Damper Actuator	22,057.64	-	(22,057.64)	-100.00%	0.01%	22,057.64	-	(22,057.64)			Aug-16	Nov-16 2016
153390	BR3-2 IDF Outlet Damper Gearbx	11,713.88	-	(11,713.88)	-100.00%	0.00%	11,713.88	-	(11,713.88)			Sep-16	Nov-16 2016
153431 153596	BR3 Boiler Wall Abatement 16 BR Library HVAC Repl	67,509.47 6,785.61	-	(67,509.47) (6,785.61)	-100.00% -100.00%	0.02%	67,509.47 6,736,88	-	(67,509.47) (6,736,88)			Sep-16 Oct-16	Nov-16 2016 Dec-16 2016
153596	BR Library HVAC Repi BR3 Exciter Rewind	6,785.61	-	(6,785.61)	-100.00%	0.21%	6,736.88	-	(6,736.88)			Oct-16	Dec-16 2016 Unbudgeted project needed during routine inspection that showed some fiberglass banding had liberated from the inboard section of the exciter rotor. The unit was placed into forced outage to prevent further issues or catastrophic failure until the May-17 exciter could be reguined under this project. 2016
153717	BR Vehicle 2016	34,599.37	-	(34,599.37)	-100.00%	0.01%	34,599.37	-	(34,599.37)			Dec-16	Dec-16 2016
153735	BR Ultrasound System	9,798.92	-	(9,798.92)	-100.00%	0.00%	9,798.92	-	(9,798.92)			Dec-16	Dec-16 2016
123219	KU BRCT7 A/B Conversion 08	129,102.77	-	(129,102.77)	-100.00%	0.03%	3,609,344.29	3,480,241.52	(129,102.77)			Mar-08	Jun-09 2016
123906	BRCT6 C Inspection	-	59,520.00	59,520.00	100.00%	0.00%	-	13,460,200.00	13,460,200.00	Jun-16	May-19		2016
133890 137206	BRCT Pipeline AC Mitigation BRCT 11N2 SFC Controls Upgrade	151,334.56 153,837.76	152,439.00 300,000.00	1,104.44 146,162.24	0.72% 48.72%	0.04%	138,543.29 802,617.18	152,439.00 883,020.00	13,895.71 80,402.82	Dec-15 Mar-16	Nov-16 Oct-17	Dec-15 Mar-16	Dec-16 2016 Apr-17 2016
139864	BRCT GT24 Evap Media Repl KU	(1,924.19)	-	1,924.19	-100.00%	0.00%	95,028.01	96,952.20	1,924.19		00117	Nov-14	Oct-15 2016
147942	BRCT5 C Insp & Parts Recond	984,935.50	1,175,000.00	190,064.50	16.18%	0.26%	3,417,358.71	4,747,000.00	1,329,641.29	May-16	Nov-17	May-16	Nov-17 2016
147961	BRCT11 AVR Upgrade	36,856.12	-	(36,856.12)	-100.00%	0.01%	141,430.12	640,000.00	498,569.88			Aug-16	Apr-17 2016
147962	BRCT Switchgear Test Station		125,000.00	125,000.00	100.00%	0.00%		125,000.00	125,000.00	Jan-16	Dec-16		2016
147985 149187	BRCT CEMS Dataloggers BRCT Office Building Repl	85,368.22 18,117.36	125,000.00	39,631.78 (18,117,36)	31.71%	0.02%	85,368.22 347,324.52	125,000.00 329,207,16	39,631.78 (18,117.36)	Nov-15	Dec-16	Nov-15 Nov-14	Jan-17 2016 Jan-16 2016
150406	BRCT 8 Gas Detection Syst Repl	13,051.06	-	(13,051.06)	-100.00%	0.00%	44,189,81	31,138,75	(13,051.06)			Dec-15	Nov-16 2016
150748	BRCT Buffalo Pump Repl/Rbld	44,169.78	-	(44,169.78)	-100.00%	0.01%	44,169.78	-	(44,169.78)			Feb-16	Dec-16 2016
150850	BRCT #4 Ammonia Comp Ovhl	75,214.11	-	(75,214.11)	-100.00%	0.02%	75,214.11	-	(75,214.11)			Mar-16	Aug-16 2016
153208	BRCT8 AVR Upgrade	36,856.12	-	(36,856.12)	-100.00%	0.01%	141,430.12	-	(141,430.12)			Aug-16	Apr-17 2016
153210 153211	BRCT9 AVR Upgrade	36,856.12 36,856.12	-	(36,856.12) (36,856.12)	-100.00% -100.00%	0.01%	141,430.12 141,430.12	-	(141,430.12)			Aug-16	Apr-17 2016 Apr-17 2016
153221	BRCT10 AVR Upgrade BRCT Electric Fire Pump Repl	30,830.12 15,608.94	-	(15,608.94)	-100.00%	0.01%	141,430.12	-	(141,430.12) (15,608.94)			Aug-16 Aug-16	Apr-17 2016 Dec-16 2016
153360	BRCT Ice Plant TW Pump Repl	14,492.63	-	(14,492.63)	-100.00%	0.00%	14,492.63	-	(14,492.63)			Aug-16	Dec-16 2016
139840	DX Digitial Governor	685.52	-	(685.52)	-100.00%	0.00%	327,078.36	326,392.84	(685.52)			Jun-14	Dec-15 2016
144435	DX Building Refurbishment	285,986.48	300,000.00	14,013.52	4.67%	0.07%	2,174,143.44	2,188,156.96	14,013.52	Jun-14	Jan-16	Jun-14	Jan-16 2016
147964 151236	DX Diesel Generator Install GR Lawn Tractor	1,185.11 22,275.00	-	(1,185.11)	-100.00%	0.00%	40,896.02 22,275.00	39,710.91	(1,185.11)			Jul-15	Feb-16 2016 Jun-16 2016
151236	GR Lawn Tractor GR CabTractor	19,907.68		(22,275.00) (19,907.68)	-100.00%	0.01%	19,907.68		(22,275.00) (19,907.68)			Apr-16 Jul-16	Jun-10 2010 Aug-16 2016
GR16MISC	GR16 Miscellaneous	-	303,241.40	303,241.40	100.00%	0.00%	-	303,241.40	303,241.40	Jan-16	Dec-16	20110	2010 2016
143864 KU	PR Gas Pipe Line KU	6,173,394.38	6,619,943.50	446,549.12	6.75%	1.61%	6,851,592.10	7,229,197.98	377,605.88	May-14	Nov-16	May-14	Nov-16 2016
143640 KU	CR7 NGCC Inventory KU	(25,295.81)	-	25,295.81	-100.00%	-0.01%	3,951,269.42	3,817,726.35	(133,543.07)			Mar-14	Sep-18 2016
144531 KU 124214	CR Misc Capital KU (multi) GH1 BOILER ROOM ROOF	306.807.25	384,275.00 376,437,60	384,275.00 69.630.35	100.00% 18.50%	0.00%	306.807.25	4,314,405.00 376,437,60	4,314,405.00	Jun-16	Dec-18	M	2016 Aug-16 2016
124214	GH1 BOILER ROOM ROOF GH3 & 4 J Conveyor Siding	511.040.05	731.962.00	220.921.95	30.18%	0.13%	511.040.05	731.962.00	69,630.35 220,921.95	May-16 May-16	Sep-16 Dec-16	May-16 May-16	Aug-16 2016 Nov-16 2016
133468	GH3 SCR L1 Replacement	957,410.28	1,011,106.17	53,695.89	5.31%	0.25%	1,777,602.25	1,693,208.51	(84,393.74)	Sep-15	Dec-17	Sep-15	Dec-17 2016
133470	GH4 SCR L1 Regen 2017	444,133.06	453,816.44	9,683.38	2.13%	0.12%	736,823.13	1,333,974.60	597,151.47	Feb-16	Dec-17	Feb-16	Nov-17 2016
137041	GH4 UPS Replacement	11,117.24	-	(11,117.24)	-100.00%	0.00%	76,711.47	65,594.23	(11,117.24)			Aug-15	Sep-16 2016
137071 137083	GH4 FGD Sump Pump Repl GH3 FGD ME Chevron Repl	89,488.65 348 599 14	-	(89,488.65) (348,599,14)	-100.00% -100.00%	0.02%	89,106.92 348 599 14	106,657.32 655,262.84	17,550.40 306,663,70			Jan-16 Jan-16	Mar-17 2016 Aug-16 2016
137083	GH 3 PGD ME Cnevron Repi GH Crusher Hse 2 Dust Col	714.390.19	777.971.04	(348,599.14) 63.580.85	-100.00%	0.19%	348,599.14 787.769.01	777.971.04	(9,797.97)	Aug-16	Feb-17	Jan-16 Aug-16	Aug-16 2016 Mar-17 2016
140208	GH2 CT Fan Blade Replacement	130,589.48	73,196.20	(57,393.28)	-78.41%	0.03%	130,589.48	73,196.20	(57,393.28)	Jun-16	Oct-16	Jun-16	Oct-16 2016
144179	GH1 Boiler Lwr Sidewall Panel	358,874.51	883,394.49	524,519.98	59.38%	0.09%	1,134,686.80	1,001,074.12	(133,612.68)	Aug-15	Mar-17	Aug-15	Due to labor coordination issues, the project construction was delayed until 2017 Mar-17 2016 There was a shift between the budget for investment and retirement costs and the
144256	GII Coal Computer Stevening Del	1.689.440.38	2.221.967.90	532.527.52	23 97%	0.44%	1.772.669.18	2.221.967.90	449.298.72	Jun-16	Dar 16	Jun-16	actual investment and retirement costs. The project was originally budgeted for \$2,222k investment and \$52k retirement. The actuals for 2016 were \$1,689k investment and \$263k retirement. Also, an additional \$83k investment carried over Dec-16 into 2017. 2016
144256 144275	GH Coal Conveyor Structure Rpl GH 3&4 Brominator Upgrade	1,689,440.38 184,706.88	2,221,967.90 69.024.02	532,527.52 (115,682.86)	-167.60%	0.44%	1,772,669.18 198,485.97	2,221,967.90 69,024.02	449,298.72 (129,461.95)	Jun-16 Jun-16	Dec-16 Jan-17	Jun-16 Jun-16	Dec-16 mo 2017. 2016 Mar-17 2016
144291	GH1 Coal Handling Controls	97,694.96	101,215.71	3,520.75	3.48%	0.03%	245,587.29	149,316.07	(96,271.22)	Jan-16	May-17	Jan-16	Jun-17 2016
144295	GH 3-1 CT Fan Gearbox	14,051.80	29,278.48	15,226.68	52.01%	0.00%	14,051.80	29,278.48	15,226.68	Jun-16	Nov-16	Jun-16	Oct-16 2016
144296	GH2 Electromatic Valve	86,230.39	101,488.62	15,258.23	15.03%	0.02%	86,230.39	101,488.62	15,258.23	Jun-16	Dec-16	Jun-16	Nov-16 2016
144421	GH 3-6 Puly Gearbox	576 617 04		(576 617 04)	-100.00%	0.15%	576 617 04	758 103 50	181 486 46			Jan-16	Ghent Station initiated a pulverizer gearbox life extension program to replace the vertical shafts and the intermal gearbox components. This project was in the 2016BP as a 2017 project. Due to issues with other similar pulverizer gearboxes on Sep-16 Unit 3, this project was accelerated into 2016. 2016
144421 147350	GH 3-6 Puly Gearbox GH3 Scanner Air Fan Repl	23.020.63	32,415.46	(576,617.04) 9,394.83	-100.00% 28.98%	0.15%	23.020.63	758,103.50 32,415.46	181,486.46 9,394.83	Mar-16	Oct-16	Jan-16 Mar-16	
141330	and a summer of the resp.	20,020,000	52,415.40	للقدية فريهم	20.7370	0.01/0	20,020.00	52,415.40	,		00.10		2010

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
147405	GH1-6 Feeder & Outlet Hop Repl	50,532.38	33.461.12	(17.071.26)	-51.02%	0.01%	147,373.01	190.310.12	42.937.11	Jan-16	Aug-17	Jan-16	Nov-17	explanations	2016
147460	GH1 12" Boiler Sump Line	116,665.90	-	(116,665.90)	-100.00%	0.03%	116,665.90	248,344.25	131,678.35			Aug-16	Nov-16		2016
147702	GH3 Crusher Hoists	70,989.53	65,700.57	(5,288.96)	-8.05%	0.02%	70,989.53	65,700.57	(5,288.96)	Apr-16	Aug-16	Apr-16	Sep-16		2016
147712	GH3 SCR Dilution Steam Ctrls	13,472.04	26,141.50	12,669.46	48.46%	0.00%	13,472.04	26,141.50	12,669.46	Jun-16	Oct-16	Jun-16	Nov-16		2016
147713 147901	GH2 Beck Drive Wiring Repl GH Central Tool Room	64,476.50 474,751.53	73,196.20 418.264.00	8,719.70 (56,487,53)	11.91% -13.51%	0.02%	64,476.50 477.552.68	73,196.20 418.264.00	8,719.70 (59,288.68)	Jun-16 Jan-16	Nov-16 Dec-16	Jun-16 Jan-16	Nov-16 Dec-16		2016 2016
148125	GH I&E Shop CalibrationEquip16	60.258.00	40.467.04	(19,790.96)	-48.91%	0.02%	60.258.00	40.467.04	(19,790.96)	Jan-16	Dec-16	Jan-16	Nov-16		2016
150759	GH 1-1 Transport Blower	52,664.46	-	(52,664.46)	-100.00%	0.01%	52,664.46	-	(52,664.46)			Feb-16	Jul-16		2016
150790	GH MH103 CCR Conv Belt Repl 16	25,167.25	-	(25,167.25)	-100.00%	0.01%	25,167.25	-	(25,167.25)			Jan-16	Apr-16		2016
150796	GH MH110Z CCR Conv Belt Repl16	9,868.60	-	(9,868.60)	-100.00%	0.00%	9,868.60	-	(9,868.60)			Jan-16	Apr-16		2016
150797 151153	GH MH111ZA CCR ConvBelt Repl16 GH 1-2B Sewage Lift Stn Pump	10,182.45 8.493.65		(10,182.45) (8,493.65)	-100.00% -100.00%	0.00%	10,182.45 8,493.65		(10,182.45) (8,493.65)			Jan-16 Apr-16	Apr-16 Aug-16		2016 2016
151190	GH2 CW Bypass Valve	153,739.34	-	(153,739.34)	-100.00%	0.04%	158,090.37	-	(158,090.37)			Apr-16	Dec-16		2016
151209	GH3 Blowdown Line Reroute	65,771.75	-	(65,771.75)	-100.00%	0.02%	65,758.25	-	(65,758.25)			Oct-16	Dec-16		2016
151299	GH 1J Conveyor Belt Repl 2016	73,771.15	-	(73,771.15)	-100.00%	0.02%	73,771.15	-	(73,771.15)			Apr-16	Aug-16		2016
151333	GH L3 Limestone Cnvyr VFD Rpl	21,696.73	-	(21,696.73)	-100.00%	0.01%	21,696.73	-	(21,696.73)			Apr-16	Aug-16	Chan Grade in March I. and a descent to 100 and a descent to the descent of the	2016
														Ghent Station initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. This project was not in the	
														2016BP but due to issues with other similar pulverizer gearboxes on Unit 3, this	
151347	GH 3-1 Pulv Gearbox	519,884.89	-	(519,884.89)	-100.00%	0.14%	525,170.87	-	(525,170.87)			Sep-16		project was started in 2016.	2016
151382	GH2 Boiler Bldg LED Lighting	177,734.84	-	(177,734.84)	-100.00%	0.05%	241,422.48	-	(241,422.48)			Nov-16	Dec-17		2016
151551 151558	GH 2M2 Conveyor Repl 2016 GH Security Gate Operator	8,599.46 25.562.90	-	(8,599.46) (25,562.90)	-100.00% -100.00%	0.00%	8,599.46 25.562.90	-	(8,599.46) (25,562.90)			May-16 May-16	Aug-16 Sep-16		2016 2016
151795	GH DTLS LED Lighting	12 438 75	-	(12,438,75)	-100.00%	0.00%	20.058.22	-	(20.058.22)			Nov-16	Sep-10 Sep-17		2016
151886	GH Property Acquisition 16	274,092.44	-	(274,092.44)	-100.00%	0.07%	331,051.41	-	(331,051.41)			May-16	Dec-16		2016
151954	GH 0MH104Z ConveyorBelt Repl16	14,345.26	-	(14,345.26)	-100.00%	0.00%	14,345.26	-	(14,345.26)			Jun-16	Aug-16		2016
152114	GH 4N2 Conveyor Belt Repl 2016	6,903.16	-	(6,903.16)	-100.00%	0.00%	6,903.16	-	(6,903.16)			Jun-16	Aug-16		2016
152117	GH 5G Conveyor Belt Repl 2016	10,389.70	-	(10,389.70)	-100.00%	0.00%	10,389.70	-	(10,389.70)			Jun-16	Aug-16		2016 2016
152121 152601	GH 0-2 Gypsum Sump Pump Repl GH Security Gate Cameras	62,729.73 40.070.66	-	(62,729.73) (40,070,66)	-100.00% -100.00%	0.02%	62,729.73 40.070.66	-	(62,729.73) (40,070.66)			Jun-16 Jul-16	Aug-16 Oct-16		2016
152647	GH 1-2 Condensate Motor	84,156.29		(84,156.29)	-100.00%	0.02%	84,156.29	-	(84,156.29)			Jun-16	Sep-16		2016
152726	GH 1B Conveyor Belt Repl 16	46,471.22	-	(46,471.22)	-100.00%	0.01%	46,471.22	-	(46,471.22)			Jul-16	Sep-16		2016
152948	GH3 Hydrogen Coolers	344,644.34	-	(344,644.34)	-100.00%	0.09%	344,644.34	-	(344,644.34)			Jul-16	Dec-16		2016
153031	GH3 Coal Feeder Inlet Valves	102,010.41	-	(102,010.41)	-100.00%	0.03%	102,010.41	-	(102,010.41)			May-16	Dec-16		2016
153033 153034	GH2 Demin Resin Repl GH2 FGD Inlet Duct Exp Jt Repl	50,005.83 41,434.95	-	(50,005.83) (41,434.95)	-100.00% -100.00%	0.01%	50,005.83 41,434.95	-	(50,005.83) (41,434.95)			Jul-16 Jul-16	Nov-16 Oct-16		2016
153103	GH 2-4 Pier Hoist	41,434.95 35,090,89	-	(41,434.95) (35,090.89)	-100.00%	0.01%	41,434.95	-	(41,434.95) (35,090,89)			May-16	Sep-16		2016
153103	GH2 Condenser Exp Jt Repl	60.312.58		(60.312.58)	-100.00%	0.02%	60.312.58	-	(60.312.58)			Aug-16	Oct-16		2016
153112	GH 2-3 PA Fan Outlet Damper	30,000.38	-	(30,000.38)	-100.00%	0.01%	30,000.38	-	(30,000.38)			Aug-16	Oct-16		2016
153113	GH 3-2 Air Heater Expansion Jt	75,097.67	-	(75,097.67)	-100.00%	0.02%	64,636.67	-	(64,636.67)			Sep-16	Dec-16		2016
153266	GH2 Air Heater Seal Repl	118,039.08	-	(118,039.08)	-100.00%	0.03%	118,039.08	-	(118,039.08)			Aug-16	Oct-16		2016
153267 153269	GH4 Station Battery Repl GH CHA 4KV Feed Cable	66,145.74 84,607.55	-	(66,145.74) (84,607.55)	-100.00% -100.00%	0.02%	66,145.74 114,573.68	-	(66,145.74) (114,573.68)			Aug-16 Aug-16	Oct-16 Mar-17		2016 2016
153331	GH 1A Conveyor Belt Repl 16	15,498,92	-	(15,498,92)	-100.00%	0.00%	15,498,92	-	(114,373.08) (15,498.92)			Aug-16 Aug-16	Nov-16		2016
153361	GH 4-1 CCW Pump Motor	8,755.33	-	(8,755.33)	-100.00%	0.00%	8,755.33	-	(8,755.33)			Aug-16	Oct-16		2016
153369	GH 4-1 Trav Wtr Screen Rebuild	169,527.35	-	(169,527.35)	-100.00%	0.04%	203,998.94	-	(203,998.94)			Sep-16	Jun-17		2016
153398	GH MH110Z CCR Belt Repl 2016	8,781.11	-	(8,781.11)	-100.00%	0.00%	8,781.11	-	(8,781.11)			Sep-16	Oct-16		2016
153399 153404	GH4 AH Seal Replacement 2016 GH3 Pyrite Line Repl 2016	104,070.18 154.031.53	-	(104,070.18) (154,031.53)	-100.00% -100.00%	0.03%	104,070.18 154,031.53	-	(104,070.18) (154,031.53)			Sep-16 Jan-16	Oct-16 Oct-16		2016 2016
153443	GH 1-2 Lift Station Flow Mtrs	21,139.13		(21,139.13)	-100.00%	0.01%	21,679.28	-	(21,679.28)			Oct-16	Mar-17		2016
153445	GH 2-5 Mill PA Air Flow	38,246.87	-	(38,246.87)	-100.00%	0.01%	38,246.87	-	(38,246.87)			Oct-16	Oct-16		2016
153471	GH Parking Lot Turnstiles	13,271.97	-	(13,271.97)	-100.00%	0.00%	13,271.97	-	(13,271.97)			Sep-16	Nov-16		2016
153492	GH Station Lab Renovation	79,468.77	-	(79,468.77)	-100.00%	0.02%	122,219.93	-	(122,219.93)			Oct-16	Mar-17		2016
153505	GH3 Varnish Removal Skid GH 3/4 Mach Shop/Maint HVAC	27,965.99 29,769.42	-	(27,965.99) (29,769.42)	-100.00%	0.01%	28,175.50 29,769.42	-	(28,175.50) (29,769,42)			Oct-16 Oct-16	Nov-16 Dec-16		2016 2016
153565	GH 2-1 PA Fan Var Inlet Vane	87,934.89		(87,934.89)	-100.00%	0.02%	74,713.19	-	(74,713.19)			Oct-16	Nov-16		2016
153568	GH Limestone Runoff Sump Pump	24,922.46		(24,922.46)	-100.00%	0.01%	25,073.73		(25,073.73)			Oct-16	Dec-16		2016
153583	GH 3-1 CWP Major Overhaul	163,064.28	-	(163,064.28)	-100.00%	0.04%	164,569.27	-	(164,569.27)			Oct-16	Jan-17		2016
153592	GH1 GSU High Side Bushing Repl	53,779.79	-	(53,779.79)	-100.00%	0.01%	123,589.14	-	(123,589.14)			Nov-16	Jun-17		2016
153622 153625	GH Gypsum Testing Equipment GH2 Mill Hot Air Gates Repl	11,621.07 20,688.68	-	(11,621.07) (20,688.68)	-100.00% -100.00%	0.00%	11,621.07 89.921.49	-	(11,621.07) (89,921.49)			Nov-16 Nov-16	Nov-16 Dec-17		2016 2016
153625	GH2 Mill Hot Air Gates Repl GH Crusher House Lighting	20,088.08	-	(20,088.08) (24,491.22)	-100.00%	0.01%	100.716.27	-	(100,716.27)			Nov-16 Nov-16	Dec-17 Dec-17		2016
153658	GH1 West Coal Conv Rm Lighting	29,293,42		(29,293.42)	-100.00%	0.01%	62,396.72	-	(62,396.72)			Nov-16	Jun-17		2016
153659	GH4 West/Center Rolling Dr Rpl	8,971.37	-	(8,971.37)	-100.00%	0.00%	8,971.37	-	(8,971.37)			Nov-16	Dec-16		2016
153661	GH Portable Combustion Anlyzer	16,396.40	-	(16,396.40)	-100.00%	0.00%	16,396.40	-	(16,396.40)			Nov-16	Dec-16		2016
153663	GH SMM Maintenance Shop Tools	12,145.37	-	(12,145.37)	-100.00%	0.00%	12,145.37	-	(12,145.37)			Nov-16	Dec-16		2016
153664 153666	GH CCR Maintenance Shop Tools GH Electric Pallet Jack	9,625.57 4,395.83	-	(9,625.57) (4,395.83)	-100.00% -100.00%	0.00%	9,625.57 4,395.83	-	(9,625.57) (4,395.83)			Nov-16 Nov-16	Dec-16 Nov-16		2016 2016
153606	GH Electric Pallet Jack GH MH110Z CCR Belt Repl 2017	4,395.83		(4,395.83) (3.837.84)	-100.00%	0.00%	4,395.83	-	(4,395.83) (9.918.46)			Nov-16 Nov-16	Nov-16 Dec-17		2016
153677	GH MH110Z CCR Bar Rep12017 GH MH111ZA CCR ConvBelt Rep117	3,496.93	-	(3,496.93)	-100.00%	0.00%	11,143.92	-	(11,143.92)			Nov-16	Mar-17		2016
153678	GH MH111ZB CCR ConvBelt Repl17	4,984.52	-	(4,984.52)	-100.00%	0.00%	15,010.15	-	(15,010.15)			Nov-16	Mar-17		2016
153679	GH GP102B CCR ConvBelt Repl	11,453.29	-	(11,453.29)	-100.00%	0.00%	11,453.29	-	(11,453.29)			Nov-16	Dec-16		2016
153680	GH Janitorial Floor Scrubber	4,629.78	-	(4,629.78)	-100.00%	0.00%	4,629.78	-	(4,629.78)			Nov-16	Dec-16		2016
153710 153733	GH 3-1 Air Compressor Motor GH 1-1 CT Fan Gear Box Asmbly	29,226.23 56.011.11	-	(29,226.23) (56,011.11)	-100.00% -100.00%	0.01%	31,396.73 56.011.11	-	(31,396.73) (56,011.11)			Dec-16 Nov-16	Dec-16 Dec-16		2016 2016
153734	GH 4-4 CT Fan Gear Box Asmbly	58,307.34	-	(58,307,34)	-100.00%	0.02%	58.307.34	-	(58,307,34)			Nov-16	Dec-16 Dec-16		2016
153690KU	Gas Monitoring Cameras KU	132,040.65	-	(132,040.65)	-100.00%	0.03%	132,780.72	-	(132,780.72)			Nov-16	Dec-16		2016

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	Parlandar	N
No. 131915KU	Title/Description Scanning Equip-KU	Cost	Budget 58,000.00	Dollars 58,000.00	Percent 100.00%	Budget 0.00%	Cost	Cost 194.000.00	Dollars 194.000.00	Start Mar-16	End Jul-21	Start	End	Explanations	Year 2016
132756KU	GS GE KU Lab Equip	-	77,673.00	77,673.00	100.00%	0.00%	-	825,661.00	825,661.00	Jan-16	Apr-19				2016
132928KU	GS CDM Aurora - KU	59,403.04	84,180.00	24,776.96	29.43%	0.02%	444,332.01	418,967.39	(25,364.62)	Apr-13	Nov-16	Apr-13	Mar-17		2016
133076KU 133102KU	GS GE Dam Impnd KU GS GE 345kV Spr KU	1,733,742.86	60,000.00 1,342,000.00	60,000.00 (391,742.86)	100.00% -29.19%	0.00%	4.211.211.10	571,299.00 3,788,752.66	571,299.00 (422,458.44)	Jan-16 Jan-15	Aug-19 Sep-17	Jan-15	Sep-17		2016 2016
136480KU	GS GE 345kV Spr KU GS GE Test Equip Pool KU	1,/33,/42.80	1,342,000.00	(391,742.86) 122,000.00	100.00%	0.45%	4,211,211.10	1,222,355.00	(422,458.44) 1,222,355.00	Jan-15 Jan-16	Oct-19	Jan-15	Sep-17		2016
136550KU	GS SL Gas Chrmgrph KU	21,365.64	-	(21,365.64)	-100.00%	0.01%	21,365.64	-	(21,365.64)			Jun-16	Mar-17		2016
136555KU	GS SL IFT Anlzr KU	13,568.00	18,350.00	4,782.00	26.06%	0.00%	13,568.00	18,350.00	4,782.00	May-16	Aug-16	May-16	Oct-16		2016
139595KU 139598KU	GS GE DME Phase II KU GS GE Aux Trans Prot KU	20,847.41 80,484.25	57,045.52 178,500.00	36,198.11 98,015.75	63.45% 54.91%	0.01%	120,948.61 80,484.25	193,847.83 178,500.00	72,899.22 98,015.75	Jan-15 Jan-14	Nov-18 Dec-17	Jan-15 Jan-14	Dec-17		2016 2016
139600KU	GS CDM PRC-05 Collect KU	15,394.01	1/8,500.00	(15,394.01)	-100.00%	0.02%	75,566.82	60,172.81	(15,394.01)	Jan-14	Dec-1/	Jan-14 Aug-15	Aug-16		2016
139638KU	0-GS CDM CIP Ver 5.0 KU	1,383.48	-	(1,383.48)	-100.00%	0.00%	917,915.61	916,532.13	(1,383.48)			Jan-14	Jan-16		2016
139670KU	GS CDM CIP Ver 6.0 KU	209,222.16	192,348.20	(16,873.96)	-8.77%	0.05%	425,086.77	366,591.99	(58,494.78)	Sep-15	Aug-18	Sep-15			2016
140655KU 144475KU	GS GE TCCT Hrdng KU GS GE CORS KU	132,988.45 324.036.60	244.638.00	(132,988.45) (79,398.60)	-100.00% -32.46%	0.03%	623,811.21 305,568.92	490,822.76 305,798.00	(132,988.45) 229.08	Feb-16	Dec-17	Sep-13 Feb-16	Dec-14 Dec-17		2016 2016
147091KU	GS GE CORS ENG KU	(10,048.59)		10,048.59	-100.00%	0.00%	-	10,048.59	10,048.59	100-10	Dec-17	Jan-15	Jun-17		2010
148145KU	GS SL Analytical Balance KU	5,093.23	3,060.00	(2,033.23)	-66.45%	0.00%	5,093.23	3,060.00	(2,033.23)	May-16	Aug-16	May-16	Sep-16		2016
149972KU	GS GE ME Remote Vib KU	(9,685.82)	-	9,685.82	-100.00%	0.00%	180,138.80	105,924.06	(74,214.74)			Sep-15	Jan-17		2016
150049 150079KU	GS GE 2016 Explorer KU GS GE ME Oil Skid KU	2,850.87 76,737.60	-	(2,850.87) (76,737.60)	-100.00% -100.00%	0.00%	30,695.87 75,669.90	27,845.00	(2,850.87) (75,669.90)			Oct-15 Oct-15	Feb-16 Apr-16		2016 2016
									(((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Th Co 15 but sel- var pro	e black start project was completed at two locations - Cane Run and Trimble unity. Projects 150080 and 150080KU are the Cane Run site projects. Projects 1126 and 151126KU are the Trimble County site locations. The oldinas were all dgeted under projects 150080 and 150080KU prior to the black start unit site ection. Actual costs were charged to the appropriate site causing a positive riance on the Cane Run projects and negative variance on the Trimble County ojects. The overall positive variance between all four projects in 2016 is driven preliminary engineering that occurred in 2015 rather than 2016.	
150080KU	GS GE Black Start KU	3,668,302.01	4,953,000.00	1,284,697.99	25.94%	0.96%	7,978,487.06	9,980,445.97	2,001,958.91	Oct-15	Nov-17	Oct-15	Dec-17		2016
150979KU	GS GE Lab Equip 2016 KU	40,171.52	-	(40,171.52)	-100.00%	0.01%	40,171.52	-	(40,171.52)			Mar-16	Co 15 but sele var pro	e black start project was completed at two locations - Cane Run and Trimble unity. Projects 150080 and 150080KU are the Cane Run site projects. Projects 1126 and 151126KU are the Trimble County site locations. The oldnaw were all dgeted under projects 150080 and 150080KU prior to the black start unit site ection. Actual costs were charged to the appropriate site causing a positive riance on the Cane Run projects and negative variance on the Trimble County jects. The overall positive variance between all four projects in 2016 is driven preliminary engineering that occurred in 2015 rather than 2016.	2016
151126KU	GS GE BlackStart TC KU	1,521,433.18	-	(1,521,433.18)	-100.00%	0.40%	4,437,979.55	-	(4,437,979.55)			Oct-15	Dec-17		2016
151142 151222	GS GE DISPLAY GS SL Gas Bottle Shelter	4,478.62 4,633.20	-	(4,478.62) (4,633.20)	-100.00% -100.00%	0.00%	4,478.62 4,633.20	-	(4,478.62) (4,633.20)			Mar-16 Aug-16	Apr-16 Mar-17		2016 2016
151222 151289KU	GS GE Dam Impnd '16 TC KU	4,033.20	-	(4,426.54)	-100.00%	0.00%	4,033.20	-	(4,033.20)			Mar-16	Feb-18		2016
151321	GS GE Dam Impnd GH	41,817.93	-	(41,817.93)	-100.00%	0.01%	42,224.00	-	(42,224.00)			Mar-16	Jun-17		2016
151559KU	GS GE Alarm Mgmt TC KU	4,650.75	-	(4,650.75)	-100.00%	0.00%	4,650.75	-	(4,650.75)			May-16	Sep-17		2016
151563KU 153394	GS GE Alarm Mgmt CR KU GS SL Short Cell	24,172.89 23,042.90	-	(24,172.89) (23,042.90)	-100.00% -100.00%	0.01%	20,206.43 23,042.90		(20,206.43) (23,042.90)			May-16 Oct-16	Jun-18 Mar-17		2016 2016
153569KU	GS GE PdM CSI 2140	23,720.40	-	(23,720.40)	-100.00%	0.01%	23,720.40	-	(23,720.40)			Oct-16	Mar-17		2016
153675KU	GS SL UPS	63,763.51	-	(63,763.51)	-100.00%	0.02%	65,034.20	-	(65,034.20)			Nov-16	Mar-17		2016
153683KU 153686KU	GS CDM SUBSTATION CALLBOX KU GS CDM CALLBOX OTH PROD KU	36,536.44 7,104.00	-	(36,536.44) (7,104.00)	-100.00% -100.00%	0.01%	43,382.83 7,104.00	-	(43,382.83) (7,104.00)			Nov-16 Nov-16	Feb-18		2016 2016
153688KU	GS CDM CALLBOX OTH FROD RU GS CDM CALLBOX HYDRO	7,864.94	-	(7,864.94)	-100.00%	0.00%	12,427.44	-	(12,427.44)			Nov-16	Jul-17		2016
140342KU	OG MISC TOOLS KU	-	10,487.10	10,487.10	100.00%	0.00%	-	56,630.34	56,630.34	May-16	Dec-23				2016
152002KU	TC CT KU EX2000 DFE CT5	175,943.75	146,904.77	(29,038.98)	-19.77%	0.05%	175,943.75	146,904.77	(29,038.98)	Jan-16	Dec-16	Jan-16	Oct-16		2016
152012KU 153096KU	TC CT KU MARK VI UPGD CT6 TC CT REBUILD EXHAUST EXP JNTS	155,525.75	131,753.16 131,753.16	(23,772.59) 131,753.16	-18.04% 100.00%	0.04%	155,525.75	131,753.16 131,753.16	(23,772.59) 131,753.16	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16	Oct-16		2016
153103KU	TC CT6 KU REBUILD EXHAUST	188,769.50	131,753.16	(57,016.34)	-43.28%	0.05%	188,769.50	131,753.16	(57,016.34)	May-16	Dec-16	May-16	Jun-16		2016
134111KU	TC2 SCR L2 REPLACE-KU	265,577.69	556,257.66	290,679.97	52.26%	0.07%	528,027.88	818,707.85	290,679.97	Jul-14	Apr-16	Jul-14	Apr-16		2016
134232KU 147986KU	TC 2 KU BOILER METAL OVERLAY TC KU PROXIM ACCESS READ INST	696,037.00 1.034.07	508,190.76	(187,846.24) (1.034.07)	-36.96% -100.00%	0.18%	696,037.00 21,191.42	508,190.76 20,157.35	(187,846.24) (1.034.07)	Dec-15	May-16	Dec-15 Apr-14	Apr-16 Nov-15		2016
153513KU	TC2 WESP ROOF REPLACEMENT	42,544.15	-	(42,544.15)	-100.00%	0.00%	42,544.15	- 20,137.33	(42,544.15)			Oct-16	Oct-16		2016
153638KU	TC RESIDENT OFFICE CONSTR	26,577.18	-	(26,577.18)	-100.00%	0.01%	40,602.66	-	(40,602.66)			Jun-16	Nov-16		2016
153640KU	TC I/E SHOP OFFICE SPACE	35,750.10	-	(35,750.10)	-100.00%	0.01%	53,240.53	-	(53,240.53)	4	D. IC	Jun-16	Nov-16		2016
161001KU 124323	TC2 KU TURBINE PREP COUPLING GH1 TURBINE ROOM ROOF REPL	161,231.82 181.81	81,253.01	(79,978.81) (181.81)	-98.43% -100.00%	0.04%	161,637.18 256,754,45	81,253.01 256,572.64	(80,384.17) (181.81)	Apr-14	Dec-16	Apr-14 Jan-15	Jul-16 Mar-16		2016 2016
131170	GH 1 Crush Feed Shut Off gates	112.80	-	(112.80)	-100.00%	0.00%	279,962.23	279,849.43	(112.80)			Jun-15	Dec-15		2016
131172	GH Coal Sample System Repl	14,765.81	-	(14,765.81)	-100.00%	0.00%	441,523.18	426,757.37	(14,765.81)			Aug-15	Dec-15		2016
133472 133493	GH3 C Heater Repl GH4 C Feedwater Heater Repl	1,137.00 149.579.88	178,755,58	(1,137.00) 29,175.70	-100.00% 16.32%	0.00%	299,258.78 399,294.56	298,121.78 440,347.87	(1,137.00) 41.053.31	Jan-15	Dec-16	Jan-15 Jan-15	Nov-15 Aug-16		2016 2016
133493	GH4 C Feedwater Heater Repl GH4 B Feedwater Htr Repl	149,579.88 148,294.57	134,759.43	(13,535.14)	-10.04%	0.04%	399,294.56	396,779.40	(1,657.53)	Jan-15 Jan-15	Apr-16	Jan-15 Jan-15	Aug-16 Apr-16		2016
133526	GH3 B Feedwater Htr Repl	(152.96)	-	152.96	-100.00%	0.00%	353,638.68	353,791.64	152.96			Jan-15	Nov-15		2016
133789	GH4 Sample Panel Replacement	257,129.70	328,086.28	70,956.58	21.63%	0.07%	470,081.92	541,038.50	70,956.58	Jul-15	Dec-16	Jul-15	Aug-16 Jul-16		2016
144181 144214	GH4 APH Coil GH1 LED Lighting Below 3rd Flr	111,342.84 (48.89)	451,228.44	339,885.60 48.89	75.32%	0.03%	273,735.05 232,261.09	613,620.65 232,309,98	339,885.60 48.89	May-14	Dec-16	May-14 May-14	Jul-16 Dec-15		2016 2016
144243	GH1 SH Pendant Platen Loops	(2,974.22)	-	2,974.22	-100.00%	0.00%	620,304.63	623,278.85	2,974.22			May-14 May-14	May-15		2016
144246	GH1 HPSW Piping Basement	(829.20)	-	829.20	-100.00%	0.00%	195,543.55	196,372.75	829.20			May-14	Dec-15		2016
144248 144249	GH2 HPSW Piping Basement GH CY Office-Locker Building	7,961.07 367.951.30	400.001.53	(7,961.07) 32,050.23	-100.00% 8.01%	0.00%	87,716.96 943,093.51	79,755.89 975,143.74	(7,961.07) 32,050.23	May-14	Aug-16	May-14 May-14	Dec-15 Sep-16		2016 2016
144257	GH4 FGD Recycle Pump Gearbox	9,428.03	400,001.55	(9,428.03)	-100.00%	0.10%	133,502.30	124,074.27	(9,428.03)	141ay-14	Aug-10	Jul-15	Mar-16		2016
	* *														

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 144265	Title/Description GH3 FGD Recycle Pump Gearbox	Cost 6.102.57	Budget	Dollars (6,102.57)	-100.00%	Budget 0.00%	Cost 130,176.82	Cost 124.074.25	Dollars (6.102.57)	Start	End	Start Jul-15	End Mar-16	Explanations	Year 2016
144265	GH3 FGD Recycle Pump Gearbox GH3 APH Coils	6,102.57 321.46		(321.46)	-100.00%	0.00%	311,231.54	310.910.08	(321.46)			Jui-15 Jan-15	Nov-15		2016
147303	GH1 SCR NOx Process Monitor	62,562.72	58,556.96	(4,005.76)	-6.84%	0.02%	62,562.72	58,556.96	(4,005.76)	Aug-16	Oct-16	Aug-16	Sep-16		2016
147372	GH2 Inlet Process Monitor	-	37,643.76	37,643.76	100.00%	0.00%	-	37,643.76	37,643.76	Jan-16	Nov-16				2016
147655	GH4 SCR Dilution Steam Ctrls	12,518.42	24,573.01	12,054.59	49.06%	0.00%	12,518.42	24,573.01	12,054.59	Jan-16	Dec-16	Jan-16	May-16		2016
147672 147699	GH4 AH Exp Jts EJ11 EJ15 Repl GH4 Turb Sealing Steam Ctrls	12,557.61	182,990.50 41,826.40	182,990.50 29,268,79	100.00% 69.98%	0.00%	12,557.61	182,990.50 41.826.40	182,990.50 29,268.79	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16	May-16		2016 2016
147875	GH4 Turb Sealing Steam Ctris GH Gys Farm Containment Berm	(17,716.10)	41,820.40	29,268.79	-100.00%	0.00%	205.456.65	223.172.75	29,268.79	Jan-10	Dec-16	May-15	Dec-15		2016
147902	GH3 FGD Sump Pump	88,895.79	-	(88,895.79)	-100.00%	0.02%	88,895.79	125,479.20	36,583.41			Jan-16	Sep-16		2016
148121	GH1 F MCC Repl	55,932.90	60,308.44	4,375.54	7.26%	0.01%	55,932.90	60,308.44	4,375.54	Jun-15	Dec-16	Jun-15	Apr-16		2016
148122	GH1 Elec Shop Expansion	-	80,515.82	80,515.82	100.00%	0.00%	-	80,515.82	80,515.82	Jun-16	Nov-16				2016
148124 149852	GH4 SO3 Controls Repl GH2 Turbine Room Roof Repl 15	193,664.54 141,291,45	176,036.86	(17,627.68) (141.291.45)	-10.01% -100.00%	0.05%	193,664.54 351,144.86	176,036.86 209,853.41	(17,627.68) (141,291.45)	Jan-16	Dec-16	Jan-16 Jul-15	Sep-16 Mar-16		2016 2016
149891	GH I&E Shop Calibration Equip	(12.15)	-	(141,291.43) 12.15	-100.00%	0.04%	41.106.07	41,118.22	(141,291.45) 12.15			Aug-15	Dec-15		2016
149903	GH Trans Hse 2 Dust Collector	1,974.74	-	(1,974.74)	-100.00%	0.00%	218,587.12	216,612.38	(1,974.74)			Aug-15	Dec-15		2016
144432	'BR1 Maintenance Vent Fan Repl	110,606.04	-	(110,606.04)	-100.00%	0.03%	151,211.02	67,273.79	(83,937.23)			Nov-14	Jan-17		2016
147906	BR1 O2 Analyzer/Probe Repl	77,546.42	60,000.00	(17,546.42)	-29.24%	0.02%	77,546.42	60,000.00	(17,546.42)	Nov-15	May-16	Nov-15	Apr-16		2016
140204 150798	GH1 Blowdown Line Repl GH MH111ZB CCR ConvBelt Repl16	570,183.40 11,516.61	596,026.20	25,842.80 (11,516,61)	4.34%	0.15%	570,183.40 11.516.61	596,026.20	25,842.80 (11,516.61)	Jan-16	Dec-16	Jan-16 Jan-16	Dec-16 Apr-16		2016 2016
151109	GH 4G Conveyor Belt Repl 2016	107.566.81	-	(107,566.81)	-100.00%	0.00%	107.566.81	-	(11,516.61) (107,566.81)			Jan-16 Apr-16	Apr-16 Aug-16		2016
152275	GH3 Gen Dual Tower H2 Dryer	72,917.10	-	(72,917.10)	-100.00%	0.02%	81,372.60	-	(81,372.60)			Nov-16	Mar-17		2016
153332	GH 1E Conveyor Belt Repl 16	20,263.38	-	(20,263.38)	-100.00%	0.01%	20,263.38	-	(20,263.38)			Aug-16	Oct-16		2016
153405	GH4 Pyrite Line Repl 2016	136,514.22	-	(136,514.22)	-100.00%	0.04%	124,896.29	-	(124,896.29)			Sep-16	Mar-17		2016
131972	BRCT7 C Inspection	-	59,520.00	59,520.00	100.00%	0.00%	-	12,582,900.00	12,582,900.00	Jan-16	Apr-21				2016
131930 131948KU	Karl Fisher Titrator GS SL XRay Spectrograph-KU	1 775 69	8,000.00	8,000.00 (1.775.69)	100.00%	0.00%	58 415 54	8,000.00 56,639.85	8,000.00 (1.775.69)	Jan-16	Dec-16	Jan-15	Feb-16		2016
153703KU	GS GE Alloy Analyzer KU 2016	23,985.79	-	(23,985.79)	-100.00%	0.00%	28,183.39	30,039.85	(28,183,39)			Nov-16	Sep-17		2016
153712KU	GS SL Spectrophotometer 2016	3,547.05	-	(3,547.05)	-100.00%	0.00%	3,547.05	-	(3,547.05)			Dec-16	Mar-17		2016
133683	EFFLUENT WATER STUDY-TC KU	590,626.98	782,460.00	191,833.02	24.52%	0.15%	1,366,518.53	68,682,542.62	67,316,024.09	Jul-15	Nov-23	Jul-15			2016
127560	CANE RUN 7 - KU	406,679.36	-	(406,679.36)	-100.00%	0.11%	411,808,471.72	411,401,792.36	(406,679.36)			Jan-10	Jun-15		2016
													and to F	G program split between process water systems required for CCR pond closures I ELG regulations remanded by EPA. Applicable engineering costs transferred roccess Water projects and remaining budget not utilized due to delay by EPA.	
133638	EFFLUENT WATER STUDY - BR	655,516.94	2,173,500.00	1,517,983.06	69.84%	0.17%	-	143,069,992.21	143,069,992.21	Jul-15	Dec-24	Jul-15	ELC	is is a multi-year project. G program split between processs water systems required for CCR pond closures I ELG regulations remanded by EPA. Applicable engineering costs transferred rocess Water projects and remaining budget not utilized due to delay by EPA.	2016
133641	EFFLUENT WATER STUDY-GH	660,526.21	3,173,500.00	2,512,973.79	79.19%	0.17%	36,380.07	155,079,498.67	155,043,118.60	Jul-15	Nov-23	Jul-15	Thi Ove	is is a multi-year project. er budget for the year due to timing of charges. This is a multi-year project.	2016
143043 147973	Brown Solar Facility - KU TC KU CCR RULING NON MECH	8,973,142.02 (344,992.75)	5,492,744.78	(3,480,397.24) 344,992.75	-63.36% -100.00%	2.34%	15,382,717.27 (0.02)	11,892,117.81 344,992,73	(3,490,599.46) 344,992.75	Dec-13	Jun-16	Dec-13 Jan-13	Jun-16		2016 2016
147973	TC KU CCR RULING NON MECH Trimble County 2 KU	(344,992.75) 129.583.19	-	344,992.75 (129,583.19)	-100.00%	-0.09%	(0.02) 509,508,282,45	344,992.73 509.420.414.25	344,992.75 (87,868.20)			Jan-13 Jan-03	Jan-11		2016
147087	KU NALCO ENGINEERING	(26,336.07)	(250.000.00)	(223,663,93)	-100.00%	-0.01%	(0.00)	(223.663.22)	(223,663,22)	Mar-15	Sep-16	Mar-15	Nov-16		2016
153378	GHENT VEHICLES 2016	188,282.80	-	(188,282.80)	-100.00%	0.05%	95,278.26	-	(95,278.26)			Sep-16	Jan-17		2016
														nstruction delays pushed expenses into 2016 after budget was completed. This	
139046	TC2 DSI System - KU	1,199,398.79		(1,199,398.79)	-100.00%	0.31%	5,263,319.42	4,261,039.10	(1,002,280.32)			Dec-12	Jun-16 is a	multi-year project.	2016
135361 137754	REL LEXPLNT-PISGH 69RBLD DSP HUME RD PHASE II TRANSFRMR	993,073.57	1,111,926.57 77,123.88	118,853.00 77,123.88	10.69% 100.00%	0.26%	3,857,721.17 189,006,45	8,066,065.85 250,425.42	4,208,344.68 61,418.97	Nov-16 Jan-16	Dec-18 Sep-18	Nov-16			2016 2016
137734	DSF HUME KD FHASE II TKANSFKMK	-	//,125.00	//,125.66	100.00%	0.00%	189,000.45	230,423.42	01,418.97	Jan-10	Sep-18		The	e budget was prepared prior to completion of a detailed engineering analysis.	2010
146982	PR Ghent-Blackwell 138kV	1,190,275.92	449,534.32	(740,741.60)	-164.78%	0.31%	1,211,676.01	449,534.32	(762,141.69)	May-16	Oct-16	May-16		e project scope was more costly than assumed.	2016
146983	NRP GHENT-BLACKWELL 138kV	108,807.14	450,000.04	341,192.90	75.82%	0.03%	108,807.14	450,000.04	341,192.90	Jul-16	Oct-16	Jul-16	Sep-16		2016
	NER DI LOUISIEL VERMONI (2011)				0.0.4.00	0.000								e budget was prepared prior to completion of a detailed engineering analysis.	
146984 147315	NRP BLACKWELL-KENTON 138kV PR Lebanon-Springfield	115,929.43 419,876.98	650,036.97 508,117,31	534,107.54 88.240.33	82.17% 17.37%	0.03%	115,929.43 406,696,79	650,036.97 508,117,31	534,107.54 101,420.52	Jul-16 Jul-16	Nov-16 Dec-16	Jul-16 Jul-16	Dec-16 The Dec-16	e project scope was less costly than assumed.	2016
147465	NRP Livingston-So Paducah	433 148 90	523 286 76	90.137.86	17.23%	0.11%	433,148,90	523,286,76	90 137 86	Mav-16	Oct-16	May-16	Nov-16		2016
147473	NRP Cloverport-Hardinsburg	207,361.25	313,972.05	106,610.80	33.96%	0.05%	198,423.46	313,972.05	115,548.59	Apr-16	Dec-16	Apr-16	Dec-16		2016
147474	NRP Hrdnsburg-Cen Hrdn EKPC	28,589.27	78,493.02	49,903.75	63.58%	0.01%	28,589.27	78,493.02	49,903.75	Sep-16	Oct-16	Sep-16	Oct-16		2016
147478	NRP GR Plant-Morganfield	785,165.55	-	(785,165.55)	-100.00%	0.20%	789,563.68	2,630,997.36	1,841,433.68			Aug-16		ginally budgeted for 2017, this project was accelerated into 2016.	2016
149026	NERCALRT PNVL SW STN-PNVL TVA	280,619.77	347,900.36	67,280.59	19.34%	0.07%	280,619.77	347,900.36	67,280.59	Feb-16	Nov-16	Feb-16	Oct-16		2016
150468 150648	Comp-related Equip KU 2016 PR Green Rvr Steel-Cloverport	24,552.15 776 527 24	-	(24,552.15) (776,527.24)	-100.00%	0.01%	24,986.70 776,527.24	-	(24,986.70) (776,527.24)			Jan-16 Apr-16	Dec-16	erging project not anticiapted at time of budget	2016
			-					-				1	The	er gang project not anticapted at time of budget costs for the tasks ultimately exceeded the threshold to remain on the blanket I were required by company policy to be moved to an individual project.	
150687	PR Pocket-Pennington Gap	1,190,598.13	-	(1,190,598.13)	-100.00%	0.31%	1,189,290.73	-	(1,189,290.73)			Apr-16	Feb-17		2016
150791 150802	NRP Ghent-NAS 345kV Tap EKP Long Lick Tap	112,207.33 846.26	-	(112,207.33) (846.26)	-100.00% -100.00%	0.03%	112,710.73 (0.02)	-	(112,710.73) 0.02			Mar-16 Oct-16	Dec-16 Jun-17		2016 2016
150802	EKP Long Lick Tap NRP Brown CT-Brown North	846.26 314,024.94	-	(846.26) (314,024.94)	-100.00%	0.00%	(0.02) 315,223.48	-	(315,223.48)			Mar-16	Jun-1/ Sep-16		2016 2016
150841	PR Ghent-Scott County	3,405,878.81	-	(3,405,878.81)	-100.00%	0.89%	8,339,640.59	-	(8,339,640.59)			Aug-16		erging project not anticiapted at time of budget	2016
151554	PR Hardinsburg-C Hardin EKPC	967,655.89	-	(967,655.89)	-100.00%	0.25%	1,026,329.78	-	(1,026,329.78)			Aug-16		erging project not anticiapted at time of budget	2016
153347	PR Clinton-South Paducah	5,532.71	-	(5,532.71)	-100.00%	0.00%	3,692,261.29	-	(3,692,261.29)			Nov-16	Jul-17		2016
153349	PR Leitchfield-Stephensburg	363,255.79	-	(363,255.79)	-100.00%	0.09%	859,217.81	-	(859,217.81)			Nov-16	Mar-17		2016
153351	PR Adams-Millersburg	48,446.58	-	(48,446.58)	-100.00%	0.01%	2,238,181.15	-	(2,238,181.15)			Nov-16			2016
153363 K5-2015	PR Indian Hill-Ohio County Relocations Trans Lines KU	285,808.68 86.643.89	-	(285,808.68) (86,643.89)	-100.00%	0.07%	563,124.08 86,643,89	-	(563,124.08) (86,643,89)			Nov-16 Jan-15	Apr-17 Oct-17		2016
K5-2015 K5-2016	Relocations T Lines KU-	80,043.89	52,449.47	(86,643.89) 52,338.44	-100.00%	0.02%	80,043.89	52,449.47	(80,043.89) 52,338.44	Jan-16	Dec-16	Jan-15 Jan-16	Oct-17 Oct-17		2016
K8-2016	STORM DAMAGE T-LINE KU 2016	782,200.68	780,255.25	(1,945.43)	-0.25%	0.20%	782,200.68	780,255.25	(1,945.43)	Jan-16	Dec-16	Jan-16			2016
K9-2016	PRIORITY REPL T-LINES KU 2016	1,225.59	-	(1,225.59)	-100.00%	0.00%	1,225.59	-	(1,225.59)			Jan-16			2016

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
K9-2016 KARM-2015	PRIORITY REPL T-LINES KU 2016 PRIORITY REPL X-ARMS KU 2015	7,552,571.76 220,022.29	3,990,811.15	(3,561,760.61) (220,022.29)	-89.25% -100.00%	1.97% 0.06%	7,552,571.76 220,022.29	3,990,811.15	(3,561,760.61) (220,022.29)	Jan-16	Jan-17	Jan-16 Jan-15	Budgeted at a high level to encompass work on several projects, actual needs were higher than anticpated.	2016 2016
													Actual needs were lower than expected allowing for budgeted dollars to be	
KARM-2016 KINS-2015	Priority Repl X-Arms KU 2016	2,003,126.05	4,004,000.00	2,000,873.95	49.97% -100.00%	0.52%	2,003,126.05	4,004,000.00	2,000,873.95	Jan-16	Dec-16	Jan-16	prioritized to other projects.	2016 2016
KINS-2015 KINS-2016	PRIORITY REPL INSLTRS KU 2015 Priority Repl Insltrs KU 2016	3,784.76 46,394.72	167,000.00	(3,784.76) 120,605,28	-100.00% 72.22%	0.00%	3,784.76 46,394.72	167,000.00	(3,784.76) 120,605.28	Jan-16	Dec-16	Jan-15 Jan-16		2016 2016
KIN3-2010	Thority Reprinsus Ro 2010	40,394.72	107,000.00	120,005.28	12.2270	0.01%	40,394.72	107,000.00	120,005.20	Jan-10	Dec-10	2411-10	Actual needs were lower than expected allowing for budgeted dollars to be	2010
KOTH-2016	Priority Repl Other KU 2016	1,888,939.23	3,309,748.64	1,420,809.41	42.93%	0.49%	1,888,939.23	3,309,748.64	1,420,809.41	Jan-16	Dec-16	Jan-16	prioritized to other projects.	2016
KSWT-2015	PRIORITY REPL SWITCHES KU 2015	56,308.68	-	(56,308.68)	-100.00%	0.01%	56,308.68	-	(56,308.68)			Jan-15	Oct-17 The complexity of this project turned out to be greater than assumed during the	2016
													2016 budget. New sections of trench and conduit were required to route cables to the new control house and commissioning with generation units required extended	
131338	Ghent 345kV Control House	2,486,614.64	1,862,893.41	(623,721.23)	-33.48%	0.65%	3,565,633.77	2,721,695.80	(843,937.97)	Jan-15	Mar-18	Jan-15	fieldwork around planned generation outages.	2016
131809 131859	CIP Test Lab-KU-2013 CIP-KU-2015	(12,971.63) (11,681.80)	-	12,971.63 11,681.80	-100.00% -100.00%	0.00%	974,737.15 227,582.67	987,708.78 239.264.47	12,971.63 11,681.80			Jun-13 Jan-15	Jun-14 Jan-16	2016 2016
													Scope changes resulted in an overall lower project cost. Timing changes resulted in more work performed during 2015 and less during 2016, and the project extended	
132674	KU Park Control House	1,138,694.31	2,073,742.47	935,048.16	45.09%	0.30%	2,844,549.54	3,690,562.83	846,013.29	Jan-15	Oct-16	Jan-15	Oct-16 into 2017.	2016
134798 135625	Tools - 2016 Matanzas Sub Upgrade	(201,269.36)	48,073.26	48,073.26 201,269.36	100.00%	0.00%	- (201,269.36)	48,073.26	48,073.26 201,269.36	Jan-16	Dec-16	Dec-11	Dec-13	2016 2016
139627	Test Lab Equipment-2015-KU	414.50	-	(414.50)	-100.00%	0.00%	14,299.92	13,885.42	(414.50)			Jan-15	May-16	2016
144682	TEP-DFR Replace MODs-KU	(7,417.56)	-	7,417.56	-100.00%	0.00%	459,615.38	467,032.94	7,417.56			Apr-15	Jan-16	2016
144962	REL-Farley/Artemus/Pine Panels	376,471.50	312,379.39	(64,092.11)	-20.52%	0.10%	393,537.55	312,379.39	(81,158.16)	Jan-16	Dec-16	Jan-16	Feb-17	2016
146859 147765	TEP-Brown N Bus Redundancy TEP-P&C ETWN-HRDN CO 138KV	-	1,071,738.88 465,491,54	1,071,738.88 465,491,54	100.00% 100.00%	0.00%	-	1,330,935.44	1,330,935.44 567,486,79	Jan-16 Jan-16	Dec-16 Dec-16		Project cancelled due recent needs assessment.	2016 2016
KOTPR14	KU Other Prot Blank 2014	(23,249.72)	405,491.54	23,249.72	-100.00%	-0.01%	(23,249.72)	567,486.79	23,249.72	Jan-10	Dec-16	Jan-14	Jan-15	2016
KOTPR15	KU Other Prot Blanket 2015	102,561.79	-	(102,561.79)	-100.00%	0.03%	102,561.79	-	(102,561.79)			Jan-15	Jan-16	2016
KREL-FL14	KU Relay Failures-2014	1,485.01	-	(1,485.01)	-100.00%	0.00%	1,485.01	-	(1,485.01)			Jan-14	Jan-15	2016
KRELAY-14	Relay Replacements-KU-2014	(59,746.22)	-	59,746.22	-100.00%	-0.02%	(59,746.22)	-	59,746.22			Jan-14	Jan-15	2016
KRELAY-15 KRTU-14	Relay Replacements-KU-2015 KU RTU Replacements-14	84,923.95 1,756.70	-	(84,923.95) (1,756.70)	-100.00% -100.00%	0.02%	84,923.95 1,756.70	-	(84,923.95) (1,756.70)			Jan-15 Jan-14	Jan-16 Jan-15	2016 2016
KRTU-14 KRTU-15	KU RTU Replacements-15	472.477.40	-	(472,477.40)	-100.00%	0.12%	472.477.40	-	(472,477.40)			Jan-14 Jan-15	Jan-16	2016
139906	TEP-Morganfield 161kV Brkr Add	130,011.89	491,452.91	361,441.02	73.55%	0.03%	256,406.92	638,850.30	382,443.38	Sep-15	Dec-16	Sep-15	Nov-16	2016
141394	Green River 884 Brkr Failure	568.65	-	(568.65)	-100.00%	0.00%	173,917.81	173,349.16	(568.65)			Jul-13	Oct-13	2016
144129	Rpl Dix Dam 604 & 624 Brkrs	(13,247.45)	-	13,247.45	-100.00%	0.00%	195,487.77	208,735.22	13,247.45			Sep-15	Nov-15	2016
144140 144141	Rpl (3) Leitchfield Brkrs Rpl (1) 138kV Ohio Co Brkr	411,117.14 1,658.74	-	(411,117.14) (1,658.74)	-100.00% -100.00%	0.11%	407,172.55 197,828.05	572,007.99 196,169.31	164,835.44 (1,658.74)			Oct-15 Aug-15	Dec-16 Nov-15	2016 2016
144150	Rpl Middlesboro Fence	3 328 16	-	(3,328,16)	-100.00%	0.00%	78 659 65	165 428 81	(1,058.74)			Oct-15	Jan-16	2016
144152	Rpl Green River 69kV Fence	(1,210.08)	41,185.62	42,395.70	102.94%	0.00%	103,951.99	146,347.69	42,395.70	Oct-15	Dec-15	Oct-15	Jan-16	2016
144153	Rpl River Queen Fence	(4,953.75)	83,030.24	87,983.99	105.97%	0.00%	71,306.70	159,290.69	87,983.99	Oct-15	Dec-15	Oct-15	Jan-16	2016
144155	Rpl Clinton Fence	(3,116.64)	83,030.24	86,146.88	103.75%	0.00%	70,871.56	157,018.44	86,146.88	Oct-15	Dec-15	Oct-15	Jan-16	2016
144157 144364	Rpl Marion Fence RFL-Parkers Mill 604 Brkr Adds	(3,119.00) (113,648.40)	83,030.24	86,149.24 113,648,40	103.76%	0.00%	42,871.23 1,956,166.05	129,020.47 2,071,486.57	86,149.24 115,320.52	Oct-15	Dec-15	Oct-15 Feb-15	Jan-16 Jan-16	2016
147233	Wheatcroft 614 Brkr Rpl	29,441.68	111,758.48	82,316.80	73.66%	0.01%	191,405.99	339,414.09	148,008.10	Sep-15	Dec-15	Sep-15	Dec-15	2010
147307	Delvinta Station Service Rpl	-	69,117.31	69,117.31	100.00%	0.00%	-	69,117.31	69,117.31	Jan-16	Jul-17			2016
147316	Carrollton Surge Arrester Rpl	-	13,823.47	13,823.47	100.00%	0.00%	-	13,823.47	13,823.47	Jan-16	Dec-16			2016
147317 147319	E-Town SW Surge Arrester Rpl Haefling Surge Arrester Rpl	-	15,689.77 6.870.54	15,689.77 6,870.54	100.00% 100.00%	0.00%	-	15,689.77 6,870.54	15,689.77 6,870.54	Jan-16 Jan-16	Dec-16 Dec-16			2016 2016
147321	Arnold Surge Arrester Rpl		17.556.04	17,556.04	100.00%	0.00%		17.556.04	17,556.04	Jan-16	Dec-16			2010
147324	Harlan Y Surge Arrester Rpl	-	17,556.04	17,556.04	100.00%	0.00%	-	17,556.04	17,556.04	Jan-16	Dec-16			2016
147327	Danville N Surge Arrester Rpl	-	12,551.81	12,551.81	100.00%	0.00%	-	12,551.81	12,551.81	Jan-16	Dec-16			2016
147329 147331	Lynch Surge Arrester Rpl	-	14,418.11 9,413.86	14,418.11 9,413.86	100.00% 100.00%	0.00%	-	14,418.11 9,413.86	14,418.11 9,413.86	Jan-16 Jan-16	Dec-16 Jun-17			2016 2016
147332	Taylor Co Surge Arrester Rpl Dix Dam Surge Arrester Rpl		9,413.80	9,415.80	100.00%	0.00%		9,415.80	9,413.80	Jan-16	Dec-16			2016
147333	Harlan Wye Surge Arrester Rpl	-	8,142.20	8,142.20	100.00%	0.00%	-	8,142.20	8,142.20	Jan-16	Dec-16			2016
147337	Haefling Bushings	-	24,864.61	24,864.61	100.00%	0.00%	-	24,864.61	24,864.61	Jan-16	Dec-16			2016
147339	Morganfield Bushings	-	31,929.77	31,929.77	100.00%	0.00%	-	31,929.77	31,929.77	Jan-16	Dec-16		M 40	2016
147345 147346	Earlington North Bushings	56,538.14	54,486.90 23,864,61	(2,051.24) 23.864.61	-3.76% 100.00%	0.01%	64,300.78	54,486.90 23,864.61	(9,813.88) 23.864.61	Jan-16 Jan-16	Nov-16 Dec-16	Jan-16	Mar-18	2016 2016
147363	Higby Mill Bushings Lex Area Transformer Fan Rol	-	23,864.61	23,864.61	100.00%	0.00%	-	23,864.61 51,588.27	23,864.61 51,588.27	Jan-16 Jan-16	Dec-16 Dec-16			2016
147367	Danville Area Trans Fan Rpl	-	73,867.38	73,867.38	100.00%	0.00%	-	73,867.38	73,867.38	Jan-16	Dec-16			2016
147371	Alcalde Area Trans Fan Rpl	-	63,899.44	63,899.44	100.00%	0.00%	-	63,899.44	63,899.44	Jan-16	Dec-16			2016
147378	Lansdowne Monitor	-	111,483.67	111,483.67	100.00%	0.00%	-	111,483.67	111,483.67	Jan-16	Dec-16			2016
147382 147392	Dorchester Monitor Brown CT Breaker Monitors	-	111,483.67 4 704 21	111,483.67 4.704.21	100.00% 100.00%	0.00%	25 897 50	111,483.67 4 704 21	111,483.67 (21,193.29)	Jan-16 Jan-16	Dec-16 Sep-17			2016
147396	Carrollton Breaker Monitors	-	4,704.21	4,704.21	100.00%	0.00%	- 20,097.00	4,704.21	4,704.21	Jan-16	Dec-16			2016
147690	TEP-E-Town 138kV 2nd Line	-	111,551.35	111,551.35	100.00%	0.00%	-	1,678,575.54	1,678,575.54	Jan-16	Dec-16			2016
148196	Rpl Brown North 912 Breaker	(23,679.89)	-	23,679.89	-100.00%	-0.01%	457,172.70	480,852.59	23,679.89			Jun-15	Nov-15	2016
148644 149050	Rpl Brown North 924 Breaker	(1,380.50)	-	1,380.50	-100.00%	0.00%	437,646.60	439,027.10	1,380.50	0	Mark	Jun-15	Dec-15	2016
149050	Rpl (2) Indian Hill 69kV Brkrs TEP-Rumsey 69kV Cap Bank	(771.18)	172,737.90 199,920.93	173,509.08 199,920,93	100.45% 100.00%	0.00%	260,649.24	434,158.32 449,879,90	173,509.08 449,879.90	Sep-15 Jan-16	May-16 Dec-22	Sep-15	Dec-15	2016
149155	Rpl (2) 69kV Ohio Co Brkrs	638.50		(638.50)	-100.00%	0.00%	191,006.40	190,367.90	(638.50)	Jan-10	100-11	Aug-15	Nov-15	2016
149693	TEP-Riverview Coal Brkr/Term	=	0.50	0.50	100.00%	0.00%	-	0.50	0.50	Jan-16	Feb-17			2016
150305	BW Drafting Printer - KU	2,408.09	-	(2,408.09)	-100.00%	0.00%	16,735.13	14,327.04	(2,408.09)			Oct-15	Jan-16	2016
150847 151761	Green River Steel Switch Fawkes Firewall/Cap Bank	155,164.55 6,677.51	-	(155,164.55) (6,677,51)	-100.00% -100.00%	0.04%	163,602.12 1.034.888.30	-	(163,602.12) (1.034.888.30)			Mar-16 Jul-16	Dec-16	2016
151701	rawkes r newancap bank	0,077.31	-	(0,077.51)	-100.00%	0.0070	2,054,000.30	-	(1,0.54,000.30)			201-10		2010

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
152225	Brown N 345kV 934 Brkr Rpl	217,509.17	- Buuget	(217,509.17)	-100.00%	0.06%	453,766.39	- COSL	(453,766.39)	Start	Elid	Jul-16	Jun-18		2016
152288	Capacitor Bank Test Set	23,481.66	-	(23,481.66)	-100.00%	0.01%	23,481.66	-	(23,481.66)			Jun-16	Aug-16		2016
K-OTHER14	KU-Other-2014	(8,205.05)	-	8,205.05	-100.00%	0.00%	(8,205.05)	-	8,205.05			Jan-14	Feb-15		2016
K-OTHER15	KU-Other-2015	215,187.60	-	(215,187.60)	-100.00%	0.06%	215,187.60	-	(215,187.60)			Jan-15	Jan-16		2016
KBR-12	KU Breaker Replacements-12	(43,080.00)	-	43,080.00	-100.00%	-0.01%	(43,080.00)	-	43,080.00			Oct-11	May-13		2016
KBRFAIL15	KU-Brkr Fail-2015	139,484.69	-	(139,484.69)	-100.00%	0.04%	139,484.69	-	(139,484.69)			Jan-15	Jan-16		2016
KOTFAIL14	KU-OtherFail-2014	(3,557.18)	-	3,557.18	-100.00%	0.00%	(3,557.18)	-	3,557.18			Jan-14	Jan-15		2016
KOTFAIL15	KU-OtherFail-2015	55,696.25	-	(55,696.25)	-100.00%	0.01%	55,696.25	-	(55,696.25)			Jan-15	Jan-16		2016
KRSUB-13	KU Routine - Subs-13	(50,572.79)	-	50,572.79	-100.00%	-0.01%	(50,572.79)	-	50,572.79			Jan-13	Jan-14		2016
132865	OXFORD COAL MINE TAP	(234,829.99)	-	234,829.99	-100.00%	-0.06%	(73,879.23)	160,950.76	234,829.99			Apr-11	Jun-12		2016
134190	EKP CPR PLT RELO	78.54		(78.54)	-100.00%	0.00%	78.54	-	(78.54)			Aug-15	Nov-15		2016
134254	DSP LONDON SUB		112,528.57	112,528.57	100.00%	0.00%	-	219,316.64	219,316.64	Jan-16	Mar-27				2016
134283 134284	BNDS MILL-FNCHVLLE STAT REPL SR 2016 Bonds Mill-Finchville	261,776.68	1.418.957.60	(261,776.68)	-100.00%	0.07%	1,208,309.15	946,532.47	(261,776.68)			Jun-15	Jun-16 Jul-16		2016 2016
134284 134287	SR 2016 Bonds Mill-Finchville COMP-RELATED EQUIP-KU 2016	1,141,532.40	1,418,957.60 81.069.20	277,425.20 81.069.20	19.55% 100.00%	0.30%	1,141,532.40	1,418,957.60 81,069.20	277,425.20 81.069.20	Feb-16 Jan-16	Nov-16 Dec-16	Feb-16	Jul-16		2016
134287	TEP Marion-Marion South	-		264,502,24	100.00%	0.00%	-	264,502.24	264,502.24						2016
139990	TEP-ALCLDE-ELHU	(2.387.68)	264,502.24	2.387.68	-100.00%	0.00%	1.472.740.59	1.475.128.27	264,502.24 2.387.68	Jan-16	Dec-16	Mar-14	Dec-14		2016
139990	TEP-ALCLDE-ELHU	(2,387.08)	-	2,387.08	-100.00%	0.00%	1,472,740.59	1,475,128.27	2,387.08			Mar-14	Dec-14	The budget was prepared before a detailed engineering analysis was completed.	2016
														The final scope of work was less costly than assumed in the budget.	
142401	TEP-CMPGD-EMNUEL-TP	78,993.92	2,894,058.79	2,815,064.87	97.27%	0.02%	78,993.92	2,894,058.79	2,815,064.87	Mar-16	Sep-16	Mar-16	Jun-16		2016
144057	REL CALLOWAY SWITCH	-	709,227,98	709.227.98	100.00%	0.00%	-	709.227.98	709.227.98	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
144061	REL TUNNELL HILL SWITCH	62.612.54	164,444,13	101,831.59	61.92%	0.02%	177,290,43	164,444.13	(12,846.30)	Jul-16	Apr-17	Jul-16	Jun-17		2016
144970	REL BARTON MOS	35,999.06	312,685.43	276,686.37	88.49%	0.01%	36,010.17	312,685.43	276,675.26	Sep-16	Dec-16	Sep-16	Dec-16		2016
146702	NRP FARLEY-ALCALDE	117.521.67	-	(117.521.67)	-100.00%	0.03%	509,148,23	391,626,56	(117,521.67)			Jul-15	Dec-15		2016
146706	GRAHAMVILLE-WICKLIFFE P2	(671.61)	-	671.61	-100.00%	0.00%	684,827,56	685,499,17	671.61			Jun-15	Nov-15		2016
146710	NRP BROWN-FAWKES 138KV	(7,584.13)	-	7,584.13	-100.00%	0.00%	(7,584.13)	-	7,584.13			Jun-15	Nov-15		2016
146858	SPIR GHENT-NAS	(10,510.17)	-	10,510.17	-100.00%	0.00%		10,510.17	10,510.17			Jun-15	Jul-15		2016
146941	LEBANON EAST TRNSFRMR ADD	39,935.57	104,688.57	64,753.00	61.85%	0.01%	39,935.57	104,688.57	64,753.00	Jan-16	Jun-16	Jan-16	Mar-16		2016
146997	HIGBY MILL-KY RIVER P2	(25,768.35)	-	25,768.35	-100.00%	-0.01%	984,201.91	1,009,970.26	25,768.35			Jun-15	Dec-15		2016
														The budget assumed that the project would not begin until 2016, however the	
														project was accelerated to begin during 2015 and was completed in 2016.	
147130	NRP KENTON-RODBURN 138kV	695,058.07	1,507,137.80	812,079.73	53.88%	0.18%	1,249,575.70	2,061,655.43	812,079.73	Dec-15	Aug-16	Dec-15	Jul-16		2016
														The budget assumed that the project would not begin until 2016, however the	
														project was accelerated to begin during 2015 and was completed in 2016.	
147131	PR Kenton-Rodburn 138kV	329,993.02	1,306,918.66	976,925.64	74.75%	0.09%	737,347.08	1,714,272.72	976,925.64	Dec-15	Aug-16	Dec-15	Jul-16		2016
														The budget was prepared before a detailed engineering analysis was completed.	
147241	TEP Corvdon-Highland Mine 69kV	306 356 94	908 358 72	602.001.78	66.27%	0.08%	306 356 94	908.358.72	602.001.78			Jan-16	Jul-16	The final scope of work was less costly than assumed in the budget.	2016
147241 147242	TEP Corydon-Highland Mine 69kV TEP SOUTH PADUCAH-KY DAM 69kV	306,356.94	908,358.72 268,954.57	602,001.78 268.954.57	66.27% 100.00%	0.08%	306,356.94	908,358.72 268.954.57	268,954.57	Jan-16 Jan-16	Apr-16 Dec-16	Jan-16	Jul-16		2016
147267	REL Oxfrd-Nwtwn-Oxfrd EKP	-			100.00%	0.00%	-			Jan-16 Jan-16				Project cancelled due recent needs assessment.	2016
147285	REL Oxtrd-Nwtwn-Oxtrd EKP PR Pisgah-Tyrone 69kV	-	1,207,441.51 558,105.42	1,207,441.51 558,105,42	100.00%	0.00%	-	1,207,441.51 558,105.42	1,207,441.51 558,105.42	Jan-16 Jan-16	Dec-16 Dec-16			Project cancelled due recent needs assessment. Project cancelled due recent needs assessment.	2016
147285	PR Pisgan-Tyrone 09kV PR Spencer Road-Clark Co 69kV	578,957.64	530,366.50	(48,591.14)	-9.16%	0.15%	578,957.64	530,366.50	(48,591.14)	Jan-16 May-16	Dec-16 Dec-16	May-16	Dec-16		2016
14/280	PR Spencer Road-Clark C0 09k v	578,957.04	550,500.50	(40,391.14)	-9.10%	0.13%	378,937.04	550,500.50	(40,391.14)	May-10	Dec-10	May-10	Dec-10	The budget assumed that the project would not begin until 2017, however the	2010
														project was accelerated to begin during 2016 and was completed in 2017.	
147313	PR Bardstown-Elizabethtown	2,277,503.68		(2,277,503.68)	-100.00%	0.59%	2,459,856.18	1,885,175.16	(574,681.02)			Aug-16	Dec-16		2016
147334	PR London-Sweet Hollow 69kV	2,591,842.96	2,289,474.41	(302,368.55)	-13.21%	0.68%	2,590,448.01	2,289,474.41	(300,973.60)	May-16	Nov-16	May-16	Nov-16		2016
147335	PR Green Rvr Plnt-Morganfield	1,774,973.18	1,405,992.00	(368,981.18)	-26.24%	0.46%	1,782,374.56	1,405,992.00	(376,382.56)	Aug-16	Dec-16	Aug-16	Dec-16		2016
147368	NRP Ghent-Gallatin Steel	-	209,314.71	209,314.71	100.00%	0.00%	-	209,314.71	209,314.71	Jan-16	Dec-16				2016
147444	NRP Brown CT Tap 2	-	523,029.02	523,029.02	100.00%	0.00%	-	523,029.02	523,029.02	Jan-16	Dec-16			Project completed under 150838	2016
														The budget was prepared before a detailed engineering analysis was completed.	
														The final scope of work was less costly than assumed in the budget.	
147450	NRP Brown North-Hardin Co	270,063.68	2,093,147.06	1,823,083.38	87.10%	0.07%	270,063.68	2,093,147.06	1,823,083.38	Mar-16	Jun-16	Mar-16	Jun-16		2016
														The budget was prepared before a detailed engineering analysis was completed. The final scope of work was less costly than assumed in the budget.	
147461	NRP Grn Rvr Plnt-Grn Rvr Steel	131,240.54	1,046,573.54	915,333.00	87.46%	0.03%	131,240.54	1,046,573.54	915,333.00	Apr-16	Jun-16	Apr-16	Jun-16		2016
147463	NRP Grn Rvr Steel-Cloverport	279.801.06	627,944,13	348,143.07	55.44%	0.07%	279.801.06	627.944.13	348.143.07	Apr-16	Aug-16	Apr-16	Aug-16		2010
147466	NRP Crittenden-Morganfield	27 593 33	261.643.38	234 050 05	89.45%	0.01%	27,593.33	261.643.38	234.050.05	Apr-16	Oct-16	Apr-16	May-16		2010
147480	REL Esserville Switch	17.942.83	255,517.96	237,575,13	92.98%	0.00%	373,790,30	255,517,96	(118,272.34)	Apr-16 Aug-16	Mar-17	Aug-16	May-10 Mar-17		2016
147534	REL Radcliff Switch	188,146.84	394,900.00	206,753.16	52.36%	0.05%	184,271.50	394,900.00	210,628.50	Jan-16	Oct-16	Jan-16	Jul-16		2016
147583	EFRNKFRT-WFRNKFRT HWY RELO	-	398,291,48	398,291,48	100.00%	0.00%	104,271.50	1.150.204.09	1.150.204.09	Jan-16	Jun-21	5411 10	541.10		2016
147757	DSP Paris Circuit Addition		1.604.411.57	1.604.411.57	100.00%	0.00%		1.604.411.57	1.604.411.57	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
148388	REL Hughes Lane MOS	75,465.94	157,002.44	81,536,50	51.93%	0.02%	75,465,94	157.002.44	81,536,50	Jun-16	Dec-16	Jun-16	Nov-16		2016
149783	PR Princeton-Crittenden Co	(28,621.65)		28,621.65	-100.00%	-0.01%	1,223,454.76	1,252,076.41	28,621.65			Oct-15	Feb-16		2016
150646	PR Livingston-South Paducah	663,854.85	-	(663,854.85)	-100.00%	0.17%	663,555.45	-	(663,555.45)			May-16		Emerging project not anticiapted at time of budget	2016
150652	PR Blackwell-Kenton	1,820,496.44		(1,820,496.44)	-100.00%	0.48%	1,810,305.85	-	(1,810,305.85)			May-16		Emerging project not anticiapted at time of budget	2016
150743	36DSP West Hickman Expansion	297,467.62	-	(297,467.62)	-100.00%	0.08%	766,794.00	-	(766,794.00)			Jun-16	May-18		2016
150793	PR Adams-Penn 69kV	499,923.62		(499,923.62)	-100.00%	0.13%	499,923.62	-	(499,923.62)			Apr-16	Jul-16		2016
150842	Princeton-Walker 69kV LTG	421,361.73	-	(421,361.73)	-100.00%	0.11%	423,070.04	-	(423,070.04)			Jul-16	Dec-16		2016
150844	REL Madisonville Loop MOS	218,597.01	-	(218,597.01)	-100.00%	0.06%	223,231.93	-	(223,231.93)			May-16	Dec-16		2016
150844	REL Madisonville Loop MOS	2,398.05	-	(2,398.05)	-100.00%	0.00%	223,231.93	-	(223,231.93)			May-16	Dec-16		2016
K8-2014	STORM DAMAGE T-LINE-KU 2014	(2,797.80)	-	2,797.80	-100.00%	0.00%	(2,797.80)	-	2,797.80			Jan-14			2016
K8-2015	STORM DAMAGE T-LINE KU 2015	(31,508.40)	-	31,508.40	-100.00%	-0.01%	(31,508.40)	-	31,508.40			Jan-15			2016
K9-2013	PRIORITY REPL T-LINES KU 2013	(278,136.03)	-	278,136.03	-100.00%	-0.07%	(278,136.03)	-	278,136.03			Jul-10			2016
K9-2014	PRIORITY REPL T-LINES-KU 2014	81,462.88	-	(81,462.88)	-100.00%	0.02%	81,462.88	-	(81,462.88)			Jan-14	Mar-17		2016
K9-2015	PRIORITY REPL T-LINES KU 2015	25,803.31	-	(25,803.31)	-100.00%	0.01%	25,803.31	-	(25,803.31)			Jan-15			2016
														Completion of work that began during the prior year. Due to the nature of this	
														project, replacements are often identified and started during one year but are often	
K9-2015	PRIORITY REPL T-LINES KU 2015	1,014,125.57	-	(1,014,125.57)	-100.00%	0.26%	1,014,125.57	-	(1,014,125.57)			Jan-15		outage dependent and completed during the following year.	2016

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	<b>P I I</b>	
No. 134763	Title/Description ROUTINE EMS-KU 2016	Cost	Budget 14.025.00	Dollars 14.025.00	Percent 100.00%	Budget 0.00%	Cost	Cost 14.025.00	Dollars 14.025.00	Start Jan-16	End Dec-16	Start	End	Explanations	Year 2016
135306	FULL UPGRD EMS SWARE-KU-2016		221,754.89	221,754.89	100.00%	0.00%	-	221,754.89	221,754.89	Jan-16 Jan-16	Dec-16 Dec-16				2016
140018	Dix Upgrade KU 2014	33.093.90		(33.093.90)	-100.00%	0.01%	229,179,18	196.085.28	(33.093.90)	Jan-10	Dcc-10	Mar-14	Jun-15		2016
140055	EMS DBASE EXPANSION-KU-2016	-	68,750.00	68,750.00	100.00%	0.00%	-	68,750.00	68,750.00	Jan-16	Dec-16				2016
140068	DIGITAL EMS COM CHNLS-KU-2016		75,730.14	75,730.14	100.00%	0.00%	-	75,730.14	75,730.14	Jan-16	Dec-16				2016
140098	EMS OPERATOR MONITORS-KU-2016	34,123.42	34,035.41	(88.01)	-0.26%	0.01%	34,123.42	34,035.41	(88.01)	May-16	Dec-16	May-16	Jan-17		2016
142760	Rplce EMS Wkstations-KU-2013	11,932.97	-	(11,932.97)	-100.00%	0.00%	185,642.86	173,709.89	(11,932.97)			Oct-13	Jun-14		2016
147779 148498	EMS APP ENHANCEMENTS-KU-2016 EMS CHNL EXPANSION-KU-2015	6,282.21	42,000.00	42,000.00 (6,282.21)	100.00% -100.00%	0.00%	24,788.51	42,000.00 18,506.30	42,000.00 (6,282.21)	Jan-16	Dec-16	4	Feb-16		2016 2016
148705	RTU-IP TRAFFIC TO EMS-KU-2015	0,262.21	138.000.00	138.000.00	100.00%	0.00%	24,700.31	138,000.00	138.000.00	Jan-16	Dec-16	Aug-15	Fe0-10		2016
149752	Simpsonville Guard Station-KU	126.51	-	(126.51)	-100.00%	0.00%	12.345.58	12,219.07	(126.51)	Jan-10	Dcc-10	Aug-15	Jun-16		2016
150805	OATI Software Change - KU	22,440.00	-	(22,440.00)	-100.00%	0.01%	44,880.00	-	(44,880.00)			Mar-16	Aug-16		2016
131350	Tyrone Control House	1,670,426.98	1,364,217.62	(306,209.36)	-22.45%	0.44%	2,676,997.93	2,368,008.27	(308,989.66)	Jan-15	Sep-16	Jan-15	Nov-16		2016
														The budget was prepared prior to completion of a detailed engineering analysis.	
131861	CIP-KU-2016	144,853.43	696.054.59	551.201.16	79.19%	0.04%	146,257.88	696.054.59	549,796,71	Jan-16	Dec-16	Jan-16		The final scope of work was less costly than assumed in the budget and work extended into 2017.	2016
131861 144118	GR 69kV Control House Rpl	44,858.44	090,054.59	(44,858.44)	-100.00%	0.04%	2,256,831.71	1,770,847.36	(485,984.35)	Jan-10	Dec-10	Jan-16 Aug-16	Jun-1/	extended into 2017.	2016
149027	TEP-KU DER 2016	351,952,85	508,928,36	156.975.51	30.84%	0.09%	355,107,33	508.928.36	153,821.03	Jan-16	Dec-16	Jan-16	May-18		2016
150644	Ghent Redesign 138kV-P&C	328,050.61	-	(328,050.61)	-100.00%	0.09%	1,943,198.22		(1,943,198.22)			Feb-16			2016
150846	REL-Madisonville Loop-P&C	130,649.68	-	(130,649.68)	-100.00%	0.03%	129,041.86	-	(129,041.86)			Mar-16	Feb-17		2016
150885	Diverse Comm 117-122	(1.46)	-	1.46	-100.00%	0.00%	-	-	-			Mar-16	Aug-17		2016
151104	KU Spare Relay Clocks-2016	25,040.62	-	(25,040.62)	-100.00%	0.01%	25,040.62	-	(25,040.62)			Mar-16	Oct-16		2016
151112	Kenton Relay Rpl	65,708.66	-	(65,708.66)	-100.00%	0.02%	65,983.38	-	(65,983.38)			Mar-16	May-17		2016
152983 153496	Bonds Mill Relay Rpl	33,854.55 90,644.49	-	(33,854.55)	-100.00% -100.00%	0.01%	96,956.30	-	(96,956.30)			Aug-16	Apr-17 Jun-18		2016 2016
153496	CIP IP Connectivity - KU P&C Computer-2016-KU	2.202.24	-	(90,644.49) (2.202.24)	-100.00%	0.02%	145,067.45 2.202.24	-	(145,067.45) (2,202.24)			Sep-16 Nov-16	Feb-17		2016
KOTPR16	KU Other Prot Blanket 2016	395 064 19	24.136.12	(370 928 07)	-1536.82%	0.10%	395.064.19	24.136.12	(370,928,07)	Jan-16	Dec-16	Jan-16	100-17		2016
KOTPRFL16	KU Oth Prot Failures 2016	9,791.97	135,795.40	126,003.43	92.79%	0.00%	9,791.97	135,795.40	126,003.43	Jan-16	Dec-16	Jan-16			2016
KREL-FL16	KU Relay Failures-2016	-	130,640.00	130,640.00	100.00%	0.00%	-	130,640.00	130,640.00	Jan-16	Dec-16				2016
KRTU-16	KU RTU Replacements-16	1,389,004.01	1,215,360.67	(173,643.34)	-14.29%	0.36%	1,389,004.01	1,215,360.67	(173,643.34)	Jan-16	Dec-16	Jan-16			2016
KRTU-FL16	KU RTU Failures-2016	-	52,138.96	52,138.96	100.00%	0.00%	-	52,138.96	52,138.96	Jan-16	Dec-16				2016
131355	Ghent Redesign 138kV Sub	221,718.70	-	(221,718.70)	-100.00%	0.06%	1,812,277.99	-	(1,812,277.99)			Feb-16	May-18		2016
144143 144338	Rpl Toyota South 714 Brkr Brown N CIP Security Upgrds	207,127.00 1,340,670.51	115,449.40 1,311,023.84	(91,677.60) (29,646.67)	-79.41% -2.26%	0.05%	206,260.54 1,870,686.18	246,259.09 1,311,023.84	39,998.55 (559,662.34)	Jan-16 Jan-16	Dec-16 Dec-17	Jan-16 Jan-16	Dec-16 May-18		2016 2016
144636	REL-Stanford 604 Brkr Add	43,587.71	1,511,025.04	(43,587.71)	-100.00%	0.01%	674.815.92	815.581.67	140,765.75	Jan-10	Dec-17	Sep-16	Dec-17		2016
144637	REL-Camargo 604 Brkr Add	43,168.62	-	(43,168.62)	-100.00%	0.01%	12,346.65	648,826.31	636,479.66			Sep-16	May-18		2016
146925	Online Mon Equip - W. Lex	1,927.33	-	(1,927.33)	-100.00%	0.00%	134,798.05	132,870.72	(1,927.33)			Mar-15	Sep-17		2016
147217	TEP-W. Cliff-Shakertown Term	16,178.95	36,757.62	20,578.67	55.98%	0.00%	16,125.59	36,757.62	20,632.03	Jan-16	Oct-16	Jan-16	Nov-16		2016
147218	TEP-Brown Subs Term Eqp	59,286.42	33,141.38	(26,145.04)	-78.89%	0.02%	112,861.63	33,141.38	(79,720.25)	Jan-16	Apr-17	Jan-16	Nov-17		2016
147341	Walker Bushings	53,118.21	35,582.90	(17,535.31)	-49.28%	0.01%	53,118.21	35,582.90	(17,535.31)	Jan-16	Sep-16	Jan-16	Dec-16		2016
147344	Dorchester Bushings	64,365.38	50,405.74	(13,959.64)	-27.69%	0.02%	64,366.54	50,405.74	(13,960.80)	Jan-16	Nov-16	Jan-16	Dec-16		2016
147360 148370	Tyrone Ground Grid	278,306.20 133,501.25	-	(278,306.20)	-100.00%	0.07%	285,587.54	244,751.53 855,804,60	(40,836.01)			Nov-15	Apr-17		2016 2016
148370	REL-Hoover 604 Breaker Add REL-Earlington 604 Brkr Add	43,345.84	-	(133,501.25) (43,345,84)	-100.00% -100.00%	0.03%	788,681.18 630,592,54	855,804.60	67,123.42 225,212.06			Sep-16 Sep-16	Dec-17		2016
149368	E-Town Cap Bank Rpl	117,433.28	123,850.50	6,417.22	5.18%	0.03%	309,542.43	310,001.78	459.35	Sep-15	Aug-16	Sep-15	Sep-16		2016
149705	TEP-W Lex Reactor Additions	235,377.06	-	(235,377.06)	-100.00%	0.06%	680,202.70	1,500,035.68	819,832.98			Jul-16	Apr-18		2016
150217	Parkers Mill Land Purchase	9,318.20	-	(9,318.20)	-100.00%	0.00%	9,399.51	81.31	(9,318.20)			Nov-15	Sep-16		2016
150241	River Queen OCB Kit Install	(173.81)	-	173.81	-100.00%	0.00%	-	11,183.81	11,183.81			Nov-15	Feb-17		2016
150242	Danville N OCB Kit Install	(324.87)	-	324.87	-100.00%	0.00%	-	11,334.87	11,334.87			Nov-15	Feb-17		2016
150244 150245	W Frankfort OCB Kit Install	(162.66) 8.161.17	-	162.66	-100.00% -100.00%	0.00%	13.972.43	11,172.66	11,172.66			Nov-15	Feb-17 Feb-17		2016 2016
150245	Tyrone OCB Kit Install Rodburn OCB Kit Install	8,101.17	-	(8,161.17) (13,166.55)	-100.00%	0.00%	24,176.55	5,811.26 11.010.00	(8,161.17) (13,166,55)			Nov-15 Nov-15	Feb-17 Feb-17		2016
150248	Lebanon OCB Kit Install	244.29	-	(244.29)	-100.00%	0.00%	24,170.33	11,390.98	11.390.98			Nov-15	Feb-17 Feb-17		2016
150249	Boonesboro N OCB Kit Install	(207.60)	-	207.60	-100.00%	0.00%		11,217.60	11,217.60			Nov-15	Feb-17		2016
150270	Wheatcroft OCB Kit Install	(149.88)	-	149.88	-100.00%	0.00%	-	15,875.88	15,875.88			Nov-15	Feb-17		2016
														The need for the project was determined after the 2016 budget was prepared.	
150636	Middlesboro (5) Brkr Rpl	674,017.44	-	(674,017.44)	-100.00%	0.18%	753,738.39	-	(753,738.39)			Feb-16	May-18		2016
150642 150731	KU Park Surge Arrestor/PT Hardinsburg 704 Brkr Overhaul	193,128.13 20,403 50	-	(193,128.13) (20,403.50)	-100.00% -100.00%	0.05%	177,663.93 20,403.50	-	(177,663.93) (20,403.50)			Jan-16 Feb-16	Jan-17 Oct-16		2016 2016
150733	Etown Insulator Rpl	230,614.65	-	(230,614.65)	-100.00%	0.01%	222,855.41	-	(222,855.41)			Feb-16	Dec-16		2016
150755	Fawkes Ground Grid Rpl	100.775.60	-	(100.775.60)	-100.00%	0.03%	103.187.38	-	(103.187.38)			Feb-16	Dec-16		2016
150754	Alcalde Station Service	50,200.84	-	(50,200.84)	-100.00%	0.01%	50,200.84		(50,200.84)			Feb-16	Apr-17		2016
														The need for the project was determined after the 2016 budget was prepared.	
150772	Pineville 345kV Brkrs	956,695.69	-	(956,695.69)	-100.00%	0.25%	971,594.96	-	(971,594.96)			Jan-16	Feb-17		2016
150845	REL-Madisonville Loop-Subs	2,958.22	-	(2,958.22)	-100.00%	0.00%	-	-	-			Mar-16	Feb-17		2016
150876	Dorchester 602 Brkr CT Rpl	10,187.78	-	(10,187.78)	-100.00%	0.00%	10,187.78	-	(10,187.78)			Mar-16	Jun-17		2016
150877	Wofford 602 Brkr CT Rpl Elihu 644 Brkr CT Rpl	13,549.75 10,187.78	-	(13,549.75) (10,187.78)	-100.00% -100.00%	0.00%	13,549.75 19,049.15	-	(13,549.75) (19,049.15)			Mar-16 Mar-16	Jun-17 Mar-18		2016 2016
150878	Pineville OCB Overhaul	28.623.65	-	(28,623.65)	-100.00%	0.00%	28.623.65	-	(28,623.65)			Mar-16 Mar-16	Apr-18		2016
		20,023.03	-	(20,023.03)	100.00%	5.01/0	20,023.05	-	(20,020.03)					The need for the project was determined after the 2016 budget was prepared.	2010
151177	TEP-Hardin Co Xfmr Add	521,903.70	-	(521,903.70)	-100.00%	0.14%	1,577,690.71	-	(1,577,690.71)			Jul-16		· ····································	2016
151468	West Cliff Monitor	43,827.16	-	(43,827.16)	-100.00%	0.01%	97,037.56	-	(97,037.56)			May-16	Jul-18		2016
151469	Lake Reba Tap Monitor	58,339.18	-	(58,339.18)	-100.00%	0.02%	76,663.79	-	(76,663.79)			May-16	May-18		2016
151474	Hardin Co Xfmr Fan Rpl	10,512.36	-	(10,512.36)	-100.00%	0.00%	10,512.36	-	(10,512.36)			May-16	Nov-16		2016
151897	Danville Drafting Plotter-KU	8,769.02	-	(8,769.02)	-100.00%	0.00%	8,769.02	-	(8,769.02)			May-16	Oct-16		2016
151905 152141	Green River Plant Switch Rpl PBR-Lynch 69kV Brkr Rpl	81,512.51 177,648.17	-	(81,512.51) (177,648.17)	-100.00% -100.00%	0.02%	81,512.51 44,94	-	(81,512.51) (44.94)			Jun-16 Oct-16	Apr-17 Jun-18		2016
1.221-11		. / /,040.1 /	-	(177,040.17)	100.00/8	5.05%	44.74	-	(44.24)			00-10	241-10		2010

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 152145	Title/Description PBR-Salem 69kV Brkr Rpl	Cost 44.412.04	Budget	Dollars (44.412.04)	-100.00%	Budget 0.01%	Cost 43.967.91	Cost	Dollars (43,967,91)	Start	End	Start Oct-16	End Sep-17	Explanations	Year 2016
152145	PBR-Ohio County 69kV Brkr Rpl	44,412.04		(44,412.04)	-100.00%	0.01%	291,960.88		(291,960.88)			Oct-16	Jul-18		2016
152148	PBR-Sweet Hollow 69kV Brkr Rpl	133,236.13		(133,236.13)	-100.00%	0.03%	438,858.47		(438,858.47)			Oct-16	May-18		2016
152151	PBR-West Irvine 69kV Brkr Rpl	44,412.04	-	(44,412.04)	-100.00%	0.01%	162,851.27		(162,851.27)			Oct-16			2016
152230	PBU-Wickliffe T01 Bush Rpl	37,039.43	-	(37,039.43)	-100.00%	0.01%	37,039.43	-	(37,039.43)			Jun-16	Apr-17		2016
152231	POR-Shelbyville 69kV PT Rpl	150,305.53	-	(150,305.53)	-100.00%	0.04%	150,624.01	-	(150,624.01)			Jun-16	Sep-17		2016
152237	PAR-W. Frankfort Arrester Rpl	10,394.74	-	(10,394.74)	-100.00%	0.00%	10,394.74	-	(10,394.74)			Jun-16	Dec-16		2016
152329 152608	N.A.S. Secondary Containment TEP-Matanzas-Wilson Riser Rpl	80,335.23 30,228.46	-	(80,335.23) (30,228.46)	-100.00% -100.00%	0.02%	135,019.08 30,885.33	-	(135,019.08) (30,885,33)			Jun-16 Jun-16	Feb-17 Feb-17		2016 2016
152623	West Lexington #3 Bushing Rpl	20,332,17	-	(20,332.17)	-100.00%	0.01%	20,054.81	-	(20,054.81)			Jun-16 Jun-16	Mar-17		2016
152971	Earlington N 634 Brkr Overhaul	3.154.25	-	(3,154.25)	-100.00%	0.00%	20,004.01	-	(20,054.01)			Jul-16	Apr-17		2016
153026	Green River SPCC	61,408.37	-	(61,408.37)	-100.00%	0.02%	70,726.47	-	(70,726.47)			Jul-16	Jan-17		2016
153116	POR-Pisgah PT Rpl	3,859.04	-	(3,859.04)	-100.00%	0.00%	3,859.04	-	(3,859.04)			Aug-16	Feb-17		2016
153205	American Ave 614 Brkr CT Rpl	20,689.93	-	(20,689.93)	-100.00%	0.01%	20,689.93	-	(20,689.93)			Aug-16	Apr-17		2016
153212	PIN-Grahamville 834 Switch Rpl	103,750.43	-	(103,750.43)	-100.00%	0.03%	106,354.29	-	(106,354.29)			Aug-16	Aug-17		2016
153230	POR-Lansdowne Brkr CT Rpl	56,814.20	-	(56,814.20)	-100.00%	0.01%	46,750.24	-	(46,750.24)			Aug-16	Sep-17		2016
153232 153256	POR-Loudon 644 Brkr CT Rpl PBU-Haefling 718-4 Bushing Rpl	10,451.27 19,959.26	-	(10,451.27) (19,959.26)	-100.00% -100.00%	0.00%	10,525.22 19,959.65	-	(10,525.22) (19,959.65)			Aug-16 Aug-16	Jun-17 Apr-17		2016 2016
153279	ROR-KU SPARE CCVT-2016	32.033.55		(32.033.55)	-100.00%	0.01%	33.742.44		(33,742,44)			Aug-16 Aug-16	Jun-17		2016
153284	ROR-London Bird Deterrent	3,125.41		(3,125.41)	-100.00%	0.00%	3,125.41		(3,125.41)			Aug-16	Dec-16		2016
153338	POR-Elihu Winding Gauge Rpl	22,636.88	-	(22,636.88)	-100.00%	0.01%	88,316.10	-	(88,316.10)			Aug-16	Sep-17		2016
153420	RFN-Adams Fence Rpl	131,048.85	-	(131,048.85)	-100.00%	0.03%	104,597.44	-	(104,597.44)			Sep-16	Sep-17		2016
153535	PAR-Shelbyville Arrester Rpl	51,128.44	-	(51,128.44)	-100.00%	0.01%	51,128.44	-	(51,128.44)			Oct-16	Apr-17		2016
153559	FBR-Ghent 926 Brkr Rpl	28,314.91	-	(28,314.91)	-100.00%	0.01%	28,315.11	-	(28,315.11)			Oct-16	May-18		2016
153593	Spare 138/69 185MVA Xfrmr-2016	603,981.18		(603,981.18)	-100.00%	0.16%	1,121,648,26		(1,121,648.26)			Dec-16	The Mav-18	e need for the project was determined after the 2016 budget was prepared.	2016
153593	PBR-Bardstown Sw 69kV Brkr Rpl	23.867.08	-	(23,867.08)	-100.00%	0.16%	705,280.09	-	(1,121,648.26) (705,280.09)			Nov-16	May-18 May-18		2016
153706	FTR-Earlington N Xfmr Rpl	396,770,28		(396,770.28)	-100.00%	0.10%	468.751.08		(468,751.08)			Nov-16	Apr-17		2010
153727	CIP Intrusion Detect Trans KU	33,664.84		(33,664.84)	-100.00%	0.01%	85,162.22		(85,162.22)			Nov-16	May-18		2016
153729	CIP Intrusion Detect IT KU	20,809.30	-	(20,809.30)	-100.00%	0.01%	52,781.86	-	(52,781.86)			Nov-16	May-18		2016
														dget is developed at a higher level to encompass multiple replacements. Fewer	
														lure replacements were made on this project than budgeted. The remaining	
KBRFAIL16 KOTFAIL16	KU-Brkr Fail-2016 KU-OtherFail-2016	252,266.39 143,563.47	1,400,207.87 600.007.10	1,147,941.48 456,443.63	81.98% 76.07%	0.07% 0.04%	252,266.39 143,563,47	1,400,207.87 600.007.10	1,147,941.48 456,443.63	Jan-16 Jan-16	Dec-16	Jan-16 Jan-16	fun	ading was used for other projects.	2016 2016
KOTFAIL16	KU-OtherPail-2016	143,563.47	600,007.10	456,443.63	76.07%	0.04%	143,563.47	600,007.10	456,443.63	Jan-16	Dec-16	Jan-16	P.,	dget is developed at a higher level to encompass multiple projects and is either	2016
KTFFAIL16	KU-Xfrmr Fail-2016		1.499.944.73	1.499.944.73	100.00%	0.00%	-	1.499.944.73	1.499.944.73	Jan-16	Dec-16			allocated during the year to individual projects or not used.	2016
118213	Va City-AEP Clinch River	100,844.38	-	(100,844.38)	-100.00%	0.03%	100,844.38	-	(100,844.38)			Jul-04	Dec-09	5 5 1 5	2016
134237	DSP LEX AREA MAJOR PROJECTS	390,227.59	640,538.66	250,311.07	39.08%	0.10%	484,975.17	735,986.48	251,011.31	Mar-15	Nov-16	Mar-15	Dec-16		2016
137738	HWY 641 RELO	59.03	-	(59.03)	-100.00%	0.00%	29.61	-	(29.61)			Feb-16	Oct-17		2016
147467	NRP Grn Rvr Plnt-Erlngton No	628,280.49	627,944.13	(336.36)	-0.05%	0.16%	605,233.84	627,944.13	22,710.29	May-16	Aug-16	May-16	Aug-16		2016
KOTH-2016	Priority Repl Other KU 2016	1,872.11	-	(1,872.11)	-100.00%	0.00%	1,872.11	-	(1,872.11)			Jan-16			2016
139628 KSTSVC12	Test Lab Equipment-2016-KU STATION SERV XFMRS KU-12	6.703.34	130,142.26	130,142.26 (6,703.34)	100.00%	0.00%	6.703.34	130,142.26	130,142.26 (6,703.34)	Jan-16	Mar-16	Jan-12	Dec-12		2016 2016
150133	KUGO 3rd Floor Room 367	38,305.41	-	(38,305.41)	-100.00%	0.00%	38,305.41	-	(38,305.41)			Oct-15	Sep-16		2016
135433	TEP-Add 345kV Brkr to W Lex	104.222.35	-	(104.222.35)	-100.00%	0.03%	1.112.869.29	1.008.646.94	(104.222.35)			Jan-15	Oct-15		2016
144158	Rpl East Frankfort Fence	(52,666.23)	145,269.92	197,936.15	136.25%	-0.01%	119,985.17	317,921.32	197,936.15	Oct-15	Dec-15	Oct-15	Jan-16		2016
144366	REL-Warsaw 604 Brkr Addition	18,605.59	-	(18,605.59)	-100.00%	0.00%	680,879.84	662,274.25	(18,605.59)			Jan-15	Dec-15		2016
144367	REL-West Hickman 604 Brkr Add	-	785,152.60	785,152.60	100.00%	0.00%	-	785,152.60	785,152.60	Jan-16	Dec-16		Pro	oject cancelled due recent needs assessment.	2016
146439	Higby Mill Firewall	83,219.71	-	(83,219.71)	-100.00%	0.02%	118,726.06	35,506.35	(83,219.71)			Nov-14	Jun-16		2016
146457	Livingston County Reactor	(1,003.79)	-	1,003.79	-100.00%	0.00%	578,238.72	579,242.51	1,003.79			Feb-15	Sep-15		2016
146731 147159	W. Frankfort 69kV Brk (Reimb)	(1,732.09) 86 527 06	344 881 14	1,732.09 258 354 08	-100.00% 74.91%	0.00%	3.71 205.178.85	1,735.80 463.665.64	1,732.09 258 486 79	0	M	Mar-15	Dec-15		2016
147161	Rpl Danville N 604 & 608 Brkrs Rpl Taylor County 804 Brkr	86,527.06 84,195.03	205,029.40	120,834.37	58.94%	0.02%	141,633.13	262,467.50	120,834.37	Sep-15 Sep-15	May-16 Oct-16	Sep-15 Sep-15	Apr-16 Mav-16		2016
147162	Rpl Harlan Wye 614 Breaker	26,879.33	172,737.90	145,858.57	84.44%	0.02%	176,696.11	332,554.68	155,858.57	Sep-15 Sep-15	Dec-15	Sep-15 Sep-15	Dec-15		2016
147309	Goddard Station Service Rpl	-	54,104.59	54,104.59	100.00%	0.00%	-	54,104.59	54,104.59	Jan-16	Dec-16	00p 15	500 15		2016
147310	E. Frankfort Station Svc Rpl		54,104.59	54,104.59	100.00%	0.00%	-	54,104.59	54,104.59	Jan-16	Jul-17				2016
147311	Bond Station Service Rpl	-	34,087.63	34,087.63	100.00%	0.00%	-	34,087.63	34,087.63	Jan-16	Jul-17				2016
147314	Brown North Surge Arrester Rpl	-	34,005.22	34,005.22	100.00%	0.00%	-	34,005.22	34,005.22	Jan-16	Jun-17				2016
137728	SR 2017 Bonds Mill-West Cliff	2,852.22	-	(2,852.22)	-100.00%	0.00%	1,617,657.28	2,204,206.57	586,549.29			Dec-16	Dec-17		2016
137745	PR HARDIN CO SMITH 345KV P2	3.202.466.28	726.245.25	(2.476.221.03)	-340.96%	0.84%	4,598,105,57	3.989.528.71	(608,576,86)	Sep-14	May-16	Sep-14		e budget assumed that the project would begin in 2015 and not be completed til 2018. The project was accelerated and completed in 2016.	2016
137749	DSP SHELBYVILLE E-TRANS	273,039.70	588,224.63	315,184.93	53.58%	0.04%	273,621.16	588,224.63	314,603.47	Jan-16	Dec-16	Jan-16	Dec-16	in 2018. The project was accelerated and completed in 2010.	2016
137756	DSP LAKESHORE N-1 DT TRANS	215,059.10	164 625 67	164 625 67	100.00%	0.00%		164 625 67	164.625.67	Jan-16	Dec-16	Jan-10	Dec-10		2016
139979	TEP-FARLEY-US STEEL 69kV	229,599.60	-	(229,599.60)	-100.00%	0.06%	1,680,054.87	1,450,455.27	(229,599.60)			Sep-14	Jul-16		2016
147434	NRP Green River-Ohio County	-	523,286.76	523,286.76	100.00%	0.00%	-	523,286.76	523,286.76	Jan-16	Dec-16		Pro	pject cancelled due recent needs assessment.	2016
														ojectors and screens were used in lieu of the wall replacement technology	
144112	BACKUP CC V_WALL RPLC-KU-2016	39,407.05	990,000.00	950,592.95	96.02%	0.01%	32,182.05	990,000.00	957,817.95	May-16	Sep-16	May-16		sumed in the 2016 budget.	2016
150095	FUL UPGRD EMS SWARE-KU-2016	141,300.07	-	(141,300.07)	-100.00%	0.04%	206,433.56	63,502.48	(142,931.08)			Oct-15	Aug-17		2016
152266 151898	SCADA PRIVATE NTWK_KU_2016 West Frankfort Relay Rpl	44,470.29 100,470.62	-	(44,470.29) (100,470.62)	-100.00% -100.00%	0.01%	35,671.08 123,993.94	-	(35,671.08)			Jul-16 May 16	Jan-17 Apr-17		2016 2016
151898	West Frankfort Relay Rpl REL-Madisonville 604 Brkr Add	(97.960.78)	259.626.00	(100,470.62) 357 586 78	-100.00%	-0.03%	123,993.94 (97.960.78)	259 626 00	(123,993.94) 357,586,78	Jan-15	Apr-16	May-16 Jan-15	Apr-17 Jun-18		2016
144632	REL-Cawood 604 Brkr Addition	62.382.05		(62.382.05)	-100.00%	0.02%	800.586.85	940.819.38	140.232.53	Jan-13	Apr-10	Sep-16	Jun-10		2016
153563	PFN-Wickliffe Xfmr Fan Rpl	6,930.96	-	(6,930.96)	-100.00%	0.00%	8,764.22		(8,764.22)			Oct-16	Jun-17		2016
144998	KU SECURITY EQUIPMENT 2016	88,442.25	100,000.00	11,557.75	11.56%	0.02%	88,886.47	100,000.00	11,113.53	Jan-16	Dec-16	Jan-16	Dec-16		2016
145011	KU CAMERAS 2017	94,646.54		(94,646.54)	-100.00%	0.02%	347,981.88	100,000.00	(247,981.88)			Nov-16	Dec-17		2016
149991	BUILDING - KEVIL KY	6,145.36	-	(6,145.36)	-100.00%	0.00%	24,986.23	18,840.87	(6,145.36)			Sep-15			2016
149992	BUILDING - NORTON VA	47,925.22	-	(47,925.22)	-100.00%	0.01%	72,148.95	14,547.97	(57,600.98)			Sep-15			2016

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
150881	8TH FLOOR KUGO CONF CTR	23,502,44	Budget -	(23,502.44)	-100.00%	0.01%	23,502.44	-	(23,502.44)	Start	Ella	Mar-16	Ellu	explanations	2016
149890	El Veh Charge Station KU 2015	21,094.11	-	(21,094.11)	-100.00%	0.01%	21,094.11	-	(21,094.11)			May-16			2016
151410	MS 2016 Earlington P3PMSA	36,786.85	-	(36,786.85)	-100.00%	0.01%	36,786.85	-	(36,786.85)			Apr-16	Sep-16		2016
141891	x Business Offices CapEx 2016	-	125,000.00	125,000.00	100.00%	0.00%	-	125,000.00	125,000.00	Jan-16	Dec-16				2016
151470 121840	Business Offices CapEx 2016 GTOWN & VER. CARD READERS	18,458.35 (10,802,97)	-	(18,458.35) 10,802.97	-100.00% -100.00%	0.00%	18,458.35	10.802.97	(18,458.35) 10,802.97			Jan-16 Jan-07	Jul-17 Apr-16		2016 2016
141400	Business Offices CapEx 2015	(97,220.56)	-	97.220.56	-100.00%	-0.03%	(97,220.56)	-	97,220.56			Jan-07	Mar-17		2010
141701	x AMRs KU 2016	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-16	Dec-16				2016
149550	Meter Reading Mapping 2016 KU	-	32,000.00	32,000.00	100.00%	0.00%	-	32,000.00	32,000.00	Jan-16	Dec-16				2016
149552	MR 2016 FieldNet KU	12,046.46	8,600.00	(3,446.46) (47,193.28)	-40.08% -100.00%	0.00%	12,046.46	8,600.00	(3,446.46)	Jan-16	Dec-16	Jan-16	Jul-17		2016 2016
151220 141578	ERTs 2016 for KU Meter Shop 2016 KU Earlington	47,193.28	48.000.00	(47,193.28) 48,000.00	-100.00%	0.01%	47,193.28	48,000.00	(47,193.28) 48,000.00	Jan-16	Dec-16	Apr-16	Sep-16		2016
141579	Meter Shop 2016 KU Pineville		35.000.00	35.000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-16	Dec-16				2016
141636	MS 2016 KU Danville Board	23,717.50	38,000.00	14,282.50	37.59%	0.01%	23,717.50	38,000.00	14,282.50	Feb-16	Jul-16	Feb-16	Oct-16		2016
153339	MS 2016 KU PM 3302 CAT IV	43,562.19	-	(43,562.19)	-100.00%	0.01%	43,562.19	-	(43,562.19)			Aug-16	Mar-17		2016
153423	MS 2016 Danville Test Kit	32,107.70	-	(32,107.70)	-100.00%	0.01%	32,107.70	-	(32,107.70)		D 44	Sep-16	Feb-17		2016
CEMTR582 142358	KU Electric Meters - 015820 Retail Hardware KU 2016	1,742,763.21 68,200.58	1,627,472.82 140,000.00	(115,290.39) 71,799.42	-7.08% 51.29%	0.45%	1,742,763.21 68,200,58	1,627,472.82 140.000.00	(115,290.39) 71,799.42	Jan-13 Jan-16	Dec-23 Dec-16	Jan-13 Jan-16	Apr-17		2016 2016
141296	LONDON OP-CONSTRUCTION	(48,000.00)	-	48,000.00	-100.00%	-0.01%	1,087,627.17	1,135,627.17	48,000.00	Jan-10	Dec-10	May-14	Jul-15		2016
141401	CARPET / FLOORING REPLACEMENT	16,939.00	-	(16,939.00)	-100.00%	0.00%	16,392.55	37,047.37	20,654.82			Mar-15	Feb-17		2016
141427	KU FURNITURE & CHAIRS	314.28	-	(314.28)	-100.00%	0.00%	40,310.02	39,995.74	(314.28)			Mar-15	Jun-16		2016
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects. This project funded Norton Facility Consolidation project (149992) and the net variance is \$2.838m as the project was ultimately delayed.	
141432	KU FAC CONSOLIDATION-2016	-	2,885,661.35	2,885,661.35	100.00%	0.00%	-	5,385,830.66	5,385,830.66	Jan-16	Dec-16				2016
141436	KU FAILED EQP REPLACE 2016	78,140.40	100,000.00	21,859.60	21.86%	0.02%	80,349.40	100,000.00	19,650.60	Jan-16	Dec-16	Jan-16	Dec-16		2016
141438 144587	KU FURN & CHAIR 2016 SIMPSONVILLE FENCE KU IT	97,980.61 15,292.97	117,000.00	19,019.39 (15,292.97)	16.26% -100.00%	0.03%	100,162.75 87,919.61	117,000.00 72,626,64	16,837.25 (15,292.97)	Jan-16	Dec-16	Jan-16 Jan-15	Dec-16 May-16		2016 2016
144594	ONE Q ELECTRICAL - 2015 KU	12,280.00		(12,280.00)	-100.00%	0.00%	87,932.72	75,652.72	(12,280.00)			Jan-15 Jan-15	Dec-15		2016
144598	KU ELECTRICAL 2015	(928.00)	-	928.00	-100.00%	0.00%	111,073.28	112,001.28	928.00			Jan-15	Feb-16		2016
144616	KU REFURB & BRANDING 2016		800,000.00	800,000.00	100.00%	0.00%	-	800,000.00	800,000.00	Jan-16	Dec-16			New signs were not ordered in 2016 due to timing issues.	2016
144619	KU-HVAC REPLACEMENT 2015	(12,500.00)	-	12,500.00	-100.00%	0.00%	5,565.00	18,065.00	12,500.00			Jan-15	Apr-16		2016
144843	KU FAC IMPROVE 2016	-	300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-15	Dec-18				2016
144992 144994	KU SECURITY EQUIPMENT 2015 KU CAMERAS 2016	(2,108.20) 244 077 28	132.441.00	2,108.20 (111.636.28)	-100.00% -84.29%	0.00%	3,322.95 244.077.28	5,431.15 132.441.00	2,108.20 (111.636.28)	Jan-16	Aug-16	Jan-15 Jan-16	Dec-15 Dec-16		2016 2016
144996	KU FIRE SYSTEMS 2016	127.605.13	80.000.00	(47.605.13)	-59.51%	0.03%	127.605.13	80.000.00	(47.605.13)	Mar-16	Dec-16	Mar-16	Dec-16		2016
146526	LOUDEN RENOVATIONS	(7,418.11)	-	7,418.11	-100.00%	0.00%	0.00	7,418.11	7,418.11			Nov-14	Mar-15		2016
146789	BOC FURNITURE-KU	4,176.44	-	(4,176.44)	-100.00%	0.00%	21,607.89	17,431.45	(4,176.44)			Jan-15	Feb-16		2016
147011	BOC SECURITY RENOVATION-KU	2,621.60	-	(2,621.60)	-100.00%	0.00%	14,680.98	12,059.38	(2,621.60)			Mar-15	Jul-15		2016
147089 147302	ONE Q KU FITNESS CENTER 2015 SIMPSONVILLE FENCE KU TR	8,025.36 26,841.61	-	(8,025.36) (26,841.61)	-100.00% -100.00%	0.00%	535,178.23 128,324.37	527,152.87 101,482.76	(8,025.36) (26,841.61)			Mar-15 May-15	Dec-15 May-16		2016 2016
147302 148021	DANVILLE BO REPL DOOR/WINDOWS	20,841.01 91,469.04	115.000.00	(26,841.61) 23,530.96	-100.00%	0.01%	53,618,04	101,482.76	(26,841.61) 61.381.96	Jan-16	Nov-16	Jan-16	May-16 May-17		2016
148024	REPL WINDOWS AT DRIVE THRU	19,870.95	100,000.00	80,129.05	80.13%	0.01%	73,670.62	100,000.00	26,329.38	Jan-16	Sep-16	Jan-16	Dec-16		2016
148027	CARPET/FLOORING - KU 2016	21,978.91	45,000.00	23,021.09	51.16%	0.01%	45,859.21	45,000.00	(859.21)	Jan-16	Jun-17	Jan-16	Nov-17		2016
148029	RICHMOND DRAINAGE REPL 2016	52,695.00	50,000.00	(2,695.00)	-5.39%	0.01%	52,695.00	50,000.00	(2,695.00)	Jan-16	Aug-16	Jan-16	Nov-16		2016
148030	WINCHESTER BACK STAIRS REPL	26,138.00	50,000.00	23,862.00	47.72%	0.01%	26,138.00	50,000.00	23,862.00	Jan-16	Jun-17	Jan-16	Jun-17		2016
148049 148051	XEROX EQ - KU 2016 SCANNER FOR FACILITES-KU	3,759.27	5,600.00 5,600.00	1,840.73 5.600.00	32.87% 100.00%	0.00%	3,759.27	5,600.00 5,600.00	1,840.73 5,600.00	Jan-16 Jan-16	Sep-16 Dec-16	Jan-16	Aug-16		2016 2016
149114	KUGO CONCRETE REPLACEMENT	395.00		(395.00)	-100.00%	0.00%	97,881.79	97,486,79	(395.00)	Jan-10	Dec-10	Jul-15	Dec-15		2016
149669	KUGO CCS UPGRADE	(6,664.00)	-	6,664.00	-100.00%	0.00%	46,415.65	53,079.65	6,664.00			Jul-15	Jan-16		2016
149874	HARLAN SR RENOVATION-2015	8,281.67	-	(8,281.67)	-100.00%	0.00%	146,479.39	138,197.72	(8,281.67)			Aug-15	Dec-15		2016
149993	PINEVILLE METER SHOP RENO	(10,507.76)	-	10,507.76	-100.00%	0.00%	98,340.09	108,847.85	10,507.76			Sep-15	Dec-15		2016
150126 150662	NORTON FAC RELO LAND BOC CIP BADGING REMODEL-KU	5,033.59 10.332.58	-	(5,033.59) (10,332.58)	-100.00% -100.00%	0.00%	300,027.74 10,332.58	294,994.15	(5,033.59) (10,332.58)			Oct-15 Jan-16	Dec-15 Jul-16		2016 2016
150662	11TH FL RECONFIG LGE CTR KU	9.075.42	-	(10,332.58) (9,075.42)	-100.00%	0.00%	9.075.42	-	(10,332.58) (9,075.42)			Jan-16 Jan-16	Aug-16		2016
150722	SUPPLY CHAIN OFF RENO-KU	244,085.90	-	(244,085.90)	-100.00%	0.06%	244,085.90	-	(244,085.90)			Feb-16	Jul-16		2016
150752	BOC FAILED EQP/FURNITURE KU	7,169.82	-	(7,169.82)	-100.00%	0.00%	7,169.82	-	(7,169.82)			Feb-16	Oct-16		2016
150883	XEROX WALL - BOC KU	10,232.73	-	(10,232.73)	-100.00%	0.00%	10,232.73	-	(10,232.73)			Mar-16			2016
150925	NEW GATE & SECURITY EQ-LEX	17,560.78	-	(17,560.78)	-100.00%	0.00%	17,560.78	-	(17,560.78)			Mar-16	Aug-16		2016
151110 151134	SIMP AWNING PAD AND READER ETOWN SR OFFICE RECONFIG	7,595.00 15,699.60	-	(7,595.00) (15,699.60)	-100.00% -100.00%	0.00%	7,595.00 15,699.60	-	(7,595.00) (15,699.60)			Mar-16 Mar-16	Apr-16 Nov-16		2016 2016
151161	SIMP COMM CTR RECONF-KU	8.741.52		(8,741.52)	-100.00%	0.00%	6.020.71	-	(6.020.71)			Apr-16	Dec-16		2016
151300	EDDYVILLE SR EXHAUST FAN	5,461.31	-	(5,461.31)	-100.00%	0.00%	5,461.31	-	(5,461.31)			Apr-16	Aug-16		2016
151351	LG&E CTR A/V EQ - 2016 KU	23,792.01	-	(23,792.01)	-100.00%	0.01%	23,792.01	-	(23,792.01)			Dec-15	Dec-16		2016
151444	SOMERSET STOREROOM LED LIGHT	7,193.60	-	(7,193.60)	-100.00%	0.00%	7,193.60	-	(7,193.60)			May-16	Oct-16		2016
151552	DESK AT LGE CENTER	2,333.92	-	(2,333.92)	-100.00%	0.00%	2,333.92	-	(2,333.92)			May-16	Jun-16		2016
151911	EARLINGTON BO EMER LIGHTS EARLINGTON SIDEWALK REPL	6,264.00 6,100.00	-	(6,264.00) (6,100.00)	-100.00% -100.00%	0.00%	6,264.00 6,100.00	-	(6,264.00) (6,100.00)			Jun-16 Jun-16	Aug-16 Aug-16		2016 2016
151913	EDDYVILLE EMERGENCY LIGHTING	3,345.98	-	(3,345.98)	-100.00%	0.00%	3,345.98	-	(3,345.98)			Jun-16 Jun-16	Aug-16 Aug-16		2016
152215	LONDON DRAINAGE REPLACEMENT	3,000.00	-	(3,000.00)	-100.00%	0.00%	3,000.00	-	(3,000.00)			Jun-16	Aug-16		2016
152540	GUARDRAIL - MORGANFIELD KU	3,110.00	-	(3,110.00)	-100.00%	0.00%	3,110.00	-	(3,110.00)			Jun-16	Aug-16		2016
153062	DANVILLE POLE YARD EXPANSION	252,288.53	-	(252,288.53)	-100.00%	0.07%	254,465.56	-	(254,465.56)			Jul-16	May-17		2016
153064	DANVILLE SHED & ROOF EXT	171,065.10	-	(171,065.10)	-100.00%	0.04%	173,028.17	-	(173,028.17)			Jul-16	Jun-17		2016
153335 153376	PURCHASE LAND -RICHMOND LOUDEN ICE HOUSE LIGHTS	99,552.00 13,898.49	-	(99,552.00) (13,898.49)	-100.00% -100.00%	0.03%	99,552.00 13,898.49	-	(99,552.00) (13,898.49)			Aug-16 Sep-16	Nov-16 Nov-16		2016 2016
153379	KUGO 4TH FL CONF RM UPGR	12,849.19	-	(12,849.19)	-100.00%	0.00%	12,849.19	-	(12,849.19)			Sep-16	Dec-16		2016
153381	WATER LINE REPL - SIMPSON KU	14,219.43	-	(14,219.43)	-100.00%	0.00%	14,219.43	-	(14,219.43)			Sep-16	Dec-16		2016

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
153402	SIMP INDUSTRIAL SHELVES	4,120.33	-	(4,120.33)	-100.00%	0.00%	4,120.33	-	(4,120.33)	Start	Liid	Sep-16	Nov-16	2016
153409	SIMP PARKING LOT LED LIGHTS	13,059.90	-	(13,059.90)	-100.00%	0.00%	13,059.90	-	(13,059.90)			Sep-16	Dec-16	2016
153414	RICHMOND ASSEMBLY RM UPGR	21,806.07	-	(21,806.07)	-100.00%	0.01%	21,806.07	-	(21,806.07)			Sep-16	Dec-16	2016
153470 153504	BOC 3 EMRGNCY PWR CALL CTR KU MIDWAY DRAINAGE REPL-2016	5,267.36	-	(5,267.36) (12,225.00)	-100.00%	0.00%	5,267.36 12,225.00	-	(5,267.36) (12,225.00)			Sep-16	Dec-16 Nov-16	2016
153504 153626	MIDWAY DRAINAGE REPL-2016 SIMPSONVILLE CRAC UNITS	43,567.00		(12,225.00) (43,567.00)	-100.00%	0.00%	43,566.07	-	(12,225.00) (43,566.07)			Sep-16 Nov-16	Nov-16 Jun-17	2016
153628	SIMPSONVILLE CRAC IT KU	27,002.00	-	(27,002.00)	-100.00%	0.01%	27,001.39	-	(27,001.39)			Nov-16	Jun-17	2016
153648	SHELBYVILLE BUS OFF PAVING	52,882.61	-	(52,882.61)	-100.00%	0.01%	45,682.61	-	(45,682.61)			Nov-16	Dec-16	2016
153684	EARLINGTON STOREROOM RENO	14,464.88	-	(14,464.88)	-100.00%	0.00%	14,492.22	-	(14,492.22)			Nov-16	Sep-17	2016
153723 153562	LGE CTR FURNITURE 2015-KU DCC ENHANCEMENT KU	27,348.19 68,519.54	-	(27,348.19) (68,519.54)	-100.00% -100.00%	0.01%	27,348.19 1,037,509.00	-	(27,348.19) (1,037,509.00)			Dec-16 Dec-16	Dec-16	2016 2016
153562	El Veh Charge Station KU 2015	6,164.11	-	(68,519.54) (6,164.11)	-100.00%	0.02%	6,164.11	-	(1,037,509.00) (6,164.11)			May-16		2016
151359	Meter Shop 2016 Pineville TB&A	35,798.31		(35,798.31)	-100.00%	0.01%	35,798.31	-	(35,798.31)			Apr-16	Feb-17	2016
151364	Meter Shop 16 KU Pineville HVP	10,932.01	-	(10,932.01)	-100.00%	0.00%	10,932.01	-	(10,932.01)			Apr-16	Feb-17	2016
153713	PQ Recorder 2016	11,020.04	-	(11,020.04)	-100.00%	0.00%	11,020.04	-	(11,020.04)			Nov-16	Apr-17	2016
141577 141389	Meter Shop 2016 Lex Forklift KU FURNITURE PROJ	7,574.36 387.243.72	44,000.00 255,000.00	36,425.64 (132,243.72)	82.79% -51.86%	0.00%	7,574.36 387,243.72	44,000.00 255,000.00	36,425.64 (132,243.72)	Jan-16 Jul-13	Sep-16 May-19	Jan-16 Jul-13	Oct-16	2016 2016
141589	LOUDON RENOVATIONS 2015	5.382.43	255,000.00	(5.382.43)	-100.00%	0.00%	74.275.94	68,893.51	(5.382.43)	Jui-15	way-19	Jan-15	Apr-16	2016
147211	ETOWN LAND	17,050.00	-	(17,050.00)	-100.00%	0.00%	171,692.21	154,642.21	(17,050.00)			Apr-15	Dec-15	2016
													Project was completed in 2015, was started earlier than anticipated to support	
149029	EARLINGTON POLE YARD	4,077.20	538,000.00	533,922.80	99.24%	0.00%	602,670.90	1,136,593.70	533,922.80	Sep-15	Dec-15	Sep-15	Dec-15 tranasmission reliability plans.	2016
149030 149035	PINEVILLE POLE YARD ENTRANCE CCS UPGRADE FURNITURE -KU	429,452.51 12,180.86	565,000.00 42,000.00	135,547.49 29,819,14	23.99% 71.00%	0.11%	450,188.00	565,000.00 42,000.00	114,812.00 29,819,14	Jan-16 Jan-16	Jan-17 Aug-16	Jan-16 Jan-16	Feb-17 Sep-16	2016
004KU14	Call Center-Route&Report-KU14	247,354,79	179,200.08	(68,154,71)	-38.03%	0.06%	1,197,175.71	952,300.00	(244,875.70)	Jan-10 Jan-14	Dec-16	Jan-10 Jan-14	Dec-16	2016
086KU16	Purch/Rebuild Radio Sites-KU16	156,602.00	150,000.00	(6,602.00)	-4.40%	0.04%	156,602.00	150,000.00	(6,602.00)	Jan-16	Dec-16	Jan-16	Dec-16	2016
088KU16	Tech Ref desktop/laptops-KU16	783,753.02	952,966.96	169,213.94	17.76%	0.20%	920,146.50	952,966.96	32,820.46	Jan-16	Dec-16	Jan-16	Dec-16	2016
138KU16	PowerPlant Module Upgr-KU16	129,207.11	21,500.04	(107,707.07)	-500.96%	0.03%	293,739.35	21,500.04	(272,239.31)	Jan-16	Oct-17	Jan-16	Oct-17	2016
159KU16 001KU16	Cascade Impl Gen Relays-KU16	95,866.40 309,250.15	33,600.00 363,750.03	(62,266.40) 54,499,88	-185.32% 14.98%	0.03%	238,004.92 316,863,67	33,600.00 363,750.03	(204,404.92) 46,886,36	Jan-16 Jan-16	Oct-18 Nov-16	Jan-16	P 11	2016 2016
001KU16 002KU15	Access Switch Rotation-KU16 Aligne Fuels Reports-KU15	4,248,13	363,750.03	54,499.88 (4.248.13)	-100.00%	0.08%	316,863.67	4.321.13	46,886.36 (4.248.13)	Jan-16	Nov-16	Jan-16 Jan-15	Dec-16 Sep-16	2016
002KU15 002KU16	Analog Sunset-KU16	275,930,57	148,959.90	(126,970.67)	-85.24%	0.07%	276,745.38	4,321.13	(127,785.48)	Jan-16	Dec-16	Jan-15 Jan-16	Dec-16	2016
003KU15	Aligne Upgrade-KU15	24,974.24	-	(24,974.24)	-100.00%	0.01%	88,214.62	63,240.38	(24,974.24)			Jan-15	Dec-15	2016
004KU15	Analog Sunset Yr 2/3-KU15	48.14	-	(48.14)	-100.00%	0.00%	224,108.46	224,060.32	(48.14)			Jan-15	Dec-15	2016
005KU14	Cust Comm-text, apps-KU14	432.80	-	(432.80)	-100.00%	0.00%	546,387.82	545,955.02	(432.80)			Jan-14	Dec-15	2016
006KU15 006KU16	Bulk Power & Env Systems-KU15	340.73	-	(340.73)	-100.00%	0.00%	65,438.97	65,098.24	(340.73)	1	Durit	Jan-15	Jun-16	2016
007KU16	Bulk Power & Env Systems-KU16 Cabling Server Connect-KU16	68,881.77 11,810.45	62,500.00 22,500.03	(6,381.77) 10.689.58	-10.21% 47.51%	0.02%	68,881.77 11.810.45	62,500.00 22,500.03	(6,381.77) 10,689,58	Jan-16 Dec-15	Dec-16 Dec-16	Jan-16 Dec-15	Dec-16 Dec-16	2016 2016
009KU16	CERUS IV-KU16	199,650.92	199,999.98	349.06	0.17%	0.05%	199,650.92	199,999.98	349.06	Jan-16	Dec-16	Jan-16	Dec-16	2016
010KU16	CFO Sys Capital-KU16	-	50,000.04	50,000.04	100.00%	0.00%	· -	50,000.04	50,000.04	Jan-16	Dec-16			2016
011KU15	CIP Compl Year 5-KU15	(447.60)	-	447.60	-100.00%	0.00%	322,354.00	322,801.60	447.60			Dec-14	Dec-15	2016
011KU16	CIP Compl Year 6-KU16	167,112.78	264,700.20	97,587.42	36.87%	0.04%	167,112.78	264,700.20	97,587.42	Jan-16	Dec-16	Jan-16	Dec-16	2016
012KU16 013KU16	CIP Compl Tools - Year 6-KU16 Core Network Infra-KU16	97,846.09 74 844 50	187,499.97 75,000.00	89,653.88 155.50	47.82% 0.21%	0.03%	97,846.09 74,844.50	187,499.97 75,000.00	89,653.88 155.50	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Dec-16 Dec-16	2016 2016
017KU16	Electric Insp Enhan-KU16	11,160,98	140.000.04	128.839.06	92.03%	0.02%	(5.88)	140.000.04	140.005.92	Jan-16	Dec-16 Dec-16	Jan-16	Dec-16	2016
018KU16	Email Spam Filt AV Gtwy-KU16	-	55,450.00	55,450.00	100.00%	0.00%	-	55,450.00	55,450.00	Jan-16	Dec-16			2016
021KU15	Electric Insp Enhan-KU15	9,587.20	-	(9,587.20)	-100.00%	0.00%	391,168.79	381,581.59	(9,587.20)			Jan-15	Dec-15	2016
021KU16	Further app virt build-KU16	107,904.51	118,749.96	10,845.45	9.13%	0.03%	102,115.25	118,749.96	16,634.71	Jan-16	Dec-16	Jan-16	Dec-16	2016
023KU16 024KU15	IT Security Infrast-KU16	27,856.95 1,736.82	37,500.00	9,643.05 (1.736.82)	25.71% -100.00%	0.01%	27,856.95 107,430,30	37,500.00 105,693,48	9,643.05 (1,736.82)	Jan-16	Dec-16	Jan-16 Jan-15	Dec-16 Dec-15	2016 2016
024K015 025KU16	Further app virt build-KU15 Lville Electrical Upgr-KU16	25,198,87	25.000.02	(1,730.82) (198.85)	-0.80%	0.01%	25.198.87	25.000.02	(1,730.82) (198.85)	Jan-16	Dec-16	Jan-15 Jan-16	Dec-16	2016
026KU15	GIS Enhance and Upgr-KU15	2,586.71	-	(2,586.71)	-100.00%	0.00%	235,733.23	233,146.52	(2,586.71)	Jun 10	Dec 10	Jan-15	Dec-15	2016
026KU16	Lville Racks & Furn-KU16	10,399.71	12,500.00	2,100.29	16.80%	0.00%	10,323.30	12,500.00	2,176.70	Dec-15	Dec-16	Dec-15	Dec-16	2016
029KU16	Microsoft Lic True-up-KU16	51,807.12	75,000.00	23,192.88	30.92%	0.01%	51,807.12	75,000.00	23,192.88	Jan-16	Dec-16	Jan-16	Dec-16	2016
032KU14	Vulnerability Scanning-KU14	1,380.88	-	(1,380.88)	-100.00%	0.00%	1,380.88	-	(1,380.88)			Jan-14	Jun-16	2016
032KU16 034KU16	Mobile Radio-KU16 Multi-Fun Dev Grow&Ref-KU16	126,018.43 464 446 12	99,999.99 162,500.03	(26,018.44) (301.946.09)	-26.02% -185.81%	0.03%	126,019.61 477 965 22	99,999.99 162,500.03	(26,019.62) (315,465,19)	Jan-16 Jan-16	Dec-16 Dec-16	Jan-16 Jan-16	Dec-16 Dec-16	2016
037KU16	Ntwrk Acc Dev&Site Infra-KU16	85.651.55	75.000.00	(10.651.55)	-14.20%	0.02%	85.651.55	75,000.00	(10,651.55)	Jan-16	Dec-16	Jan-16	Dec-16	2016
038KU14	Ghent Alt Trans Ser-KU14	112.55	-	(112.55)	-100.00%	0.00%	688,731.19	688,618.64	(112.55)			Jan-14	Dec-15	2016
038KU16	Ntwrk Acc Dev & Gate-KU16	12,196.81	12,500.01	303.20	2.43%	0.00%	12,196.81	12,500.01	303.20	Jan-16	Dec-16	Jan-16	Dec-16	2016
039KU16	Network Management-KU16	20,033.96	18,750.00	(1,283.96)	-6.85%	0.01%	20,228.96	18,750.00	(1,478.96)	Jan-16	Dec-16	Jan-16	Dec-16	2016
040KU16 041KU15	Network Test Equipment-KU16 Mobile Radio-KU15	47,426.78 3,838.51	50,000.00	2,573.22 (3,838.51)	5.15% -100.00%	0.01%	47,426.78 180,565.23	50,000.00 176,726.72	2,573.22 (3,838.51)	Jan-16	Dec-16	Jan-16 Jan-15	Dec-16 Dec-15	2016 2016
042KU15	Mobile Radio-K015 Mble Rad Syst RepYr 1/2-KU15	(95,367.08)	-	95.367.08	-100.00%	-0.02%	0.00	96,188.69	96,188.69			Dec-14	Dec-15 Dec-16	2016
043KU16	Original SW Upgrade-KU16	135,413.21	150,000.00	14,586.79	9.72%	0.04%	167,108.14	181,694.93	14,586.79	Aug-15	Dec-16	Aug-15	Dec-16	2016
044KU16	Outside Cable Plant-KU16	102,181.98	112,000.24	9,818.26	8.77%	0.03%	102,951.23	112,000.24	9,049.01	Jan-16	Dec-16	Jan-16	Dec-16	2016
046KU16	Pers Product Grow & Ref-KU16	102,774.75	100,000.01	(2,774.74)	-2.77%	0.03%	102,774.75	100,000.01	(2,774.74)	Jan-16	Dec-16	Jan-16	Dec-16	2016
047KU16 053KU15	Phone Expan/Break Fix-KU16	76,657.07 (4.61)	37,499.99	(39,157.08) 4.61	-104.42% -100.00%	0.02%	77,321.43 35,000,25	37,499.99 35,004.86	(39,821.44) 4.61	Jan-16	Dec-16	Jan-16	Dec-16 Dec-15	2016 2016
053KU15 053KU16	Orcl Ntwk Mgmt Sys Rep-KU15 Replace PDUs - BOC-KU16	(4.61) 95,168.51	175,000.00	4.61 79,831.49	-100.00% 45.62%	0.00%	35,000.25 95,168.51	35,004.86 175,000.00	4.61 79,831.49	Jan-16	Dec-16	Jan-15 Jan-16	Dec-15 Dec-16	2016
054KU15	Outside Cable Plant-KU15	720.30		(720.30)	-100.00%	0.00%	101,044.64	100,324.34	(720.30)	Jan-10	100-10	Jan-10 Jan-15	Dec-15	2016
056KU15	Pers Product Grow & Ref-KU15	239.50	-	(239.50)	-100.00%	0.00%	38,912.44	38,672.94	(239.50)			Jan-15	Dec-15	2016
056KU16	SAN Capacity Expansion-KU16	-	476,000.03	476,000.03	100.00%	0.00%	-	476,000.03	476,000.03	Jan-16	Dec-16			2016
059KU16	Sec Infra Enhancements-KU16	51,471.61	50,000.00	(1,471.61)	-2.94%	0.01%	51,471.61	50,000.00	(1,471.61)	Jan-16	Dec-16	Jan-16	Dec-16	2016
060KU16 061KU15	Serv Cap Expan and Rel-KU16 Purch/Rebuild Radio Sites-KU15	3,998.71 (9.426.69)	21,249.99	17,251.28 9.426.69	81.18%	0.00%	3,998.71 (0.00)	21,249.99 9,426.69	17,251.28 9,426,69	Jan-16	Dec-16	Jan-16 Jan-15	Dec-16 Nov-15	2016 2016
063KU16	Simpsonville Elect Upg-KU16	(9,426.69)	25.000.02	9,420.09 8.852.28	-100.00%	0.00%	(0.00)	25,000.02	9,100.07	Jan-16	Dec-16	Jan-15 Jan-16	Nov-15 Dec-16	2016
064KU16	Simpson Furn & Racks-KU16	16,660.10	12,500.00	(4,160.10)	-33.28%	0.00%	16,475.89	12,500.00	(3,975.89)	Jan-16	Dec-16	Jan-16	Dec-16	2016

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							Total	Total		Date	Date				
Destaut	Project	Annual Actual	Annual	Variance In	Variance	Percent	Actual	Budget	Variance In	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	End	Explanations	Year
065KU16	Site Security Improve-KU16	8,204.53	25,000.02	16,795.49	67.18%	0.00%	8,204.53	25,000.02	16,795.49	Jan-16	Dec-16	Jan-16	Dec-16	Expanded is	2016
067KU16	Tele Rm Data Cent Y1/2-KU16	165,078.84	250,000.08	84,921.24	33.97%	0.04%	164,915.65	250,000.08	85,084.43	Jan-16	Dec-16	Jan-16	Dec-16		2016
068KU16	Telecom Shelter Ren-KU16	71,720.43	37,500.03	(34,220.40)	-91.25%	0.02%	71,720.43	37,500.03	(34,220.40)	Jan-16	Dec-16	Jan-16	Dec-16		2016
071KU14 073KU15	Telecom Shelter Renov-KU14 Serv Cap Expan and Rel-KU15	(15,292.79)	-	15,292.79 (3.66)	-100.00%	0.00%	(0.00) 27 544 48	15,292.79 27 540 82	15,292.79 (3.66)			Jan-14 Jan-15	Feb-15 Dec-15		2016
074KU15	Serv Cap Expan and Rel-KU15 Serv HW Refresh-KU15	21.613.56	-	(21.613.56)	-100.00%	0.00%	27,544.48	314.717.73	(21.613.56)			Jan-15 Jan-15	Nov-15		2016
074KU16	Upgrade Vmware Infra-KU16	18,225.98	69,999.96	51,773.98	73.96%	0.00%	18,225.98	69,999.96	51,773.98	Dec-15	Dec-16	Dec-15	Apr-17		2016
076KU16	Vulnerability Scanning-KU16	14,772.70	99,999.96	85,227.26	85.23%	0.00%	14,772.70	99,999.96	85,227.26	Jan-16	Dec-16	Jan-16	Nov-16		2016
077KU15	Site Security Impr- KU15	(2,280.00)	-	2,280.00	-100.00%	0.00%	21,328.36	23,608.36	2,280.00			Jan-15	Dec-15		2016
077KU16 079KU15	Wireless Upgrade (WERUS)-KU16 Telecom Shelter Ren-KU15	90,254.89 2,280.01	87,500.00	(2,754.89) (2,280.01)	-3.15% -100.00%	0.02%	90,407.19 50,459.82	87,500.00 48,179.81	(2,907.19) (2,280.01)	Jan-16	Dec-16	Jan-16 Jan-15	Dec-16 Dec-15		2016 2016
083KU16	Tower Replacements-KU16	1.34	-	(1.34)	-100.00%	0.00%	0.00	(1.34)	(1.34)			Jan-13	Feb-15		2016
085KU16	Monitor Replacement-KU16	21,641.09	22,000.00	358.91	1.63%	0.01%	21,641.09	22,000.00	358.91	Jan-16	Dec-16	Jan-16	Dec-16		2016
087KU14	EE DSM Filing (Non-AMS)-KU14	2,464.00	-	(2,464.00)	-100.00%	0.00%	80,379.79	77,915.79	(2,464.00)			Jan-14	Dec-15		2016
093KU16	Server HW Refresh-KU16	235,148.19	309,000.01	73,851.82	23.90%	0.06%	235,332.98	309,000.01	73,667.03	Jan-16	Dec-16	Jan-16	Dec-16		2016
100KU15 100KU16	Replace Edge 95 Units-KU15 Microsoft EA-KU16	87.33 225,679.39	214,080.00	(87.33) (11.599.39)	-100.00% -5.42%	0.00%	63,205.22 225,679.39	51,626.16 214,080.00	(11,579.06) (11,599.39)	Jan-16	Aug-16	Jan-15 Jan-16	Dec-15 Aug-16		2016 2016
103KU16	Endpoint Protect License-KU16	-	2,499.99	2,499.99	100.00%	0.00%	-	2,499.99	2,499.99	Jan-16	Dec-16	5an-10	Aug-10		2016
104KU16	LogRhythm (CIP)-KU16	-	27,500.00	27,500.00	100.00%	0.00%	-	27,500.00	27,500.00	Jan-16	Dec-16				2016
105KU16	SQL Server EA True-up-KU16	-	50,000.01	50,000.01	100.00%	0.00%	-	50,000.01	50,000.01	Jan-16	Mar-16				2016
107KU16	LogRhythm (Corp)-KU16	-	27,500.00	27,500.00	100.00%	0.00%	-	27,500.00	27,500.00	Jan-16	Dec-16				2016
108KU16 110KU16	SOA Middleware Upgrades-KU16 Monitoring Project-KU16	54,742.72 61,177.54	99,999.96	(54,742.72) 38,822.42	-100.00% 38.82%	0.01%	54,742.72 61,177.54	- 99,999.96	(54,742.72) 38,822.42	Jan-16	Dec-16	Jan-16 Jan-16	Dec-16 Dec-16		2016 2016
113KU15	Tech Ref desk & laptops-KU15	502.24	99,999.90	(502.24)	-100.00%	0.02%	992.534.85	992.032.61	(502.24)	Jan-10	Dec-10	Jan-10 Jan-15	Dec-16 Dec-15		2016
113KU16	TOA Enhancements-KU16	97,300.52	56,000.04	(41,300.48)	-73.75%	0.03%	97,300.52	56,000.04	(41,300.48)	Jan-16	Dec-16	Jan-16	Dec-16		2016
116KU16	SAP CRM/ECC Enhancement-KU16	-	168,000.00	168,000.00	100.00%	0.00%		168,000.00	168,000.00	Jan-16	Dec-16				2016
117KU16	TRODS-KU16	157,526.01	69,999.96	(87,526.05)	-125.04%	0.04%	157,710.81	69,999.96	(87,710.85)	Jan-16	Dec-16	Jan-16	Dec-16		2016
120KU14	UC&C-KU14	(3,409.49)	-	3,409.49	-100.00%	0.00%	1,120,817.27	1,124,226.76	3,409.49			Jan-14	Jan-15		2016
120KU15 121KU16	UC&C-KU15	(87.00)	-	87.00 111.000.00	-100.00%	0.00%	462,446.83	462,533.83	87.00 111.000.00	Jan-16	Dec-16	Jan-15	Nov-15		2016
121KU16 122KU14	LogRhythm HW Refresh-KU16 Ventyx Mobile Upgrade-KU14	530,140.85	775.040.04	244.899.19	31.60%	0.14%	2,100,876.02	2.345.775.21	244.899.19	Jan-16 Jan-14	Dec-16 Dec-16	Jan-14	Oct-16		2016
122KU16	LogRhythm Tech Upg/Ref-KU16	-	37,499,94	37,499,94	100.00%	0.00%	-	37.499.94	37,499,94	Jan-16	Dec-16	2011-1-4	00110		2016
125KU16	EMS CIP-KU16	113,456.58	111,999.91	(1,456.67)	-1.30%	0.03%	113,063.54	111,999.91	(1,063.63)	Jan-16	Dec-16	Jan-16	Dec-16		2016
126KU16	Expand EMS Dev System-KU16	166,954.74	167,999.92	1,045.18	0.62%	0.04%	165,710.10	167,999.92	2,289.82	Jan-16	Dec-16	Jan-16	Dec-16		2016
127KU16	EMS Sys_Monitor Tool-KU16	83,779.85	84,000.00	220.15	0.26%	0.02%	83,779.85	84,000.00	220.15	Jan-16	Dec-16	Jan-16	Dec-16		2016
130KU15 132617	Advanced Malware Detect-KU15 zIT CONTINGENCY PROJECT-932	1,689.39	(114,000.00)	(1,689.39) (114,000.00)	-100.00% 100.00%	0.00%	-	- 585,999,96	585,999,96	Jan-11	Dec-20	Jan-15	Jun-16		2016 2016
132017 133KU16	NE KY Buildout Eng Phase-KU16	44 882 07	261,250.00	216.367.93	82.82%	0.00%	67 289 19	261.250.00	193,960,81	Jan-11 Jan-16	Dec-20 Dec-20	Jan-16			2016
134KU15	Cascade Corp Sec Assets-KU15	120.007.09		(120,007.09)	-100.00%	0.03%	147.307.31	27.300.22	(120,007.09)	Jan-10	Dec-20	Jan-15	Dec-16		2016
135KU16	Rate Case 2016-KU16	7,590.74	84,000.00	76,409.26	90.96%	0.00%	86,649.07	84,000.00	(2,649.07)	Jan-16	Dec-17	Jan-16	Oct-17		2016
														More evaluation was required related to this project, so the project was cancelled	
136KU16 137KU16	Time and Labor Repl-KU16 FERC Form 1 Rpt Tool Rpl-KU16	-	900,000.00 49,999.92	900,000.00 49,999.92	100.00% 100.00%	0.00%	-	900,000.00 49,999.92	900,000.00 49,999,92	Jan-16 Jan-16	Dec-16			during this time period	2016 2016
138898KU	Enterprise Info Mgmt-KU12	110.472.00	49,999.92	(110,472.00)	-100.00%	0.00%	2.166.672.33	2.056.200.33	(110,472.00)	Jan-10	Dec-16	Dec-12	Nov-15		2016
139KU15	CTS/AFB-Accting Enhance-KU15	45.652.56	30.000.00	(15,652.56)	-52.18%	0.01%	35.521.64	49.562.74	14,041.10	Jan-15	Dec-16	Jan-15	Oct-17		2016
139KU16	Central Firewall Mgmt-KU16	91,146.53	100,000.01	8,853.48	8.85%	0.02%	91,396.46	100,000.01	8,603.55	Jan-16	Dec-16	Jan-16	Apr-17		2016
140KU16	Inst Temp Sensors-Sville-KU16	-	9,999.99	9,999.99	100.00%	0.00%	-	9,999.99	9,999.99	Jan-16	Dec-16				2016
141KU16	Centrify Licensing-KU16		9,999.96	9,999.96	100.00%	0.00%		9,999.96	9,999.96	Jan-16	Dec-16				2016
142KU16 143KU16	UC4 Upgrade to V10-KU16 Light Table Licenses-KU16	24,233.69 7,420.00	15,000.00 19,600.08	(9,233.69) 12,180.08	-61.56% 62.14%	0.01%	24,233.69 7,420.00	15,000.00 19,600.08	(9,233.69) 12,180.08	Jan-16 Aug-16	Dec-16 Dec-16	Jan-16	Dec-16 Dec-16		2016 2016
144KU16	Repl Asset Strategy AIS-KU16	7,420.00	42,000,00	42.000.00	100.00%	0.00%	7,420.00	42.000.00	42,000,00	Jan-16	Dec-16	Aug-16	Dec-10		2016
145KU16	DSM Industrial EE Prgm-KU16	-	84,000.00	84,000.00	100.00%	0.00%	-	84,000.00	84,000.00	Jan-16	Dec-16				2016
146KU16	MR Hardware-KU16	11,887.39	27,999.96	16,112.57	57.54%	0.00%	11,887.39	27,999.96	16,112.57	Jan-16	Dec-16	Jan-16	Dec-16		2016
147KU16	MV90 upgrade-KU16	24,568.86	84,000.00	59,431.14	70.75%	0.01%	23,754.82	84,000.00	60,245.18	Jan-16	Dec-16	Jan-16	Dec-16		2016
148KU16	Implement Corp. SIEM-KU16	595,280.37	600,000.00	4,719.63	0.79%	0.16%	595,280.40	600,000.00	4,719.60	Jan-16	Oct-16	Jan-16	Dec-16		2016
151KU16 152KU16	Entrprs Data Domain Expn-KU16 Mbl & Wrkst Lic True-up-KU16	27.99 85,057.34	114,054.96 96,999,99	114,026.97 11,942.65	99.98% 12.31%	0.00%	234,642.98 85,057.34	348,669.95 96,999.99	114,026.97 11,942.65	Aug-15 Jan-16	Dec-16 Dec-16	Aug-15 Jan-16	Jun-16 Dec-16		2016 2016
155KU16	Citrix XenMobile Upgrade-KU16	85,057.54	83.000.04	83.000.04	100.00%	0.02%	85,057.54	83.000.04	83.000.04	Jan-16	Dec-16	Jan-10	Dec-10		2016
157KU15	EMS CIP-KU15	16,689.66	-	(16,689.66)	-100.00%	0.00%	56,376.98	39,687.32	(16,689.66)	5411 10	Dec 10	Jan-15	Dec-16		2016
157KU16	Prosym Replacement-KU16	-	27,999.99	27,999.99	100.00%	0.00%	· · ·	27,999.99	27,999.99	Jan-16	Dec-16				2016
159KU15	LOAD Vendor Upgrade-KU15	(1,724.80)	-	1,724.80	-100.00%	0.00%	-	1,724.80	1,724.80			Jan-15	Nov-15		2016
161KU16	HP QC Upgr to ALM-KU16	988.23	75,000.00	74,011.77	98.68%	0.00%	62,203.23	136,215.00	74,011.77	Oct-15	Dec-16	Oct-15	Jun-16		2016
162KU16 163KU16	Upgrade Quest to SOA 11g-KU16 Plant Mobile-Ghent-KU16	234,177.68	37,500.00 249,999.96	37,500.00 15,822.28	100.00% 6.33%	0.00%	236.068.77	37,500.00 251,891.05	37,500.00 15,822.28	Jan-16 Oct-15	Dec-16 Dec-16	Oct-15	Dec-16		2016 2016
164KU15	TRODS-KU15	(235.20)	249,999.90	235.20	-100.00%	0.00%	55,215,47	55,450,67	235.20	00-15	Dec-10	Jan-15	Dec-16 Dec-15		2016
165KU16	Non-SCADA Load Data-KU16	2,366.62	69,999.96	67,633.34	96.62%	0.00%	(0.01)	69,999.96	69,999.97	Jan-16	Dec-16	Jan-16	Dec-16		2016
167KU16	Low Income Assist Portal-KU16	-	111,999.96	111,999.96	100.00%	0.00%	-	111,999.96	111,999.96	Jan-16	Dec-16				2016
168KU16	Transmission Map Layers-KU16	-	56,000.04	56,000.04	100.00%	0.00%	-	56,000.04	56,000.04	Jan-16	Dec-16				2016
170KU15	Low Income Assist Portal-KU15	0.02	-	(0.02)	-100.00%	0.00%	0.00	(0.02)	(0.02)	·		Jan-15	Nov-15		2016
178KU15 200KU15	Upgrade Quest Server-KU15 Customer Bill Redesign-KU15	105,434.66 160.067.07	20,000.04 84,000.00	(85,434.62) (76,067,07)	-427.17% -90.56%	0.03%	340,243.08 549,655.29	20,000.04 473.588.22	(320,243.04) (76,067.07)	Sep-16 Jan-15	Apr-17 Dec-16	Sep-16 Jan-15	Jan-18 Aug-16		2016 2016
200KU15 200KU16	Application Sec Enhance-KU16	20,677.95	37,500.00	16,822.05	-90.56% 44.86%	0.04%	20,677.95	473,588.22 37,500.00	16,822.05	Jan-15 Jan-16	Nov-17	Jan-15 Jan-16	Aug-16 Aug-16		2016
200KU18 201KU14	Auto Pymt Arrangements-KU14	(2.12)		2.12	-100.00%	0.00%	(0.00)	2.12	2.12	Jan-10		Jan-10 Jan-14	Feb-15		2016
202KU15	Trans OATT Billing Tool-KU15	48,613.51	111,999.96	63,386.45	56.60%	0.01%	137,610.75	200,997.18	63,386.43	Jan-15	Dec-16	Jan-15	Dec-16		2016
202KU16	Mobile Dispatch for ARM-KU16	-	279,999.96	279,999.96	100.00%	0.00%	-	1,260,000.00	1,260,000.00	Jan-16	Dec-16				2016
203KU15	PowerPlant Upgrade-KU15	557,745.33	500,000.04	(57,745.29)	-11.55%	0.15%	1,242,267.56	1,184,522.27	(57,745.29)	Jan-15	Jun-16	Jan-15	Jul-16		2016
203KU16	PS 9.2 Upgrade-KU16	246,557.89	302,099.98	55,542.09	18.39%	0.06%	554,248.69	626,525.02	72,276.33	Jan-16	Aug-17	Jan-16	Jun-17		2016

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End 17	Start	End Explanations	Year	
204KU16 206KU16	SAP CRM/ECC Upgr-KU16 Sys Lab software replace-KU16	9,148,605.55	9,971,919.85 153,999.99	823,314.30 153,999,99	8.26% 100.00%	2.39%	14,448,869.46	15,543,568.29 195,999,99	1,094,698.83 195,999.99	Oct-15 Jan-16	May-17 Dec-17	Oct-15	May-17 Underrun due to timing - spend shifted into 2015	2016 2016	
207KU16	Quest Enhance for GC&HR-KU16	-	125,000.04	125,000.04	100.00%	0.00%	-	250,000.08	250,000.08	Jan-16	Dec-17			2016	
220KU14	IOC Enhancements-KU14	(2,933.35)	-	2,933.35	-100.00%	0.00%	83,157.21	86,090.56	2,933.35			Mar-14	Nov-15	2016	
234KU14	Damage Assess Enhance-KU14	484.97	-	(484.97)	-100.00%	0.00%	292,223.20	291,738.23	(484.97)			Jan-14	Dec-15	2016	
241KU14 400KU15	Legal Hold-KU14	(17,001.05) 785,992.33	1,510,879.80	17,001.05 724,887.47	-100.00% 47.98%	0.00%	2,485,971.67	17,001.05 3,211,302.36	17,001.05 725,330.69	Jan-15	Dec-16	Jan-14 Jan-15	Sep-16 Dec-16 Underrun due to timing - spend was pulled forward into 2015	2016 2016	
400KU15 700KU15	OTN Core Rings Y1/2 LEX-KU15 Fidelity Pension-KU15	/85,992.55 85,339.40	30,000,00	(55.339.40)	-184 46%	0.21%	2,485,971.67	780 649 37	(55,339,40)	Jan-15 Jan-15	Dec-16 Dec-15	Jan-15 Jan-15	Dec-16 Onderrun due to timing - spend was puned forward into 2015	2016	
700KU16	Varigance Mist-KU16	4,238.94	-	(4,238.94)	-100.00%	0.00%	4,238.94	-	(4,238.94)			Jan-16	Jun-16	2016	
702KU16	CA API-KU16	68,900.00	-	(68,900.00)	-100.00%	0.02%	68,900.00	-	(68,900.00)			Jan-16	Aug-16	2016	
703KU16	Aspect Workforce Lic-KU16	4,591.12	-	(4,591.12)	-100.00%	0.00%	4,591.12		(4,591.12)			Mar-16	Aug-16	2016	
706KU15	AOC Telecom Renovation-KU15	(12,387.05)	-	12,387.05	-100.00%	0.00%	-	12,387.05	12,387.05			Jan-15	Nov-15 Unbudgeted project offset by 033LGE16, 056LGE15 and 153SER16 to purchase perpetual software license rights for our enterprise storage and data backup systems	2016	
706KU16	EMC TLA-KU16	1,664,933.52	-	(1,664,933.52)	-100.00%	0.43%	1,664,933.52	-	(1,664,933.52)			Mar-16	Aug-16	2016	
707KU15	PACSs for Substations-KU15	63,945.63	111,999.96	48,054.33	42.91%	0.02%	368,951.13	417,005.46	48,054.33	Jan-15	Aug-16	Jan-15	Aug-16	2016 2016	
707KU16 708KU16	IVR Designer Tool Upgr-KU16 Microsoft Project Server-KU16	35,503.23 68,200.57	-	(35,503.23) (68,200.57)	-100.00% -100.00%	0.01%	35,503.23 68,200.57	-	(35,503.23) (68,200.57)			Apr-16 Apr-16	Dec-16 Dec-16	2016	
709KU16	Lightning Fall License-KU16	20,271.38	-	(20,271.38)	-100.00%	0.01%	20,271.38	-	(20,271.38)			Apr-16	Dec-16 Dec-16	2016	
712KU16	OpenText OCR Licenses-KU16	16,663.20	-	(16,663.20)	-100.00%	0.00%	16,663.20	-	(16,663.20)			Jan-16	Sep-16	2016	
715KU16	ArcGIS Spatial Licenses-KU16	2,352.00	-	(2,352.00)	-100.00%	0.00%	2,352.00	-	(2,352.00)			Jun-16	Dec-16	2016	
716KU15	Res Contractor Invoicing-KU15	4,753.25	-	(4,753.25)	-100.00%	0.00%	98,608.35	93,855.10	(4,753.25)			Jun-15	Dec-15	2016	
716KU16	Adobe Robohelp Licenses-KU16	3,695.79	-	(3,695.79)	-100.00%	0.00%	3,695.79	-	(3,695.79)			Jun-16	Dec-16	2016	
717KU15 718KU15	Maximo BI-KU15 PowerPlant BI-KU15	6,259.62 2,617.34	-	(6,259.62) (2,617.34)	-100.00% -100.00%	0.00%	23,824.06 8,279.09	17,564.44	(6,259.62) (2,617.34)			Jun-15 Jun-15	Dec-15 Dec-15	2016 2016	
718KU15 718KU16	Net Motion Mobility-KU16	15,746.83	-	(15,746.83)	-100.00%	0.00%	15,746.83	5,661.75	(15,746.83)			Jul-15 Jul-16	Dec-15 Dec-16	2016	
719KU15	CTS Upload Automation-KU15	26,174,40		(26,174,40)	-100.00%	0.01%	30,762.90	4,588.50	(26,174,40)			Jun-15	Nov-15	2016	
720KU15	NAS Analytics Tool-KU15	(3,196.72)	-	3,196.72	-100.00%	0.00%	85,067.46	88,264.18	3,196.72			Jun-15	Dec-15	2016	
720KU16	Mobile Dispatch Map-KU16	97,868.74	-	(97,868.74)	-100.00%	0.03%	96,512.32	-	(96,512.32)			Jun-16	Dec-16	2016	
722KU16	Single Sign On Lic-KU16	1,590.00	-	(1,590.00)	-100.00%	0.00%	1,590.00	-	(1,590.00)			Jul-16	Dec-16	2016	
723KU15 723KU16	AutoDesk Revit-KU15	10,536.99 4,300.80	-	(10,536.99) (4,300.80)	-100.00% -100.00%	0.00%	10,536.99 4,300.80	-	(10,536.99) (4,300.80)			Jul-15	Nov-15	2016 2016	
723KU16 724KU15	SSO License Bellomy-KU16 Data Copy Tool for SAP-KU15	4,500.80		(12,913.78)	-100.00%	0.00%	4,500.80	155,200.60	(12,913.78)			Aug-16 Jul-15	Dec-16 Jun-16	2016	
724KU16	PI Lic for Access Perm-KU16	3.561.60		(3.561.60)	-100.00%	0.00%	869.82	-	(869.82)			Aug-16	Dec-16	2016	
725KU16	Veg Mgmt ROW Layer Dev-KU16	4,854.61	-	(4,854.61)	-100.00%	0.00%	5,774.01	-	(5,774.01)			Jul-16	Dec-16	2016	
728KU15	EE Rebate Checks-KU15	(2,043.25)	-	2,043.25	-100.00%	0.00%	122,045.79	124,089.04	2,043.25			Aug-15	Dec-15	2016	
729KU16	Solar Share Program-KU16	59,458.31	-	(59,458.31)	-100.00%	0.02%	59,458.31	-	(59,458.31)			Aug-16	Dec-16	2016	
730KU16 731KU16	ABB Post Impl Enhance-KU16 Touch Screen Displays-KU16	33,467.38 4,222.51	-	(33,467.38) (4,222.51)	-100.00% -100.00%	0.01%	33,559.78 4,222.51	-	(33,559.78) (4,222.51)			Sep-16	Dec-16 Dec-16	2016 2016	
732KU16	EIS Licenses-KU16	4,222.51 1,992.80		(4,222.51) (1,992.80)	-100.00%	0.00%	4,222.51		(4,222.51) (1,992.80)			Sep-16 Sep-16	Dec-16 Dec-16	2016	
734KU16	Cust Serv Training Tools-KU16	21.629.59		(21.629.59)	-100.00%	0.01%	10.958.71	-	(10.958.71)			Sep-16	Dec-16	2016	
735KU16	Pitney Bowes Licenses-KU16	147,806.40	-	(147,806.40)	-100.00%	0.04%	147,806.40	-	(147,806.40)			Sep-16	Dec-16	2016	
738KU16	Primavera Licenses-KU16	20,405.00	-	(20,405.00)	-100.00%	0.01%	20,405.00	-	(20,405.00)			Oct-16	Dec-16	2016	
739KU16	Global Mapper Upgrade-KU16	2,849.28	-	(2,849.28)	-100.00%	0.00%	2,849.28	-	(2,849.28)			Oct-16	Dec-16	2016	
741KU16 743KU15	Bluecoat Proxy Security-KU16 Video Streaming Appl-KU15	112,301.25 45,802.26	-	(112,301.25) (45,802.26)	-100.00% -100.00%	0.03% 0.01%	105,944.58 90,256.01	- 44,453.75	(105,944.58) (45,802.26)			Oct-16 Nov-15	Dec-16 Aug-16	2016 2016	
743KU15 743KU16	PMO Plotters-KU16	45,802.20		(45,802.26) (14,100.00)	-100.00%	0.01%	90,256.01	44,455.75	(45,802.26) (10,670.88)			Oct-16	Aug-16 Dec-16	2016	
744KU16	Reader Boards-KU16	97,664.43		(97,664.43)	-100.00%	0.03%	161,548.87		(161,548.87)			Oct-16	Dec-17	2016	
745KU16	Metalogix-KU16	47,316.55	-	(47,316.55)	-100.00%	0.01%	47,316.55	-	(47,316.55)			Nov-16	Dec-16	2016	
746KU16	Nintex Licenses-KU16	88,779.24	-	(88,779.24)	-100.00%	0.02%	88,779.24	-	(88,779.24)			Nov-16	Dec-16	2016	
747KU16	TRAC Enhancements-KU16	7,434.11	-	(7,434.11)	-100.00%	0.00%	135,975.34	-	(135,975.34)			Nov-16	Jan-18	2016	
749KU16 750KU16	AMS SAP Licenses-KU16 AMS SAP Hardware-KU16	389,631.62 373,131.74	-	(389,631.62) (373,131.74)	-100.00% -100.00%	0.10%	389,631.62 373,654.81	-	(389,631.62) (373,654.81)			Nov-16 Nov-16	Dec-16 Dec-16	2016 2016	
IT0057K	Mob 5500 Netscale HW Ref-KU16	145,290.92		(145,290.92)	-100.00%	0.10%	145,290.92	-	(145,290.92)			Sep-16	Dec-16	2016	
IT0103K	Sys Lab software replace-KU16	16,306.09		(16,306.09)	-100.00%	0.00%	213,405.91		(213,405.91)			Oct-16	Nov-17	2016	
019KU15	Design Tool Repl (WIM)-KU15	1,104,924.37	1,456,000.32	351,075.95	24.11%	0.29%	2,261,086.40	1,779,306.20	(481,780.20)	Jan-15	Sep-17	Jan-15	May-17	2016	
031KU16	Mobile Infrastructure-KU16	15,368.14 1.383.563.59	83,999.97	68,631.83	81.70%	0.00%	15,314.60	83,999.97	68,685.37	Jan-16	Dec-16	Jan-16 Jan-16	Dec-16 Budgeted 100% on LGE project number 033LGE16 but actuals were allocated	2016	
033KU16 078KU16	Mble Rad Syst Replace-KU16 WMS Work MGMT Syst-KU	1,383,563.59 56.081.43	55,999.98	(1,383,563.59) (81.45)	-100.00% -0.15%	0.36%	1,371,561.94 56,081.43	55,999.98	(1,371,561.94) (81.45)	Jan-16	Dec-16	Jan-16 Jan-16	Dec-16 between LGE and KU Dec-16	2016	
IT0077K	Oracle NMS Upgrade-KU17	23,852.76	-	(23,852.76)	-100.00%	0.01%	697,714.41	-	(697,714.41)	5411 10	Dec 10	Oct-16	Dec-17	2016	
149KU16	Oracle HTTP Servers-KU16	-	27,500.04	27,500.04	100.00%	0.00%	-	27,500.04	27,500.04	Jan-16	Dec-16			2016	
710KU16	NMS Enhancement-KU16	5,003.08	-	(5,003.08)	-100.00%	0.00%	5,003.08	-	(5,003.08)			Apr-16	Dec-16	2016	
080KU14	Lockout/Tagout (LOTO)-KU14	249,720.34	-	(249,720.34)	-100.00%	0.07%	1,417,963.09	1,168,242.75	(249,720.34)			Jan-14	Dec-15	2016	
081KU14	SE KY MW Buildout-KU14	955,297.15	950,000.04	(5,297.11)	-0.56%	0.25%	2,942,701.88	3,080,331.16	137,629.28	Jan-14	Oct-17	Jan-14	Jan-18	2016	
109KU16 129KU16	WallStreet Suite Upgr-KU16 Implement SDE Replace-KU16	95,517.99 417,849.67	60,000.00 150,000.00	(35,517.99) (267,849.67)	-59.20% -178.57%	0.02%	146,077.95 723,965.03	60,000.00 150,000.00	(86,077.95) (573,965.03)	Jan-16 Jan-16	Mar-17 Dec-17	Jan-16 Jan-16	Sep-17 Sep-17	2016 2016	
153KU16	Tertiary Data Domain-KU16		65,000.04	65,000.04	100.00%	0.00%	46,501.61	65,000.04	18,498.43	Jan-16	Jul-18	Jan-10	sep 17	2016	
158KU15	FIM Replacement-KU15	1,057,447.35	896,000.04	(161,447.31)	-18.02%	0.28%	1,796,853.03	1,574,965.43	(221,887.60)	Jan-15	Dec-16	Jan-15	Feb-17	2016	
158KU16	Tech Training Dashboards-KU16	-	42,000.00	42,000.00	100.00%	0.00%	93,806.10	42,000.00	(51,806.10)	Jan-16	Sep-18			2016	
262KU14	Redact-It Implement-KU14	37,874.96	-	(37,874.96)	-100.00%	0.01%	100,722.60	16,947.43	(83,775.17)			Nov-14	Oct-17	2016	
719KU16 727KU16	PI Alarm Mgmt-KU16 Articulate Storybook Lic-KU16	90,477.68 1,421.39	-	(90,477.68) (1.421.39)	-100.00% -100.00%	0.02%	99,727.52	-	(99,727.52)			Jul-16	Dec-16	2016 2016	
727KU16 728KU16	Articulate Storybook Lic-KU16 Trading Floor Monitors-KU16	1,421.39 10,770.57	-	(1,421.39) (10,770.57)	-100.00% -100.00%	0.00%	1,421.39 10,770.57	-	(1,421.39) (10,770.57)			Aug-16 Aug-16	Dec-16 Dec-16	2016 2016	
736KU16	Brown/Dix Campus Sonet-KU16	45,531.88	-	(45,531.88)	-100.00%	0.00%	77,217.54	-	(77,217.54)			Aug-16 Apr-16	Jan-18	2010	
742KU16	Insight CM Expansion-KU16	43,554.84	-	(43,554.84)	-100.00%	0.01%	57,964.64	-	(57,964.64)			Oct-16	Sep-17	2016	
748KU16	NMS Training Simulator-KU16	62,973.54	-	(62,973.54)	-100.00%	0.02%	62,973.54	-	(62,973.54)			Nov-16	Dec-16	2016	
							Total	Total		Date	Date				
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		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 752KU16	Title/Description Portable Doc Format Lic-KU16	Cost 2 690 28	Budget	Dollars (2.690.28)	-100.00%	Budget 0.00%	Cost 2.690.28	Cost	Dollars (2.690.28)	Start	End	Start Nov-16	End Dec-16	Explanations	Year 2016
152K016 IT0033K	Enterprise Strg Sys Refr-KU17	2,690.28	-	(184,663,17)	-100.00%	0.00%	337,844.72		(337,844,72)			Nov-16 Nov-16	Jan-18		2016
IT0055K	OTN DWDM Repl (Encrypt)-KU17	117,575.05	-	(117,575.05)	-100.00%	0.03%	263,491.71		(263,491.71)			Oct-16	Dec-17		2016
IT0094K	Server Hardware Refr-KU17	192,992.11	-	(192,992.11)	-100.00%	0.05%	373,524.57	-	(373,524.57)			Nov-16	Jan-18		2016
IT0112K	Trans Map Land Use-KU17	1,747.20	-	(1,747.20)	-100.00%	0.00%	144,765.08	-	(144,765.08)			Nov-16	Nov-17		2016
141391	Environmental Equipment KU	-	32,500.00	32,500.00	100.00%	0.00%	-	162,500.00	162,500.00	Jan-15	Dec-23				2016
151679	M&C Sorbent Trap System	71,788.73	-	(71,788.73)	-100.00%	0.02%	71,788.73	-	(71,788.73)			May-16	Dec-16	5	2016
145403	HR Cap Equip Improvmnts KU	-	10,200.00	10,200.00	100.00%	0.00%	-	51,000.00	51,000.00	Jan-15	Dec-23			Project uses determined to be unusable based on requirements from the LOPs	2016
127182	PeopleSoft Time (KU %)	(1,063,921.85)	-	1.063.921.85	-100.00%	-0.28%	376,793.00	1.440.714.85	1.063.921.85			Jun-11		Project was determined to be unusable based on requirements from the LOBs	2016
138603	Danville Trans Wire Pad Roof	-	95,000.00	95,000.00	100.00%	0.00%	-	95,000.00	95,000.00	Jan-16	Dec-16				2016
145107	Danville Scale for Trans Wire		10,000.00	10,000.00	100.00%	0.00%	-	10,000.00	10,000.00	Jan-16	Dec-16				2016
145117	Mt Sterling Pallet Racks Bins	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-16	Dec-16				2016
145118	Mt Sterling Enclosure	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-16	Dec-16				2016
145120 149345	Paris Forklift 5000# SC CAPITAL - 2016 BP - KU	(1,540.63)	15,000.00	1,540.63 15,000.00	-100.00% 100.00%	0.00%	27,065.64	28,606.27 69,500.00	1,540.63 69,500.00	Jan-16	Dec-23	Sep-15	Aug-16		2016 2016
149345	SC CAPITAL - 2016 BP - KU Danville Enclose Trans Storerm		200.000.00	200.000.00	100.00%	0.00%	-	200.000.00	200,000.00	Jan-16 Jan-16	Dec-23 Dec-16				2016
149362	Pineville ForkLift Trans, Subs	-	40,000.00	40,000.00	100.00%	0.00%		40,000.00	40,000.00	Jan-16	Dec-16				2016
149568	Elizabethtown Trans Yard Storg	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-16	Dec-16				2016
141348	Winchester - Pole Racks	(1,706.94)	-	1,706.94	-100.00%	0.00%	56,708.53	58,415.47	1,706.94			Jan-15	Aug-16	5	2016
150341	London Automatic Gate-KU15	7,615.53	-	(7,615.53)	-100.00%	0.00%	44,436.84	36,821.31	(7,615.53)			May-15	Aug-16		2016
151907	Earlington Pole Lights-KU16	3,931.18	-	(3,931.18)	-100.00%	0.00%	13,733.83	-	(13,733.83)			May-16	Dec-16		2016
151907 153054	Earlington Pole Lights-KU16 Pineville Pole Racks-KU16	9,802.65 394.561.29	-	(9,802.65) (394,561.29)	-100.00% -100.00%	0.00%	13,733.83 394,561.29	-	(13,733.83) (394,561.29)			May-16 Jul-16	Dec-16 Dec-16		2016 2016
153476	Middlesboro Pole Rack-KU16	136,935.00	-	(136,935.00)	-100.00%	0.04%	139.013.67		(139,013.67)			Sep-16	Dec-16		2016
153545	Earlington Pole Racks-KU16	26.687.56	-	(26,687,56)	-100.00%	0.01%	26.687.56		(26,687,56)			Oct-16	Apr-17		2016
153711	Midway- Forklift (5,000)	26,889.46	-	(26,889.46)	-100.00%	0.01%	26,889.46	-	(26,889.46)			Nov-16	Dec-16	i .	2016
148391	Prop. Tax Cap KU Non-Mech		93,033.52	93,033.52	100.00%	0.00%	-	465,167.60	465,167.60	Jun-15	Jun-18				2016
120756	Misc. A/R Uncollect - KU Cap	11,743.18	-	(11,743.18)	-100.00%	0.00%	63,692.34	42,921.74	(20,770.60)			Jun-05			2016
117362	Accrued Labor - KU	(20,595.60)	-	20,595.60	-100.00%	-0.01%	(20,595.60)	-	20,595.60			Mar-04			2016
119903	Clear A&G 12/04	2,470,515.54		(2,470,515.54)	-100.00%	0.64%	2,470,515.54		(2,470,515.54)			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2016
119905	Cical Acto 12/04	257.316.495.78	247 479 707 94	(9.836 787 84)	-100.00%	0.0476	2,470,515.54	-	(2,470,315.54)			Dec-04		coresponding oudget another.	2016 Total
			,	(1,000,101,01,01,0											
144881	SCM2016 EARL FAILED BRKR/RECL	1,455.60	-	(1,455.60)	-100.00%	0.00%	87,893.37	86,437.77	(1,455.60)			Jan-16	Apr-17		2017
144882	SCM2016 EARL MISC CAPITAL SUB	2,552.26	-	(2,552.26)	-100.00%	0.00%	101,189.45	98,637.19	(2,552.26)			Jan-16	Apr-17		2017
148742	SCM2017 EARL REPL SUB BATTERY	28,150.06	31,466.58	3,316.52	10.54%	0.01%	28,150.06	31,466.58	3,316.52	Jan-17	Dec-17	Jan-17	Oct-17		2017
148785	SCM2017 EARL MISC CAPITAL SUB	121,785.38	202,683.51	80,898.13	39.91%	0.02%	121,785.38	202,683.51	80,898.13	Jan-17	Mar-18	Jan-17	Jun-18		2017
148786	SCM2017 EARL MISC NESC COMPL	145,652.82	145,593.78	(59.04)	-0.04%	0.03%	145,652.82	145,593.78	(59.04)	Jan-17	Dec-17	Jan-17	Mar-18		2017
148787 148788	SCM2017 EARL WILDLIFE PROTECT SCM2017 EARL SUB BLDG & GRNDS	72,581.37	53,552.53 40,075.00	(19,028.84) 38,909.04	-35.53% 97.09%	0.01%	72,581.37 1.165.96	53,552.53 40,075.00	(19,028.84) 38,909.04	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Apr-18		2017 2017
14875	SCM2017 EARL SUB BEDG & GRNDS SCM2017 EARL TOOLS & EQUIPMENT	21,276.91	20.610.00	(666.91)	-3.24%	0.00%	21,276.91	20,610.00	(666.91)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Apr-18 Apr-18		2017
152596	DSP Moorman 2.4KV to 7.2KV	1,192.04	-	(1.192.04)	-100.00%	0.00%	1.192.04		(1.192.04)	Jun 17	Dec 17	Jan-17	Jul-17		2017
144770	SHELBYVILLE EAST DIST SUB	2,700.01	-	(2,700.01)	-100.00%	0.00%	1,486,759.60	1,484,059.59	(2,700.01)			Jan-15	Oct-16	i i i i i i i i i i i i i i i i i i i	2017
146763	LEBANON EAST SUB PROJECT	4,517.10	-	(4,517.10)	-100.00%	0.00%	1,110,294.54	1,105,777.44	(4,517.10)			Jan-15	Sep-16	5	2017
148607	SCM2016 DAN REPL LEGACY BRKR	644.00	-	(644.00)	-100.00%	0.00%	113,132.04	112,488.04	(644.00)			Jan-16	Apr-17		2017
148621	SCM2016 DAN FAILED BRKR/RECL	3,529.19	-	(3,529.19)	-100.00%	0.00%	75,852.59	72,323.40	(3,529.19)			Jan-16	Jul-17		2017
148740 148741	SCM2017 DAN REPL SUB BATTERY SCM2017 DAN REPL LEGACY BRKR	26,893.40 139,758.71	14,999.37 103 736 21	(11,894.03) (36,022.50)	-79.30% -34.73%	0.01% 0.03%	26,893.40 139,758.71	14,999.37 103,736.21	(11,894.03) (36,022.50)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Oct-17 Dec-17		2017 2017
148779	SCM2017 DAN REPL LEGACY BRKR SCM2017 DAN FAILED BRKR/RECL	88,149.10	62,096.85	(26,052.25)	-34.73%	0.03%	88,149.10	62.096.85	(26,052.25)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Dec-17 Dec-17		2017
148780	SCM2017 DAN MISC CAPITAL PROI	23 209 52	65.874.96	42 665 44	64 77%	0.00%	23,209,52	65,874,96	42.665.44	Jan-17	Dec-17	Jan-17	Ech-18		2017
148781	SCM2017 DAN MISC NESC COMPL	78,821.19	27,670.61	(51,150.58)	-184.86%	0.02%	78,821.19	27,670.61	(51,150.58)	Jan-17	Dec-17	Jan-17	Mar-18		2017
148782	SCM2017 DAN WILDLIFE PROTECT	13,506.90	20,686.24	7,179.34	34.71%	0.00%	13,506.90	20,686.24	7,179.34	Jan-17	Dec-17	Jan-17	Feb-18		2017
148783	SCM2017 DAN SUB BLDG & GRNDS	36,425.23	16,030.00	(20,395.23)	-127.23%	0.01%	36,425.23	16,030.00	(20,395.23)	Jan-17	Dec-17	Jan-17	Apr-18		2017
148878	SCM2017 DAN TOOLS & EQUIPMENT	19,872.35	13,740.00	(6,132.35)	-44.63%	0.00%	19,872.35	13,740.00	(6,132.35)	Jan-17	Dec-17	Jan-17	Oct-17		2017
153519 153774	DSP Black Branch Rd Sub 2477 MUNFORDVILLE TR REPLACE	58,894.90 7.032.65	-	(58,894.90) (7,032.65)	-100.00% -100.00%	0.01%	58,894.90 62,015,48	54,982.83	(58,894.90) (7,032.65)			Jan-17 Dec-16	Jul-17 Feb-17		2017 2017
155774	MUNFORDVILLE IR REPLACE	7,032.05	-	(7,032.05)	-100.00%	0.00%	62,015.48	54,982.85	(7,032.65)			Dec-16	Ped-1/	Emergent work to upgrade the Barton Substation to serve the projected increase in	2017
154118	KU Barton Sub Expansion	857,643.91	-	(857,643.91)	-100.00%	0.17%	857,643.91	-	(857,643.91)			Mar-17		load levels.	2017
154452	REPLACE RICHMOND SOUTH XFMR	72,640.76	-	(72,640.76)	-100.00%	0.01%	72,640.76	-	(72,640.76)			Apr-17	Jun-17		2017
154242	2017 RECEIVE 1 XFRM FROM LGE	23,824.31	-	(23,824.31)	-100.00%	0.00%	23,824.31	-	(23,824.31)			Mar-17	Jun-17		2017
CXFRM301	KU Line Transformers	7,806,993.07	8,589,000.37	782,007.30	9.10%	1.53%	7,806,993.07	8,589,000.37	782,007.30	Jan-13	Dec-25	Jan-13		Project variance due to less transformer purchases than anticipated.	2017
138168	DSP PAYNES MILL SUB PROJ	891,517.67	2,100,542.68	1,209,025.01	57.56%	0.17%	891,517.67	5,000,586.18	4,109,068.51	Mar-17	Dec-19	Mar-17		Project started later than anticipated and was shifted to 2018, some large equipmen was purchased in 2017.	t 2017
136108	DSF FAINES MILL SUB FROM	691,317.07	2,100,342.08	1,209,023.01	37.30%	0.17%	691,317.07	3,000,380.18	4,109,008.31	Widi-17	Dec-19	Mai-17		Project started earlier than anticipated as part of an overall strategy to enhance portable transformer capability to provide flexibility in supporting maintenance outages while still maintaining preparedness to address unexpected transformer	2017
11105-									ac					failures. Project was originally scheduled for 2019/2020 and included in the	
141885	KU Portable Transformer	2,221,715.82	-	(2,221,715.82)	-100.00%	0.43%	2,221,715.82	2,252,125.72	30,409.90			Apr-17		2017BP.	2017
144769	LEX AREA MAJOR SUB PROJECT	2,745.56	-	(2,745.56)	-100.00%	0.00%	4,260,058.97	4,256,141.55	(3,917.42)			Aug-14	Dec-16		2017
144769 144771	LEX AREA MAJOR SUB PROJECT LOCKPORT SUB ADD 138KV BRKR	1,171.86 891.00	-	(1,171.86) (891.00)	-100.00% -100.00%	0.00%	4,260,058.97 210,047.95	4,256,141.55 209.156.95	(3,917.42) (891.00)			Aug-14 Jan-15	Dec-16 Dec-15		2017 2017
144785	SCM LEX UPGRD 4KV PORTABLE	3,136.26	-	(3,136.26)	-100.00%	0.00%	312,196.29	309,060.03	(3,136.26)			Jan-15 Jan-15	Jun-16		2017 2017
144785	SCM2016 LEX REPL SUB BATTERY	(437.94)	-	437.94	-100.00%	0.00%	131,590.00	132,027.94	437.94			Jan-16	Apr-17		2017
144821	SCM2016 LEX LGCY RTU REPLACE	145.07	-	(145.07)	-100.00%	0.00%	129,720.32	129,575.25	(145.07)			Jan-16	Apr-17		2017
144874	SCM2016 LEX MISC CAPITAL SUB	1,343.69	-	(1,343.69)	-100.00%	0.00%	76,492.28	75,148.59	(1,343.69)			Jan-16	Apr-17		2017
144875	SCM2016 LEX MISC NESC COMPL	0.07	-	(0.07)	-100.00%	0.00%	38,275.81	38,275.74	(0.07)			Jan-16	Apr-17		2017

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 144876	Title/Description SCM2016 LEX REPL BREAKERS	Cost 17.833.57	Budget	Dollars (17.833.57)	-100.00%	Budget 0.00%	Cost 134.022.25	Cost 116,188,68	Dollars (17.833.57)	Start	End	Start Jan-16	End Apr-17	Explanations	2017
144876	SCM2016 LEX REPL BREAKERS SCM2016 LEX REPL BUSHINGS	(1.743.63)		(17,855.57) 1.743.63	-100.00%	0.00%	154,022.25	166,253,63	(17,833.57) 1.743.63			Jan-16 Jan-16	Apr-17 Apr-17		2017
144377	SCM2017 KU RPL XFMR FANS	91.134.28	43,371.26	(47,763.02)	-110.13%	0.02%	91.134.28	43.371.26	(47,763.02)	Jan-17	Dec-17	Jan-10 Jan-17	Dec-17		2017
148793	SCM2017 KU LIGHTNING PROTECT	2,356.72	-	(2,356.72)	-100.00%	0.00%	54,124.05	53,468.15	(655.90)			Jan-17	Jul-17		2017
148793	SCM2017 KU LIGHTNING PROTECT	51,767.33	53,468.15	1,700.82	3.18%	0.01%	54,124.05	53,468.15	(655.90)	Jan-17	Dec-17	Jan-17	Jul-17		2017
148795	SCM2017 LEX MISC NESC COMPL	142,157.06	46,459.43	(95,697.63)	-205.98%	0.03%	142,157.06	46,459.43	(95,697.63)	Jan-17	Dec-17	Jan-17	Feb-18		2017
148796	SCM2017 LEX REPL BREAKERS	208,251.57	124,666.26	(83,585.31)	-67.05%	0.04%	208,251.57	124,666.26	(83,585.31)	Jan-17	Apr-18	Jan-17	Apr-18		2017
148797 148798	SCM2017 LEX REPL BUSHINGS SCM2017 LEX REPL REGULATORS	185,963.45 70,004.41	96,839.41 79,803.16	(89,124.04) 9,798.75	-92.03% 12.28%	0.04%	185,963.45 70,004.41	96,839.41 79,803.16	(89,124.04) 9,798.75	Jan-17	Dec-17	Jan-17	Dec-17 Feb-18		2017 2017
148799	SCM2017 LEX REPL REGULATORS SCM2017 LEX WILDLIFE PROTECT	35,255.62	34.072.52	(1,183.10)	-3.47%	0.01%	35.255.62	34,072.52	(1,183.10)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Mar-18		2017
148800	SCM2017 LEX WILDLIPE PROTECT SCM2017 LEX SUB BLDNG & GND	43,823.97	31,921.27	(11,902.70)	-37.29%	0.01%	43,823.97	31,921.27	(11,902.70)	Jan-17	Dec-17 Dec-17	Jan-17	Oct-17		2017
140000	benizori i Est bob Biblio d'ortb	45,625.77	51,921.27	(11,702.70)	57.2976	0.0170	45,625.97	51,721.27	(11,502.10)	Jun 17	Dec II	Jun 17		Budget is developed at a higher level to encompass multiple projects and reallocated	2017
148872	2017 KU TRANSFORMER REWIND		1,290,415.00	1,290,415.00	100.00%	0.00%	-	1,290,415.00	1,290,415.00	Jan-17	Dec-17		1	to individual projects as transformer failures occur.	2017
148876	SCM2017 LEX TOOLS & EQUIPMENT	27,726.90	17,175.00	(10,551.90)	-61.44%	0.01%	27,726.90	17,175.00	(10,551.90)	Jan-17	Dec-17	Jan-17	Oct-17		2017
148892	N1DT STONEWALL 2 SUB	2,033,859.85	1,565,827.68	(468,032.17)	-29.89%	0.40%	2,033,859.85	3,053,895.65	1,020,035.80	Jan-17	Oct-18	Jan-17	D 18		2017
148980 148980	TOYOTA SOUTH SUBSTATION TOYOTA SOUTH SUBSTATION	6,635.53	-	(6,635.53)	-100.00%	0.00%	3,022,445.91	2,780,046.63	(242,399.28)	116	1.1.17	Jan-16	Dec-17		2017 2017
150717	N1DT WEST HICKMAN EXPANSION	1,135,138.35 3,146.66	899,374.60	(235,763.75) (3,146.66)	-26.21% -100.00%	0.22%	3,022,445.91 3,853,285,29	2,780,046.63 3.623,112.41	(242,399.28) (230,172.88)	Jan-16	Jul-17	Jan-16 Jan-16	Dec-17		2017
150717	N1DT WEST HICKMAN EXPANSION	2,377,085.75	2,150,059.53	(227,026.22)	-10.56%	0.47%	3,853,285.29	3.623.112.41	(230,172.88)	Jan-16	Jul-18	Jan-16			2017
151113	West Hickman Land Purchase	132.66	-	(132.66)	-100.00%	0.00%	5,111.13	4,978.47	(132.66)	Jun 10	201.10	Mar-16	Feb-18		2017
151598	N1DT KU Spare Transformers	21,299.49	-	(21,299.49)	-100.00%	0.00%	6,011,553.65	6,084,252.94	72,699.29			May-16	Jul-17		2017
151598	N1DT KU Spare Transformers	1,087,419.49	1,181,418.27	93,998.78	7.96%	0.21%	6,011,553.65	6,084,252.94	72,699.29	May-16	Jul-17	May-16	Jul-17		2017
153549	Replace LTC Detroit Harvester	6,425.49	-	(6,425.49)	-100.00%	0.00%	35,607.18	29,181.69	(6,425.49)			Oct-16	Jan-17		2017
154270	Upgrade Scholls Substation	426,376.24	-	(426,376.24)	-100.00%	0.08%	426,376.24	-	(426,376.24)			Mar-17	Dec-17		2017
154605	KT0025 TR REWIND CO464 TR REWIND	22,360.72 224,531.76	-	(22,360.72) (224,531.76)	-100.00% -100.00%	0.00%	22,360.72 224,531.76	-	(22,360.72)			May-17			2017 2017
155064	ASHLAND PIPE 12KV XFMR	43.870.60	-	(43,870.60)	-100.00%	0.04%	43,870.60	-	(224,531.76) (43,870.60)			May-17 Jun-17	Oct-17		2017
155889	Spare 10 MVA LTC Transformer	395,452.19		(395,452,19)	-100.00%	0.01%	395,452.19		(395,452,19)			Sep-17	001-17		2017
155890	Purchase RMT-1 LTC	58,470.38	-	(58,470.38)	-100.00%	0.01%	58,470.38	-	(58,470.38)			Sep-17	Oct-17		2017
155891	Millersburg Sub 5 MVA non-LTC	222,876.13	-	(222,876.13)	-100.00%	0.04%	222,876.13	-	(222,876.13)			Sep-17	May-18		2017
														The DCC Enhancement at Simpsonville was included in the 2017BP under Electric	
													1	Distribution line of business, but the project is being managed by Facility Projects. Funding reallocated to new projects to reflect this change. In total, the full year variance is \$3.3m under budget due to a revised timeline, amounts were shifted to	
152582	DCC Fac Enhance KU		2,800,000.00	2,800,000.00	100.00%	0.00%	-	-	-	Jan-17	Dec-18			future years.	2017
CKM070616	KU Major Storm Capital 070616	363.30	-	(363.30)	-100.00%	0.00%	265,641.34	265,278.04	(363.30)			Jul-16	Jul-16		2017
CKM070816	KU Major Storm Capital 070816	199.02	-	(199.02)	-100.00%	0.00%	167,498.59	167,299.57	(199.02)			Jul-16	Jul-16		2017
CKM072217	CKM072217	57,702.85	-	(57,702.85)	-100.00%	0.01%	57,702.85	-	(57,702.85)			Jul-17	Dec-17		2017
CSTRM216 CSTRM236	Cap Minor Storms - 012160 Cap Minor Storms - 012360	63,595.19 40,853.76	-	(63,595.19) (40,853.76)	-100.00% -100.00%	0.01%	63,595.19 40,853.76	-	(63,595.19) (40,853.76)			Jan-13 Jan-13			2017 2017
CSTRM236	Cap Minor Storms - 012360 Cap Minor Storms - 012460	40,855.76	-	(13,448.67)	-100.00%	0.01%	40,853.76	-	(40,855.76) (13,448.67)			Jan-13 Jan-13			2017
CSTRM256	Cap Minor Storms - 012560	24,386.23	_	(24,386.23)	-100.00%	0.00%	24,386.23	-	(24,386.23)			Jan-13			2017
CSTRM315	Cap Minor Storms - 012500	239,031.68	-	(239,031.68)	-100.00%	0.05%	239,031.68	-	(239,031.68)			Dec-12			2017
CSTRM366	Cap Minor Storms - 013660	32,682.24	200,328.83	167,646.59	83.69%	0.01%	32,682.24	200,328.83	167,646.59	Jan-13	Dec-25	Jan-13			2017
CSTRM416	Cap Minor Storms - 014160	172,833.34	99,693.79	(73,139.55)	-73.36%	0.03%	172,833.34	99,693.79	(73,139.55)	Jan-13	Dec-25	Jan-13			2017
CSTRM426	Cap Minor Storms - 014260	143,996.81	49,681.69	(94,315.12)	-189.84%	0.03%	143,996.81	49,681.69	(94,315.12)	Jan-13	Dec-25	Jan-13			2017
CSTRM766	Cap Minor Storms - 017660	71,506.79	79,847.19	8,340.40	10.45%	0.01%	71,506.79	79,847.19	8,340.40	Jan-13	Dec-25	Jan-13		Budget is developed at a higher level to encompass multiple projects and reallocated	2017
CSTRMKU	Cap KU Major Storms		1,118,297.13	1.118.297.13	100.00%	0.00%		1.118.297.13	1,118,297.13	Jan-13	Dec-25			to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$166K over budget.	2017
150331	KU FIBERTECH NON-REIMB	(95.88)	-	95.88	-100.00%	0.00%	3 30	99.18	95.88	Jan-15	D00-25	Jan-16	Mar-17	,	2017
150333	KU FIBERTECH REIMBURSABLE	(2,790.81)	-	2,790.81	-100.00%	0.00%	(3,279.11)	(488.30)	2,790.81			Jan-16	May-17		2017
130804	DSP Pennington Gap Sub	58,041.62	-	(58,041.62)	-100.00%	0.01%	58,041.62	-	(58,041.62)			Jul-17	Oct-17		2017
144896	SCM2016 PINE FAILED BRKR/RECL	4,025.22	-	(4,025.22)	-100.00%	0.00%	102,893.43	98,868.21	(4,025.22)			Jan-16	Jun-17		2017
144903	SCM2016 PINE TOOLS & EQUIPMENT	(19,640.29)	-	19,640.29	-100.00%	0.00%	(19,640.29)	-	19,640.29			Jan-16	Aug-16		2017
148757 148758	SCM2017 PINE REPL SUB BATTERY SCM2017 PINE REPL LEGACY BRKR	30,691.47	23,575.63	(7,115.84)	-30.18%	0.01%	30,691.47	23,575.63 113,650,84	(7,115.84)	Jan-17	Dec-17	Jan-17	Jul-17		2017 2017
148/58 148809	SCM2017 PINE REPL LEGACY BRKR SCM2017 PINE FAILED BRKR/RECL	147,569.55 105,677.09	113,650.84 99,956.05	(33,918.71) (5.721.04)	-29.84% -5.72%	0.03%	147,569.55 105,677.09	99,956.05	(33,918.71) (5,721.04)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Dec-17 Dec-17		2017
148810	SCM2017 FINE FAILED BRRN RECL SCM2017 PINE MISC CAPITAL SUB	137,879.50	113,181.47	(24,698.03)	-21.82%	0.02%	137,879.50	113,181.47	(24,698.03)	Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Jan-18		2017
148811	SCM2017 PINE MISC VESC COMPL	52.032.81	54,850,63	2.817.82	5.14%	0.01%	52.032.81	54.850.63	2.817.82	Jan-17	Dec-17 Dec-17	Jan-17	Jan-18		2017
148812	SCM2017 PINE WILDLIFE PROTECT	29,021.88	-	(29,021.88)	-100.00%	0.01%	50,129.02	53,326.68	3,197.66			Jan-17	Jan-18		2017
148812	SCM2017 PINE WILDLIFE PROTECT	21,107.14	53,326.68	32,219.54	60.42%	0.00%	50,129.02	53,326.68	3,197.66	Jan-17	Dec-17	Jan-17	Jan-18		2017
148813	SCM2017 PINE SUB BLDNG & GND	44,062.99	35,385.63	(8,677.36)	-24.52%	0.01%	44,062.99	35,385.63	(8,677.36)	Jan-17	Dec-17	Jan-17	Oct-17		2017
148874	SCM2017 PINE TOOLS & EQUIPMENT	25,629.77	20,610.00	(5,019.77)	-24.36%	0.01%	25,629.77	20,610.00	(5,019.77)	Jan-17	Dec-17	Jan-17	Oct-17		2017
148981	SCM2017 PINE RPL 22KV&34KV BKR	232,878.63	129,166.26	(103,712.37)	-80.29%	0.05%	232,878.63	129,166.26	(103,712.37)	Jan-17	Dec-17	Jan-17	Dec-17		2017
152478 152589	Lonesome Pine Sub Property Corbin US Steel Substation	(4,888.51) 954.360.04	965,999,99	4,888.51 11.639.95	-100.00% 1.20%	0.00%	240,853.29 1.448,279.74	245,741.80 1.459,919.69	4,888.51 11.639.95	Av. 16	Jul-17	Aug-16	Feb-17 Jul-17		2017 2017
152589	St Charles Sub Reg/Pier Rep	954,360.04 199,411.63	- 465,559	(199.411.63)	-100.00%	0.19%	1,448,279.74 199.411.63	205.748.12	6,336,49	Aug-16	Jui-1/	Aug-16 Jul-17	Jul-17 May-18		2017
153422	Kentenia Sub Upgrade	1,696.72	-	(1,696.72)	-100.00%	0.00%	120,774.07	119,077.35	(1,696.72)			Sep-16	Nov-16		2017
153548	Single Phase Spare Transformer	6,805.78	-	(6,805.78)	-100.00%	0.00%	76,516.90	69,711.12	(6,805.78)			Oct-16	Feb-18		2017
154234	PINEVILLE SOMERSET #2 XFMR	23,081.47	-	(23,081.47)	-100.00%	0.00%	23,081.47	-	(23,081.47)			Mar-17	Apr-17		2017
154669	GARDNER CIRCUIT BKR ADDITION	58,036.87	-	(58,036.87)	-100.00%	0.01%	58,036.87	-	(58,036.87)			May-17	Oct-17		2017
155467	Clinch Valley SCADA	104,022.88	-	(104,022.88)	-100.00%	0.02%	104,022.88	-	(104,022.88)			Jul-17	Dec-17		2017
156129 153859	Calloway Sub Regulators KU HW/SW ASSET MGMT 2017	10,267.90 67,831.72	-	(10,267.90) (67,831.72)	-100.00% -100.00%	0.00%	10,267.90 67,831.72	-	(10,267.90) (67,831.72)			Nov-17 Jan-17	May-18 Jun-18		2017 2017
153859	6 KU HW/SW ASSET MGMT 2017 09 CENT BLUEGRASS STATION	67,831.72 (64,777.94)	-	(67,831.72) 64,777.94	-100.00%	-0.01%	67,831.72 146,391.44	211,169.38	(67,831.72) 64,777.94			Jan-17 Jan-09	Jun-18 Aug-10		2017
154041	REPLACE SCHOLLS XFRM	38,507.18	-	(38,507.18)	-100.00%	0.01%	38,507.18		(38,507.18)			Jan-09 Jan-17	May-10 May-17		2017

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
154076 154671	Purchase Garage Equip KU Purchase Leased Veh 6340	13,619.60 34,195.43	-	(13,619.60) (34,195,43)	-100.00% -100.00%	0.00%	13,619.60 34,195.43	-	(13,619.60) (34,195,43)			Feb-17 May-17	Jul-17 Jun-17		2017 2017
123136	KU POLE INSPECTION		6.065.025.00	6.065.025.00	100.00%	0.00%		6.065.025.00	6,065,025.00	Jan-05	Dec-10			Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 15373, 153574, 153576, 153577, 153578, 153580, 153580, 153580, 153582,. The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was \$1,548K.	2017
149546	URD Cable Rejuv KU	24,674.22	-	(24,674.22)	-100.00%	0.00%	285,137.15	260,462.93	(24,674.22)	Jan-05	Dec-10	Aug-16	Jul-17		2017
152976	REL KU CIFI RAP	-	2,372,755.00	2,372,755.00	100.00%	0.00%	-	-	-	Jan-17	Jan-18			to individual CIFI (Circuit Identified for Improvement) projects. Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2017
152998	KU CEMI RAP	-	671,140.00	671,140.00	100.00%	0.00%	-	-	-	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated	2017
152999 153000	REL SYS Hard KU RAP KU Enhanced Tap Ln Coor	-	1,614,340.00 450,715.00	1,614,340.00 450,715.00	100.00% 100.00%	0.00%	-	-	-	Jan-17 Jan-17	Jan-18 Dec-19			to individual System Hardening projects.	2017 2017
133000	Ko Ennanced rap En Cool	-	450,715.00	430,713.00	100.00%	0.00%	-	-	-	Jan-17	Dec-19			The budget for KU Distribution Automation in 2017 was held on project 152975. Actuals were charged to projects 154093 and 154096. The net variance for KU in 2017 was (\$1,427K) due to the project being ahead of schedule.	2017
154093	Distribution Auto KU 2017	3,831,259.28	-	(3,831,259.28)	-100.00%	0.75%	3,831,259.28	-	(3,831,259.28)			Feb-17	Aug-17		2017
														The budget for KU Distribution Automation in 2017 was held on project 152975. Actuals were charged to projects 154093 and 154096. The net variance for KU in 2017 was (\$1,427K) due to the project being ahead of schedule.	
154096 150066	IT Distribution Automation KU UPGRADE GREEN RIVER 34KV RELAY	1,417,160.39 0.39	-	(1,417,160.39) (0.39)	-100.00% -100.00%	0.28%	1,417,160.39 128,776.30	128,775.91	(1,417,160.39) (0.39)			Jun-17 Sep-15	May-16		2017 2017
154432	Earlington 4KV Substation	101.65	-	(101.65)	-100.00%	0.00%	128,770.50		(101.65)			Jun-17	Dec-17		2017
150285	Earlington PITP 2016	(5,649.63)	-	5,649.63	-100.00%	0.00%	481,208.53	486,858.16	5,649.63			Jan-16	Jan-16		2017
151159	Tunnel Hill 1443 - SW 2016 Hanson 0811 - CIFI 2016	4,115.50 8,484.07	-	(4,115.50) (8,484.07)	-100.00%	0.00%	82,811.21 36,725,79	78,695.71 28.241.72	(4,115.50) (8,484.07)			Jan-16 Jan-16	May-17 May-17		2017 2017
151308	Beaver Dam N 919 CIFI 2016	5,583.56	-	(5,583.56)	-100.00%	0.00%	36,801.43	28,241.72 31,217.87	(5,583.56)			Jan-16 Jan-16	May-17 May-17		2017 2017
152558	Earlington Capital Tools 2017	6,775.76	36,353.80	29,578.04	81.36%	0.00%	6,775.76	36,353.80	29,578.04	Jan-17	Dec-19	Jan-17	May-18	8	2017
153058	Moorman 2.4kv to 7.2kv	66,973.73	70,125.00	3,151.27	4.49%	0.01%	66,973.73	70,125.00	3,151.27	Jan-17	Dec-17	Jan-17	Feb-18		2017
153491	Soden Hills Underground	1,190.08	-	(1,190.08)	-100.00%	0.00%	650.688.51	9,282.16	(1,190.08)			Oct-16 Jan-17	Apr-1	Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 15373, 15374, 15376, 15377, 15378, 15378, 153580, 153580, 153581, 153582, . The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was \$1,548K.	2017
153574	Earlington Pole Inspect 2017 Muhlenberg Prison Ckt Hard '17	138,491,67	-	(138,491.67)	-100.00%	0.13%	138,491.67	-	(138,491.67)			Jan-17 Jan-17	Oct-17		2017 2017
153789	Eddyville 1503 CIFI 2017	45,683.14	-	(45,683.14)	-100.00%	0.01%	45,683.14	-	(45,683.14)			Jan-17	Aug-17		2017
153811	SODEN HILL PHASES 2&3	90,484.66	-	(90,484.66)	-100.00%	0.02%	90,484.66	-	(90,484.66)			Jan-17	Aug-17		2017
154000 154032	Elk Creek URD Replacement Earlington CEMI 2017	65,635.06 101,280,31	-	(65,635.06) (101,280.31)	-100.00% -100.00%	0.01%	65,635.06 101.280.31	-	(65,635.06) (101,280.31)			Feb-17 Jan-17	Jun-17 Oct-17		2017 2017
154181	TRANS UNDERBUILT PARKWAY	146,813.81	-	(146,813.81)	-100.00%	0.02%	146,813.81	-	(146,813.81)			Mar-17	Sep-18		2017
154219	EARLINGTON UTV	17,593.55	-	(17,593.55)	-100.00%	0.00%	17,593.55	-	(17,593.55)			Mar-17	Jul-17	,	2017
154278	2017 Tap Line EAROC	126,985.88	-	(126,985.88)	-100.00%	0.02%	126,985.88	-	(126,985.88)			Jan-17			2017
154353 154354	Earlington 4KV Circuit Work Salem 1704 CIFI 2017	114,697.64 29,946.82	-	(114,697.64) (29,946.82)	-100.00% -100.00%	0.02%	114,697.64 29,946.82	-	(114,697.64) (29,946.82)			Mar-17 Jan-17	Jan-18 Jan-18		2017 2017
155474	Pride Distribution Work	126,074.71		(126,074.71)	-100.00%	0.02%	126,074.71		(126,074.71)			Jul-17	Jan-10		2017
155748	Ebenezer Circuit Work	48,484.66	-	(48,484.66)	-100.00%	0.01%	48,484.66	-	(48,484.66)			Aug-17	Oct-17		2017
155807	Clay 1407 & 1408 Reconductor	32,890.00	-	(32,890.00)	-100.00%	0.01%	32,890.00	-	(32,890.00)			Aug-17	Jan-18		2017
155812 156177	Hartford URD Morganfield 2017 Dump Trailer	74,407.06 7,172.24	-	(74,407.06) (7,172.24)	-100.00% -100.00%	0.01%	74,407.06 7,172.24	-	(74,407.06) (7,172.24)			Sep-17 Nov-17	May-18 May-18		2017 2017
CCAPR156	Capital CAP/REG/RECL - 011560	68,978.80	24,794.96	(44,183.84)	-178.20%	0.01%	68,978.80	24,794.96	(44,183.84)	Jan-13	Dec-25	Jan-13	inity it		2017
CNBCD156O	NB Comm OH - 011560	272,114.10	212,312.47	(59,801.63)	-28.17%	0.05%	272,114.10	212,312.47	(59,801.63)	Jan-13	Dec-25	Jan-13			2017
CNBCD156U CNBRD156O	NB Comm UG - 011560 NB Resid OH - 011560	119,929.43 701,519.85	33,856.83 634,510,57	(86,072.60) (67,009.28)	-254.23% -10.56%	0.02%	119,929.43 701.519.85	33,856.83 634,510,57	(86,072.60) (67,009.28)	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12			2017 2017
CNBRD156U	NB Resid UG - 011560	275,840.36	256,418.00	(19,422.36)	-7.57%	0.05%	275,840.36	256,418.00	(19,422.36)	Dec-12 Dec-12	Dec-25	Dec-12 Dec-12			2017
CNBSV156O	NB Elect Serv OH - 011560	362,123.16	535,194.06	173,070.90	32.34%	0.07%	362,123.16	535,194.06	173,070.90	Dec-12	Dec-25	Dec-12			2017
CNBSV156U	NB Elect Serv UG - 011560	(1,043.10)	-	1,043.10	-100.00%	0.00%	(1,043.10)	-	1,043.10		D 44	Jan-13			2017
CNBSV156U CPBWK156	NB Elect Serv UG - 011560 El Public Works - 011560	354,411.53 26,121.87	294,556.60 84,132,24	(59,854.93) 58,010.37	-20.32% 68.95%	0.07%	354,411.53 26,121.87	294,556.60 84,132,24	(59,854.93) 58,010.37	Jan-13 Oct-12	Dec-25 Dec-25	Jan-13 Oct-12			2017 2017
CRCST156	Cust Requested - 011560	111,138.91	109,528.52	(1,610.39)	-1.47%	0.02%	111,138.91	109,528.52	(1,610.39)	Jan-13	Dec-25	Jan-13			2017
CRDD1560		696,153.60	1,336,922.24	640.768.64	47.93%	0.14%	696,153.60	1,336,922.24	640,768.64		Dec-25			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. Funds reallocated to other blanket projects that were running over budget.	2017
CRDD156U CRDD156U	Capital Rep Def OH - 011560 Capital Rep Def UG - 011560	696,153.60 32,182.17	28,556.79	(3,625.38)	47.93%	0.14%	696,153.60 32,182.17	28,556.79	(3,625.38)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2017 2017
CRELD156	Capital Reliability - 011560	34,147.97	151,252.61	117,104.64	77.42%	0.01%	34,147.97	151,252.61	117,104.64	Jan-13	Dec-25	Jan-13			2017
CRPOL156	Repair Outdoor Lights - 011560	245.91	-	(245.91)	-100.00%	0.00%	245.91	-	(245.91)			Dec-12		We have a shall at a flow a stand as some as the Million of the State	2017
CRPOLE156	Pole Repair/Replace - 011560	1,006,356.61	2,018,595.79	1,012,239.18	50.15%	0.20%	1,006,356.61	2,018,595.79	1,012,239.18	Dec-12	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.	2017
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							Total	Total		Date	Date			
Descinat	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent	Actual Project	Budget	Variance In	Original	Original	Date Actual	Date Actual	
Project No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Project Cost	Dollars	Budget Start	Budget End	Start		Year
CRSTLT156	Repair Street Lights - 011560	427,422.57	545,504.66	118,082.09	21.65%	0.08%	427,422.57	545,504.66	118,082.09	Dec-12	Dec-25	Dec-12		2017
CSYSEN156 CTBRD156O	Sys Enh - 011560 Cap Trouble Orders OH - 011560	11,002.68 142,755.48	140,180.15 208,484,91	129,177.47 65,729.43	92.15% 31.53%	0.00%	11,002.68 142,755.48	140,180.15 208,484,91	129,177.47 65,729.43	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CTBRD156U	Cap Trouble Orders UG - 011560	6,880.37		(6,880.37)	-100.00%	0.00%	6,880.37	-	(6,880.37)	Jun 15	1000 25	Jan-13		2017
CTPD156	Capital Thrd Party - 011560	(5,116.91)	25,883.43	31,000.34	119.77%	0.00%	(5,116.91)	25,883.43	31,000.34	Jan-13	Dec-25	Jan-13		2017
CXFRM156	NB Transformers - 011560	62,162.33	60,449.18	(1,713.15)	-2.83%	0.01%	62,162.33	60,449.18	(1,713.15)	Jan-13	Dec-25	Jan-13		2017
146824 149098	Arc Flash Dan Lancaster 2 Danville Cap Tools 2016	8,699.86 (367.67)	-	(8,699.86) 367.67	-100.00% -100.00%	0.00%	56,208.58 (367,67)	47,508.72	(8,699.86) 367.67			Feb-15 Jan-16	May-17 Feb-17	2017 2017
150292	Danville PITP 2016	(112.49)	-	112.49	-100.00%	0.00%	1,118,734.58	1,118,847.07	112.49			Jan-16	Jan-16	2017
151317	Shelby City 0533 CIFI 2016	7,627.72	-	(7,627.72)	-100.00%	0.00%	37,478.39	29,850.67	(7,627.72)			Jan-16	Jul-17	2017
152559	Danville Cap Tools 2017-2019	38,627.31	26,048.75	(12,578.56)	-48.29%	0.01%	38,627.31	26,048.75	(12,578.56)	Jan-17	Dec-19	Jan-17	Dec-17	2017
													Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 153573, 153574, 153576, 153577, 153578, 153578, 153580, 153581, 153582. The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was	
153573 153788	Danville Pole Inspection 2017 Danville East 2113 CIFI 2017	958,350.96 104,544,04	-	(958,350.96) (104,544.04)	-100.00% -100.00%	0.19%	958,350.96 104,544,04	-	(958,350.96) (104,544.04)			Jan-17 Jan-17	Feb-18 \$1,548K. Mar-18	2017
CCAPR216	Capital CAP/REG/RECl - 012160	27.614.18	35,623.95	8.009.77	-100.00%	0.01%	27.614.18	35,623.95	8.009.77	Jan-13	Dec-25	Jan-17 Jan-13	Mai-18	2017
CNBCD216O	NB Comm OH - 012160	344,495.41	609,220.76	264,725.35	43.45%	0.07%	344,495.41	609,220.76	264,725.35	Jan-13	Dec-25	Jan-13		2017
CNBCD216U	NB Comm UG - 012160	297,954.18	438,488.94	140,534.76	32.05%	0.06%	297,954.18	438,488.94	140,534.76	Jan-13	Dec-25	Jan-13		2017
CNBRD216O CNBRD216U	NB Resid OH - 012160 NB Resid UG - 012160	319,829.35 260,474,46	363,200.56 219,965,15	43,371.21 (40,509.31)	11.94% -18.42%	0.06%	319,829.35 260,474,46	363,200.56 219,965,15	43,371.21 (40,509.31)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CNBSV2160	NB Elect Serv OH - 012160	326.371.82	262.799.08	(63.572.74)	-24.19%	0.05%	326.371.82	262,799.08	(63,572,74)	Dec-12	Dec-25	Dec-12		2017
CNBSV216U	NB Elect Serv UG - 012160	(68.00)	-	68.00	-100.00%	0.00%	(68.00)	-	68.00			Dec-12		2017
CNBSV216U	NB Elect Serv UG - 012160	433,525.56	357,566.90	(75,958.66)	-21.24%	0.08%	433,525.56	357,566.90	(75,958.66)	Dec-12	Dec-25	Dec-12		2017
CPBWK216 CPOL216	El Public Works - 012160 NB Outdoor Lights - 012160	41,803.48 9,629.84	209,823.12	168,019.64 (9,629.84)	80.08% -100.00%	0.01%	41,803.48 9,629.84	209,823.12	168,019.64 (9,629.84)	Jan-13	Dec-25	Jan-13 Dec-12		2017 2017
CRCST216	Cust Requested - 012160	43,722.06	100,864.84	57,142.78	56.65%	0.01%	43,722.06	100,864.84	57,142.78	Jan-13	Dec-25	Jan-13		2017
CRDD216O	Capital Rep Def OH - 012160	150,586.23	161,942.76	11,356.53	7.01%	0.03%	150,586.23	161,942.76	11,356.53	Jan-13	Dec-25	Jan-13		2017
CRDD216U CRELD216	Capital Rep Def UG - 012160	16,037.57 34 810 46	21,568.95	5,531.38 9.165.34	25.65%	0.00%	16,037.57 34,810.46	21,568.95	5,531.38 9.165.34	Jan-13	Dec-25	Jan-13		2017 2017
CRELD216 CRPOL216	Capital Reliability - 012160 Repair Outdoor Lights - 012160	34,810.46 7.223.29	43,975.80	9,165.34 (7.223.29)	20.84%	0.01%	34,810.46	43,975.80	9,165.34 (7.223.29)	Jan-13	Dec-25	Jan-13 Dec-12		2017 2017
CRPOLE216	Pole Repair/Replace - 012160	269,604.81	452,651.08	183,046.27	40.44%	0.05%	269,604.81	452,651.08	183,046.27	Jan-13	Dec-25	Jan-13		2017
CRSTLT216	Repair Street Lights - 012160	160,286.58	237,973.91	77,687.33	32.65%	0.03%	160,286.58	237,973.91	77,687.33	Jan-13	Dec-25	Jan-13		2017
CSTLT216 CSYSEN216	NB Street Lights - 012160 Sys Enh - 012160	227,499.49 241,836.07	181,880.87 241,533,33	(45,618.62) (302.74)	-25.08% -0.13%	0.04%	227,499.49 241.836.07	181,880.87 241,533,33	(45,618.62) (302.74)	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13		2017 2017
CTBRD2160	Cap Trouble Orders OH - 012160	93,704,81	75,686.18	(18,018.63)	-23.81%	0.03%	93,704,81	75,686.18	(18,018.63)	Jan-13 Jan-12	Dec-25	Jan-13 Jan-12		2017
CTBRD216U	Cap Trouble Orders UG - 012160	12,752.87	22,931.12	10,178.25	44.39%	0.00%	12,752.87	22,931.12	10,178.25	Jan-13	Dec-25	Jan-13		2017
CTPD216	Capital Thrd Party - 012160	3,301.89	-	(3,301.89)	-100.00%	0.00%	3,301.89	-	(3,301.89)			Jan-13		2017
CTPD216 CXFRM216	Capital Thrd Party - 012160 NB Transformers - 012160	20,658.27 47,423,32	47,693.19 54,400.04	27,034.92 6,976,72	56.69% 12.82%	0.00%	20,658.27 47,423.32	47,693.19 54 400.04	27,034.92 6,976.72	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
150289	Richmond PITP 2016	(117.71)		117.71	-100.00%	0.00%	387,576.31	387,694.02	117.71	Jan-15	D00-25	Jan-15	Jan-16	2017
150368	KY 89 Hwy Project Richmond	(13,487.07)	-	13,487.07	-100.00%	0.00%	130,533.68	144,020.75	13,487.07			Jan-16	Oct-17	2017
151207	Richmond Smallwire 2016	4,365.51	-	(4,365.51)	-100.00%	0.00%	75,017.20	70,651.69	(4,365.51)			Jan-16	May-17 Apr-17	2017
151721 152560	Richmond South 2321 CIFI 2016 Richmond Cap Tools 2017-2019	(3,572.25) 24,750.93	22.900.00	3,572.25 (1,850.93)	-100.00%	0.00%	24,750,93	37,287.62 22,900.00	3,572.25 (1,850.93)	Jan-16	Dec-19	May-16 Jan-16	Apr-1 / Jun-18	2017 2017
152792	Richmond N. Sub	247,410.21		(247,410.21)	-100.00%	0.05%	247,410.21	942,091.20	694,680.99			Apr-17		2017
153582	Richmond Pole Inspection 2017	305,856.49	-	(305,856.49)	-100.00%	0.06%	305,856.49	-	(305,856.49)			Jan-17	Feb-18	2017
153816 154577	Beattyville Hwy 52 Richmond CEMI 2017	53,604.28 49,633,80	-	(53,604.28) (49,633,80)	-100.00% -100.00%	0.01%	53,604.28 49,633.80	-	(53,604.28) (49,633.80)			Jan-17 Jan-17	Oct-17 May-18	2017 2017
CCAPR236	Capital CAP/REG/RECL - 012360	6,583.02	53,727.94	47,144.92	87.75%	0.00%	6,583.02	53,727.94	47,144.92	Jan-13	Dec-25	Jan-17 Jan-13	iviay-18	2017
CNBCD236O	NB Comm OH - 012360	347,798.23	493,512.27	145,714.04	29.53%	0.07%	347,798.23	493,512.27	145,714.04	Jan-13	Dec-25	Jan-13		2017
CNBCD236U	NB Comm UG - 012360	365,857.76	159,841.79	(206,015.97)	-128.89%	0.07%	365,857.76	159,841.79	(206,015.97)	Jan-13	Dec-25	Jan-13		2017 2017
CNBRD2360 CNBRD236U	NB Resid OH - 012360 NB Resid UG - 012360	354,070.38 307,914.11	315,368.70 183,383.16	(38,701.68) (124,530.95)	-12.27% -67.91%	0.07%	354,070.38 307,914.11	315,368.70 183,383.16	(38,701.68) (124,530.95)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CNBSV236O	NB Elect Serv OH - 012360	213,294.90	412,360.92	199,066.02	48.27%	0.04%	213,294.90	412,360.92	199,066.02	Dec-12	Dec-25	Dec-12		2017
CNBSV236U	NB Elect Serv UG - 012360	423,322.78	409,482.82	(13,839.96)	-3.38%	0.08%	423,322.78	409,482.82	(13,839.96)	Dec-12	Dec-25	Dec-12		2017
CPBWK236 CRCST236	El Public Works - 012360 Cust Requested - 012360	16,288.57 114,505.19	2,290.00 61,499.76	(13,998.57) (53,005.43)	-611.29% -86.19%	0.00%	16,288.57 114,505.19	2,290.00 61,499.76	(13,998.57) (53,005.43)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CRDD2360	Capital Rep Def OH - 012360	179,906.76	325,393.60	145,486.84	44.71%	0.04%	179,906.76	325,393.60	145,486.84	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13		2017
CRDD236U	Capital Rep Def UG - 012360	18,381.02	33,754.76	15,373.74	45.55%	0.00%	18,381.02	33,754.76	15,373.74	Jan-13	Dec-25	Jan-13		2017
CRELD236	Capital Reliability - 012360	90,298.92	91,112.52	813.60	0.89%	0.02%	90,298.92	91,112.52	813.60	Jan-13	Dec-25	Jan-13		2017
CRPOL236 CRPOLE236	Repair Outdoor Lights - 012360 Pole Repair/Replace - 012360	3,275.54 451,179.35	393.738.07	(3,275.54) (57,441.28)	-100.00% -14.59%	0.00%	3,275.54 451.179.35	393.738.07	(3,275.54) (57,441.28)	Jan-13	Dec-25	Jan-13 Jan-13		2017 2017
CRSTLT236	Repair Street Lights - 012360	248,204.04	266,360.49	18,156.45	6.82%	0.05%	248,204.04	266,360.49	18,156.45	Jan-13	Dec-25	Jan-13 Jan-13		2017
CSTLT236	NB Street Lights - 012360	339,895.34	295,194.02	(44,701.32)	-15.14%	0.07%	339,895.34	295,194.02	(44,701.32)	Dec-12	Dec-25	Dec-12		2017
CSYSEN236 CTBRD2360	Sys Enh - 012360 Cap Trouble Orders OH - 012360	33,347.13 83.072.76	69,584.35 112,432,84	36,237.22 29.360.08	52.08% 26.11%	0.01%	33,347.13 83,072.76	69,584.35 112,432,84	36,237.22 29,360.08	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13		2017 2017
CTBRD236U CTBRD236U	Cap Trouble Orders OH - 012360 Cap Trouble Orders UG - 012360	83,072.76 11,434.95		29,360.08 (11,434.95)	-100.00%	0.02%	83,072.76		29,360.08 (11,434.95)	Jan-13	Dec-25	Jan-13 Jan-13		2017 2017
CTPD236	Capital Thrd Party - 012360	(2,551.24)	-	2,551.24	-100.00%	0.00%	(2,551.24)	-	2,551.24			Dec-12		2017
CTPD236	Capital Thrd Party - 012360	88,420.15	68,796.95	(19,623.20)	-28.52%	0.02%	88,420.15	68,796.95	(19,623.20)	Dec-12	Dec-25	Dec-12		2017
CXFRM236 140485	NB Transformers - 012360 ELIZABETHTOWN T&E CAPITAL 2014	32,335.75 (398.18)	110,325.48	77,989.73 398.18	70.69%	0.01%	32,335.75 (398,18)	110,325.48	77,989.73 398.18	Dec-12	Dec-25	Dec-12 Jan-14	Feb-17	2017 2017
140485	Elizabethtown Cap Tools 2016	(3,350.42)	-	3,350.42	-100.00%	0.00%	(3,350.42)	-	3,350.42			Jan-14 Jan-16	Dec-16	2017
152562	Etown Cap Tools 2017-2019	13,933.01	30,915.00	16,981.99	54.93%	0.00%	13,933.01	30,915.00	16,981.99	Jan-17	Dec-19	Jan-17	Mar-18	2017
152758	Black Branch Rd Ckt	250,090.01	353,232.50	103,142.49	29.20%	0.05%	250,090.01	353,232.50	103,142.49	Jan-17	Dec-17	Jan-17	Aug-17	2017

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		Annual	Annual	Variance	Variance	D	Total Actual	Total	¥7	Date	Date	Date	Date	
Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	As Percent	Percent Of Budget	Actual Project Cost	Budget Project Cost	Variance In Dollars	Original Budget Start	Original Budget End	Date Actual Start	Actual	Year
153288	Etown Trailer	135.11	Budget -	(135.11)	-100.00%	0.00%	7,701.05	7,565.94	(135.11)	Start	End	Aug-16	End Explanations May-17	2017
													Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 153574, 153574, 153576, 153577, 153578, 153579, 153580, 153581, 153582. The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was	
153576 153790	Elizabethtown Pole Ins 2017 Etown 2 2411 CIFI 2017	780,769.01	-	(780,769.01) (6.222.50)	-100.00% -100.00%	0.15%	780,769.01 6.222.50	-	(780,769.01) (6.222.50)			Jan-17 Jan-17	Feb-18 \$1,548K. Mar-18	2017
153790	Etown 2 2411 CIFI 2017 ETOWN UTILITY VEHICLE	6,222.50	-	(6,222.50) (14,235.79)	-100.00%	0.00%	6,222.50	-	(6,222.50) (14.235.79)			Jan-17 Feb-17	Mar-18 Jun-17	2017 2017
154504	Barton Distillery Ckt Work	13,510,10	_	(13,510.10)	-100.00%	0.00%	13,510.10	-	(13,510.10)			May-17	Jul-1/	2017
CCAPR246	Capital CAP/REG/RECL - 012460	32,468.02	9,501.46	(22,966.56)	-241.72%	0.01%	32,468.02	9,501.46	(22,966.56)	Jan-13	Dec-25	Jan-13		2017
CNBCD246O	NB Comm OH - 012460	327,160.43	212,500.79	(114,659.64)	-53.96%	0.06%	327,160.43	212,500.79	(114,659.64)	Jan-13	Dec-25	Jan-13		2017
CNBCD246U	NB Comm UG - 012460	164,014.55	54,455.14	(109,559.41)	-201.19%	0.03%	164,014.55	54,455.14	(109,559.41)	Jan-13	Dec-25	Jan-13		2017
CNBRD246O CNBRD246U	NB Resid OH - 012460 NB Resid UG - 012460	241,525.01 307,178.08	381,501.25 260,501.21	139,976.24 (46,676.87)	36.69% -17.92%	0.05%	241,525.01 307,178.08	381,501.25 260,501.21	139,976.24 (46,676.87)	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12		2017 2017
CNBSV2460	NB Elect Serv OH - 012460	466 322 61	437 502 51	(28 820 10)	-17.92%	0.09%	466 322 61	437.502.51	(28,820,10)	Dec-12 Dec-12	Dec-25	Dec-12 Dec-12		2017
CNBSV246U	NB Elect Serv UG - 012460	488,168.34	462,503.31	(25,665.03)	-5.55%	0.10%	488,168.34	462,503.31	(25,665.03)	Dec-12	Dec-25	Dec-12		2017
CPBWK246	El Public Works - 012460	13,176.20	144,502.88	131,326.68	90.88%	0.00%	13,176.20	144,502.88	131,326.68	Jan-13	Dec-25	Jan-13		2017
CPOL246	NB Outdoor Lights - 012460	268.85	-	(268.85)	-100.00%	0.00%	268.85	-	(268.85)		D 44	Dec-12		2017
CRCST246 CRDD2460	Cust Requested - 012460 Capital Rep Def OH - 012460	24,779.62 41,395.16	33,501.95 53,061.99	8,722.33 11,666.83	26.04% 21.99%	0.00%	24,779.62 41,395.16	33,501.95 53,061.99	8,722.33 11,666.83	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CRDD246U CRDD246U	Capital Rep Def UG - 012460	3.087.81	15.111.48	12.023.67	79.57%	0.00%	3,087.81	15,111.48	12,023.67	Jan-13	Dec-25 Dec-25	Jan-13		2017
CRELD246	Capital Reliability - 012460	49,903.94	44,502.11	(5,401.83)	-12.14%	0.01%	49,903.94	44,502.11	(5,401.83)	Jan-13	Dec-25	Jan-13		2017
CRPOL246	Repair Outdoor Lights - 012460	20,493.42	-	(20,493.42)	-100.00%	0.00%	20,493.42	-	(20,493.42)			Jan-13		2017
CRPOLE246	Pole Repair/Replace - 012460	530,270.92	554,091.58	23,820.66	4.30%	0.10%	530,270.92	554,091.58	23,820.66	Jan-13	Dec-25	Jan-13		2017
CRSTLT246 CSTLT246	Repair Street Lights - 012460 NB Street Lights - 012460	212,254.73 144,621.32	347,941.86 205,501.30	135,687.13 60,879.98	39.00% 29.63%	0.04%	212,254.73 144.621.32	347,941.86 205,501.30	135,687.13 60,879.98	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13		2017 2017
CSYSEN246	Sys Enh - 012460	44,818.25	69,502.24	24,683.99	35.52%	0.01%	44,818.25	69,502.24	24,683.99	Dec-12	Dec-25	Dec-12		2017
CTBRD246O	Cap Trouble Orders OH - 012460	76,161.66	173,414.20	97,252.54	56.08%	0.01%	76,161.66	173,414.20	97,252.54	Jan-13	Dec-25	Jan-13		2017
CTBRD246U	Cap Trouble Orders UG - 012460	21,293.68		(21,293.68)	-100.00%	0.00%	21,293.68	-	(21,293.68)			Jan-13		2017
CTPD246 CXFRM246	Capital Thrd Party - 012460 NB Transformers - 012460	36,753.02 35,258.41	17,084.25 86,891.30	(19,668.77) 51,632.89	-115.13% 59.42%	0.01%	36,753.02 35,258.41	17,084.25 86 891 30	(19,668.77) 51.632.89	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
144751	Shelbyville East Dist	(12,374.13)		12,374.13	-100.00%	0.00%	277,395.38	289,769.51	12,374.13	Jan-15	Dcc-25	Jan-15	Dec-16	2017
149102	Shelbyville Cap Tools 2016	12,326.45	-	(12,326.45)	-100.00%	0.00%	12,326.45	-	(12,326.45)			Jan-16	Dec-16	2017
152564	Shelbyville Cap Tls 2017-2019	-	26,335.03	26,335.03	100.00%	0.00%	-	26,335.03	26,335.03	Jan-17	Dec-19			2017
153802 153803	Taylorsville 2529 KU CIFI 2017 Fairfield 2503 KU CIFI 2017	60,493.22 89,336.13	-	(60,493.22) (89,336,13)	-100.00% -100.00%	0.01%	60,493.22 89,336,13	-	(60,493.22) (89,336,13)			Jan-17 Jan-17	May-18 Apr-18	2017 2017
154105	CKT 2522 TRANS UNDERBLD	120,084.46	-	(120,084.46)	-100.00%	0.02%	120,084.46		(120,084.46)			Apr-17	Apr-18	2017
155693	Shelbyville CEMI 2017	31,006.65	-	(31,006.65)	-100.00%	0.01%	31,006.65	-	(31,006.65)			Jan-17	May-18	2017
CCAPR256	Capital CAP/REG/RECL - 012560	11,587.33	10,621.34	(965.99)	-9.09%	0.00%	11,587.33	10,621.34	(965.99)	Jan-13	Dec-25	Jan-13		2017
CNBCD2560 CNBCD256U	NB Comm OH - 012560 NB Comm UG - 012560	255,324.81 229,248.35	424,772.39 227.412.81	169,447.58 (1.835.54)	39.89% -0.81%	0.05%	255,324.81 229,248.35	424,772.39 227,412.81	169,447.58 (1.835.54)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CNBRD2560	NB Resid OH - 012560	265,846.68	345,145.58	79,298.90	22.98%	0.05%	265,846.68	345,145.58	79,298.90	Jan-13	Dec-25	Jan-13		2017
CNBRD256U	NB Resid UG - 012560	261,567.60	280,880.46	19,312.86	6.88%	0.05%	261,567.60	280,880.46	19,312.86	Jan-13	Dec-25	Jan-13		2017
CNBSV2560 CNBSV256U	NB Elect Serv OH - 012560	107,329.40 366 221 25	206,056.61 235,677,29	98,727.21 (130,543,96)	47.91%	0.02%	107,329.40 366,221,25	206,056.61	98,727.21	Jan-13	Dec-25	Jan-13		2017 2017
CNBS V 256U CPBWK256	NB Elect Serv UG - 012560 El Public Works - 012560	(23.694.36)	80,110.98	(130,543.96) 103,805,34	-55.39% 129.58%	0.00%	(23.694.36)	235,677.29 80,110.98	(130,543.96) 103,805.34	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017
CRCST256	Cust Requested - 012560	138,211.21	73,395.66	(64,815.55)	-88.31%	0.03%	138,211.21	73,395.66	(64,815.55)	Jan-13	Dec-25	Jan-13		2017
CRDD256O	Capital Rep Def OH - 012560	135,584.69	138,524.40	2,939.71	2.12%	0.03%	135,584.69	138,524.40	2,939.71	Jan-13	Dec-25	Jan-13		2017
CRDD256U CRELD256	Capital Rep Def UG - 012560 Capital Reliability - 012560	11,695.52 52,306.87	19,678.00 81.132.96	7,982.48 28.826.09	40.57% 35.53%	0.00%	11,695.52 52,306.87	19,678.00 81,132.96	7,982.48 28,826.09	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CRPOLE256	Pole Repair/Replace - 012560	370,026.38	369,025.44	(1,000.94)	-0.27%	0.01%	370,026.38	369,025.44	(1,000.94)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CRSTLT256	Repair Street Lights - 012560	262,850.22	291,971.42	29,121.20	9.97%	0.05%	262,850.22	291,971.42	29,121.20	Jan-13	Dec-25	Jan-13		2017
CSTLT256	NB Street Lights - 012560	106,898.32	133,296.87	26,398.55	19.80%	0.02%	106,898.32	133,296.87	26,398.55	Jan-13	Dec-25	Jan-13		2017
CSYSEN256 CTBRD2560	Sys Enh - 012560 Cap Trouble Orders OH - 012560	143,607.21 117,367.84	139,161.04 107.994.71	(4,446.17) (9,373.13)	-3.19% -8.68%	0.03%	143,607.21 117,367.84	139,161.04 107,994,71	(4,446.17) (9.373.13)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		2017 2017
CTBRD256U	Cap Trouble Orders UG - 012560	-	40.272.01	40.272.01	100.00%	0.00%	-	40.272.01	40.272.01	Jan-13 Jan-13	Dec-23 Dec-12	Jan-15		2017
CTPD256	Capital Thrd Party - 012560	72,412.58	66,221.51	(6,191.07)	-9.35%	0.01%	72,412.58	66,221.51	(6,191.07)	Jan-13	Dec-25	Jan-13		2017
CXFRM256	NB Transformers - 012560	85,956.36	74,878.88	(11,077.48)	-14.79%	0.02%	85,956.36	74,878.88	(11,077.48)	Jan-13	Dec-25	Jan-13	Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full	2017
CKM030117	KU MAJOR STORM CAPITAL 030117	758,263.85	-	(758,263.85)	-100.00%	0.15%	758,263.85	-	(758,263.85)			Feb-17	Aug-17 year variance on storms this year is \$166K over budget.	2017
CKM52717	KU MAJOR STORM CAPITAL 5.27.17	129,495.27	-	(129,495.27)	-100.00%	0.03%	129,495.27	-	(129,495.27)			May-17	Nov-17	2017
144737	Lexington Area Major Proj N-1 DIST XFMR LAKESHORE CW	(29,496.27) 10 333 98	-	29,496.27 (10,333.98)	-100.00% -100.00%	-0.01% 0.00%	2,757,427.63 83,194.08	2,786,923.90 72.860.10	29,496.27 (10.333.98)			Jan-15 Mar-15	Dec-16 Dec-16	2017 2017
146903	Reynolds 0044 KU CIFI 2016	10,795.61		(10,795.61)	-100.00%	0.00%	171,756.33	160,960.72	(10,795.61)			Jan-16	May-17	2017
146904	Picadome 0232 KU CIFI 2016	14,787.15	-	(14,787.15)	-100.00%	0.00%	145,764.45	130,977.30	(14,787.15)			Jan-16	May-17	2017
146907	SHUN PIKE 0581 KU CIFI 2016	(3,254.38)	-	3,254.38	-100.00%	0.00%	24,725.88	27,980.26	3,254.38			Jan-16	Mar-17	2017
148483 148487	Lex Arc Flash-Clays Mill 0145 Lex Arc Flash- Higby Mill 0023	972.50 (1.119.10)	-	(972.50)	-100.00% -100.00%	0.00%	78,485.42 36,728,51	77,512.92 37 847 61	(972.50)			Jun-15 Jun-15	Dec-16 Mav-17	2017 2017
148488	Lex Arc Flash-Higby Mill 1071	(2,990.05)	-	2,990.05	-100.00%	0.00%	38,913.70	41,903.75	2,990.05			Jun-15	May-17 May-17	2017
149103	Lexington Cap Tools 2016	15,616.05	-	(15,616.05)	-100.00%	0.00%	15,616.05	-	(15,616.05)			Jan-16	Dec-16	2017
150218	KU Ky Wired Non-reimb	1,089.64	526,885.00	525,795.36	99.79%	0.00%	4,493.31	603,438.67	598,945.36	Nov-15	Dec-18	Nov-15	Schedule driven by KY Wired and delayed.	2017
150221 150237	KU Ky Wired Reimbursable Georgetown 0426 KU CIFI 2016	(644.89) 8,415.19	(176.50)	468.39 (8,415.19)	-265.38% -100.00%	0.00%	121,775.05	111.32 113,359.86	111.32 (8,415.19)	Nov-15	Jun-19	Nov-15 Jan-16	May-17	2017 2017
150257	INNOVATION 0593 KU CIFI 2016	(567.45)	÷	567.45	-100.00%	0.00%	65,259.29	65,826.74	567.45			Jan-16	May-17 May-17	2017
150276	WILMORE 12KV 0585 CIFI 2016	8,970.64	-	(8,970.64)	-100.00%	0.00%	168,554.47	159,583.83	(8,970.64)			Jan-16	May-17	2017

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 150279	Title/Description LAWRENCEBURG 2515 KU CIFI 2017	Cost 98 335 90	Budget	(98.335.90)	-100.00%	Budget 0.02%	Cost 182,830,97	Cost 84.495.07	(98.335.90)	Start	End	Start Jan-16	End Mar-18	Explanations	Year 2017
150279	VERSAILLES 0507 KU CIFI 2017	36,910.33	-	(36,910.33)	-100.00%	0.02%	36,910.33	84,495.07	(36,910.33)			Jan-16 Jan-16	Sep-17		2017
150282	WILSON DOWN 0081 KU CIFL2016	5,168,34	-	(5.168.34)	-100.00%	0.00%	143.413.25	138,244.91	(5,168.34)			Jan-16	May-17		2017
150427	WEST HICKMAN 864 KU CIFI 2017	102,601.60	-	(102,601.60)	-100.00%	0.02%	102,601.60	-	(102,601.60)			Jan-16	Mar-18		2017
150657	CLAYS MILL 0145 CIFI 2016	5,515.24	-	(5,515.24)	-100.00%	0.00%	83,673.71	78,158.47	(5,515.24)			Jan-16	May-17		2017
150719	W. Hickman Sub Dist Circuit	123,079.97	(3,569.34)	(126,649.31)	3548.26%	0.02%	123,079.97	(3,569.34)	(126,649.31)	Jan-17	Jun-17	Jan-17	Apr-18		2017
151315	IBM 103 CIFI 2016	2,757.62	-	(2,757.62)	-100.00%	0.00%	39,944.58	37,186.96	(2,757.62)			Jan-16	May-17		2017
151785	Polaris RGR 570 Lex Lex Utility Trailer	(36,268.23) 2,284.63	-	36,268.23 (2.284.63)	-100.00% -100.00%	-0.01% 0.00%	13,985.09 2.284.63	50,253.32	36,268.23			May-16 May-16	May-17 May-17		2017
152566	Lex Utility Trailer Lexington Cap Tools 2017-2019	2,284.03	36.067.56	(2,284.03)	-100.00%	0.00%	2,284.03	36.067.56	(2,284.63) 12,586.97	Jan-17	Dec-19	Jan-17	Feb-18		2017 2017
152818	KU Dist Capacitors	75,350.07	130,861,46	55.511.39	42.42%	0.01%	75,350.07	130,861.46	55.511.39	Jan-17	Dec-17 Dec-17	Jan-17	Jun-18		2017
152820	DSP Viley 2 Dist	298,787.69	582,545.00	283,757.31	48.71%	0.06%	298,787.69	1,165,120.00	866,332.31	Jan-17	Aug-19	Jan-17			2017
152822	West Hickman Transf Add		106,175.00	106,175.00	100.00%	0.00%	-	-	-	Jan-17	Dec-17				2017
														Budget is developed at a higher level to encompass multiple projects and reallocated	
152824 152826	Transmission LnCl KU 2017 Transfer for Lex Plant Pisgah	509.978.69	562,480.00 533,195.00	562,480.00 23,216,31	100.00% 4.35%	0.00%	- 509,978.69	533,195,00	23.216.31	Jan-17	Dec-18 Dec-17	Jan-17	Nov-17	to individual Transmission Line Clearance projects.	2017 2017
152829	Dist Crossing Rel for NRP	509,978.09	120,285.00	120,285.00	4.35%	0.10%	509,978.09	555,195.00	23,210.31	Jan-17 Jan-17	Dec-17 Dec-17	Jan-1/	NOV-1/		2017 2017
132829	Dist Clossing Rel for NRP	-	120,285.00	120,285.00	100.00%	0.00%	-	-	-	Jan-1 /	Dec-17			Budget is developed at a higher level to encompass multiple projects and reallocated	2017
152832	URD Cable Rep/Rejuv KU 2017	-	524,480.72	524,480.72	100.00%	0.00%	-	-	-	Jan-17	Dec-17			to individual URD Cable Replacement projects.	2017
152865	N1DT STR Stonewall 2 Dist	147,115.53	314,355.00	167,239.47	53.20%	0.03%	147,115.53	800,430.00	653,314.47	Jan-17	Dec-18	Jan-17			2017
153382	Stone Road Renovation	294.78	-	(294.78)	-100.00%	0.00%	5,428.30	5,133.52	(294.78)			Sep-16	Jun-17		2017
														Budget is developed at a higher level on project 123136 to encompass multiple projects and realizated to individual Delo Inspection projects. These projects for 2017 are: 153573, 153574, 153576, 153577, 153578, 153579, 153580, 153584, 153582, The net variance between the budget for 123136 and the other projects is (\$257K). In total between LG&E and KU, the net variance to budget was	
153577	Lexington Pole Inspect 2017	1,673,377.20	-	(1,673,377.20)	-100.00%	0.33%	1,673,377.20	-	(1,673,377.20)			Jan-17		\$1,548K.	2017
153702 153793	Lexington Derrick Digger Alexander 0515 CIFI 2017	33,983.60 38,368.15	-	(33,983.60) (38,368.15)	-100.00% -100.00%	0.01%	33,983.60 38,368,15	-	(33,983.60) (38,368,15)			Dec-16 Jan-17	Jun-17 Mar-18		2017 2017
153795	Midway 0516 CIFI 2017	71,410.45	-	(71,410.45)	-100.00%	0.01%	71,410.45	-	(71,410.45)			Jan-17 Jan-17	Aug-17		2017
153818	Joyland 0099 KU CIFI 2017	135,509,41	-	(135,509.41)	-100.00%	0.03%	135,509,41	-	(135,509.41)			Jan-17	Aug-17		2017
154075	Alexander 0500 CEMI 2017	32,764.95	-	(32,764.95)	-100.00%	0.01%	32,764.95	-	(32,764.95)			Feb-17	Aug-17		2017
154087	LEXOC TR LN CLR 17 W.LEX-HAEF	19,794.96	-	(19,794.96)	-100.00%	0.00%	19,794.96	-	(19,794.96)			Feb-17	Jan-18		2017
														New Business project that was not anticipated at the time of budget development to	
154116 154235	NB CK 0161 UPGR (LAWRENCEBURG)	937,181.64 178,303.42	-	(937,181.64) (178,303.42)	-100.00% -100.00%	0.18%	937,181.64 178,303.42	-	(937,181.64) (178,303.42)			Mar-17 Mar-17		accommodate increased load for a large customer.	2017 2017
154235 154277	Lex Backyard Machine 2017 Tap Line LEXOC	178,303.42 123.364.17	-	(178,303.42) (123,364.17)	-100.00%	0.03%	178,303.42	-	(178,303.42) (123,364,17)			Mar-17 Jan-17	Aug-17 Apr-18		2017
154277	Stone Rd Security Cameras	7.884.83	-	(123,364.17) (7,884.83)	-100.00%	0.02%	7.884.83		(125,564.17) (7,884.83)			Jan-17 Apr-17	Apr-18 Aug-17		2017
154471	Lexington CEMI 2017	109,264.68	-	(109,264.68)	-100.00%	0.02%	109,264.68	-	(109,264.68)			Jan-17	Apr-18		2017
154578	Butler ETW 625 Wire Trailer	13,392.46	-	(13.392.46)	-100.00%	0.00%	13.392.46	-	(13,392,46)			May-17	Oct-17		2017
155304	2017 URD Replace LEXOC	319,592.96	-	(319,592.96)	-100.00%	0.06%	319,592.96	-	(319,592.96)			Jul-17	Jan-18		2017
156306	Knuckle Boom Vehicle Lex	112,110.00	-	(112,110.00)	-100.00%	0.02%	112,110.00	-	(112,110.00)			Dec-17	Jan-18		2017
CCAPR315	Capital CAP/REG/RECL - 013150	242,869.87	70,206.61	(172,663.26)	-245.94%	0.05%	242,869.87	70,206.61	(172,663.26)	Jan-13	Dec-25	Jan-13			2017
CNBCD315O	NB Comm OH - 013150	1,148,569.09	988,673.23	(159,895.86)	-16.17%	0.22%	1,148,569.09	988,673.23	(159,895.86)	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 conomic indicators for customer growth. The increase is due to spike in new development.	2017
CNBCD315U CNBRD315O	NB Comm UG - 013150 NB Resid OH - 013150	1,876,364.26 808,699,83	1,198,871.40 1.289,799.89	(677,492.86) 481,100.06	-56.51% 37.30%	0.37% 0.16%	1,876,364.26 808,699.83	1,198,871.40 1,289,799.89	(677,492.86) 481,100.06	Dec-12 Dec-01	Dec-25 Dec-25	Dec-12 Dec-01			2017 2017
CNBRD315U	NB Resid UG - 013150	2,064,170.03	1,871,411.20	(192,758.83)	-10.30%	0.10%	2,064,170.03	1,871,411.20	(192,758.83)	Dec-01 Dec-12	Dec-25 Dec-25	Dec-01 Dec-12			2017
CNBSV315O	NB Elect Serv OH - 013150	773,720.24	940,234.98	166,514.74	17.71%	0.15%	773,720.24	940,234.98	166,514.74	Dec-12	Dec-25	Dec-12			2017
CNBSV315U	NB Elect Serv UG - 013150	(48.00)	-	48.00	-100.00%	0.00%	(48.00)	-	48.00			Dec-12			2017
CNBSV315U	NB Elect Serv UG - 013150	2,106,093.13	1,803,133.87	(302,959.26)	-16.80%	0.41%	2,106,093.13	1,803,133.87	(302,959.26)	Dec-12	Dec-25	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. Actual costs were less than anticipated.	2017
CPBWK315	El Public Works - 013150	100,709.79	653,310.38	552,600.59	84.58%	0.02%	100,709.79	653,310.38	552,600.59	Dec-12	Dec-25	Dec-12			2017
CRCST315	Cust Requested - 013150	443,746.79	160,476.75	(283,270.04)	-176.52%	0.09%	443,746.79	160,476.75	(283,270.04)	Dec-12	Dec-25	Dec-12			2017
CRDD315O	Capital Rep Def OH - 013150	824,777.21	1,085,510.26	260,733.05	24.02%	0.16%	824,777.21	1,085,510.26	260,733.05	Dec-12	Dec-25	Dec-12			2017
CRDD315U	Capital Rep Def UG - 013150	522,750.51	576,472.93	53,722.42	9.32%	0.10%	522,750.51	576,472.93	53,722.42	Dec-12	Dec-25	Dec-12			2017
CRELD315 CRPOL315	Capital Reliability - 013150 Repair Outdoor Lights - 013150	348,225.72 5.572.94	453,488.17	105,262.45 (5,572.94)	23.21% -100.00%	0.07%	348,225.72 5.572.94	453,488.17	105,262.45 (5,572.94)	Dec-12	Dec-25	Dec-12 Jan-13	Nov-14		2017 2017
CRPOLE315	Pole Repair/Replace - 013150	716 548 74	763.000.36	46.451.62	-100.00%	0.14%	716 548 74	763.000.36	46.451.62	Dec-12	Dec-25	Dec-12	1004-14		2017
CRSTLT315	Repair Street Lights - 013150	961.361.10	777.207.43	(184,153,67)	-23.69%	0.19%	961.361.10	777.207.43	(184,153,67)	Dec-12	Dec-25	Dec-12 Dec-12			2017
CSTLT315	NB Street Lights - 013150	1,660,935.48	1,654,653.77	(6,281.71)	-0.38%	0.33%	1,660,935.48	1,654,653.77	(6,281.71)	Jan-13	Dec-25	Jan-13			2017
CSYSEN315	Sys Enh - 013150	389,387.36	472,028.09	82,640.73	17.51%	0.08%	389,387.36	472,028.09	82,640.73	Dec-12	Dec-25	Dec-12			2017
CTBRD315O	Cap Trouble Orders OH - 013150	269,234.35	117,134.90	(152,099.45)	-129.85%	0.05%	269,234.35	117,134.90	(152,099.45)	Dec-12	Dec-25	Dec-12			2017
CTBRD315U	Cap Trouble Orders UG - 013150	59,069.28	62,061.70	2,992.42	4.82%	0.01%	59,069.28	62,061.70	2,992.42	Jan-13	Dec-25	Jan-13			2017
CTPD315 CTPD215	Capital Thrd Party - 013150	18,321.49	142.071.22	(18,321.49)	-100.00%	0.00%	18,321.49	-	(18,321.49)	D	Dec 27	Dec-12 Day 12			2017
CTPD315 CXFRM315	Capital Thrd Party - 013150 NB Transformers - 013150	54,126.61 176,914.23	143,971.32 248,181.74	89,844.71 71,267.51	62.40% 28.72%	0.01%	54,126.61 176,914.23	143,971.32 248,181.74	89,844.71 71,267.51	Dec-12 Dec-12	Dec-25 Dec-25	Dec-12 Dec-12			2017 2017
150288	Maysville PITP 2016	366.95	240,101.74	(366.95)	-100.00%	0.03%	304.678.66	248,181.74 304.311.71	(366.95)	1900-12	1000-23	Jan-16	Jan-16		2017
150653	Carntown 0947 Sm Wire 2016	(53,613.64)		53,613.64	-100.00%	-0.01%	463,903.59	517,517.23	53,613.64			Jan-16	Dec-16		2017
150785	Morehead West 0617 CIFI	4,511.37	-	(4,511.37)	-100.00%	0.00%	126,215.44	121,704.07	(4,511.37)			Jan-16	May-17		2017
151316	Carlisle 12kV CIFI 2016	7,058.54	-	(7,058.54)	-100.00%	0.00%	43,380.46	36,321.92	(7,058.54)			Jan-16	Jul-17		2017
153798	Wedonia 0966 KU CIFI 2017	124,294.89	-	(124,294.89)	-100.00%	0.02%	124,294.89	-	(124,294.89)			Jan-17	Oct-17		2017
154287	Paris 0806 CEMI 2017	60,549.56	-	(60,549.56)	-100.00%	0.01%	60,549.56	-	(60,549.56)			Jan-17	Mar-18		2017

							Total	Total		Date	Date			
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year	
155390	Maysville Tap Line 2017	26,151.91		(26,151.91)	-100.00%	0.01%	26,151.91	-	(26,151.91)			Jan-17	May-18 201	17
155886	Maysville Trans Line Clear	19,065.80	-	(19,065.80)	-100.00%	0.00%	19,065.80	-	(19,065.80)			Sep-17	201	
156135	Maysville Trailers 2017	19,633.08	-	(19,633.08)	-100.00%	0.00%	19,633.08	-	(19,633.08)		D 44	Nov-17		
CRSTLT366 CSTLT366	Repair Street Lights - 013660	146,145.57 249,041,11	158,096.80 302.485.35	11,951.23 53,444.24	7.56% 17.67%	0.03%	146,145.57 249.041.11	158,096.80 302,485.35	11,951.23 53,444.24	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13	201 201	
CSYSEN366	NB Street Lights - 013660 Sys Enh - 013660	249,041.11	302,485.35	39,313,34	35 22%	0.05%	72.304.38	302,485.35	39 313 34	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		
CTBRD3660	Cap Trouble Orders OH - 013660	91,533.94	81.767.54	(9,766,40)	-11.94%	0.02%	91,533.94	81,767.54	(9,766.40)	Jan-13	Dec-25	Jan-13		
152255	Stinking Creek 0314	3,008.72	-	(3,008.72)	-100.00%	0.00%	126,980.10	123,971.38	(3,008.72)			Jun-16		
152590	Pineville Cap Tools 2016-2019	-	26,335.03	26,335.03	100.00%	0.00%	-	26,335.03	26,335.03	Jan-17	Dec-19		201	17
153579	Pineville Pole Inspection 2017	777.958.44		(777,958,44)	-100.00%	0.15%	777.958.44		(777.958.44)			Jan-17	Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 153573, 153574, 153576, 153577, 153578, 153579, 153580, 153581, 153582, The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was Feb-18 \$1,548K. 201	17
153579	Pineville Pole Inspection 2017 Pineville Gate & Card Reader	66,018.53		(66,018.53)	-100.00%	0.15%	66,018.53	-	(66,018.53)			Jan-17 Mar-17		
154665	Gardner Circuit Work	20.835.14	-	(20.835.14)	-100.00%	0.00%	20.835.14	-	(20.835.14)			May-17		
154807	Pineville Equip Trailer 2017	7,393.48	-	(7,393.48)	-100.00%	0.00%	7,393.48	-	(7,393.48)			May-17		17
155392	Pineville CEMI 2017	3,578.77	-	(3,578.77)	-100.00%	0.00%	3,578.77	-	(3,578.77)			Jan-17		
CCAPR416	Capital CAP/REG/RECL - 014160	1,105.07	16,896.92	15,791.85	93.46%	0.00%	1,105.07	16,896.92	15,791.85	Jan-13	Dec-25	Jan-13		
CNBCD416O	NB Comm OH - 014160	109,624.06	107,740.46	(1,883.60)	-1.75%	0.02%	109,624.06	107,740.46	(1,883.60)	Dec-12	Dec-25	Dec-12		
CNBSV4160 CNBSV416U	NB Elect Serv OH - 014160 NB Elect Serv UG - 014160	249,548.83 (64.00)	200,819.89	(48,728.94) 64.00	-24.26% -100.00%	0.05%	249,548.83 (64.00)	200,819.89	(48,728.94) 64.00	Jan-13	Dec-25	Jan-13 Jan-13	201 201	
CNBSV416U CNBSV416U	NB Elect Serv UG - 014160 NB Elect Serv UG - 014160	(64.00) 75,289.86	65,715.86	(9,574.00)	-100.00%	0.00%	(64.00) 75,289.86	65,715.86	(9,574.00)	Jan-13	Dec-25	Jan-13 Jan-13		
CRDD4160	Capital Rep Def OH - 014160	45,659,58	80.631.64	34.972.06	43.37%	0.01%	45.659.58	80.631.64	34.972.06	Jan-13 Jan-13	Dec-25	Jan-13 Jan-13		
CRDD416U	Capital Rep Def UG - 014160	3,043.07	6,515.64	3,472.57	53.30%	0.00%	3,043.07	6,515.64	3,472.57	Jan-13	Dec-25	Jan-13		
CRELD416	Capital Reliability - 014160	196,984.84	107,588.95	(89,395.89)	-83.09%	0.04%	196,984.84	107,588.95	(89,395.89)	Jan-13	Dec-25	Jan-13		17
CRPOL416	Repair Outdoor Lights - 014160	546.77	-	(546.77)	-100.00%	0.00%	546.77	-	(546.77)			Dec-12		
CRPOLE416	Pole Repair/Replace - 014160	261,076.62	225,365.95	(35,710.67)	-15.85%	0.05%	261,076.62	225,365.95	(35,710.67)	Jan-13	Dec-25	Jan-13	201	
CRSTLT416	Repair Street Lights - 014160	112,027.58	134,203.77	22,176.19	16.52%	0.02%	112,027.58	134,203.77	22,176.19	Dec-12	Dec-25	Dec-12		
CSTLT416 CSYSEN416	NB Street Lights - 014160 Sys Enh - 014160	249,666.27 31,334.11	169,431.91 98,525.46	(80,234.36) 67,191.35	-47.35% 68.20%	0.05%	249,666.27 31,334.11	169,431.91 98,525.46	(80,234.36) 67,191.35	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		
CTBRD4160	Cap Trouble Orders OH - 014160	223.878.69	98,525.46 193,130,50	(30.748.19)	-15.92%	0.01%	223.878.69	98,525.46 193,130.50	(30,748,19)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		
CTBRD416U	Cap Trouble Order UG - 014160	12,545.99	3,834.38	(8,711.61)	-227.20%	0.00%	12,545.99	3,834.38	(8,711.61)	Jan-13	Dec-25	Jan-13		
CTPD416	Capital Thrd Party - 014160	(12,262.15)	24,409.48	36,671.63	150.24%	0.00%	(12,262.15)	24,409.48	36,671.63	Jan-13	Dec-25	Jan-13		
CXFRM416	NB Transformers - 014160	10,612.45	15,571.92	4,959.47	31.85%	0.00%	10,612.45	15,571.92	4,959.47	Jan-13	Dec-25	Jan-13	201	17
146762	London Frontage Rd	(977.24)	-	977.24	-100.00%	0.00%	70,887.84	71,865.08	977.24			Jan-15		
150290	London PITP 2016	(26,555.36)	-	26,555.36	-100.00%	-0.01%	1,298,387.44	1,324,942.80	26,555.36			Jan-16		
150371	CIFI 2016 London 0205	(4,522.26)	-	4,522.26	-100.00%	0.00%	437,509.13	442,031.39	4,522.26			Jan-16		
150372 150414	Ferguson South 0539 CIFI 2016 London CEMI 2016	6,435.51 7,431.45	-	(6,435.51) (7,431.45)	-100.00% -100.00%	0.00%	223,419.82 130,859.82	216,984.31 123,428.37	(6,435.51) (7,431.45)			Jan-16 Jan-16		
152591	London Cap Tools 2017-2019	11,620.90	26,335.03	14,714.13	55.87%	0.00%	11,620.90	26,335.03	14,714.13	Jan-17	Dec-19	Jan-10 Jan-17		
153115	London Transmission Line Cl	15,822.21	-	(15,822.21)	-100.00%	0.00%	135,518.23	119,696.02	(15,822.21)			Jul-16		
153178	Corbin Steel Distribution	34,903.45	14,999.50	(19,903.95)	-132.70%	0.01%	34,903.45	14,999.50	(19,903.95)	Jan-17	Dec-17	Jan-17		17
153581	London Pole Inspection 2017	712.814.17		(712,814.17)	-100.00%	0.14%	712,814.17		(712.814.17)			Jan-17	Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2017 are: 153573, 153574, 153576, 153577, 153578, 153579, 153580, 153581, 153582, The net variance between the budget for 123136 and the other projects is (\$267K). In total between LG&E and KU, the net variance to budget was Feb-18 \$1548K. 201	17
153772	Caron 0210 Ckt Hard 2017	78,475.80		(78,475.80)	-100.00%	0.02%	78,475.80	-	(78,475.80)			Jan-17		
153776	Corbin East 0279 Ckt Hard 2017	60,155.70	-	(60,155.70)	-100.00%	0.01%	60,155.70	-	(60,155.70)			Jan-17		17
153777	Liberty Ckt Tie Ckt Hard 2017	193,301.04	-	(193,301.04)	-100.00%	0.04%	193,301.04	-	(193,301.04)			Jan-17		
153797	Hopewell 0285 CIFI 2017	94,484.87	-	(94,484.87)	-100.00%	0.02%	94,484.87	-	(94,484.87)			Jan-17		
153804	London 0204 KU CIFI 2017	137,105.56	-	(137,105.56)	-100.00%	0.03%	137,105.56	-	(137,105.56)			Jan-17		
154119 154350	UG Williamsburg Trailer Park London Big Tex Dump Trailer	96,520.38 8,624,95	-	(96,520.38) (8,624,95)	-100.00% -100.00%	0.02%	96,520.38 8.624.95	-	(96,520.38) (8,624,95)			Mar-17 Apr-17		
154494	London CEMI 2017	72,207.33		(72,207,33)	-100.00%	0.01%	72,207.33		(72,207.33)			Jan-17		
154516	Peoples Rural Phone Reimb	88,485,21	-	(88,485,21)	-100.00%	0.02%	88,485,21	-	(88,485,21)			May-17		
155944	Somerset Trans Underbuild	28,144.68	-	(28,144.68)	-100.00%	0.01%	28,144.68	-	(28,144.68)			Sep-17		17
CCAPR426	Capital CAP/REG/RECL - 014260	24,374.97	15,926.12	(8,448.85)	-53.05%	0.00%	24,374.97	15,926.12	(8,448.85)	Jan-13	Dec-25	Jan-13	201	17
CKYTCR426	KYTC Reimb London	30,714.90	-	(30,714.90)	-100.00%	0.01%	30,714.90	-	(30,714.90)			May-17		
CNBCD426O	NB Comm OH - 014260	330,808.34	365,427.44	34,619.10	9.47%	0.06%	330,808.34	365,427.44	34,619.10	Jan-13	Dec-25	Jan-13		
CNBCD426U CNBRD426O	NB Comm UG - 014260 NB Resid OH - 014260	285,578.60 339,659,37	218,738.42 431.582.47	(66,840.18) 91,923,10	-30.56% 21.30%	0.06%	285,578.60 339.659.37	218,738.42 431.582.47	(66,840.18) 91,923,10	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		
CNBRD4260 CNBRD426U	NB Resid OH - 014260 NB Resid UG - 014260	245,005.14	431,582.47 337,630.02	91,923.10 92,624.88	21.30%	0.07%	245,005.14	431,582.47 337,630.02	91,923.10 92,624.88	Jan-13	Dec-25 Dec-25	Jan-13	201	
CNBSV4260	NB Elect Serv OH - 014260	350,469.86	229,446.96	(121,022.90)	-52.75%	0.07%	350,469.86	229,446.96	(121,022.90)	Dec-12	Dec-25 Dec-25	Dec-12		
CNBSV426U	NB Elect Serv UG - 014260	(256.00)	-	256.00	-100.00%	0.00%	(256.00)	-	256.00			Dec-12 Dec-12		
CNBSV426U	NB Elect Serv UG - 014260	333,283.80	231,678.43	(101,605.37)	-43.86%	0.07%	333,283.80	231,678.43	(101,605.37)	Dec-12	Dec-25	Dec-12		
CPBWK426	El Public Works - 014260	5,492.35	2,463.52	(3,028.83)	-122.95%	0.00%	5,492.35	2,463.52	(3,028.83)	Jan-13	Dec-25	Jan-13	201	
CRCST426	Cust Requested - 014260	177,674.58	62,637.24	(115,037.34)	-183.66%	0.03%	177,674.58	62,637.24	(115,037.34)	Jan-13	Dec-25	Jan-13		
CRDD426O	Capital Rep Def OH - 014260	239,500.26	187,232.88	(52,267.38)	-27.92%	0.05%	239,500.26	187,232.88	(52,267.38)	Jan-13	Dec-25	Jan-13		
CRDD426U CRELD426	Capital Rep Def UG - 014260 Capital Reliability - 014260	30,478.64 110,661.52	22,171.68 46,806.74	(8,306.96) (63,854.78)	-37.47% -136.42%	0.01%	30,478.64 110,661.52	22,171.68 46,806.74	(8,306.96) (63,854.78)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13		
CRPOLE426	Pole Repair/Replace - 014260	183 249 74	46,806.74 266.805.84	(03,854.78) 83,556,10	-130.42%	0.02%	183,249,74	40,800.74	(63,854.78) 83,556,10	Jan-13 Dec-12	Dec-25 Dec-25	Jan-13 Dec-12		
CSTLT426	NB Street Lights - 014260	275,229.44	208,346.11	(66,883.33)	-32.10%	0.05%	275,229.44	208,346.11	(66,883.33)	Jan-13	Dec-25	Jan-13		
CSYSEN426	Sys Enh - 014260	105,054.63	87,651.77	(17,402.86)	-19.85%	0.02%	105,054.63	87,651.77	(17,402.86)	Jan-13	Dec-25	Jan-13		

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
CTBRD426O	Cap Trouble Orders OH - 014260	304.627.02	347.022.03	42,395.01	12.22%	0.06%	304.627.02	347,022.03	42,395.01	Jan-13	Dec-25	Jan-13	Elia	Explanations	2017
CTBRD426U	Cap Trouble Orders UG - 014260	39,778.19	-	(39,778.19)	-100.00%	0.01%	39,778.19	-	(39,778.19)			Jan-13			2017
CTPD426	Capital Thrd Party - 014260	(3,061.86)	-	3,061.86	-100.00%	0.00%	(3,061.86)		3,061.86			Jan-13			2017
CTPD426	Capital Thrd Party - 014260	35,771.79	51,733.74	15,961.95	30.85%	0.01%	35,771.79	51,733.74	15,961.95	Jan-13	Dec-25	Jan-13			2017
150374	Big Stone Gap 4701 CIFI 2016	27,183.74	-	(27,183.74)	-100.00%	0.01%	104,362.24	77,178.50	(27,183.74)			Jan-16	Aug-17		2017
150375	Dorchester 4603 CIFI 2016	14,869.43	-	(14,869.43)	-100.00%	0.00%	126,119.51	111,250.08	(14,869.43)			Jan-16	Jul-17		2017
150376	East Stone Gap 4721 CIFI 2016	4,197.45	-	(4,197.45)	-100.00%	0.00%	244,281.83	240,084.38	(4,197.45)			Jan-16	May-17		2017
150377 150625	St. Paul 0688 CIFI 2017 Mineral Gap Data Center	116,867.15 (30,231.56)	-	(116,867.15) 30,231.56	-100.00% -100.00%	0.02%	116,867.15 556,385.62	586,617.18	(116,867.15) 30,231.56			Jan-17 Feb-16	Mar-18 Oct-16		2017 2017
150745	Big Stone Gap 4702 CIFI 2017	80.778.32	-	(80,778.32)	-100.00%	0.02%	80.778.32	380,017.18	(80,778.32)			Jan-17	May-18		2017
151156	Mineral Gap Redundancy	41.719.56	-	(41,719,56)	-100.00%	0.01%	686.045.09	644,325.53	(41.719.56)			Apr-16	Dec-16		2017
151834	Poor Valley 0751 CIFI 2016	15,747.80		(15,747.80)	-100.00%	0.00%	47,695.14	31,947.34	(15,747.80)			May-16	Feb-18		2017
151836	Sandy Ridge 2 0676 CIFI 2016	14,060.80	-	(14,060.80)	-100.00%	0.00%	42,584.20	28,523.40	(14,060.80)			May-16	Oct-17		2017
152592	Norton Cap Tools 2017-2019		26,335.03	26,335.03	100.00%	0.00%	-	26,335.03	26,335.03	Jan-17	Dec-19				2017
153552	Norton Oil Spill Protection	15,403.60	-	(15,403.60)	-100.00%	0.00%	61,867.24	46,463.64	(15,403.60)			Nov-16	Aug-17		2017
153578	Norton Pole Inspection 2017	389,961.34	-	(389,961.34)	-100.00%	0.08%	389,961.34	-	(389,961.34)			Jan-17	Feb-18		2017
153799 155065	Big Stone Gap 4704 CIFI 2017 Norton Dump Trailers	79,126.46 14,946.40	-	(79,126.46) (14,946.40)	-100.00% -100.00%	0.02%	79,126.46 14,946.40	-	(79,126.46) (14,946.40)			Jan-17 Jun-17	May-18 Nov-17		2017 2017
156045	Norton CEMI 2017	2,011.41	-	(2,011.41)	-100.00%	0.00%	2,011.41	-	(2,011.41)			Oct-17	Mar-18		2017
CCAPR766	Capital CAP/REG/RECL - 017660	9,716.32	26,675.22	16,958.90	63.58%	0.00%	9,716.32	26,675.22	16,958.90	Jan-13	Dec-25	Jan-13	Mai-10		2017
CNBCD766O	NB Comm OH - 017660	209.080.44	164.647.41	(44,433,03)	-26.99%	0.04%	209.080.44	164.647.41	(44,433.03)	Jan-13	Dec-25	Jan-13			2017
CNBCD766U	NB Comm UG - 017660	48,807.69	132,777.01	83,969.32	63.24%	0.01%	48,807.69	132,777.01	83,969.32	Jan-13	Dec-25	Jan-13			2017
CNBRD766O	NB Resid OH - 017660	441,447.33	692,695.04	251,247.71	36.27%	0.09%	441,447.33	692,695.04	251,247.71	Jan-13	Dec-25	Jan-13			2017
CNBRD766U	NB Resid UG - 017660	60,581.97	138,445.43	77,863.46	56.24%	0.01%	60,581.97	138,445.43	77,863.46	Jan-13	Dec-25	Jan-13			2017
CNBSV766U	NB Elect Serv UG - 017660	(95.44)	-	95.44	-100.00%	0.00%	(95.44)	-	95.44			Jan-13			2017
CNBSV766U	NB Elect Serv UG - 017660	131,954.90	93,375.50	(38,579.40)	-41.32%	0.03%	131,954.90	93,375.50	(38,579.40)	Jan-13	Dec-25	Jan-13			2017
CPBWK766	El Public Works - 017660	-	90,125.31	90,125.31	100.00%	0.00%	-	90,125.31	90,125.31	Jan-13	Dec-25				2017
CRCST766 CRDD766O	Cust Requested - 017660 Capital Rep Def OH - 017660	203,368.84 92,376.07	45,685.32 183,137,47	(157,683.52) 90,761.40	-345.15% 49.56%	0.04%	203,368.84 92,376.07	45,685.32 183,137,47	(157,683.52) 90,761.40	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2017 2017
CRDD766U	Capital Rep Def UG - 017660	2,166.14	6,175.04	4 008 90	64.92%	0.02%	2,166.14	6,175.04	4,008.90	Jan-13	Dec-25	Jan-13			2017
CRELD766	Capital Reliability - 017660	114,560.99	106,450.31	(8,110.68)	-7.62%	0.02%	114,560.99	106,450.31	(8,110.68)	Jan-13	Dec-25	Jan-13			2017
CRPOL766	Repair Outdoor Lights - 017660	1.585.36	-	(1,585.36)	-100.00%	0.00%	1.585.36	-	(1,585.36)	Jun 15	Dec 25	Jan-13			2017
CSTLT766	NB Street Lights - 017660	115,817.81	117,650.60	1,832.79	1.56%	0.02%	115,817.81	117,650.60	1,832.79	Jan-13	Dec-25	Jan-13			2017
CSYSEN766	Sys Enh - 017660	81,831.11	56,695.21	(25,135.90)	-44.34%	0.02%	81,831.11	56,695.21	(25,135.90)	Jan-13	Dec-25	Jan-13			2017
CTBRD766O	Cap Trouble Orders OH - 017660	153,191.39	136,032.36	(17,159.03)	-12.61%	0.03%	153,191.39	136,032.36	(17,159.03)	Jan-13	Dec-25	Jan-13			2017
CTBRD766U	Cap Trouble Orders UG - 017660	-	7,353.15	7,353.15	100.00%	0.00%	-	7,353.15	7,353.15	Jan-13	Dec-12				2017
CTPD766	Capital Thrd Party - 017660	(296.15)	24,339.52	24,635.67	101.22%	0.00%	(296.15)	24,339.52	24,635.67	Dec-12	Dec-25	Dec-12			2017
CXFRM766	NB Transformers - 017660	20,291.87	22,275.14	1,983.27	8.90%	0.00%	20,291.87	22,275.14	1,983.27	Jan-13	Dec-25	Jan-13			2017
148743 148784	SCM2017 EARL REPL LEGACY BRKRS SCM2017 EARL FAILED BRKR/RECL	308,703.12 73,770.72	299,670.46 73,458.79	(9,032.66) (311.93)	-3.01% -0.42%	0.06%	308,703.12 73,770.72	299,670.46 73,458.79	(9,032.66) (311.93)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Aug-17 Aug-17		2017 2017
148784 144907	SCM2017 EARL FAILED BRRR/RECL SCM2016 DAN TOOLS & EQUIPMENT	(3,065.99)	/3,458.79	3.065.99	-100.00%	0.01%	(3,065.99)	/3,458.79	3,065.99	Jan-1/	Dec-17	Jan-17 Jan-16	Aug-17 Apr-17		2017 2017
144907	SCM2016 LEX REPL REGULATORS	601.51		(601.51)	-100.00%	0.00%	83,774.01	83,172.50	(601.51)			Jan-16	Apr-17 Apr-17		2017
144880	SCM2016 LEX WILDLIFE PROTECT	0.29		(0.29)	-100.00%	0.00%	38,627.85	38,627.56	(0.29)			Jan-16	Apr-17		2017
144885	SCM2016 CENT LIGHTNING PROTECT	0.26	-	(0.26)	-100.00%	0.00%	24,265.25	24,264.99	(0.26)			Jan-16	Apr-17		2017
144909	DSP HUME ROAD SUB PHASE2	1,995,875.68	2,000,927.68	5,052.00	0.25%	0.39%	1,995,875.68	4,301,925.97	2,306,050.29	Jan-17	Dec-18	Jan-17			2017
146602	N-1 DIST XFMR LAKESHORE SUB	584.56	-	(584.56)	-100.00%	0.00%	2,280,870.10	2,280,285.54	(584.56)			Mar-15	Apr-17		2017
146708	N-1 DISTXFMR INNOVATION DR SUB	1,166.90	-	(1,166.90)	-100.00%	0.00%	900,406.95	899,240.05	(1,166.90)			Mar-15	Jul-16		2017
148250	DSP Paris 819-2 Sub Brkr Add	48,097.53	100,517.65	52,420.12	52.15%	0.01%	48,097.53	100,517.65	52,420.12	Jan-16	Dec-17	Jan-16	Oct-17		2017
148251 148613	DSP Richmond North Sub Prop	(2,421.82)	-	2,421.82	-100.00%	0.00%	234,480.08	236,901.90	2,421.82			Jan-16	Oct-17		2017 2017
148617	SCM2016 LEX REPL LEGACY BRKR SCM2016 KU REPL LTC/REG CNTRL	513.13	-	(1,442.43) (513.13)	-100.00% -100.00%	0.00%	116,579.77 94,509,58	115,137.34 93,996.45	(1,442.43) (513.13)			Jan-16 Jan-16	May-17 Apr-17		2017
148683	DSP LAWRENCEBURG SUB PROP	-	400,750.00	400,750.00	100.00%	0.00%	-	400,750.00	400,750.00	Jan-17	Dec-17	Jan-10	Арі-17		2017
140005	bsi Elimitercebono bob mon		400,750.00	400,750.00	100.0070	0.0070		400,750.00	400,750.00	Jun 17	Dec II			This line should be combined with the line below. The net variance is immaterial	2017
148685	DSP MT VERNON SUBSTATION PROJ	1,084,000.00	-	(1,084,000.00)	-100.00%	0.21%	1,099,422.71	2,199,819.48	1,100,396.77			Jan-17		when combined.	2017
														This line should be combined with the line below. The net variance is immaterial	
148685	DSP MT VERNON SUBSTATION PROJ	15,422.71	1,099,188.38	1,083,765.67	98.60%	0.00%	1,099,422.71	2,199,819.48	1,100,396.77	Jan-17	Dec-18	Jan-17		when combined.	2017
148710	DSP RICHMOND NORTH SUB PROJ	2,007,066.68	2,200,157.68	193,091.00	8.78%	0.39%	2,007,066.68	3,873,921.53	1,866,854.85	Jan-17	Dec-18	Jan-17			2017
														Variance to budget reflects higher actuals for Site Construction and Capital Equipment than estimates. A portion of the increase is due to a shift from 2018.	
148720	VILEY 2 SUB XFMR	3,047,679.53	2,107,412.68	(940,266.85)	-44.62%	0.60%	3,047,679.53	3,976,473.90	928,794.37	Jan-17	Dec-18	Jan-17		Equipment man estimates. A portion of the increase is due to a smit from 2018.	2017
148730	SCM2017 KU SCADA EXPANSION	-	483.342.77	483 342 77	100.00%	0.00%	-	483 342 77	483 342 77	Jan-17	Dec-18	5un 17			2017
148744	SCM2017 KU LEGACY RELAY REPL	5,686.83	-	(5.686.83)	-100.00%	0.00%	63,530.87	64,398.34	867.47			Jan-17	Dec-17		2017
148744	SCM2017 KU LEGACY RELAY REPL	57,844.04	64,398.34	6,554.30	10.18%	0.01%	63,530.87	64,398.34	867.47	Jan-17	Dec-17	Jan-17	Dec-17		2017
148745	SCM2017 LEX REPL SUB BATTERY	42,449.78	27,410.63	(15,039.15)	-54.87%	0.01%	42,449.78	27,410.63	(15,039.15)	Jan-17	Dec-17	Jan-17	Feb-18		2017
148746	SCM2017 LEX LEGACY RTU REPL	55,694.41	-	(55,694.41)	-100.00%	0.01%	164,000.62	141,798.21	(22,202.41)			Jan-17	May-18		2017
148746	SCM2017 LEX LEGACY RTU REPL	108,306.21	141,798.21	33,492.00	23.62%	0.02%	164,000.62	141,798.21	(22,202.41)	Jan-17	Dec-17	Jan-17	May-18		2017
148747	SCM2017 LEX REPL LEGACY BRKR	162,522.19	116,803.16	(45,719.03)	-39.14%	0.03%	162,522.19	116,803.16	(45,719.03)	Jan-17	Dec-17	Jan-17	May-18		2017
148759 148789	SCM2017 KU REPL LTC/REG CNTRL SCM2017 KU 34KV SUB MISC	99,719.99	100,413.16 71,718,79	693.17 71,718.79	0.69% 100.00%	0.02%	99,719.99	100,413.16 71,718,79	693.17 71,718.79	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17	Apr-18		2017 2017
148789	SCM2017 KU 34KV SUB MISC SCM2017 KU LTC OIL FILT ADDS	96,260,91	71,718.79 86.465.05	(9,795,86)	-11.33%	0.00%	96.260.91	71,718.79 86,465.05	(9,795.86)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17	Mar-18		2017 2017
148791	SCM2017 KU ETC OIL FILT ADDS SCM2017 KU OIL CONTAINMENT UPG	166,424.74	234,588.01	68,163.27	-11.35% 29.06%	0.02%	166,424.74	234,588.01	68,163.27	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Mar-18 Mar-18		2017
148794	SCM2017 LEX MISC CAPITAL SUB	185,943.00	147,220.87	(38,722.13)	-26.30%	0.04%	185,943.00	147,220.87	(38,722.13)	Jan-17	Dec-17	Jan-17	Feb-18		2017
157066	DSP Pepper Pike Sub Land	3,536.65	-	(3,536.65)	-100.00%	0.00%	3,536.65	-	(3,536.65)			Jul-17			2017
147281	MOBILE COMMAND CNTR CONNECT	20,300.00	-	(20,300.00)	-100.00%	0.00%	20,300.00	-	(20,300.00)			May-15	Nov-17		2017
CSTRM156	Cap Minor Storms - 011560	80,054.18	134,420.56	54,366.38	40.44%	0.02%	80,054.18	134,420.56	54,366.38	Jan-13	Dec-25	Jan-13			2017

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
INO.	The/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations The budget for KU Distribution Automation in 2017 was held on project 152975.	rear
														Actuals were charged to projects 154093 and 154096. The net variance for KU in 2017 was (\$1.427K) due to the project being ahead of schedule.	
152975	KU Dist Automation	-	3,821,366.66	3,821,366.66	100.00%	0.00%	-	-	-	Jan-17	Dec-19			2017 was (\$1,427K) due to the project being anead of schedule.	2017
153261	White Plains tie Nortonville	224,513.72	-	(224,513.72)	-100.00%	0.04%	224,513.72	-	(224,513.72)			Aug-16	Oct-17		2017
155050	Mortons Gap Distrib Work	24,732.60		(24,732.60)	-100.00%	0.00%	24,732.60	-	(24,732.60)		D 44	Jun-17	Nov-17		2017
CSTLT156 153817	NB Street Lights - 011560 Etown Tap Line Program 2017	480,217.88 33,224,32	441,314.35	(38,903.53) (33,224,32)	-8.82% -100.00%	0.09%	480,217.88	441,314.35	(38,903.53) (33,224,32)	Jan-13	Dec-25	Jan-13 Jan-17	Feb-18		2017 2017
151318	Mount Sterling 12kV CIFI 2016	4,356.83		(4,356.83)	-100.00%	0.00%	42,960.01	38,603.18	(4,356.83)			Jan-16	May-17		2017
152565	Maysville Cap Tools 2017-2019	9,432.76	30,915.00	21,482.24	69.49%	0.00%	9,432.76	30,915.00	21,482.24	Jan-17	Dec-19	Jan-17	May-18		2017
152599	DSP Paris Circuit 805	114,033.02	209,384.28	95,351.26	45.54%	0.02%	114,033.02	209,384.28	95,351.26	Jan-17	Dec-17	Jan-17	Mar-18		2017
153580 CCAPR366	Maysville Pole Inspection 2017 Capital CAP/REG/RECL - 013660	82,629.43 15,147.27	33,372.08	(82,629.43) 18,224.81	-100.00% 54.61%	0.02%	82,629.43 15,147.27	33.372.08	(82,629.43) 18.224.81	Jan-13	Dec-25	Jan-17 Jan-13	Feb-18		2017 2017
CNBCD3660	NB Comm OH - 013660	480,816.73	532,178.67	51,361.94	9.65%	0.09%	480,816.73	532,178.67	51,361.94	Jan-13	Dec-25	Jan-13			2017
CNBCD366U	NB Comm UG - 013660	268,597.11	210,163.96	(58,433.15)	-27.80%	0.05%	268,597.11	210,163.96	(58,433.15)	Jan-13	Dec-25	Jan-13			2017
CNBRD366O	NB Resid OH - 013660	471,710.06	570,301.35	98,591.29	17.29%	0.09%	471,710.06	570,301.35	98,591.29	Dec-12	Dec-25	Dec-12			2017
CNBRD366U CNBSV366O	NB Resid UG - 013660 NB Elect Serv OH - 013660	223,896.82 313,079.34	319,048.94 344,956.00	95,152.12 31,876.66	29.82% 9.24%	0.04%	223,896.82 313,079.34	319,048.94 344,956.00	95,152.12 31,876.66	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2017 2017
CNBSV366U	NB Elect Serv UG - 013660	(47.00)	-	47.00	-100.00%	0.00%	(47.00)	-	47.00	Jun 15	Dec 25	Jan-13			2017
CNBSV366U	NB Elect Serv UG - 013660	311,851.76	329,166.03	17,314.27	5.26%	0.06%	311,851.76	329,166.03	17,314.27	Jan-13	Dec-25	Jan-13			2017
CPBWK366 CRCST366	El Public Works - 013660	69,190.62 23,176.54	222,751.36 69,793.48	153,560.74 46,616,94	68.94% 66.79%	0.01%	69,190.62 23,176.54	222,751.36 69,793.48	153,560.74	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2017 2017
CRDD366O	Cust Requested - 013660 Capital Rep Def OH - 013660	226,484.90	232,471.03	5,986.13	2.58%	0.00%	226,484.90	232,471.03	46,616.94 5,986.13	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2017
CRDD366U	Capital Rep Def UG - 013660	72,127.82	49,151.36	(22,976.46)	-46.75%	0.01%	72,127.82	49,151.36	(22,976.46)	Jan-13	Dec-25	Jan-13			2017
CRELD366	Capital Reliability - 013660	34,387.89	160,271.16	125,883.27	78.54%	0.01%	34,387.89	160,271.16	125,883.27	Jan-13	Dec-25	Jan-13			2017
CRPOLE366 CTBRD366U	Pole Repair/Replace - 013660	396,531.67	337,911.03	(58,620.64)	-17.35%	0.08%	396,531.67	337,911.03	(58,620.64)	Jan-13	Dec-25	Jan-13			2017 2017
CTBRD366U CTPD366	Cap Trouble Orders UG - 013660 Capital Thrd Party - 013660	16,155.93 (820.28)	7,392.84	(8,763.09) 820.28	-118.53% -100.00%	0.00%	16,155.93 (820.28)	7,392.84	(8,763.09) 820.28	Jan-13	Dec-25	Jan-13 Dec-12			2017 2017
CTPD366	Capital Thrd Party - 013660	19,628.28	38,246.28	18,618.00	48.68%	0.00%	19,628.28	38,246.28	18,618.00	Dec-12	Dec-25	Dec-12 Dec-12			2017
CXFRM366	NB Transformers - 013660	29,924.03	91,178.35	61,254.32	67.18%	0.01%	29,924.03	91,178.35	61,254.32	Jan-13	Dec-25	Jan-13			2017
														In 2010, Nally & Hamilton paid a refundable advance for work on this project. In 2017, the company dissolved and the refundable advance was forfeited and credited	
127285	NALLY & HAMILTON	(633,202.33)		633,202,33	-100.00%	-0.12%	(10,164,57)	623.037.76	633.202.33			Feb-10	Jun-11	2017, the company dissolved and the rerundable advance was forfelted and credited back to the project.	2017
146785	Wasioto 119 Widening	2,188.84	-	(2,188.84)	-100.00%	0.00%	70,402.41	68,213.57	(2,188.84)			Mar-16	Oct-17		2017
146911	Stinking Creek 0313 CIFI 2016	2,853.96	-	(2,853.96)	-100.00%	0.00%	116,831.73	113,977.77	(2,853.96)			Jan-16	Feb-17		2017
150379 150380	Meldrum 0390 Ckt Hard 2017 Evarts 4475 Small Wire 2016	222,165.97 29,627.53	-	(222,165.97) (29,627,53)	-100.00% -100.00%	0.04%	222,165.97 250,037.98	220,410.45	(222,165.97) (29,627.53)			Jan-16 Jan-16	Nov-17 Jul-17		2017 2017
150380	Calloway 0311 CIFI 2017	29,027.55		(29,627.53) (99,493.25)	-100.00%	0.01%	250,037.98	220,410.45	(29,627.53) (99,493.25)			Jan-16	Jul-17 Jul-18		2017
151829	Meldrum 0308 CIFI 2016	4,507.71		(4,507.71)	-100.00%	0.00%	31,322.56	26,814.85	(4,507.71)			May-16	Mar-17		2017
153715	Pineville Tower	26,515.33	-	(26,515.33)	-100.00%	0.01%	26,515.33	-	(26,515.33)			Dec-16	May-18		2017
153747	Evarts 4476 Ckt Hard	472,252.10	-	(472,252.10)	-100.00%	0.09%	472,252.10	-	(472,252.10)			Jan-17	Nov-17		2017
153779	Shawnee Gas 4402 Ckt Hard 2017 Harlan Y 4412 Ckt Hard 2017	176,869.33	-	(176,869.33) (195,694,91)	-100.00% -100.00%	0.03%	176,869.33 195,694,91	-	(176,869.33) (195,694,91)			Aug-17 Jan-17	Nov-17 Mar-18		2017
153924	Middlesboro 0372 CEMI 2017	8,399.87	-	(8,399.87)	-100.00%	0.00%	8,399.87	-	(8,399.87)			Jan-17	Jul-17		2017
153952	Pineville Cargo Trailer	19,248.60	-	(19,248.60)	-100.00%	0.00%	19,248.60	-	(19,248.60)			Jan-17	Aug-17		2017
154110	RED BIRD RELOCATION	683 707 47		(683 707 47)	-100.00%	0.13%	683 707 47		(683 707 47)			Mar-17	Mar. 19	Project was not anticipated at the time of budget development but required due to potential outages along the line.	2017
CNBCD416U	NB Comm UG - 014160	36,341.36	54,911.92	(683,707.47) 18,570.56	-100.00%	0.13%	36 341 36	54,911.92	(683,707.47) 18,570.56	Jan-13	Dec-25	Jan-13	May-18	potential outages along the line.	2017
CNBRD416O	NB Resid OH - 014160	424,956.95	821,630.44	396,673.49	48.28%	0.08%	424,956.95	821,630.44	396,673.49	Jan-13	Dec-25	Jan-13			2017
CNBRD416U	NB Resid UG - 014160	27,713.35	101,697.15	73,983.80	72.75%	0.01%	27,713.35	101,697.15	73,983.80	Dec-12	Dec-25	Dec-12			2017
CPBWK416 CRCST416	El Public Works - 014160 Cust Requested - 014160	(8,083.70)	64,675.76 74,212.68	72,759.46	-57.31%	0.00%	(8,083.70) 116,743,63	64,675.76 74,212,68	72,759.46 (42,530,95)	Jan-13 Jan-13	Dec-25 Dec-25	Jan-13 Jan-13			2017 2017
151832	Somerset 3 - CIFI 2016	9,914.60	74,212.08	(9,914.60)	-100.00%	0.02%	36,729.45	26,814.85	(9,914.60)	Jan-15	Dec-25	May-16	Jan-17		2017
152345	Highway 421	91,997.61		(91,997.61)	-100.00%	0.02%	176,033.87	84,036.26	(91,997.61)			Jul-16	Jun-18		2017
CRSTLT426	Repair Street Lights - 014260	362,044.65	240,839.78	(121,204.87)	-50.33%	0.07%	362,044.65	240,839.78	(121,204.87)	Dec-12	Dec-25	Dec-12			2017
CXFRM426 149466	NB Transformers - 014260 KU HW/SW 2016 ASSET MGMT	8,093.29 32,996.07	36,952.72 130,675.20	28,859.43 97,679.13	78.10% 74.75%	0.00%	8,093.29 84,931.25	36,952.72 443,960.84	28,859.43 359.029.59	Jan-13 Jan-16	Dec-25 Dec-16	Jan-13 Jan-16	Aug-17		2017 2017
150293	Norton PITP 2016	(7,209.37)	130,675.20	7,209.37	-100.00%	0.01%	478,350.98	443,960.84 485,560.35	7,209.37	Jan-10	Dec-16	Jan-16 Jan-16	Jan-16		2017
152725	Penn Gap Pole Trailer	35,638.66	-	(35,638.66)	-100.00%	0.01%	35,638.66	-	(35,638.66)			Jan-17	May-18		2017
CNBSV766O	NB Elect Serv OH - 017660	159,266.13	175,427.76	16,161.63	9.21%	0.03%	159,266.13	175,427.76	16,161.63	Jan-13	Dec-25	Jan-13			2017
CRPOLE766 CRSTLT766	Pole Repair/Replace - 017660 Repair Street Lights - 017660	162,307.88 49,471.30	216,352.56 94,510,43	54,044.68 45,039.13	24.98% 47.66%	0.03%	162,307.88 49,471.30	216,352.56 94,510,43	54,044.68 45,039.13	Dec-12 Jan-13	Dec-25 Dec-25	Dec-12 Jan-13			2017 2017
140409KU	S&TT Trans Trng Cntr	(76,582.29)	94,510.45	76,582.29	-100.00%	-0.01%	(0.01)	76,582.28	76,582.29	Jan-15	Dec-25	Oct-16	Apr-17		2017
	e e e e e e e e e e e e e e e e e e e						()						1	153826 & 153826KU initially project 140409, which was closed. Additional \$650K added to project budget of \$1M (\$1M budgeted on project 140409) as cost	
														5650K added to project budget of \$1M (\$1M budgeted on project 140409) as cost to construct higher than budgetary estimate developed in a prior year.	
153826KU	KU Tech Trng Center	1,076,189.24	-	(1,076,189.24)	-100.00%	0.21%	1,076,189.24	-	(1,076,189.24)			Dec-16	Dec-17		2017
														Budgeted as a placeholder for multiple systems. Some funding was reallocated for the Meter Asset Management System (154013, 154014, 155232, 155233), for SAP	
														Security (153829, 153830), and for Device Management (154035, 154036). Other AMS systems were delayed due to regulatory timing.	
153937	AMS - MDMS & LICENSES - KU	-	14,500,000.00	14,500,000.00	100.00%	0.00%	-	52,982,500.00	52,982,500.00	Jan-17	Apr-19				2017
														SAP Security is used by LG&E and KU to implement meter network security protocols that align with industry best practices as recommended by the National	
														Institute of Standards and Technology Interagency Report. See also project	
														153829. Original budget developed on projects 153935, 153936, and 153937.	
153830 153933	AMS SAP Security KU	976,633.70	9.720.000.00	(976,633.70) 9,720,000.00	-100.00% 100.00%	0.19%	976,633.70	-	(976,633.70)	Inc. 17	Sep-19	Jan-17	Dec-17		2017 2017
153933	AMS Meters - KU	-	9,720,000.00	9,720,000.00	100.00%	0.00%	-	-	-	Jan-17	Sep-19			Delayed due to regulatory timing.	2017

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
140.	Tue/Description	Cost	Buuget	Donais	Feicelli	Budget	Cost	Cost	Donars	Start	Ella	Start	Ellu	The Meter Asset Management System is software used by LG&E and KU allowing	rear
154014	AMS MAM System 2017 KU	2,755,502.08	-	(2,755,502.08)	-100.00%	0.54%	2,755,502.08	-	(2,755,502.08)			Jan-17		for tighter integration of metering assets and improved functionality around tracking, testing, KPSC reporting, and managing metering assets. See also projects 154013, 155232, and 155233. Original budget developed on projects 153935, 153936, and 153937. Device Management is infrastructure used by LG&E and KU, including network,	2017
														servers and storage to support device management, data retention and application upgrades. See also project 154035. Original budget developed on projects 153935,	
154036 155233	AMS Device Management 2017 KU AMS MAM System KU Meter	1,064,059.86 6,450,69	-	(1,064,059.86) (6,450,69)	-100.00% -100.00%	0.21%	1,064,059.86 790,133.70	-	(1,064,059.86) (790,133.70)			Jan-17 Jun-17	Dec-17	7 153936, and 153937.	2017 2017
			-					-						The Meter Asset Management System is software used by LG&E and KU allowing for tighter integration of metering assets and improved functionality around tracking, testing, KPSC reporting, and managing metering assets. See also projects 154013, 154014, and 155232. Original budget developed on projects 153935,	
155233 LTPGENKU	AMS MAM System KU Meter Other LTP Gen Projects KU	783,683.01	100,000.00	(783,683.01) 100,000.00	-100.00% 100.00%	0.15%	790,133.70	- 100,000.00	(790,133.70) 100,000.00	Jul-17	Dec-27	Jun-17		153936, and 153937.	2017 2017
132002KU	TCCT HGP Insp Unit 7 KU	216.874.54		(216.874.54)	-100.00%	0.00%	216.874.54	2.928.157.44	2.711.282.90	Jui-1 /	Dec-27	Nov-17			2017
	1			()				_,,,	_,,					Scope of project increased. More trap valves, side valves and pass piping was	
140404KU	TC CT KU PIGGING IMPROVEMENT	785,616.17	285,157.60	(500,458.57)	-175.50%	0.15%	785,616.17	285,157.60	(500,458.57)	Jan-17	Dec-17	Jan-17		needed to avoid service interruption during in-line inspections.	2017
152000KU 152038KU	TC CT KU GEN PROT RELAY TC CT SECUR ST	(21,796.64) 30,325.58	-	21,796.64 (30,325.58)	-100.00% -100.00%	0.00%	109,785.74 30,325.58	131,582.38	21,796.64			Jan-09 Jan-17	Apr-16		2017 2017
152038KU 153006KU	TCCT KU CEM DATA LOG CHANGE	51,677,22	66.830.40	(30,325.58) 15,153,18	-100.00%	0.01%	51,677.22	66,830.40	(30,325.58) 15,153,18	Jan-17	Dec-17	Jan-17 Jan-17	Apr-18 Jun-17		2017
153097KU	TC CT KU REBUILD EXH EXP JNTS	190,718.26	180,180.00	(10,538.26)	-5.85%	0.04%	190,718.26	180,180.00	(10,538.26)	Jan-17	Dec-17 Dec-17	Jan-17	Jun-17		2017
154073KU	TC CT SPARE TURNING GEAR MTR	47,031.58		(47,031.58)	-100.00%	0.01%	47,031.58	-	(47,031.58)			Jan-17	Oct-17		2017
154159KU	TC CT OVAT SECURITY CENTER	121,589.34	-	(121,589.34)	-100.00%	0.02%	121,589.34	-	(121,589.34)			Jan-17	Oct-17		2017
134113KU 135245KU	TC2 SCR L3 REPL-KU TC2KU PJFF B&C	628,297.39 292,316.02	183,222.01	(445,075.38) (292,316.02)	-242.92% -100.00%	0.12%	628,297.39 292,316.02	1,888,697.21 1,607,269.05	1,260,399.82 1,314,953.03	Jan-17	May-18	Jan-17 Jan-17	May-18 May-18		2017 2017
140034KU	TC KU PURCHASE FORKLIFT	18,808,08	-	(18,808.08)	-100.00%	0.00%	18,808.08	28.080.00	9.271.92			Jan-17 Jan-17	Jun-17		2017
140048KU	TC2 KU TURBINE CONTROL UPGD	364,686.06	315,900.00	(48,786.06)	-15.44%	0.07%	364,686.06	793,268.32	428,582.26	Jan-17	May-18	Jan-17	Jun-18		2017
142753KU	TC2 KU IGNIT FUEL 2015	2,054,253,66	1 041 206 40	(1.013.047.26)	-97 30%	0.40%	5 952 219 76	4 939 172 50	(1.013.047.26)	Jan-14	Apr-17	Jan-14	4	Project scope increased in 2017 due to a need for secondary structural steel piping supports that engineering firm did not properly specify in scope and the need for increased commissioning support due to complexities of project.	2017
142/53KU 146001KU	TC KU LAB EOUIP 2016	2,054,253.66 (1,261.80)	1,041,206.40	(1,013,047.26) 1,261.80	-100.00%	0.40%	5,952,219.76 19,393.46	4,939,172.50 20.655.26	(1,013,047.26) 1,261.80	Jan-14	Apr-1/	Jan-14 Apr-14	Apr-17 Aug-16		2017
146002KU	TC KU LAB MONITORS 2016	(585.36)		585.36	-100.00%	0.00%	17,766.28	18,351.64	585.36			Apr-14	Jun-16		2017
150005KU	TC2 KU REPL EXPOSED BUS PJFF	9,520.93	-	(9,520.93)	-100.00%	0.00%	9,520.93	-	(9,520.93)			Jan-17	Jun-17		2017
150008KU	TC KU B COAL CONV SP MTR	(3,139.90)	-	3,139.90	-100.00%	0.00%	67,410.28	74,067.77	6,657.49			Jan-17	Dec-17		2017
150008KU 150022KU	TC KU B COAL CONV SP MTR TC2 KU COAL HAND CRUSH BIN	70,550.18 84,515.75	101.843.04	(70,550.18) 17,327.29	-100.00% 17.01%	0.01%	67,410.28 84,515,75	74,067.77 101,843.04	6,657.49 17,327.29	Jan-17	Dec-17	Jan-17 Jan-17	Dec-17 Jun-17		2017 2017
150022KU	TC KU DIGITAL RADIO CONV	161,999.07	156,836.16	(5,162.91)	-3.29%	0.02%	161,999.07	156,836.16	(5,162.91)	Jan-17	Dec-17 Dec-17	Jan-17	Nov-17		2017
150046KU	TC KU MACH SHOP WELD BOOTH	10,443.57	-	(10,443.57)	-100.00%	0.00%	31,710.84	21,267.27	(10,443.57)			Nov-16	Jun-17		2017
150054KU	TC2 KU SSC CHAIN	82,877.24	-	(82,877.24)	-100.00%	0.02%	82,877.24	171,858.97	88,981.73			Jan-17	May-18	3	2017
150058KU 150071KU	TC KU COAL HAND BUILD ROOF TC KU LIGHT UPGRADE	46,570.99	18,720.00	18,720.00 (46,570.99)	100.00%	0.00%	46,570.99	37,440.00	37,440.00 (46,570.99)	Jun-16	Dec-18	Jan-17	Nov-17		2017 2017
150681KU	TC2 KU EXP JOINT REPL	(34,148.68)	-	34,148.68	-100.00%	-0.01%	272,166.30	306,314.98	34,148.68			Apr-14	Apr-16		2017
150866KU	TC FA KU COMBO MTR START	8,371.53	-	(8,371.53)	-100.00%	0.00%	95,698.25	87,326.72	(8,371.53)			Apr-14	Nov-16		2017
151194KU	TC2 KU TURB VOLT MONITOR	12,250.66	-	(12,250.66)	-100.00%	0.00%	53,968.16	41,717.50	(12,250.66)			Apr-14	Jun-17		2017
151449KU	TC KU COMMON 480V BREAKER UPG	692.14	-	(692.14)	-100.00%	0.00%	29,841.99	29,149.85	(692.14)			Apr-14	Dec-16	New panels could not be delivered to meet demand of 2017 Unit 2 outage schedule, therefore project was delayed and finished up with the 2018 Unit 2 outage.	2017
152049KU 152090KU	TC2 BOILER WW REPL TC A BALL MILL LINE UPGD	1,902,723.83 90,499.72	4,071,161.25 103,455.00	2,168,437.42 12,955.28	53.26% 12.52%	0.37%	2,225,349.26 90,499.72	4,393,786.68 103,455.00	2,168,437.42 12,955.28	Sep-16 Jan-16	Dec-18 Dec-17	Sep-16 Jan-16	Apr-17 Jun-17		2017 2017
152090KU 152099KU	TC2 HP TURBINE BLADES	466,828.94	634,837.50	12,955.28	26.46%	0.02%	564,166,56	827,400.75	263,234.19	Jan-16 Nov-16	May-18	Jan-16 Nov-16	Jun-17		2017
152271KU	TC2 ID FAN REFURBISHMENT	28,848.29	-	(28,848.29)	-100.00%	0.01%	487,855.12	459,006.83	(28,848.29)			Jan-16	Jul-17		2017
152273KU	TC2 FD FAN REBUILD	83,649.42	-	(83,649.42)	-100.00%	0.02%	234,306.57	150,657.15	(83,649.42)			Jan-16	Jun-17		2017
152661KU	TC2 B ID FAN OVERHAUL	-	546,171.86	546,171.86	100.00%	0.00%	-	-	-	Jan-17	Apr-22			Project delayed until 2022.	2017
152693KU 152695KU	TC OFFICE UPGRADES TC2 MS TURBINE BYPASS VALVE		77,497.20 166,740,50	77,497.20 166,740,50	100.00% 100.00%	0.00%	-	-		Jan-17 Jan-17	Dec-19 May-21				2017 2017
152697KU	TC2 HRH TURBINE BYPASS VALVE	-	202,050.16	202,050.16	100.00%	0.00%	-	-	-	Jan-17	May-18				2017
153004KU	TC2 KU A CEM DATA LOG CHANGE	16,279.46	21,481.21	5,201.75	24.22%	0.00%	16,279.46	21,481.21	5,201.75	Jan-17	Dec-17	Jan-17	Jun-17		2017
153005KU	TC2 KU B CEM DATA LOG CHANGE	9,726.49	10,792.76	1,066.27	9.88%	0.00%	9,726.49	10,792.76	1,066.27	Jan-17	Dec-17	Jan-17	Jun-17		2017
153015KU 153016KU	TC2 KU A CEM PM CHANGEOUT TC2 KU B CEM PM CHANGEOUT	70,271.08 70,604.18	65,074.88 65,074.88	(5,196.20) (5,529.30)	-7.98% -8.50%	0.01%	70,271.08 70,604.18	65,074.88 65,074.88	(5,196.20) (5,529.30)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Aug-17 Aug-17		2017 2017
153053KU	TC2 KU GEN EXITATION REPL	651,985.07	473,850.01	(178,135.06)	-37.59%	0.13%	651,985.07	947,700.02	295,714.95	Jan-17	May-18	Jan-17	May-18		2017
153069KU	TC KU REPL B CHILLER	66,847.44	· -	(66,847.44)	-100.00%	0.01%	66,847.44	112,320.00	45,472.56			Jan-17	Nov-1		2017
153391KU	TC CATHODIC PROTECTION 2016	827.27	-	(827.27)	-100.00%	0.00%	23,577.65	22,750.38	(827.27)			Jan-16	Dec-16		2017
153638KU	TC RESIDENT OFFICE CONSTR	14,025.48	-	(14,025.48)	-100.00%	0.00%	40,602.66	26,577.18	(14,025.48)			Jun-16	Nov-16		2017
153640KU 153748KU	TC I/E SHOP OFFICE SPACE TC2 ID FAN OVERHAUL 2017	17,490.43 480,425.49	-	(17,490.43) (480,425.49)	-100.00% -100.00%	0.00%	53,240.53 480,425.49	35,750.10	(17,490.43) (480,425.49)			Jun-16 Dec-16	Nov-16 Jun-17		2017 2017
153765KU	TC2 MS BYPASS VALVE OH	29,489.05	-	(29,489.05)	-100.00%	0.01%	29,489.05	-	(29,489.05)			Dec-16	Jun-17		2017
153964KU	TC1 & COMM 480V BREAK UPG 2017	30,567.80	-	(30,567.80)	-100.00%	0.01%	30,567.80	-	(30,567.80)			Jan-17	Dec-17	7	2017
153998KU	TC LAB EQUIPMENT 2017	23,974.71	-	(23,974.71)	-100.00%	0.00%	23,974.71	-	(23,974.71)			Jan-17	Oct-1		2017
154001KU 154003KU	TC LAB MONITORS 2017 TC PREDICTIVE MAINT DEV 2017	30,760.80 39,999.94	-	(30,760.80) (39,999.94)	-100.00% -100.00%	0.01%	30,760.80 39,999.94	-	(30,760.80) (39,999.94)			Jan-17 Jan-17	Jun-17 Oct-17		2017 2017
154003KU 154053KU	TC PREDICTIVE MAINT DEV 2017 TC2 COAL FLOW ANALYZERS 2017	50,326.11	-	(50,326.11)	-100.00%	0.01%	50,326.11	-	(50,326.11)			Jan-17 Jan-17	Jun-17		2017 2017
154055KU	TC SITE PAVING 2017	73,686.45	-	(73,686.45)	-100.00%	0.01%	73,686.45	-	(73,686.45)			Jan-17	Dec-17		2017
154062KU	TC2 COOLING TOWER MAKEUP	142,023.57	-	(142,023.57)	-100.00%	0.03%	142,023.57	-	(142,023.57)			Jan-17	Jun-17		2017
154064KU	TC DCS ROOM RENOVATION	30,012.87	-	(30,012.87)	-100.00%	0.01%	30,012.87	-	(30,012.87)			Jan-17	Dec-17	7	2017

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						_	Total	Total		Date	Date	_		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
154067KU 154071KU	TC MOORING CELL REFURBISHMENT TC 3 PHASE TEST SET	129,481.81 22,445,09	-	(129,481.81) (22,445.09)	-100.00% -100.00%	0.03%	129,481.81 22,445.09	-	(129,481.81) (22,445.09)			Jan-17 Jan-17	Oct-17 Jun-17	2017 2017
154088KU	TC OVATION SECURITY CTR 2017	97,402.25		(97,402.25)	-100.00%	0.02%	97,402.25	-	(97,402.25)			Jan-17	Oct-17	2017
154156KU	TC2 EXCITE TRANSFORM REPL 2017	110,417.33	-	(110,417.33)	-100.00%	0.02%	110,417.33	-	(110,417.33)			Jan-17	Oct-17	2017
154210KU	TC2 2B ID FAN DE BLADE -	164,552.62	-	(164,552.62)	-100.00%	0.03%	164,552.62	-	(164,552.62)			Jan-17	Dec-17	2017
154229KU 154288KU	TC COAL H BUILD ROOF RPL-2017 TC2 ID FAN VIBRATION PROBES	10,575.26 19,661.44	-	(10,575.26) (19,661.44)	-100.00% -100.00%	0.00%	10,575.26 19,661.44	-	(10,575.26) (19,661.44)			Jan-17 Jan-17	Aug-17 Jun-17	2017 2017
154305KU	TC2 PENTHOUSE PLATFORM INSTALL	24,109.85		(24,109.85)	-100.00%	0.00%	24,109.85	-	(24,109.85)			Jan-17	Jun-17	2017
154307KU	TC LAB TANK REFURBISHMENT	66,948.99	-	(66,948.99)	-100.00%	0.01%	66,948.99	-	(66,948.99)			Jan-17	Jun-17	2017
154419KU 154575KU	TC2 COAL MILL WATCH SYSTEM TC BAP/GSP IMPROVEMENTS 2017	69,222.78 41,962.88	-	(69,222.78) (41,962.88)	-100.00% -100.00%	0.01%	69,222.78 41,962.88	-	(69,222.78) (41,962.88)			Jan-17	Oct-17	2017 2017
154575KU 154581KU	TC SKID STEER LOADER	41,962.88 13,548.28	-	(13,548.28)	-100.00%	0.01%	41,962.88 13,548.28	-	(41,962.88) (13,548.28)			Jan-17 Jan-17	Sep-17 Jun-17	2017
154583KU	TC CONVEYOR BELT 2017	61,105.54	-	(61,105.54)	-100.00%	0.01%	61,105.54	-	(61,105.54)			Jan-17	Dec-17	2017
154628KU	TC UPGD CONFERENCE ROOMS	143,309.75	-	(143,309.75)	-100.00%	0.03%	143,309.75	-	(143,309.75)			Jan-17	Dec-17	2017
154711KU 154786KU	TC2 ACOUSTIC MONITORS TC2 COND POLISHER RESIN UPG	36,599.68 114 432 40	-	(36,599.68) (114.432.40)	-100.00%	0.01%	36,599.68 114 432 40	-	(36,599.68) (114 432 40)			Jan-17 Nov-17	Jun-18 Jun-18	2017 2017
155193KU	TC2 Hydrojet Strainer	20,549,35		(114,432.40) (20,549.35)	-100.00%	0.02%	20.549.35	-	(114,432.40) (20,549.35)			Jan-17	Oct-17	2017
155195KU	TC2 Turbine OH Cart	30,401.41	-	(30,401.41)	-100.00%	0.01%	30,401.41	-	(30,401.41)			Jan-17	Nov-17	2017
155694KU	TC LAB UTILITY VEHICLE	7,391.95	-	(7,391.95)	-100.00%	0.00%	7,391.95	-	(7,391.95)			Jan-17	Sep-17	2017
155879KU 156014KU	TC2 PJFF COMPRESSOR REPL TC2 SDRS SUMP PUMP	61,838.43 62.526.65	-	(61,838.43) (62,526,65)	-100.00%	0.01%	61,838.43 62,526.65	-	(61,838.43) (62,526.65)			Jan-17	Dec-17	2017 2017
156120KU	TC TURBINE OIL CONDITION UNIT	40,645.98		(40,645.98)	-100.00%	0.01%	40,645.98	-	(40,645.98)			Jan-17 Jan-17	Dec-17 Dec-17	2017
156146KU	TC AMMONIA LINE BARRICADE	22,423.37	-	(22,423.37)	-100.00%	0.00%	22,423.37	-	(22,423.37)			Jan-17	Dec-17	2017
156148KU	TC2 COAL FLOW ANALYZE PHII	230,170.82	-	(230,170.82)	-100.00%	0.05%	230,170.82	-	(230,170.82)			Jan-17	Dec-17	2017
156150KU 161001KU	TC OIL STORAGE BUILDING TC2 KU TURBINE PREP COUPLING	5,375.48 405.36	-	(5,375.48) (405.36)	-100.00% -100.00%	0.00%	5,375.48 161.637.18	161.231.82	(5,375.48) (405.36)			Jan-17	May-18 Jul-16	2017 2017
131203	GH4 SH Spray Valve Retrofit	268,766.10	431.969.21	163,203.11	37.78%	0.05%	515,774,14	678,977.25	163,203.11	Aug-14	Sep-17	Apr-14 Aug-14	Nov-17	2017
133493	GH4 C Feedwater Heater Repl	(11,877.61)	-	11,877.61	-100.00%	0.00%	399,294.56	411,172.17	11,877.61			Jan-15	Aug-16	2017
133520	GH4 B Feedwater Htr Repl	(11,877.61)	-	11,877.61	-100.00%	0.00%	398,436.93	410,314.54	11,877.61			Jan-15	Apr-16	2017
133793 137069	GH 3-5 Pulv Gearbox GH4 ME Chevron Repl	5,285.98	472.428.90	(5,285.98) 472.428.90	-100.00% 100.00%	0.00%	670,172.72	664,886.74 472,428,90	(5,285.98) 472,428.90	Jan-17	May-17	Jan-16	Dec-16	2017 2017
140024	GH4 Miz Chevron Rep GH Misc Motors 17	-	472,428.90	472,428.90	100.00%	0.00%	-	124.800.00	472,428.90	Jan-17 Jan-17	Dec-17			2017
140177	GH 6000# Forklift Rough	-	52,000.00	52,000.00	100.00%	0.00%	-	52,000.00	52,000.00	Jan-17	Nov-17			2017
140178	GH Particle Size Analysis Lab		72,800.00	72,800.00	100.00%	0.00%	-	72,800.00	72,800.00	Jan-17	Jun-17			2017
140209 144313	GH CW Cooling Tower Stacks 17 GH 3-7 CT Fan Gearbox	-	85,280.00 29,182.40	85,280.00 29,182.40	100.00% 100.00%	0.00%	-	85,280.00 29,182.40	85,280.00 29,182.40	Jan-17 Jan-17	Nov-17 Nov-17			2017 2017
147406	GH1-2 Feeder & Outlet Hop Repl	31,202.17	29,700.00	(1,502.17)	-5.06%	0.01%	31,202.17	85,114.00	53,911.83	Jan-17	Apr-19	Jan-17		2017
147413	GH1-3 Feeder & Outlet Hop Repl	31,202.17	29,700.00	(1,502.17)	-5.06%	0.01%	31,202.17	85,114.00	53,911.83	Jan-17	Apr-19	Jan-17		2017
147414	GH1-4 Feeder & Outlet Hop Repl	31,202.17	29,700.00	(1,502.17)	-5.06%	0.01%	31,202.17	85,114.00	53,911.83	Jan-17	Apr-19	Jan-17		2017
147415 147418	GH1-5 Feeder & Outlet Hop Repl GH1-1 Feeder & Outlet Hop Repl	31,202.17 31,202.17	29,700.00 29,700.00	(1,502.17) (1,502.17)	-5.06% -5.06%	0.01%	31,202.17 31,202.17	85,114.00 85,114.00	53,911.83 53,911.83	Jan-17 Jan-17	Apr-19 Apr-19	Jan-17 Jan-17		2017 2017
147447	GH1 HR Turbine Lead Repl	-	93,600.00	93,600.00	100.00%	0.00%	-	187,200.00	187,200.00	Jan-17	May-18	Jan-17		2017
147784	GH Contain Berm	-	497,293.57	497,293.57	100.00%	0.00%	-	497,293.57	497,293.57	Jan-17	Dec-17			2017
153183 151331 KU	GH1 SCR Process Monitor 17	(2.773.24)	58,240.00	58,240.00	100.00%	0.00%	-	86.068.16	2.773.24	Aug-17	Dec-17	4	1 - 17	2017 2017
151331 KU 151975 KU	CR7 Station Buildings KU CR7 SEE Transformer KU	(2,773.24) 5 569 84	-	2,773.24 (5,569.84)	-100.00% -100.00%	0.00%	83,294.92 58,132.49	52,562,65	(5,569.84)			Aug-16 Aug-16	Jan-17 Jan-17	2017 2017
153472 KU	CR7 Chemical Storage Tank KU	6,508.73	-	(6,508.73)	-100.00%	0.00%	24,054.91	17,546.18	(6,508.73)			Sep-16	Mar-17	2017
133070	BR2-F Heater Repl	-	357,000.00	357,000.00	100.00%	0.00%	-	1,401,000.00	1,401,000.00	Jan-17	May-20			2017
137011 137175	BR1/2 A Conv to 1-1&1-2 Crshrs BR1 480 V Breaker Repl	0.69	270.300.00	(0.69) 270.300.00	-100.00% 100.00%	0.00%	136,443.57	136,442.88 270,300,00	(0.69) 270,300,00	Oct-15	Mav-18	Oct-13	Apr-16	2017
144426	BR Vehicle Replacement	-	31.000.00	31.000.00	100.00%	0.00%	-	167.000.00	167,000.00	Jan-17	Dec-19			2017
144432	'BR1 Maintenance Vent Fan Repl	(26,668.81)	-	26,668.81	-100.00%	-0.01%	151,211.02	177,879.83	26,668.81			Nov-14	Jan-17	2017
144436	BRFGD Mist Eliminator Repl	661,532.72	431,766.00	(229,766.72)	-53.22%	0.13%	661,532.72	1,464,822.00	803,289.28	Jun-17	May-18	Jun-17	May-18	2017
144444 147027	BR1&2 Permanent Vac Line BR J Conveyor Gearbox Repl	- 0.01	68,000.00	68,000.00 (0.01)	100.00%	0.00%	31,919.04	68,000.00 31,919.03	68,000.00 (0.01)	Jan-17	Aug-17	Mar-15	Sep-15	2017 2017
147903	BR2 Hydrogen Coolers Retube	79,173.76		(79,173.76)	-100.00%	0.02%	120,693.94	87,520.18	(33,173.76)			Jul-15	May-18	2017
147917	BR2 Hyd Gas Dryer Refurb	-	60,000.00	60,000.00	100.00%	0.00%	· -	60,000.00	60,000.00	Jan-17	May-18			2017
147924	BR FGD Inlet Duct Lining	(10,351.80)		10,351.80	-100.00%	0.00%	142,722.59	153,074.39	10,351.80			Aug-15	Apr-16	2017
147928 147937	BR 1A Feedwater Heater Repl BR H Belt Repl	203,082.78 0.34	358,000.00	154,917.22 (0.34)	43.27% -100.00%	0.04%	310,955.87 44,487.50	465,873.09 44,487.16	154,917.22 (0.34)	Mar-16	May-17	Mar-16 Jul-15	Apr-17 Nov-15	2017 2017
148008	BR 1&2 Brominator Repls	-	100,000.00	100,000.00	100.00%	0.00%		100,000.00	100,000.00	Jun-16	Dec-17	501-15	10-15	2017
149122	BR3 F-2 Feedwater Heater Repl	396,347.93	570,000.00	173,652.07	30.47%	0.08%	624,118.51	797,770.58	173,652.07	Mar-16	May-17	Mar-16	May-17	2017
151885 151936	BR3-F Htr Extraction Chk Valve	24,419.53 1,166.77	15,000.00	(9,419.53)	-62.80%	0.00%	53,167.46 29,979.47	43,747.93 28,812.70	(9,419.53)	May-16	Apr-17	May-16	May-17	2017
151936	BR Video Conferencing Equip BR2 Overfire Air Exp Jnt Repl	22,641.43	53,000.00	(1,166.77) 30,358.57	-100.00% 57.28%	0.00%	22,641.43	28,812.70 53,000.00	(1,166.77) 30,358.57	Nov-16	Apr-17	May-16 Nov-16	Jul-16 May-17	2017 2017
151986	BR3 Overfire Air Exp Jnt Repl	35,277.89	55,000.00	19,722.11	35.86%	0.01%	35,277.89	55,000.00	19,722.11	Nov-16	Apr-17 Apr-17	Nov-16	May-17 May-17	2017
151988	BR3 AH Outlet Exp Int Repl	59,819.52	60,000.00	180.48	0.30%	0.01%	59,819.52	60,000.00	180.48	Nov-16	Apr-17	Nov-16	May-17	2017
152003	BR SCR Arsenic Mitigation BR3 BCWP Overhauls	-	1,050,000.00 79,040.00	1,050,000.00 79.040.00	100.00%	0.00%	-	-	-	Jun-16	Jun-17 Dec-19		Project cancelled due recent needs assessment.	2017 2017
152981 152987	BR3 BCWP Overhauls BR BFP Overhauls	-	79,040.00 132,080.00	79,040.00 132.080.00	100.00%	0.00%	-	-	-	Nov-16 Nov-16	Dec-19 Nov-23			2017 2017
152988	BR Condensate Pump Overhauls	-	88,400.00	88,400.00	100.00%	0.00%	-	-	-	Nov-16	Dec-23			2017
153175	BR3 Mercury Monitor	875.39	-	(875.39)	-100.00%	0.00%	192,562.59	191,687.20	(875.39)			Aug-16	Dec-16	2017
153388 153446	BR Remote Controlled Mower	1,712.04 205.735.98	-	(1,712.04)	-100.00%	0.00%	24,212.04	22,500.00	(1,712.04)			Sep-16	Dec-16	2017
153446 153457	BR2-1 BFP Overhaul BR2-1 Condensate Pump Overhaul	205,735.98 (14.32)	-	(205,735.98) 14.32	-100.00% -100.00%	0.04%	205,735.98 (14.32)	-	(205,735.98) 14.32			Oct-16 Nov-16	May-17 Oct-17	2017 2017
153596	BR Library HVAC Repl	(48.73)	-	48.73	-100.00%	0.00%	6,736.88	6,785.61	48.73			Oct-16	Dec-16	2017
153597	BR3 BCWPG02 Rewind/Refurb 2017	100,243.96	-	(100,243.96)	-100.00%	0.02%	100,243.96	-	(100,243.96)			Nov-16	Mar-17	2017

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	Declaration	N/
No. 153598	Title/Description BR Landfill Capping 2016-17	Cost 7.453.47	Budget	Dollars (7.453.47)	-100.00%	Budget 0.00%	Cost 7.453.47	Cost	Dollars (7.453.47)	Start	End	Start Oct-16	End Dec-17	Explanations	Year 2017
153644	BR3 Exciter Rewind	342,048.50		(342,048.50)	-100.00%	0.07%	1,164,432.27	822,383.77	(342,048.50)			Nov-16	May-17		2017
153786	BR2 Reheat Spray Valve Repl	46,888.32	-	(46,888.32)	-100.00%	0.01%	46,888.32	-	(46,888.32)			Dec-16	Apr-17		2017
153805	BR3 Air Tugger	7,170.01	-	(7,170.01)	-100.00%	0.00%	7,170.01	-	(7,170.01)			Dec-16	Jan-17		2017
153809 153847	BR Diesel Fuel Tank BR Limestone Gearbox Rebuild	20,207.39 33,243.04	-	(20,207.39) (33,243.04)	-100.00% -100.00%	0.00%	20,207.39 33,243.04	-	(20,207.39) (33,243.04)			Jan-17 Jan-17	Mar-17 Feb-17		2017 2017
153953	BR CY Control Room HVAC Repl	16 883 30	-	(16.883.30)	-100.00%	0.01%	16 883 30	-	(16.883.30)			Jan-17 Jan-17	Feb-17		2017
154195	BR Reaction Stand Assembly	10,755.27	-	(10,755.27)	-100.00%	0.00%	10,755.27	-	(10,755.27)			Mar-17	Apr-17		2017
154215	BR3 Conden Recirc Valve Repl	31,189.01	-	(31,189.01)	-100.00%	0.01%	31,189.01	-	(31,189.01)			Mar-17	May-17		2017
154281	BR2-2 BFP Fluid Drive Repl	90,157.50	-	(90,157.50)	-100.00% -100.00%	0.02%	90,157.50	-	(90,157.50)			Mar-17	May-17		2017
154282 154285	BR1 Main Trans-DGA Monitor Sys BR3-1 Circ Vlv Limitorque Repl	66,975.99 19,675.32		(66,975.99) (19,675.32)	-100.00%	0.01%	66,975.99 19.675.32		(66,975.99) (19,675.32)			Mar-17 Mar-17	May-17 Apr-17		2017 2017
155059	BR3 Cool Water Head Refr	314,926.03		(314,926.03)	-100.00%	0.06%	314,926.03		(314,926.03)			Aug-17	Dec-17		2017
155169	BR Tractor Shed Hoist Repl	10,611.41	-	(10,611.41)	-100.00%	0.00%	10,611.41	-	(10,611.41)			Jun-17	Oct-17		2017
155170	BR FGD Spare ABB Breaker	15,569.02	-	(15,569.02)	-100.00%	0.00%	15,569.02	-	(15,569.02)			Jul-17	Nov-17		2017
155171 155256	BR3 CR Duct Heater BR Fire Pump Recirc Piping	27,006.54 111,187,77	-	(27,006.54) (111.187.77)	-100.00% -100.00%	0.01%	27,006.54 111.187.77	-	(27,006.54) (111,187.77)			Jul-17 Jul-17	Dec-17 Jan-18		2017 2017
155473	BR Toe Drain Pump Repl	11.401.77	-	(11,401.77)	-100.00%	0.00%	11.401.77	-	(11,401.77)			Jul-17	Sep-17		2017
155840	BR2 Spare Cool Tower Gear Box	25,702.27	-	(25,702.27)	-100.00%	0.01%	25,702.27	-	(25,702.27)			Aug-17	Oct-17		2017
155841	BR CY "J" Conv Gear Box	12,776.22	-	(12,776.22)	-100.00%	0.00%	12,776.22	-	(12,776.22)			Aug-17	Oct-17		2017
155853 155946	BR DCS PAV Server BR3-1 BFP Deluge Valve Repl	27,768.38 5,189.02	-	(27,768.38) (5,189.02)	-100.00% -100.00%	0.01%	27,768.38 5,189.02	-	(27,768.38) (5,189.02)			Aug-17	Oct-17 Nov-17		2017 2017
155946 156016	BR3-1 BFP Deluge Valve Repl BR HP Heater Head Lift Device	27,057.10		(5,189.02) (27,057.10)	-100.00% -100.00%	0.00%	5,189.02 27,057.10		(5,189.02) (27,057.10)			Sep-17 Oct-17	Jan-18		2017 2017
156017	BR Slurry Feed Pump Repl	36,258.95		(36,258.95)	-100.00%	0.01%	36,258.95		(36,258.95)			Oct-17	Jan-18		2017
156095	BR3 Cool Twr Vibration Monitor	54,984.55	-	(54,984.55)	-100.00%	0.01%	54,984.55	-	(54,984.55)			Oct-17	Dec-17		2017
BRMISCCAP	DD M		500.000.00	500.000.00	100.00%	0.00%				Nov-16	D 20			scellaneous capital project that funds unplanned capital projects that arise	2017
BRMISCCAP	BR Miscellaneous Cap	Ē	500,000.00	500,000.00	100.00%	0.00%	-	-	-	INOV-10	Dec-28			ough the year. e to LTSA - decision to treat as deferred asset. Charges/milestones will hit	2017
													acco	ount 186075 until the actual C Inspection occurs which isn't until 2019.	
123906	BRCT6 C Inspection	-	3,840,280.00	3,840,280.00	100.00%	0.00%	-	15,090,470.00	15,090,470.00	Jun-16	May-19				2017
133890 137206	BRCT Pipeline AC Mitigation BRCT 11N2 SFC Controls Upgrade	(12,791.27) 648,779.42	743,020.00	12,791.27 94,240.58	-100.00% 12.68%	0.00%	138,543.29 802,617.18	151,334.56 896,857.76	12,791.27 94,240.58	Mar-16	Oct-17	Dec-15 Mar-16	Dec-16		2017 2017
139855	BRCT Gas Supply Rem Switching	048,779.42	233.000.00	233.000.00	12.08%	0.13%	802,017.18	233.000.00	233,000.00	Jan-17	Nov-17	Mar-10	Apr-17		2017
144541	BRCT Gas Pipeline Relocation	284,358.38	-	(284,358.38)	-100.00%	0.06%	284,358.38	10,900,000.00	10,615,641.62	Jun 17		May-17			2017
													disc	rough negotiations with GE and the potential to go elsewhere, GE offered a 15% count on parts if we would award them the field services work. This project was b budgeted as taxable but was determined by the tax department to be tax	
147942	BRCT5 C Insp & Parts Recond	2,432,423.21	3,734,000.00	1,301,576.79	34.86%	0.48%	3,417,358.71	4,718,935.50	1,301,576.79	Mav-16	Nov-17	May-16	Nov-17 exer		2017
147949	BRCT11 C Insp & Parts Recond	2,483,290.94	2,550,000.00	66,709.06	2.62%	0.49%	2,483,290.94	10,709,804.00	8,226,513.06	Jan-17	Nov-18	Jan-17			2017
147961	BRCT11 AVR Upgrade	104,574.00	112,500.00	7,926.00	7.05%	0.02%	141,430.12	149,356.12	7,926.00	Aug-16	Apr-17	Aug-16	Apr-17		2017
151959 153208	BRCT 6&7 Auto Gas Shutoff BRCT8 AVR Upgrade	29,008.59 104,574.00	100,000.00 112,500.00	70,991.41 7,926.00	70.99% 7.05%	0.01%	29,008.59 141,430.12	100,000.00 149,356.12	70,991.41 7,926.00	Nov-16	Jul-18	Nov-16	Jul-18 Apr-17		2017 2017
153208	BRC18 AVR Upgrade BRCT9 AVR Upgrade	104,574.00	112,500.00	7,926.00	7.05%	0.02%	141,430.12	149,356.12	7,926.00	Aug-16 Aug-16	Apr-17 Apr-17	Aug-16 Aug-16	Apr-17 Apr-17		2017
153211	BRCT10 AVR Upgrade	104,574.00	112,500.00	7,926.00	7.05%	0.02%	141,430.12	149,356.12	7,926.00	Aug-16	Apr-17	Aug-16	Apr-17		2017
154008	BRCT9 COOLING WATER PUMPS	32,680.80	-	(32,680.80)	-100.00%	0.01%	32,680.80	-	(32,680.80)			Feb-17	Apr-17		2017
154139 155248	BRCT Ground Wells	15,008.67 33,285.09	-	(15,008.67) (33,285.09)	-100.00% -100.00%	0.00%	15,008.67 33,285.09	-	(15,008.67)			Feb-17	Apr-17 Oct-17		2017 2017
155248 155927	BRCT 6&7 Spare Field Breaker BRCT10 Inlet Coils Repl	33,285.09 92,661.28	-	(33,285.09) (92,661.28)	-100.00%	0.01%	33,285.09 92,661.28	-	(33,285.09) (92,661.28)			Jun-17 Sep-17	Oct-17		2017 2017
156176	BRCT TN Gas PL Overpres Prot	51,740.60		(51,740.60)	-100.00%	0.01%	51,740.60		(51,740.60)			Nov-17			2017
146434	DX Dam Parapet Wall	2,353.56	-	(2,353.56)	-100.00%	0.00%	215,346.40	5,517,222.84	5,301,876.44			Nov-14			2017
151917	DX Access Bridge Refurb	851,308.59	775,000.00	(76,308.59)	-9.85%	0.17%	851,308.59	775,000.00	(76,308.59)	Jan-17	Sep-18	Jan-17	Sep-18		2017
154433 143864 KU	DX Smart Meter Upgrade '17 PR Gas Pipe Line KU	19,285.88 68,943.24	-	(19,285.88) (68,943.24)	-100.00% -100.00%	0.00%	19,285.88 6,851,592.10	6,782,648.86	(19,285.88) (68,943.24)			Apr-17 May-14	Jul-17 Nov-16		2017 2017
143084 KU 148086 KU	PR13 CEMS Install KU	08,943.24	164,500.00	164,500.00	100.00%	0.01%	0,851,592.10	164,500.00	164,500.00	Sep-17	Nov-21	way-14	1004-10		2017
151999 KU	PR Control Room Upgrade	50,966.17	47,000.00	(3,966.17)	-8.44%	0.01%	50,966.17	47,000.00	(3,966.17)	Jun-16	Oct-17	Jun-16	Oct-17		2017
152001 KU	PR Station Warehouse KU	47,638.30	-	(47,638.30)	-100.00%	0.01%	47,638.30	47,000.00	(638.30)			Feb-17	Oct-17		2017
154569 KU	PR13 T3K ENHANCE KU	85,455.56	-	(85,455.56)	-100.00%	0.02%	85,455.56	-	(85,455.56)			May-17	Dec-17		2017
156181 KU 143640 KU	PR13 H2 Purity Meter KU CR7 NGCC Inventory KU	10,751.28 158,838.88		(10,751.28) (158,838.88)	-100.00% -100.00%	0.00%	10,751.28 3,951,269.42	3,792,430.54	(10,751.28) (158,838.88)			Nov-17 Mar-14	Mar-18 Sep-18		2017 2017
144531 KU	CR Misc Capital KU (multi)	-	391,960.14	391,960.14	100.00%	0.00%	-	4,415,046.48	4,415,046.48	Jun-16	Dec-18		bep 10		2017
	• • •												driv all t a fe	TC Calculation was updated to reflect the higher expected utilization of CR7 en by lower than originally expected gas prices. While the LTPC outages will be triggered by the same run time accumulation, this run time will accumulate in over number of years resulting in fewer annual fee payments, less overall	
148092 KU	CR7 NGCC CI KU (2017)	6,438,039.82	7,606,560.00	1,168,520.18	15.36%	1.26%	6,438,039.82	7,606,560.00	1,168,520.18	Feb-17	Nov-17	Feb-17	Nov-17 con	tract cost, and reduced individual outage costs.	2017 2017
148102 KU 151949 KU	CR7 Annual Outage KU (2017) CR7 Raw Water Intake KU	-	298,746.00 195,000.00	298,746.00 195.000.00	100.00% 100.00%	0.00%	-	298,746.00 195.000.00	298,746.00 195,000.00	Feb-17 Jun-16	Nov-17 Oct-23				2017 2017
152050 KU	CR7 Station Support Bldg KU	443,645.66	-	(443,645.66)	-100.00%	0.00%	443,645.66	195,000.00	(248,645.66)	Jun-10	00-23	Jun-16	Jun-18		2017
152050 KU	CR7 Station Support Bldg KU	-	195,000.00	195,000.00	100.00%	0.00%	443,645.66	195,000.00	(248,645.66)	Jun-16	Jun-18				2017
152051 KU	CR7 DC Bus Arrangement KU	209,510.22	273,000.00	63,489.78	23.26%	0.04%	209,510.22	273,000.00	63,489.78	Jun-16	Nov-17	Jun-16	Nov-17		2017
152053 KU 154322 KU	CR7 Condition Monitoring KU	143,464.33 404 525 68	-	(143,464.33) (404,525,68)	-100.00% -100.00%	0.03%	143,464.33 404,525,68	159,120.00	15,655.67 (404,525.68)			Jun-16 Mar-17	Nov-17 Nov-17		2017 2017
154322 KU 154537 KU	CR7 Bypass Valve Upgrade KU CR7 Contractor Parking KU	404,525.68 323,491.06	-	(404,525.68) (323,491.06)	-100.00%	0.08%	404,525.68 323,491.06	-	(404,525.68) (323,491.06)			Mar-17 May-17	Nov-17 Nov-17		2017 2017
154567 KU	CR7 T3K ENHANCE KU	28,771.91	-	(28,771.91)	-100.00%	0.01%	28,771.91	-	(28,771.91)			May-17 May-17	Nov-17		2017
154672 KU	CR7 Backwash Strainer KU	30,919.53	-	(30,919.53)	-100.00%	0.01%	30,919.53	-	(30,919.53)			May-17	Nov-17		2017
155759 KU	CR7 HEPA Filter Replacement KU	330,111.31	-	(330,111.31)	-100.00%	0.06%	330,111.31	-	(330,111.31)			Aug-17	Nov-17		2017
155821 KU	CR7 CCI Valve Outage Work KU	53,335.61	-	(53,335.61)	-100.00%	0.01%	53,335.61	-	(53,335.61)			Aug-17	Nov-17		2017

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
													Unbudgeted work needed during CR7 2017 Fall Outage to replace Lo blades on steam turbine. Based on industry experience, this emergent work should not have been necessary until the Steam Turbine had accumulated 5-10 times as many hours of usage. While the RCFA is still in progress, it appears that errors prior to commercial operation contributed significantly to this issue. The OEM and the plant feel that this is issue is correctly remedied now but will re-inspect during the	
156027 KU	ST L-O BLADES KU	2,238,630.98	-	(2,238,630.98)	-100.00%	0.44%	2,238,630.98	-	(2,238,630.98)			Oct-17	Nov-17 2018 planned outage.	2017
156108 KU	CCCW Motor Rewind KU	66,580.11	-	(66,580.11)	-100.00%	0.01%	66,580.11	-	(66,580.11)			Nov-17	Dec-17	2017
130997 131980	GH 4 E Heater Nozzle Tray Repl	27,499.08 340.500.32	- 104.000.00	(27,499.08)	-100.00% -227.40%	0.01%	27,499.08 340,500.32	171,600.00 3.333.200.00	144,100.92			Aug-17	Jun-18	2017
131980	GH3 Primary SH Tube Repl	340,500.32	104,000.00	(236,500.32)	-227.40%	0.07%	340,500.32	3,355,200.00	2,992,699.68	Jan-17	Nov-18	Jan-17	Budget is developed at a higher level to encompass multiple projects and reallocated	2017
131986	GH3 HP-IP Turbine		1,005,310.81	1.005.310.81	100.00%	0.00%		4,072,616.51	4,072,616.51	Jan-17	Nov-18		to individual projects for the major unit outage.	2017
133414	GH Machine Shop Lathe	90.282.52		(90.282.52)	-100.00%	0.02%	90,282.52	145.891.20	55.608.68	Juli 17	1107 10	Jan-17	Nov-17	2017
133419	GH1 Crusher Hse Belt Feeders	832,459.58	818,545.23	(13,914.35)	-1.70%	0.16%	832,459.58	818,545.23	(13,914.35)	Jan-17	Jan-18	Jan-17	Jan-18	2017
133468	GH3 SCR L1 Replacement	683,448.37	1,105,980.92	422,532.55	38.20%	0.13%	1,777,602.25	2,200,134.80	422,532.55	Sep-15	Dec-17	Sep-15	Dec-17	2017
133470	GH4 SCR L1 Regen 2017	292,690.07	469,444.06	176,753.99	37.65%	0.06%	736,823.13	913,577.12	176,753.99	Feb-16	Dec-17	Feb-16	Nov-17	2017
													This project was budgeted in the 2017BP on project #131974 for 2024 and 2025.	
133515	GH3 Boiler Burner Repl	3,964,485.96		(3,964,485.96)	-100.00%	0.78%	3,964,485.96		(3,964,485.96)			Mar-17	Due to the condition of the burner assemblies, the project was pulled into 2017 and 2018	2017
133736	GH4 CT Cell 4-2 Rebuild 17	417.475.24	624.000.00	206.524.76	-100.00%	0.08%	417.475.24	624 000 00	206.524.76	Jan-17	Oct-17	Jan-17	Jun-17	2017
133737	GH4 CT Cell 4-3 Rebuild 17	469,279.34	624,000.00	154,720.66	24.79%	0.09%	469,279.34	624,000.00	154,720.66	Oct-16	Nov-17	Oct-16	Jun-17	2017
100101	one of cent o hebbind fr	409,279.04	024,000.00	154,720.00	24.1970	0.0976	407,217.54	024,000.00	104,720.00	00110		04110	The strategic decision was made to perform a complete Cooling Tower Rebuild	2017
133738	GH1 CT Cell 1-12 Rebuild	-	624,000.00	624,000.00	100.00%	0.00%	-	624,000.00	624,000.00	Jan-17	Dec-17		instead of individual cells. The complete Cooling Tower Rebuild is scheduled for 2020 / 2021 in the 2018BP and 2019BP on project #121GH The strategic decision was made to perform a complete Cooling Tower Rebuild instead of individual cells. The complete Cooling Tower Rebuild is scheduled for	2017
133739	GH1 CT Cell 1-11 Rebuild	-	624,000.00	624,000.00	100.00%	0.00%	-	624,000.00	624,000.00	Jan-17	Dec-17		2020 / 2021 in the 2018BP and 2019BP on project #121GH	2017
137046	GH3 Turbine Vibration Equip	163,128.45	166,400.00	3,271.55	1.97%	0.03%	163,128.45	166,400.00	3,271.55	Dec-16	Dec-17	Dec-16	Dec-17	2017
137071	GH4 FGD Sump Pump Repl	(381.73)		381.73	-100.00%	0.00%	89,106.92	89,488.65	381.73			Jan-16	Mar-17	2017
137107	GH1 BFPT Coupling Repl		88,400.00	88,400.00	100.00%	0.00%	-	88,400.00	88,400.00	Jan-17	Mar-22		This project was in the 2017BP as a 2019 project but due to the aging coal	2017
137336	GH Scraper Replacement	1,562,442.58	-	(1,562,442.58)	-100.00%	0.31%	1,562,442.58	2,059,200.00	496,757.42			Mar-17	Dec-17 handling fleet at Ghent, the project was pulled into 2017 This project was in the 2017BP as a 2019 project but due to the aging coal	2017
137339	GH D9 Dozer Replacement	1,023,590.46	-	(1,023,590.46)	-100.00%	0.20%	1,023,590.46	1,404,000.00	380,409.54			Jan-17	Dec-17 handling fleet at Ghent, the project was pulled into 2017	2017
137372	GH3 3-4 Pulv Gearbox	487,339.34	-	(487,339.34)	-100.00%	0.10%	487,339.34	702,000.00	214,660.66			Oct-17		2017
137683	GH Conveyor Belt Repl 17		842 400 00	842 400 00	100.00%	0.00%		842,400,00	842 400 00	Jan-17	Nov-17		Budget is developed at a higher level to encompass multiple projects and reallocated to individual Convevor Belt Projects	2017
140173	GH 3 & 4 H Conveyor Siding	268,443.71	323,232.00	54,788,29	16.95%	0.00%	268,443.71	323,232.00	54,788,29	Jan-17 Jan-17	Sep-17	Jan-17	Aug-17	2017 2017
140175	GH Personnel Carrier 17	59,106,73	18,720.00	(40,386.73)	-215.74%	0.03%	59,106.73	18,720.00	(40,386.73)	Jan-17 Jan-17	Nov-17	Jan-17 Jan-17	Nov-17	2017
140170	GH1 Air Heater Baskets	817,316.25	1.560.000.00	742.683.75	47.61%	0.16%	817,316.25	3.120.000.00	2,302,683.75	Jan-17	May-18	Jan-17	May-18 Favorable steel pricing reduced the material cost for the project	2017
140194	GH Crusher Hse 2 Dust Col	73,378.82	-	(73,378.82)	-100.00%	0.01%	787,769.01	714,390.19	(73,378.82)		,	Aug-16	Mar-17	2017
140203	GH Barge Unloader Recert	2,415,104.68	3,719,635.51	1,304,530.83	35.07%	0.47%	2,415,104.68	3,719,635.51	1,304,530.83	Jan-17	Nov-18	Jan-17	This project was in the 2017BP with a budget of \$3,720k without a fully defined scope; hased upon budgetary estimates from several years prior. Bids were received in April of 2017 and the budget was increased accordingly and the timeline was updated between 2017 and 2018. The favorable variance is due to timing of contract milestones associated with the final schedule.	2017
140203	GH1 Boiler Lwr Sidewall Panel	658,132.66	523,135.41	(134,997,25)	-25.81%	0.13%	1.134.686.80	999.689.55	(134,997,25)	Aug-15	Mar-17	Aug-15	Mar-17	2017
144256	GH Coal Conveyor Structure Rpl	83,228.80	-	(83,228.80)	-100.00%	0.02%	1,772,669.18	1,689,440.38	(83,228.80)			Jun-16	Dec-16	2017
144275	GH 3&4 Brominator Upgrade	13,779.09	-	(13,779.09)	-100.00%	0.00%	198,485.97	184,706.88	(13,779.09)			Jun-16	Mar-17	2017
144291	GH1 Coal Handling Controls	147,892.33	126,461.92	(21,430.41)	-16.95%	0.03%	245,587.29	224,156.88	(21,430.41)	Jan-16	May-17	Jan-16	Jun-17	2017
144299	GH3 FGD Recycle Pump Gearbx	137,633.36	216,294.01	78,660.65	36.37%	0.03%	137,633.36	216,294.01	78,660.65	Dec-16	Sep-17	Dec-16	Sep-17	2017
144300	GH CHA2 4KV Feed Cable	116,037.54	149,547.84	33,510.30	22.41%	0.02%	116,037.54	149,547.84	33,510.30	Jan-17	Dec-17	Jan-17	Dec-17	2017
144302	GH2 4ky Switchgear	1 523 918 99	149 188 07	(1.374.730.92)	-921.48%	0.30%	1.523.918.99	7 746 426 74	6,222,507.75	Jan-17	Nov-19	Jan-17	Negotiated payment terms with the contractor was completed after the budget was created and required more spend in 2017 and less in 2018.	2017
144303	GH3 Precip Rebuild Phase 1	1,525,918.99	52,000,00	52,000,00	100.00%	0.00%	1,525,918.99	1 924 000 00	1,924,000.00	Jan-17	Oct-18	Jan-17	created and required more spend in 2017 and iess in 2018.	2017
144305	GH2 ESS MCC Transfer Swt	13,300.47	22,880.00	9,579.53	41.87%	0.00%	13,300.47	22,880.00	9,579.53	Jan-17	Sep-18	Jan-17		2017
144311	GH3 Upper Econ Upper Bank	179,308.09	104,000.00	(75,308.09)	-72.41%	0.04%	179,308.09	1,534,738.40	1,355,430.31	Jan-17	Nov-18	Jan-17		2017
144314	GH Property Acquisition 2017	-	244,998.01	244,998.01	100.00%	0.00%	-	244,998.01	244,998.01	Jan-17	Dec-17			2017
144326	GH1 SCR Catalyst L3 New	1,082,386.43	832,000.00	(250,386.43)	-30.09%	0.21%	1,082,386.43	2,492,706.43	1,410,320.00	Mar-17	Jun-18	Mar-17	Jun-18	2017
144342	GH4 Turbine Vibration Equip	140,125.93	174,894.72	34,768.79	19.88%	0.03%	140,125.93	174,894.72	34,768.79	Dec-16	Dec-17	Dec-16	Dec-17	2017
144344 144345	GH Mechanical Main Truck GH Lube Truck	30,933.52 38 763 86	40,435.20 40,435.20	9,501.68 1.671.34	23.50% 4.13%	0.01%	30,933.52 38,763.86	40,435.20	9,501.68	Jan-17 Jan-17	Mar-17 Jun-17	Jan-17 Jan-17	Mar-17 Jun-17	2017
144345	GH Lube Truck	38,763.86	40,435.20	1,6/1.34	4.13%	0.01%	38,703.80	40,435.20	1,671.34	Jan-1 /	Jun-1/	Jan-17	Jun-1/ Ghent Station initiated a pulverizer gearbox life extension program to replace the vertical shafts and the internal gearbox components. This project was in the 2017BP for 2018. Due to issues with other similar pulverizer gearboxs on Unit 1,	2017
144424	GH 1-2 Pulv Gearbox	604,219.91	-	(604,219.91)	-100.00%	0.12%	604,219.91	770,805.05	166,585.14			Aug-17	May-18 this project was completed in 2017.	2017
147294	GH3 Micron Filter Replacement	144,859.55	67,600.00	(77,259.55)	-114.29%	0.03%	144,859.55	67,600.00	(77,259.55)	Jan-17	Jan-18	Jan-17	Feb-18	2017
147343	GH1 Econ Inlet Header Repl	-	248,560.00	248,560.00	100.00%	0.00%	-	1,273,001.60	1,273,001.60	Jan-17	Mar-20			2017
147401	GH4 11th Stage Ext Val Repl	72,245.52	95,680.00	23,434.48	24.49%	0.01%	72,245.52	95,680.00	23,434.48	Jan-17	Aug-17	Jan-17	Aug-17	2017
147403 147405	GH3 11th Stage Ext Val Repl	80,661.63 96 840 63	-	(80,661.63)	-100.00%	0.02%	80,661.63 147,373.01	94,120.00	13,458.37		4	May-17	Nov-17	2017
147405 147441	GH1-6 Feeder & Outlet Hop Repl GH1 Waterwall Panel Repl18	96,840.63 175.087.34	61,461.88	(35,378.75) (175,087.34)	-57.56% -100.00%	0.02%	147,373.01 175,087.34	111,994.26 895,128.44	(35,378.75) 720,041.10	Jan-16	Aug-17	Jan-16 May-17	Nov-17 Apr-18	2017 2017
147600	GH2 Econ Sootblower Add	122.405.18	164,320.00	41,914.82	25.51%	0.03%	122,405.18	164,320.00	41,914.82	Jan-17	Nov-17	Jan-17	Nov-17	2017
147657	GH4-5 Pulverizer Gearbox Repl	408,640.55	-	(408,640.55)	-100.00%	0.08%	408,640.55	473,200.00	64,559.45	5un 17		May-17	Mar-18	2017
147662	GH4 AH Gas Out Exp Jts Repl	-	442,000.00	442,000.00	100.00%	0.00%	-	442,000.00	442,000.00	Jan-17	May-17			2017
147694	GH4 Crusher Hoists	34,045.24	68,360.87	34,315.63	50.20%	0.01%	34,045.24	68,360.87	34,315.63	Jan-17	Aug-17	Jan-17	Nov-17	2017
147703	GH4 AH Soot Blower Controls	15,596.69	26,000.00	10,403.31	40.01%	0.00%	15,596.69	26,000.00	10,403.31	Jan-17	Sep-17	Jan-17	Jul-17	2017

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PhysicPhys								Total	Total		Date	Date				
b.         Back matrix         Cont         Fair         Cont         Cont        Cont        Cont        <	Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date	Date Actual		
Image: Note:         Image: Note:<	No.	Title/Description	Cost				Budget	Cost	Cost						Explanations	
Image         Column         Column </td <td>147710</td> <td>GH4 Soot Blower Press Controls</td> <td>27,704.10</td> <td>26,000.00</td> <td>(1,704.10)</td> <td>-6.55%</td> <td>0.01%</td> <td>27,704.10</td> <td>26,000.00</td> <td>(1,704.10)</td> <td>Jan-17</td> <td>Aug-17</td> <td>Jan-17</td> <td>Aug-17</td> <td></td> <td>2017</td>	147710	GH4 Soot Blower Press Controls	27,704.10	26,000.00	(1,704.10)	-6.55%	0.01%	27,704.10	26,000.00	(1,704.10)	Jan-17	Aug-17	Jan-17	Aug-17		2017
Image         Image <th< td=""><td>147862</td><td>GH CCR Gyp Dewater Sump</td><td></td><td>624,000.00</td><td>624,000.00</td><td>100.00%</td><td>0.00%</td><td>-</td><td>624,000.00</td><td>624,000.00</td><td>Jan-17</td><td>Jul-17</td><td></td><td></td><td>completed by Project Engineering at the Ghent Plant for 2018.</td><td>2017</td></th<>	147862	GH CCR Gyp Dewater Sump		624,000.00	624,000.00	100.00%	0.00%	-	624,000.00	624,000.00	Jan-17	Jul-17			completed by Project Engineering at the Ghent Plant for 2018.	2017
Integra     Bit Mage     And Ma		GH Central Tool Room	-,													
1010         1010         1010         1010         101000         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         10100         101000         101000         101000         101000 <t< td=""><td></td><td></td><td></td><td>364,000.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>Jan-17</td><td>Jun-17</td><td></td><td></td><td></td><td></td></t<>				364,000.00							Jan-17	Jun-17				
International internationa internatinternational international international international				-												
				795.639.27							Apr-17	Dec-17				
1110         0011         Mache Mache         Mache Mache         Mache Mache Mache         Mache Mache Mache         Mache Mache Mache         Mache Mache Mache         Mache Mache Mache         Mache Mache Mache         Mache Mache Mache Mache         Mache Mache Mache Mache         Mache Mache Mache Mache         Mache Mache Mache Mache         Mache Mache Mache Mache Mache Mache         Mache Mach Mach Mache Mache Mach Mach Mache Mache Mach Mach Mache											1		I		the vertical shafts and the internal gearbox components. This project was in the	
1010         001 X00 k0 Mahan         11321         11300         11301         11300         11301         113000         113000         113000 <td>151347</td> <td>GH 3-1 Pulv Gearbox</td> <td>5,285.98</td> <td>736,044.41</td> <td>730,758.43</td> <td>99.28%</td> <td>0.00%</td> <td>525,170.87</td> <td>1,255,929.30</td> <td>730,758.43</td> <td>Sep-16</td> <td>Apr-17</td> <td>Sep-16</td> <td>Dec-16</td> <td></td> <td>2017</td>	151347	GH 3-1 Pulv Gearbox	5,285.98	736,044.41	730,758.43	99.28%	0.00%	525,170.87	1,255,929.30	730,758.43	Sep-16	Apr-17	Sep-16	Dec-16		2017
IntegraMathemMat			-				010070	-								
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1111     0011 Matching Lingland     211.01.1     101.02     0.01.01     0.01.01.1     0.01.01 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																
111     111 </td <td>151379</td> <td>GH3 TurbineBldg LED Lighting17</td> <td>291,916.14</td> <td>348,192.00</td> <td></td> <td>16.16%</td> <td></td> <td>291,916.14</td> <td>348,192.00</td> <td></td> <td>Jan-17</td> <td>Dec-17</td> <td>Jan-17</td> <td>Dec-17</td> <td></td> <td>2017</td>	151379	GH3 TurbineBldg LED Lighting17	291,916.14	348,192.00		16.16%		291,916.14	348,192.00		Jan-17	Dec-17	Jan-17	Dec-17		2017
1111     1112     112.000     12.0000     12.000     12.000     12.000 <td></td> <td></td> <td>63,687.64</td> <td></td> <td></td> <td></td> <td></td> <td>241,422.48</td> <td></td> <td></td> <td></td> <td></td> <td>Nov-16</td> <td>Dec-17</td> <td></td> <td></td>			63,687.64					241,422.48					Nov-16	Dec-17		
SH0     CH 1200 Model     CH 200 Mo			-					-								
SHE     Biller Wilson Strands     Biller Wilson Str																
Hield														1404-17		
1111       Control walls and walls       17,258       1,288       0,208       1,209       0,209       1,200       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,210       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,201       0,201       1,	151402		-					-	84,540.05							2017
SH140     Gloch Yalkakar     BIODE, P     BIA24     BIA54     BIA			-	490,360.00				-			Feb-17	May-17				
Sind     Control     132/23     132/23     132/24 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>51.48</td> <td></td> <td></td> <td></td> <td></td> <td></td>				-							51.48					
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Interpand one production       1932 (1932)       (1932)	151421			-		-100.00%	0.01%	68,122.35	39,728.00	(28,394.35)	1		Sep-17	Apr-18		
1510     0011 Holgen: Color Regime     1010 solution Regime     1010 solution Regime     1010 solution Regime     1011 Holgen: Color Regime <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Shife																
H196GIDTS LID slopengL19,407																
ISING       GICQUT WA backwark       GICQUT WA backwark <td></td>																
15256       011 H25 mp/spk op/dp       4.12.01       3.01.23       0.01.04       3.01.22       0.01.04.3       3.01.24       0.01.04       3.01.24       0.01.04       3.01.24       0.01.04       3.01.24       0.01.04       3.01.24       0.01.04       3.01.24       0.01.04       3.01.24       0.01.04       0				436,800.00		,	010070				Jan-17	Aug-18				
1500     Olf hunder hybersener     10.200     10.200     10.000    <				-												
150001110111012400012410012400001240000124000<			41,820.04					41,820.04	34,715.20	(7,104.84)			Jan-17	Mar-17		
1575611 C C M May Concenting8,455.09,04008,455.09,078.010,072.08,254.0No-1No-1No-1Mar JMar J			120 886 30					120 886 30	312 614 67	191 728 37			Jan-17	Apr-17		
1518       GH 12 KVP Map Cochall 7       1.4000       1.4000       0.00         1.40       No.7																
15280GR121 RVN May Openhal0.550.1141,0000.150.010.550.110.160.010.161.01 <t< td=""><td></td><td></td><td>203,788.45</td><td></td><td></td><td></td><td></td><td>203,788.45</td><td>156,832.00</td><td>(46,956.45)</td><td></td><td></td><td>Jan-17</td><td>Jul-17</td><td></td><td></td></t<>			203,788.45					203,788.45	156,832.00	(46,956.45)			Jan-17	Jul-17		
1512611.1 LWS Pang Mg Orchand202.29.9202.29.9202.29.90.40.90.00.0Mg 17Mu:1Summer (1.1.10.10)<								-								
15283Gli J. 2.198 Pam- gh Qreenal141.960.78202.99.99(139.50.79)40.91.7940.91.7			63,550.13					63,550.13	41,600.00	(21,950.13)			Jan-17	Jul-17		
1528       GHE Jacksbop Addemo       151.16.91       14.16.00.00       (1.15.19)       14.97.0       14.97.1       14.94.9       April A       <			341 950 78					341.950.78	202.399.99	(139,550,79)			May-17	Mar-18		
152840H1 Hyden Coders353 62197.81.814.0987.81.297.81.897.81.897.81.897.81.897.81.897.81.897.81.897.81.9 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>141,600.00</td> <td></td> <td></td> <td></td> <td></td> <td>Mar-18</td> <td></td> <td>2017</td>									141,600.00					Mar-18		2017
15294OHL Service393,3354,512.11.12,90.07,94,12,12Aug.16Nor.7Aug.	152888	GH2 Hydrogen Dryer	107,233.98	110,000.74	2,766.76	2.52%	0.02%	107,233.98	110,000.74	2,766.76	Jan-17	Dec-17	Jan-17	Nov-17		
15313       614 3.2 /r Heter Expansion / 0.0461.00       0.000/0       0.000/0       0.000/0       0.000/0       0.000/0       0.0100/0       0.0000/0       0.0100/0       0																
15130GH 2.4 xHiser Expansin I(10,00)0.00,000.00,000.46.5675.007.610.04.00Sp.0Sp.00.00,0010.00			348,121.25					348,121.25	393,433.56	45,312.31			Aug-16	Nov-17		
15380GH14 AVC Feed Cable299(6).130.00%0.01%14.97.2884.607.53(2996.13)AmpleMarple <td></td> <td></td> <td>(10.461.00)</td> <td></td> <td></td> <td></td> <td></td> <td>64 636 67</td> <td>75 097 67</td> <td>10.461.00</td> <td>Jan-1/</td> <td>Jun-19</td> <td>Sen-16</td> <td>Dec-16</td> <td></td> <td></td>			(10.461.00)					64 636 67	75 097 67	10.461.00	Jan-1/	Jun-19	Sen-16	Dec-16		
15387         GH 32 Pak Canbox 17         692.845.71         690.248.57         600.07         62.845.71         692.845.71         692.845.71         692.845.71         692.845.71         692.845.71         692.845.71         692.845.71         692.735         64.147         No.71 gendon soluti Attagen soluti Attagen soluti Attagen attagendo composcil AttAgendo soluti Attagendo attage	153269		29,966.13	-	(29,966.13)	-100.00%	0.01%	114,573.68	84,607.55	(29,966.13)				Mar-17		2017
Issae         Bit Seals         Bi	153337	GH 2-1 CWP Discharge Vlve Repl	90,472.33	-	(90,472.33)	-100.00%	0.02%	90,472.33	-	(90,472.33)			Jan-17	Nov-17		2017
153369GH 4-1 Trav Wr Screen Rebuild $34,471.59$ $(34,471.59)$ $100,00\%$ $0.01\%$ $203,998,94$ $169,527.35$ $(34,471.59)$ Sep-16Jun-17Jun-16Jun-17															vertical shafts and the internal gearbox components. This project was in the 2017BP for 2019 on project #144422. Due to issues with other similar pulverizer	
15365       GH4 Pyric Linc Rep12016       (11,617,3)       -       11,617,93       -100,00%       0.00%       124,986,29       156,14.22       11,617,95       Sep-16       Mar-17       0201         153445       GH1-2 Lift Station Flow Mirs       540,15       -       0.500,00%       0.00%       21,697,38       21,139,13       (540,15)       Oct-16       Mar-17       0201         153565       GH1 Linestone Rund Flow Mirs       151,27       -       0.100,00%       0.00%       2,507,37,3       24,922.46       (151,27)       Oct-16       Jac-17       0201       0201         153585       GH1 SU High Side Bushing Rep1       69,809,35       -       (164,000,00%       0.00%       123,898,14       53,779,7       (69,809,35)       Nov-16       Jan-17       02017         153825       GH1 GSU High Side Bushing Rep1       69,809,35       -       0.00,00%       0.01%       123,898,14       53,779,7       (69,809,35)       Nov-16       Jan-17       02017         15385       GH2 Sulf Havar Calc Senp1       69,809,35       -       0.00,00%       0.01%       89,924,94       2,088,66       (69,221,81)       Nov-16       Dec-17       02017         15367       GH2 Sulf Havar Calc Seng Hagh107       3,003,00       -				-					-						gearboxes on Unit 3, this project was performed in 2017.	
15343GH 1-2 Lift Statin- [how Mm560.15-(540.15)-(540.15)-(540.07)(21,79.28)(21,39.13)(540.15)One-16Mar-172017153565GH 2-1F hav Talket Wane(132.21.70)-13.221.70-00.00% $25,073.73$ 24,922.46(151.27)Oct-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-16Dec-17Dec-16Dec-17Dec-16Dec-17				-	(,		0.00.0			(,						
15365GH 21 PA Fan Van Ihel Vane $(13,221,7)$ $(13,221,7)$ $(10,00\%)$ $(0,0\%)$ $7,41319$ $87,934.89$ $13,221,70$ $Oc.16$ $No-16$ $No-$																
15383GF1 CWP Major Overhand1,504,99-(1,504,99)- $(0,504,28)$ $(1,504,99)$ $(0,61,69,93)$ $1,a-17$ 201715382GH1 GSU High Side Bushing Repl69,809,35- $(69,809,35)$ $100,00\%$ $0,01\%$ $123,580,14$ $53,77,97$ $(69,809,35)$ Nov-16 $1m-17$ 201715362GH2 MH Hok ar Cartes Repl $(9,228,11)$ $-00,00\%$ $0,01\%$ $89,921,49$ $20,688,66$ $(92,228,11)$ Nov-16 $De-17$ 201715365GH1 West Carlow Ru Lighting $33,03,30$ $-00,00\%$ $0,01\%$ $0,216,72$ $29,294,22$ $(30,03,0)$ Nov-16 $De-17$ 201715367GH MH1102 CCR Barleg 2017 $6,080,22$ $-00,00\%$ $0,01\%$ $0,296,72$ $29,294,22$ $(30,03,0)$ Nov-16 $De-17$ 201715367GH MH1112 CCR CarvBarle Repl17 $7,646,99$ $-00,00\%$ $0,01\%$ $3,396,33$ $(7,646,99)$ Nov-16 $De-17$ 201715376GH MH1112 CCR CarvBarle Repl17 $7,646,99$ $-00,00\%$ $0,01\%$ $3,396,33$ $(7,646,99)$ Nov-16 $De-17$ 201715371GH 3 Har Carmes Motor $2,170,50$ $-00,00\%$ $0,00\%$ $1,14,29$ $3,946,33$ $(7,646,99)$ Nov-16 $De-17$ 201715373GH 14 CCR Scale Repl17 $6,045,99$ $-00,00\%$ $1,50,015$ $4,946,53$ $(7,646,99)$ Nov-16 $De-17$ 201715374GH 14 Carmes Motor $2,170,50$ $-00,00\%$ $1,50,015$ $4,946,53$ $(7,646,99$				-												
153892GHI GSU High Side Bushing Repl $69, 809.55$ $ (09, 809.35)$ $100.00\%$ $0.01\%$ $123, 890.14$ $53, 779.79$ $(69, 809.35)$ Nn- $16$ Jun- $17$ $2017$ 15362GH2 Mill Hok Jack Bank Repl $69, 232.81$ $ (69, 232.81)$ $ 100.00\%$ $0.01\%$ $89, 92.19$ $20, 688.68$ $60, 232.81$ Nov- $16$ Dec- $17$ $2017$ 15365GH Cancer Nem Lighting $76, 225.05$ $ (7, 62, 25.05)$ $ (7, 62, 25.05)$ Nov- $16$ Dec- $17$ $2017$ 153676GH MH1102 CCR Back Repl 2017 $6, 080.62$ $ (7, 64, 69)$		GH Limestone Runoff Sump Pump	151.27	-	(151.27)	-100.00%	0.00%	25,073.73	24,922.46	(151.27)			Oct-16	Dec-16		2017
15825       GH2 Mill Har Air Gates Repl       69,232.81)       -100,00%       0.01%       89,921.49       20,688.68       (69,232.81)       Nov-16       Dec-17       2017         15365       GH2 Nuber House Lighting       76,225.05       -100,00%       0.01%       100,16.27       24,91.22       (76,225.05)       Nov-16       Dec-17       2017         15365       GH1 West Coll Corw Ru Lighting       33,03.30       -00.00%       0.01%       62,396.72       29,934.42       (33,03.03)       Nov-16       Dec-17       2017         15367       GH1 MIL102 CCR Bal Repl 2017       6,080.02       -00.00%       0.01%       62,396.72       29,934.42       (30,03.0)       Nov-16       Dec-17       2017         15367       GH MIL112A CCR Conselt Repl 17       6,080.02       -00.00%       0.00%       11,143.22       23,069.39       Nov-16       Mar-17       2017         15367       GH MIL112A CCR Conselt Repl 17       10.025.63       -100.00%       0.00%       15,010.15       4,98.452       (10,025.63)       Nov-16       Mar-17       2017         15370       GH1 A Thr Compressor Motor       2,170.50       -00,00%       0.00%       13,96,73       29,226.23       (2,170.50)       Dec-16       Dec-16       Dec-16       Dec-17 <td></td> <td></td> <td></td> <td>-</td> <td></td>				-												
15367       GH Crusher Hause Lighting       76,225,05       -10,00%       0.01%       100,16.27       24,491.22       76,225,05       Nov-16       Dec-17       2017         15367       GH West Cal Conv Rm Lighting       33,103.30       -       0,30,103.00       0.01%       62,396,22       29,293,42       (33,103.30)       Nov-16       Dec-17       2017         15367       GH MH111ZA CCR Back Repl 2017       6,080,62       -       (6,080,62)       -       0,00%       0,00%       9,918,44       (3,83,33,40)       Nov-16       Dec-17       2017         15367       GH MH111ZA CCR ConvBek Repl 17       7,646,99       -       (0,00%       0,00%       1,143.92       3,496,93       (7,646,99)       Nov-16       Mar-17       2017         15376       GH MH111ZA CCR ConvBek Repl 17       7,646,99       -       (0,00%       1,510,15       4,945,23       (10,25,63)       Nov-16       Mar-17         15376       GH JA Lar Compresor Motor       2,170,50       -       (10,00%       0,00%       1,39,673       29,226,23       (2,170,50)       Dec-16       Nov-16       N				-												
153658         GH1 West Coal Conv Rm Lighting         33,103.30         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         -         (33,103.30)         0.01%         (52,396,72)         (29,293,42)         (33,103.30)         Nov-16         Jun-17         (30,107)         (31,07)         (31,07)         -         (60,080,62)         Nov-16         Mar-17         (31,07)         (31,07)         -         (11,145,29)         (34,69)         Nov-16         Mar-17         (31,07)         (31,07)         -         (10,025,63)         -         (10,025,63)         (10,0				-												
15367       GH MH1102 CCR Balt Rep12017       6,080,c2       -       (6,080,c2)       90,00%       9,91,46       3,837,84       (6,080,c2)       Nov-16       Dec-17       2017         15367       GH MH1112A CCR CaveBalt Rep117       7,646.99       -       (7,646.99)       0,00%       1,1,43,2       3,496.93       (7,646.99)       Nov-16       Mar-17       2017         15376       GH MH112B CCR CaveBalt Rep117       10,025.63       -       (1,00,05%)       0,00%       1,5,10,15       4,94.52       (1,02,63)       Nov-16       Mar-17       20				-												
153678       GH MH1112B CCR CowBelk Repl17       10,025,63       -       (10,025,63)       -       0,00%       0,00%       15,010.15       4,984.52       (10,025,63)       Nov-16       Mar-17       2017         153710       GH 3-1 Air Compressor Motor       2,170.50       -       (2,170.50)       -       (2,170.50)       100.00%       0.00%       31,396,73       29,226,23       (2,170.50)       Dec-16       Dec-16       Dec-17       2017         153710       GH LS Prep Mil Garbox       419,655,33       -       (419,655,33)       Dec-16       Nov-17       2017         153743       GH G Conveyor Belk Repl 17       8,604,59       -       (8,604,59)       -       (8,604,59)       Iam-17       Mar-17       2017         15376       GH JA PHC Heat Exchanger Repl17       154,479,21       -       (10,00%       0.03%       154,479,21       -       (154,479,21)       Jam-17       Jam-17       Jam-17       Jam-17       Jam-17       Jam-17       2017         153870       GH IA PHC Heat Exchanger Repl17       154,479,21       -       (10,201.29)       -       (154,479,21)       Jam-17		GH MH110Z CCR Belt Repl 2017		-	(6,080.62)	-100.00%		9,918.46	3,837.84					Dec-17		
15370         GH 3-1 Air Compressor Motor         2.170.50         - (2.170.50)         - (0.00%         31.396,73         29.26.23         (2.170.50)         Dac-16         Dac-17         Dac-17         Dac-17         Dac-16         Dac-17         Dac-16         Dac-16         Dac-16         Dac-16         Dac-16         Dac-17				-												
15379       GH LS Prep Mill Gardsox       419,655.33       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       -       (149,655.33)       Dec-16       Nov-17       2017         153743       GH 16 G Conveyor Belk Rep117       8,604.59       -       (16,604.59)       -       (16,604.59)       -       Mar-17       Mar-17       Mar-17       2017         15376       GH 14 PBC Hat Exchanger Rep117       154,479.21)       -       (154,479.21)       -       (164,479.21)       Jan-17       Mar-17       Mar-17       2017         153870       GH 1C Bypass Sparger Pipe       102,801.29       -       (102,801.29)       -       (102,801.29)       2017       2017				-												
153743       GH 6G Conveyor Belt Repl 17       8,604.59       - (8,604.59)       - (00,00%       8,604.59)       - (8,604.59)       Jan-17       Mar-17       2017         15378       GH 1A PHC Heat Exchanger Repl17       154,479.21       - (154,479.21)       - (00,00%       0.03%       154,479.21       - (154,479.21)       Jan-17																
15378       GH1 APHC Heat Exchanger Rep117       154,479.21       - (154,479.21)       - (154,479.21)       Jan-17       Jun-17       2017         153870       GH1 CT Bypass Sparger Pipe       102,801.29       - (102,801.29)       - 0.00%       0.02%       102,801.29       - (102,801.29)       Jan-17       Apr-17       2017				-	(,,)		010070		-	(,,)						
153870 GH1 CT Bypass Sparger Pipe 102,801.29 - (102,801.29 - 100.00% 0.02% 102,801.29 - (102,801.29) Jan-17 Apr-17 2017	153787		154,479.21	-	(154,479.21)	-100.00%	0.03%	154,479.21	-	(154,479.21)				Jun-17		2017
153876 GH4 Coal Feeder Inlet Valves 110,415.95 - (110,415.95) -100.00% 0.02% 110,415.95 - (110,415.95) Jan-17 Aug-17 2017		GH1 CT Bypass Sparger Pipe		-	(102,801.29)			102,801.29	-	(102,801.29)			Jan-17			
	153876	GH4 Coal Feeder Inlet Valves	110,415.95	-	(110,415.95)	-100.00%	0.02%	110,415.95	-	(110,415.95)			Jan-17	Aug-17		2017

Case No 2020-00349 Attachment to Response to PSC-1 Question No. 27(a) 57 of 137 Blake/Bellar

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total	Variance	Date	Date	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Budget Project	In	Original Budget	Original Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
153887 153904	GH1 Main Condenser Exp Jt Repl	64,161.45 23 229 24	-	(64,161.45)	-100.00%	0.01%	64,161.45 23,229.24	-	(64,161.45)			Jan-17	Jun-17 Jun-17		2017 2017
153904 153908	GH4 CT Fan Spare Gearbox GH1 & GH2 CT Fan Spare Gearbox	23,229.24 26,418.46	-	(23,229.24) (26,418.46)	-100.00%	0.00%	25,229.24 26,418.46	-	(23,229.24) (26,418,46)			Jan-17 Jan-17	Jun-17 Jun-17		2017
154005	GH 6H Conveyor Belt Repl 17	9,794.58	-	(9,794.58)	-100.00%	0.00%	9,794.58	-	(9,794.58)			Feb-17	Apr-17		2017
154006	GH 1-1 LPSW Strainer Repl	150,947.98	-	(150,947.98)	-100.00%	0.03%	150,947.98	-	(150,947.98)			Feb-17	Jun-17		2017
154007	GH1 Economizer Outlet Exp Jt	67,375.96	-	(67,375.96)	-100.00%	0.01%	67,375.96	-	(67,375.96)			Feb-17	Jun-17		2017
154033 154039	GH1 MTOR Cooler Head	23,761.17 218,829,17	-	(23,761.17)	-100.00%	0.00%	23,761.17 218.829.17	-	(23,761.17)			Feb-17	Jun-17		2017
154059	GH Hydrogen Generator Replace	218,829.17	-	(218,829.17)	-100.00%	0.04%	218,829.17	-	(218,829.17)			Feb-17	Nov-17	Emergent project due to recent vertical reheater tube assembly failures and	2017
154085	GH3 Partial Vertical RH Rpl17	1,199,389.43	-	(1,199,389.43)	-100.00%	0.23%	1,199,389.43	-	(1,199,389.43)			Jun-17		inspections.	2017
154103	GH CY Sample House Lighting	23,577.16	-	(23,577.16)	-100.00%	0.00%	23,577.16	-	(23,577.16)			Feb-17	Sep-17		2017
154104	GH 2-2 PA Fan Var Inlet Vane	94,410.50	-	(94,410.50)	-100.00%	0.02%	94,410.50	-	(94,410.50)			Feb-17	Nov-17		2017
154109	GH3 Turbine IP Diaphragm Repl	739,908.28	-	(739,908.28)	-100.00%	0.14%	739,908.28	-	(739,908.28)			Feb-17		The budget for this project was from the GH3 HP-IP turbine project #131986	2017
154140	GH 1L4 Conveyor Belt Repl 17	8,274.47	-	(8,274.47)	-100.00%	0.00%	8,274.47		(8,274.47)			Feb-17	Jun-17		2017
154182	GH1 Blowdown Tank Replacement	75,677.12	-	(75,677.12)	-100.00%	0.01%	75,677.12	-	(75,677.12)			Mar-17	Apr-17		2017
154226	GH Safety Lighting	14,128.41	-	(14,128.41)	-100.00%	0.00%	14,128.41	-	(14,128.41)			Mar-17	Sep-18		2017
154232 154233	GH 1-1 Air Heater Gearbox Repl	56,555.22 229,356.61	-	(56,555.22) (229,356.61)	-100.00% -100.00%	0.01%	56,555.22 229,356.61	-	(56,555.22) (229,356.61)			Jan-17 Mar-17	Aug-17 Jun-17		2017 2017
154255	GH1 Cooling Twr Drift Elim Rpl GH2 CT Blowdown Partial Repl	337,120,52	-	(337,120.52)	-100.00%	0.04%	337,120.52	-	(337,120.52)			Mar-17 Mar-17	Jun-1/		2017
154276	GH1-1 BCWP Replacement	67.093.57	-	(67.093.57)	-100.00%	0.01%	67.093.57	-	(67.093.57)			Mar-17	Nov-17		2017
154310	GH1 FGD Agitator Shafts Repl	343,708.23	-	(343,708.23)	-100.00%	0.07%	343,708.23	-	(343,708.23)			Mar-17	May-17		2017
154438	GH 3N3 Conveyor Belt Repl 17	6,971.20	-	(6,971.20)	-100.00%	0.00%	6,971.20	-	(6,971.20)			Apr-17	Jul-17		2017
154440	GH 4N4 Conveyor Belt Repl 17	9,823.22	-	(9,823.22)	-100.00%	0.00%	9,823.22	-	(9,823.22)			Apr-17	Jul-17		2017
154441 154442	GH4 FGD Agitator Shafts Repl GH 4-10 CT Fan Gearbox Repl	113,307.81 29,647,34	-	(113,307.81) (29,647.34)	-100.00% -100.00%	0.02%	113,307.81 29.647.34	-	(113,307.81) (29,647.34)			Mar-17	Jun-17		2017 2017
154442	GH 4-10 C1 Pan Gearbox Repi GH 3N1 Conveyor Belt Repl 17	7,556.31		(7,556.31)	-100.00%	0.01%	7,556.31		(29,647.34) (7,556.31)			Apr-17 Apr-17	Aug-17 Jun-17		2017
154519	GH Paving Project '17	491.271.07	-	(491,271.07)	-100.00%	0.10%	491.271.07	-	(491.271.07)			May-17	Oct-17		2017
154661	GH Gypsum StorageBldg Door	36,901.04	-	(36,901.04)	-100.00%	0.01%	36,901.04	-	(36,901.04)			May-17	Nov-17		2017
154695	GH Recycle Pump Impellers	71,985.12	-	(71,985.12)	-100.00%	0.01%	71,985.12	-	(71,985.12)			May-17	Mar-18		2017
154696 154697	GH 3-7 CT Fan Gearbox '17	70,525.89	-	(70,525.89)	-100.00%	0.01%	70,525.89	-	(70,525.89)			May-17	Aug-17		2017
154697	GH 1&2 Mech Shop Gantry Crane GH Street Sweeper	234.266.10	-	(13,876.39) (234,266.10)	-100.00% -100.00%	0.00%	13,876.39 234,266.10	-	(13,876.39) (234,266.10)			May-17 May-17	Aug-17 Nov-17		2017 2017
154699	GH 1-3 Trav Wtr Screen Repl	227,631.32	_	(227,631.32)	-100.00%	0.04%	227,631.32		(227,631.32)			May-17 May-17	Nov-17		2017
154819	GH 1-8 CT Fan Gearbox	38,868.62	-	(38,868.62)	-100.00%	0.01%	38,868.62	-	(38,868.62)			May-17	Sep-17		2017
154820	GH Guard Gate 2 Bldg HVAC Repl	6,658.59	-	(6,658.59)	-100.00%	0.00%	6,658.59	-	(6,658.59)			May-17	Aug-17		2017
154845	GH Front End Loader	379,764.56	-	(379,764.56)	-100.00%	0.07%	379,764.56	-	(379,764.56)			Sep-17	Dec-17		2017
155008 155257	GH3 Vertical RH Partial Repl18 GH 1E Boom Conveyor Belt Rpl17	133,819.08 21,046.59	-	(133,819.08) (21,046.59)	-100.00% -100.00%	0.03%	133,819.08 21,046.59	-	(133,819.08) (21,046.59)			Jul-17 Jun-17	Aug-17		2017 2017
155257	GH 1E Boom Conveyor Beit Rp117 GH2 Burner Replacement 17	21,046.59 99,133,19	-	(21,046.59) (99,133,19)	-100.00%	0.00%	21,046.59 99,133,19	-	(21,046.59) (99,133.19)			Jun-17 Jun-17	Aug-17 Nov-17		2017
155294	GH 1-1 BFPT Bucket Replacement	268,563.05		(268,563.05)	-100.00%	0.05%	268,563.05		(268,563.05)			Jun-17	May-18		2017
155295	GH 1-2 BFPT Bucket Replacement	268,563.05	-	(268,563.05)	-100.00%	0.05%	268,563.05	-	(268,563.05)			Jun-17	May-18		2017
155548	GH 2-1 CWP Overhaul 17	211,667.03	-	(211,667.03)	-100.00%	0.04%	211,667.03	-	(211,667.03)			Jul-17	Dec-17		2017
155610	GH Emergency Response TeamBldg	311,852.08	-	(311,852.08)	-100.00%	0.06%	311,852.08	-	(311,852.08)			Aug-17	May-18		2017
155740	GH Property Acquisition 17 GH2 Diesel Generator Repl	94,725.22 119,242.92	-	(94,725.22) (119,242.92)	-100.00%	0.02%	94,725.22 119.242.92	-	(94,725.22) (119,242.92)			Jan-17	Aug-18 May-18		2017 2017
155808	GH Gas Bottle Storage Cage17	17,243.39	-	(17,243.39)	-100.00%	0.02%	17,243.39	-	(119,242.92) (17,243.39)			Aug-17 Aug-17	Nov-17		2017
155814	GH Bed Mill Replacement	63,549.16	-	(63,549.16)	-100.00%	0.01%	63,549.16	-	(63,549.16)			Aug-17	Oct-17		2017
155819	GH Machine Bit Sharpener	5,462.68	-	(5,462.68)	-100.00%	0.00%	5,462.68	-	(5,462.68)			Aug-17	Oct-17		2017
155820	GH 2J Conveyor Belt Repl 17	54,426.83	-	(54,426.83)	-100.00%	0.01%	54,426.83	-	(54,426.83)			Aug-17	Mar-18		2017
155838 155842	GH2 BCWP Seal Inject Strnr Rpl GH 3/4 Service Bldg Roof Repl	101,263.53 86,701.13	-	(101,263.53) (86,701,13)	-100.00% -100.00%	0.02%	101,263.53 86,701.13	-	(101,263.53) (86,701,13)			Aug-17	Nov-17 Dec-17		2017 2017
155843	GH CY Crusher House Roof Repl	47,622.51	-	(47,622.51)	-100.00%	0.02%	47,622.51	-	(47,622.51)			Sep-17 Sep-17	Dec-17 Dec-17		2017
155844	GH CY Sample Hse Roof Repl	19,493.65	-	(19,493.65)	-100.00%	0.00%	19,493.65	-	(19,493.65)			Sep-17	Dec-17		2017
155845	GH CY Ops Office Bldg Roof Rpl	44,973.55	-	(44,973.55)	-100.00%	0.01%	44,973.55	-	(44,973.55)			Sep-17	Dec-17		2017
155846	GH Gypsum Testing Equipment 17	12,325.05	-	(12,325.05)	-100.00%	0.00%	12,325.05	-	(12,325.05)			Sep-17	Dec-17		2017
155847 155858	GH 1B Conveyor Repl 17 GH 3-2 Mill Motor Rebuild	46,176.48 82,968.23	-	(46,176.48) (82,968,23)	-100.00% -100.00%	0.01%	46,176.48 82,968.23	-	(46,176.48) (82,968.23)			Sep-17 Sep-17	Nov-17 Nov-17		2017 2017
155924	GH3 Precip Level Indication	62,372.98	-	(62,372.98)	-100.00%	0.01%	62.372.98		(62,372,98)			Sep-17 Sep-17	Dec-17		2017
155928	GH 1L1 Conveyor Repl 17	8,529.43	-	(8,529.43)	-100.00%	0.00%	8,529.43		(8,529.43)			Sep-17	Oct-17		2017
155929	GH 8G Conveyor Repl 17	57,488.42	-	(57,488.42)	-100.00%	0.01%	57,488.42	-	(57,488.42)			Sep-17	Nov-17		2017
155996	GH L2 Conveyor Repl 17	9,504.61	-	(9,504.61)	-100.00%	0.00%	9,504.61	-	(9,504.61)			Oct-17	Nov-17		2017
155997 155998	GH 1F Conveyor Repl 17	21,441.30 8,795.41	-	(21,441.30)	-100.00% -100.00%	0.00%	21,441.30	-	(21,441.30)			Oct-17	Nov-17		2017 2017
155998 155GH	GH 1A Conveyor Repl 17 GH1 Mercems A/C Repl	9,338.05	-	(8,795.41) (9,338.05)	-100.00%	0.00%	8,795.41 9,338.05	-	(8,795.41) (9,338.05)			Oct-17	Dec-17		2017
156006	GH1 Mercems A/C Repi GH CCR Well Water Extension	226,783.70	-	(226,783.70)	-100.00%	0.00%	226,783.70	-	(226,783.70)			Aug-17 Oct-17	Dec-17 Feb-18		2017
156007	GH 3&4 Spare Ash Sluice Pmp 17	3,725.42	-	(3,725.42)	-100.00%	0.00%	3,725.42	-	(3,725.42)			Oct-17			2017
156008	GH1 FGD Elevator Drive Repl	20,984.95	-	(20,984.95)	-100.00%	0.00%	20,984.95	-	(20,984.95)			Oct-17	May-18		2017
156038	GH3 FGD Turret Exp Joint Repl	40,286.56	-	(40,286.56)	-100.00%	0.01%	40,286.56	-	(40,286.56)			Oct-17	Nov-17		2017
156064 156068	GH CY Transfer Hse 4 Dust Col	387,311.10 134,447,37	-	(387,311.10)	-100.00% -100.00%	0.08%	387,311.10	-	(387,311.10)			Oct-17	Mar-18 Nov-17		2017 2017
156068 156079	GH3 FGD Agitator Shafts Repl GH Equipment Storage Building	134,447.37 143,470.66	-	(134,447.37) (143,470.66)	-100.00% -100.00%	0.03%	134,447.37 143,470.66	-	(134,447.37) (143,470.66)			Oct-17 Oct-17	Nov-17 May-18		2017 2017
156091	GH Personnel Carrier - Environ	23,286.19	-	(23,286.19)	-100.00%	0.03%	23,286.19	-	(23,286.19)			Oct-17 Oct-17	Nov-17		2017
156126	GH Front End Loader 2017	360,270.56	-	(360,270.56)	-100.00%	0.07%	360,270.56	-	(360,270.56)			Nov-17	Dec-17		2017
156132	GH Warehouse Lighting Upgrade	112,435.57	-	(112,435.57)	-100.00%	0.02%	112,435.57	-	(112,435.57)			Nov-17	Dec-17		2017
156133	GH 3&4 Elec Equip Rm Light Upg	36,527.80 55,741.27	-	(36,527.80)	-100.00%	0.01%	36,527.80	-	(36,527.80)			Nov-17	Dec-17		2017
156179	GH 3-6 Mill Motor Rotor Repl	55,741.27	-	(55,741.27)	-100.00%	0.01%	55,741.27	-	(55,741.27)			Nov-17			2017

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description GH2 PA Fan Inlet Silencers Rpl	Cost 66 735 89	Budget	Dollars (66,735,89)	-100.00%	Budget 0.01%	Cost 66.735.89	Cost	Dollars (66,735,89)	Start	End	Start Nov-17	End Mar-18	Explanations	Year 2017
156193	GH E/I Shop Person Carrier Rpl	29,553.36	-	(29,553,36)	-100.00%	0.01%	29,553.36	-	(29,553.36)			Nov-17	Nov-17		2017
156199	GH 3&4 Coal ConvyrRm Light Upg	68,468.04	-	(68,468.04)	-100.00%	0.01%	68,468.04	-	(68,468.04)			Nov-17	Dec-17		2017
156203	GH Solar Pwrd Radar Speed Sign	11,689.01	-	(11,689.01)	-100.00%	0.00%	11,689.01	-	(11,689.01)			Nov-17	Dec-17		2017
156303	GH Inspection Drone 17	33,259.82	-	(33,259.82)	-100.00%	0.01%	33,259.82	-	(33,259.82)			Dec-17	Dec-17		2017
156304 207GH	GH Self Contain Breath App Rpl GH3 Mercems A/C Repl	52,468.26 9,338.05	-	(52,468.26) (9,338.05)	-100.00%	0.01%	52,468.26 9 338 05	-	(52,468.26) (9,338.05)			Dec-17	Dec-17 Dec-17		2017 2017
237GH	GH4 Mercems A/C Repl	9,338.05	-	(9,338.05)	-100.00%	0.00%	9,338.05	-	(9,338.05)			Aug-17 Aug-17	Dec-17 Dec-17		2017
239GH	GH4 StckFlw&Particulte MntrRpl	109,127.84	-	(109,127.84)	-100.00%	0.02%	109,127.84	-	(109,127.84)			Sep-17	May-18		2017
131972	BRCT7 C Inspection	-	122,760.00	122,760.00	100.00%	0.00%	-	14,599,082.40	14,599,082.40	Jan-17	Apr-21				2017
153690KU	Gas Monitoring Cameras KU	740.07	-	(740.07)	-100.00%	0.00%	132,780.72	132,040.65	(740.07)			Nov-16	Dec-16		2017
132756KU 132928KU	GS GE KU Lab Equip GS CDM Aurora - KU	50,141.58	80,120.00	80,120.00 (50,141.58)	100.00%	0.00%	444,332.01	844,620.80 394,190.43	844,620.80 (50,141.58)	Jan-17	Apr-19	1	Mar-17		2017 2017
132928KU 133076KU	GS GE Dam Impnd KU	-	67,276.00	67.276.00	100.00%	0.00%	444,332.01	557,779.20	557,779.20	Jan-17	Aug-19	Apr-13	Mai-1/		2017
133102KU	GS GE 345kV Spr KU	30,715.58		(30,715.58)	-100.00%	0.01%	4,211,211.10	4,180,495.52	(30,715.58)			Jan-15	Sep-17		2017
136480KU	GS GE Test Equip Pool KU		122,000.00	122,000.00	100.00%	0.00%	-	1,235,518.60	1,235,518.60	Jan-17	Oct-19				2017
136554KU	GS SL Coal Plvzr KU	9,439.44	-	(9,439.44)	-100.00%	0.00%	9,439.44		(9,439.44)			Apr-17	Jul-17		2017
136556KU 136557KU	GS SL Slfr Anlzr KU	44,556.70	42,812.00	(1,744.70)	-4.08%	0.01%	44,556.70	42,812.00	(1,744.70)	Jan-17	Sep-17	Jan-17	Jul-17		2017 2017
136558KU	GS SL Ion Chrmgrph KU GS SL Oil Prt Cntr KU	65,596.75 18,642.93		(65,596.75) (18,642.93)	-100.00% -100.00%	0.01%	65,596.75 18.642.93		(65,596.75) (18,642.93)			Jun-17 Apr-17	Sep-17 Jul-17		2017
139595KU	GS GE DME Phase II KU	67.678.89	56,380.00	(11,298,89)	-20.04%	0.01%	120.948.61	157.649.72	36,701.11	Jan-15	Nov-18	Jan-15	Jui 17		2017
139598KU	GS GE Aux Trans Prot KU	132,472.58	117,182.00	(15,290.58)	-13.05%	0.03%	132,472.58	117,182.00	(15,290.58)	Jan-14	Dec-17	Jan-14	Dec-17		2017
139670KU	GS CDM CIP Ver 6.0 KU	102,780.82	61,160.18	(41,620.64)	-68.05%	0.02%	425,086.77	383,466.13	(41,620.64)	Sep-15	Aug-18	Sep-15			2017
144475KU	GS GE CORS KU	(18,467.68)	61,160.00	79,627.68	130.20%	0.00%	305,568.92	385,196.60	79,627.68	Feb-16	Dec-17	Feb-16	Dec-17		2017
144494KU 148132KU	GS GE PDM Equip Upgrade KU GS GE CV Landfill Instrum KU	-	51,374.00 45,870.00	51,374.00 45,870.00	100.00%	0.00%	-	104,584.00 612,899.80	104,584.00 612,899.80	Jan-17 Jan-17	Jun-20 May-19				2017 2017
148167KU	GS CDM MOD 025 KU		31.000.00	31.000.00	100.00%	0.00%		105.180.00	105.180.00	Jan-17	Nov-25				2017
148171KU	GS CDM Directional Kiosk KU	-	9,174.00	9,174.00	100.00%	0.00%	-	9,174.00	9,174.00	Jan-17	Nov-17				2017
148175KU	GS CDM Industrial Defender KU	-	183,480.00	183,480.00	100.00%	0.00%	-	305,770.00	305,770.00	Jan-17	Apr-19				2017
149972KU	GS GE ME Remote Vib KU	83,900.56	-	(83,900.56)	-100.00%	0.02%	180,138.80	96,238.24	(83,900.56)			Sep-15	Jan-17		2017
150079KU	GS GE ME Oil Skid KU	(1,067.70)	-	1,067.70	-100.00%	0.00%	75,669.90	76,737.60	1,067.70			Oct-15		The increase in costs for 2017 compared to budget for projects 150080 and 150080KU (Cane Run black start projects) and 151126 and 15112CKU (Trimble County black start projects) is due to the completion of detailed engineering resulting in higher General Contract bids and burdens than anticipated in the	2017
150080KU	GS GE Black Start KU	3,501,139.08	2,971,020.00	(530,119.08)	-17.84%	0.69%	7,978,487.06	7,448,367.98	(530,119.08)	Oct-15	Nov-17	Oct-15		The increase in costs for 2017 compared to budget for projects 150080 and 150080KU (Cane Run black start projects) and 151126 and 151126 KU (Trimble County black start projects) is due to the completion of detailed engineering resulting in higher General Contract bids and burdens than anticipated in the	2017
151126KU	GS GE BlackStart TC KU	2,916,546.37	2,025,540.00	(891,006.37)	-43.99%	0.57%	4,437,979.55	3,546,973.18	(891,006.37)	Oct-15	Nov-17	Oct-15	Dec-17	budget.	2017
151289KU 151321	GS GE Dam Impnd '16 TC KU GS GE Dam Impnd GH	(4,426.54) 406.07	-	4,426.54 (406.07)	-100.00% -100.00%	0.00%	42,224.00	4,426.54 41.817.93	4,426.54 (406.07)			Mar-16 Mar-16	Feb-18 Jun-17		2017 2017
151521 151563KU	GS GE Dam Impnd GH GS GE Alarm Mgmt CR KU	(3.966.46)	-	(406.07)	-100.00%	0.00%	20.206.43	24.172.89	(406.07) 3.966.46			Mar-16 May-16	Jun-17 Jun-18		2017
152124KU	GS GE ALARM MGMT KU	-	125,385.50	125,385.50	100.00%	0.00%	-	-	-	Jan-17	Nov-17	inity 10	Jun 10		2017
153675KU	GS SL UPS	1,270.69	-	(1,270.69)	-100.00%	0.00%	65,034.20	63,763.51	(1,270.69)			Nov-16	Mar-17		2017
153683KU	GS CDM SUBSTATION CALLBOX KU	6,846.39	-	(6,846.39)	-100.00%	0.00%	43,382.83	36,536.44	(6,846.39)			Nov-16			2017
153688KU 153703KU	GS CDM CALLBOX HYDRO	4,562.50 4,197.60	-	(4,562.50)	-100.00% -100.00%	0.00%	12,427.44	7,864.94	(4,562.50)			Nov-16	Jul-17		2017 2017
153703KU 154316KU	GS GE Alloy Analyzer KU 2016 GS GE Brown Degassed Monitor	4,197.00	-	(4,197.60) (17.535.89)	-100.00%	0.00%	28,183.39 17,535.89	23,985.79	(4,197.60) (17.535.89)			Nov-16 Mar-17	Sep-17 Jul-17		2017
154320KU	GS GE Ghent Silica Analyzer	30,383.39		(30,383.39)	-100.00%	0.01%	30,383.39		(30,383.39)			Mar-17 Mar-17	Jul-17		2017
154351KU	GS Gen Eng Air Sieve TCKU	10,401.96	-	(10,401.96)	-100.00%	0.00%	10,401.96	-	(10,401.96)			Mar-17	Aug-17		2017
155176KU	GS GenEng Insight CM KU	51,316.69	-	(51,316.69)	-100.00%	0.01%	51,316.69	-	(51,316.69)			Jun-17	Jun-18		2017
155179KU 155180KU	GS GenEng RDI Camera KU	19,419.75 71,676,28	-	(19,419.75)	-100.00% -100.00%	0.00%	19,419.75	-	(19,419.75)			Aug-17 Jun-17	Oct-17		2017 2017
155300KU	GS GenEng Insight CM CR7 KU GS SL Mercury Anlyzers '17 KU	87,786.63	-	(71,676.28) (87,786.63)	-100.00%	0.01%	71,676.28 87,786.63	-	(71,676.28) (87,786,63)			Jun-17 Jun-17	Sep-17		2017
155378KU	GS GenEng CR7 RO KU	236,672.95		(236,672.95)	-100.00%	0.05%	236,672.95		(236,672.95)			Jun-17	Dec-17		2017
155848KU	GS CDM TRIPWIRE TC KU	32,333.96	-	(32,333.96)	-100.00%	0.01%	32,333.96	-	(32,333.96)			Aug-17	Dec-17		2017
155954KU	GS GenEng Videoscope KU	30,213.77	-	(30,213.77)	-100.00%	0.01%	30,213.77	-	(30,213.77)			Sep-17	Dec-17		2017
155958KU 155987KU	GS SL Oil and Grs Anlyzer KU	27,372.33 9.529.54	-	(27,372.33)	-100.00% -100.00%	0.01%	27,372.33 9.529.54	-	(27,372.33)			Sep-17 Oct-17	May-18		2017 2017
155987KU 156060KU	GS SL Security Intercom GS GenEng Electric Test Set KU	9,529.54 37,591.49		(9,529.54) (37,591.49)	-100.00%	0.00%	9,529.54 37,591.49		(9,529.54) (37,591.49)			Oct-17 Oct-17	Dec-17 Dec-17		2017
155260KU	CommOps Vehicle 2017	32,428.16		(32,428.16)	-100.00%	0.01%	32,428.16		(32,428.16)			Jun-17	Dec-17		2017
140342KU	OG MISC TOOLS KU	-	10,450.00	10,450.00	100.00%	0.00%	-	45,980.00	45,980.00	May-16	Dec-23				2017
132000KU	TC CT HGP Insp #1-KU	(222,277.05)	-	222,277.05	-100.00%	-0.04%	2,690,685.68	2,912,962.73	222,277.05			Jan-16	Jul-16		2017
132001KU	TCCT HGP Insp #2-KU	2,168,353.07	2,702,700.00	534,346.93	19.77%	0.42%	2,168,353.07	2,702,700.00	534,346.93	Dec-16	Jun-17	Dec-16		Progress payment of \$514K was paid to vendor in 2016.	2017
153073KU 153962KU	TC FUEL HANDLING DOZER- TC SAFETY/ERT 2017	319,987.84 36,956.34		(319,987.84) (36,956.34)	-100.00% -100.00%	0.06%	319,987.84 36,956.34	-	(319,987.84) (36,956.34)			Jan-17 Jan-17	Sep-17 Aug-17		2017 2017
154303KU	TC2 COAL MILL EXPANSION JTS	32,392.00	-	(32,392.00)	-100.00%	0.01%	32,392.00	-	(32,392.00)			Jan-17	Jun-17		2017
154476KU	TC STATION AIR SYSTEM REFURB	48,936.15	-	(48,936.15)	-100.00%	0.01%	48,936.15	-	(48,936.15)			Jan-17	Dec-17		2017
155434KU	TC F1 COAL CRUSHER MTR RWD	14,819.27	-	(14,819.27)	-100.00%	0.00%	14,819.27	-	(14,819.27)			Jan-17	Aug-17		2017
144433	BR3 Maintenance Vent Fan Repl	(14,233.30)	-	14,233.30	-100.00%	0.00%	149,576.26	163,809.56	14,233.30			Nov-14	Jan-17		2017
155438 155923	BR Ofc Dom Water Piping Repl BRCT5 Inlet Coils Repl KU	94,831.35 116,578.78		(94,831.35) (116,578.78)	-100.00% -100.00%	0.02%	94,831.35 116,578.78	-	(94,831.35) (116,578.78)			Jul-17 Sep-17	Nov-17		2017 2017
	and to mee consider RO	. 10, 270.70	-	(110,270.70)	100.00%	0.0270	,	-	(10.10)			sep-17		This project was in the 2017BP as a 2019 project but due to the aging coal	2017
137377 147673	GH 657 Scraper Replacement GH Coal Handling Chutes 2017	1,682,595.69	121,642.13	(1,682,595.69) 121,642.13	-100.00% 100.00%	0.33% 0.00%	1,682,595.69	2,400,000.00 121,642.13	717,404.31 121,642.13	Jan-17	Sep-17	Mar-17	Dec-17	handling fleet at Ghent, the project was pulled into 2017	2017 2017

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project	Project	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
147778	GH2 & 3 Stack Cap Heat Trace	419,431.67	598,000.00	178,568.33	29.86%	0.08%	419,431.67	598,000.00	178,568.33	Jan-17	Dec-17	Jan-17	Dec-17	Explanations	2017
151357	GH1 FGD Inlet Modification	528,228.19	355,067.45	(173,160.74)	-48.77%	0.10%	528,228.19	355,067.45	(173,160.74)	Jan-17	Apr-17	Jan-17	Mar-17		2017
151386	GH2 Pulv PA Flow Indication	57,679.03	49,712.00	(7,967.03)	-16.03%	0.01%	57,679.03	49,712.00	(7,967.03)	Jul-17	Nov-17	Jul-17	Nov-17		2017
151390	GH Stn Srvce Water Piping Repl	-	180,000.00	180,000.00	100.00%	0.00%	-	1,440,000.00	1,440,000.00	Jan-17	Dec-20				2017
152842	GH Engineering Tools	-	29,999.99	29,999.99	100.00%	0.00%	-	-	-	Jan-17	Dec-17				2017
152883	GH4 Hydrogen Dryer	98,914.62	110,000.74	11,086.12	10.08%	0.02%	98,914.62	110,000.74	11,086.12	Jan-17	Jun-17	Jan-17	May-17		2017
153492 153505	GH Station Lab Renovation GH3 Varnish Removal Skid	42,751.16 209.51	-	(42,751.16) (209.51)	-100.00% -100.00%	0.01%	122,219.93 28,175.50	79,468.77 27,965.99	(42,751.16) (209.51)			Oct-16 Oct-16	Mar-17 Nov-16		2017 2017
155505	OH5 Varinsii Removal Skiu	209.51	-	(209.51)	-100.00%	0.00%	28,175.50	27,905.99	(209.51)			001-10		Emergent project to address the vibration issue that is exacerbating the deterioration	2017
154162	GH1 Gen H2Cooler Pipe Relocate	508,270.11	-	(508,270.11)	-100.00%	0.10%	508,270.11	-	(508,270.11)			Feb-17		of the Hydrogen Cooler piping and valves.	2017
154180	GH Inert Fines Agitator Gearbx	16,231.63	-	(16,231.63)	-100.00%	0.00%	16,231.63	-	(16,231.63)			Mar-17	Jul-17		2017
154443	GH Skyjack Vertical Lifts	49,128.29	-	(49,128.29)	-100.00%	0.01%	49,128.29	-	(49,128.29)			Apr-17	Aug-17		2017
154453	GH1 Varnish Removal Skid	28,374.31	-	(28,374.31)	-100.00%	0.01%	28,374.31	-	(28,374.31)			Apr-17	Nov-17		2017
155811	GH 3M Conveyor Belt Repl 17	18,789.52	-	(18,789.52)	-100.00%	0.00%	18,789.52	-	(18,789.52)			Sep-17	Nov-17		2017
156009 156262	GH EH Fluid ECR Skid GH Storm Water Pipe Replace	68,195.49 79,615.41	-	(68,195.49) (79,615.41)	-100.00% -100.00%	0.01% 0.02%	68,195.49 79,615.41	-	(68,195.49) (79,615.41)			Oct-17 Nov-17	Nov-17 Dec-17		2017 2017
156262 15GH	GH Storm water Pipe Replace GH 2/3 CEM Shelter HVAC Repl	14.466.16	-	(14.466.16)	-100.00%	0.02%	14,466.16	-	(14,466,16)			Sep-17	Dec-17 Dec-17		2017 2017
164GH	GH1-2 LPSW TWS REBUILD18	170 283 84	-	(170,283,84)	-100.00%	0.03%	170.283.84	-	(170.283.84)			Oct-17	May-18		2017
17GH	GH 2/3 Mercems A/C Repl	9,874.37	-	(9,874.37)	-100.00%	0.00%	9,874.37	-	(9,874.37)			Aug-17	Dec-17		2017
194GH	GH3 Cooling Tower ComplRebuild	1.015.209.14	-	(1.015.209.14)	-100.00%	0.20%	1 015 209 14		(1.015.209.14)			Dec-17		This project was not in the 2017BP as a complete rebuild, but was listed as new distribution piping and seven individual cooling tower cell rebuild projects. A strategic decision was made to do a complete cooling tower rebuild that was included in the 2018BP. The contract for the rebuild was signed in 2017 with an initial payment required of approximately \$11M.	2017
155851KU	GS CDM TRIPWIRE TC CTKU	1,015,209.14	-	(1,015,209.14) (18,729.60)	-100.00%	0.20%	1,015,209.14 18,729.60	-	(18,729.60)			Aug-17	Dec-17	initial payment required of approximately \$150.	2017 2017
140402KU	OG PURCH FORKLIFT KU	18,729.00	26.250.00	26,250.00	-100.00%	0.00%	18,729.00	26.250.00	(18,729.60) 26.250.00	Dec-16	Dec-17	Aug-1/	Dec-1/		2017
														ELG program split between process water systems required for CCR pond closures and ELG regulations remanded by EPA. Applicable engineering costs transferred to Process Water projects and remaining budget not utilized due to delay by EPA.	
133638	EFFLUENT WATER STUDY - BR	(655,516.94)	135,000.00	790,516.94	585.57%	-0.13%	-	(23,483.06)	(23,483.06)	Jul-15	Dec-24	Jul-15		This is a multi-year project. ELG program split between process water systems required for CCR pond closures and ELG regulations remanded by EPA. Applicable engineering costs transferred to process Water projects and remaining budget not utilized due to delay by EPA.	2017
133641	EFFLUENT WATER STUDY-GH	(624,146.14)	135,000.00	759,146.14	562.33%	-0.12%	36,380.07	7,526.21	(28,853.86)	Jul-15	Nov-23	Jul-15		This is a multi-year project.	2017
143043	Brown Solar Facility - KU	10,202.22	-	(10,202.22)	-100.00%	0.00%	15,382,717.27	15,372,515.05	(10,202.22)			Dec-13	Jun-16		2017
117150	Trimble County 2 KU	(41,714.99)	-	41,714.99	-100.00%	-0.01%	509,508,282.45	509,549,997.44	41,714.99			Jan-03	Jan-11		2017
147087	KU NALCO ENGINEERING	(0.71)	-	0.71	-100.00%	0.00%	(0.00)	0.71	0.71			Mar-15	Nov-16		2017
153378 155967	GHENT VEHICLES 2016 2017 PE VEHICLES KU	(93,004.54) 85,620,00	-	93,004.54 (85,620,00)	-100.00%	-0.02% 0.02%	95,278.26 85,620.00	188,282.80	93,004.54 (85,620,00)			Sep-16 Sep-17	Jan-17 Dec-17		2017 2017
139046	TC2 DSI System - KU	(197,118.47)	-	(85,620.00) 197,118.47	-100.00%	-0.04%	5,263,319.42	5,460,437.89	(85,620.00) 197,118.47			Dec-12	Jun-16		2017
133683	EFFLUENT WATER STUDY-TC KU	775,891.55	1,132,560.00	356.668.45	31.49%	0.15%	1,366,518.53	(874,572.99)	(2,241,091.52)	Jul-15	Nov-23	Jul-15	Juli-10		2017
134237	DSP LEX AREA MAJOR PROJECTS	(700.24)	-	700.24	-100.00%	0.00%	484 975 17	485 675 41	700.24	541 15	1101 25	Mar-15	Dec-16		2017
134245	DSP STNWL SUB UPGD	24,551.30	116,727.00	92,175.70	78.97%	0.00%	24,551.30	590,127.02	565,575.72	Mar-17	Dec-18	Mar-17	Dec 10		2017
134256	DSP VERSAILLES SUB	-	642,441.88	642,441.88	100.00%	0.00%	-	1,874,857.71	1,874,857.71	Jan-17	Apr-20			Project delayed to begin during 2019.	2017
														The budget was prepared prior to completion of a detailed engineering analysis.	
135361	REL LEXPLNT-PISGH 69RBLD	2,864,647.60	5,476,984.78	2,612,337.18	47.70%	0.56%	3,857,721.17	6,470,058.35	2,612,337.18	Nov-16	Dec-18	Nov-16		The project scope was less costly than assumed.	2017
137738	HWY 641 RELO DSP VILEY 2-TRANS	(29.42)	370,905,89	29.42 254.730.74	-100.00% 68.68%	0.00%	29.61	59.03	29.42	0	0 - 19	Feb-16	Oct-17		2017 2017
137751	DSP VILET 2-TRANS DSP Richmond North 138kV	116,175.15 4 572 74	233,702,57	254,750.74	08.08% 98.04%	0.02%	116,175.15 4 572.74	786,251.32 927 440 75	670,076.17 922,868,01	Sep-17 Apr-17	Oct-18 Nov-18	Sep-17 Apr-17			2017
137754	DSP HUME RD PHASE II TRANSFRMR	189.006.45	147.825.00	(41.181.45)	-27.86%	0.04%	189.006.45	1.048.789.68	859.783.23	Feb-17	Sep-18	Feb-17			2017
				(,,							p 10			The budget was prepared prior to completion of a detailed engineering analysis.	
139696	LEX UNDRGD-PHASE 1	533,621.79	1,567,790.80	1,034,169.01	65.96%	0.10%	533,621.79	21,752,290.80	21,218,669.01	Feb-17	Dec-19	Feb-17		The project scope was less costly than assumed.	2017
146982	PR Ghent-Blackwell 138kV	21,400.09	-	(21,400.09)	-100.00%	0.00%	1,211,676.01	1,190,275.92	(21,400.09)			May-16	Sep-16		2017
147315	PR Lebanon-Springfield	(13,180.19)	-	13,180.19	-100.00%	0.00%	406,696.79	419,876.98	13,180.19			Jul-16	Dec-16		2017
147467 147468	NRP Grn Rvr Plnt-Erlngton No	(23,046.65)		23,046.65 274 745 57	-100.00%	0.00%	605,233.84	628,280.49	23,046.65	51.48		May-16	Aug-16		2017
147468 147472	NRP West Lex-Haefling NRP Paducah Prim-Coleman Rd	17,624.37 651,459.92	292,369.94 723,350.00	274,745.57 71.890.08	93.97% 9.94%	0.00%	17,624.37 651,459.92	292,369.94 723,350.00	274,745.57 71,890.08	Feb-17 Jun-17	Mar-17 Sep-17	Feb-17 Jun-17	May-17 Dec-17		2017 2017
147472	NRP Cloverport-Hardinsburg	(8,937.79)	723,330.00	8,937.79	-100.00%	0.00%	198,423.46	207.361.25	8,937.79	Juli-1/	Sep-17	Apr-16	Dec-16		2017
147475	NRP GR Plant-Morganfield	4,398.13	-	(4.398.13)	-100.00%	0.00%	789,563.68	785,165,55	(4.398.13)			Aug-16	Dec-16		2017
147482	REL Campbellsburg Switch	318,575.52	340,818.75	22,243.23	6.53%	0.06%	318,575.52	340,818.75	22,243.23	Apr-17	Sep-17	Apr-17	Dec-17		2017
147565	REL Haley MOS	457,337.44	450,000.00	(7,337.44)	-1.63%	0.09%	457,337.44	450,000.00	(7,337.44)	Apr-17	Nov-17	Apr-17	Oct-17		2017
147588	GRAHAMVILLE-DOE RELO 161kV	234,291.63	487,177.70	252,886.07	51.91%	0.05%	234,291.63	487,177.70	252,886.07	May-17	Sep-17	May-17	Nov-17		2017
147999	SR 2017 Earlington No-Nebo	1,313,783.31	846,195.24	(467,588.07)	-55.26%	0.26%	1,313,783.31	846,195.24	(467,588.07)	Apr-17	Nov-17	Apr-17	Nov-17		2017
148851	CR Mrgnfld-Ovrlnd No 69kV Rbld	25,645.77	-	(25,645.77)	-100.00%	0.01%	25,645.77	3,575,000.00	3,549,354.23			Oct-17			2017
149765	NRP Ghent-Scott County	308,668.01	390,793.25	82,125.24	21.02%	0.06%	308,668.01	390,793.25	82,125.24	Jan-17	Jun-17	Jan-17	Jun-17		2017
149767 149768	NRP Scott Co-Toyota North	47,857.06 56,729.71	147,283.56 89,230,21	99,426.50 32,500.50	67.51% 36.42%	0.01%	47,857.06 56,729.71	147,283.56 89,230.21	99,426.50 32,500.50	Jul-17 Jul-17	Nov-17 Nov-17	Jul-17 Jul-17	Nov-17		2017 2017
149768 150468	NRP Toyota So-Toyota No Comp-related Equip KU 2016	56,729.71 434.55	89,230.21	32,500.50 (434.55)	36.42% -100.00%	0.01%	56,729.71 24,986.70	89,230.21 24,552.15	32,500.50 (434.55)	Jul-17	Nov-17	Jul-17 Jan-16	Nov-17 Dec-16		2017 2017
150468	PR Pocket-Pennington Gap	434.55 (1.307.40)	309,637.57	(434.55) 310.944.97	-100.00%	0.00%	24,986.70	24,552.15	(434.55) 310.944.97	Apr-16	Feb-17	Jan-16 Apr-16	Ech-17		2017
150791	NRP Ghent-NAS 345kV Tap	503.40		(503.40)	-100.00%	0.00%	112,710.73	112,207.33	(503.40)	pi-10	/	Mar-16	Dec-16		2017
150802	EKP Long Lick Tap	(846.28)	-	846.28	-100.00%	0.00%	(0.02)	846.26	846.28			Oct-16	Jun-17		2017
150838	NRP Brown CT-Brown North	1,198.54	-	(1,198.54)	-100.00%	0.00%	315,223.48	314,024.94	(1,198.54)			Mar-16	Sep-16		2017
1500/-							0.000							Several delays and scope additions resulted in higher costs during 2017 than	ac
150841 151554	PR Ghent-Scott County PR Hardinshurz C Hardin EKPC	4,933,761.78 58,673.89	4,173,400.00	(760,361.78) 334,587,68	-18.22% 85.08%	0.97% 0.01%	8,339,640.59 1,026,329,78	7,579,278.81 1,360,917,46	(760,361.78) 334,587,68	Aug-16	Jun-17 Jan-17	Aug-16	Sep-17 Dec-16	assumed in the budget.	2017 2017
151554 151604	PR Hardinsburg-C Hardin EKPC TEP Ghent-Fairview 138kV	58,673.89 17,447.83	393,261.57	334,587.68 (17,447.83)	-100.00%	0.01%	1,026,329.78 17,447.83	1,360,917.46 1.262.140.94	334,587.68 1,244,693.11	Aug-16	Jan-17	Aug-16 Sep-17	Dec-16 Jun-18		2017 2017
151690	ESR Maysville East Tap	218,421.69	390,485.10	(17,447.85) 172,063.41	-100.00%	0.00%	218,421.69	390,485.10	1,244,695.11 172,063.41	Apr-17	Apr-18	Apr-17	May-18		2017
151691	ESR Campbellsburg EKPC Tap	127,225.87	488,323.77	361,097.90	73.95%	0.02%	127,225.87	488,323.77	361,097.90	Nov-17	Dec-17	Nov-17	Dec-17		2017

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
151692	ESR Eddyville Tap	389.070.17	292,864.67	(96,205.50)	-32.85%	0.08%	393.923.78	292,864.67	(101,059.11)	Jun-17	Dec-17	Jun-17	Dec-17	2017
151692	ESR Eddyville Tap	4.853.61	-	(4.853.61)	-100.00%	0.00%	393,923.78	292,864.67	(101,059,11)	Jun 17	Dec 17	Jun-17	Dec-17	2017
151771	DSP Corbin US Steel	287,880.22	450,000.74	162,120.52	36.03%	0.06%	287,880.22	450,000.74	162,120.52	Feb-17	Jul-17	Feb-17	Oct-17	2017
151792	REL Radcliff MOS	71,829.85	97,813.07	25,983.22	26.56%	0.01%	71,829.85	97,813.07	25,983.22	Feb-17	Aug-17	Feb-17	Aug-17	2017
151793	REL Esserville MOS	57,594.84	97,945.60	40,350.76	41.20%	0.01%	57,594.84	97,945.60	40,350.76	Mar-17	Sep-17	Mar-17	Oct-17	2017
151794	REL Elizabethtown Tap MOS	684,058.15	585,621.07	(98,437.08)	-16.81%	0.13%	684,058.15	585,621.07	(98,437.08)	Jul-17	Nov-17	Jul-17	Dec-17	2017
151796	REL Joyland 69kV MOS	86,851.60	97,850.60	10,999.00	11.24%	0.02%	86,851.60	97,850.60	10,999.00	Mar-17	May-17	Mar-17	Jun-17	2017
151797	REL Campbellsville Ind MOS	211,585.65	73,471.87	(138,113.78)	-187.98%	0.04%	211,585.65	73,471.87	(138,113.78)	Mar-17	Nov-17	Mar-17	Dec-17	2017
151798	REL Harlan 557 MOS	640,717.38	97,850.60	(542,866,78)	-554.79%	0.13%	640,717.38	97,850.60	(542,866.78)	Jul-17	Nov-17	Jul-17	Charges were reallocated from project 147487. This reallocation was not	2017
151798	REL Somerset 3 MOS	341,158.82	390,564,25	(542,800.78) 49,405,43	-554.79% 12.65%	0.13%	341,158.82	390,564.25	(542,866.78) 49,405.43	Apr-17	Jul-17	Apr-17	Dec-17 anticipated when the 2017 budget was prepared. Oct-17	2017 2017
153068	REL Lebanon S Motor Add	73,983.96	390,564.25 100,196,20	26,212.24	26.16%	0.07%	73.983.96	390,364.25 100,196.20	26,212.24	Apr-17 Feb-17	Jui-17 Jun-17	Apr-17 Feb-17	Aug-17	2017 2017
153073	REL Cynthiana S MOS 569-605	56,507.12	75.000.00	18,492.88	24.66%	0.01%	56,507.12	75,000.00	18,492.88	May-17	Sep-17	May-17	Dec-17	2017
										,			This project was included in the budget under the blanket funding project K9-2017.	
153346	PR Brown CT-Bardstown	3,971,644.69	-	(3,971,644.69)	-100.00%	0.78%	3,971,644.69	-	(3,971,644.69)			Dec-16	Aug-17	2017
													This project was included in the budget under the blanket funding project K9-2017.	
153347	PR Clinton-South Paducah	3,686,728.58	-	(3,686,728.58)	-100.00%	0.72%	3,692,261.29	5,532.71	(3,686,728.58)			Nov-16	Jul-17	2017
		1.050.100.81		(1.050.100.84)	100.000								This project was included in the budget under the blanket funding project K9-2017.	2018
153348	PR Crittenden County Tap PR Leitchfield-Stephensburg	1,858,183.74 495.962.02	-	(1,858,183.74) (495.962.02)	-100.00%	0.36%	1,858,183.74 859,217.81	363,255.79	(1,858,183.74) (495,962.02)			Dec-16	Aug-17	2017
153349	PR Leitenneid-Stephensburg	495,962.02	-	(495,962.02)	-100.00%	0.10%	859,217.81	303,255.79	(495,962.02)			Nov-16	Mar-17 This project was included in the budget under the blanket funding project K9-2017.	2017
153351	PR Adams-Millersburg	2,189,734.57	_	(2.189.734.57)	-100.00%	0.43%	2.238.181.15	48,446,58	(2.189,734,57)			Nov-16	This project was included in the budget under the blanket funding project RP-2017.	2017
153363	PR Indian Hill-Ohio County	277,315.40	-	(277,315.40)	-100.00%	0.05%	563.124.08	285,808,68	(277,315.40)			Nov-16	Apr-17	2017
				(,					(,				This project was originally budgeted under under the blanket funding project K9-	
													2017. Once detailed analysis was completed, the cost of the project ultimately	
153595	PR West Frankfort-Shelbyville	874,469.63	-	(874,469.63)	-100.00%	0.17%	874,469.63	-	(874,469.63)			Jan-17	Aug-17 exceeded the threshold to remain on the blanket.	2017
153632	Green River-Erlng No 69kV LTG	324,571.80	-	(324,571.80)	-100.00%	0.06%	324,571.80	-	(324,571.80)			Jul-17	Apr-18	2017
153642	REL UK West MOS	190,451.67	-	(190,451.67)	-100.00%	0.04%	203,708.25	-	(203,708.25)			Jun-17	Dec-17	2017
153642	REL UK West MOS	13,256.58	-	(13,256.58)	-100.00%	0.00%	203,708.25	-	(203,708.25)			Jun-17	Dec-17	2017
153643	REL Corbin US Steel MOS	105,969.53	-	(105,969.53)	-100.00%	0.02%	105,969.53	-	(105,969.53)			Mar-17	Oct-17	2017
153741 153741	ESR Wilmore Tap Switch ESR Wilmore Tap Switch	187,480.89 2,040.49	-	(187,480.89) (2,040.49)	-100.00% -100.00%	0.04%	189,521.38 189,521.38	-	(189,521.38) (189,521.38)			Aug-17	Mar-18 Mar-18	2017 2017
155741	ESR withore Tap Switch	2,040.49	-	(2,040.49)	-100.00%	0.00%	189,521.38	-	(189,521.58)			Aug-17	Mar-18 This project was included in the budget under the blanket funding project K9-2017.	2017
153823	PR Wickliffe-Clinton	1,038,606.04		(1,038,606.04)	-100.00%	0.20%	1,038,606.04		(1,038,606.04)			Mar-17	Oct-17	2017
155625	TR WRenne Children	1,050,000.04		(1,050,000.04)	100.0070	0.2070	1,050,000.04		(1,050,000.04)				This project was included in the budget under a blanket funding project. The	2017
													budget assumed that the project would not begin until 2018, however the project	
153838	PR Fawkes-Clark County	1,767,315.23	-	(1,767,315.23)	-100.00%	0.35%	1,767,315.23	-	(1,767,315.23)			Mar-17	Dec-17 was accelerated to begin during 2017 and was completed in 2018.	2017
													This project was included in the budget under a blanket funding project. The	
													budget assumed that the project would not begin until 2018, however the project	
153839	PR Somerset North-Stanford	962,777.85	-	(962,777.85)	-100.00%	0.19%	962,777.85	-	(962,777.85)			Mar-17	Dec-17 was accelerated to begin during 2017 and was completed in 2018.	2017
153920	TL Comp-Rel Hardware-KU	7,250.75	-	(7,250.75)	-100.00%	0.00%	7,250.75	-	(7,250.75)			Jan-17	Dec-17	2017
153921	Danville Office-2nd Floor UPG	27,910.83	-	(27,910.83)	-100.00%	0.01%	27,910.83	-	(27,910.83)			Jan-17	Oct-17	2017
													This project was included in the budget under a blanket funding project. The budget assumed that the project would not begin until 2018, however the project	
153922	PR Carrollton-East Frankfort	1,464,127.52		(1,464,127.52)	-100.00%	0.29%	1,464,127.52		(1,464,127.52)			May-17	Jul-18 was accelerated to begin during 2017 and was completed in 2018.	2017
155722	TR Cartonion Last Flankfort	1,404,127.52		(1,404,127.02)	100.0070	0.2770	1,404,127.02		(1,404,127.52)				This project was included in the budget under the blanket funding project K9-2017.	2017
153944	PR Millersburg-Murphysville	1,688,852.98	-	(1,688,852.98)	-100.00%	0.33%	1,688,852.98	-	(1,688,852.98)			Mar-17	Nov-17	2017
153951	PR Manchester-London	678,000.66	-	(678,000.66)	-100.00%	0.13%	678,000.66	-	(678,000.66)			Feb-17	Jul-17 Emerging project not anticiapted at time of budget	2017
153954	TEP Princeton-Walker	11,567.94	-	(11,567.94)	-100.00%	0.00%	11,567.94	-	(11,567.94)			Sep-17	Aug-18	2017
													This project was included in the budget under the blanket funding project K9-2017.	
154086	PR Pittsburg-Lancaster	2,965,139.14	-	(2,965,139.14)	-100.00%	0.58%	2,965,139.14	-	(2,965,139.14)			May-17	Sep-18	2017
154178		1015 110 20			-100.00%	0.38%							This project was included in the budget under the blanket funding project K9-2017.	2017
154178	PR Lake Reba 162-Delvinta DSP Lonesome Pine-ROW	1,917,160.29 25,347,38	-	(1,917,160.29) (25,347,38)	-100.00%	0.38%	1,917,160.29 25,347.38	-	(1,917,160.29) (25,347,38)			Apr-17 Apr-17		2017 2017
154371	PR Loudon Avenue-Winchester	436,249,03	-	(436,249.03)	-100.00%	0.00%	436,249.03	-	(436,249.03)			May-17	Jan-18	2017
154503	Lexington Undrgrnd-Real Estate	134 869 33		(134,869.33)	-100.00%	0.03%	134.869.33		(134,869,33)			Apr-17	Dec-17	2017
154617	PR Pocket-Pennington Gap 69kV	1,340,401.93	-	(1,340,401.93)	-100.00%	0.26%	1,340,401.93	-	(1,340,401.93)			Jun-17	Dec-17 Emerging project not anticiapted at time of budget	2017
	<b>0</b> 1												This project was included in the budget under a blanket funding project. The	
													budget assumed that the project would not begin until 2018, however the project	
154618	PR Fawkes-Higby Mill	691,474.19	-	(691,474.19)	-100.00%	0.14%	691,474.19	-	(691,474.19)			Jun-17	Oct-17 was accelerated to begin during 2017 and was completed in 2017.	2017
													This project was included in the budget under a blanket funding project. The	
													budget assumed that the project would not begin until 2018, however the project	
154693	PR Brown-Fawkes 138kV	1,643,294.68	-	(1,643,294.68)	-100.00%	0.32%	1,643,294.68	-	(1,643,294.68)			Jun-17	May-18 was accelerated to begin during 2017 and was completed in 2018. This project was included in the budget under a blanket funding project. The	2017
													budget assumed that the project would not begin until 2018, however the project	
													was accelerated to begin during 2017 and is scheduled to be completed in 2018.	
155198	PR Tyrone-Adams	933,478.60	-	(933,478.60)	-100.00%	0.18%	933.478.60	-	(933,478.60)			Aug-17	5 5 I	2017
													This project was included in the budget under a blanket funding project. The	
													budget assumed that the project would not begin until 2018, however the project	
													was accelerated to begin during 2017 and is scheduled to be completed in 2018.	
155206	PR Rosine-Leitchfield	4,345,265.93	-	(4,345,265.93)	-100.00%	0.85%	4,345,265.93	-	(4,345,265.93)			Jun-17		2017
155503	PR Scott Co-Penn	491,591.44	-	(491,591.44)	-100.00%	0.10%	491,591.44	-	(491,591.44)			Jul-17	Mar-18	2017
													This project was included in the budget under a blanket funding project. The budget assumed that the project would not begin until 2018, however the project	
155708	PR Arnold-Evarts	885,347.12	_	(885,347,12)	-100.00%	0.17%	885.347.12	-	(885,347,12)			Aug-17	Jun-18 was accelerated to begin during 2017 and was completed in 2018.	2017
155871	TI. UTV-Elizabethtown	14,289,46	-	(14,289,46)	-100.00%	0.00%	14.289.46	-	(14.289.46)			Sep-17	Nov-17 Nov-17	2017
155953	SPIR Kentucky Dam-Princeton	120,048.20	_	(120.048.20)	-100.00%	0.02%	120,048.20	-	(120,048.20)			Oct-17	Dec-17	2017
K5-2016	Relocations T Lines KU-	(111.03)	-	111.03	-100.00%	0.00%	(111.03)	-	111.03			Jan-16	Oct-17	2017
K5-2017	Relocations T Lines KU 2017	-	48,351.75	48,351.75	100.00%	0.00%	-	48,351.75	48,351.75	Jan-17	Dec-17			2017

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No. K8-2017	Title/Description Storm Damage T-Line KU 2017	Cost 717.903.48	Budget 861,145.30	Dollars 143,241.82	Percent 16.63%	Budget 0.14%	Cost 717.903.48	Cost 861,145.30	Dollars 143,241.82	Start Jan-17	End Dec-17	Start Jan-17	End	Explanations	Year 2017
K9-2016	PRIORITY REPL T-LINES KU 2016	(1,225.59)		1,225.59	-100.00%	0.00%	(1,225.59)	-	1,225.59	Jan-17	Dee-17	Jan-16		ompletion of work that began during the prior year. Due to the nature of this oject, replacements are often identified and started during one year but are often	2017
K9-2016	PRIORITY REPL T-LINES KU 2016	511,243.41	÷	(511,243.41)	-100.00%	0.10%	511,243.41	-	(511,243.41)			Jan-16	out	tage dependent and completed during the following year. trula needs were lower than expected allowing for budgeted dollars to be	2017
K9-2017	Priority Repl T-Lines KU	10,632,174.01	23,472,000.00	12,839,825.99	54.70%	2.08%	10,632,174.01	23,472,000.00	12,839,825.99	Jan-17	Dec-17	Jan-17	prie Act	ioritized to other projects. ctual needs were lower than expected allowing for budgeted dollars to be	2017
KARM-2016	Priority Repl X-Arms KU 2016	5,926.25	-	(5,926.25)	-100.00%	0.00%	5,926.25	-	(5,926.25)			Jan-16	Act	ioritized to other projects. ctual needs were lower than expected allowing for budgeted dollars to be	2017
KARM-2017 KINS-2017	Priority Repl X-Arms KU 2017 Priority Repl Insltrs KU 2017	530,966.87 95,272.09	5,460,000.00 853,000.00	4,929,033.13	90.28% 88.83%	0.10%	530,966.87 95,272.09	5,460,000.00 853,000.00	4,929,033.13	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17	Act	ioritized to other projects. :tual needs were lower than expected allowing for budgeted dollars to be ioritized to other projects.	2017
KOTH-2016	Priority Repl Other KU 2016	(3.744.22)	-	3.744.22	-100.00%	0.00%	(3.744.22)	-	3.744.22	Jan-17	Dec-17	Jan-16	Act	cutal needs were lower than expected allowing for budgeted dollars to be ioritized to other projects.	2017
KOTH-2016	Priority Repl Other KU 2016	(161,345.88)	-	161,345.88	-100.00%	-0.03%	(161,345.88)	-	161,345.88			Jan-16	prie	ctual needs were lower than expected allowing for budgeted dollars to be ioritized to other projects.	2017
KOTH-2017	Priority Repl Other KU 2017	1.545.708.14	4.608.879.16	3.063.171.02	66.46%	0.30%	1.545.708.14	4.608.879.16	3.063.171.02	Jan-17	Dec-17	Jan-17		ctual needs were lower than expected allowing for budgeted dollars to be ioritized to other projects.	2017
KSWT-2015	PRIORITY REPL SWITCHES KU 2015	70.05	4,008,879.10	(70.05)	-100.00%	0.00%	70.05	4,008,879.10	(70.05)	Jan-1 /	Dec-17	Jan-17 Jan-15	Oct-17	ionized to oner projects.	2017
LI-000001	PR Leitchfield 138kV Tap	483,960.85	-	(483,960.85)	-100.00%	0.09%	483,960.85	-	(483,960.85)			Nov-17	Apr-18		2017
													buo wa	is project was included in the budget under a blanket funding project. The udget assumed that the project would not begin until 2018, however the project as accelerated to begin during 2017 and is scheduled to be completed in 2018.	
LI-000002 LI-000004	PR Kenton-Carntown PR Carrollton-Warsaw	1,019,929.24 32,653.51	-	(1,019,929.24) (32,653.51)	-100.00% -100.00%	0.20%	1,019,929.24 32,653.51	-	(1,019,929.24) (32,653.51)			Dec-17 Nov-17	Aug-18 Jun-18		2017 2017
													pro	he budget assumed that the project would not begin until 2018, however the oject was accelerated to begin during 2017 and is scheduled to be completed in	
LI-000006 LI-000018	PR Beattyville-West Irvine	657,441.59	-	(657,441.59)	-100.00%	0.13%	657,441.59	-	(657,441.59)			Nov-17	201	018.	2017
LI-000018 LI-000023	PR Bimble-London PR Warsaw-Owen Co EKPC	721.46 14,673.22	-	(721.46) (14.673.22)	-100.00% -100.00%	0.00%	721.46 14,673.22	-	(721.46) (14,673.22)			Dec-17 Nov-17	Sep-18 Sep-18		2017 2017
131338	Ghent 345kV Control House	502,464.33	277,640.37	(224,823.96)	-80.98%	0.10%	3,565,633.77	3,340,809.81	(224,823.96)	Jan-15	Mar-18	Jan-15	Sep-18		2017
132674	KU Park Control House	89,034.87	-	(89,034.87)	-100.00%	0.02%	2,844,549.54	2,755,514.67	(89,034.87)			Jan-15	Oct-16		2017
135625	Matanzas Sub Upgrade	103.05	-	(103.05)	-100.00%	0.00%	103.05	-	(103.05)			Dec-11	Dec-13		2017
137531	Fiber/Telecomm Upgrades - 2017	-	280,000.01	280,000.01	100.00%	0.00%	-	280,000.01	280,000.01	Jan-17	Dec-17				2017 2017
137537 139629	Tools - 2017 Test Lab Equipment-2017-KU		140,000.01 120,000.05	140,000.01 120,000.05	100.00%	0.00%		140,000.01 120,000.05	140,000.01 120,000.05	Jan-17 Jan-17	Dec-17 Dec-17				2017
144116	Lynch Control House	93,581.59	-	(93,581.59)	-100.00%	0.02%	93,581.59	-	(93,581.59)	Jun 17	Dec 17	Jan-17			2017
144962	REL-Farley/Artemus/Pine Panels	17,066.05	-	(17,066.05)	-100.00%	0.00%	393,537.55	376,471.50	(17,066.05)			Jan-16	Feb-17		2017
148482	Grahamville DOE Sub Elim	227,870.49	320,580.36	92,709.87	28.92%	0.04%	227,870.49	320,580.36	92,709.87	Jan-17	Dec-17	Jan-17	Jun-18		2017
151465	Mobile Control House REL-Campbellsville 605 Switch	1,194.76	243 624 99	(1,194.76) 243.624.99	-100.00%	0.00%	1,194.76	3,959,725.31	3,958,530.55	Jan-17	Dec-17	Aug-17			2017 2017
151777	Finchville Control House	859,558.17	1,216,981.65	357,423.48	29.37%	0.17%	859,558.17	1,641,856.70	782,298.53	Sep-16	Jul-18	Sep-16	Jun-18		2017
151809	TEP-Rodburn 138/69kV-P&C	-	369,577.13	369,577.13	100.00%	0.00%	-	-	-	Jan-17	Dec-18				2017
151811	REL-Rockwell Motor-Auto	-	200,000.00	200,000.00	100.00%	0.00%	-	-	-	Jan-17	Dec-17				2017
152134 152135	REL-Radcliff Motor-Auto	-	200,080.00	200,080.00 200,080.00	100.00%	0.00%	-	-	-	Jan-17 Jan-17	Dec-17 Dec-17				2017 2017
152135	REL-GE Lamp 615 Motor-Auto REL-Esserville Motor-Auto	-	200,080.00	200,080.00	100.00%	0.00%	-	-	-	Jan-17 Jan-17	Dec-17 Dec-17				2017
152138	REL-Irvine Motor-Auto		200,080.00	200,080.00	100.00%	0.00%	-	-	-	Jan-17	Dec-17				2017
152139	REL-Hughes Lane 660-615 Auto	-	200,080.00	200,080.00	100.00%	0.00%	-	-	-	Jan-17	Dec-17				2017
152358 155741	TEP-Hardin Co Xfmr Add-P&C Indian Hill Control House	109.536.31	353,577.59	353,577.59	100.00%	0.00%	109.536.31	-	(100 525 21)	Jul-16	Oct-17	4			2017 2017
155741 KOTPR14	KU Other Prot Blank 2014	2.024.66	-	(109,536.31) (2,024.66)	-100.00%	0.02%	2.024.66	-	(109,536.31) (2.024.66)			Aug-17 Jan-14	Jan-15		2017
KRELAY-14	Relay Replacements-KU-2014	2,622.04	-	(2,622.04)	-100.00%	0.00%	2,622.04	-	(2,622.04)			Jan-14	Jan-15		2017
KRELAY-15	Relay Replacements-KU-2015	(1,824.43)	-	1,824.43	-100.00%	0.00%	(1,824.43)	-	1,824.43			Jan-15	Jan-16		2017
KRELAY-17 KRTU-14	Relay Replacements-KU-2017 KU RTU Replacements-14	814,181.51 15.242.99	960,076.49	145,894.98 (15,242,99)	15.20%	0.16%	814,181.51 15.242.99	960,076.49	145,894.98 (15,242.99)	Jan-17	Dec-17	Jan-17 Jan-14	Jan-15		2017 2017
KRTU-14 KRTU-15	KU RTU Replacements-14 KU RTU Replacements-15	35,292.84	-	(35,292.84)	-100.00%	0.00%	35,292.84	-	(35,292.84)			Jan-14 Jan-15	Jan-15 Jan-16		2017
KSTSVC12	STATION SERV XFMRS KU-12	165,821.11	-	(165,821.11)	-100.00%	0.03%	165,821.11	-	(165,821.11)			Jan-12	Dec-12		2017
SU-000109	PPLC 009-794 DCB	6,654.60	-	(6,654.60)	-100.00%	0.00%	6,654.60	-	(6,654.60)			Dec-17			2017
SU-000151 SU-000152	PRTU Avon N83 (EKP Tie) PRTU E Bardstown (EKP Tie)	13,321.57 7,833.71	-	(13,321.57) (7,833.71)	-100.00% -100.00%	0.00%	13,321.57 7,833.71	-	(13,321.57) (7,833.71)			Nov-17 Nov-17			2017 2017
SU-000152 SU-000154	PRTU Hodgenville (EKP Tie)	7,876.99	-	(7,876.99)	-100.00%	0.00%	7,876.99	-	(7,876.99)			Nov-17 Nov-17			2017
135243	Green River Steel 69kV Cap	19,823.03	-	(19,823.03)	-100.00%	0.00%	19,823.03	-	(19,823.03)			Jan-17			2017
139906	TEP-Morganfield 161kV Brkr Add	(21,002.36)	-	21,002.36	-100.00%	0.00%	256,406.92	277,409.28	21,002.36			Sep-15	Nov-16		2017
144140 144364	Rpl (3) Leitchfield Brkrs REI -Parkers Mill 604 Brkr Adds	(8,164.28) (1,672.12)	-	8,164.28 1,672.12	-100.00%	0.00%	407,172.55 1.956,166.05	415,336.83 1 957 838 17	8,164.28 1,672.12			Oct-15 Feb-15	Dec-16 Jan-16		2017 2017
144534	REL-Parkers Mill 604 Brkr Adds REL-FMC 604 Brkr Addition	(1,672.12) 1,024,286.87	850,000.01	(174,286.86)	-100.00%	0.00%	1,956,166.05	1,957,838.17 850,000.01	(174,286.86)	Oct-16	Mar-18	Oct-16	Jan-10		2017
147159	Rpl Danville N 604 & 608 Brkrs	(132.71)	-	132.71	-100.00%	0.00%	205,178.85	205,311.56	132.71			Sep-15	Apr-16		2017
147162	Rpl Harlan Wye 614 Breaker	(10,000.00)	-	10,000.00	-100.00%	0.00%	176,696.11	186,696.11	10,000.00			Sep-15	Dec-15		2017
147219	TEP-Hardinsburg-B. Branch Term	449,319.69	238,753.01	(210,566.68)	-88.19%	0.09%	449,319.69	238,753.01	(210,566.68)	Jan-17	May-18	Jan-17	May-18		2017
147220 147222	TEP-Bonds MLawrenceburg Term TEP-Elihu 814 Brkr Rpl	234,357.73 285,786.17	164,691.03 197,906.02	(69,666.70) (87,880,15)	-42.30% -44.40%	0.05%	234,357.73 285,786,17	164,691.03 197,906.02	(69,666.70) (87,880,15)	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17			2017 2017
147345	Earlington North Bushings	7,762.64		(7,762.64)	-100.00%	0.00%	64,300.78	56,538.14	(7,762.64)			Jan-16	Mar-18		2017
147392	Brown CT Breaker Monitors	25,897.50	-	(25,897.50)	-100.00%	0.01%	25,897.50	-	(25,897.50)			Jan-16	Sep-17		2017
150847	Green River Steel Switch	8,437.57		(8,437.57)	-100.00%	0.00%	163,602.12	155,164.55	(8,437.57)		D 17	Mar-16	Dec-16		2017
151745 151748	REL-Warsaw 615 Switch Motor KU Park-Greasy Env Mods	93,521.44 1,188.96	243,624.99 243,624.99	150,103.55 242,436.03	61.61% 99.51%	0.02%	93,521.44 1,188.96	243,624.99 243,624.99	150,103.55 242,436.03	Jan-17 Jan-17	Dec-17 Dec-17	Jan-17 Jan-17			2017 2017

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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
														Budget is developed at a higher level to encompass multiple projects and is either	
151754	KU Breaker Replacements	-	4,994,000.01	4,994,000.01	100.00%	0.00%	-	-	-	Jan-17	Dec-19			reallocated during the year to individual projects or not used.	2017
151761 151763	Fawkes Firewall/Cap Bank	1,028,210.79	357,625.75	(670,585.04)	-187.51% 100.00%	0.20%	1,034,888.30	364,303.26	(670,585.04)	Jul-16	Dec-17	Jul-16		Scope changes resulted in an overall higher project cost.	2017 2017
151/63	KU Coupling Capacitor Rpl	-	395,999.99	395,999.99	100.00%	0.00%	-	-	-	Jan-17	Dec-21			Budget is developed at a higher level to encompass multiple projects and is either	2017
151764	KU Fence Replacements	-	1,584,000.03	1,584,000.03	100.00%	0.00%	-	-	-	Jan-17	Apr-20			Budget is developed at a higher level to choompass multiple projects and is chief reallocated during the year to individual projects or not used. Budget is developed at a higher level to encompass multiple projects and is either	2017
151765	KU Physical Security Upgrades	-	1,320,000.00	1,320,000.00	100.00%	0.00%	-	-	-	Jan-17	Dec-20			reallocated during the year to individual projects or not used.	2017
151766	KU SST Additions	-	399,999.98	399,999.98	100.00%	0.00%	-	-	-	Jan-17	Dec-19				2017
151767	KU Transformer Bushing Rpl	-	79,200.00	79,200.00	100.00%	0.00%	-	-	-	Jan-17	Dec-19				2017
151815 152171	REL-Somerset N 92-605 Motor PBR-Rocky Branch 69kV Brkr Rpl	130,463.62 202,026.32	146,128.01	15,664.39 (202.026.32)	10.72% -100.00%	0.03%	130,463.62 202,026.32	146,128.01	15,664.39 (202.026.32)	Jan-17	Dec-17	Jan-17 Mar-17	Jul-18		2017 2017
152225	Brown N 345kV 934 Brkr Rpl	236,257.22	349,999.97	(202,020.32)	-100.00%	0.04%	453,766,39	567.509.14	113,742.75	Jul-16	Dec-17	Jul-16	Jun-18		2017
152401	Green River C&P/Switch Rpl	813,375.33	503,784.02	(309,591.31)	-61.45%	0.16%	813,375.33	503,784.02	(309,591.31)	Jun-16	Dec-17	Jun-16	Jul-18		2017
152613	KU Station Grounding	-	924,000.04	924,000.04	100.00%	0.00%	-	-	-	Jan-17	Apr-20			Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2017
152616	2017 Spare 345 Brk-KU	-	600,000.00	600,000.00	100.00%	0.00%	-	-	-	Jan-17	Dec-17			Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2017
					400.000	0.000					<b>D</b> 10			Budget is developed at a higher level to encompass multiple projects and is either	2018
152619	KU Spare Misc Equip	-	660,000.00	660,000.00 1.386.000.03	100.00%	0.00%	-	-	-	Jan-17	Dec-18 Apr-22			reallocated during the year to individual projects or not used. Budget is developed at a higher level to encompass multiple projects and is either	2017
152630	KU Cap and Pin Rpl KU Online Monitoring Equipment	-	1,386,000.03 494,999.98	1,386,000.03 494,999.98	100.00%	0.00%	-	-	-	Jan-17 Jan-17	Apr-22 Jun-19			reallocated during the year to individual projects or not used.	2017
152038	PGDP Reconfig GV		259.420.77	259.420.77	100.00%	0.00%	-	-	-	Jan-17 Jan-17	Jul-19 Jul-17				2017
153427	REL-Rockwell MOS	174,838.92	-	(174,838.92)	-100.00%	0.03%	174,838.92	-	(174,838.92)	Jun 17	5ui 17	Jan-17	May-18		2017
153507	PBU-Rogersville Bushing Rpl	57,705.01	-	(57,705.01)	-100.00%	0.01%	57,705.01	-	(57,705.01)			Oct-16	Sep-17		2017
153669	PBR-River Queen 69kV Brkr Rpl	465,062.78	-	(465,062.78)	-100.00%	0.09%	465,062.78	-	(465,062.78)			Nov-16			2017
154048	Adams Ground Grid Rpl	138,444.78	-	(138,444.78)	-100.00%	0.03%	138,444.78	-	(138,444.78)			Feb-17	May-18		2017
154051 154078	PAR-American Ave GG Rpl ROR-Spare KU PT 2017	43,936.04 4,909.76	-	(43,936.04) (4,909.76)	-100.00% -100.00%	0.01%	43,936.04 4,909.76	-	(43,936.04) (4,909.76)			Feb-17 Feb-17	Feb-18		2017 2017
154078	RFN-West Lex Fence Rpl	4,909.76		(457,151.79)	-100.00%	0.00%	4,909.76	-	(4,909.78) (457,151.79)			Feb-17	PeD-18		2017
154273	PCA-Artemus CC Rpl	37,287.28	-	(37,287.28)	-100.00%	0.01%	37,287.28	-	(37,287.28)			Mar-17			2017
154275	PCA-Harlan Wye CC Rpl	6,858.27	-	(6,858.27)	-100.00%	0.00%	6,858.27	-	(6,858.27)			Mar-17			2017
154295	REL-Camargo MOS	172,250.49	-	(172,250.49)	-100.00%	0.03%	172,250.49	-	(172,250.49)			Mar-17	May-18		2017
154501	PFN-Pocket Trans Fans	8,629.30	-	(8,629.30)	-100.00%	0.00%	8,629.30	-	(8,629.30)			Apr-17	Dec-17		2017
154587	POR-2017 CT Install	132,290.51	-	(132,290.51)	-100.00%	0.03%	132,290.51	-	(132,290.51)			May-17	Dec-17		2017
154662 154663	American Ave SSVT and 69kV PT Scott Co SST	85,800.36 61,514.54	-	(85,800.36) (61.514.54)	-100.00% -100.00%	0.02%	85,800.36 61,514,54	-	(85,800.36) (61,514,54)			May-17 May-17			2017 2017
154809	FOR Rumsey 605 switch	67,129.62		(67,129.62)	-100.00%	0.01%	67,129.62		(61,514.54) (67,129.62)			May-17 May-17	May-18		2017
155214	RFN-Hardinsburg Fence	11.825.78	-	(11.825.78)	-100.00%	0.00%	11.825.78	-	(11.825.78)			Jun-17	wiay-10		2017
155230	FOR-Rpl GRS 728 Line Switch	23,998.00	-	(23,998.00)	-100.00%	0.00%	23,998.00	-	(23,998.00)			Jun-17	Mar-18		2017
155249	FOR Carntown Bushing Rpl-KU	18,359.87	-	(18,359.87)	-100.00%	0.00%	18,359.87	-	(18,359.87)			Jun-17	Jul-18		2017
155426	FOR-Rpl Trans Pmp Mtr-KU	31,429.72	-	(31,429.72)	-100.00%	0.01%	31,429.72	-	(31,429.72)			Jul-17	Apr-18		2017
155704 155707	POR CCVT and Wave Traps-KU FTR-GRS 138/69kV Xfmr	151,789.06	-	(151,789.06)	-100.00%	0.03%	151,789.06	-	(151,789.06)			Aug-17			2017
155728	PIR-GRS 138/09kV Amr PBU Corydon 012-614	305,894.12 33,299.62	-	(305,894.12) (33,299.62)	-100.00%	0.06%	305,894.12 33,299.62	-	(305,894.12) (33,299,62)			Aug-17 Aug-17			2017 2017
155854	PGG-Finchville Ground Grid	72,065.56	-	(72,065.56)	-100.00%	0.01%	72,065.56	-	(72,065.56)			Aug-17 Aug-17			2017
155875	PBU Ghent 165 Substation	36,855.94	-	(36,855.94)	-100.00%	0.01%	36,855.94	-	(36,855.94)			Jul-17	Jul-18		2017
155952	PBR-Paducah So 69kV Brk	184,119.38	-	(184,119.38)	-100.00%	0.04%	184,119.38	-	(184,119.38)			Sep-17			2017
156099	Trans Subs Test Equip KU	165,004.04	-	(165,004.04)	-100.00%	0.03%	165,004.04	-	(165,004.04)			Oct-17	Jun-18		2017
156197	RFN-Lancaster Sw Fence Rpl	5,529.49	-	(5,529.49)	-100.00%	0.00%	5,529.49	-	(5,529.49)			Nov-17			2017
156263 K-OTHER15	ROR-Spare 138kV 120MVA Xfmr KU-Other-2015	281,652.80 10.078.20	-	(281,652.80) (10,078.20)	-100.00%	0.06%	281,652.80 10.078.20	-	(281,652.80) (10.078.20)			Nov-17 Jan-15	Jan-16		2017
SU-000006	PBR-Taylor Co (3) 69kV BKR Rpl	75,943.09	-	(75.943.09)	-100.00%	0.01%	75,943.09	-	(75,943.09)			Oct-17	Jan-10		2017
SU-000009	PBR-Bonnieville(3) 69kV BKRRpl	421,217.12	-	(421,217.12)	-100.00%	0.08%	421,217.12	-	(421,217.12)			Jan-17			2017
SU-000010	PBR-Carntown (1) 69kV BKR Rpl	25,981.31	-	(25,981.31)	-100.00%	0.01%	25,981.31	-	(25,981.31)			Oct-17	May-18		2017
SU-000011	PBR-Clinton(3) 69kV BKR Rpl	118,013.80	-	(118,013.80)	-100.00%	0.02%	118,013.80	-	(118,013.80)			Jan-17			2017
SU-000012	PBR-DxDamPlnt (3) 69kV BKR Rpl	297,936.80	-	(297,936.80)	-100.00%	0.06%	297,936.80	-	(297,936.80)			Jan-17			2017
SU-000013	PBR-Kenton (2) 69kV BKR Rpl	9,147.85	-	(9,147.85)	-100.00%	0.00%	9,147.85	-	(9,147.85)			Oct-17			2017
SU-000043 SU-000048	PBR-Delvinta (4) 138kV BKR PBR-Bonds Mill (2) 69kV BKR	12,567.24 141 734 34	-	(12,567.24) (141.734.34)	-100.00%	0.00%	12,567.24 141,734,34	-	(12,567.24) (141,734,34)			Aug-17 Jan-17			2017 2017
SU-000048 SU-000050	PBR-London(5) 69kV BKR	106,389.85	-	(106,389.85)	-100.00%	0.03%	106,389,85	-	(106.389.85)			Aug-17			2017
SU-000056	RSC-Pineville Sec Upgr	7,147.18	-	(7,147.18)	-100.00%	0.00%	7,147.18	-	(7,147.18)			Aug-17			2017
SU-000098	TEP-Trimble Co 345kV Reactr	3,164.60	-	(3,164.60)	-100.00%	0.00%	3,164.60	-	(3,164.60)			Nov-17			2017
SU-000242	POR-Paducah Access Rd Rebuild	8,061.77	-	(8,061.77)	-100.00%	0.00%	8,061.77	-	(8,061.77)			Jul-17	Feb-18		2017
SU-000243	PBR-Wickliffe (4) 69kV BKR Rpl	18,334.45	-	(18,334.45)	-100.00%	0.00%	18,334.45	-	(18,334.45)			Oct-17			2017
SU-000247	LEX UNDRGD-PHASE 1 SUBS	51,178.90	-	(51,178.90)	-100.00%	0.01%	51,178.90	-	(51,178.90)			Oct-17		Favorable site conditions and weather moved this project along smoother and	2017
137728	SR 2017 Bonds Mill-West Cliff	1,614,805.06	2,142,266.76	527,461.70	24.62%	0.32%	1,617,657.28	2,145,118.98	527,461.70	Dec-16	Dec-17	Dec-16	Dec-17	ravorable site conditions and weather moved this project along smoother and quicker than expected.	2017
137730	COMP-RELATED EQUIP-KU 2017		78,840.00	78,840.00	100.00%	0.00%		78,840.00	78,840.00	Jan-17	Dec-17				2017
137745	PR HARDIN CO SMITH 345KV P2	109.50	-	(109.50)	-100.00%	0.00%	4,598,105.57	4,597,996.07	(109.50)			Sep-14	Jun-16		2017
137749	DSP SHELBYVILLE E-TRANS	581.46	-	(581.46)	-100.00%	0.00%	273,621.16	273,039.70	(581.46)			Jan-16	Dec-16		2017
144061 144970	REL TUNNELL HILL SWITCH REL BARTON MOS	114,677.89 11.11	-	(114,677.89)	-100.00% -100.00%	0.02%	177,290.43	62,612.54	(114,677.89)			Jul-16	Jun-17		2017 2017
144970 146868	REL BARTON MOS KEN AMERICA RELOCATION	11.11	873.74	(11.11) 873.74	-100.00% 100.00%	0.00%	36,010.17	35,999.06	(11.11)	Jan-17	May-19	Sep-16	Dec-16		2017 2017
140808	TEP HARDESTY A-PRINCETON	-	262.581.00	262.581.00	100.00%	0.00%	-	1.533.330.89	1.533.330.89	Jan-17 Oct-17	Dec-20				2017
147313	PR Bardstown-Elizabethtown	182,352.50		(182,352.50)	-100.00%	0.04%	2,459,856.18	2,277,503.68	(182,352.50)			Aug-16	Dec-16		2017
147334	PR London-Sweet Hollow 69kV	(1,394.95)	-	1,394.95	-100.00%	0.00%	2,590,448.01	2,591,842.96	1,394.95			May-16	Nov-16		2017

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year	
147335	PR Green Rvr Plnt-Morganfield	7,401.38	Budget	(7.401.38)	-100.00%	0.00%	1,782,374.56	1.774.973.18	(7.401.38)	Start	End	Aug-16		2017
147389	NRP Pocket No-Phipps Bend	-	584,676.56	584,676.56	100.00%	0.00%	-	584,676.56	584,676.56	Apr-17	Jul-17	146 10		2017
147464	NRP Brown No-Higby Mill		73,580.54	73,580.54	100.00%	0.00%	-	73,580.54	73,580.54	Apr-17	Apr-17			2017
147469	NRP South Pad-Pad Primary		60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Apr-17	May-17			2017
147480 147487	REL Esserville Switch REL Harlan 557 Tap Switch	355,847.47	346,146,37	(355,847.47) 346,146,37	-100.00% 100.00%	0.07%	373,790.30	17,942.83 346,146,37	(355,847.47) 346,146,37	Apr-17	Jun-17	Aug-16		2017 2017
147534	REL Radeliff Switch	(3,875.34)	340,140.37	340,140.37	-100.00%	0.00%	184,271.50	188,146.84	346,146.37 3,875.34	Apr-17	Jun-1/	Jan-16		2017
147818	SPIR Projects KU	-	385,000.00	385,000.00	100.00%	0.00%	-	10,071,197.50	10,071,197.50	Jun-17	Dec-30	200 10		2017
149764	NRP Adams-Toyota South	-	585,870.30	585,870.30	100.00%	0.00%	-	-	-	Jul-17	Sep-17			2017
149766	NRP Scott County-Adams		78,329.07	78,329.07	100.00%	0.00%	-	-	-	Apr-17	Jun-17			2017
149769 150646	NRP Taylor County Tap PR Livingston-South Paducah	(299.40)	146,430.65	146,430.65 299.40	100.00%	0.00%	- 663,555.45	663.854.85	299.40	Sep-17	Nov-17	May-16		2017 2017
150652	PR Blackwell-Kenton	(10,190.59)		10.190.59	-100.00%	0.00%	1,810,305.85	1,820,496.44	10,190.59			May-16 May-16		2017
150743	36DSP West Hickman Expansion	469,326.38	631,781.09	162,454.71	25.71%	0.09%	766,794.00	929,248.71	162,454.71	Jun-16	May-18	Jun-16		2017
150842	Princeton-Walker 69kV LTG	1,708.31	-	(1,708.31)	-100.00%	0.00%	423,070.04	421,361.73	(1,708.31)			Jul-16		2017
150844	REL Madisonville Loop MOS	2,236.87	-	(2,236.87)	-100.00%	0.00%	223,231.93	220,995.06	(2,236.87)			May-16		2017
151596 153030	NRP NAS Tap 138kV REL Line Mod-In Line Breakers	-	69,090.62 250,000.00	69,090.62 250.000.00	100.00% 100.00%	0.00%	-	-	-	May-17 Mar-17	Jun-17 Jun-18			2017 2017
K5-2012	RELOCATION T-LINES KU 2012	(83,684.48)	230,000.00	83.684.48	-100.00%	-0.02%	(83,684,48)		83,684.48	iviai-17	Juli-18	Jan-12		2017
K8-2015	STORM DAMAGE T-LINE KU 2015	2.85	-	(2.85)	-100.00%	0.00%	2.85		(2.85)			Jan-15		2017
K9-2014	PRIORITY REPL T-LINES-KU 2014	61,973.91	-	(61,973.91)	-100.00%	0.01%	61,973.91	-	(61,973.91)			Jan-14	Mar-17	2017
K9-2015	PRIORITY REPL T-LINES KU 2015	(25,803.31)	-	25,803.31	-100.00%	-0.01%	(25,803.31)	-	25,803.31			Jan-15		2017
K9-2015	PRIORITY REPL T-LINES KU 2015	72,422.19	-	(72,422.19)	-100.00%	0.01%	72,422.19	-	(72,422.19)			Jan-15		2017
137571 140070	ROUTINE EMS-KU 2017 DIGITAL EMS COM CHNLS-KU-2017	-	14,583.50 75,842.91	14,583.50 75,842.91	100.00%	0.00%	-	14,583.50 75,842.91	14,583.50 75,842.91	Mar-17 Mar-17	Sep-17 Aug-17			2017 2017
140083	LITE UPGRDE EMS SWARE KU_2017		72,132.48	72.132.48	100.00%	0.00%	-	72,132.48	72,132.48	Jun-16	Apr-17			2017
140129	RTU-IP TRAFFIC TO EMS-KU-2017	-	137,500.00	137,500.00	100.00%	0.00%	-	137,500.00	137,500.00	Mar-17	Jun-17			2017
140225	FULL UPGRD EMS SWARE-KU-2018	-	83,240.00	83,240.00	100.00%	0.00%	168,045.02	305,888.78	137,843.76	Apr-17	Apr-18			2017
140225	FULL UPGRD EMS SWARE-KU-2018	168,045.02	-	(168,045.02)	-100.00%	0.03%	168,045.02	305,888.78	137,843.76			Apr-17		2017
144112 147754	BACKUP CC V_WALL RPLC-KU-2016 EMS DBASE EXPANSION-KU-2017	(7,225.00)	71.666.00	7,225.00 71.666.00	-100.00% 100.00%	0.00%	32,182.05	39,407.05 71,666.00	7,225.00 71,666.00	Jan-17	Oct-17	May-16		2017 2017
147786	EMS APP ENHANCEMENTS-KU-2017	18,250.80	42,000.00	23 749 20	56.55%	0.00%	18 250 80	42,000.00	23,749.20	Apr-17	May-17	Apr-17		2017
150095	FUL UPGRD EMS SWARE-KU-2016	1,631.01	-	(1,631.01)	-100.00%	0.00%	206,433.56	204,802.55	(1,631.01)		,	Oct-15		2017
152266	SCADA PRIVATE NTWK_KU_2016	(8,799.21)	-	8,799.21	-100.00%	0.00%	35,671.08	44,470.29	8,799.21			Jul-16		2017
155971	OATI Meter Read Module-KU	9,752.42	-	(9,752.42)	-100.00%	0.00%	9,752.42	-	(9,752.42)			Sep-17		2017
150805 131350	OATI Software Change - KU Tyrone Control House	22,440.00 2,780.30	-	(22,440.00) (2,780.30)	-100.00% -100.00%	0.00%	44,880.00 2,676,997.93	22,440.00 2,674,217.63	(22,440.00) (2,780.30)			Mar-16 Jan-15		2017 2017
131350	CIP-KU-2016	1,404,45	-	(1.404.45)	-100.00%	0.00%	146.257.88	144.853.43	(1,404,45)			Jan-15 Jan-16		2017
131864	CIP-KU-2017	191,664.50	655,271.02	463,606.52	70.75%	0.04%	191,664.50	655,271.02	463,606.52	Jan-17	Dec-17	Jan-17		2017
													The budget was prepared prior to completion of a detailed engineering analysis.	
	05 (0) U.G U.G					0.400							The project also started earlier than the budget assumed so more work was	
144118 148990	GR 69kV Control House Rpl TEP-N.A.S 345 DFR	2,211,973.27 62.072.32	1,556,215.10 147,054.65	(655,758.17) 84,982,33	-42.14% 57.79%	0.43% 0.01%	2,256,831.71 62,072.32	3,960,917.95 147.054.65	1,704,086.24 84,982.33	Aug-16 Jan-17	Jun-18 Dec-17	Aug-16 Jan-17		2017 2017
149027	TEP-KU DFR 2016	3,154,48	-	(3.154.48)	-100.00%	0.00%	355,107.33	351.952.85	(3,154,48)	Jan-17	Dec-17	Jan-16		2017
150644	Ghent Redesign 138kV-P&C	24,590.30	-	(24,590.30)	-100.00%	0.00%	1,943,198.22	1,975,061.88	31,863.66			Feb-16		2017
150644	Ghent Redesign 138kV-P&C	1,590,557.31	1,401,221.33	(189,335.98)	-13.51%	0.31%	1,943,198.22	1,975,061.88	31,863.66	Feb-16	Jun-18	Feb-16		2017
150846 150885	REL-Madisonville Loop-P&C	(1,607.82)	-	1,607.82	-100.00%	0.00%	129,041.86	130,649.68	1,607.82			Mar-16		2017
150885	Diverse Comm 117-122 Kenton Relay Rpl	1.46 274.72	-	(1.46) (274.72)	-100.00% -100.00%	0.00%	65 983 38	(1.46) 65.708.66	(1.46) (274.72)			Mar-16 Mar-16		2017 2017
151898	West Frankfort Relay Rpl	23,523.32	-	(23,523.32)	-100.00%	0.00%	123,993.94	100,470.62	(23,523.32)			May-16		2017
152983	Bonds Mill Relay Rpl	63,101.75	-	(63,101.75)	-100.00%	0.01%	96,956.30	33,854.55	(63,101.75)			Aug-16	Apr-17	2017
153370	Battery Replacements - KU	-	296,907.22	296,907.22	100.00%	0.00%	-	-	-	Jan-17	Apr-18			2017
153371	DFR Installations - KU	-	284,210.53	284,210.53	100.00%	0.00%	-	-	-	Jan-17	Dec-21			2017
153372	PLC Replacements - KU		516,541.35	516 541 35	100.00%	0.00%				Jan-17	Apr-21		Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2017
153496	CIP IP Connectivity - KU	54,422.96	-	(54,422.96)	-100.00%	0.01%	145,067.45	90,644.49	(54,422.96)			Sep-16		2017
154272	Interconnection Meter Rpls	31,809.49	-	(31,809.49)	-100.00%	0.01%	31,809.49	-	(31,809.49)			Mar-17		2017
154301	Trans Test Lab Equip-KU	2,654.82	-	(2,654.82)	-100.00%	0.00%	2,654.82	-	(2,654.82)			Mar-17		2017
KOTPR16 KOTPR17	KU Other Prot Blanket 2016 KU Other Prot Blanket 2017	10,069.80 427,400.53	27,720.00	(10,069.80) (399,680.53)	-100.00% -1441.85%	0.00%	10,069.80 427,400.53	27,720.00	(10,069.80) (399,680.53)	Jan-17	Dec-17	Jan-16 Jan-17		2017 2017
KOTPRFL17	KU Other Prot Ballwes 2017 KU Oth Prot Failures 2017	427,400.33	136.000.00	136.000.00	100.00%	0.08%	427,400.33	136.000.00	136.000.00	Jan-17	Dec-17 Dec-17	Jan-17		2017
KREL-FL17	KU Relay Failures-2017	4,227.27	132,000.00	127,772.73	96.80%	0.00%	4,227.27	132,000.00	127,772.73	Jan-17	Dec-17	Jan-17		2017
													Completion of work that began during 2016. Due to the nature of this project,	
KRTU-16	KU RTU Replacements-16	956,456,55		(956.456.55)	-100.00%	0.19%	956,456,55		(956,456,55)			Jan-16	replacements are often identified and started during one year but are often completed during the following year(s).	2017
KK10-10	KU KI U Replacements-10	950,450.55	-	(950,450.55)	-100.00%	0.19%	950,450.55	-	(950,450.55)			Jan-10	Budget is developed at a higher level to encompass multiple replacements. Fewer	2017
													failure replacements were made on this project than budgeted. The remaining	
KRTU-17	KU RTU Replacements-17	559,365.98	1,920,088.07	1,360,722.09	70.87%	0.11%	559,365.98	1,920,088.07	1,360,722.09	Jan-17	Dec-17	Jan-17	funding was used for other projects.	2017
KRTU-FL17	KU RTU Failures-2017	-	50,000.01	50,000.01	100.00%	0.00%	-	50,000.01	50,000.01	Jan-17	Dec-17			2017
131355 144143	Ghent Redesign 138kV Sub	1,590,559.29 (866.46)	1,700,209.32	109,650.03 866.46	6.45% -100.00%	0.31%	1,812,277.99 206,260,54	2,186,198.24 207,127.00	373,920.25 866.46	Feb-16	May-18	Feb-16 Jan-16		2017 2017
144143	Rpl Toyota South 714 Brkr	(000.40)	-	000.40	-100.00%	0.00%	200,200.34	207,127.00	800.40			Jan-10	Dec-16 The budget assumed that the project would be completed during 2016 however it	2017
144338	Brown N CIP Security Upgrds	530,015.67	-	(530,015.67)	-100.00%	0.10%	1,870,686.18	1,340,670.51	(530,015.67)			Jan-16	May-18 extended into 2017.	2017
144360	REL-Madisonville 604 Brkr Add	(394,405.33)	-	394,405.33	-100.00%	-0.08%	(394,405.33)	-	394,405.33			Jan-15		2017
144488	TEP-Rodburn 138/69kV Xfrmr	550,547,12	1.809.799.41	1.259.252.29	69.58%	0.11%	550,547.12	3,741,115.75	3,190,568,63	Jan-17	May-18	Jan-17	Due to the timing of detailed engineering and a change in scope, fewer materials May-18 and less contract labor was needed than budgeted.	2017
144488 144632	REL-Cawood 604 Brkr Addition	738,204.80	750,000.03	1,259,252.29	1.57%	0.11%	800,586.85	812,382.08	3,190,568.63	Sep-16	Dec-17	Sep-16		2017 2017

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No. 144636	Title/Description REL-Stanford 604 Brkr Add	Cost 631,228.21	Budget 750,000.03	Dollars 118,771.82	Percent 15.84%	Budget 0.12%	Cost 674,815.92	Cost 793,587.74	Dollars 118,771.82	Start	End Dec-17	Start	End Explanations Dec-17	Year 2017
144030	REL-Stanford 604 Brkr Add	031,228.21	750,000.03	118,771.82	15.84%	0.12%	674,815.92	195,587.74	118,771.82	Sep-16	Dec-1/	Sep-16	Dec-17 After the budget was prepared, this breaker replacement project was combined with	2017
144637	REL-Camargo 604 Brkr Add	(30,821.97)	750,000.03	780,822.00	104.11%	-0.01%	12,346.65	793,168.65	780,822.00	Sep-16	Dec-17	Sep-16		2017
147217	TEP-W. Cliff-Shakertown Term	(53.36)	-	53.36	-100.00%	0.00%	16,125.59	16,178.95	53.36			Jan-16	Nov-16	2017
147218 147226	TEP-Brown Subs Term Eqp TEP-Boyle Co 604 Disconnects	53,575.21 126,251.87	39,780.00	(53,575.21) (86,471.87)	-100.00% -217.38%	0.01%	112,861.63 126,251.87	59,286.42 39,780.00	(53,575.21) (86,471.87)	Jan-17	M 10	Jan-16 Jan-17	Nov-17 May-18	2017 2017
147226	Dorchester Bushings	120,251.87	39,780.00	(80,471.87) (1.16)	-217.38%	0.02%	64.366.54	64.365.38	(80,471.87) (1.16)	Jan-1/	May-18	Jan-17 Jan-16	May-18 Dec-16	2017
147360	Tyrone Ground Grid	7,281.34	-	(7,281.34)	-100.00%	0.00%	285,587.54	278,306.20	(7,281.34)			Nov-15	Apr-17	2017
148370	REL-Hoover 604 Breaker Add	655,179.93	750,000.03	94,820.10	12.64%	0.13%	788,681.18	883,501.28	94,820.10	Sep-16	Mar-17	Sep-16	Dec-17	2017
148371	REL-Earlington 604 Brkr Add	587,246.70	750,000.03	162,753.33	21.70%	0.11%	630,592.54	793,345.87	162,753.33	Sep-16	Dec-17	Sep-16		2017
149368 149705	E-Town Cap Bank Rpl TEP-W Lex Reactor Additions	5,957.87 444,825.64	855,304.89	(5,957.87) 410,479.25	-100.00% 47.99%	0.00%	309,542.43 680,202.70	303,584.56 1,090,681.95	(5,957.87) 410,479.25	Jul-16	Dec-17	Sep-15 Jul-16	Sep-16 Apr-18	2017 2017
150238	Walker OCB Kit Install	(9,318,00)		9.318.00	-100.00%	0.00%		9.318.00	9.318.00	Jui-10	Dec-17	Nov-15	Feb-17	2017
150241	River Queen OCB Kit Install	(11,010.00)	-	11,010.00	-100.00%	0.00%	-	11,010.00	11,010.00			Nov-15	Feb-17	2017
150242	Danville N OCB Kit Install	(11,010.00)	-	11,010.00	-100.00%	0.00%	-	11,010.00	11,010.00			Nov-15	Feb-17	2017
150244	W Frankfort OCB Kit Install	(11,010.00)	-	11,010.00	-100.00%	0.00%	-	11,010.00	11,010.00			Nov-15	Feb-17	2017
150248 150249	Lebanon OCB Kit Install Boonesboro N OCB Kit Install	(11,635.27) (11,010.00)	-	11,635.27 11,010.00	-100.00% -100.00%	0.00%	-	11,635.27 11,010.00	11,635.27 11,010.00			Nov-15 Nov-15	Feb-17 Feb-17	2017 2017
150257	Brown CT OCB Kit Install	(7,812.00)	-	7,812.00	-100.00%	0.00%		7,812.00	7.812.00			Nov-15	Feb-17	2017
150268	Green River OCB Kit Install	(31,452.00)	-	31,452.00	-100.00%	-0.01%	-	31,452.00	31,452.00			Nov-15	Feb-17	2017
150269	Lancaster SW OCB Kit Install	(47,178.00)	-	47,178.00	-100.00%	-0.01%	-	47,178.00	47,178.00			Nov-15	Feb-17	2017
150270 150636	Wheatcroft OCB Kit Install	(15,726.00)	-	15,726.00	-100.00% -100.00%	0.00%	-	15,726.00	15,726.00			Nov-15	Feb-17	2017 2017
150636	Middlesboro (5) Brkr Rpl KU Park Surge Arrestor/PT	79,720.95 (15,464.20)	-	(79,720.95) 15,464.20	-100.00%	0.02%	753,738.39 177,663.93	674,017.44 193,128.13	(79,720.95) 15,464.20			Feb-16 Jan-16	May-18 Jan-17	2017
150733	Etown Insulator Rpl	(7.759.24)	-	7.759.24	-100.00%	0.00%	222.855.41	230,614.65	7.759.24			Feb-16	Dec-16	2017
150741	Fawkes Ground Grid Rpl	2,411.78	-	(2,411.78)	-100.00%	0.00%	103,187.38	100,775.60	(2,411.78)			Feb-16	Dec-16	2017
150772	Pineville 345kV Brkrs	14,899.27	-	(14,899.27)	-100.00%	0.00%	971,594.96	956,695.69	(14,899.27)			Jan-16	Feb-17	2017
150845 150878	REL-Madisonville Loop-Subs	(2,958.22)	-	2,958.22	-100.00% -100.00%	0.00%	19,049.15	2,958.22	2,958.22			Mar-16	Feb-17 Mar-18	2017 2017
150878	Elihu 644 Brkr CT Rpl	8,861.37	-	(8,861.37)	-100.00%	0.00%	19,049.15	10,187.78	(8,861.37)			Mar-16	Mar-18 The need for the project was determined after the 2017 budget was prepared.	2017
151177	TEP-Hardin Co Xfmr Add	1,055,787.01	3,036,750.63	1,980,963.62	65.23%	0.21%	1,577,690.71	3,558,654.33	1,980,963.62	Jul-16	Dec-17	Jul-16	The need for the project was determined and the 2017 budget was prepared.	2017
151468	West Cliff Monitor	53,210.40		(53,210.40)	-100.00%	0.01%	97,037.56	43,827.16	(53,210.40)			May-16	Jul-18	2017
151469	Lake Reba Tap Monitor	18,324.61	-	(18,324.61)	-100.00%	0.00%	76,663.79	58,339.18	(18,324.61)			May-16	May-18	2017
151814 152141	REL-Stanford 848-615 MOS Add PBR-Lynch 69kV Brkr Rpl	70,085.55 (177,603.23)	146,128.01	76,042.46 177,603.23	52.04% -100.00%	0.01%	70,085.55	146,128.01 177,648.17	76,042.46 177,603.23	Jan-17	May-18	Jan-17 Oct-16	May-18 Jun-18	2017
152141	PBR-Salem 69kV Brkr Rpl	(177,003.23) (444.13)	-	444.13	-100.00%	0.00%	43,967.91	44.412.04	444.13			Oct-16	Sep-17	2017
152147	PBR-Ohio County 69kV Brkr Rpl	247,548.84	-	(247,548.84)	-100.00%	0.05%	291,960.88	44,412.04	(247,548.84)			Oct-16	Jul-18	2017
152148	PBR-Sweet Hollow 69kV Brkr Rpl	305,622.34	-	(305,622.34)	-100.00%	0.06%	438,858.47	133,236.13	(305,622.34)			Oct-16	May-18	2017
152151	PBR-West Irvine 69kV Brkr Rpl	118,439.23	-	(118,439.23)	-100.00%	0.02%	162,851.27	44,412.04	(118,439.23)			Oct-16		2017
152152 152231	PBR-Evarts 69kV Brkr Rpl POR-Shelbyville 69kV PT Rpl	366,856.86 318.48	-	(366,856.86) (318.48)	-100.00% -100.00%	0.07%	366,856.86 150,624.01	150.305.53	(366,856.86) (318.48)			Jan-17 Jun-16	Dec-17 Sep-17	2017 2017
152329	N A S. Secondary Containment	54 683 85	-	(54,683,85)	-100.00%	0.00%	135.019.08	80 335 23	(54 683 85)			Jun-16	Sep-17 Feb-17	2017
152608	TEP-Matanzas-Wilson Riser Rpl	656.87	-	(656.87)	-100.00%	0.00%	30,885.33	30,228.46	(656.87)			Jun-16	Feb-17	2017
152623	West Lexington #3 Bushing Rpl	(277.36)	-	277.36	-100.00%	0.00%	20,054.81	20,332.17	277.36			Jun-16	Mar-17	2017
152971	Earlington N 634 Brkr Overhaul	(3,154.25)	-	3,154.25	-100.00%	0.00%	-	3,154.25	3,154.25			Jul-16	Apr-17	2017
153026 153212	Green River SPCC PIN-Grahamville 834 Switch Rpl	9,318.10 2,603.86	-	(9,318.10) (2,603.86)	-100.00% -100.00%	0.00%	70,726.47 106,354.29	61,408.37 103,750.43	(9,318.10) (2,603.86)			Jul-16 Aug-16	Jan-17 Aug-17	2017
153230	POR-Lansdowne Brkr CT Rpl	(10.063.96)	-	10.063.96	-100.00%	0.00%	46,750.24	56.814.20	10.063.96			Aug-16	Sep-17	2017
153232	POR-Loudon 644 Brkr CT Rpl	73.95	-	(73.95)	-100.00%	0.00%	10,525.22	10,451.27	(73.95)			Aug-16	Jun-17	2017
153256	PBU-Haefling 718-4 Bushing Rpl	0.39	-	(0.39)	-100.00%	0.00%	19,959.65	19,959.26	(0.39)			Aug-16		2017
153279	ROR-KU SPARE CCVT-2016	1,708.89	-	(1,708.89)	-100.00%	0.00%	33,742.44	32,033.55	(1,708.89)			Aug-16	Jun-17	2017
153338 153418	POR-Elihu Winding Gauge Rpl ROR-KU Spare Switches-2016	65,679.22 112 938 27	-	(65,679.22) (112,938.27)	-100.00% -100.00%	0.01%	88,316.10 112,938,27	22,636.88	(65,679.22) (112,938.27)			Aug-16 Sep-16	Sep-17 Mar-17	2017
153420	RFN-Adams Fence Rpl	(26.451.41)	-	26.451.41	-100.00%	-0.01%	104,597.44	131,048.85	26.451.41			Sep-16	Sep-17	2017
153518	TEP-Farmers Xfrmr Upgrade	380,942.29	-	(380,942.29)	-100.00%	0.07%	380,942.29	-	(380,942.29)			Jan-17		2017
153539	OMN-Tyrone TR1 Monitor	19,541.31	-	(19,541.31)	-100.00%	0.00%	19,541.31	-	(19,541.31)			Oct-16	Apr-18	2017
153540	OMN-Harlan Y TR1 Monitor	55,032.69	-	(55,032.69)	-100.00%	0.01%	55,032.69	-	(55,032.69)			Oct-16	N/ 10	2017
153559 153563	FBR-Ghent 926 Brkr Rpl PFN-Wickliffe Xfmr Fan Rpl	0.20 1.833.26	-	(0.20) (1,833.26)	-100.00% -100.00%	0.00%	28,315.11 8,764.22	28,314.91 6,930.96	(0.20) (1,833.26)			Oct-16 Oct-16	May-18 Jun-17	2017 2017
155565	The weeking And Fai Kp	1,055.20	-	(1,855.20)	-100.00%	0.00%	0,704.22	0,950.90	(1,855.20)			00-10	The need for the project was determined after the 2017 budget was prepared. The need was identified and the project created durine 2016, however spending did not	2017
153590	ROR-Spare Xfrm 2016-KU	927,806.41	-	(927,806.41)	-100.00%	0.18%	927,806.41	-	(927,806.41)			Oct-16	May-18 begin until 2017. The need for the project was determined after the 2017 budget was prepared.	2017
153593	Spare 138/69 185MVA Xfrmr-2016	517,667.08	-	(517,667.08)	-100.00%	0.10%	1,121,648.26	603,981.18	(517,667.08)			Dec-16	May-18	2017
153621	Matanzas-Hardinsburg Riser Rpl	31,907.98	-	(31,907.98)	-100.00%	0.01%	31,907.98	-	(31,907.98)			Nov-16	May-18	2017
153668	PBR-Bardstown Sw 69kV Brkr Rpl	681.413.01		(681.413.01)	-100.00%	0.13%	705 280 09	23,867,08	(681.413.01)			Nov-16	The need for the project was determined after the 2017 budget was prepared. Mav-18	2017
153706	FTR-Earlington N Xfmr Rpl	71,980.80	-	(71,980.80)	-100.00%	0.01%	468,751.08	396,770.28	(71,980.80)			Nov-16	Apr-17	2017
153727	CIP Intrusion Detect Trans KU	51,497.38	-	(51,497.38)	-100.00%	0.01%	85,162.22	33,664.84	(51,497.38)			Nov-16		2017
153729	CIP Intrusion Detect IT KU	31,972.56	-	(31,972.56)	-100.00%	0.01%	52,781.86	20,809.30	(31,972.56)			Nov-16	May-18	2017
153753	DOD Same 150 MUA Views Ding	1.202.098.46		(1 202 008 40)	-100.00%	0.24%	1.202.098.46		(1 202 008 40)			Ing 17	The need for the project was determined after the 2017 budget was prepared.	2017
153753 153861	ROR-Spare 150 MVA Xfrmr-Pine POR-GRPP AC System Rpl	1,202,098.46 114.176.82	-	(1,202,098.46) (114,176.82)	-100.00%	0.24%	1,202,098.46 114,176.82	-	(1,202,098.46) (114,176.82)			Jan-17 Jan-17		2017 2017
154077	RSC-Ghent Phys Sec Upgr	376,094.46	-	(376,094.46)	-100.00%	0.07%	376,094.46	-	(376,094.46)			Feb-17		2017
154143	RFN-Hillside Fence Rpl	25,019.59	-	(25,019.59)	-100.00%	0.00%	25,019.59	-	(25,019.59)			Feb-17		2017
154144	RFN-Leitchfield Fence Rpl	43,149.44	-	(43,149.44)	-100.00%	0.01%	43,149.44	-	(43,149.44)			Feb-17		2017
154146	RFN-Indian Hill Fence Rpl	4,993.45	-	(4,993.45)	-100.00%	0.00%	4,993.45	-	(4,993.45)			Feb-17		2017

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
-			Dudget					Con		Duit	Liid		Land	The need for the project was determined after the 2017 budget was prepared.	
154163 154274	RSC-Hardin Co Phys Sec Upgr PCA-Haefling CC/SSVT Rpl	1,465,046.35 64,460.17	-	(1,465,046.35) (64,460,17)	-100.00% -100.00%	0.29%	1,465,046.35 64,460.17	-	(1,465,046.35) (64,460.17)			Feb-17 Mar-17			2017 2017
KARREST17	KU Arrester Replacements 2017	96,826.21	392,699.99	295,873.78	-100.00%	0.02%	96,826.21	392,699.99	295,873.78	Jan-17	Dec-17	Jan-17			2017
KBRFAIL16	KU-Brkr Fail-2016	35,543.60	-	(35,543.60)	-100.00%	0.01%	35,543.60	-	(35,543.60)			Jan-16			2017
KBRFAIL17	KU-Brkr Fail-2017		750.000.02	750.000.02	100.00%	0.00%		750.000.02	750,000.02	Jan-17	Dec-17			Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2017
KOTFAIL16	KU-Brkr Pail-2017 KU-OtherFail-2016	29,614.92	/50,000.02	(29,614.92)	-100.00%	0.00%	29,614.92	750,000.02	(29,614.92)	Jan-1 /	Dec-1/	Jan-16		reallocated during the year to individual projects of not used.	2017
														Budget is developed at a higher level to encompass multiple replacements. Fewer	
KOTFAIL17	KU-OtherFail-2017	195,383.36	750,000.02	554,616.66	73.95%	0.04%	195,383.36	750,000.02	554,616.66	Jan-17	Dec-17	Jan-17		failure replacements were made on this project than budgeted. The remaining funding was used for other projects.	2017
KOTT AIL 17	Ko-onen an-2017	195,565.50	750,000.02	554,010.00	13.7576	0.04%	195,565.50	750,000.02	5.54,010.00	Jan-17	Dec-17	Jan-17		Budget is developed at a higher level to encompass multiple projects and is either	2017
KTFFAIL17	KU-Xfrmr Fail-2017	-	1,499,999.99	1,499,999.99	100.00%	0.00%	-	1,499,999.99	1,499,999.99	Jan-17	Dec-17			reallocated during the year to individual projects or not used.	2017
00059FACK 144998	PINEVILLE TRANS OFF RECONFIG KU SECURITY EQUIPMENT 2016	17,051.29 444.22	-	(17,051.29) (444.22)	-100.00% -100.00%	0.00%	17,051.29 88,886.47	- 88,442.25	(17,051.29) (444.22)			Jul-17 Jan-16	Sep-17 Dec-16		2017 2017
144998	KU SECURITY EQUIPMENT 2016 KU CAMERAS 2017	253,335.34	100,000.00	(153,335.34)	-153.34%	0.00%	347,981.88	88,442.25 194,646.54	(153,335.34)	Nov-16	Oct-17	Jan-16 Nov-16	Dec-17		2017 2017
145013	KU FIRE SYSTEMS 2017	108,822.68	-	(108,822.68)	-100.00%	0.02%	108,822.68	-	(108,822.68)			Jan-17	Dec-17		2017
145015	KU SECURITY EQUIPMENT 2017	16,430.00	50,000.00	33,570.00	67.14%	0.00%	16,430.00	50,000.00	33,570.00	Jan-17	Jul-17	Jan-17	Dec-17		2017
149992 152341	BUILDING - NORTON VA PINEVILLE FITNESS CENTER	9,675.76 299,406.39	2,869,600.05 100,000.00	2,859,924.29 (199,406.39)	99.66% -199.41%	0.00%	72,148.95 299,406.39	2,932,073.24 100,000.00	2,859,924.29 (199,406.39)	Sep-15 Jan-17	Jul-19 Dec-17	Sep-15 Jan-17	Mar-18	Project was delayed until 2018.	2017 2017
152907	MAYSVILLE WIRE SHED - 2017	213,851.09	56,000.00	(157,851.09)	-281.88%	0.04%	213,851.09	56,000.00	(157,851.09)	Jan-17	Nov-17	Jan-17	Nov-17		2017
														The DCC Enhancement at Simpsonville was included in the 2017BP under Electric Distribution line of business, but the project is being managed by Facility Projects. Funding reallocated to new projects to reflect this change. In total, the full year variance is \$3.3m under budget due to a revised timeline, amounts were shifted to	
153562	DCC ENHANCEMENT KU	968,989.46	-	(968,989.46)	-100.00%	0.19%	1,037,509.00	68,519.54	(968,989.46)			Dec-16		future years.	2017
153948	STONE RD BATHROOM RENO	241,705.64	-	(241,705.64)	-100.00%	0.05%	241,705.64	-	(241,705.64)			Jan-17	Mar-18	Emergent work due to various needs identified at Shelbyville Business Office. Asbestos found in ceiling tile and glue on flooring. Renovations done to office space and breakroom. Also redesigned the drive thru to improve traffic flow and increase	2017
153949 154012	SHELBYVILLE BO RENO 2017 DANVILLE BO 2ND FLOOR RENO	655,681.82 7,023.39	-	(655,681.82) (7,023.39)	-100.00% -100.00%	0.13%	655,681.82 7,023.39	-	(655,681.82) (7,023.39)			Jan-17 Feb-17	Mar-18 Aug-18	3 safety for employees and customers.	2017 2017
154355	ETOWN BO ASSEMBLY RM RENO	98.85		(98.85)	-100.00%	0.00%	98.85		(98.85)			Apr-17	Aug-18		2017
154818	RIVERPORT FURNITURE KU	17,546.07	-	(17,546.07)	-100.00%	0.00%	17,546.07	-	(17,546.07)			Jun-17	Jun-18		2017
155071	SIMPSONVILLE CAMERAS	5,785.94	-	(5,785.94)	-100.00%	0.00%	5,785.94	-	(5,785.94)			Jun-17	Sep-17		2017
155731 155863	E-TOWN SR RESTROOM RENO NORTON SRV TECH REMODEL	1,178.69 17,518.01	-	(1,178.69) (17,518.01)	-100.00% -100.00%	0.00%	1,178.69 17.518.01	-	(1,178.69) (17.518.01)			Aug-17 Sep-17	Jul-18 Dec-17		2017 2017
155885	KU BRANDING	24,822.42		(24,822.42)	-100.00%	0.00%	24,822.42	-	(24,822.42)			Sep-17 Sep-17	Dec-17		2017
155888	CAMPBELLSVILLE SR WATER LINE	13,739.10	-	(13,739.10)	-100.00%	0.00%	13,739.10	-	(13,739.10)			Sep-17	Oct-17		2017
155892 155902KU	CARROLLTON BO DRAWER REPL	5,305.64	-	(5,305.64)	-100.00%	0.00%	5,305.64	-	(5,305.64)			Sep-17	Nov-17		2017 2017
155902KU 155908KU	BOC SUPPLY CHAIN FLOORING KU BOC DATA CENTER FLOORING KU	12,757.48		(12,757.48) (16,714,31)	-100.00%	0.00%	12,757.48 16,714,31		(12,757.48) (16,714,31)			Sep-17 Sep-17	Oct-17 Oct-17		2017 2017
155911KU	BOC DIRECTORS FLOORING KU	8,795.44	-	(8,795.44)	-100.00%	0.00%	8,795.44	-	(8,795.44)			Sep-17	Oct-17		2017
155961	EARLINGTON BO ROOF REPL	15,875.00	-	(15,875.00)	-100.00%	0.00%	15,875.00	-	(15,875.00)			Sep-17	Nov-17		2017
156011 156018	LONDON BO ROOF REPL - 2017 PINEVILLE TELECOM RENO	16,000.00 46,907,44	-	(16,000.00) (46,907,44)	-100.00% -100.00%	0.00%	16,000.00 46,907.44	-	(16,000.00) (46,907.44)			Oct-17 Oct-17	Nov-17 May-18		2017 2017
156022	LONDON BO REAR PARKING LOT	24,030.80		(24,030.80)	-100.00%	0.00%	24,030.80	-	(24,030.80)			Oct-17	Nov-17		2017
156023	EARLINGTON CONTAINMENT PAD	309,549.34	-	(309,549.34)	-100.00%	0.06%	311,080.52	-	(311,080.52)			Oct-17	Jan-18	3	2017
156023 156030	EARLINGTON CONTAINMENT PAD SHELBYVILLE SR PAVING	1,531.18 24,387,21	-	(1,531.18)	-100.00% -100.00%	0.00%	311,080.52 24,387.21	-	(311,080.52)			Oct-17	Jan-18 Nov-17		2017 2017
156052KU	LGE CENTER FURNITURE KU	24,387.21 34,510.04		(24,387.21) (34,510.04)	-100.00%	0.00%	24,387.21 34,510.04		(24,387.21) (34,510.04)			Oct-17 Oct-17	Nov-17 Oct-17		2017 2017
156069	DANVILLE SR FENCING 2017	12,050.00	-	(12,050.00)	-100.00%	0.00%	12,050.00	-	(12,050.00)			Oct-17	Dec-17		2017
156070	PENNINGTON GAP PURCHASE	481,421.21	-	(481,421.21)	-100.00%	0.09%	481,421.21	-	(481,421.21)			Oct-17	Dec-17		2017
156075 156076	BARLOW SR RESTROOM REMODEL ENCLOSE TRUCK BAYS - DAWSON	6,612.00 33,265.00	-	(6,612.00) (33,265.00)	-100.00% -100.00%	0.00%	6,612.00 33,265.00	-	(6,612.00) (33,265.00)			Oct-17 Oct-17	Dec-17 Jan-18		2017 2017
156169	Paris Property Purchase	5,155,50	-	(5,155,50)	-100.00%	0.00%	5,155,50	-	(5,155,50)			Nov-17	Jan-18		2017
156178	JLG Lift and Trailer	59,692.94	-	(59,692.94)	-100.00%	0.01%	59,692.94	-	(59,692.94)			Nov-17	Dec-17		2017
149890	El Veh Charge Station KU 2015	23,356.70	95,000.04	71,643.34	75.41%	0.00%	23,356.70	95,000.04	71,643.34	May-16	Dec-16	May-16			2017
153069 153072	Solar Projects - Community KU Solar Projects - Business KU	-	500,000.00 1.000.000.00	500,000.00 1.000.000.00	100.00% 100.00%	0.00%	-	-	-	Jan-17 Jan-17	Dec-19 Dec-19			The first Solar Share array was not fully subscribed until 2018. The first Business Solar customer was not finalized until 2018.	2017 2017
153096	Meter Shop 2017 KU Earlington	-	24,360.00	24,360.00	100.00%	0.00%	-	24,360.00	24,360.00	Jan-17	Sep-17				2017
155899	MS 2017 Earlington Test Sets	8,083.82	-	(8,083.82)	-100.00%	0.00%	8,083.82	-	(8,083.82)			Sep-17	Mar-18	3	2017
141892	Business Offices CapEx 2017	-	134,612.36	134,612.36	100.00%	0.00%	-	134,612.36	134,612.36	Jan-17	Dec-17				2017
151470 154573	Business Offices CapEx 2016 Monitors Business Offices 2017	4,950.05	-	(4,950.05) (2,633.93)	-100.00%	0.00%	4,950.05		(4,950.05) (2,633.93)			Jan-16 May-17	Jul-17 Nov-17		2017 2017
155581	MS WARM-UP BOARD 2017 KU	45,509.99	-	(45,509.99)	-100.00%	0.01%	45,509.99	-	(45,509.99)			Jul-17	Apr-18		2017
149530	MS (Pineville) Meter Test 2017	27,018.75	17,255.00	(9,763.75)	-56.59%	0.01%	27,018.75	17,255.00	(9,763.75)	Jan-17	Nov-17	Jan-17	Jul-17	7	2017
141640 153362	Meter Shop 2017 KU Lexington MS 2016 KU 2210 Meter Tester	5.868.53	68,005.00	68,005.00 (5,868.53)	100.00%	0.00%	5.868.53	68,005.00	68,005.00 (5,868.53)	Jun-17	Aug-17	Aug-16	Jul-17		2017 2017
CEMTR582	KU Electric Meters - 015820	1,425,035.36	1,004,829.61	(420,205.75)	-41.82%	0.00%	1,425,035.36	1,004,829.61	(420,205.75)	Jan-13	Dec-23	Jan-13	Jui-1/		2017 2017
142363	Retail Hardware KU 2017	-	140,000.00	140,000.00	100.00%	0.00%	-	140,000.00	140,000.00	Jan-17	Dec-17				2017
155252	CS Monitors 2017 KU	9,277.77	-	(9,277.77)	-100.00%	0.00%	9,277.77	-	(9,277.77)			Jun-17	Dec-17		2017
00061FACK 00062FACK	LIMESTONE MEZZ WALL LONDON HVAC SPLIT UNIT	45,778.38 6,213.00	-	(45,778.38) (6,213.00)	-100.00% -100.00%	0.01%	45,778.38 6,213.00	-	(45,778.38) (6,213.00)			Jul-17 Jul-17	Nov-17 Sep-17		2017 2017
00002FACK 00070FACK	LONDON RVAC SPEIT UNIT LONDON PROPERTY PURCHASE	51,835.44	-	(51,835.44)	-100.00%	0.00%	51,835.44	-	(51,835.44)			Aug-17	Aug-18		2017
00071FACK	RICHMOND BO ROOF REPLACEMENT	30,777.00	-	(30,777.00)	-100.00%	0.01%	30,777.00	-	(30,777.00)			Aug-17	Nov-17		2017
138601 141389	Norton-Wire Racks,Bins,Equip KU FURNITURE PROJ	216,643.38	40,000.00 428,000.00	40,000.00 211,356.62	100.00% 49.38%	0.00%	216 643 38	40,000.00 428,000.00	40,000.00 211,356.62	Jan-17 Jul-13	May-17 May 10	Jul-13			2017 2017
141389	KU PUKNII UKE PKUJ	210,043.38	428,000.00	211,350.02	49.38%	0.04%	210,045.58	428,000.00	211,350.62	Jui-13	May-19	Jui-13			2017

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
141401	CARPET / FLOORING REPLACEMENT	(37,593.82)	-	37,593.82	-100.00%	-0.01%	16,392.55	53,986.37	37,593.82			Mar-15	Feb-17		2017
141436	KU FAILED EQP REPLACE 2016	2,209.00	-	(2,209.00)	-100.00%	0.00%	80,349.40	78,140.40	(2,209.00)			Jan-16	Dec-16		2017
141438	KU FURN & CHAIR 2016	2,182.14	-	(2,182.14)	-100.00%	0.00%	100,162.75	97,980.61	(2,182.14)			Jan-16	Dec-16		2017
														Funding was intended for Kevil Facility Consolidation project. Project was delayed.	
141584	KU FAC CONSOLIDATION 2018		3,450,932.00	3,450,932.00	100.00%	0.00%	-	3,450,932.00	3,450,932.00	Jun-17	Dec-17			Pudant is developed at a bisher level for notantial moments muchanas. This mainst	2017
144836	KU FAC RELOC PROPERTY 2017		500.000.00	500.000.00	100.00%	0.00%		2,050,240.38	2.050.240.38	Jan-15	Nov-17			Budget is developed at a higher level for potential property purchases. This project funded the Pennington Gap property purchase.	2017
145103	Barlow Wire Racks and Bin		15.000.00	15,000.00	100.00%	0.00%	-	15,000.00	15.000.00	Jan-17	Sep-17			landed the remaingion oup property parentale.	2017
145110	Harlan Close Open Storerm		38,000,00	38,000,00	100.00%	0.00%	-	38,000,00	38,000.00	Jan-17	Jun-17				2017
145121	Pineville Transmission Shed	129,396.91	66,000.00	(63,396.91)	-96.06%	0.03%	129,396.91	66,000.00	(63,396.91)	Jan-17	Sep-17	Jan-17	Dec-17		2017
145125	Somerset Wire Shed	-	127,000.00	127,000.00	100.00%	0.00%	-	127,000.00	127,000.00	Jan-17	Jun-17				2017
148021	DANVILLE BO REPL DOOR/WINDOWS	(37,851.00)	-	37,851.00	-100.00%	-0.01%	53,618.04	91,469.04	37,851.00			Jan-16	May-17		2017
148024	REPL WINDOWS AT DRIVE THRU	53,799.67	-	(53,799.67)	-100.00%	0.01%	73,670.62	19,870.95	(53,799.67)			Jan-16	Dec-16		2017
148027	CARPET/FLOORING - KU 2016	23,880.30	-	(23,880.30)	-100.00%	0.00%	45,859.21	21,978.91	(23,880.30)			Jan-16	Nov-17		2017
149030	PINEVILLE POLE YARD ENTRANCE	20,735.49	-	(20,735.49)	-100.00%	0.00%	450,188.00	429,452.51	(20,735.49)			Jan-16	Feb-17		2017
149478	KU FAILED EQP REPLACE 2017	113,227.12	102,000.00	(11,227.12)	-11.01%	0.02%	113,227.12	102,000.00	(11,227.12)	Jul-15	Dec-17	Jul-15	Mar-18		2017
149480 149485	KU FURN & CHAIR 2017 KU FAC IMPROVE 2017	96,458.85	120,000.00	23,541.15 141.000.00	19.62% 100.00%	0.02%	96,458.85	120,000.00	23,541.15 141.000.00	Jul-15 Jul-15	Dec-17 Nov-17	Jul-15	Feb-18		2017 2017
149485	CARPET/FLOORING - KU 2017	5.606.90	46.000.00	40.393.10	87.81%	0.00%	5,606.90	46.000.00	40.393.10	Jul-15 Jul-15	Nov-17 Nov-17	Jul-15	Dec-17		2017
149466	CARPET/FLOORING - KU 2017	5,000.90	40,000.00	40,393.10	87.8170	0.00%	3,000.90	40,000.00	40,393.10	Jui-15	1004-17	Jui-15		Budget is developed at a higher level to encompass multiple projects and reallocated	2017
														to individual projects. This project funded numerous smaller projects for facility	
149494	KU REFURB & BRANDING 2017		2,000,000.00	2,000,000.00	100.00%	0.00%	-	2,000,000.00	2,000,000.00	Jul-15	Dec-17			site improvements and equipment.	2017
151161	SIMP COMM CTR RECONF-KU	(2,720.81)	-	2,720.81	-100.00%	0.00%	6,020.71	8,741.52	2,720.81			Apr-16	Dec-16		2017
152270	RICHMOND BO PAVE LOT	187,277.08	-	(187,277.08)	-100.00%	0.04%	187,277.08	-	(187,277.08)			Jun-16	Aug-17		2017
														Budget is developed at a higher level to encompass multiple projects and reallocated	
														to individual projects. No individual projects were identified, so project was	
152333	KU FAC CONSOLIDATION 2017-18		500,000.00	500,000.00	100.00%	0.00%	-	5,029,244.52	5,029,244.52	Jan-17	Feb-19			cancelled.	2017
														Budget is developed at a higher level for potential property purchases. Property purchase was not complete and funding was returned to Corporate RAC.	
152336	KU FAC CONSOLIDATION LAND		500,000.00	500,000.00	100.00%	0.00%	-	500,000.00	500,000.00	Jan-17	Dec-17			parentase was not complete and randing was retained to corporate relief.	2017
152338	KUGO CONFERENCE CENTER		1.300.000.00	1.300.000.00	100.00%	0.00%	-	1.300.000.00	1.300.000.00	Jan-17	Dec-18			Project was delayed.	2017
152339	MORGANFIELD FITNESS CENTER	309,307.67	600,000.00	290,692.33	48.45%	0.06%	309,307.67	600,000.00	290,692.33	Jan-17	Sep-17	Jan-17	Dec-17		2017
152340	KUGO 7TH FLOOR UK RENOVATION	-	250,000.00	250,000.00	100.00%	0.00%	· -	250,000.00	250,000.00	Jan-17	Feb-17				2017
152343	STONE RD FITNESS CENTER	230,333.44	100,000.00	(130,333.44)	-130.33%	0.05%	230,333.44	100,000.00	(130,333.44)	Jan-17	Oct-17	Jan-17	Dec-17		2017
152357	BACK DOOR ENTRY EARLINGTON		4,000.00	4,000.00	100.00%	0.00%	-	4,000.00	4,000.00	Jan-17	Aug-17				2017
152359	CARPORT BARLOW	6,500.00	7,000.00	500.00	7.14%	0.00%	6,500.00	7,000.00	500.00	Jan-17	Aug-17	Jan-17	Mar-17		2017
152360	CARPET DIX DAM	32,746.15	10,000.00	(22,746.15)	-227.46%	0.01%	32,746.15	10,000.00	(22,746.15)	Jan-17	Aug-17	Jan-17	May-17		2017
152361	PAVING GEORGETOWN 2017	39,418.17	30,000.00	(9,418.17)	-31.39%	0.01%	39,418.17	30,000.00	(9,418.17)	Jan-17	Aug-17	Jan-17	Nov-17		2017
152363	PAVING MT STERLING STOREROOM	44,919.19 17 400 00	24,000.00	(20,919.19)	-87.16%	0.01%	44,919.19 17 400 00	24,000.00	(20,919.19)	Jan-17	Sep-17	Jan-17	Nov-17		2017
152368	STOREROOM ROOF DAWSON SPRINGS PAVING DANVILLE	33,723.92	18,000.00	600.00 (33.723.92)	3.33%	0.00%	33,723.92	18,000.00 60,000.00	600.00 26.276.08	Jan-17	Oct-17	Jan-17 Feb-17	Aug-17 Dec-17		2017 2017
152432	LGE CTR 12 REPL FLOOR KU	33,123.92	10,800.00	10,800.00	100.00%	0.01%	33,123.92	10,800.00	10,800.00	Jan-17	Jun-17	Fe0-17	Dec-17		2017 2017
152747	STONE RD ADM BLDG ROOF REPL	17 777 00	-	(17,777.00)	-100.00%	0.00%	17,777,00	150,000,00	132,223,00	Jan-17	Juli-17	Jan-17	Oct-17		2017
153062	DANVILLE POLE YARD EXPANSION	2,177.03		(2.177.03)	-100.00%	0.00%	254,465.56	252,288.53	(2.177.03)			Jul-16	May-17		2017
153064	DANVILLE SHED & ROOF EXT	1,963.07	-	(1,963.07)	-100.00%	0.00%	173,028.17	171,065.10	(1,963.07)			Jul-16	Jun-17		2017
153626	SIMPSONVILLE CRAC UNITS	(0.93)	-	0.93	-100.00%	0.00%	43,566.07	43,567.00	0.93			Nov-16	Jun-17		2017
153628	SIMPSONVILLE CRAC IT KU	(0.61)	-	0.61	-100.00%	0.00%	27,001.39	27,002.00	0.61			Nov-16	Jun-17		2017
153648	SHELBYVILLE BUS OFF PAVING	(7,200.00)	-	7,200.00	-100.00%	0.00%	45,682.61	52,882.61	7,200.00			Nov-16	Dec-16		2017
153684	EARLINGTON STOREROOM RENO	27.34	-	(27.34)	-100.00%	0.00%	14,492.22	14,464.88	(27.34)			Nov-16	Sep-17		2017
153869	EARLINGTON WIRE SHED	204,143.47	-	(204,143.47)	-100.00%	0.04%	204,143.47	-	(204,143.47)			Jan-17	Nov-17		2017
153945 153950	RICHMOND STOREROOM CARROLLTON STOREROOM RENO	12,192.23 59,422.80	-	(12,192.23) (59,422.80)	-100.00% -100.00%	0.00%	12,192.23 59,422.80	-	(12,192.23) (59,422.80)			Jan-17	Dec-17 Dec-17		2017 2017
153950	LGE CTR 23 CONF CTR AV KU	28 222 01	-	(28,222.01)	-100.00%	0.01%	28 222 01	-	(28,222.01)			Jan-17 Jan-17	Sep-17		2017 2017
153976	FACILTIES CAPACITY FURN KU	210,650,88	-	(210,650.88)	-100.00%	0.04%	210,650.88	-	(210,650.88)			Jan-17 Jan-17	Dec-17		2017
154009	SHELBYVILLE SR RENO 2017	129,441.90		(129.441.90)	-100.00%	0.03%	129.441.90		(129.441.90)			Feb-17	Jul-18		2017
154010	PARIS SR RENO 2017	112.403.77	-	(112,403.77)	-100.00%	0.02%	112,403.77	-	(112,403.77)			Feb-17	Nov-17		2017
154166	REPLACE FLOOR LGE CTR 12 KU	48,558.95	-	(48,558.95)	-100.00%	0.01%	48,558.95		(48,558.95)			Jan-17	Oct-17		2017
154205	BOC 1 DIRECTORS OFFICES KU	43,591.97	-	(43,591.97)	-100.00%	0.01%	43,591.97	-	(43,591.97)			Mar-17	Nov-17		2017
154214	WHITENOISE AT KUGO	6,178.00	-	(6,178.00)	-100.00%	0.00%	6,178.00	-	(6,178.00)			Mar-17	Nov-17		2017
154364	PINEVILLE TRANS SHED OFFICE	23,237.10	-	(23,237.10)	-100.00%	0.00%	23,237.10	-	(23,237.10)			Apr-17	Nov-17		2017
154506	UPS BATTERY REPL - KU 2017	7,140.00	-	(7,140.00)	-100.00%	0.00%	7,140.00	-	(7,140.00)			Apr-17	Nov-17		2017
154514	SEWER LINE REPL - RICHMOND	24,170.00	-	(24,170.00)	-100.00%	0.00%	24,170.00	-	(24,170.00)			Apr-17	Oct-17		2017
154534	BUILD NEW STOREROOM HARLAN	252,229.98	-	(252,229.98)	-100.00%	0.05%	252,229.98	-	(252,229.98)			May-17	Feb-18		2017
155047	SCISSOR LIFT & TRAILER -EARL	14,360.88	-	(14,360.88)	-100.00%	0.00%	14,360.88	-	(14,360.88)			Jun-17	Nov-17		2017
155190 155191	PAVE AT WINCHESTER BUS OFF ETOWN - BUILD NEW STORAGE AREA	34,019.00 24,825.00	-	(34,019.00) (24,825.00)	-100.00% -100.00%	0.01%	34,019.00 24,825.00	-	(34,019.00) (24,825.00)			Jun-17 Jun-17	Aug-17		2017 2017
155191	ETOWN - BUILD NEW STORAGE AREA LONDON STAGING AREA - OFFICE	24,825.00	-	(24,825.00) (7.887.88)	-100.00%	0.00%	24,825.00	-	(24,825.00) (7.887.88)			Jun-17 Jun-17	Aug-17 Aug-17		2017 2017
155298	WIDE FORMAT PRINTER KU	11.463.22	-	(11.463.22)	-100.00%	0.00%	11.463.22	-	(11,463.22)			Jun-17 Jun-17	Aug-17 Nov-17		2017
155424	INSTALL LADDER - GREEN BO	6,969.00	-	(6,969.00)	-100.00%	0.00%	6,969.00	-	(6,969.00)			Jul-17	Nov-17		2017
155425	GREENVILLE SR EXTERIOR DOORS	10,750.00	-	(10,750.00)	-100.00%	0.00%	10,750.00		(10,750.00)			Jul-17	Nov-17		2017
155515	NORTON PARKING LOT DRAIN REPL	8,200.00	-	(8,200.00)	-100.00%	0.00%	8,200.00	-	(8,200.00)			Jul-17	Aug-17		2017
155702	LOUDON AVE SPLIT UNIT HVAC	7,897.50	-	(7,897.50)	-100.00%	0.00%	7,897.50	-	(7,897.50)			Aug-17	Dec-17		2017
FAC00000K	SIMP NEW PARKING KU	18,718.00	-	(18,718.00)	-100.00%	0.00%	18,718.00	-	(18,718.00)			Jun-17	Aug-17		2017
004KU14	Call Center-Route&Report-KU14	176,720.99	-	(176,720.99)	-100.00%	0.03%	1,197,175.71	1,020,454.72	(176,720.99)			Jan-14	Dec-16		2017
088KU16	Tech Ref desktop/laptops-KU16	136,393.48	-	(136,393.48)	-100.00%	0.03%	920,146.50	783,753.02	(136,393.48)			Jan-16	Dec-16		2017
138KU16	PowerPlant Module Upgr-KU16	164,532.24	100,000.00	(64,532.24)	-64.53%	0.03%	293,739.35	229,207.11	(64,532.24)	Jan-16	Oct-17	Jan-16	Oct-17		2017
159KU16	Cascade Impl Gen Relays-KU16	142,138.52	-	(142,138.52)	-100.00%	0.03%	238,004.92	95,866.40	(142,138.52)			Jan-16			2017

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	<b>P</b> ( )	Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
737KU16	BI SQL Upgrade-KU16	27.267.67	-	(27.267.67)	-100.00%	0.01%	27,267.67	-	(27,267,67)	Start	Laid	Oct-16	Jan-18	2017
IT0001K	ABB Upgrade-KU17	134,727.44	168,000.00	33,272.56	19.81%	0.03%	134,727.44	168,000.00	33,272.56	Jul-17	May-18	Jul-17	Jul-18	2017
IT0002K	Access Switch Rotation-KU17	244,568.09	230,000.15	(14,567.94)	-6.33%	0.05%	244,568.09	230,000.15	(14,567.94)	May-17	Dec-17	May-17	Jan-18	2017
IT0063K	zMR Hardware-KU17	-	28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Jun-17	Oct-17			2017
IT0093K	Server Capacity Exp-KU17	17,002.91	29,163.50	12,160.59	41.70%	0.00%	17,002.91	29,163.50	12,160.59	Jan-17	Aug-17	Jan-17	Jan-18	2017
IT0110K	Trans Cascade-Oracle-KU17	102,868.35	56,000.00	(46,868.35)	-83.69%	0.02%	102,868.35	56,000.00	(46,868.35)	May-17	Jul-18	May-17	Sep-18	2017
IT0114K IT0143K	TRMS Upgrade-KU17 Aspect Perf Mgmt Module-KU17	100,936.81 78.001.48	77,000.00	(23,936.81) (78,001.48)	-31.09% -100.00%	0.02%	100,936.81 78.001.48	77,000.00	(23,936.81) (78,001.48)	Jan-17	May-18	Jan-17 May-17	Jun-18 Jan-18	2017 2017
IT0144K	Aspect Peri Mgnit Module-K017 Avaya Call Back Lic-KU17	11.597.16		(11,597.16)	-100.00%	0.02%	11.597.16	-	(11,597,16)			May-17 May-17	Nov-17	2017
IT0146K	RecoverPoint Refresh-KU17	56 383 86		(56 383 86)	-100.00%	0.01%	56 383 86	-	(56 383 86)			Jun-17	Jan-18	2017
IT0147K	CoreLogic Parcel GIS-KU17	97,793.82		(97,793.82)	-100.00%	0.02%	97,793.82	-	(97,793.82)			Jun-17	Oct-17	2017
IT0148K	Antivirus Replacement-KU17	57,455.19	-	(57,455.19)	-100.00%	0.01%	57,455.19	-	(57,455.19)			Jun-17	Dec-17	2017
IT0149CG	KU MW Tower (Green River)	376,743.65	-	(376,743.65)	-100.00%	0.07%	376,743.65	-	(376,743.65)			May-17	Jan-18	2017
001KU16	Access Switch Rotation-KU16	7,613.52	-	(7,613.52)	-100.00%	0.00%	316,863.67	309,250.15	(7,613.52)			Jan-16	Dec-16	2017
002KU16	Analog Sunset-KU16	814.81	-	(814.81)	-100.00%	0.00%	276,745.38	275,930.57	(814.81)			Jan-16	Dec-16	2017
017KU16 018KU15	Electric Insp Enhan-KU16 Data Protection-KU15	(11,166.86) 1,152.52	-	11,166.86 (1,152.52)	-100.00% -100.00%	0.00%	(5.88) 1,152.52	11,160.98	11,166.86 (1,152.52)			Jan-16 Jan-15	Dec-16 Dec-17	2017 2017
021KU15	Further app virt build-KU16	(5.789.26)	-	5.789.26	-100.00%	0.00%	102.115.25	107.904.51	5.789.26			Jan-15 Jan-16	Dec-17 Dec-16	2017
026KU16	Lville Racks & Furn-KU16	(76.41)		76.41	-100.00%	0.00%	10.323.30	10,399,71	76.41			Dec-15	Dec-16	2017
032KU16	Mobile Radio-KU16	1.18		(1.18)	-100.00%	0.00%	126,019.61	126,018.43	(1.18)			Jan-16	Dec-16	2017
034KU16	Multi-Fun Dev Grow&Ref-KU16	13,519.10		(13,519.10)	-100.00%	0.00%	477,965.22	464,446.12	(13,519.10)			Jan-16	Dec-16	2017
039KU16	Network Management-KU16	195.00	-	(195.00)	-100.00%	0.00%	20,228.96	20,033.96	(195.00)			Jan-16	Dec-16	2017
040KU15	Mobile Infrastructure-KU15	(18,254.09)	-	18,254.09	-100.00%	0.00%	122,499.38	140,753.47	18,254.09			Jan-15	Dec-15	2017
042KU15	Mble Rad Syst RepYr 1/2-KU15	(821.61)	-	821.61	-100.00%	0.00%	0.00	821.61	821.61			Dec-14	Dec-16	2017
044KU16 047KU16	Outside Cable Plant-KU16	769.25	-	(769.25)	-100.00%	0.00%	102,951.23	102,181.98	(769.25)			Jan-16	Dec-16	2017 2017
047KU16 063KU16	Phone Expan/Break Fix-KU16 Simpsonville Elect Upg-KU16	664.36 (247.79)	-	(664.36) 247.79	-100.00% -100.00%	0.00%	77,321.43 15,899.95	76,657.07 16,147,74	(664.36) 247.79			Jan-16 Jan-16	Dec-16 Dec-16	2017 2017
064KU16	Simpson Furn & Racks-KU16	(184.21)	-	184.21	-100.00%	0.00%	16,475.89	16,147.74	184.21			Jan-16 Jan-16	Dec-16	2017
067KU16	Tele Rm Data Cent Y1/2-KU16	(163.19)	-	163.19	-100.00%	0.00%	164.915.65	165.078.84	163.19			Jan-16	Dec-16	2017
077KU16	Wireless Upgrade (WERUS)-KU16	152.30		(152.30)	-100.00%	0.00%	90,407.19	90,254.89	(152.30)			Jan-16	Dec-16	2017
093KU16	Server HW Refresh-KU16	184.79	-	(184.79)	-100.00%	0.00%	235,332.98	235,148.19	(184.79)			Jan-16	Dec-16	2017
100KU15	Replace Edge 95 Units-KU15	11,491.73	-	(11,491.73)	-100.00%	0.00%	63,205.22	51,713.49	(11,491.73)			Jan-15	Dec-15	2017
117KU16	TRODS-KU16	184.80		(184.80)	-100.00%	0.00%	157,710.81	157,526.01	(184.80)			Jan-16	Dec-16	2017
125KU16 126KU16	EMS CIP-KU16	(393.04) (1.244.64)	-	393.04 1.244.64	-100.00%	0.00%	113,063.54	113,456.58 166 954 74	393.04 1.244.64			Jan-16 Jan-16	Dec-16 Dec-16	2017 2017
126KU16 130KU15	Expand EMS Dev System-KU16 Advanced Malware Detect-KU15	(1,244.64) (1,689.39)	-	1,244.64	-100.00%	0.00%	165,710.10	166,954.74	1,244.64			Jan-16 Jan-15	Dec-16 Jun-16	2017 2017
133KU16	NE KY Buildout Eng Phase-KU16	(1,089.39)	-	(22,407,12)	-100.00%	0.00%	67 289 19	44.882.07	(22,407.12)			Jan-15 Jan-16	Jui-10	2017
135KU16	Rate Case 2016-KU16	79.058.33		(79,058.33)	-100.00%	0.02%	86,649.07	7,590.74	(79.058.33)			Jan-16	Oct-17	2017
139KU15	CTS/AFB-Accting Enhance-KU15	(29,693.66)	-	29,693.66	-100.00%	-0.01%	35,521.64	65,215.30	29,693.66			Jan-15	Oct-17	2017
139KU16	Central Firewall Mgmt-KU16	249.93	-	(249.93)	-100.00%	0.00%	91,396.46	91,146.53	(249.93)			Jan-16	Apr-17	2017
147KU16	MV90 upgrade-KU16	(814.04)	-	814.04	-100.00%	0.00%	23,754.82	24,568.86	814.04			Jan-16	Dec-16	2017
148KU16	Implement Corp. SIEM-KU16	0.03		(0.03)	-100.00%	0.00%	595,280.40	595,280.37	(0.03)			Jan-16	Dec-16	2017
165KU16 178KU15	Non-SCADA Load Data-KU16 Upgrade Quest Server-KU15	(2,366.63) 234,808.42	-	2,366.63 (234,808.42)	-100.00% -100.00%	0.00%	(0.01) 340.243.08	2,366.62 105,434.66	2,366.63 (234,808.42)			Jan-16 Sep-16	Dec-16 Jan-18	2017 2017
200KU16	Application Sec Enhance-KU16	234,008.42	37,500.00	37,500.00	100.00%	0.00%	20,677.95	58,177.95	37,500.00	Jan-16	Nov-17	Sep-10	Jali-18	2017
202KU15	Trans OATT Billing Tool-KU15	0.02	-	(0.02)	-100.00%	0.00%	137 610 75	137 610 73	(0.02)	Jun 10		Jan-15	Dec-16	2017
203KU16	PS 9.2 Upgrade-KU16	307,690.80	306,836.30	(854.50)	-0.28%	0.06%	554,248.69	553,394.19	(854.50)	Jan-16	Aug-17	Jan-16	Jun-17	2017
204KU16	SAP CRM/ECC Upgr-KU16	4,735,015.55	5,348,889.95	613,874.40	11.48%	0.93%	14,448,869.46	15,062,743.86	613,874.40	Oct-15	May-17	Oct-15	May-17 Built in contigency funds were lower than originally budgeted	2017
400KU15	OTN Core Rings Y1/2 LEX-KU15	(443.22)	-	443.22	-100.00%	0.00%	2,485,971.67	2,486,414.89	443.22			Jan-15	Dec-16	2017
720KU16 721KU16	Mobile Dispatch Map-KU16	(1,356.42)	-	1,356.42	-100.00%	0.00%	96,512.32	97,868.74	1,356.42			Jun-16	Dec-16	2017
721KU16 724KU16	Superna Eyeglass Lic-KU16 PI Lic for Access Perm-KU16	10,166.92 (2,691.78)	-	(10,166.92) 2,691.78	-100.00%	0.00%	10,166.92 869.82	3,561.60	(10,166.92) 2,691.78			Mar-16 Aug-16	Dec-16 Dec-16	2017 2017
724KU16 725KU16	Veg Mgmt ROW Layer Dev-KU16	(2,691.78) 919.40		(919.40)	-100.00%	0.00%	5,774.01	4,854.61	(919.40)			Jul-16	Dec-16	2017
730KU16	ABB Post Impl Enhance-KU16	92.40		(92.40)	-100.00%	0.00%	33,559.78	33,467.38	(92.40)			Sep-16	Dec-16	2017
734KU16	Cust Serv Training Tools-KU16	(10,670.88)		10,670.88	-100.00%	0.00%	10,958.71	21,629.59	10,670.88			Sep-16	Dec-16	2017
741KU16	Bluecoat Proxy Security-KU16	(6,356.67)	-	6,356.67	-100.00%	0.00%	105,944.58	112,301.25	6,356.67			Oct-16	Dec-16	2017
743KU16	PMO Plotters-KU16	(3,429.12)	-	3,429.12	-100.00%	0.00%	10,670.88	14,100.00	3,429.12			Oct-16	Dec-16	2017
744KU16	Reader Boards-KU16	63,884.44	-	(63,884.44)	-100.00%	0.01%	161,548.87	97,664.43	(63,884.44)			Oct-16	Dec-17	2017
747KU16	TRAC Enhancements-KU16	128,541.23	-	(128,541.23)	-100.00%	0.03%	135,975.34	7,434.11	(128,541.23)			Nov-16	Jan-18	2017
750KU16 753KU16	AMS SAP Hardware-KU16 GPS Gate Licenses-KU16	523.07 5,360.21	-	(523.07) (5,360.21)	-100.00% -100.00%	0.00%	373,654.81 5,360.21	373,131.74	(523.07) (5,360.21)			Nov-16 Dec-16	Dec-16 Dec-16	2017 2017
170003K	AIS Deciscion Trans-KU17	5,500.21	168.000.00	(5,500.21)	-100.00%	0.00%	5,500.21	168.000.00	168.000.00	Jan-17	Dec-18	Dec-10	Dec-10	2017
IT0004K	Analog Sunset-KU17	248,687.91	122,359,70	(126,328.21)	-103.24%	0.05%	248,687.91	122,359,70	(126,328.21)	Jan-17	Oct-17	Jan-17	Jan-18	2017
IT0006K	Aspect Workfor Sched App-KU17	41,452.06	84,000.00	42,547.94	50.65%	0.01%	41,452.06	84,000.00	42,547.94	Feb-17	Sep-17	Feb-17	Jan-18	2017
IT0011K	Cascade Biennial Tech-KU17	-	279,999.91	279,999.91	100.00%	0.00%	-	279,999.91	279,999.91	Jan-17	Apr-19			2017
IT0014K	CFO Systems Capital-KU17	-	46,000.00	46,000.00	100.00%	0.00%	-	46,000.00	46,000.00	Jul-17	Oct-17			2017
IT0015K	CIP Compliance Tools Yr7-KU17	97,952.64	117,499.94	19,547.30	16.64%	0.02%	97,952.64	117,499.94	19,547.30	Jan-17	Nov-17	Jan-17	Jan-18	2017
IT0016K	Citrix XenDesktop Lic-KU17	-	67,620.00	67,620.00	100.00%	0.00%	-	67,620.00	67,620.00	Mar-17	Mar-17	<b>D</b> 1 45	D 18	2017
IT0019K IT0022K	Computer HW for LOB's-KU17	(110.18)	173,900.00 126,000.00	174,010.18 126,000.00	100.06% 100.00%	0.00%	(110.18)	173,900.00 126,000.00	174,010.18 126,000.00	Feb-17	Oct-17	Feb-17	Dec-17	2017 2017
IT0022K IT0023K	CTI Upgrade-KU17 CTS Bookmarking Process-KU17	-	126,000.00 56,000.00	126,000.00 56,000.00	100.00%	0.00%	-	126,000.00 56,000.00	126,000.00 56,000.00	Aug-17 Apr-17	Sep-17 Oct-17			2017 2017
IT0023K IT0024K	Daily Shift Log Repl-KU17	-	196,000.00	196,000.00	100.00%	0.00%	-	196,000.00	196,000.00	Apr-17 Jan-17	Oct-17 Oct-18			2017 2017
IT0025K	Damage AssessEnhance-KU17	-	28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Oct-17	Nov-17			2017
IT0027K	Domain Cntrls ICCP-KU17	62,741.98	83,999.97	21,257.99	25.31%	0.01%	62,741.98	83,999.97	21,257.99	Apr-17	Sep-18	Apr-17		2017
IT0028K	eDiscovery -KU17	-	92,000.00	92,000.00	100.00%	0.00%	-	92,000.00	92,000.00	Jan-17	Feb-17			2017
IT0029K	Electric Inspect Enhance-KU17	-	140,000.10	140,000.10	100.00%	0.00%	-	140,000.10	140,000.10	Jan-17	Nov-17			2017
IT0031K	Endpoint Protection-KU17	-	2,300.00	2,300.00	100.00%	0.00%	-	2,300.00	2,300.00	Nov-17	Nov-17			2017

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ThURN TAUNA <td></td> <td></td> <td>Jan-18</td> <td></td> <td></td>														Jan-18		
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THOM TOW TOW TOW 	IT0073K	OpenText HR- Mercer file-KU17	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-17	Oct-17				2017
IMDMobserimed by Max Marked Mark			-					-								
THOME         Proceener Sector         S.1500         S.1500         B.1500         S.1500         S.15000         S.1500         S.1500         <			38,252.92					38,252.92					Mar-17			
THOME TOTALModelMod			-					-							Support extended at no additional cost - project postponed until future year	
ITTORSMore/Res/T (Mar).StatupMoreMoreStatupStatupMore<			-					-								
HIME TEMPAnalysisA	IT0082K		-	34,500.00	34,500.00	100.00%	0.00%	-	34,500.00	34,500.00	Apr-17	Nov-17				2017
INDEX TOTALRef Car 311 VIIIINDEX IIN		Primavera to PowerPlan-KU17			344,235.35						Mar-17	Aug-17	Mar-17	Jan-18		
THOMERevently line with W171.11.11.11.11.01.11.01.11.01.11.0<			60,095.15					60,095.15					Jan-17	Jan-18		
ThinkMore handwork branches, MartyI. Honome <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			-					-								
HIMORSumPain EncloseLingLingLingLingMonteMonteLingLingMonteMin <th< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td>010070</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			-				010070	-								
IPD068Simponic Expland/16.53.22.50.007.10.277.10.278.10.70.10							010070	-								
THOMESuperadir lange.shift.11.2101.21011.22011.20			6,334.28					6,334.28					Mar-17	Jan-18		
TODIG         Sol, karner Kill, Karner KUI7         -         4,0000         4,0000         M-0.         M-0.         M-0.000	IT0099K			11,750.00	1,490.67	12.69%	0.00%	10,259.33	11,750.00	1,490.67	Apr-17	Dec-17	Apr-17	Jan-18		
TOTOMSSolution engines KU30(1999)92(129)992(129)992(129)992(120)992(120)992(120)(120)(120)992(			31,229.73		(,			31,229.73		(			Mar-17	Jan-18		
THI0KTeams Barley Legal Karley Ku/T1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,			-					-					0.14	No. 17		
TD107         Tables Jupper K177         .																
TID10K TRU VARIAN TRU VARI			51,551.96										Peb-17	Jan-10		
ITTUNIntervInterv <td>IT0109K</td> <td></td> <td>-</td> <td>23,000.00</td> <td>23,000.00</td> <td>100.00%</td> <td>0.00%</td> <td>-</td> <td>23,000.00</td> <td>23,000.00</td> <td>Aug-17</td> <td>Aug-17</td> <td></td> <td></td> <td></td> <td>2017</td>	IT0109K		-	23,000.00	23,000.00	100.00%	0.00%	-	23,000.00	23,000.00	Aug-17	Aug-17				2017
ITTU2KUCAC Carefords AU171.92.00,0180.0001.78.000.01.000.10.0001.257.580.010.1		Trans Vegetation Mgt-KU17-18	33,629.77	56,000.00				33,629.77			Feb-17		Feb-17			
TD12KWeeks balance-KU1757,94.4279,94.0019,75.8479,75.0079,77.87			-					-								
TD123K       WAS Enhancements KU17       16.00.000       16.00.000       0.05%       1.0.       160.00.00       16.00.000			-					-					1	T 10		
TD12K       NEX Nubl DackY 1/2KU162)       -       71/1489       71/1489       7011       904/149       904/149       90.47       90.77       No 77       No 77 <t< td=""><td></td><td></td><td>57,924.42</td><td></td><td></td><td></td><td></td><td>57,924.42</td><td></td><td></td><td></td><td></td><td>Jan-17</td><td>Jan-18</td><td></td><td></td></t<>			57,924.42					57,924.42					Jan-17	Jan-18		
TD11X       SAP Begister Tet Autor. KU17 $1,0$ (A5 K15) $ 1,0$ (A5 K15) $1,0$ (A5 K16) $1,$			-					-								
0 9kg1 Mb1, Mb2, Mb3, Mb3, Mb3, Mb3, Mb3, Mb3, Mb3, Mb3	IT0131KU	SAP Regression Test Auto- KU17	47,618.63	-	(47,618.63)	-100.00%	0.01%	47,618.63	-	(47,618.63)			Feb-17	Nov-17		2017
OHM         Mole Infrastruener-KU16         G.25,4         H.2000%         O.070%         H.314,60				-												
0381/16       Mek af yor Replace XU16       (120165)       -       1200,000       1000%       1271,561/94       1233,655.90       1200,05       -       Ian 16       007         0681/L14       SE XVM Balkour-KU14       807073,33       981,680.01       174,454.8       1171,35.60       124,454.8       Ian 14       Ian 14       Ian 18       007         198K106       Mullarect Sine Lepp-KU16       306,15.56       333,53.88       173,53.61       1000%       1474,354.8       177.86       027,355.52       Ian 16       Ian 18       Ian 18       007         193K106       Implement SDE Replace-KU16       306,15.56       033,588       07.83       87.83,05.00       175,441.27       021,41.27       Ian 16       59-17       Ian 16       59-17         193K106       Fehr Training Dabondark-KU16       69,400.01       -       (45,900.1)       1000%       0.01%       179,635.30       175,441.27       021,41.27       Ian 18       59-17       2017         193K104       Relace-Intraing Dabondark-KU16       69,400.01       -       (45,900.1)       1000%       0.01%       172,725.90       163,702.01       Ian 18       160,000.01       Ian 18											Jan-15	Sep-17				
0808/14         Learning         0.00000         0.00000         1.417.963.09         0.000000         Jan.16         0.51         511         0.00000         Jan.16         Jan.16         Jan.16         Sp.17         0.00000         Jan.16         Sp.17         0.00000         Jan.16         Sp.17         0.00000         Jan.16         Sp.17         0.00000         Jan.16         Sp.17         Jan.16				-												
081014       817 MVB Baldom-KU14       807/75.3       981/988.01       17.43.48       17.14.63.6       17.44.48       8.m.4       0c.17       8.m.14       8.m.14       9.m.14       9.m.14 <td></td> <td></td> <td>(12,001.05)</td> <td>200.000.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Jan-14</td> <td>Dec-16</td> <td>Jan-10</td> <td>Dec-10</td> <td></td> <td></td>			(12,001.05)	200.000.00							Jan-14	Dec-16	Jan-10	Dec-10		
129201/6       Implement NDE Replace-XU16       305,113.53       333,653.28       27,538.52       8.2.5%       0.0.6%       723,85.20       Jan-16       Jan-16 <td< td=""><td></td><td></td><td>807,073.53</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Jan-14</td><td>Jan-18</td><td></td><td></td></td<>			807,073.53										Jan-14	Jan-18		
158/U16Timing Dam. Bruins Diff.46, 501, 61 $(46, 501, 61)$ <	109KU16	WallStreet Suite Upgr-KU16	50,559.96	-	(50,559.96)	-100.00%	0.01%	146,077.95	95,517.99	(50,559.96)			Jan-16	Sep-17		2017
158KU15       60,440.29       28,000.0       (22,402.9)       -115.8%       0.17       (796,850.3)       1,764,42.24       (23,402.9)       Jan-15       Dec 16       Jan-15       Dec 17         158KU16       Tech Training Dashbards-KU16       93,006.10       -       (93,006.10)       (93,006.10)       -       (93,006.10)       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -       (93,006.10)       -				333,653.88					751,503.55		Jan-16	Dec-17				
158U/16       Tesh Taning Dashbards-KU16       93,806,10       -       93,806,10       -       93,806,10       -       93,806,10       -       138,16       -       128,16       -       2017         263KU14       Reduct Implement-KU14       45,900,21       -       (65,900,21)       100,00%       0.01%       100,722,6       54,823,90       -       0,249,84       0217       2017									-		1	D 14				
263KUl4Refact-It Implement-KU14 $45,900,21$ $ (45,900,21)$ $-100,00%$ $0,01%$ $100,722,60$ $54,822,39$ $(45,900,21)$ $Nor-14$ $Oct-17$				28,000.00					1,764,412.74		Jan-15	Dec-16		Peb-17		
726W16DACS Software Upgrade-W16 $22,489,90$ $ (22,489,90)$ $(23,489,16)$ $(23,491,1$									54,822.39					Oct-17		
736 Mil6       BrownDix Campus Soner-KU16 $31,685.66$ $ (31,685.66)$ $100,00%$ $001%$ $77,217.54$ $45,518.8$ $(31,685.66)$ $ Apr.16$ $an.18$ $2017$ $740 KU16$ Field Smart View Ehmance-KU16 $61,600.00$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $ (61,600.00)$ $(61,600.00)$ $ (61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ $(61,600.00)$ <		PI Alarm Mgmt-KU16		-		-100.00%							Jul-16	Dec-16		
740KU16       Field Smart View Enhance-KU16 $61,600.00$ $ (61,600.00)$ $(61,600.00)$ $(01,60)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(14,409.80)$ $(15,61,61)$ $(16,610.0.00)$ $(16,610.0.00)$ $(16,610.0.00)$ $(16,610.0.00)$ $(16,610.0.00)$ $(16,610.0.00)$ $(16,610.0.00)$				-					-							
742Uh       Indight CM Expansion-KU16       14,409 80       -       (14,09 80)       -       (14,09 80)       0.00% $5794$ ,64 $43,554$ ,84 $(14,409 80)$ $- 0c-16$ Sep-17       2017         T0007K       Backup Coge Exp.KU17       49,8981.61 $60,767.38$ $10,8092$ $17.80$ $49,8981.61$ $60,767.38$ $10,8092$ $17.80$ $40,17$ $40,17$ $20,17$ </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>45,531.88</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				-					45,531.88							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				-	(. ))				42 554 94	( · ) · · · · · · /						
HONGK         Bulk Power, Euro Sys-KU17         43,118,11         58,749,40         15,63129         Jan-17         Sep-17         Jan-18         Jan-17         Jan-18           T0006KU         Bulk Power, Euro Sys-KUDirect         7,661.86         -10,000%         0,00%         7,661.86         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         (7,661.86)         100         100         (7,661.86)         100         100         (7,661.86)         100<				60 767 38							Mar-17	Aug-17				
ITOD06KU       Buk Power Euro Spec KU Direct       7.661.86       -       7.661.86       -       7.661.86       -       7.661.86       -       7.661.86       - $Ian-18$ Jan-18																
TODIOK         Call Recording Manu Uge-KU17         10.301/21         84,000         73,78%         90.0%         73,698.79         May-17         May-17         May-18         May-				-					-							
IT0012K         Centrify Licensing-KU17         8,326.00         9,200.00         874.00         9,200.00         874.00         Apr-17         Oct-17         Apr-17         Dec-17         Dec-17<							010070									
ITOD13K         CERUS IV-KU17         194.923.12         188.000.02         (6.923.10)         Agr-17         Jan-18         Agr-17         Jan-18           ITOD17K         Commun Solar Impleme-KU7-18         37,626.50         140.000.00         (0.2,373.5)         73.12%         0.01%         37,626.50         242,373.49         Agr-17         Jan-18         Agr-17         Jan-18           ITO017K         Compliance Infr Yr7-KU17         171,641.85         235,000.12         63,282.71         Jan-18         Agr-17         Jan-18         Agr-17         Jan-18         2017           ITO015K         CIP Compliance Infr Yr7-KU17         171,641.85         235,000.12         63,282.71         Jan-18         Agr-17         Jan-18         2017           ITO026K         Core Network Infras-KU17         69,801.81         70,499.99         69,81.8         F0,499.99         69,81.8         Feb-17         Oc+17         Feb-17         De-17         De-17 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
IT0017K         Commun Solar Implem-KU17-18         37,626.50         140,000.00         102,373.50         73,12%         0.01%         37,626.50         279,999.99         242,373.49         Aug-17         Jun-18         Aug-17         Aug-18         2017           IT0018K         CIP Compliance Infr Y7-KU17         171,641.85         235,000.12         63,358.27         26.96%         0.03%         171,641.85         235,000.12         63,358.27         Jan-17         Nov-17         Jan-18         2017           IT0020K         Core Network Infrast-KU17         69,801.81         70,499.99         698.18         70,499.99         698.18         Feb-17         Oct-17         Feb-17         Dec-17           IT0021K         Core Web Releising Upgr-KU17         53,950.06         33,540.47         57,500.00         33,54.94         Feb-17         Dec-17         Dec-17         2017																
IT0018K         CIP Compliance Infr Yr3-KU17         171,641.85         235,000.12         63,358.27         26,96%         0.03%         171,641.85         235,000.12         63,358.27         Jan-17         Jan-17         Jan-18         2017           IT0020K         Core Network Infras-KU17         69,801.81         70,499.99         698,181         70,499.99         698,18         Feb-17         Oc+17         Feb-17         De-17         D																
IT0020K         Core Network Infrast-KU17         69,801.81         70,499.99         698.18         70,499.99         698.18         Feb-17         Dec-17         Dec-17         2017           IT0021K         Corp Web Redesign Upgr-KU17         55,395.06         58,750.00         3,354.94         57.1%         0.01%         55,395.06         58,750.00         3,354.94         Feb-17         Sep-17         Sep-17         Oct-17         2017																
	IT0020K		69,801.81				0.01%									2017
IT0026K Data Protection-KU17-18 50,973.14 17,020.00 (33,953.14) -199.49% 0.01% 50,973.14 22,540.00 (28,433.14) Mar-17 Jul-18 Mar-17 2017														Oct-17		
	IT0026K	Data Protection-KU17-18	50,973.14	17,020.00	(33,953.14)	-199.49%	0.01%	50,973.14	22,540.00	(28,433.14)	Mar-17	Jul-18	Mar-17			2017

Case No 2020-00349 Attachment to Response to PSC-1 Question No. 27(a) 69 of 137 Blake/Bellar

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
IT0030K	EMS CIP-KU17	108,562.73	57,064.55	(51,498.18)	-90.25%	0.02%	108,562.73	57,064.55	(51,498.18)	Mar-17	Nov-17	Mar-17	Apr-18	2017
													Technology implemented was more cost effective than original technology	
IT0033K IT0035K	Enterprise Strg Sys Refr-KU17 FieldNet SoftwareUpgr-KU17	153,181.55 30 643 58	846,000.08 42,000.00	692,818.53 11.356.42	81.89% 27.04%	0.03%	337,844.72 30,643,58	1,030,663.25 42,000.00	692,818.53 11,356.42	Nov-16 Oct-17	Oct-17 Jun-18	Nov-16 Oct-17	Jan-18 considered; partial spending shifted into 2016	2017
IT0035K IT0042K	GIS BI Reporting-KU17	36,049.79	42,000.00	5,950.21	27.04%	0.01%	36,049.79	42,000.00	5,950.21	Jun-17	Jun-18 Jul-18	Jun-17	Aug-18	2017
IT0042K	Intrusion Prevention-KU17-18	628,364.95	201,479.95	(426,885.00)	-211.87%	0.12%	628,364.95	517,920.18	(110,444.77)	Apr-17	Aug-18	Apr-17		2017
IT0048K	IT Security CIP Lab Enhn-KU17	7,886.61	23,500.00	15,613.39	66.44%	0.00%	7,886.61	23,500.00	15,613.39	Feb-17	Nov-17	Feb-17	Jan-18	2017
IT0050K	Next Gen Radio Sys Des-KU17	-	218,499.90	218,499.90	100.00%	0.00%	-	218,499.90	218,499.90	Jan-17	Dec-18			2017
IT0051K IT0054K	Louisville Elect Upgrds-KU17 Microsoft EA-KU17	24,308.78 225,408.75	23,500.00 179,887.60	(808.78) (45.521.15)	-3.44% -25.31%	0.00%	24,308.78 225,408.75	23,500.00 179,887.60	(808.78) (45.521.15)	Feb-17 Mar-17	Dec-17 Apr-17	Feb-17 Mar-17	Oct-17 Sep-17	2017 2017
IT0055K	Microsoft Lic True-up-KU17	15.668.28	69.000.00	53.331.72	-25.51%	0.00%	15,668.28	69,000.00	53,331.72	Apr-17	Nov-17	Apr-17	Jan-18	2017
IT0061K	Mobile Radio-KU17	112,633.22	91,999.55	(20,633.67)	-22.43%	0.02%	112,633.22	91,999.55	(20,633.67)	Jan-17	Oct-17	Jan-17	Jan-18	2017
IT0062K	Monitor Replacement-KU17	50,664.62	49,820.00	(844.62)	-1.70%	0.01%	50,664.62	49,820.00	(844.62)	Jan-17	Dec-17	Jan-17	Dec-17	2017
IT0065K	NAS Capacity Expansion-KU17	49,247.93	46,000.01	(3,247.92)	-7.06%	0.01%	49,247.93	46,000.01	(3,247.92)	Apr-17	Jun-17	Apr-17	Oct-17	2017
IT0067K IT0067KU	Network Access Dev-KU17 Network Access Dev-KU17 Direc	44,196.67 33,614.16	70,499.34	26,302.67 (33,614.16)	37.31% -100.00%	0.01%	44,196.67 33,614,16	70,499.34	26,302.67 (33,614.16)	Feb-17	Jan-18	Feb-17 Feb-17	Jan-18 Jan-18	2017 2017
IT0067K0	Network Acc Gatwy-KU17 Direc	23,145.73	17,155.00	(5,990,73)	-34.92%	0.00%	23,145.73	17,155.00	(5,990.73)	Apr-17	Aug-17	Apr-17	Jan-18	2017
IT0069K	Network Management-KU17	26,397.35	17,625.00	(8,772.35)	-49.77%	0.01%	26,397.35	17,625.00	(8,772.35)	Apr-17	Aug-17	Apr-17	Jan-18	2017
IT0071K	Network Test Equip-KU17	62,853.27	46,000.00	(16,853.27)	-36.64%	0.01%	62,853.27	46,000.00	(16,853.27)	Jan-17	Sep-17	Jan-17	Jan-18	2017
IT0077K	Oracle NMS Upgrade-KU17	673,861.65	560,000.10	(113,861.55)	-20.33%	0.13%	697,714.41	583,852.86	(113,861.55)	Oct-16	Oct-17	Oct-16	Dec-17	2017
IT0078K IT0079K	OTN DWDM Repl (Encrypt)-KU17	145,916.66	225,599.76	79,683.10	35.32%	0.03%	263,491.71	343,174.81	79,683.10	Oct-16	Oct-17	Oct-16	Dec-17	2017
IT0079K IT0086K	Outside Cable Plant-KU17 Repl Oper Workstations-KU17	170,739.63 84,728.16	91,999.74 84.000.02	(78,739.89) (728.14)	-85.59% -0.87%	0.03%	170,739.63 84,728.16	91,999.74 84.000.02	(78,739.89) (728.14)	Jan-17 Mar-17	Nov-17 Jul-18	Jan-17 Mar-17	Jan-18	2017 2017
IT0087K	Repl RDUs at BOC-KU17	75,494.97	110,450.01	34,955.04	31.65%	0.01%	75,494.97	110,450.01	34,955.04	Feb-17	Aug-17	Feb-17	Jan-18	2017
IT0089K	Rev Collections Impl-KU17	12,307.48	42,000.00	29,692.52	70.70%	0.00%	12,307.48	42,000.00	29,692.52	Jun-17	Aug-18	Jun-17	May-18	2017
IT0090K	Rplce EMS Workstations-KU17	84,882.23	83,999.99	(882.24)	-1.05%	0.02%	84,882.23	83,999.99	(882.24)	Mar-17	Jul-18	Mar-17		2017
IT0092K	Sec Infra Enhance-KU17	48,778.05	46,999.99	(1,778.06)	-3.78%	0.01%	48,778.05	46,999.99	(1,778.06)	Feb-17	Sep-17	Feb-17	Jan-18	2017
IT0094K IT0096K	Server Hardware Refr-KU17	180,532.46	399,030.06 28,200.00	218,497.60	54.76% -57.86%	0.04%	373,524.57 44,516,43	592,022.17 28,200.00	218,497.60	Nov-16	Dec-17	Nov-16	Jan-18 Jan-18	2017 2017
IT0096K IT0097K	LogRhythm (CIP)-KU17 LogRhythm (Corp)-KU17	44,516.43 29,246.73	28,200.00	(16,316.43) (1.046.73)	-37.86%	0.01%	29,246.73	28,200.00	(16,316.43) (1.046.73)	Apr-17 Apr-17	Sep-17 Sep-17	Apr-17 Apr-17	Jan-18 Jan-18	2017
IT0101K	Smallworld GIS Upgr-KU17-19	832,524.00	1.862.001.11	1,029,477.11	55.29%	0.16%	832,524.00	7.941.117.85	7,108,593.85	Jan-17	Mar-20	Jan-17	Underrun due to timing - spend shifted into 2018	2017
IT0104K	Sys Mgmt-SCOM-KU17	23,007.91	29,900.00	6,892.09	23.05%	0.00%	23,007.91	29,900.00	6,892.09	Mar-17	Oct-17	Mar-17	Jan-18	2017
IT0105K	Tech Refesh desk/lap-KU17	997,104.17	1,376,989.31	379,885.14	27.59%	0.20%	997,104.17	1,376,989.31	379,885.14	Jan-17	Dec-17	Jan-17	Jan-18	2017
IT0108K	TOA Phase 4-KU17	79,541.12	112,000.00	32,458.88	28.98%	0.02%	79,541.12	112,000.00	32,458.88	Mar-17	Mar-18	Mar-17	May-18	2017
IT0112K	Trans Map Land Use-KU17 TRODS-KU17	143,017.88	56,000.00	(87,017.88)	-155.39%	0.03%	144,765.08	57,747.20	(87,017.88)	Nov-16	Sep-17	Nov-16	Nov-17	2017
IT0115K IT0118K	UC&C/CUCM Upgrades-KU17	206,828.36 41,196.72	97,999.97 126,500,10	(108,828.39) 85,303,38	-111.05% 67.43%	0.04%	206,828.36 41,196.72	97,999.97 126,500,10	(108,828.39) 85,303.38	Jan-17 Aug-17	Nov-17 Dec-17	Jan-17 Aug-17	Jan-18 Jan-18	2017
IT0119K	Upgrade Vmware Infra-KU17	194.451.16	70,500.00	(123.951.16)	-175.82%	0.04%	194.451.16	70,500.00	(123.951.16)	Feb-17	Oct-17	Feb-17	Oct-17	2017
IT0120K	Upgrade EMS HW-KU17	255,988.79	267,168.14	11,179.35	4.18%	0.05%	255,988.79	267,168.14	11,179.35	Apr-17	Dec-17	Apr-17	Apr-18	2017
IT0121K	Phone Expansion-KU17	2,895.69	50,370.08	47,474.39	94.25%	0.00%	2,895.69	50,370.08	47,474.39	Feb-17	Nov-17	Feb-17	Jan-18	2017
IT0122K	Windows 10 Upgrade-KU17	95,687.35	36,799.91	(58,887.44)	-160.02%	0.02%	95,687.35	36,799.91	(58,887.44)	Jan-17	Jan-18	Jan-17	May-18	2017
IT0128K IT0130CG	App Security Enhance-KU17 Stone Rd Telec Stor Expan-KU17	11,641.92 100.220.36	-	(11,641.92) (100,220,36)	-100.00% -100.00%	0.00%	11,641.92 100,220,36	-	(11,641.92) (100.220.36)			Feb-17 Mar-17	Jan-18 Dec-17	2017 2017
IT0130CG	EMS Channel Cap Expan-KU17	128,070.79		(128.070.79)	-100.00%	0.02%	128.070.79	-	(128.070.79)			Mar-17 Mar-17	Jan-18	2017
IT0133K	CA API Mgmt Gateways-KU17	112,466.57		(112,466.57)	-100.00%	0.02%	112,466.57	-	(112,466.57)			Mar-17	Jun-18	2017
IT0134K	CTS 5 Min Enhance Proj-KU17	77,630.78	-	(77,630.78)	-100.00%	0.02%	77,630.78	-	(77,630.78)			Mar-17	Oct-17	2017
IT0135K	Strategic Sourcing-KU17	348,343.11	-	(348,343.11)	-100.00%	0.07%	348,343.11	-	(348,343.11)			Mar-17	Aug-18	2017
IT0136K IT0137K	Electric Modeling Softw-KU17	15,264.54 69.876.12	-	(15,264.54)	-100.00%	0.00%	15,264.54	-	(15,264.54)			Mar-17	Sep-17	2017 2017
IT0137K IT0138K	nMkt MISO Glob Prm Upgd-KU17 HP Apl Lifecy Mgmt Upgrd-KU17	69,876.12 53 544 89	-	(69,876.12) (53,544.89)	-100.00% -100.00%	0.01%	69,876.12 53,544.89	-	(69,876.12) (53,544.89)			Apr-17 Apr-17	Oct-17 Nov-17	2017
IT0138K IT0139K	Main Scheduling Tool-KU17	480.952.56	-	(480,952.56)	-100.00%	0.09%	480,952,56	-	(480,952.56)			Apr-17 Apr-17	Aug-18	2017
IT0140K	Citrix WAF Implem-KU17	40,537.53	-	(40,537.53)	-100.00%	0.01%	40,537.53	-	(40,537.53)			Apr-17	Nov-17	2017
IT0142K	Oracle NMS Enhance-KU17	67,200.00	-	(67,200.00)	-100.00%	0.01%	67,200.00	-	(67,200.00)			May-17	Dec-17	2017
IT0145K	Monitor Proj Mgmt Packs-KU17	19,220.54	-	(19,220.54)	-100.00%	0.00%	19,220.54	-	(19,220.54)			May-17	Jan-18	2017
IT0150CG IT0151K	Ghent Stack Reflector-KU17 PS Benefits Enhancements-KU17	19,949.27 129,036.48	-	(19,949.27) (129,036,48)	-100.00% -100.00%	0.00%	19,949.27 129,036,48	-	(19,949.27) (129,036,48)			Jul-17 Jul-17	Jan-18	2017 2017
IT0151K	MR Hardware-KU17	26,000.91		(129,036.48) (26,000.91)	-100.00%	0.03%	26,000.91	-	(129,036.48) (26,000.91)			Aug-17	Jan-18 Dec-17	2017
IT0154K	PE Sharepoint App-KU17	42.569.09	-	(42,569,09)	-100.00%	0.01%	42,569.09	-	(42,569.09)			Aug-17	50017	2017
IT0155K	Cust Serv Rept&Analytics-KU17	215,679.33	-	(215,679.33)	-100.00%	0.04%	215,679.33	-	(215,679.33)			Sep-17		2017
IT0162K	Well Shadow-KU17	3,561.60	-	(3,561.60)	-100.00%	0.00%	3,561.60	-	(3,561.60)			Sep-17	Jan-18	2017
IT0163K	My Account - Respnsv Des-KU17	47,491.95	-	(47,491.95)	-100.00%	0.01%	47,491.95	-	(47,491.95)			Sep-17	May-18	2017
IT0164K IT0165K	Telephony Enhancements-KU17 Trans Lines Map-Enhance-KU17	29,630.90 120,108.24	-	(29,630.90) (120,108,24)	-100.00% -100.00%	0.01%	29,630.90 120,108.24	-	(29,630.90) (120,108,24)			Sep-17 Sep-17	Jan-18	2017 2017
IT0166K	EMS Telecom Spare System-KU17	152 449 75		(152,449.75)	-100.00%	0.02%	152,449.75	-	(152,449.75)			Oct-17	Jan-18	2017
IT0168K	Hyper-Converged Infras-KU17	495,989.95	-	(495,989.95)	-100.00%	0.10%	495,989.95	-	(495,989.95)			Oct-17	Jan-18	2017
IT0169K	iPad Refresh Project-KU17	6,403.83	-	(6,403.83)	-100.00%	0.00%	6,403.83	-	(6,403.83)			Oct-17	Dec-17	2017
IT0170K	Sec Metrics Automation-KU17	4,410.80	-	(4,410.80)	-100.00%	0.00%	4,410.80	-	(4,410.80)			Oct-17		2017
IT0171K IT0172K	LOB Quest Initiatives-KU17 Dist Automation ESV Enh-KU17	154,470.58 32,265,64	-	(154,470.58)	-100.00%	0.03%	154,470.58	-	(154,470.58)			Oct-17	Mar 10	2017
IT0172K IT0173K	Dist Automation FSV Enh-KU17 Wirless Cont Tech Rfrsh-KU17	32,265.64 114,470.10		(32,265.64) (114,470,10)	-100.00% -100.00%	0.01%	32,265.64 114,470,10	-	(32,265.64) (114,470,10)			Oct-17 Oct-17	May-18 Jan-18	2017 2017
IT0174K	Wireless Access Points-KU17	73,470.48		(73,470.48)	-100.00%	0.01%	73,470.48	-	(73,470.48)			Oct-17 Oct-17	Jan-18 Jan-18	2017
IT0175K	Nexus Chassis DataNtwrks-KU17	130,940.04	-	(130,940.04)	-100.00%	0.03%	130,940.04	-	(130,940.04)			Oct-17	Jan-18	2017
IT0176K	Modules Core Switches-KU17	67,549.20	-	(67,549.20)	-100.00%	0.01%	67,549.20	-	(67,549.20)			Oct-17	Jan-18	2017
IT0177K	Logical Access-KU17	30,897.23	-	(30,897.23)	-100.00%	0.01%	30,897.23	-	(30,897.23)			Oct-17		2017
IT0178K IT0179K	InSITE Lic- Inspect mods-KU17 MATLAB Toolboxes-KU17	44,744.00 6,143.15	-	(44,744.00) (6,143.15)	-100.00% -100.00%	0.01%	44,744.00 6,143.15	-	(44,744.00) (6,143.15)			Nov-17 Nov-17	Jan-18 Jan-18	2017 2017
IT0179K IT0180K	MATLAB Toolboxes-KU17 Oracle iProcurement Lic-KU17	6,143.15 21.751.20		(6,143.15) (21,751.20)	-100.00%	0.00%	6,143.15	-	(6,143.15) (21,751.20)			Nov-17 Nov-17	Jan-18 Jan-18	2017
	state is requirement for really	21,751.20		(21,751.20)	100.0070	0.0070	21,721.20		(21,751.20)					2017

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. IT0181K	Title/Description AGENT-KU17	Cost 3,282.59	Budget	Dollars (3.282.59)	-100.00%	Budget 0.00%	Cost 3.282.59	Cost	Dollars (3.282.59)	Start	End	Start Nov-17	End Explanations	Year 2017
IT0181K	Dist Cust Status Portal-KU17	28.000.00	-	(28.000.00)	-100.00%	0.00%	28.000.00	-	(28,000.00)			Nov-17 Nov-17		2017
IT0184K	ER Studio-KU17	8,870.42	-	(8,870.42)	-100.00%	0.00%	8,870.42	-	(8,870.42)			Nov-17	Jan-18	2017
IT0185K	MFD Grwth Refr 16-KU	28,963.17	-	(28,963.17)	-100.00%	0.01%	28,963.17	-	(28,963.17)			Nov-17	Dec-17	2017
IT0186K IT0187K	Data Center Firewalls-KU SAP Licenses-KU17	261,118.58 207 623 62	-	(261,118.58) (207,623,62)	-100.00% -100.00%	0.05%	261,118.58 207.623.62	-	(261,118.58) (207,623,62)			Dec-17	Jan-18	2017 2017
IT0224K	Exchange 2016 Upgrade-KU17	108,729.71		(108,729.71)	-100.00%	0.04%	108,729.71	68,999.94	(39,729.77)			Dec-17 Oct-17	Jan-18	2017
IT0237K	KU Tower RepL Bch Grove-KU17	60,601.98	-	(60,601.98)	-100.00%	0.01%	60,601.98	206,999.82	146,397.84			Feb-17		2017
IT0269K	Rev Collec (Transcentra)-KU17	2,241.76	-	(2,241.76)	-100.00%	0.00%	2,241.76	56,000.00	53,758.24			Dec-17	Sep-18	2017
IT0300K	WMS Upgrade-KU18-19	107,942.09	-	(107,942.09)	-100.00%	0.02%	107,942.09	1,091,999.54	984,057.45			Oct-17		2017
IT0312K IT0316K	CyberArk Password Vault-KU18 PI Upgrade-KU18	106,859.01 96,571.17	-	(106,859.01) (96,571,17)	-100.00% -100.00%	0.02%	106,859.01 96,571.17	-	(106,859.01) (96,571,17)			Aug-17 Oct-17	Jan-18	2017 2017
IT0341K	FieldSmart View Replace-KU18	99.741.71		(99,741.71)	-100.00%	0.02%	99,741.71		(99,741.71)			Oct-17	Jan-10	2017
IT0346K	Cherwell Implementation-KU18	152,862.57	-	(152,862.57)	-100.00%	0.03%	152,862.57	-	(152,862.57)			Aug-17	Aug-18	2017
141391	Environmental Equipment KU	-	32,500.00	32,500.00	100.00%	0.00%	-	162,500.00	162,500.00	Jan-15	Dec-23			2017
155380 155907	Environmental Aff Equip Truck Emissions Tst Trailer&Equi-KU	37,801.53 37,347.07	-	(37,801.53) (37,347.07)	-100.00% -100.00%	0.01%	37,801.53 37,347.07	-	(37,801.53) (37,347.07)			Jun-17 Oct-17	Feb-18 Jun-18	2017 2017
155557	Air Monitoring Storage-KU17	6,101.17	-	(6,101.17)	-100.00%	0.00%	6,101.17	-	(6,101.17)			Jul-17	Mar-18	2017
145403	HR Cap Equip Improvmnts KU	-	10,200.00	10,200.00	100.00%	0.00%	-	61,200.00	61,200.00	Jan-15	Dec-23			2017
141310	Barlow - Pole Racks	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-17	Dec-17			2017
141353	Elizabethtown Bldg Enclosure	-	100,000.00	20,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-17	Dec-17			2017 2017
145109 145126	Etown Distr Storeroom Rack Somerset Wire Scale	-	20,000.00 5,000.00	20,000.00	100.00% 100.00%	0.00%	-	20,000.00 5,000.00	20,000.00 5.000.00	Jan-17 Jan-17	Dec-17 Dec-17			2017 2017
149345	SC CAPITAL - 2016 BP - KU	-	291,200.00	291,200.00	100.00%	0.00%	-	611.200.00	611.200.00	Jan-16	Dec-23			2017
154683	Danville Forklift (12k lbs)	181,848.62	-	(181,848.62)	-100.00%	0.04%	181,848.62	-	(181,848.62)			May-17	Oct-17	2017
154684	Pineville Forklift (12k lbs)	181,848.62	-	(181,848.62)	-100.00%	0.04%	181,848.62	-	(181,848.62)			May-17	Oct-17	2017
154686 154681	Lexington Forklift (20k lbs)	281,310.20	-	(281,310.20)	-100.00%	0.06%	281,310.20	-	(281,310.20)			May-17	Oct-17	2017 2017
153476	Earlington Forklift (12k lbs) Middlesboro Pole Rack-KU16	181,848.62 2,078.67		(181,848.62) (2.078.67)	-100.00% -100.00%	0.04%	181,848.62 139,013.67	136,935.00	(181,848.62) (2.078.67)			May-17 Sep-16	Oct-17 Dec-16	2017 2017
141315	Campbellsville - Pole Racks	79,926.10	55,000.00	(24,926.10)	-45.32%	0.02%	79,926.10	55,000.00	(24,926.10)	Jan-17	Dec-17	Jan-17	Feb-18	2017
141329	Harlan - Pole Racks	64,338.82	40,000.00	(24,338.82)	-60.85%	0.01%	64,338.82	40,000.00	(24,338.82)	Jan-17	Dec-17	Jan-17	Jul-17	2017
154153	Earlington-Dist Racks-KU17	46,518.15	-	(46,518.15)	-100.00%	0.01%	46,518.15	-	(46,518.15)			Mar-17	Aug-17	2017
154155 154372	Elizabethtown Dist Racks-KU17 Danville Pole Racks-KU17	68,579.50 58,002.95	-	(68,579.50) (58,002.95)	-100.00% -100.00%	0.01%	68,579.50 58,002.95	-	(68,579.50) (58,002.95)			Mar-17 Jun-17	Aug-17 Jul-17	2017 2017
154535	Earlington Rack Storg Bin-KU17	42.073.75		(42.073.75)	-100.00%	0.01%	42.073.75		(42,073.75)			Sep-17	Jan-18	2017
155750	Elizabethtown Forklift-KU17	187,019.59		(187,019.59)	-100.00%	0.04%	187,019.59	-	(187,019.59)			Aug-17	Feb-18	2017
155751	Industrial Fan Midway-KU17	10,546.53	-	(10,546.53)	-100.00%	0.00%	10,546.53	-	(10,546.53)			Aug-17	Feb-18	2017
155752	Utility Vehicle Pineville-KU17	13,693.99 13,693.99	-	(13,693.99) (13,693.99)	-100.00% -100.00%	0.00%	13,693.99 13,693.99	-	(13,693.99)			Aug-17	Feb-18 Feb-18	2017 2017
155754	Utility Vehicle Danville-KU17 UtilityVehicle Earlington-KU17	13,693.99		(13,693.99) (13,693.99)	-100.00%	0.00%	13,693.99		(13,693.99) (13,693.99)			Aug-17 Aug-17	Feb-18 Feb-18	2017 2017
156039	Industrial Fan Pineville-KU17	10,540.15		(10,540.15)	-100.00%	0.00%	10,540.15		(10,540.15)			Oct-17	Feb-18	2017
156041	Industrial Fan Danville-KU17	9,369.87	-	(9,369.87)	-100.00%	0.00%	9,369.87	-	(9,369.87)			Oct-17	Feb-18	2017
148391	Prop. Tax Cap KU Non-Mech		239,436.00	239,436.00	100.00%	0.00%	-	2,021,136.00	2,021,136.00	Jun-15	Jun-18			2017
120756	Misc. A/R Uncollect - KU Cap	9,027.42	-	(9,027.42)	-100.00%	0.00%	63,692.34	54,664.92	(9,027.42)			Jun-05	This project is used for the annual true-up activity and does not have a	2017
119903	Clear A&G 12/04	(2,074,516.74)	-	2,074,516.74	-100.00%	-0.41%	(2,074,516.74)	-	2,074,516.74			Dec-04	corresponding budget amount.	2017
		331,452,599.52	353,148,307.68	21,695,708.16										2017 Total
123136	KU POLE INSPECTION												Budget is developed at a higher level on project 123136 to encompass multip projects and reallocated to individual Pole Inspection projects. These project 2018 are: 18PTTP216, 18PTTP156, 18PTTP246, 18PTTP315, 18PTTP426, 18PTTP366, 18PTTP456, 18PTTP416, and 18PTTP236. The net variance be the budget for 123136 and the other KU projects is (\$330K). In total betwee LG&E and KU, the net variance to budget was \$1,164K.	for
		-	6,176,387.40	6,176,387.40	100.00%	0.00%	-	6,176,387.40	6,176,387.40	Jan-05	Dec-10			
125058 138168	MINOR FARM ENTRANCE ROAD DSP PAYNES MILL SUB PROJ	160,811.94	-	(160,811.94)	100.00%	0.03%	166,209.73 2 770 126 11	-	(166,209.73)		n ···	Feb-18	Feb-19	2018 2018
138168 141885	DSP PAYNES MILL SUB PROJ KU Portable Transformer	835,846.04 72,678.10	920,318.34 401,767.29	84,472.30 329,089.19	9.18% 81.91%	0.14% 0.01%	2,770,126.11 2,587,494,35	5,323,693.84 2,623,483.11	2,553,567.73 35,988.76	Mar-17 Apr-17	Dec-20 Jul-18	Mar-17 Apr-17	May-19	2018 2018
144909	DSP HUME ROAD SUB PHASE2	982.14	401,707.29	(982.14)	100.00%	0.00%	3,175,041.27	4,322,720.37	1,147,679.10	Apr-17	541-10	Jan-17	Dec-18	2018
144909	DSP HUME ROAD SUB PHASE2												Capital equipment (including contingency) was lower than originally anticip: \$650k. Labor and overheads were lower than originally anticipated by \$450	2018
148685	DSP MT VERNON SUBSTATION PROJ	1,175,684.45	2,326,844.69	1,151,160.24	49.47%	0.20%	3,175,041.27	4,322,720.37	1,147,679.10	Jan-17	Dec-18	Jan-17	Dec-18 This line should be combined with the line below. The net variance is \$528k	2018
140005	DSI MI VERION SUBSTATION I ROS												Labor and materials were less than originally anticipated. In addition, the	2018
148685	DSP MT VERNON SUBSTATION PROJ	2,158,614.23	-	(2,158,614.23)	100.00%	0.37%	3,590,594.97	3,926,319.13	335,724.16			Jan-17	Dec-18 contingency estimated on the project (\$360k) was not needed. This line should be combined with the line above. The net variance is \$528k Labor and materials were less than orieinally anticinated. In addition, the	2018
148710	DSP RICHMOND NORTH SUB PROJ	140,260.64 4,225.93	2,826,896.42	2,686,635.78 (4,225.93)	95.04% 100.00%	0.02% 0.00%	3,590,594.97 3,368,837.90	3,926,319.13 3,946,487.92	335,724.16 577,650.02	Jan-17	Dec-18	Jan-17 Jan-17	Dec-18 contingency estimated on the project (\$360k) was not needed. Dec-18	2018
148710	DSP RICHMOND NORTH SUB PROJ			FRA 8 40 C -	<b>20 5 5 5</b>			0.014 108 C		× 4-	<b>D</b> 1/	×	The contingency estimated on the project (\$312k) was not needed. In additi	n, 2018
148720	VILEY 2 SUB XFMR	1,365,680.44 22,873.03	1,939,421.24	573,740.80 (22,873.03)	29.58% 100.00%	0.23%	3,368,837.90 5,581,556.22	3,946,487.92 5,627,975.70	577,650.02 46,419.48	Jan-17	Dec-18	Jan-17 Jan-17	Dec-18 contract labor and materials were less than originally anticipated. Dec-18	2018
148720	VILET 2 SUB AFMR VILEY 2 SUB XFMR	2,542,571.99	2,580,296.17	(22,873.03) 37,724.18	1.46%	0.00%	5,581,556.22	5,627,975.70	46,419.48	Jan-17	Dec-18	Jan-17 Jan-17	Dec-18 Dec-18	2018
148730	SCM2017 KU SCADA EXPANSION												Budget on project 148730, actuals on project 155975. The net variance is \$ most of which is due to material breaker purchases and engineering pulled ir 2018 to prepare for work starting in January 2019 for this 4 year program.	,036k; 2018
		-	1,015,072.65	1,015,072.65	100.00%	0.00%	-	1,015,072.65	1,015,072.65	Jan-17	Dec-18		the program is a set of the program.	
148741	SCM2017 DAN REPL LEGACY BRKR	28.42	-	(28.42)	100.00%	0.00%	139,787.13	139,758.71	(28.42)			Jan-17	Dec-17	2018

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							Total	Total		Date	Date				
During	Project	Annual Actual	Annual	Variance In	Variance	Of	Actual	Budget	Variance In	Original	Original	Date	Date Actual		
Project No.	Project Title/Description	Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
148744	SCM2017 KU LEGACY RELAY REPL	0.87		(0.87)	100.00%	0.00%	63,531.74	63,530.87	(0.87)			Jan-17	Dec-17		2018
148746	SCM2017 LEX LEGACY RTU REPL	637.64	-	(637.64)	100.00%	0.00%	164,638.26	164,000.62	(637.64)			Jan-17	May-18		2018
148747 148758	SCM2017 LEX REPL LEGACY BRKR SCM2017 PINE REPL LEGACY BRKR	6,369.71 16,725.82	-	(6,369.71) (16,725.82)	100.00% 100.00%	0.00%	168,891.90 164,295,37	162,522.19 147,569,55	(6,369.71)			Jan-17	May-18		2018 2018
148779	SCM2017 DAN FAILED BRKR/RECL	10,725.82		(10,725.82) (47.94)	100.00%	0.00%	88 197 04	147,569.55	(16,725.82) (47.94)			Jan-17 Jan-17	Dec-17 Dec-17		2018
148780	SCM2017 DAN MISC CAPITAL PROJ	0.54	-	(0.54)	100.00%	0.00%	23,210.06	23,209.52	(0.54)			Jan-17	Feb-18		2018
148782	SCM2017 DAN WILDLIFE PROTECT	7,148.24	-	(7,148.24)	100.00%	0.00%	20,655.14	13,506.90	(7,148.24)			Jan-17	Feb-18		2018
148785	SCM2017 EARL MISC CAPITAL SUB	36,977.55	-	(36,977.55)	100.00%	0.01%	158,762.93	121,785.38	(36,977.55)			Jan-17	Jun-18		2018
148787 148788	SCM2017 EARL WILDLIFE PROTECT SCM2017 EARL SUB BLDG & GRNDS	(1,014.49) 4,733.28	-	1,014.49 (4,733.28)	100.00% 100.00%	0.00%	71,566.88 5,899.24	72,581.37	1,014.49 (4,733.28)			Jan-17 Jan-17	Apr-18 Apr-18		2018 2018
148790	SCM2017 KU LTC OIL FILT ADDS	4,733.28	-	(1.741.46)	100.00%	0.00%	98.002.37	96,260,91	(1,741.46)			Jan-17 Jan-17	Mar-18		2018
148791	SCM2017 KU OIL CONTAINMENT UPG	23,921.92	-	(23,921.92)	100.00%	0.00%	190,346.66	166,424.74	(23,921.92)			Jan-17	Mar-18		2018
148792	SCM2017 KU RPL XFMR FANS	18.97	-	(18.97)	100.00%	0.00%	91,153.25	91,134.28	(18.97)			Jan-17	Dec-17		2018
148794 148795	SCM2017 LEX MISC CAPITAL SUB SCM2017 LEX MISC NESC COMPL	1,472.08	-	(1,472.08) (1,105.24)	100.00% 100.00%	0.00%	187,415.08 143,262.30	185,943.00 142,157.06	(1,472.08) (1,105.24)			Jan-17 Jan-17	Feb-18 Feb-18		2018 2018
148796	SCM2017 LEX REPL BREAKERS	1,717.52	_	(1,717.52)	100.00%	0.00%	209.969.09	208 251 57	(1,717,52)			Jan-17	Apr-18		2018
148797	SCM2017 LEX REPL BUSHINGS	15,950.89	-	(15,950.89)	100.00%	0.00%	201,914.34	185,963.45	(15,950.89)			Jan-17	Dec-17		2018
148798	SCM2017 LEX REPL REGULATORS	12,336.43	-	(12,336.43)	100.00%	0.00%	82,340.84	70,004.41	(12,336.43)			Jan-17	Feb-18		2018
148810	SCM2017 PINE MISC CAPITAL SUB	0.03	-	(0.03)	100.00%	0.00%	137,879.53	137,879.50	(0.03)			Jan-17	Jan-18		2018
148892 148892	N1DT STONEWALL 2 SUB N1DT STONEWALL 2 SUB	9,618.59 1,817,699.27	2,163,772.80	(9,618.59) 346.073.53	100.00% 15.99%	0.00%	3,946,179.61 3,946,179.61	4,197,632.65 4,197,632.65	251,453.04 251,453.04	Jan-17	Oct-18	Jan-17 Jan-17	Nov-18 Nov-18		2018 2018
148901	SCM2018 DAN REPL SUB BATTERY	32,106.94	14,183.20	(17,923.74)	-126.37%	0.01%	32,106,94	4,197,032.03	(17,923.74)	Jan-17 Jan-18	Jun-18	Jan-17 Jan-18	Jun-18		2018
148902	SCM2018 DAN REPL LEGACY BRKR	196,187.25	203,854.77	7,667.52	3.76%	0.03%	196,187.25	203,854.77	7,667.52	Jan-18	Dec-18	Jan-18	Feb-19		2018
148903	SCM2018 EARL REPL SUB BATTERY	38,339.58	32,286.12	(6,053.46)	-18.75%	0.01%	38,339.58	32,286.12	(6,053.46)	Jan-18	Dec-18	Jan-18	Feb-19		2018
148905	SCM2018 KU LEGACY RELAY REPL	18,435.86	65,676.50	47,240.64	71.93%	0.00%	48,779.31	65,676.50	16,897.19	Jan-18	Oct-18	Jan-18	Oct-19		2018
148906	SCM2018 LEX REPL SUB BATTERY SCM2018 LEX LEGACY RTU REPL	35,018.35 141 514 04	29,163.15 145.540.68	(5,855.20) 4 026 64	-20.08% 2.77%	0.01%	35,018.35 141.514.04	29,163.15 145 540 68	(5,855.20) 4 026 64	Jan-18 Jan-18	Jun-18 Dec-18	Jan-18 Jan-18	Jun-18 Mar-19		2018 2018
148908	SCM2018 LEX REPL LEGACY BRKR	226,834.04	266,063.23	39,229.19	14.74%	0.04%	226,834.04	266,063.23	39,229.19	Jan-18	Dec-18	Jan-18	Feb-19		2018
148917	SCM2018 PINE REPL LEGACY BRKR	199,573.97	236,053.43	36,479.46	15.45%	0.03%	201,116.14	236,053.43	34,937.29	Jan-18	Dec-18	Jan-18	Feb-19		2018
148918	SCM2018 PINE REPL SUB BATTERY	34,588.62	25,887.34	(8,701.28)	-33.61%	0.01%	34,452.45	25,887.34	(8,565.11)	Jan-18	Dec-18	Jan-18	Dec-18		2018
148919 148926	SCM2018 KU REPL LTC/REG CNTRL SCM2018 DAN FAILED BRKR/RECL	107,801.65	102,990.83	(4,810.82)	-4.67%	0.02%	107,801.65	102,990.83	(4,810.82)	Jan-18	Dec-18	Jan-18	Feb-19		2018 2018
148926	SCM2018 DAN FAILED BRRR/RECL SCM2018 DAN MISC CAPITAL PROJ	87,682.98 128,754.68	61,986.87 70,097.02	(25,696.11) (58,657.66)	-41.45% -83.68%	0.01%	87,682.98 111,552.82	61,986.87 70,097.02	(25,696.11) (41,455.80)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Sep-18 Jun-19		2018
148928	SCM2018 DAN MISC NESC COMPL	27,536.25	28,957.45	1,421.20	4.91%	0.00%	27,536.25	28,957.45	1,421.20	Jan-18	Jul-18	Jan-18	Sep-18		2018
148929	SCM2018 DAN WILDLIFE PROTECT	34,105.84	19,677.18	(14,428.66)	-73.33%	0.01%	34,105.84	19,677.18	(14,428.66)	Jan-18	May-18	Jan-18	May-18		2018
148930	SCM2018 DAN SUB BLD & GRNDS	18,085.07	16,442.90	(1,642.17)	-9.99%	0.00%	18,085.07	16,442.90	(1,642.17)	Jan-18	Dec-18	Jan-18	Jan-19		2018
148931 148932	SCM2018 EARL FAILED BRKR/RECL SCM2018 EARL MISC CAPITAL SUB	89,116.73 204 692 76	75,753.17 209.673.90	(13,363.56) 4 981 14	-17.64% 2.38%	0.02%	89,116.73 204,692.76	75,753.17 209.673.90	(13,363.56) 4 981 14	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Feb-19 Jan-19		2018 2018
148933	SCM2018 EARL MISC CAPITAL SUB SCM2018 EARL MISC NESC COMPL	204,692.76	209,673.90	(3,236,75)	-2.15%	0.04%	204,692.76	150.434.36	4,981.14 (3,236.75)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Feb-19		2018
148934	SCM2018 EARL WILDLIFE PROTECT	58,252.07	49,373.67	(8,878.40)	-17.98%	0.01%	7,906.65	49,373.67	41,467.02	Jan-18	Dec-18	Jan-18	Mar-19		2018
148935	SCM2018 EARL SUB BLDG & GRNDS	28,272.98	41,119.20	12,846.22	31.24%	0.00%	28,272.98	41,119.20	12,846.22	Jan-18	Dec-18	Jan-18	Feb-19		2018
148936	SCM2018 KU 34KV SUB MISC	-	73,370.51	73,370.51	100.00%	0.00%	-	73,370.51	73,370.51	Jan-18	Dec-18				2018
148937 148938	SCM2018 KU LTC OIL FILT ADDS SCM2018 KU OIL CONTAINMENT UPG	139,751.55 269,601.49	88,991.30 234 448 37	(50,760.25) (35,153.12)	-57.04% -14.99%	0.02%	141,149.92 269,601.49	88,991.30 234,448.37	(52,158.62) (35,153.12)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Apr-19 Jan-19		2018 2018
148940	SCM2018 KU LIGHTNING PROTECT	150.543.17	55,229.61	(95,313.56)	-172.58%	0.03%	150,543.17	55,229.61	(95,313.56)	Jan-18	Dec-18 Dec-18	Jan-18	Jan-19 Jan-19		2018
148941	SCM2018 LEX MISC CAPITAL SUB	144,949.75	158,059.01	13,109.26	8.29%	0.02%	144,433.56	158,059.01	13,625.45	Jan-18	Dec-18	Jan-18	Feb-19		2018
148942	SCM2018 LEX MISC NESC COMPL	63,396.45	47,041.03	(16,355.42)	-34.77%	0.01%	63,396.45	47,041.03	(16,355.42)	Jan-18	May-18	Jan-18	May-18		2018
148943 148944	SCM2018 LEX REPL BREAKERS	158,649.25	128,968.32	(29,680.93)	-23.01%	0.03%	158,649.25	128,968.32	(29,680.93)	Jan-18	Dec-18	Jan-18	Dec-18		2018 2018
148944 148945	SCM2018 LEX REPL BUSHINGS SCM2018 LEX REPL REGULATORS	243,964.79 41.076.44	100,521.76 81,235,14	(143,443.03) 40,158.70	-142.70% 49.44%	0.04%	243,964.79 41.076.44	100,521.76 81,235.14	(143,443.03) 40,158,70	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Jan-19 Dec-18		2018
148946	SCM2018 LEX WILDLIFE PROTECT	21.911.86	35,515,57	13.603.71	38.30%	0.00%	21.911.86	35,515,57	13.603.71	Jan-18	Dec-18	Jan-18	Dec-18 Dec-18		2018
148947	SCM2018 LEX SUB BLDNG & GND	49,515.32	32,242.08	(17,273.24)	-53.57%	0.01%	49,515.32	32,242.08	(17,273.24)	Jan-18	Jul-18	Jan-18	Nov-18		2018
148956	SCM2018 PINE FAILED BRKR/RECL	90,087.88	93,789.99	3,702.11	3.95%	0.02%	90,087.88	93,789.99	3,702.11	Jan-18	Dec-18	Jan-18	Feb-19		2018
148957 148958	SCM2018 PINE MISC CAPITAL SUB SCM2018 PINE MISC NESC COMPL	158,011.94	118,055.79 57,769,14	(39,956.15) 668.01	-33.85%	0.03%	158,011.94 67.369.70	118,055.79	(39,956.15)	Jan-18	Dec-18	Jan-18	Feb-19 Feb-19		2018 2018
148958	SCM2018 PINE MISC NESC COMPL SCM2018 PINE WILDLIFE PROTECT	57,783.67	57,769.14	(2,537.99)	1.16% -4.59%	0.01%	67,369.70 57,783.67	57,769.14 55,245.68	(9,600.56) (2,537.99)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Peb-19 Oct-18		2018
148960	SCM2018 PINE SUB BLDNG & GND	61.333.28	35,481.72	(25.851.56)	-72.86%	0.01%	61.333.28	35,481.72	(25.851.56)	Jan-18	Dec-18	Jan-18	Oct-18		2018
148962	2018 KU TRANSFORMER REWIND													Budget is developed at a higher level to encompass multiple projects and reallocated	2018
148964	SCM2018 PINE TOOLS & EQUIPMENT	24,236.19	1,354,606.74 21,557.90	1,354,606.74 (2,678.29)	100.00% -12.42%	0.00%	24,236.19	1,354,606.74 21,557.90	1,354,606.74 (2,678.29)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18	Jul-18	to individual projects as transformer failures occur.	2018
148965	SCM2018 PINE TOOLS & EQUIPMENT SCM2018 EARL TOOLS & EOUIPMENT	26,195,93	21,557.90	(2,678.29) (3.750.24)	-12.42%	0.00%	24,236.19	21,557.90	(2,678.29) (3,750.24)	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Dec-18		2018
148966	SCM2018 LEX TOOLS & EQUIPMENT	26,994.80	20.082.78	(6.912.02)	-34.42%	0.00%	26,994,80	20,082.78	(6.912.02)	Jan-18	Dec-18	Jan-18	Feb-19		2018
148970	SCM2018 DAN TOOLS & EQUIPMENT	18,374.87	14,765.93	(3,608.94)	-24.44%	0.00%	19,854.40	29,877.62	10,023.22	Jan-18	Dec-18	Jan-18	May-19		2018
148980	TOYOTA SOUTH SUBSTATION	678.74	-	(678.74)	100.00%	0.00%	3,023,124.65	3,022,445.91	(678.74)			Jan-16	Dec-17		2018
148981 150218	SCM2017 PINE RPL 22KV&34KV BKR	0.11 6.349.11	73,278.60	(0.11) 66.929.49	100.00% 91.34%	0.00%	232,878.74 10.842.42	232,878.63	(0.11)	Nov-15	Dec-18	Jan-17 New 15	Dec-17		2018 2018
150218	KU Ky Wired Non-reimb KU Ky Wired Reimbursable	6,349.11	13,218.00	(6.568.22)	91.34% 100.00%	0.00%	4 452 03	77,771.91	66,929.49 (4,452,03)	1NOV-15	Dec-18	Nov-15 Nov-15	Aug-20		2018 2018
150279	LAWRENCEBURG 2515 KU CIFI 2017	2,151.67	-	(2,151.67)	100.00%	0.00%	184,982.64	182,830.97	(2,151.67)			Jan-16	Mar-18		2018
150292	Danville PITP 2016	(247.93)	-	247.93	100.00%	0.00%	1,118,486.65	1,118,734.58	247.93			Jan-16	Jan-16		2018
150331	KU FIBERTECH NON-REIMB	(3.30)	-	3.30	100.00%	0.00%	0.00	3.30	3.30			Jan-16	Mar-17		2018
150333 150379	KU FIBERTECH REIMBURSABLE Meldrum 0390 Ckt Hard 2017	0.01 (12.922.78)	-	(0.01) 12.922.78	100.00% 100.00%	0.00%	(3,279.10) 194.243.19	(3,279.11) 222.165.97	(0.01) 27.922.78			Jan-16 Jan-16	May-17 Nov-17		2018 2018
150717	N1DT WEST HICKMAN EXPANSION	(12,922.78) 130.134.11	-	(130,134,11)	100.00%	0.00%	3,983,558.57	3.853.285.29	(130,273,28)			Jan-16 Jan-16	Nov-17 Dec-18		2018
150719	W. Hickman Sub Dist Circuit	1,518.96	-	(1,518.96)	100.00%	0.00%	124,598.93	123,079.97	(1,518.96)			Jan-17	Apr-18		2018
150745	Big Stone Gap 4702 CIFI 2017	2,443.14	-	(2,443.14)	100.00%	0.00%	83,221.46	80,778.32	(2,443.14)			Jan-17	May-18		2018
150749 151113	Calloway 0311 CIFI 2017 West Hickman Land Purchase	8,887.76 11,746.89	-	(8,887.76)	100.00%	0.00%	108,381.01 16,858.02	99,493.25 5,111.13	(8,887.76) (11,746.89)			Jan-16 Mar-16	Jul-18 Feb-18		2018 2018
131113	west meximan Lanu Furchase	11,740.89	-	(11,746.89)	100.00%	0.00%	10,858.02	5,111.15	(11,/40.89)			rviär-10	r:e0-18		2010

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual Cost	Original	In Dollars	As	Of	Project Cost	Project Cost	In Dollars	Budget	Budget	Actual	Actual End	Perlander	N/
No. 151598	Title/Description N1DT KU Spare Transformers	41.090.50	Budget	(41.090.50)	Percent 100.00%	Budget 0.01%	6.052.644.15	6.011.553.65	(41,090,50)	Start	End	Start May-16	End Jul-17	Explanations	Year 2018
152345	Highway 421	8.813.84	-	(8,813.84)	100.00%	0.00%	186,249.73	176,033.87	(10,215.86)			Jul-16	Jun-18		2018
152480	DSP Wise Sub Property	111,857.93	-	(111,857.93)	100.00%	0.02%	112,237.46	-	(112,237.46)			Apr-18	Feb-19		2018
152560	Richmond Cap Tools 2017-2019	509.55	-	(509.55)	100.00%	0.00%	509.55	-	(509.55)			Jan-16	Jun-18		2018
152562	Etown Cap Tools 2017-2019	(1,840.95)	-	1,840.95	100.00%	0.00%	(1,840.95)	-	1,840.95			Jan-17	Mar-18		2018
152589	Corbin US Steel Substation	13,650.49	-	(13,650.49)	100.00%	0.00%	1,461,930.23	1,448,279.74	(13,650.49)			Aug-16	Jul-17		2018
152592 152593	Norton Cap Tools 2017-2019 St Charles Sub Reg/Pier Rep	115.88 54.841.19	-	(115.88)	100.00% 100.00%	0.00%	115.88 254.252.82	- 199.411.63	(115.88) (54.841.19)			Jan-17 Jul-17	Dec-18		2018 2018
152593	Pocket Sub 34KV Upgrade	54,841.19 140,540.28	101.575.50	(54,841.19) (38,964.78)	-38.36%	0.01%	254,252.82	199,411.63	(54,841.19) (39,011.06)	Feb-18	Dec-18	Jul-1 / Feb-18	May-18 Feb-19		2018
152595	Tom's Creek North Repl	62,969,69	86.433.96	23 464 27	27.15%	0.02%	42.317.11	86,433,96	44,116,85	Mar-18	Dec-18	Mar-18	Feb-19		2018
152599	DSP Paris Circuit 805	(4,733.85)	-	4,733.85	100.00%	0.00%	109,299.17	114,033.02	4,733.85		Dec 10	Jan-17	Mar-18		2018
152633	DSP Kenton to Wedonia Ckt	120,547.40	245,847.38	125,299.98	50.97%	0.02%	136,042.07	245,847.38	109,805.31	Aug-18	Nov-18	Aug-18	Jul-19		2018
152757	Dan Remove Roundhill Line	-	90,044.38	90,044.38	100.00%	0.00%	-	90,044.38	90,044.38	Jan-18	Dec-18				2018
152792	Richmond N. Sub	677,743.79	546,252.52	(131,491.27)	-24.07%	0.12%	1,013,938.54	793,662.73	(220,275.81)	Apr-17	Aug-18	Apr-17	Dec-18		2018
152793 152795	Mt. Vernon Substation Dist	357,823.91	390,559.84	32,735.93	8.38%	0.06%	385,336.27	390,559.84	5,223.57	Jan-18	Dec-18	Jan-18	Apr-19		2018 2018
152/95 152818	Richmond Kubota Backhoe KU Dist Capacitors	40,489.46 6,587.45	-	(40,489.46) (6,587.45)	100.00% 100.00%	0.01%	40,489.46 81,937.52	75,350.07	(40,489.46) (6,587.45)			Jan-18 Jan-17	Oct-18 Jun-18		2018 2018
152820	DSP Viley 2 Dist	380 597 71	1,010,639.69	630.041.98	62.34%	0.00%	1.284 764 99	1.309.427.38	24.662.39	Jan-17	Jul-20	Jan-17	Juli-18	Project was delayed due to design work taking longer than anticipated.	2018
152826	Transfer for Lex Plant Pisgah	16,231.77	-	(16.231.77)	100.00%	0.00%	526,210.46	509,978.69	(16,231.77)	Juli 17	201 20	Jan-17	Nov-17	riojee was delayed due to design work taking tonget than anterprice.	2018
152838	Dist Capacitors KU 2018	147,345.96	133,000.38	(14,345.58)	-10.79%	0.03%	120,731.46	133,000.38	12,268.92	Jan-18	Dec-18	Jan-18	May-19		2018
152840	Hume Rd Sub phase 2 dist	1,398,830.69	1,575,933.00	177,102.31	11.24%	0.24%	1,462,305.52	1,575,933.00	113,627.48	Jan-18	Dec-18	Jan-18	Jun-19		2018
152865	N1DT STR Stonewall 2 Dist	1,060,321.32	1,069,236.95	8,915.63	0.83%	0.18%	1,486,421.65	1,216,352.48	(270,069.17)	Jan-17	Mar-19	Jan-17	Aug-19		2018
152868	URD Cable Repl/Rejuv Lex	420,621.08	532,265.20	111,644.12	20.98%	0.07%	283,113.59	2,147,006.57	1,863,892.98	Jan-18	Dec-18	Jan-18	May-19		2018
152976	REL KU CIFI RAP			1 008 001 10	100.00-	0.00-1								Budget is developed at a higher level to encompass multiple projects and reallocated	2018
152998	KU CEMI RAP	-	1,807,894.10	1,807,894.10	100.00%	0.00%	-	7,692,115.30	7,692,115.30	Jan-17	Jan-18			to individual CIFI (Circuit Identified for Improvement) projects. Budget is developed at a higher level to encompass multiple projects and reallocated	2018
152998	KO CEMI KAI													to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2018
		-	856,462.90	856,462.90	100.00%	0.00%	-	6,429,644.50	6,429,644.50	Jan-17	Jan-18			······································	
152999	REL SYS Hard KU RAP													Budget is developed at a higher level to encompass multiple projects and reallocated	2018
		-	2,455,865.91	2,455,865.91	100.00%	0.00%	-	16,328,245.78	16,328,245.78	Jan-17	Jan-18			to individual System Hardening projects.	
153573 153574	Danville Pole Inspection 2017	9,488.55	-	(9,488.55)	100.00%	0.00%	967,839.51	958,350.96	(9,488.55)			Jan-17	Feb-18		2018 2018
153576	Earlington Pole Inspect 2017 Elizabethtown Pole Ins 2017	4,655.95 631.90	-	(4,655.95) (631.90)	100.00% 100.00%	0.00%	655,344.46 781,400.91	650,688.51 780,769.01	(4,655.95) (631.90)			Jan-17 Jan-17	Feb-18 Feb-18		2018 2018
153577	Lexington Pole Inspect 2017	37.182.32	-	(37,182,32)	100.00%	0.00%	1.710.559.52	1.673.377.20	(37.182.32)			Jan-17 Jan-17	Feb-18		2018
153578	Norton Pole Inspect 2017	(1.124.35)	-	1,124.35	100.00%	0.00%	388.836.99	389.961.34	1,124.35			Jan-17	Feb-18		2018
153579	Pineville Pole Inspection 2017	5,575.52	-	(5,575.52)	100.00%	0.00%	783,533.96	777,958.44	(5,575.52)			Jan-17	Feb-18		2018
153581	London Pole Inspection 2017	499.22	-	(499.22)	100.00%	0.00%	713,313.39	712,814.17	(499.22)			Jan-17	Feb-18		2018
153582	Richmond Pole Inspection 2017	(4,928.31)	-	4,928.31	100.00%	0.00%	300,928.18	305,856.49	4,928.31			Jan-17	Feb-18		2018
153715	Pineville Tower	(3,313.62)	-	3,313.62	100.00%	0.00%	23,201.71	26,515.33	3,313.62			Dec-16	May-18		2018
153747	Evarts 4476 Ckt Hard	(2,093.63)	-	2,093.63	100.00%	0.00%	470,158.47	472,252.10	2,093.63			Jan-17	Nov-17		2018 2018
153776 153779	Corbin East 0279 Ckt Hard 2017 Shawnee Gas 4402 Ckt Hard 2017	13,770.60 (39,326.22)	-	(13,770.60) 39,326.22	100.00% 100.00%	0.00%	73,926.30 194,890.69	60,155.70 176,869,33	(13,770.60) (18,021.36)			Jan-17	Sep-17 Nov-17		2018 2018
153788	Danville East 2113 CIFI 2017	(39,326.22) 24,343.86	-	(24,343.86)	100.00%	-0.01%	128,887.90	176,869.33	(24,343.86)			Aug-17 Jan-17	Mar-18		2018
153790	Etown 2 2411 CIFI 2017	3 769 76	-	(3 769 76)	100.00%	0.00%	9 992 26	6 222 50	(3 769 76)			Jan-17	Mar-18		2018
153793	Alexander 0515 CIFI 2017	4,572.48	-	(4,572.48)	100.00%	0.00%	42,940.63	38,368.15	(4,572.48)			Jan-17	Mar-18		2018
153799	Big Stone Gap 4704 CIFI 2017	49,564.54	-	(49,564.54)	100.00%	0.01%	128,691.00	79,126.46	(49,564.54)			Jan-17	May-18		2018
153803	Fairfield 2503 KU CIFI 2017	(706.29)	-	706.29	100.00%	0.00%	88,629.84	89,336.13	706.29			Jan-17	Apr-18		2018
153816	Beattyville Hwy 52	(7,112.18)	-	7,112.18	100.00%	0.00%	46,492.10	53,604.28	7,112.18			Jan-17	Oct-17		2018
153859	KU HW/SW ASSET MGMT 2017	10,107.72	-	(10,107.72)	100.00%	0.00%	77,939.44	67,831.72	(10,107.72)			Jan-17	Jun-18		2018
154093	Distribution Auto KU 2017													The budget for KU Distribution Automation construction work in 2018 was held on project 156001. A catalus were charged to project 156001. A catalus were charged to project 156001. The variance between the two construction projects was $(83,771  {\rm K})$ . The total variance between LG&E and KU (including the T project) was $(22,788  {\rm K})$ due to the project being ahead of schedule and more reclosers able to be installed on the KU side.	2018
154096	IT Distribution Automation KU	12,702,526.92	-	(12,702,526.92)	100.00%	2.17%	33,899,758.72	3,831,259.28	(30,068,499.44)	1	1	Feb-17	Aug-17		2018
154096 154105	IT Distribution Automation KU CKT 2522 TRANS UNDERBLD	1,954,140.22 (5,605.75)	1,694,760.00	(259,380.22) 5,605,75	-15.30% 100.00%	0.33%	5,928,856.81 114,478.71	3,517,920.39 120,084.46	(2,410,936.42) 5,605.75	Jun-17	Jun-20	Jun-17 Apr-17	Apr-18		2018 2018
154115	NB CKT 0101 UPGRADE (REYNOLDS)	347,324.94	483,685.94	136,361.00	28.19%	0.06%	347,324.94	483,685.94	136,361.00	Mar-18	Sep-18	Mar-18	Mar-19		2018
154118	KU Barton Sub Expansion	547,524.54	405,005.54	150,501.00	20.1770	0.0070	547,524.54	405,005.54	150,501.00		bep 10			Delays from Barton distillery to be able to purchase the property, which delayed the	2018
		365,873.33	2,371,007.47	2,005,134.14	84.57%	0.06%	3,044,638.24	3,228,651.38	184,013.14	Mar-17	Jul-20	Mar-17		construction of this substation.	
154119	UG Williamsburg Trailer Park	(734.99)	-	734.99	100.00%	0.00%	95,785.39	96,520.38	734.99			Mar-17	Feb-18		2018
154181	TRANS UNDERBUILT PARKWAY	161,404.91	-	(161,404.91)	100.00%	0.03%	308,218.72	146,813.81	(161,404.91)			Mar-17	Sep-18		2018
154270	Upgrade Scholls Substation	15,758.83	-	(15,758.83)	100.00%	0.00%	442,135.07	426,376.24	(15,758.83)			Mar-17	Dec-17		2018
154277	2017 Tap Line LEXOC	10,047.58	-	(10,047.58)	100.00%	0.00%	133,411.75	123,364.17	(10,047.58)			Jan-17	Apr-18		2018
154278 154287	2017 Tap Line EAROC Paris 0806 CEMI 2017	86,665.45	-	(86,665.45)	100.00% 100.00%	0.01%	213,651.33 61,873.12	126,985.88 60,549.56	(86,665.45)			Jan-17 Jan-17	Nov-18 Mar-18		2018 2018
154287	Paris 0806 CEMI 2017 Lexington CEMI 2017	1,323.56		(1,323.56) (60.514.35)	100.00%	0.00%	61,8/3.12	60,549.56 109.264.68	(1,323.56) (60,514,35)			Jan-17	Mar-18 Apr-18		2018 2018
154504	Barton Distillery Ckt Work		25.413.95	25,413,95	100.00%	0.01%	41.269.37	38.924.05	(2,345.32)	May-17	Jul-20	Jan-1 /	Apr-16		2018
154516	Peoples Rural Phone Reimb	(103,346.34)		103,346.34	100.00%	-0.02%	(14,861.13)	88,485.21	103,346.34		- 31 20	May-17	Sep-18		2018
154605	KT0025 TR REWIND	96,014.17	-	(96,014.17)	100.00%	0.02%	323,242.10	22,360.72	(300,881.38)			May-17	Jan-19		2018
154606	CO464 TR REWIND	78,189.44	-	(78,189.44)	100.00%	0.01%	302,721.20	224,531.76	(78,189.44)			May-17	Aug-18		2018
155074	RECEIVE ONE XFRM FROM LGE	25,064.92	-	(25,064.92)	100.00%	0.00%	25,064.92	-	(25,064.92)			Jun-17	Apr-18		2018
155272	London Ckt 200 Main St Recon	120,119.14	182,932.25	62,813.11	34.34%	0.02%	121,538.37	182,932.25	61,393.88	Jan-18	Jul-18	Jan-18	May-19		2018
155273 155274	Lon Manchester Ckt 253 TO 254	93,830.88	81,127.76	(12,703.12)	-15.66%	0.02%	91,711.89	81,127.76	(10,584.13)	Jul-18	Sep-18	Jul-18	Jan-19		2018
155274 155275	Recon Ckt 2136 Gwen Island Middlesboro Ckt 0360 Reloc	85,268.32 122,164.26	79,185.31 215,875.80	(6,083.01) 93,711.54	-7.68% 43.41%	0.01%	85,268.32 123,090.14	79,185.31 215,875.80	(6,083.01) 92,785.66	Jan-18 Jul-18	May-18 Oct-18	Jan-18 Jul-18	Jun-18 Jul-19		2018 2018
155275	Middlesboro Ckt 0360 Reloc Denham St Ckt 531 Upgrade	122,164.26 159,407.52	215,875.80 111,137.71	93,711.54 (48,269.81)	43.41% -43.43%	0.02%	123,090.14 159,407.52	215,875.80 111,137.71	92,785.66 (48,269.81)	Jul-18 Jan-18	Oct-18 Jul-18	Jul-18 Jan-18	Jul-19 Nov-18		2018 2018
		. 59,401.52	,137.71	(+0,209.01)	43.43/0	0.0570	137,407.32	,137.71	(+3,209.01)	241-10	201-10	2411-10			

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 155277	Title/Description Ckt 286 Echo Vally Slate Ridge	Cost 73.540.85	Budget 76,480,46	2.939.61	Percent 3.84%	Budget 0.01%	Cost 77.465.92	Cost 76,480,46	Dollars (985.46)	Start	End Nov-18	Start	End	Explanations	Year 2018
155277	DSP Sandy Ridge Ckt 0674	176,555.34	99.769.20	(76,786.14)	-76.96%	0.01%	203.264.18	76,480.46 99.769.20	(103,494.98)	Sep-18 Sep-18	Dec-18	Sep-18 Sep-18	May-19 Dec-18		2018 2018
155279	DSP Lipps Ckt 0932 Distrib	8,545.36	49 994 60	41 449 24	82.91%	0.00%	8,545.36	49.994.60	41,449.24	Jan-18	Jun-18	Jan-18	Dec-18		2018
155280	Rem Texas to Perryville Line	-	94,766.36	94,766.36	100.00%	0.00%	-	189,435.87	189,435.87	Jan-18	Jul-19	2411 10	1000		2018
155293	SCM ENHANCED SUB WILDLIFE													Budget on project 155293, actuals on project 156330. The net variance is (\$169k).	2018
		-	509,593.98	509,593.98	100.00%	0.00%	-	5,180,048.31	5,180,048.31	Mar-18	Dec-19				
155304	2017 URD Replace LEXOC	(447.94)	-	447.94	100.00%	0.00%	319,145.02	319,592.96	447.94			Jul-17	Jan-18		2018
155309	Trans Line Clearance KU													Budget is developed at a higher level to encompass multiple projects and reallocated	2018
155310	SCM2018 KU REPL XFMR FANS	-	568,880.60	568,880.60	100.00%	0.00%	-	1,743,646.76	1,743,646.76	Jan-18	Jan-20			to individual Transmission Line Clearance projects.	2018
155310 155317	SCM2018 KU REPL XFMR FANS KU HW/SW 2018	106,404.59	50,702.46 133,934.06	50,702.46 27,529.47	100.00% 20.55%	0.00%	82,322.42	50,702.46 395,384.64	50,702.46 313,062.22	Jan-18 Jan-18	Dec-18 Nov-18	Jan-18	Jan-19		2018 2018
155317	Ebenezer Sub Rebuild	106,404.59	330.417.69	330,417.69	20.55%	0.02%	82,322.42	395,384.04	330,417.69	Jan-18 Jan-18		Jan-18	Jan-19		2018
155319	Pride Sub Rebuild	-	355,772.02	355,772.02	100.00%	0.00%	-	442,449.89	442,449.89	Jan-18	Sep-18 Dec-19				2018
155390	Maysville Tap Line 2017	11 644 71		(11,644.71)	100.00%	0.00%	37,796.62	26,151,91	(11,644.71)	5411 10	Decity	Jan-17	May-18		2018
155467	Clinch Valley SCADA	3,428.42	-	(3,428.42)	100.00%	0.00%	107,451.30	104,022.88	(3,428.42)			Jul-17	Dec-17		2018
155474	Pride Distribution Work	25,455.40	-	(25,455.40)	100.00%	0.00%	151,530.11	126,074.71	(25,455.40)			Jul-17	Mar-19		2018
155693	Shelbyville CEMI 2017	(567.78)	-	567.78	100.00%	0.00%	30,438.87	31,006.65	567.78			Jan-17	May-18		2018
155812	Hartford URD	5,510.39	-	(5,510.39)	100.00%	0.00%	79,917.45	74,407.06	(5,510.39)			Sep-17	May-18		2018
155886	Maysville Trans Line Clear	30,061.00	-	(30,061.00)	100.00%	0.01%	49,850.81	19,065.80	(30,785.01)			Sep-17	Jul-19		2018
155889	Spare 10 MVA LTC Transformer	46,221.04	-	(46,221.04)	100.00%	0.01%	441,673.23	395,452.19	(46,221.04)			Sep-17	Nov-18		2018
155891	Millersburg Sub 5 MVA non-LTC	126,495.59	-	(126,495.59)	100.00%	0.02%	347,336.72	222,876.13	(124,460.59)			Sep-17	May-18		2018
155975	KU SCADA 2018-2021													Budget on project 148730, actuals on project 155975. The net variance is \$1,036k; most of which is due to material breaker purchases and engineering pulled into 2018 to prepare for work starting in January 2019 for this 4 year program.	2018
156001	Distribution Auto KU 2018	2,051,327.55	-	(2,051,327.55)	100.00%	0.35%	2,051,327.55	-	(2,051,327.55)			Jan-18		The budget for KU Distribution Automation construction work in 2018 was held on project 156001. Actuals were charged to project 154093. The variance between the two construction projects was (S2771K). The total variance between LG&E and KU (including the TI projects) was (S2.788K) due to the project being ahead of schedule and more reclosers able to be installed on the KU side.	2018
		-	8,931,100.30	8,931,100.30	100.00%	0.00%	-	8,931,100.30	8,931,100.30	Jan-18	Jan-18				
156045	Norton CEMI 2017	(2,011.41)	-	2,011.41	100.00%	0.00%	-	2,011.41	2,011.41			Oct-17	Mar-18		2018
156058	MOVE 1 XFRM FROM LGE	24,327.99	-	(24,327.99)	100.00%	0.00%	24,327.99	-	(24,327.99)			Oct-17	Apr-18		2018
156129	Calloway Sub Regulators	35,285.15	-	(35,285.15)	100.00%	0.01%	45,553.05	10,267.90	(35,285.15)			Nov-17	May-18		2018
156135	Maysville Trailers 2017	1,829.61	-	(1,829.61)	100.00%	0.00%	21,462.69	19,633.08	(1,829.61)			Nov-17	Mar-18		2018
156217	2018 CIFI - Fariston 0217	260,218.44	-	(260,218.44)	100.00%	0.04%	260,218.44	-	(260,218.44)			Jan-18	Mar-19		2018
156218 156220	2018 CIFI - Hopewell 0286 2018 CIFI - Waitsboro 0533	195,719.27 254,942.84	-	(195,719.27) (254,942.84)	100.00% 100.00%	0.03%	195,719.27 254,942,84	-	(195,719.27) (254,942.84)			Jan-18	Mar-19 Jul-18		2018 2018
156220	2018 CIFI - Wallsboro 0555 2018 CIFI - Poor Valley 0752	254,942.84 151.267.76	-	(254,942.84) (151,267.76)	100.00%	0.04%	254,942.84	-	(254,942.84) (151,267.76)			Jan-18 Jan-18	Jul-18 Mar-19		2018
156223	2018 CIFI - Hamblin 0757	273.267.89	-	(273,267.89)	100.00%	0.05%	263.722.15	-	(263,722.15)			Jan-18	Jul-19		2018
156224	2018 CIFI - Appalachia 4731	138,134.51	-	(138,134.51)	100.00%	0.02%	138,134.51	-	(138,134.51)			Jan-18	Mar-19		2018
156226	2018 CIFI - Middlesboro 2 0355	212,048.53	-	(212,048.53)	100.00%	0.04%	243,093.70	-	(243,093.70)			Jul-18	Aug-19		2018
156228	2018 CIFI - Evarts 4476	168,380.47	-	(168,380.47)	100.00%	0.03%	195,592.04	-	(195,592.04)			Jan-18	Apr-19		2018
156229	2018 CIFI - Cawood 0418	296,295.86	-	(296,295.86)	100.00%	0.05%	298,055.85	-	(298,055.85)			Jan-18	May-19		2018
156230	2018 CIFI-Fredonia Quarry 1513	173,037.28	-	(173,037.28)	100.00%	0.03%	222,853.17	-	(222,853.17)			Jul-18	May-19		2018
156235	2018 CIFI - Versailles W 0512	145,738.14	-	(145,738.14)	100.00%	0.02%	145,738.14	-	(145,738.14)			Jan-18	Aug-18		2018
156237	2018 CIFI - Cynthiana 0853	84,747.31	-	(84,747.31)	100.00%	0.01%	84,747.31	-	(84,747.31)			Jan-18	Mar-19		2018
156238 156244	2018 CIFI - Detroit Harv 801 2018 CIFI - Richmond 3 2109	57,160.36	-	(57,160.36)	100.00% 100.00%	0.01%	57,160.36 35,643.25	-	(57,160.36)			Jan-18	Jun-18		2018 2018
156249	2018 Ctr1 - Rennond 5 2109 2018 Ctt Hard - Kenton 0924	35,643.25 400.912.71		(35,643.25) (400.912.71)	100.00%	0.01%	419.613.14	-	(35,643.25) (419,613,14)			Jan-18 Jan-18	Sep-18 Jul-19		2018
156250	2018 Ckt Hard - Rogers Gap 451	400,912.71	-	(400,912.71)	100.00%	0.0776	419,015.14	-	(419,015.14)			Jan-10	Jul-19	Project funding was reallocated from 152999 for system hardening, which is the	2018
150250	2010 Car Hald Rogers Oup 451	852,233.43	-	(852,233.43)	100.00%	0.15%	1,861,983.06	-	(1,861,983.06)			Jan-18	Jul-19	budget project for these types of projects (see row above).	2010
156251	2018 Ckt Hard-Hodgenville 2430	287,262.01	-	(287,262.01)	100.00%	0.05%	294,485.60	-	(294,485.60)			Jan-18	Feb-19		2018
156254	2018 Ckt Hard - Leb June 2402	107,081.51	-	(107,081.51)	100.00%	0.02%	107,081.51	-	(107,081.51)			Jan-18	Apr-19		2018
156330	KU Enhanced Wildlife													Budget on project 155293, actuals on project 156330. The net variance is (\$169k).	2018
156369	LAWRENCEBURG SUB TR2	678,317.37	-	(678,317.37)	100.00%	0.12%	678,317.37	-	(678,317.37)			Jan-18 Day 17	Aug-19		2018
156369	2018 CEMI - Install TrinSavers	46,378.24 46,883.69	-	(46,378.24) (46,883,69)	100.00%	0.01%	46,378.24 58.418.02	-	(46,378.24) (58,418.02)			Dec-17 Jan-18	Jun-18 Jul-19		2018
156378	LEX UNDERGROUND SUPPORT	488,826.87	-	(488,826.87)	100.00%	0.01%	536,079.47	-	(536,079.47)			Apr-18	Dec-18		2018
156380	LAND PURCHASE VINE STREET	488,820.87	-	(488,820.87) (27,222.91)	100.00%	0.00%	27,222.91	-	(27,222.91)			May-18	Dec-18 Dec-18		2018
156381	Lex UG Vine to Race	201,503.68	-	(201,503.68)	100.00%	0.03%	1,117,517.60	-	(1,117,517.60)			May-18			2018
156384	WEST HIGH FENCE REPLACE	104,142.35	-	(104,142.35)	100.00%	0.02%	171,832.97	-	(171,832.97)			Apr-18	Oct-20		2018
156406	Shelbyville Trans Transfers	14,198.54	-	(14,198.54)	100.00%	0.00%	22,888.79	-	(22,888.79)			Mar-18	Sep-19		2018
156423	2018 CEMI - Pineville Recl's	44,811.41	-	(44,811.41)	100.00%	0.01%	49,365.41	-	(49,365.41)			Jan-18	May-19		2018
156425	INSTALL MONITORS ON XFRMRS	37,209.91	-	(37,209.91)	100.00%	0.01%	37,209.91	-	(37,209.91)			Jan-18	Jan-19		2018
156427	CEMI 2018 - Mulbrg Prison 657	30,169.73	-	(30,169.73)	100.00%	0.01%	30,169.73	-	(30,169.73)			Jan-18	Sep-18		2018
156437 156463	MOVE 3 XFRM FROM LGE TO KU Somerset Dist Underbuild 2018	4,985.75 72.241.47	-	(4,985.75) (72,241.47)	100.00% 100.00%	0.00%	4,985.75 72,241.47	-	(4,985.75) (72,241.47)			Jan-18 Jan-18	Aug-18 Mar-19		2018 2018
156498	CEMI 2018 - Bedford 0700	72,241.47 39.067.04		(72,241.47) (39.067.04)	100.00%	0.01%	72,241.47 39.067.04	-	(72,241.47) (39.067.04)			Jan-18 Jan-18	Mar-19 Mar-19		2018 2018
156508	MAYOC Bobcat Track Loader	63.832.74	-	(63.832.74)	100.00%	0.01%	63.832.74	-	(63,832.74)			Jan-18	Jun-18		2018
156588	Buchanan Sub Property	8,536.53		(8,536.53)	100.00%	0.00%	-	-	(00,002.74)			Feb-18	Dec-18		2018
156618	Finchville Control House Distr	71,263.13	-	(71,263.13)	100.00%	0.01%	71,263.13	-	(71,263.13)			Mar-18	Mar-19		2018
156655	Greenville URD Replacement	83,890.39	-	(83,890.39)	100.00%	0.01%	83,890.39	-	(83,890.39)			Mar-18	Mar-19		2018
156685	2018 CEMI - Winchester Water	38,429.98	-	(38,429.98)	100.00%	0.01%	38,429.98	-	(38,429.98)			Jan-18	Jul-18		2018
156686	2018 Ckt Hard - Rice Ln Recond	60,495.26	-	(60,495.26)	100.00%	0.01%	60,495.26	-	(60,495.26)			Jan-18	Mar-19		2018
156712	Lex Mini Excavator 2018	20,205.73	-	(20,205.73)	100.00%	0.00%	20,205.73	-	(20,205.73)			Mar-18	Jul-18		2018 2018
156782 156817	Ashbyburg Pump Rebuild 2018 Earl Trans Line Clear	282,988.89 3.481.14	-	(282,988.89) (3.481.14)	100.00%	0.05%	282,988.89 3.481.14	-	(282,988.89) (3.481.14)			Mar-18 Mar-18	Jan-19		2018
15001/	2010 Earl Trans Earl ClCall	3,481.14	-	(3,481.14)	100.00%	0.00%	5,481.14	-	(3,481.14)			rvidF-18	Aug-18		2010

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
156829	2018 CEMI - Burgin Ckt 2131	28,911.06		(28,911.06)	100.00%	0.00%	28,911.06	-	(28,911.06)			Jan-18	Jul-18		2018
157064	DSP Horse Cave Sub Land	-	450,026.80	450,026.80	100.00%	0.00%	16,622.14	450,026.80	433,404.66	Dec-18	Dec-18				2018
157065 157066	DSP Nicholasville Sub Land	-	599,655.00	599,655.00	100.00%	0.00%	-	599,655.00	599,655.00	Dec-18	Dec-18			Project delayed until 2024, not currently supported by load forecast.	2018
157066	DSP Pepper Pike Sub Land London Pilot Line Winder	107,944.74 59,532.27	-	(107,944.74) (59,532.27)	100.00% 100.00%	0.02%	111,481.39 59,532.27	3,536.65	(107,944.74) (59,532.27)			Jul-17 Apr-18	Feb-19 Jun-18		2018 2018
157550	MOVE TRANSFORMER TO KU	286.40	-	(39,532.27) (286,40)	100.00%	0.01%	286.40	-	(39,532.27) (286.40)			Apr-18 Apr-18	Oct-18		2018
157597	Ckt Hardening Ckt 0302	494,285.69	-	(494,285.69)	100.00%	0.08%	627,965.96		(627,965.96)			Apr-18	Sep-19		2018
157620	Munfordville Ckt Hardening	95,762.91	-	(95,762.91)	100.00%	0.02%	95,762.91	-	(95,762.91)			Apr-18	Mar-19		2018
157665	MARKLAND DAM XFRM	11,145.69	-	(11,145.69)	100.00%	0.00%	11,145.69	-	(11,145.69)			Apr-18	Apr-18		2018
157721	2018 CEMI - Clinch Valley 4646	35,651.97	-	(35,651.97)	100.00%	0.01%	35,651.97	-	(35,651.97)			Jan-18	Sep-18		2018
157732 157742	Cumberland Gap UG Bore Calhoun Distr Work for XM	87,747.78 83,816.66	-	(87,747.78) (83,816.66)	100.00% 100.00%	0.02%	87,747.78 83,816.66	-	(87,747.78) (83,816.66)			Apr-18 May-18	Apr-19 Sep-18		2018 2018
157754	2018 CEMI - Newtown 0431	34,108.66		(34,108.66)	100.00%	0.01%	34,108.66		(34,108.66)			Jan-18	Dec-18		2018
157816	2018 CEMI - Totz 0468	30,250.52	-	(30,250.52)	100.00%	0.01%	30,250.52		(30,250.52)			Jan-18	Mar-19		2018
157817	2018 CH - Calloway 0312	35,436.14	-	(35,436.14)	100.00%	0.01%	66,418.30	-	(66,418.30)			Jan-18	Oct-19	1	2018
157848	Etown 5 Sub Land Purchase	153,899.76	-	(153,899.76)	100.00%	0.03%	219,378.58	-	(219,378.58)			May-18	May-19		2018
157854 157895	VERSAILLES WEST XFRM Somerset Pole Yard Land Purch	113,633.92	-	(113,633.92)	100.00%	0.02%	133,229.28	-	(133,229.28)			May-18	May-18		2018 2018
157895 157922	Somerset Pole Yard Land Purch 2018 CEMI - Appalachia 4730	8,595.53 23,988,77	-	(8,595.53) (23,988.77)	100.00%	0.00%	81,470.18 23 988 77	-	(81,470.18) (23,988.77)			May-18 Jan-18	Jul-19 Mar-19		2018 2018
157931	Westvaco Sub Partial Retire	118,643.97		(23,988.77) (118,643,97)	100.00%	0.00%	348,160.32		(348,160,32)			Jan-18 Jun-18	Jul-19		2018
157963	ONE XFRM TO KU FROM LGE	1.780.59	-	(1.780.59)	100.00%	0.00%	1,780.59	-	(1.780.59)			Jun-18	Feb-19		2018
158060	2018 CEMI - Taylorsville 2530	13,613.61	-	(13,613.61)	100.00%	0.00%	13,613.61	-	(13,613.61)			Jan-18	Apr-19	)	2018
158074	Txfmr Containment Eastland	272,586.02	-	(272,586.02)	100.00%	0.05%	344,121.30	-	(344,121.30)			Jun-18	May-19	)	2018
158077	WICKLIFFE CITY TRANSFORMER	25,178.76	-	(25,178.76)	100.00%	0.00%	25,178.76	-	(25,178.76)			Jun-18	Aug-18		2018
158093 158120	2018 CEMI - Totz 0468 Sub UK West LTC TR2	1,132.08	-	(1,132.08)	100.00%	0.00%	30,204.50	-	(30,204.50)			Jan-18	Mar-19 Feb-19		2018 2018
158120	EW SUB TR 1 LTC	38,966.51 43,498.23	-	(38,966.51) (43,498.23)	100.00%	0.01%	38,966.51 43,498.23	-	(38,966.51) (43,498.23)			Jun-18 Jun-18	Feb-19		2018
158156	2 XFRM FROM LGE	43,498.23	-	(871694)	100.00%	0.00%	871694	-	(43,498.23) (8,716.94)			Jul-18	Mar-19		2018
158169	34.5:13.09 kV 5MVA Txfmr	213,480.96	-	(213,480.96)	100.00%	0.04%	276,327.37	-	(276,327.37)			Jul-18	Jul-19	)	2018
158170	Rewind M042 Txfmr	175,714.53	-	(175,714.53)	100.00%	0.03%	241,725.00	-	(241,725.00)			Jul-18	Aug-20		2018
158182	REPLACE XFRM AT GHENT 0451													Replacement of a failed transformer. Funding allocated from 2018 LGE	2018
		539,488.56	-	(539,488.56)	100.00%	0.09%	576,685.95	-	(576,685.95)			Jul-18	Dan 16	TRANSFORMER REWIND, which is the budgeted project that is allocated to individual projects as failures occur.	
158189	2018 CEMI Union Und 2228	2.852.15	-	(2.852.15)	100.00%	0.00%	8.914.39	-	(8,914.39)			Jul-18 Jul-18	May-19		2018
158221	RECEIVE 1 3 PHASE XFRM LGE	8,907.96	-	(8,907,96)	100.00%	0.00%	8,907,96	-	(8,907.96)			Jul-18	Feb-19		2018
158306	Rewind Transformer O0182	231,416.18	-	(231,416.18)	100.00%	0.04%	340,799.95	-	(340,799.95)			Aug-18	Apr-20		2018
158307	Spare 69:4kV Base 5 MVA	226,656.40	-	(226,656.40)	100.00%	0.04%	289,279.46	-	(289,279.46)			Aug-18	Jul-19	)	2018
158324	Wedonia LTC Replacement	50,702.05	-	(50,702.05)	100.00%	0.01%	50,702.05	-	(50,702.05)			Aug-18	Jan-19		2018
158402 158403	KU XFRM FROM LGE 4kV Stepdown Bank Ghent City	25,655.63 64.48	-	(25,655.63) (64,48)	100.00% 100.00%	0.00%	25,655.63 70,251.16	-	(25,655.63) (70,251.16)			Sep-18	Mar-19		2018 2018
158403	Shawnee Gas Tie Turtle Creek	04.48 104.556.01	-	(104.556.01)	100.00%	0.00%	112.512.32	-	(112,512,32)			Sep-18 Sep-18	Apr-19 Dec-18		2018
158421	Newtown Sub Recloser	185,464.24	-	(185,464.24)	100.00%	0.03%	288,105.12		(288,105.12)			Sep-18	Apr-19		2018
158424	Forklift for Lex Sub	133,827.46	-	(133,827.46)	100.00%	0.02%	133,827.46	-	(133,827.46)			Sep-18	May-19	)	2018
158427	P&C Test Equipment	119,141.63	-	(119,141.63)	100.00%	0.02%	119,579.16	-	(119,579.16)			Sep-18	Feb-19		2018
158458	Norton Argo ATV with Trailer	57,995.68	-	(57,995.68)	100.00%	0.01%	57,995.68	-	(57,995.68)			Sep-18	Feb-19		2018
158466 158530	1 XFMR FROM LGE Liberty Duo County Fiber	9,622.65 3,140.60	-	(9,622.65)	100.00%	0.00%	10,150.75	-	(10,150.75)			Sep-18	May-19		2018 2018
158535	SHEOC ATVs and Trailers	47.036.57		(3,140.60) (47,036,57)	100.00%	0.00%	47.343.99		(47,343,99)			Oct-18 Oct-18	Apr-19 Jul-19		2018
158686	Columbia TR1 LTC	31 853 86	_	(31.853.86)	100.00%	0.01%	31,853,86		(31,853,86)			Nov-18	Jan-19		2018
158710	2018 CEMI - Earlington 1477	28,924.84	-	(28,924.84)	100.00%	0.00%	28,924.84	-	(28,924.84)			Jan-18	Apr-19		2018
158741	Toyota South Paralleling	17,405.77	-	(17,405.77)	100.00%	0.00%	92,969.05	-	(92,969.05)			Nov-18	Aug-19	)	2018
158772	SIDE BY SIDE / TRAILER	21,143.07	-	(21,143.07)	100.00%	0.00%	21,143.07	-	(21,143.07)			Nov-18	Apr-19		2018
158787	BEECH CREEK EASEMENT 2018 Barton Substation Easement	19,084.34	-	(19,084.34)	100.00%	0.00%	19,084.34	-	(19,084.34)			Nov-18	Dec-18		2018 2018
158833	2018 CEMI-Somerset South 0542	286,271.09 53,578,63	-	(286,271.09) (53,578,63)	100.00%	0.05%	286,271.09 53,578.63	-	(286,271.09) (53,578.63)			Dec-18 Jan-18	Dec-18 Apr-19		2018
18PITP156	Earlington PITP 2018	306,225,41	-	(306,225.41)	100.00%	0.01%	309.124.17	-	(309,124,17)			Jan-18	Dec-18		2018
18PTTP216	Danville PITP 2018													Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2018 ner: IBPTTP216, IBPTTP216, IBPTTP236, IBPTTP236, IBPTTP236, IBPTTP236, IBPTTP236, IBPTTP236, IBPTTP236, IBPTTP246, and IBPTTP237. The net variance between the budget for 123136 and the other KU projects is (2330K). In total between LG&E and KU, the net variance to budget was \$1,164K.	2018
LODWID22		899,628.21	-	(899,628.21)	100.00%	0.15%	925,798.98	-	(925,798.98)			Jan-18	Dec-18		
18PITP236 18PITP246	Richmond PITP 2018 Elizabethtown PITP 2018	113,856.14 495,903.58	-	(113,856.14) (495,903.58)	100.00% 100.00%	0.02%	116,154.75 509,817.80	-	(116,154.75) (509,817.80)			Jan-18 Jan-18	Dec-18 Dec-18		2018 2018
18PITP246 18PITP315	Lexington PITP 2018	495,903,58	-	(495,903.58)	100.00%	0.08%	509,817.80	-	(509,817.80)			Jan-18	Dec-18	Budget is developed at a higher level on project 123136 to encompass multiple projects and reallocated to individual Pole Inspection projects. These projects for 2018 are: 1891TP216, 189TTP156, 189TTP236, 189TTP351, 189TTP326, 189TTP366, 189TTP366, 189TTP416, and 189TTP325. The net variance between the budget for 12316 and the other KU projects is (2330K). In total between	2018
		2,354,340.63		(2,354,340.63)	100.00%	0.40%	2,470,569.90	-	(2,470,569.90)			Jan-18	Dec-18	LG&E and KU, the net variance to budget was \$1,164K.	

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End Explanations Yea
18PITP366	Maysville PITP 2018	Cost	Budget	Donars	reicent	Buuger	Cost	Cost	Donars	Start	Liid	Start	Budget is developed at a higher level on project 123136 to encompass multiple 2013
		940.433.36		(940.433.36)	100.00%	0.16%	937.291.51		(937,291,51)			Jan-18	projects and reallocated to individual Pole Inspection projects. These projects for 2018 are: ISPTPT516, ISPTPT546, ISPTPT246, ISPTPT2365, ISPTPT426, ISPTP2366, ISPTPT966, ISPTPT416, and ISPTPT236. The net variance between the budget for 123136 and the other KU projects is (\$330K). In total between LG&E and KU, the net variance to budget was \$1,164K.
18PITP416	Pineville PITP 2018		-					-					Budget is developed at a higher level on project 123136 to encompass multiple 201: projects and reallocated to individual Pole Inspection projects. These projects for 2018 are: 18PTP216, 18PTP246, 18PTP236, 18PTP246, 18PTP366, 18PTP246, and 18PTP236. The net variance between the budget for 123136 and the other KU projects is (\$330K). In total between LG&E and KU, the net variance to budget was \$1,164K.
		560,057.87	-	(560,057.87)	100.00%	0.10%	526,565.50	-	(526,565.50)			Jan-18	
18PITP426 18PITP766	London PITP 2018 Norton PITP 2018	140,938.02	-	(140,938.02)	100.00%	0.02%	140,938.02	-	(140,938.02)			Jan-18	Dec-18 2011 Budget is developed at a higher level on project 123136 to encompass multiple 2011 projects and reallocated to individual Pole Inspection projects. These projects for 2018 are: 18PTP1516, 18PTP1746, 18PTP246, 18PTP2151, 18PTP246, 18PTP366, 18PTP7966, 18PTP416, and 18PTP236. The net variance between the budget for 123136 and the other KU projects is (\$330K). In total between LG&E and KU, the net variance to budget was \$1,164K.
		695,417.33	-	(695,417.33)	100.00%	0.12%	707,083.22	-	(707,083.22)			Jan-18	
18TOOL156	Earlington Cap Tools 2018	18,911.51	25,990.64	7,079.13	27.24%	0.00%	18,911.51	25,990.64	7,079.13	Jan-18	Dec-18	Jan-18	
18TOOL216	Danville Cap Tools 2018	93,851.61	90,962.30	(2,889.31)	-3.18%	0.02%	93,851.61	90,962.30	(2,889.31)	Jan-18	Dec-18	Jan-18	
18TOOL236	Richmond Cap Tools 2018	21,043.42	61,429.17	40,385.75	65.74%	0.00%	21,043.42	61,429.17	40,385.75	Jan-18	Dec-18	Jan-18	
18TOOL246	Elizabethtown Cap Tools 2018	41,088.07	30,244.28	(10,843.79)	-35.85%	0.01%	41,088.07	30,244.28	(10,843.79)	Jan-18	Dec-18	Jan-18	
18TOOL256	Shelbyville Cap Tools 2018	-	54,341.73	54,341.73	100.00%	0.00%	-	54,341.73	54,341.73	Jan-18	Dec-18		201
18TOOL315	Lexington Cap Tools 2018	114,882.65	148,847.77	33,965.12	22.82%	0.02%	114,882.65	148,847.77	33,965.12	Jan-18	Dec-18	Jan-18	
18TOOL366	Maysville Cap Tools 2018	-	60,247.10	60,247.10	100.00%	0.00%	-	60,247.10	60,247.10	Jan-18	Dec-18	7 40	201
18TOOL416	Pineville Cap Tools 2018	26,976.47	67,334.55	40,358.08	59.94%	0.00%	26,976.47	67,334.55	40,358.08	Jan-18	Dec-18	Jan-18	
18TOOL426 18TOOL766	London Cap Tools 2018	27,106.01	63,790.83	36,684.82	57.51%	0.00%	27,106.01	63,790.83	36,684.82	Jan-18	Dec-18	Jan-18	
18100L/66 18XMUB156	Norton Cap Tools 2018 2018 XM Underbuild EAROC	16,999.68 345,538.47	72,647.63	55,647.95 (345,538.47)	76.60% 100.00%	0.00%	16,999.68 345,538.47	72,647.63	55,647.95 (345,538.47)	Jan-18	Dec-18	Jan-18 Jun-18	
18XMUB156 18XMUB216	2018 XM Underbuild EAROC 2018 XM Underbuild DANOC	175,717.64	-	(345,538.47) (175,717,64)	100.00%	0.06%	345,538.47 194,676.80	-	(194,676.80)			Jun-18 Jun-18	
18XMUB236	2018 XM Underbuild BICOC	88.131.53	-	(1/5,/1/.64) (88,131.53)	100.00%	0.03%	75,742.74		(194,676.80) (75,742.74)			Jun-18 Jun-18	
18XMUB256	2018 XM Underbuild SHEOC	4,554,38	-	(4,554,38)	100.00%	0.00%	15,142.14	-	(13,142.14)			Jun-18	
18XMUB315	2018 XM Underbuild LEXOC	200,802.17		(200,802.17)	100.00%	0.03%	220,399.50		(220,399.50)			Jun-18	
18XMUB366	2018 XM Underbuild MAYOC	45,281,50	-	(45,281,50)	100.00%	0.01%	45.281.50	-	(45,281,50)			Jun-18	500 10
18XMUB426	2018 XM Underbuild LONOC	71,634.87	-	(71.634.87)	100.00%	0.01%	71,634.87	-	(71,634.87)			Jun-18	
CCAPR156	Capital CAP/REG/RECL - 011560	86,453.02	79,912.57	(6,540.45)	-8.18%	0.01%	86,453.02	79.912.57	(6,540.45)	Jan-13	Jan-19	Jan-13	
CCAPR216	Capital CAP/REG/RECl - 012160	24,345.34	99,727.65	75,382.31	75.59%	0.00%	24,345.34	99,727.65	75,382.31	Jan-13	Jan-19	Jan-13	
CCAPR236	Capital CAP/REG/RECL - 012360	32,173.24	60,468.64	28,295.40	46.79%	0.01%	32,173.24	60,468.64	28,295.40	Jan-13	Jan-19	Jan-13	201
CCAPR246	Capital CAP/REG/RECL - 012460	77,212.77	62,375.70	(14,837.07)	-23.79%	0.01%	77,212.77	62,375.70	(14,837.07)	Jan-13	Jan-19	Jan-13	
CCAPR256	Capital CAP/REG/RECL - 012560	17,374.95	11,960.06	(5,414.89)	-45.27%	0.00%	17,374.95	11,960.06	(5,414.89)	Jan-13	Jan-19	Jan-13	
CCAPR315	Capital CAP/REG/RECL - 013150	1,270,162.98	237,917.89	(1,032,245.09)	-433.87%	0.22%	1,270,162.98	237,917.89	(1,032,245.09)	Jan-13	Jan-19	Jan-13	Variance to budget reflects actual versus projected investments associated with 201: capacitors/regulators/recokers. Annual budgets are based on historical investment rates for repairing and replacing capacitors, regulators, and reclosers. After the 2018 Business Plan, oil recloser replacements were added to this blanket which were not in the historical data.
CCAPR366	Capital CAP/REG/RECL - 013660	24.381.31	62.261.76	37.880.45	-433.87%	0.22%	24.381.31	62.261.76	37,880.45	Jan-13	Jan-19 Jan-19	Jan-13	
CCAPR416	Capital CAP/REG/RECL - 014160	13,431.38	3,099.39	(10,331.99)	-333.36%	0.00%	13,431.38	3,099.39	(10,331.99)	Jan-13	Jan-19	Jan-13	
CCAPR426	Capital CAP/REG/RECL - 014260	116,437,77	100,295,58	(16,142.19)	-16.09%	0.02%	116,437.77	100,295.58	(16,142.19)	Jan-13	Jan-19	Jan-13	
CCAPR766	Capital CAP/REG/RECL - 017660	53,715.42	2,434.45	(51,280.97)	-2106.47%	0.01%	53,715.42	2,434.45	(51,280.97)	Jan-13	Jan-19	Jan-13	
CKM031218	KU MAJOR STORM CAPITAL-031218	250,072.44	-	(250,072.44)	100.00%	0.04%	250,072.44	-	(250,072.44)			Mar-18	
CKM040318	KU MAJOR STORM-040318												Budget is developed at a higher level to encompass multiple projects and reallocated 201: to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$5.7M over budget due to higher storm activity
CKM053118	KU MAJOR STORM-053118	765,079.05	-	(765,079.05)	100.00%	0.13%	864,932.03	-	(864,932.03)			Apr-18 May 18	
CKM053118 CKM062618	KU MAJOR STORM-053118 KU MAJOR STORM-062618	304,928.00 26,074.84	-	(304,928.00) (26,074.84)	100.00% 100.00%	0.05%	304,928.00 26,074.84	-	(304,928.00) (26,074.84)			May-18 Jun-18	
CKM002018 CKM070518	KU MAJOR STORM-002018 KU MAJOR STORM-070518	44.231.52	-	(44,231.52)	100.00%	0.00%	44,231.52	-	(44,231.52)			Jul-18 Jul-18	
CKM072018	KU MAJOR STORM-072018		-					-					Budget is developed at a higher level to encompass multiple projects and reallocated 201 to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$5.7M over budget due to higher storm activity
000 440 400 -	TITLE LEAD STOPLE LOADLO	4,020,088.21	-	(4,020,088.21)	100.00%	0.69%	4,020,088.21	-	(4,020,088.21)			Jul-18	
CKM102018	KU MAJOR STORM-102018	110,250.80	-	(110,250.80)	100.00%	0.02%	110,250.80	-	(110,250.80)			Oct-18	
CKM111418 CKM120018	KU MAJOR STORM-111418	498,579.46	-	(498,579.46)	100.00%	0.09%	518,661.25	-	(518,661.25)			Nov-18	
CKM120918 CKYTCR246	KU MAJOR STORM-120918 KYTC Reimb Elizabethtown	178,819.85	-	(178,819.85) (13,726,29)	100.00% 100.00%	0.03%	181,666.84 13,726.29	-	(181,666.84) (13,726.29)			Dec-18 May-17	
CKYTCR426	KYTC Reimb London	219.073.42	-	(13,726.29) (219.073.42)	100.00%	0.00%	219.073.42		(219,073.42)			May-17 May-17	
CNBCD1560	NB Comm OH - 011560	276,386.99	215,223.70	(61,163.29)	-28.42%	0.04%	276,386.99	215,223.70	(61,163.29)	Jan-13	Jan-19	Jan-13	
CNBCD156U	NB Comm UG - 011560	120.362.74	132,788.63	12.425.89	-28.42%	0.03%	120.362.74	132.788.63	12.425.89	Dec-12	Jan-19 Jan-19	Dec-12	
CNBCD2160	NB Comm OH - 012160	355,755,67	592,025.13	236,269,46	39.91%	0.06%	355,755,67	592.025.13	236,269.46	Jan-13	Jan-19	Jan-13	
CNBCD216U	NB Comm UG - 012160	216,119.59	397,896.16	181,776.57	45.68%	0.04%	216,119.59	397,896.16	181,776.57	Jan-13	Jan-19	Jan-13	
CNBCD236O	NB Comm OH - 012360	203,237.96	231,226.60	27,988.64	12.10%	0.03%	203,237.96	231,226.60	27,988.64	Jan-13	Jan-19	Jan-13	
CNBCD236U	NB Comm UG - 012360	242,107.84	371,707.55	129,599.71	34.87%	0.04%	242,107.84	371,707.55	129,599.71	Jan-13	Jan-19	Jan-13	
CNBCD246O	NB Comm OH - 012460	250,931.72	250,998.93	67.21	0.03%	0.04%	250,931.72	250,998.93	67.21	Jan-13	Jan-19	Jan-13	201
CNBCD246U	NB Comm UG - 012460	136,431.50	127,994.02	(8,437.48)	-6.59%	0.02%	136,431.50	127,994.02	(8,437.48)	Jan-13	Jan-19	Jan-13	201

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
CNBCD2560	NB Comm OH - 012560	367.131.18	346,421,76	(20,709,42)	-5.98%	0.06%	367,131,18	346.421.76	(20,709,42)	Jan-13	Jan-19	Jan-13	End Explanations	2018
CNBCD256U	NB Comm UG - 012560	288,221.40	281,204.87	(7,016.53)	-2.50%	0.05%	288,221.40	281,204.87	(7,016.53)	Jan-13	Jan-19	Jan-13		2018
CNBCD315O	NB Comm OH - 013150	966,994.23	1,382,564.59	415,570.36	30.06%	0.17%	966,994.23	1,382,564.59	415,570.36	Dec-12	Jan-19	Dec-12		2018
CNBCD315U CNBCD3660	NB Comm UG - 013150 NB Comm OH - 013660	1,598,921.59	1,676,158.51	77,236.92	4.61%	0.27%	1,598,921.59	1,676,158.51	77,236.92	Dec-12	Jan-19	Dec-12		2018 2018
CNBCD366U	NB Comm UG - 013660 NB Comm UG - 013660	416,326.08 184,639.80	664,534.78 217,010.40	248,208.70 32,370.60	37.35% 14.92%	0.07%	416,326.08 184,639.80	664,534.78 217,010.40	248,208.70 32,370.60	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018
CNBCD4160	NB Comm OH - 014160	52,204.03	79.667.27	27.463.24	34.47%	0.03%	52,204.03	79.667.27	27.463.24	Dec-12	Jan-19 Jan-19	Dec-12		2018
CNBCD416U	NB Comm UG - 014160	29,970.79	41,764.04	11,793.25	28.24%	0.01%	29,970.79	41,764.04	11,793.25	Jan-13	Jan-19	Jan-13		2018
CNBCD426O	NB Comm OH - 014260	379,742.08	346,208.97	(33,533.11)	-9.69%	0.06%	379,742.08	346,208.97	(33,533.11)	Jan-13	Jan-19	Jan-13		2018
CNBCD426U	NB Comm UG - 014260	185,320.75	164,042.10	(21,278.65)	-12.97%	0.03%	185,320.75	164,042.10	(21,278.65)	Jan-13	Jan-19	Jan-13		2018
CNBCD766O CNBCD766U	NB Comm OH - 017660 NB Comm UG - 017660	210,821.58 53,216.01	194,556.55 43,602.06	(16,265.03) (9,613.95)	-8.36% -22.05%	0.04%	210,821.58 53,216.01	194,556.55 43,602.06	(16,265.03) (9,613.95)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018 2018
CNBRD1560	NB Resid OH - 011560	811.035.97	43,602.06	(201.863.95)	-33.14%	0.01%	53,216.01 811.035.97	43,602.06	(201.863.95)	Dec-12	Jan-19 Jan-19	Dec-12		2018
CNBRD156U	NB Resid UG - 011560	247,413.69	325,112.97	77,699.28	23.90%	0.04%	247,413.69	325,112.97	77,699.28	Dec-12 Dec-12	Jan-19	Dec-12 Dec-12		2018
CNBRD216O	NB Resid OH - 012160	266,061.34	320,161.51	54,100.17	16.90%	0.05%	266,061.34	320,161.51	54,100.17	Jan-13	Jan-19	Jan-13		2018
CNBRD216U	NB Resid UG - 012160	222,890.05	234,867.39	11,977.34	5.10%	0.04%	222,890.05	234,867.39	11,977.34	Jan-13	Jan-19	Jan-13		2018
CNBRD236O CNBRD236U	NB Resid OH - 012360 NB Resid UG - 012360	307,553.81 430,839.18	347,150.25 264,969.72	39,596.44 (165,869.46)	11.41% -62.60%	0.05%	307,553.81 430,839.18	347,150.25 264,969.72	39,596.44 (165,869.46)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018
CNBRD2360 CNBRD2460	NB Resid OG - 012300 NB Resid OH - 012460	430,839.18 248,411,99	264,969.72	(105,809.40) (5.822.89)	-62.60%	0.07%	430,839.18 248.411.99	264,969.72	(105,809.40) (5,822.89)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12		2018
CNBRD246U	NB Resid UG - 012460	295,235.15	226,804.41	(68,430.74)	-30.17%	0.05%	295,235.15	226,804.41	(68,430.74)	Dec-12 Dec-12	Jan-19	Dec-12 Dec-12		2018
CNBRD256O	NB Resid OH - 012560	239,988.07	226,868.46	(13,119.61)	-5.78%	0.04%	239,988.07	226,868.46	(13,119.61)	Jan-13	Jan-19	Jan-13		2018
CNBRD256U	NB Resid UG - 012560	338,009.53	350,234.64	12,225.11	3.49%	0.06%	338,009.53	350,234.64	12,225.11	Jan-13	Jan-19	Jan-13		2018
CNBRD3150	NB Resid OH - 013150	890,118.29	1,061,259.91	171,141.62	16.13%	0.15%	890,118.29	1,061,259.91	171,141.62	Dec-01	Jan-19	Dec-01		2018
CNBRD315U CNBRD366O	NB Resid UG - 013150 NB Resid OH - 013660	2,039,879.66 416,058.43	1,787,292.29 453,461.56	(252,587.37) 37,403.13	-14.13% 8.25%	0.35%	2,039,879.66 416,058.43	1,787,292.29 453,461.56	(252,587.37) 37,403.13	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12		2018 2018
CNBRD366U	NB Resid UG - 013660	211,674.87	177,075.60	(34,599.27)	-19.54%	0.04%	211.674.87	177,075.60	(34,599.27)	Jan-13	Jan-19 Jan-19	Jan-13		2018
CNBRD416O	NB Resid OH - 014160	502,227.82	388,517.39	(113,710.43)	-29.27%	0.09%	502,227.82	388,517.39	(113,710.43)	Jan-13	Jan-19	Jan-13		2018
CNBRD416U	NB Resid UG - 014160	35,742.27	31,598.30	(4,143.97)	-13.11%	0.01%	35,742.27	31,598.30	(4,143.97)	Dec-12	Jan-19	Dec-12		2018
CNBRD426O	NB Resid OH - 014260	362,708.17	402,147.21	39,439.04	9.81%	0.06%	362,708.17	402,147.21	39,439.04	Dec-12	Jan-19	Dec-12		2018
CNBRD426U	NB Resid UG - 014260	273,431.91	207,209.65	(66,222.26)	-31.96%	0.05%	273,431.91	207,209.65	(66,222.26)	Jan-13	Jan-19	Jan-13		2018
CNBRD7660 CNBRD766U	NB Resid OH - 017660 NB Resid UG - 017660	276,861.79 65,719,28	524,599.75 71,891,13	247,737.96 6,171.85	47.22% 8.58%	0.05%	276,861.79 65,719,28	524,599.75 71.891.13	247,737.96 6,171.85	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018 2018
CNBSV156O	NB Elect Serv OH - 011560	369,509.78	608,121.38	238,611.60	39.24%	0.06%	369,509.78	608,121.38	238,611.60	Dec-12	Jan-19	Dec-12		2018
CNBSV156U	NB Elect Serv UG - 011560	13.20		(13.20)	100.00%	0.00%	13.20	-	(13.20)			Jan-13		2018
CNBSV156U	NB Elect Serv UG - 011560	352,985.48	382,771.57	29,786.09	7.78%	0.06%	352,985.48	382,771.57	29,786.09	Jan-13	Jan-19	Jan-13		2018
CNBSV216O	NB Elect Serv OH - 012160	369,906.91	330,778.85	(39,128.06)	-11.83%	0.06%	369,906.91	330,778.85	(39,128.06)	Dec-12	Jan-19	Dec-12		2018
CNBSV216U CNBSV236O	NB Elect Serv UG - 012160 NB Elect Serv OH - 012360	406,035.80 305.142.51	413,861.49 260 557 34	7,825.69	1.89%	0.07%	406,035.80 305,142,51	413,861.49 260 557 34	7,825.69 (44,585,17)	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12		2018 2018
CNBSV236U	NB Elect Serv UG - 012360	408.226.94	385.845.62	(22.381.32)	-17.11%	0.03%	408.226.94	385.845.62	(22.381.32)	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12		2018
CNBSV246O	NB Elect Serv OH - 012460	471,788.82	428,610.87	(43,177.95)	-10.07%	0.08%	471,788.82	428,610.87	(43,177.95)	Dec-12	Jan-19	Dec-12		2018
CNBSV246U	NB Elect Serv UG - 012460	(95.00)	-	95.00	100.00%	0.00%	(95.00)	-	95.00			Dec-12		2018
CNBSV246U CNBSV256O	NB Elect Serv UG - 012460	393,185.48 130,160.90	528,077.67 166,706,99	134,892.19	25.54%	0.07%	393,185.48	528,077.67 166,706,99	134,892.19	Dec-12	Jan-19	Dec-12		2018 2018
CNBSV256U CNBSV256U	NB Elect Serv OH - 012560 NB Elect Serv UG - 012560	402.873.23	354.312.27	36,546.09 (48,560.96)	21.92% -13.71%	0.02%	130,160.90 402,873,23	354,312.27	36,546.09 (48,560.96)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018 2018
CNBSV3150	NB Elect Serv OH - 013150	682,802.85	911,762.25	228,959,40	25.11%	0.12%	682.802.85	911,762.25	228,959.40	Dec-12	Jan-19	Dec-12		2018
CNBSV315U	NB Elect Serv UG - 013150	(55.00)	-	55.00	100.00%	0.00%	(55.00)	-	55.00			Dec-12		2018
CNBSV315U	NB Elect Serv UG - 013150	1,913,046.98	1,966,666.65	53,619.67	2.73%	0.33%	1,913,046.98	1,966,666.65	53,619.67	Dec-12	Jan-19	Dec-12		2018
CNBSV366O CNBSV366U	NB Elect Serv OH - 013660 NB Elect Serv UG - 013660	352,424.94 (116.00)	358,459.22	6,034.28 116.00	1.68% 100.00%	0.06%	352,424.94	358,459.22	6,034.28	Jan-13	Jan-19	Jan-13		2018 2018
CNBSV366U	NB Elect Serv UG - 013660 NB Elect Serv UG - 013660	(116.00) 234,889.05	336,626.34	101,737.29	30.22%	0.00%	(116.00) 234,889.05	336,626.34	116.00 101,737.29	Jan-13	Jan-19	Jan-13 Jan-13		2018
CNBSV416O	NB Elect Serv OH - 014160	251,215.56	259,643.78	8,428.22	3.25%	0.04%	251,215.56	259,643.78	8,428.22	Jan-13	Jan-19	Jan-13		2018
CNBSV416U	NB Elect Serv UG - 014160	64,674.39	89,622.28	24,947.89	27.84%	0.01%	64,674.39	89,622.28	24,947.89	Jan-13	Jan-19	Jan-13		2018
CNBSV426O	NB Elect Serv OH - 014260	340,510.16	413,968.53	73,458.37	17.74%	0.06%	340,510.16	413,968.53	73,458.37	Dec-12	Jan-19	Dec-12		2018
CNBSV426U CNBSV766O	NB Elect Serv UG - 014260 NB Elect Serv OH - 017660	315,752.77 136,571,48	387,718.07 164,370,78	71,965.30 27,799.30	18.56% 16.91%	0.05%	315,752.77 136,571,48	387,718.07 164,370.78	71,965.30 27,799.30	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13		2018 2018
CNBSV766U	NB Elect Serv UG - 017660 NB Elect Serv UG - 017660	136,571.48 86,860,50	164,370.78 105,486,61	27,799.30	16.91%	0.02%	136,571.48 86,860,50	164,370.78 105,486.61	27,799.30 18,626.11	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018
CPBWK156	El Public Works - 011560	(40,571.32)	94.351.16	134,922,48	143.00%	-0.01%	(40,571.32)	94,351,16	134.922.48	Oct-12	Jan-19	Oct-12		2018
CPBWK216	El Public Works - 012160	(45,594.38)	67,268.17	112,862.55	167.78%	-0.01%	(45,594.38)	67,268.17	112,862.55	Jan-13	Jan-19	Jan-13		2018
CPBWK236	El Public Works - 012360	(5,369.07)	127,926.40	133,295.47	104.20%	0.00%	(5,369.07)	127,926.40	133,295.47	Jan-13	Jan-19	Jan-13		2018
CPBWK246 CPBWK256	El Public Works - 012460 El Public Works - 012560	7,013.82	98,552.71	91,538.89	92.88%	0.00%	7,013.82	98,552.71	91,538.89	Jan-13	Jan-19	Jan-13		2018 2018
CPBWK315	El Public Works - 012300	29,512.54 206,363,66	104,466.95 691,459,72	74,954.41 485,096,06	71.75% 70.16%	0.01%	29,512.54 206,363.66	104,466.95 691,459,72	74,954.41 485,096.06	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12		2018
CPBWK366	El Public Works - 013660	87.806.05	122.348.25	34,542,20	28.23%	0.02%	87,806.05	122.348.25	34.542.20	Jan-13	Jan-19	Jan-13		2018
CPBWK416	El Public Works - 014160	25,591.97	65,852.10	40,260.13	61.14%	0.00%	25,591.97	65,852.10	40,260.13	Jan-13	Jan-19	Jan-13		2018
CPBWK426	El Public Works - 014260	16,006.94	100,185.92	84,178.98	84.02%	0.00%	16,006.94	100,185.92	84,178.98	Jan-13	Jan-19	Jan-13		2018
CPBWK766 CRCST156	El Public Works - 017660	48,925.98	66,375.02	17,449.04	26.29%	0.01%	48,925.98	66,375.02	17,449.04	Jan-13	Jan-19	Jan-13		2018 2018
CRCST156 CRCST216	Cust Requested - 011560 Cust Requested - 012160	92,765.21 146,640.26	112,849.74 91,664.78	20,084.53 (54,975,48)	17.80% -59.97%	0.02%	92,765.21 146.640.26	112,849.74 91.664.78	20,084.53 (54,975.48)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018 2018
CRCST236	Cust Requested - 012160 Cust Requested - 012360	(74,207.36)	64,333.81	(34,975.48) 138,541.17	-59.97% 215.35%	-0.01%	(74,207.36)	64,333.81	(34,975.48) 138,541.17	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018
CRCST246	Cust Requested - 012460	9,004.26		(9,004.26)	100.00%	0.00%	9,004.26	-	(9,004.26)			Jan-13		2018
CRCST256	Cust Requested - 012560	135,299.21	105,109.34	(30,189.87)	-28.72%	0.02%	135,299.21	105,109.34	(30,189.87)	Jan-13	Jan-19	Jan-13		2018
CRCST315	Cust Requested - 013150	787,096.24	325,891.16	(461,205.08)	-141.52%	0.13%	787,096.24	325,891.16	(461,205.08)	Dec-12	Jan-19	Dec-12		2018
CRCST366 CRCST416	Cust Requested - 013660 Cust Requested - 014160	48,769.46 231,271.19	74,443.70 113.510.80	25,674.24 (117,760.39)	34.49% -103.74%	0.01%	48,769.46 231,271.19	74,443.70 113,510.80	25,674.24 (117,760.39)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018 2018
CRCST416 CRCST426	Cust Requested - 014160 Cust Requested - 014260	231,271.19 108.668.42	215.043.10	(117,760.39) 106,374.68	-103.74% 49.47%	0.04%	231,271.19 108.668.42	215.043.10	(117,760.39) 106,374.68	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		2018
CRCST766	Cust Requested - 017660	88,952.08	89,843.02	890.94	0.99%	0.02%	88,952.08	89,843.02	890.94	Jan-13	Jan-19	Jan-13		2018
CRDD156O	Capital Rep Def OH - 011560	857,412.46	1,107,408.58	249,996.12	22.57%	0.15%	857,412.46	1,107,408.58	249,996.12	Dec-12	Jan-19	Dec-12		2018

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
CRDD156U	Capital Rep Def UG - 011560	44,491.94	46,272.20	1,780.26	3.85%	0.01%	44,491.94	46,272.20	1,780.26	Jan-13	Jan-19	Jan-13	Lind	Laphantons	2018
CRDD216O	Capital Rep Def OH - 012160	116,786.28	205,943.61	89,157.33	43.29%	0.02%	116,786.28	205,943.61	89,157.33	Jan-13	Jan-19	Jan-13			2018
CRDD216U CRDD236O	Capital Rep Def UG - 012160 Capital Rep Def OH - 012360	17,570.34 147,377.10	16,455.61 222,225.56	(1,114.73) 74,848,46	-6.77% 33.68%	0.00%	17,570.34 147,377.10	16,455.61 222,225.56	(1,114.73) 74,848,46	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CRDD236U	Capital Rep Def UG - 012360	8,590,69	30.234.32	21.643.63	71.59%	0.00%	8,590,69	30,234,32	21.643.63	Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CRDD246O	Capital Rep Def OH - 012460	154,648.33	68,559.10	(86,089.23)	-125.57%	0.03%	154,648.33	68,559.10	(86,089.23)	Jan-13	Jan-19	Jan-13			2018
CRDD246U	Capital Rep Def UG - 012460	13,906.87	12,483.54	(1,423.33)	-11.40%	0.00%	13,906.87	12,483.54	(1,423.33)	Jan-13	Jan-19	Jan-13			2018
CRDD2560 CRDD256U	Capital Rep Def OH - 012560	153,289.24	194,334.54	41,045.30	21.12%	0.03%	153,289.24	194,334.54	41,045.30	Jan-13	Jan-19	Jan-13			2018 2018
CRDD256U CRDD315O	Capital Rep Def UG - 012560 Capital Rep Def OH - 013150	23,544.64 1,134,231.45	16,644.55 1.041.522.92	(6,900.09) (92,708.53)	-41.46% -8.90%	0.00%	23,544.64 1.134.231.45	16,644.55 1,041,522.92	(6,900.09) (92,708.53)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CRDD315U	Capital Rep Def UG - 013150	610,555.87	545,142.30	(65,413.57)	-12.00%	0.10%	610,555.87	545,142.30	(65,413.57)	Dec-12 Dec-12	Jan-19	Dec-12 Dec-12			2018
CRDD366O	Capital Rep Def OH - 013660	167,765.58	317,160.58	149,395.00	47.10%	0.03%	167,765.58	317,160.58	149,395.00	Jan-13	Jan-19	Jan-13			2018
CRDD366U	Capital Rep Def UG - 013660	25,421.50	40,774.56	15,353.06	37.65%	0.00%	25,421.50	40,774.56	15,353.06	Jan-13	Jan-19	Jan-13			2018
CRDD416O CRDD416U	Capital Rep Def OH - 014160 Capital Rep Def UG - 014160	64,253.75 566.52	60,155.62	(4,098.13) (566.52)	-6.81% 100.00%	0.01%	64,253.75 566.52	60,155.62	(4,098.13) (566.52)	Jan-13	Jan-19	Jan-13 Jan-13			2018 2018
CRDD4260	Capital Rep Def OH - 014260	274,056.48	214,667.72	(59,388.76)	-27.67%	0.05%	274,056.48	214,667.72	(59,388.76)	Jan-13	Jan-19	Jan-13			2018
CRDD426U	Capital Rep Def UG - 014260	1,624.86	42,281.22	40,656.36	96.16%	0.00%	1,624.86	42,281.22	40,656.36	Jan-13	Jan-19	Jan-13			2018
CRDD766O	Capital Rep Def OH - 017660	29,564.79	103,477.19	73,912.40	71.43%	0.01%	29,564.79	103,477.19	73,912.40	Jan-13	Jan-19	Jan-13			2018
CRDD766U CRELD156	Capital Rep Def UG - 017660 Capital Reliability - 011560	19,345.14 21,564.86	12,242.20 105,100.10	(7,102.94) 83,535.24	-58.02% 79.48%	0.00%	19,345.14 21,564.86	12,242.20 105,100,10	(7,102.94) 83,535,24	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CRELD216	Capital Reliability - 012160	25.974.42	69.827.27	43.852.85	62.80%	0.00%	25.974.42	69.827.27	43.852.85	Jan-13	Jan-19	Jan-13			2018
CRELD236	Capital Reliability - 012360	45,145.88	124,350.08	79,204.20	63.69%	0.01%	45,145.88	124,350.08	79,204.20	Jan-13	Jan-19	Jan-13			2018
CRELD246	Capital Reliability - 012460	72,032.40	74,513.02	2,480.62	3.33%	0.01%	72,032.40	74,513.02	2,480.62	Jan-13	Jan-19	Jan-13			2018
CRELD256 CRELD315	Capital Reliability - 012560 Capital Reliability - 013150	94,396.74 300,962.39	85,005.03 340,702.07	(9,391.71) 39,739.68	-11.05% 11.66%	0.02%	94,396.74 300.962.39	85,005.03 340,702.07	(9,391.71) 39,739.68	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CRELD366	Capital Reliability - 013660	107.473.48	122.915.99	15.442.51	12.56%	0.02%	107.473.48	122,915,99	15.442.51	Jan-13	Jan-19 Jan-19	Jan-13			2018
CRELD416	Capital Reliability - 014160	166,315.54	141,747.76	(24,567.78)	-17.33%	0.03%	166,315.54	141,747.76	(24,567.78)	Jan-13	Jan-19	Jan-13			2018
CRELD426	Capital Reliability - 014260	80,651.99	147,057.92	66,405.93	45.16%	0.01%	80,651.99	147,057.92	66,405.93	Jan-13	Jan-19	Jan-13			2018
CRELD766 CRPOLE156	Capital Reliability - 017660 Pole Repair/Replace - 011560	118,612.20	82,001.58	(36,610.62)	-44.65%	0.02%	118,612.20	82,001.58	(36,610.62)	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with	2018 2018
CRF0LEI30	гое керан/керасе - 011500	1.006.689.07	1.607.485.49	600.796.42	37.37%	0.17%	1.006.689.07	1.607.485.49	600.796.42	Dec-12	Jan-19	Dec-12		Variance to outget reneces actual versis projected investments associated with repairing and relacing poles. Annual budgets are based on historical investment rates for repairing and replacing poles. Funds reallocated to other projects that were running over budget, as actual results experienced were lower than historical run rates.	2018
CRPOLE216	Pole Repair/Replace - 012160	324,216.79	410,182.79	85,966.00	20.96%	0.06%	324,216.79	410,182.79	85,966.00	Jan-13	Jan-19	Jan-13			2018
CRPOLE236	Pole Repair/Replace - 012360	391,881.81	521,313.12	129,431.31	24.83%	0.07%	391,881.81	521,313.12	129,431.31	Jan-13	Jan-19	Jan-13			2018
CRPOLE246	Pole Repair/Replace - 012460	353,383.57	729,282.97	375,899.40	51.54%	0.06%	353,383.57	729,282.97	375,899.40	Jan-13	Jan-19	Jan-13			2018
CRPOLE256 CRPOLE315	Pole Repair/Replace - 012560 Pole Repair/Replace - 013150	480,519.72 1,037,865.36	604,433.57 996,605,30	123,913.85 (41,260.06)	20.50% -4.14%	0.08%	480,519.72 1.037.865.36	604,433.57 996,605,30	123,913.85 (41,260.06)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CRPOLE366	Pole Repair/Replace - 013660	439,170.86	559,938.00	120,767.14	21.57%	0.08%	439,170.86	559,938.00	120,767.14	Jan-13	Jan-19 Jan-19	Jan-13			2018
CRPOLE416	Pole Repair/Replace - 014160	253,713.02	451,851.38	198,138.36	43.85%	0.04%	253,713.02	451,851.38	198,138.36	Jan-13	Jan-19	Jan-13			2018
CRPOLE426	Pole Repair/Replace - 014260	155,259.07	303,765.82	148,506.75	48.89%	0.03%	155,259.07	303,765.82	148,506.75	Dec-12	Jan-19	Dec-12			2018
CRPOLE766 CRSTLT156	Pole Repair/Replace - 017660 Repair Street Lights - 011560	286,372.94 539,336,77	343,214.01 508,982.18	56,841.07 (30,354,59)	16.56% -5.96%	0.05%	286,372.94 539,336.77	343,214.01 508,982.18	56,841.07 (30,354.59)	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12			2018 2018
CRSTLT216	Repair Street Lights - 012160	222,724.74	239,589.00	16,864.26	7.04%	0.04%	222,724.74	239,589.00	16,864.26	Jan-13	Jan-19	Jan-13			2018
CRSTLT236	Repair Street Lights - 012360	248,115.05	257,565.80	9,450.75	3.67%	0.04%	248,115.05	257,565.80	9,450.75	Jan-13	Jan-19	Jan-13			2018
CRSTLT246	Repair Street Lights - 012460	221,355.50	396,376.24	175,020.74	44.16%	0.04%	221,355.50	396,376.24	175,020.74	Dec-12	Jan-19	Dec-12			2018
CRSTLT256 CRSTLT315	Repair Street Lights - 012560 Repair Street Lights - 013150	285,623.66 892,711.40	292,960.12 823,842.26	7,336.46 (68,869,14)	2.50% -8.36%	0.05%	285,623.66 892,711.40	292,960.12 823,842.26	7,336.46 (68,869.14)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CRSTLT366	Repair Street Lights - 013660	133,375.43	193,170.68	59,795.25	30.95%	0.02%	133,375.43	193,170.68	59,795.25	Jan-13	Jan-19	Jan-13			2018
CRSTLT416	Repair Street Lights - 014160	96,407.16	93,779.40	(2,627.76)	-2.80%	0.02%	96,407.16	93,779.40	(2,627.76)	Dec-12	Jan-19	Dec-12			2018
CRSTLT426 CRSTLT766	Repair Street Lights - 014260 Repair Street Lights - 017660	399,679.58	355,364.42	(44,315.16)	-12.47%	0.07%	399,679.58	355,364.42	(44,315.16)	Dec-12	Jan-19	Dec-12			2018 2018
CSTLT156	NB Street Lights - 017600	38,813.09 429,482.80	71,909.86 563.612.13	33,096.77 134,129,33	46.03% 23.80%	0.01%	38,813.09 429,482.80	71,909.86 563.612.13	33,096.77 134,129,33	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CSTLT216	NB Street Lights - 012160	252,569.24	187,760.67	(64,808.57)	-34.52%	0.04%	252,569.24	187,760.67	(64,808.57)	Dec-12	Jan-19	Dec-12			2018
CSTLT236	NB Street Lights - 012360	356,319.72	435,670.77	79,351.05	18.21%	0.06%	356,319.72	435,670.77	79,351.05	Dec-12	Jan-19	Dec-12			2018
CSTLT246 CSTLT256	NB Street Lights - 012460	144,888.10	189,343.49	44,455.39	23.48%	0.02%	144,888.10	189,343.49	44,455.39	Jan-13	Jan-19	Jan-13			2018 2018
CSTLT315	NB Street Lights - 012560 NB Street Lights - 013150	136,839.41	134,317.26	(2,522.15)	-1.88%	0.02%	136,839.41	134,317.26	(2,522.15)	Jan-13	Jan-19	Jan-13		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 – nudar seallocated to other blankets within new business that were running over budget due to spikes in new development.	2018 2018
CSTLT366	NB Street Lights - 013660	1,248,041.73 201,736.70	1,764,674.91 300,133.16	516,633.18 98,396,46	29.28% 32.78%	0.21% 0.03%	1,248,041.73 201,736.70	1,764,674.91 300,133.16	516,633.18 98,396.46	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CSTLT416	NB Street Lights - 014160	212,058.60	257,980.54	45,921.94	17.80%	0.03%	212,058.60	257,980.54	45,921.94	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CSTLT426	NB Street Lights - 014260	242,280.93	358,900.38	116,619.45	32.49%	0.04%	242,280.93	358,900.38	116,619.45	Jan-13	Jan-19	Jan-13			2018
CSTLT766	NB Street Lights - 017660	77,369.62	119,331.30	41,961.68	35.16%	0.01%	77,369.62	119,331.30	41,961.68	Jan-13	Jan-19	Jan-13			2018
CSTRM156 CSTRM216	Cap Minor Storms - 011560 Cap Minor Storms - 012160	161,181.26 1,183.28	129,777.02	(31,404.24) (1,183.28)	-24.20% 100.00%	0.03%	161,181.26 1,183.28	129,777.02	(31,404.24) (1,183.28)	Jan-13	Dec-25	Jan-13 Jan-13			2018 2018
CSTRM216 CSTRM216	Cap Minor Storms - 012160 Cap Minor Storms - 012160	1,185.28	-	(103,976.11)	100.00%	0.00%	1,185.28	-	(1,185.28) (103,976.11)			Jan-13 Jan-13			2018 2018
CSTRM236	Cap Minor Storms - 012360	19,219.39	-	(19,219.39)	100.00%	0.00%	19,219.39	-	(19,219.39)			Jan-13			2018
CSTRM246	Cap Minor Storms - 012460	52,283.63	-	(52,283.63)	100.00%	0.01%	52,283.63	-	(52,283.63)			Jan-13			2018
CSTRM256 CSTRM315	Cap Minor Storms - 012560 Cap Minor Storms - 013150	59,510.95 382,429.44	-	(59,510.95) (382,429.44)	100.00% 100.00%	0.01%	59,510.95 382,429.44	-	(59,510.95) (382,429.44)			Jan-13 Dec-12			2018 2018
CSTRM315 CSTRM366	Cap Minor Storms - 013150 Cap Minor Storms - 013660	31,856,97	123.039.65	(382,429.44) 91.182.68	74.11%	0.07%	31.856.97	123.039.65	(382,429.44) 91,182,68	Jan-13	Dec-25	Jan-13			2018 2018
CSTRM416	Cap Minor Storms - 014160	278,409.04	143,328.70	(135,080.34)	-94.25%	0.05%	278,409.04	143,328.70	(135,080.34)	Jan-13	Dec-25	Jan-13			2018
CSTRM426	Cap Minor Storms - 014260	111,884.89	176,595.20	64,710.31	36.64%	0.02%	111,884.89	176,595.20	64,710.31	Jan-13	Dec-25	Jan-13			2018

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
CSTRM766 CSTRMKU	Cap Minor Storms - 017660 Cap KU Major Storms	436,116.23	68,218.39	(367,897.84)	-539.29%	0.07%	436,116.23	68,218.39	(367,897.84)	Jan-13	Dec-25	Jan-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$5.7M over budget due to higher storm activity	2018 2018
CSYSEN156	Sys Enh - 011560	-	1,476,388.50	1,476,388.50	100.00%	0.00%	-	1,476,388.50	1,476,388.50	Jan-13	Jan-19			than the average. Variance to budget reflects actual versus projected investments associated with system enhancements. Annual budgets are based on historical investment rates for system enhancement. Actual results experienced were higher than historical run	2018
		607,858.04	75,106.48	(532,751.56)	-709.33%	0.10%	607,858.04	75,106.48	(532,751.56)	Jan-13	Jan-19	Jan-13		rates.	
CSYSEN216	Sys Enh - 012160	310,496.73	261,136.23	(49,360.50)	-18.90%	0.05%	310,496.73	261,136.23	(49,360.50)	Jan-13	Jan-19	Jan-13			2018 2018
CSYSEN236 CSYSEN246	Sys Enh - 012360 Sys Enh - 012460	113,779.15 95,795.29	54,757.64 53,367.91	(59,021.51) (42,427,38)	-107.79% -79.50%	0.02%	113,779.15 95,795.29	54,757.64 53.367.91	(59,021.51) (42,427.38)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CSYSEN256	Sys Enh - 012560	122,081.43	89,599.47	(32,481.96)	-36.25%	0.02%	122,081.43	89,599.47	(32,481.96)	Jan-13	Jan-19	Jan-13			2018
CSYSEN315	Sys Enh - 013150	469,654.97	542,364.50	72,709.53	13.41%	0.08%	469,654.97	542,364.50	72,709.53	Dec-12	Jan-19	Dec-12			2018
CSYSEN366	Sys Enh - 013660	37,843.60	124,166.36	86,322.76	69.52%	0.01%	37,843.60	124,166.36	86,322.76	Jan-13	Jan-19	Jan-13			2018
CSYSEN416 CSYSEN426	Sys Enh - 014160 Sys Enh - 014260	36,935.83 127,652.20	38,977.65 124,643.32	2,041.82 (3,008,88)	5.24% -2.41%	0.01%	36,935.83 127,652.20	38,977.65 124,643.32	2,041.82 (3,008.88)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CSYSEN766	Sys Enh - 017660	94,508.81	192,525.23	98,016.42	50.91%	0.02%	94,508.81	192,525.23	98,016.42	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CTBRD156O	Cap Trouble Orders OH - 011560	174,569.91	192,559.48	17,989.57	9.34%	0.03%	174,569.91	192,559.48	17,989.57	Jan-13	Jan-19	Jan-13			2018
CTBRD156U	Cap Trouble Orders UG - 011560	27,627.30		(27,627.30)	100.00%	0.00%	27,627.30		(27,627.30)			Jan-13			2018
CTBRD216O CTBRD216U	Cap Trouble Orders OH - 012160 Cap Trouble Orders UG - 012160	93,647.95 15,373.49	72,802.94 43,630.35	(20,845.01) 28,256.86	-28.63% 64.76%	0.02%	93,647.95 15,373,49	72,802.94 43,630.35	(20,845.01) 28,256.86	Jan-12 Jan-13	Jan-19 Jan-19	Jan-12 Jan-13			2018 2018
CTBRD2360	Cap Trouble Orders OH - 012100	10,869.10	43,030.35	(37,752.51)	-52.35%	0.00%	109.869.10	43,030.35 72,116.59	(37,752.51)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CTBRD236U	Cap Trouble Orders UG - 012360	8,356.05	-	(8,356.05)	100.00%	0.00%	8,356.05	-	(8,356.05)			Jan-13			2018
CTBRD246O	Cap Trouble Orders OH - 012460	97,038.46	138,130.21	41,091.75	29.75%	0.02%	97,038.46	138,130.21	41,091.75	Jan-13	Jan-19	Jan-13			2018
CTBRD246U CTBRD256O	Cap Trouble Orders UG - 012460 Cap Trouble Orders OH - 012560	24,580.34 220,767.69	- 81,181.36	(24,580.34) (139,586.33)	100.00% -171.94%	0.00%	24,580.34 220,767.69	- 81,181.36	(24,580.34) (139,586.33)	Jan-13	Jan-19	Jan-13 Jan-13			2018 2018
CTBRD256U	Cap Trouble Orders UG - 012560	220,767.69	37,855.68	(139,586.55) 37,855,68	-171.94%	0.04%	220,767.69	37.855.68	(139,586.55) 37,855.68	Jan-13 Jan-13	Dec-25	Jan-15			2018
CTBRD315O	Cap Trouble Orders OH - 013150	388,495.16	168,968.11	(219,527.05)	-129.92%	0.07%	388,495.16	168,968.11	(219,527.05)	Dec-12	Jan-19	Dec-12			2018
CTBRD315U	Cap Trouble Orders UG - 013150	81,138.00	60,600.30	(20,537.70)	-33.89%	0.01%	81,138.00	60,600.30	(20,537.70)	Jan-13	Jan-19	Jan-13			2018
CTBRD3660 CTBRD366U	Cap Trouble Orders OH - 013660 Cap Trouble Orders UG - 013660	113,581.91 14 729 91	115,279.35 16 348 36	1,697.44	1.47% 9.90%	0.02%	113,581.91 14,729.91	115,279.35 16 348 36	1,697.44 1.618.45	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CTBRD4160	Cap Trouble Orders OG - 013000 Cap Trouble Orders OH - 014160	203,798.68	198,946.34	(4,852.34)	-2.44%	0.00%	203,798.68	198,946.34	(4,852.34)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CTBRD416U	Cap Trouble Order UG - 014160	2,096.70	-	(2,096.70)	100.00%	0.00%	2,096.70	-	(2,096.70)			Jan-13			2018
CTBRD426O	Cap Trouble Orders OH - 014260	299,927.81	377,241.52	77,313.71	20.49%	0.05%	299,927.81	377,241.52	77,313.71	Jan-13	Jan-19	Jan-13			2018
CTBRD426U CTBRD766O	Cap Trouble Orders UG - 014260 Cap Trouble Orders OH - 017660	48,075.17 221,764.60	158.866.28	(48,075.17) (62,898.32)	100.00% -39.59%	0.01%	48,075.17 221,764.60	158.866.28	(48,075.17) (62,898.32)	Jan-13	Jan-19	Jan-13 Jan-13			2018 2018
CTBRD766U	Cap Trouble Orders UG - 017660	221,704.00	9,765.98	9.765.98	-39.39%	0.04%	221,704.00	9 765 98	9,765.98	Jan-13 Jan-13	Dec-12	Jan-15			2018
CTPD156	Capital Thrd Party - 011560	28,729.81	29,108.42	378.61	1.30%	0.00%	28,729.81	29,108.42	378.61	Jan-13	Jan-19	Jan-13			2018
CTPD216	Capital Thrd Party - 012160	(138.49)		138.49	100.00%	0.00%	(138.49)		138.49			Jan-13			2018
CTPD216 CTPD236	Capital Thrd Party - 012160 Capital Thrd Party - 012360	17,562.55 (2,269,48)	72,682.32	55,119.77 2.269.48	75.84% 100.00%	0.00%	17,562.55 (2,269,48)	72,682.32	55,119.77 2.269.48	Jan-13	Jan-19	Jan-13 Dec-12			2018 2018
CTPD236	Capital Thrd Party - 012360	75,913.68	170,980.07	95,066.39	55.60%	0.01%	75,913.68	170,980.07	95,066.39	Dec-12	Jan-19	Dec-12 Dec-12			2018
CTPD246	Capital Thrd Party - 012460	22,223.02	17,222.15	(5,000.87)	-29.04%	0.00%	22,223.02	17,222.15	(5,000.87)	Jan-13	Jan-19	Jan-13			2018
CTPD256	Capital Thrd Party - 012560	146,553.05	59,812.04	(86,741.01)	-145.02%	0.03%	146,553.05	59,812.04	(86,741.01)	Jan-13	Jan-19	Jan-13			2018 2018
CTPD315 CTPD315	Capital Thrd Party - 013150 Capital Thrd Party - 013150	(4,232.04) 278,999.09	153,239,74	4,232.04 (125,759.35)	100.00% -82.07%	0.00%	(4,232.04) 278,999.09	153,239.74	4,232.04 (125,759.35)	Dec-12	Jan-19	Dec-12 Dec-12			2018 2018
CTPD366	Capital Thrd Party - 013660	(1,542.32)	-	1,542.32	100.00%	0.00%	(1,542.32)	-	1,542.32	Dec 12	Jun 17	Dec-12 Dec-12			2018
CTPD366	Capital Thrd Party - 013660	35,934.91	35,705.54	(229.37)	-0.64%	0.01%	35,934.91	35,705.54	(229.37)	Dec-12	Jan-19	Dec-12			2018
CTPD416	Capital Thrd Party - 014160	4,047.41	12,366.45	8,319.04	67.27%	0.00%	4,047.41	12,366.45	8,319.04	Jan-13	Jan-19	Jan-13			2018
CTPD426 CTPD766	Capital Thrd Party - 014260 Capital Thrd Party - 017660	58,160.74 4,216.72	54,936.58 19,513,49	(3,224.16) 15,296.77	-5.87% 78.39%	0.01%	58,160.74 4,216.72	54,936.58 19,513,49	(3,224.16) 15,296.77	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2018 2018
CXFRM156	NB Transformers - 011560	17,154.16	56,829.69	39,675.53	69.81%	0.00%	17,154.16	56,829.69	39,675.53	Jan-13	Jan-19	Jan-13			2018
CXFRM216	NB Transformers - 012160	42,329.15	67,394.83	25,065.68	37.19%	0.01%	42,329.15	67,394.83	25,065.68	Jan-13	Jan-19	Jan-13			2018
CXFRM236 CXFRM246	NB Transformers - 012360 NB Transformers - 012460	34,605.63 29,835.52	62,671.28 63,403.61	28,065.65 33,568.09	44.78% 52.94%	0.01%	34,605.63 29,835.52	62,671.28 63,403.61	28,065.65 33,568.09	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13			2018 2018
CXFRM246 CXFRM256	NB Transformers - 012400 NB Transformers - 012560	29,835.52 93,308.92	63,403.61 145,608.79	33,568.09 52,299.87	52.94% 35.92%	0.01%	29,835.52 93,308.92	63,403.61 145,608.79	33,568.09 52,299.87	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CXFRM301	KU Line Transformers	7,268,985.86	9,317,770.50	2,048,784.64	21.99%	1.24%	7,268,985.86	9,317,770.50	2,048,784.64	Jan-13	Jan-19	Jan-13		Project variance due to less transformer purchases than anticipated.	2018
CXFRM315	NB Transformers - 013150	274,894.04	256,873.61	(18,020.43)	-7.02%	0.05%	274,894.04	256,873.61	(18,020.43)	Dec-12	Jan-19	Dec-12			2018
CXFRM366 CXFRM416	NB Transformers - 013660 NB Transformers - 014160	19,726.44 15,322.85	68,585.04 35,940,48	48,858.60 20,617.63	71.24% 57.37%	0.00%	19,726.44 15.322.85	68,585.04 35,940.48	48,858.60 20.617.63	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018 2018
CXFRM416 CXFRM426	NB Transformers - 014260	4,824.77	19,778.49	14,953.72	75.61%	0.00%	4,824.77	19,778.49	14,953.72	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2018
CXFRM766	NB Transformers - 017660	20,374.02	58,720.77	38,346.75	65.30%	0.00%	20,374.02	58,720.77	38,346.75	Jan-13	Jan-19	Jan-13			2018
153826KU	KU Tech Trng Center	57,096.04	-	(57,096.04)	100.00%	0.01%	1,133,285.28	1,076,189.24	(57,096.04)			Dec-16	Dec-1		2018
157273KU 158438KU	STT Awning KU STT Mobile Trng Unit	21,776.51 193,215.11	-	(21,776.51) (193,215.11)	100.00% 100.00%	0.00%	21,280.84 186,423.21	-	(21,280.84) (186,423.21)			Sep-18	Dec-1 Dec-1		2018 2018
10GH	GH 1-2 CWP Major Overhaul 18	193,215.11 160,281.94	198,744.69	(193,215.11) 38,462.75	100.00%	0.03%	186,423.21 160,281.94	198,744.69	(186,423.21) 38,462.75	Jan-18	May-18	Sep-18 Jan-18	Dec-1 May-1		2018
119GH	GH1 Blr Room Roof Exh Pwr Cbl	73,900.40	104,602.46	30,702.06	29.35%	0.01%	73,900.40	104,602.46	30,702.06	Jan-18	Aug-18	Jan-18	Dec-1		2018
122GH	GH1 CT Gearbox Repl18	-	73,221.72	73,221.72	100.00%	0.00%	-	73,221.72	73,221.72	Jan-18	Jul-18				2018
126073 130997	BR3 Pulv Exh Manway Mods 18	253,529.63	20,087.68 146.621.30	20,087.68 (106,908.33)	100.00% -72.91%	0.00%	281,028.71	20,087.68 174,120.38	20,087.68 (106.908.33)	May-18	Oct-18 Jun-18	Aug 17	Jun-1		2018 2018
130997	GH 4 E Heater Nozzle Tray Repl GH4 SH Spray Valve Retrofit	253,529.63 18.62	140,021.30	(106,908.33) (18.62)	-72.91% 100.00%	0.04%	281,028.71 515,792.76	174,120.38 515,774,14	(106,908.33) (18.62)	Aug-17	Jun-18	Aug-17 Aug-14	Jun-1 Nov-1		2018 2018
131242	BR3 3-1/3-5 Pulv Sep Manways	29,236.33	33,915.20	4,678.87	13.80%	0.01%	29,236.33	33,915.20	4,678.87	Jan-18	Dec-18	Jan-18	Jun-1		2018
131980	GH3 Primary SH Tube Repl	3,592,045.12	3,357,055.57	(234,989.55)	-7.00%	0.61%	3,657,615.17	3,697,555.89	39,940.72	Jan-17	Dec-18	Jan-17	Dec-1		2018
131986	GH3 HP-IP Turbine		2.150.021.30	2,150,021.30	100.00%	0.00%		2.150.021.30	2.150.021.30	Jan-17	Nov-18			Budget for the Ghent 3 HP-IP Turbine was developed at a higher level to encompass multiple projects and was reallocated during the year to individual projects.	2018
		-	2,130,021.30	2,130,021.30	100.00%	0.00%	-	2,100,021.00	2,150,021.50	5411-1 /	1107-10			T . A	

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Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Yea
32002KU 33076KU	TCCT HGP Insp Unit 7 KU GS GE Dam Impnd KU	1,603,853.54	2,593,426.42	989,572.88	38.16%	0.27%	2,256,545.67	3,662,511.86	1,405,966.19	Nov-17	Dec-18	Nov-17	Nov-18	201 201
33076KU 33414	GS GE Dam Impnd KU GH Machine Shop Lathe	431 53	64,829.60	64,829.60	100.00% 100.00%	0.00%	-	348,612.00 90.282.52	348,612.00	Mar-18	Oct-19		N. 10	201 201
			-	(431.53)		010070	90,714.05		(431.53)			Jan-17	Nov-17	
33419	GH1 Crusher Hse Belt Feeders	(3,734.73)	-	3,734.73	100.00%	0.00%	828,724.85	832,459.58	3,734.73			Jan-17	Jan-18	201
33468	GH3 SCR L1 Replacement	7,718.37		(7,718.37)	100.00%	0.00%	1,785,320.62	1,777,602.25	(7,718.37)			Sep-15	Dec-17	201
33515	GH3 Boiler Burner Repl	1,854,094.31	1,754,502.01	(99,592.30)	-5.68%	0.32%	6,193,882.24	5,718,987.97	(474,894.27)	Mar-17	Dec-18	Mar-17	Dec-18	201
33964	BR3 BMS Repl-Upgrade	178,298.53	-	(178,298.53)	100.00%	0.03%	871,966.68	1,336,710.00	464,743.32			Oct-18	Dec-19	201
34113KU	TC2 SCR L3 REPL-KU	478,347.10	1,399,182.39	920,835.29	65.81%	0.08%	1,106,644.49	2,027,479.78	920,835.29	Jan-17	May-18	Jan-17	May-18 Progress payment of \$1M pulled into 2017.	201
35115	BR FGD Recycle Pump Rbld 18	-	386,130.80	386,130.80	100.00%	0.00%	-	386,130.80	386,130.80	Jan-18	Sep-18			201
35245KU	TC2KU PJFF B&C	658,771.10	1,184,695.30	525,924.20	44.39%	0.11%	951,087.12	1,477,011.32	525,924.20	Jan-17	May-18	Jan-17	May-18 Progress payment pulled into 2017.	201
36480KU	GS GE Test Equip Pool KU	-	114,929.72	114,929.72	100.00%	0.00%	-	770,275.02	770,275.02	Feb-18	Oct-19			201
37100	GH1 Controls Syst Upgrade 2019	223,578.99	-	(223,578.99)	100.00%	0.04%	1,053,867.87	1,057,339.25	3,471.38			Jul-18	Nov-19	201
37103	GH4 Controls Syst Upgrade 2019	233,887.74	-	(233,887.74)	100.00%	0.04%	792,817.42	708,562.78	(84,254.64)			Jul-18	Dec-19	201
37107	GH1 BFPT Coupling Repl	-	99,737.00	99,737.00	100.00%	0.00%	-	99,737.00	99,737.00	Jan-18	Mar-27			201
37175	'BR1 480 V Breaker Repl	-	377,477.51	377,477.51	100.00%	0.00%	-	377,477.51	377,477.51	Oct-15	May-18			201
37244	GH4 Upper Econ Repl	165,478.74	-	(165,478.74)	100.00%	0.03%	638,777.95	1,660,399.61	1,021,621.66			Nov-18	Jul-20	201
37336	GH Scraper Replacement	(0.87)		0.87	100.00%	0.00%	1,562,441.71	1,562,442.58	0.87			Mar-17	Dec-17	201
37339	GH D9 Dozer Replacement	(55,722.90)		55,722.90	100.00%	-0.01%	967,867.56	1,023,590.46	55,722.90			Jan-17	Dec-17	201
37372	GH3 3-4 Puly Gearbox	131.424.20	600,943.20	469,519,00	78.13%	0.02%	618,763,54	1.088.282.54	469,519,00	Oct-17	Oct-18	Oct-17	Dec-18	201
37377	GH 657 Scraper Replacement	(91,576.09)	-	91,576,09	100.00%	-0.02%	1.591.019.60	1.682.595.69	91,576,09			Mar-17	Dec-17	201
37417	GH2 T & B AH Basket Repl 2019	-	405,363.00	405,363.00	100.00%	0.00%	1,616,240.10	2,061,085.36	444,845.26	Jan-18	Nov-19			201
37474	GH4 Primary SH Repl	263,411.10		(263,411.10)	100.00%	0.05%	1,020,069.03	3,825,024.37	2,804,955.34	2411 10		Sep-18	Jul-20	201
37479	GH3 FGD Exp Its 2018	200,411.10	46,595.52	46,595,52	100.00%	0.00%		46,595,52	46.595.52	Jan-18	Oct-18	50p-10		201
37633KU	TC2 KU SLMS UNIT	182.470.98	112,047.30	(70,423.68)	-62.85%	0.03%	204,042.03	112.047.30	(91,994.73)	Jan-18 Jan-17	Apr-19	Jan-17	Nov-18	201
39595KU	GS GE DME Phase II KU	38,835.79	48,000.00	(70,423.68) 9,164.21	-62.85%	0.03%	204,042.03	112,047.30 168,948.61	(91,994.73) 8,980.92	Jan-17 Jan-15	Apr-19 Dec-18	Jan-17 Jan-15	Nov-18 Dec-18	201
39670KU			48,000.00							Jan-15	Dec-18			
40026	GS CDM CIP Ver 6.0 KU GH Misc Motors 18	88,136.21	-	(88,136.21)	100.00%	0.02%	513,222.98	425,086.77	(88,136.21)		D. 10	Sep-15	Dec-18	201 201
		· · · · · · ·	125,525.68	125,525.68	100.00%	0.00%		125,525.68	125,525.68	Jan-18	Dec-18			
40048KU	TC2 KU TURBINE CONTROL UPGD	399,725.29	459,489.11	59,763.82	13.01%	0.07%	764,411.35	824,175.17	59,763.82	Jan-17	May-18	Jan-17	Jun-18	201
40169	GH BU Chain 18	-	112,615.98	112,615.98	100.00%	0.00%	-	112,615.98	112,615.98	Jan-18	Sep-18			201
40179	GH1 Air Heater Baskets	451,642.81	731,781.40	280,138.59	38.28%	0.08%	1,268,959.06	1,549,097.65	280,138.59	Jan-17	May-18	Jan-17	May-18	201
40182	GH Conveyor Belt Repl 18												This is a placeholder project that funds conveyor projects at Ghent as they are	201
		-	900,890.08	900,890.08	100.00%	0.00%	-	900,890.08	900,890.08	Jan-18	Nov-18		needed throughout the year	
40202	GH Stacker Reclaimer Recert												An updated scope of work was developed based on a condition assessment in January 2018. This raised the total project cost from \$7,225k in the budget for	201
		3,526,024.11	1,444,000.00	(2,082,024.11)	-144.18%	0.60%	7,975,950.67	7,225,400.00	(750,550.67)	Jan-18	Jan-20	Jan-18	Jan-20 2018/2019 to \$9,223k with the majority of the increase in 2018	
40203	GH Barge Unloader Recert	6,322,807.90	6,068,957.12	(253,850.78)	-4.18%	1.08%	8,741,794.82	8,484,061.80	(257,733.02)	Jan-17	Nov-18	Jan-17	Nov-18	201
40210	GH CW Cooling Tower Stacks 18	-	89,791.56	89,791.56	100.00%	0.00%	-	89,791.56	89,791.56	Jan-18	Apr-18			201
40342KU	MISC TOOLS	-	11,894.00	11,894.00	100.00%	0.00%	-	190,894.19	190,894.19	May-16	Dec-23			201
40344KU	KEY SEATER	-	29,555.00	29,555.00	100.00%	0.00%	-	29,555.00	29,555.00	Jan-18	Dec-18			201
40614KU	TC2 KU EXPANS JOINTS	309,395.64	355,194.35	45,798.71	12.89%	0.05%	309,395.64	355,194.35	45,798.71	Jan-18	May-18	Jan-18	May-18	201
40660KU	TC CT KU LC1 UPGD #3	179,663.22	174,279.92	(5,383.30)	-3.09%	0.03%	179,663.22	174,279.92	(5,383.30)	Jan-18	Oct-18	Jan-18	Nov-18	201
41GH	GH1 Spare Exciter Refurb												This was budgeted for 2021 to align with the Ghent Unit 1 major outage however due to testing results in 2015 and again in May 2018 it was decided to purchase a	201
		578 956 90	_	(578 956 90)	100.00%	0.10%	1 492 208 79	406.254.56	(1.085.954.23)			Sep-18	spare exciter should there be issues prior to the Ghent Unit 1 major outage in 2021. Jun-20	
10000				(0.00,000,0)		011070	-,		(1,000,00,000)					
42770	BR3-2 BFPT Blade Repl	16,829.84	-	(16,829.84)	100.00%	0.00%	565,559.40	548,729.56	(16,829.84)			Sep-13	Nov-13	201
43640 KU	CR7 NGCC Inventory KU	(114,720.71)		114,720.71	100.00%	-0.02%	3,832,847.95	3,951,269.42	118,421.47			Mar-14	Sep-18	201
44302	GH2 4kv Switchgear	1,864,082.05	2,311,392.72	447,310.67	19.35%	0.32%	5,945,752.99	7,071,287.68	1,125,534.69	Jan-17	Jan-20	Jan-17	Jan-20	201
44303	GH3 Precip Rebuild Phase 1	494,126.58	666,450.25	172,323.67	25.86%	0.08%	494,126.58	666,450.25	172,323.67	Feb-18	Dec-18	Feb-18	Dec-18	
44305	GH4 Precip Rebuild Phase 1	264,806.47	426,968.60	162.162.13	37.98%	0.05%								201
44306	GH2 ESS MCC Transfer Swt						264,806.47	426,968.60	162,162.13	Jan-18	Aug-18	Jan-18	Aug-18	20 20
44311		13,471.01	-	(13,471.01)	100.00%	0.00%	26,771.48	13,300.47	(13,471.01)	Jan-18	Aug-18	Jan-18 Jan-17	Dec-18	20 20 20
	GH3 Upper Econ Upper Bank	1,161,594.87	1,358,167.75	196,572.88	14.47%	0.00%	26,771.48 1,344,466.62		(13,471.01) 193,009.22	Jan-18 Jan-17	Aug-18 Dec-18	Jan-18	Dec-18 Dec-18	20 20 20 20
	GH3 Upper Econ Upper Bank GH 3/4 Ops Department Truck		1,358,167.75			0.00%	26,771.48	13,300.47	(13,471.01)			Jan-18 Jan-17	Dec-18	20 20 20 20
44320	GH 3/4 Ops Department Truck	1,161,594.87 26,534.27	1,358,167.75	196,572.88 (26,534.27)	14.47%	0.00%	26,771.48 1,344,466.62 26,534.27	13,300.47 1,537,475.84 47,542.37	(13,471.01) 193,009.22 21,008.10			Jan-18 Jan-17 Jan-17 Sep-18	Dec-18 Dec-18 Oct-18	20 20 20 20 20 20
44320 44321 44326		1,161,594.87 26,534.27 26,014.65	1,358,167.75	196,572.88	14.47% 100.00%	0.00% 0.20% 0.00%	26,771.48 1,344,466.62	13,300.47 1,537,475.84	(13,471.01) 193,009.22			Jan-18 Jan-17 Jan-17	Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-04 Octational \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$96k and Materials lower by \$86k and Engineering	20 20 20 20 20 20 20
44320 44321	GH 3/4 Ops Department Truck GH Mech Maint Truck	1,161,594.87 26,534.27	1,358,167.75	196,572.88 (26,534.27)	14.47% 100.00%	0.00% 0.20% 0.00%	26,771.48 1,344,466.62 26,534.27	13,300.47 1,537,475.84 47,542.37	(13,471.01) 193,009.22 21,008.10			Jan-18 Jan-17 Jan-17 Sep-18	Dec-18 Dec-18 Oct-18 Oct-18 Additional \$229k was spent in 2017; The contingency of \$227k was not needed;	20 20 20
44320 44321 44326	GH 3/4 Ops Department Truck GH Mech Maint Truck GH1 SCR Catalyst L3 New	1,161,594.87 26,534.27 26,014.65	-	196,572.88 (26,534.27) (26,014.65)	14.47% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65	13,300.47 1,537,475.84 47,542.37 43,479.25	(13,471.01) 193,009.22 21,008.10 17,464.60	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18	Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-04 Octational \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$96k and Materials lower by \$86k and Engineering	20 20 20 20 20 20 20 20
44320 44321	GH 3/4 Ops Department Truck GH Mech Maint Truck	1,161,594.87 26,534.27 26,014.65 458,771.84	-	196,572.88 (26,534.27) (26,014.65) 899,335.36	14.47% 100.00% 100.00% 66.22%	0.00% 0.20% 0.00% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65	13,300.47 1,537,475.84 47,542.37 43,479.25	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17	Dec-18 Dec-18 Oct-18 Oc	20 20 20 20 20 20 20
44320 44321 44326 44365	GH 3/4 Ops Department Truck GH Mech Maint Truck GHI SCR Catalyst L3 New GHI CCR Pipe Conveyor Belt	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44	- - 1,358,107.20 -	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44)	14.47% 100.00% 100.00% 66.22% 100.00%	0.00% 0.20% 0.00% 0.00% 0.08% 0.08%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29)	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18	Dec-18 Dec-18 Dec-18 Oct-18 Oct-18 Contract labor was lower by 596k and Materials lower by 586k and Engineering Jun-18 and Storge lower by 558k. This project was started in 2018 to be finished in 2019 but was originally budgeted	20 20 20 20 20 20 20 20 20
44320 44321 44326 44365 44423	GH 3/4 Ops Department Truck GH Mech Maint Truck GH JSCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44 532,790.50	- - 1,358,107.20 -	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50)	14.47% 100.00% 100.00% 66.22% 100.00%	0.00% 0.20% 0.00% 0.00% 0.08% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29 710,970.96	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29) (31,734.50)	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18	Dec-18 Dec-18 Oct-18 Oct-18 Additional \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$96k and Materials lower by \$86k and Engineering Jun-18 and Storage lower by \$85k. This project was started in 2018 to be finished in 2019 but was originally budgeted Nor-19 all ro19	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 44365 44423 44424	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Puly Gearbox GH 1-2 Puly Gearbox	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44	- - 1,358,107.20 -	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44)	14.47% 100.00% 100.00% 66.22% 100.00%	0.00% 0.20% 0.00% 0.00% 0.08% 0.08%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29)	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18	Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Additional \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$96k and Materials lower by \$86k and Engineering Jun-18 and Storage lower by \$85k. This project was started in 2018 to be finished in 2019 but was originally budgeted Nor-19 all in 2019 May-18	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 44365 44423 44424	GH 3/4 Ops Department Truck GH Mech Maint Truck GH JSCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44 532,790.50	- - 1,358,107.20 -	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50)	14.47% 100.00% 100.00% 66.22% 100.00%	0.00% 0.20% 0.00% 0.00% 0.08% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29 710,970.96	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29) (31,734.50)	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18	Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Dec-18 Oct-18 Dec-18 Dec-18 Dec-19 De	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 44365 44423 44424	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Puly Gearbox GH 1-2 Puly Gearbox	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44 532,790.50	- - 1,358,107.20 -	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50)	14.47% 100.00% 100.00% 66.22% 100.00%	0.00% 0.20% 0.00% 0.00% 0.08% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29 710,970.96	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29) (31,734.50)	Jan-17	Dec-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18	Dec-18 Dec-18 Dec-18 Oct-18 Oct-18 Additional \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$98k and Materials lower by \$86k and Engineering Jun-18 and Storage lower by \$85k. This project was started in 2018 to be finished in 2019 but was originally budgeted Nov-19 all 2019 May-18 Eddy current testing on G2 heater (conducted when heater was open for tube leak)	20 20 20 20 20 20 20 20 20 20 20 20 20 2
14320 14321 14326 14365 14423 14424 14424 14434	GH 344 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3GI & 3G2 HP Hr Repls	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24	1,358,107.20	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50) (3,359.24) 818,082.40	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.09% 0.00%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15	13,300,47 1,537,475,84 47,542,37 43,479,25 2,440,493,63 - 679,236,46 604,219,91 2,087,822,82	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29) (31,734.50) (3,359.24) 2,087,822.82	Jan-17 Mar-17 Jan-18	Dec-18 Jun-18 Nov-26	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17	Dec-18 Dec-18 Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Dec-18 Dec-18 Oct-18 Dec-19 Dec-19 Dec-19 Dec-19 Dec-10 Dec-19 De	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
44320 44321 44326 444365 44423 44424 44434 44434	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 34 PuV Gearbox GH 1-2 PuV Gearbox BR 3G1 & 3G2 HP Htr Repls BRFGD Mist Eliminator Repl	1,161,594.87 26,534.27 26,014.65 458,771.84 21,302.44 532,790.50	- 1,358,107.20 - - - 818,082.40 894,270.92	196,572.88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 32.75%	0.00% 0.20% 0.00% 0.00% 0.08% 0.00% 0.09% 0.00%	26,771.48 1,344,466.62 26,534.27 26,014.65 1,541,158.27 2,648,235.29 710,970.96	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63 - 679,236.46 604,219.91 2,087,822.82 1,555,803.64	(13.471.01) 193.009.22 21.008.10 17,464.60 (2,648,235.29) (31,734.50) (3,359.24) 2.087,822.82 292,835.80	Jan-17 Mar-17 Jan-18 Jun-17	Dec-18 Jun-18 Nov-26 May-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17	Dec-18 Dec-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Oct-18 Dec-18 Oct-18 Dec-18 Dec-18 Dec-19 De	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 44365 44423 44424 44424 44434 44436 44436	GH 344 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Patr Gearbox GH 1-2 Patr Gearbox BR 3GI & 3G2 HP Hr Repls	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24	1,358,107.20	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50) (3,359.24) 818,082.40	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.09% 0.00%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15	13,300,47 1,537,475,84 47,542,37 43,479,25 2,440,493,63 - 679,236,46 604,219,91 2,087,822,82	(13,471.01) 193,009.22 21,008.10 17,464.60 899,335.36 (2,648,235.29) (31,734.50) (3,359.24) 2,087,822.82	Jan-17 Mar-17 Jan-18	Dec-18 Jun-18 Nov-26	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17	Dec-18 De	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 44365	GH 3/4 Ops Department Truck GH Mech Maint Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3/4 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3GI & 3G2 HP Hir Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi)	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12	1,358,107.20 - - 818,082.40 894,270.92 312,829,99	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99	14,47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 32,75%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91	Jan-17 Mar-17 Jan-18 Jun-18 Jun-16	Dec-18 Jun-18 Nov-26 May-18 Dec-30	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17	Dec-18 Dec-18 Dec-18 Oct-18 Additional \$229k was spent in 2017; The contingency of \$227k was not needed; Contract labor was lower by \$96k and Materials lower by \$86k and Engineering Jun-18 and Storage lower by \$85k. This project was started in 2018 to be finished in 2019 but was originally budgeted Nov-19 all To 2019 May-18 Eddy current testing on G2 heater (conducted when heater was open for tube leak) did not show significant wall loss to warrant a replacement at the time. Both G1 and G2 heater replacements were pushed out into the plan based on this testing. May-18 When bids came in, both the material and the labor was higher than the engineering estimates we were provided. The total project increased by 6.2M, with 722k of the	20 20 20 20 20 20 20 20 20 20 20 20 20 2
44320 44321 44326 444365 44423 44424 44434 44436 444531 KU 44531 KU	GH 34 Ops Department Truck GH Mech Main Truck GH SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3G1 & 3G2 HP Htr Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi) BRCT Gas Pipeline Relocation	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,54 	- 1,358,107.20 - - - 818,082.40 894,270.92	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 (722,026,14)	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 32.75% 100.00% -18.92%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771,48 1,344,466,62 26,534,27 26,014,65 1,541,158,27 2,648,235,29 710,970,96 607,579,15 1,262,967,84	1,330,47 1,537,475,84 47,542,37 43,479,25 2,440,493,63 - 679,236,46 604,219,91 2,087,822,82 1,555,803,64 2,424,048,91 14,282,694,38	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (4,109,227,62)	Jan-17 Mar-17 Jan-18 Jun-17	Dec-18 Jun-18 Nov-26 May-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17	Dec-18 De	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
44320 44321 44326 44365 44423 44443 444434 44434 44436 44436 44436 44531 KU 44541	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 34 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3G1 & 3G2 HP Hrr Repls BRFGD Mist Eliminator Repl CR Mise Capital KU (multi) BRCTG Gas Pipeline Relocation BR3 HP-IP Blading	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49	1,358,107,20 818,082,40 894,270,92 312,829,99 3,815,268,00	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50) (3,359.24) 818,082.40 292,835.80 312,829.99 (722,026.14) (551,092.49)	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15 1,262,967.84 18,391,922.00 3,297,588.87	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91 14,282,694.38 3,058,941.40	(13.471.01) 193.009.22 21.008.10 17.464.60 899.335.36 (2,648.235.29) (31.734.50) (3.359.24) 2.087.8222.82 292.835.80 2.424.048.91 (4.109.227.62) (238.647.47)	Jan-17 Mar-17 Jan-18 Jun-17 Jun-16 May-17	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17 Sep-18	Dec-18 Dec-19 Dec-18 Dec-19 De	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
44320 14321 14326 144365 144423 144424 14434 14436 14436 144531 KU 144541 144541 14452 14933	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Puly Gearbox GH 1-2 Puly Gearbox BR 3GI & 3G2 HP Hir Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi) BRCT Gas Pipeline Relocation BR3 HP-IP Blading BR CY PLC Upgrade	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,54 	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268.00 184,445,50	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 (722,026,14) (551,192,49) 35,107,78	14,47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 100.00% -18.92% 100.00% -18.92% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771,48 1,344,466,62 26,534,27 26,014,65 1,541,158,27 2,648,235,29 710,970,96 607,579,15 1,262,967,84	1,330,47 1,537,475,84 47,542,37 43,479,25 2,440,493,63 - 679,236,46 604,219,91 2,087,822,82 1,555,803,64 2,424,048,91 14,282,694,38 3,058,941,40 184,464,50	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (4,109,227,62) (238,647,47) 35,107,78	Jan-17 Mar-17 Jan-18 Jun-16 May-17 Jan-18	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20 Aug-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17	Dec-18 De	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
44320 44321 44326 44435 44423 44424 44434 44434 44434 44431 44435 444531 KU 444541 444531 KU 44722 44933 45783	GH 34 Ops Department Truck GH Mech Main Truck GH SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3GI & 3G2 HP Htr Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi) BRCTG Gas Pipeline Relocation BR3 HP-IP Blading BR CT PLC Upgrade BR3 Fire Header Replacement	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49 149,356,72	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268,00 184,464.50 408,665,00	196,572.88 (26,534.27) (26,014.65) 899,335.36 (21,302.44) (532,790.50) (3,359.24) 818,082.40 292,835.80 312,829.99 (722,026.14) (551,092.49) 35,107.78 408,665.00	14.47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 100.00% -18.92% 100.00% 19.03% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26.534.27 26.014.65 1.541.158.27 2,648.235.29 710.070.96 607.579.15 1.262.967.84 18.391.922.00 3.297.588.87 149.356.72	13,300,47 1,537,475,84 47,542,37 43,479,25 2,440,493,63 679,236,46 604,219,91 2,087,822,82 1,555,803,64 2,424,048,91 14,282,694,38 3,058,941,40 184,464,50	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (4,109,227,62) (238,647,47) 35,107,78 408,665,50	Jan-17 Mar-17 Jan-18 Jun-17 Jun-16 May-17	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17 Sep-18 Jan-18	Dec-18 Dec-19 Dec-18 Dec-19 De	2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2) 2
44320 44321 44326 44435 44423 44424 44434 44434 44434 44434 44434 44541 44541 44521 44523 44583 45783 4634	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 3-4 Puly Gearbox GH 1-2 Puly Gearbox BR 3GI & 3G2 HP Hir Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi) BRCT Gas Pipeline Relocation BR3 HP-IP Blading BR CY PLC Upgrade BR3 Fire Header Replacement DX Dam Parapet Wall	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49 149,356,72 2,398,92	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268.00 184,445,50	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 (722,026,14) (551,092,49) 35,107,78 408,665,00 (2,398,92)	14.47% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 19.03% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.03%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15 1,262,967.84 18,391,922.00 3,297,828.87 149,356.72 220,171.00	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91 14,282,694.38 3,058,941.40 184,464.50 408,665.00	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (23,647,47) 35,107,78 408,665,00 5,299,405,40	Jan-17 Mar-17 Jan-18 Jun-16 May-17 Jan-18	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20 Aug-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 Jun-17 May-17 Sep-18 Jan-18 Jan-18	Dec-18 De	21 21 21 21 21 21 21 21 21 21 21 21 21 2
44320 44321 44326 44435 44423 44443 444434 44434 44434 44434 44434 44431 44431 44431 44431 44431 44431 44433 44434 44722 44933 44933 44933 45783 46934	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 24 Pub Gearbox GH 1-2 Pub Gearbox BR 3G1 & 3G2 HP Hrr Repls BRFGD Mist Eliminator Repl CR Mise Capital KU (multi) BRCT PLC Upgrade BR 3FIP-IP Blading BR CY PLC Upgrade BR 3 Fire Header Replacement DX Dam Parapet Wall	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49 1,49,356,72 2,398,92 3,941,21	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268,00 184,464,50 408,665,00	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 (722,026,14) (551,092,49) (722,026,14) (551,092,49) 35,107,78 408,665,00 (2,398,92) (3,344,121)	14,47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26.534.27 26.014.65 1.541.158.27 2.648.235.29 710.070.96 607.579.15 1.262.967.84 1.262.967.84 1.8.391.922.00 3.297.588.87 149.356.72 220.171.00	13.300.47 1.537,475.84 47.542.37 43,479.25 2,440,493.63 - 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91 14,282,694.38 3,058,941.40 184,464.50 408,665.00 5,519,376.40	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (3,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (4,109,227,62) (238,647,47) 35,107,78 408,665,00 5,299,405,40 (3,941,21)	Jan-17 Mar-17 Jan-18 Jun-17 Jun-16 May-17 Jan-18 Jan-18	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20 Aug-18 Oct-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17 Sep-18 Jan-17	Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 De	200 200 200 200 200 200 200 200 200 200
44320 44321 44326 444326 44433 444424 44424 44424 44434 44434 44434 444351 KU 44551 KU 44551 445783 46434 44729 46434 47294	GH 34 Ops Department Truck GH Mech Main Truck GH Mech Main Truck GH CCR Pipe Conveyor Belt GH 3-4 Pulv Gearbox GH 1-2 Pulv Gearbox BR 3GI & 3G2 HP Hr Repls BRFGD Mist Eliminator Repl CR Misc Capital KU (multi) BRCT Gas Pipeline Relocation BR3 HP-JP Blading BR CY PLC Upgrade BR3 Firs Header Replacement DX Dan Parapet Wall GH 32 Mercon Filter Replacement GH 2-5 Rede & Quilet Hop Repl	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49 149,356,72 2,398,92 3,941,21 3,31,32,96	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268,00 184,464.50 408,665,00 102,072.19	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (332,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 312,829,99 35,107,78 408,665,00 (2,398,92) (3,941,21) 68,393,213	14.47% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26,534.27 26,014.65 1.541,158.27 2,648,235.29 710,970.96 607,579.15 1,262,967,84 18,391,922.00 3,297,588.87 149,356.72 220,171.00 148,800.76 118,418.12	13,300.47 1,537,475.84 47,542.37 43,479.25 2,440,493.63 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91 14,282,694.38 3,058,941.40 184,464.50 133,274.36	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (31,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 2,424,048,91 2,38,647,47) 35,107,78 408,665,00 5,299,405,40 (3,941,21) 14,836,24	Jan-17 Mar-17 Jan-18 Jun-16 May-17 Jan-18 Jan-18 Jan-17	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20 Aug-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 Jun-17 Jan-17 Jan-17 Jan-17 Jan-17 Jan-17	Dec-18 Dec-19 Dec-18 Dec-18 Dec-19 Dec-18 De	2( 2) 2() 2(
44320 44321 44326 44365 44423 44424 44424 44434 44436 44436	GH 34 Ops Department Truck GH Mech Main Truck GHI SCR Catalyst L3 New GH CCR Pipe Conveyor Belt GH 24 Pub Gearbox GH 1-2 Pub Gearbox BR 3G1 & 3G2 HP Hrr Repls BRFGD Mist Eliminator Repl CR Mise Capital KU (multi) BRCT PLC Upgrade BR 3FIP-IP Blading BR CY PLC Upgrade BR 3 Fire Header Replacement DX Dam Parapet Wall	1,161,594,87 26,534,27 26,014,65 458,771,84 21,302,44 532,790,50 3,359,24 601,435,12 4,537,294,14 551,092,49 1,49,356,72 2,398,92 3,941,21	1,358,107.20 818,082.40 894,270.92 312,829.99 3,815,268,00 184,464,50 408,665,00	196,572,88 (26,534,27) (26,014,65) 899,335,36 (21,302,44) (532,790,50) (3,359,24) 818,082,40 292,835,80 312,829,99 (722,026,14) (551,092,49) (722,026,14) (551,092,49) 35,107,78 408,665,00 (2,398,92) (3,344,121)	14,47% 100.00% 100.00% 66.22% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%	0.00% 0.20% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	26,771.48 1.344.466.62 26.534.27 26.014.65 1.541.158.27 2.648.235.29 710.070.96 607.579.15 1.262.967.84 1.262.967.84 1.8.391.922.00 3.297.588.87 149.356.72 220.171.00	13.300.47 1.537,475.84 47.542.37 43,479.25 2,440,493.63 - 679,236.46 604,219.91 2,087,822.82 1,555,803.64 2,424,048.91 14,282,694.38 3,058,941.40 184,464.50 408,665.00 5,519,376.40	(13,471,01) 193,009,22 21,008,10 17,464,60 899,335,36 (2,648,235,29) (3,734,50) (3,359,24) 2,087,822,82 292,835,80 2,424,048,91 (4,109,227,62) (238,647,47) 35,107,78 408,665,00 5,299,405,40 (3,941,21)	Jan-17 Mar-17 Jan-18 Jun-17 Jun-16 May-17 Jan-18 Jan-18	Dec-18 Jun-18 Nov-26 May-18 Dec-30 Nov-20 Aug-18 Oct-18	Jan-18 Jan-17 Jan-17 Sep-18 Sep-18 Sep-18 Mar-17 Jun-18 Dec-18 Aug-17 Jun-17 May-17 Sep-18 Jan-17	Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 Dec-19 Dec-18 De	20 20 20 20 20 20 20 20 20 20 20 20 20 2

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual Cost	Original	In Dollars	As	Of	Project Cost	Project Cost	In Dollars	Budget	Budget End	Actual Start	Actual End	Production	V.
No. 147415	Title/Description GH1-5 Feeder & Outlet Hop Repl	Cost 30 984 07	Budget 69 751 25	38.767.18	Percent 55.58%	Budget 0.01%	123 301 58	Lost 100.953.42	(22.348.16)	Start Jan-17	Apr-19	Jan-17	End Jun-19	Explanations	2018
147415	GH1-1 Feeder & Outlet Hop Repl	36,068,21	69.751.25	33,683,04	48.29%	0.01%	132,176.36	100,953.42	(31,222.94)	Jan-17	Apr-19 Apr-19	Jan-17	Jun-19		2018
147441	GH1 Waterwall Panel Repl18	790,276.60	900,524.62	110,248.02	12.24%	0.14%	965,363.94	1,075,611.96	110,248.02	May-17	Apr-18	May-17	Apr-18		2018
147447	GH1 HR Turbine Lead Repl	-	92,898.00	92,898.00	100.00%	0.00%	-	92,898.00	92,898.00	Jan-18	May-18				2018
147683	GH3 AH Soot Blower Controls	-	27,466.66	27,466.66	100.00%	0.00%	-	27,466.66	27,466.66	Jan-18	Sep-18				2018
147685	GH3 Ignitor Oil & Air Controls	-	27,466.66	27,466.66	100.00%	0.00%		27,466.66	27,466.66	Jan-18	Sep-18				2018
147706 147709	GH4 Ignitor Oil & Air Controls GH3 Soot Blower Press Controls	6,442.86	27,466.66 27,466.66	21,023.80 27,466.66	76.54% 100.00%	0.00%	6,442.86	27,466.66 27,466.66	21,023.80	Jan-18 Jan-18	May-18	Jan-18	May-18		2018 2018
147711	GH3 River Return Controls	-	27,466.66	27,466.66	100.00%	0.00%	-	27,466.66	27,466.66 27,466.66	Jan-18 Jan-18	Aug-18 Oct-18				2018
147714	GH4 CCW Controls	59,401,40	76,408,15	17.006.75	22.26%	0.01%	56.451.47	76,408,15	19,956.68	Jan-18	Dec-18	Jan-18	Dec-18		2018
147731	GH3 Turb Sealing Steam Contr	-	41,716.09	41,716.09	100.00%	0.00%	-	41,716.09	41,716.09	Jan-18	Sep-18	200 10	200 10		2018
147775	GH3 Low Pressure Htr Controls	63,131.84	79,504.75	16,372.91	20.59%	0.01%	63,131.84	79,504.75	16,372.91	Jan-18	Nov-18	Jan-18	Dec-18		2018
147903	BR2 Hydrogen Coolers Retube	38,317.71	-	(38,317.71)	100.00%	0.01%	159,011.65	120,693.94	(38,317.71)			Jul-15	May-18		2018
147904	BR1 Main Xfmr Bushing Repl	92,161.79	153,682.81	61,521.02	40.03%	0.02%	208,022.93	153,682.81	(54,340.12)	Nov-15	Nov-19	Nov-15	Nov-19		2018
147942 147949	BRCT5 C Insp & Parts Recond	(7,039.90)	-	7,039.90	100.00%	0.00%	3,410,318.81	3,417,358.71	7,039.90			May-16	Nov-17	Course have 2250 of continuous. Projected determined to be too account ofter budget	2018 2018
147949	BRCT11 C Insp & Parts Recond												i	Gave back 235k of contingency. Projected determined to be tax exempt after budget finalized - 400k. \$250k of burdens that didn't hit (mostly A&G). GE gave a 15% discount (885k) on new and reconditioned parts by awarding them the outage work. GE's outage services proposal ended up 120k less than budgeted.	2018
		4,861,415.54	6,850,000.00	1,988,584.46	29.03%	0.83%	7,181,043.94	9,333,290.94	2,152,247.00	Jan-17	Nov-18	Jan-17	Nov-18		
147992	BR Gyp Dewatering Belt Repl	-	43,101.60	43,101.60	100.00%	0.00%	-	131,695.50	131,695.50	Jan-18	Dec-20				2018
148092 KU	CR7 NGCC CI KU (2017)	(903,240,00)		903.240.00	100.00%	-0.15%	5 534 799 82	6 438 039 82	903 240 00			Feb-17		Journal entry requested by Property Acctg to move charges from 107 to 108 for removal charges on the 2017 CR7 LTPC ouatge costs	2018
148115 KU	CR7 DCS Controls Plat KU	435,231.00	429.192.67	(6.038.33)	-1.41%	-0.15%	435,231.00	429,192.67	(6.038.33)	Feb-18	Nov-18	Feb-17 Feb-18	Nov-17	removal charges on the 2017 CK7 LIFC outage costs	2018
148132KU	GS GE CV Landfill Instrum KU	-	68,827.50	68,827.50	100.00%	0.00%		420,014.70	420,014.70	Jan-18	Oct-19	100-10	1404-18		2018
148175KU	GS CDM TRIPWIRE KU	-	135,450.00	135,450.00	100.00%	0.00%		196,620.00	196,620.00	Jan-17	Nov-19				2018
149019KU	TC2 KU TDBFP RECIRC VALVE A	-	125,412.30	125,412.30	100.00%	0.00%	-	125,412.30	125,412.30	Jan-18	Oct-18				2018
150008KU	TC KU B COAL CONV SP MTR	3,139.90	-	(3,139.90)	100.00%	0.00%	67,410.28	67,410.28	-			Jan-17	Dec-17		2018
150008KU	TC KU B COAL CONV SP MTR	(3,139.90)	-	3,139.90	100.00%	0.00%	67,410.28	67,410.28	-			Jan-17	Dec-17		2018
150013KU 150015KU	TC2 KU BURNER NOZZLE REPL TC2 KU BURNER B.E ROWS	321,661.90	197,501.88	(124,160.02)	-62.87%	0.06%	316,987.06	197,501.88	(119,485.18)	Nov-17	May-18	Nov-17	May-18		2018
150015KU 150016KU	TC2 KU BURNER B,E ROWS TC2 BURNER DENSIT REPL	204,256.97	107,727.98	(204,256.97) 107,727.98	100.00%	0.03%	596,954.97	198,264.82 107,727.98	(398,690.15) 107,727.98	Jan-17	Dec-18	Jan-18	Dec-19		2018 2018
150018KU	TC2 KU COAL FLOW ANALYZERS	-	179,546.63	179,546.63	100.00%	0.00%	-	429,943.21	429,943.21	Mar-18	Apr-19				2018
150027KU	TC KU DIGITAL RADIO CONV	25,155.58	-	(25,155,58)	100.00%	0.00%	187,154,65	161,999,07	(25,155,58)			Jan-17	Nov-17		2018
150031KU	TC KU ASH POND MOWERS		50,515.41	50,515.41	100.00%	0.00%	-	164,013.93	164,013.93	Jan-18	Dec-23				2018
150034KU	TC2 KU COAL MILL AREA HOIST	49,464.71	71,818.65	22,353.94	31.13%	0.01%	49,464.71	71,818.65	22,353.94	Nov-17	Dec-18	Nov-17	Oct-18		2018
150054KU	TC2 KU SSC CHAIN	88,995.60	-	(88,995.60)	100.00%	0.02%	171,872.84	82,877.24	(88,995.60)			Jan-17	May-18		2018
150058KU	TC KU COAL HAND BUILD ROOF	21,491.85	21,279.60	(212.25)	-1.00%	0.00%	21,844.27	21,279.60	(564.67)	Jun-16	Dec-18	Jun-16	Jul-18		2018
150060KU 150071KU	TC KU COAL HAND BYPASS GATE TC KU LIGHT UPGRADE	29,054.79	42,096.96	13,042.17	30.98%	0.00%	47,807.82	42,096.96	(5,710.86)	Jan-18	Dec-18	Jan-18	Jan-19		2018 2018
150071KU 150080KU	GS GE Black Start KU	66.31 880.17	-	(66.31) (880.17)	100.00% 100.00%	0.00%	46,637.30 7,979,367.23	46,570.99 7,978,487.06	(66.31) (880.17)			Jan-17 Oct-15	Nov-17 Dec-17		2018
151126KU	GS GE BlackStart TC KU	4,194,62		(4,194.62)	100.00%	0.00%	4,442,174.17	4.437.979.55	(4,194.62)			Oct-15	Dec-17 Dec-17		2018
151337	GH Crusher Hse 1 Dust Col	2,794.50	-	(2,794.50)	100.00%	0.00%	744,739.80	741,945.30	(2,794.50)			Apr-17	Dec-17		2018
151357	GH1 FGD Inlet Modification	207,034.26	-	(207,034.26)	100.00%	0.04%	735,262.45	528,228.19	(207,034.26)			Jan-17	Mar-17		2018
151358	GH3 FGD Inlet Modification	(1,899.41)	-	1,899.41	100.00%	0.00%	782,055.71	783,955.12	1,899.41			Jan-17	Nov-17		2018
151361	GH4 FGD Inlet Modification	239,330.72	-	(239,330.72)	100.00%	0.04%	801,095.64	561,764.92	(239,330.72)			Jan-17	Apr-17		2018
151366	GH3 Furnace Wall Metal Ovrly18	197,597.19	-	(197,597.19)	100.00%	0.03%	2,798,408.10	1,869,727.08	(928,681.02)			Jul-18	Nov-19		2018
151370	GH2 Burner Modification	-	106,676.82	106,676.82	100.00%	0.00%	-	413,294.63	413,294.63	Aug-18	Nov-19		0.10		2018
151378	GH 1/2 Turbine Bldg LED Lghtng GH3 TurbineBldg LED Lighting17	63,279.60 1,015.51	-	(63,279.60) (1.015.51)	100.00% 100.00%	0.01%	139,037.00 292.931.65	365,668.56	226,631.56 (1.015.51)			Sep-18 Jan-17	Oct-19 Dec-17		2018 2018
151379	GH1 Watt Hour Meter Replace	45,535.79		(45,535.79)	100.00%	0.00%	45,535.79	291,916.14	(45,535.79)			Jan-17 Dec-17	Dec-17 Dec-18		2018
151387	GH2 Watt Hour Meter Replace	36,878.12	71,879.50	35,001.38	48.69%	0.01%	36,878.12	71,879.50	35,001.38	Dec-17	Dec-18	Dec-17	Dec-18		2018
151388	GH1&2 Control Room AHU Repl	324,388.10	-	(324,388.10)	100.00%	0.06%	532,948.96	208,560.86	(324,388.10)			Oct-17	Jun-18		2018
151389	GH3 Watt Hour Meter Replace	47,536.92	71,879.50	24,342.58	33.87%	0.01%	47,536.92	71,879.50	24,342.58	Jan-18	Dec-18	Jan-18	Dec-18		2018
151390	GH Stn Srvce Water Piping Repl	-	175,984.98	175,984.98	100.00%	0.00%	-	880,604.14	880,604.14	Jan-17	May-25				2018
151393	GH 2-1 FGD Header Repl	(5,047.34)	-	5,047.34	100.00%	0.00%	616,305.72	621,353.06	5,047.34	×*	n 1-	Jan-17	Nov-17		2018
151401 151403	GH3 RearWW Nose Arch Lwr Bends GH3 RH Otlt Terminal Tube Repl	699,697.27	368,998.97 752,141.93	(330,698.30) 752,141.93	-89.62% 100.00%	0.12%	807,800.82 1.502.584.96	474,230.35 752,141.93	(333,570.47) (750,443.03)	Nov-17 Mar-18	Dec-18 Nov-19	Nov-17	Dec-18	This project was moved to 2019	2018 2018
151403	GH3 RH Otit Terminal Tube Repl GH Security Cameras	53,605.16	/52,141.93	(53.605.16)	100.00%	0.00%	1,502,584.96 186.896.71	133.291.55	(750,443.03) (53,605,16)	mar-18	INOV-19	Mar-17	Dec-18	rins project was moved to 2019	2018 2018
151417	GH1 Stack CEM Umbilical Repl	66,243.45	-	(66,243.45)	100.00%	0.01%	67,251.48	41,577.04	(25,674.44)			Sep-18	Dec-18 Dec-18		2018
151419	GH 2/3 Stack CEM Umbilical Rpl	42,533.48	-	(42,533.48)	100.00%	0.01%	62,963.03	41,604.20	(21,358.83)			Sep-18	May-19		2018
151421	GH4 Stack CEM Umbilical Repl	5,113.21	-	(5,113.21)	100.00%	0.00%	73,235.56	68,122.35	(5,113.21)			Sep-17	Apr-18		2018
151422	GH1 Diesel Generator Repl	29,672.92	-	(29,672.92)	100.00%	0.01%	178,473.68	151,991.19	(26,482.49)			Apr-17	Jun-18		2018
151430	GH1 Hydrogen Cooler Replace	85,044.18	15,100.66	(69,943.52)	-463.18%	0.01%	786,703.72	716,760.20	(69,943.52)	Feb-17	May-18	Feb-17	May-18		2018
151436	GH3 PA Duct Hopper Replacement	9,631.45	-	(9,631.45)	100.00%	0.00%	373,569.05	363,937.60	(9,631.45)			Jun-17	Nov-17		2018
151438 151563KU	GH3 Pulv Cold Air Damper Repl GS GE Alarm Mgmt CR KU	139,602.78 (20,206,43)	154,158.16	14,555.38 20,206.43	9.44% 100.00%	0.02%	139,602.78	154,158.16 20.206.43	14,555.38 20,206.43	Jul-18	Oct-18	Jul-18 May-16	Dec-18 Jun-18		2018 2018
151563KU 151884	GH CCRT West Access Road	(20,206.43) (15,141.77)	313.000.00	20,206.43 328.141.77	100.00%	0.00%	-	20,206.43 328.141.77	20,206.43 328.141.77	Jan-17	Aug-18	Jan-17	Jun-18 Nov-18		2018
151917	DX Access Bridge Refurb	240,517.38		(240,517.38)	100.00%	0.04%	1,013,961.85	851,308.59	(162,653.26)	Jan-1 /		Jan-17 Jan-17	Sep-18		2018
151949 KU	CR7 Raw Water Intake KU		39,000.01	39,000.01	100.00%	0.00%	-	2,339,412.80	2,339,412.80	Jun-16	Mar-24		<sub>F</sub> 10		2018
151959	BRCT 6&7 Auto Gas Shutoff	4,867.32	-	(4,867.32)	100.00%	0.00%	33,875.91	29,008.59	(4,867.32)			Nov-16	Jul-18		2018
151999 KU	PR Control Room Upgrade	(3,766.27)	-	3,766.27	100.00%	0.00%	47,199.90	50,966.17	3,766.27			Jun-16	Oct-17		2018
152004KU	TC CT KU EX2000 DFE CT7	111,579.30	113,716.44	2,137.14	1.88%	0.02%	111,579.30	113,716.44	2,137.14	Jan-17	Dec-18	Jan-17	Nov-18		2018
152005	GH2 Burner Replacement 19	-	111,316.24	111,316.24	100.00%	0.00%	93,746.85	219,943.80	126,196.95	Jan-18	Oct-19				2018
152005KU 152009KU	TC CT KU EX2000 DFE CT8 TC CT KU BULK CO STORAGE	111,579.30 6.240.02	113,716.44 102,851.40	2,137.14 96.611.38	1.88% 93.93%	0.02%	111,579.30	113,716.44 102,851.40	2,137.14	Apr-17	Dec-18	Apr-17	Nov-18		2018 2018
152009KU 152013KU	TC CT KU BULK CO STORAGE TC CT KU MARK VI UPGD CT7	6,240.02 142,294.95	102,851.40 144,433.68	96,611.38 2,138.73	93.93% 1.48%	0.00%	142,294,95	102,851.40 144,433.68	102,851.40 2,138.73	Jan-18 Jan-17	Sep-19 Dec-18	Jan-18 Jan-17	Nov-18		2018
102010100		2,2/75	144,455.50	2,100.75	1370	0.0270	1-2,2575	1-1-1-00-00	2,100.10	5441 17	Dec 16				2010

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
152014KU	TC CT KU MARK VI UPGD CT8	167,995.80	170,384.58	2,388.78	1.40%	0.03%	167,995.80	170,384.58	2,388.78	Jan-18	Dec-18	Jan-18	Nov-18	2018
152038KU	TC CT SECUR ST	109,059.96	-	(109,059.96)	100.00%	0.02%	139,581.59	30,325.58	(109,256.01)			Jan-17	Apr-18	2018
152049KU	TC2 BOILER WW REPL	2,310,466.20	3,294,531.65	984,065.45	29.87%	0.40%	4,535,815.46	5,519,880.91	984,065.45	Sep-16	Dec-18	Sep-16	Apr-17 Lower scope of work done than originally planned for.	2018
152050 KU 152050 KU	CR7 Station Support Bldg KU CR7 Station Support Bldg KU	137,952.29	106 469 17	(137,952.29) 106.469.17	100.00%	0.02%	581,597.95 581,597.95	550,114.83 550,114,83	(31,483.12) (31,483.12)	Jun-16	Jun-18	Jun-16	Jun-18	2018 2018
152057 KU	CR7 Annual Outage KU (2018)	-	189,083.56	189,083.56	100.00%	0.00%	-	189,083.56	189,083.56	Jun-16	Nov-18			2018
152061KU	TC2 REPL ZED PLATE & REFACT	-	143,519.35	143,519.35	100.00%	0.00%	-	143,519.35	143,519.35	Jan-17	May-18			2018
152068KU	TC2 BOILER WATERWALL 2018		322,643.25	322,643.25	100.00%	0.00%		322,643.25	322,643.25	Jan-18	Oct-18			2018
152092KU 152099KU	TC B BALL MILL LINE UPGD TC2 HP TURBINE BLADES	74,831.95 445,943.53	121,282.26 718,186,50	46,450.31 272.242.97	38.30% 37.91%	0.01%	78,650.84 1,010,110.09	121,282.26 1.282.353.06	42,631.42 272.242.97	Jan-17 Nov-16	Dec-18 May-18	Jan-17 Nov-16	Jun-18 Jun-17	2018 2018
152126KU	GS GE TR ONLINE DGA KU	443,943.33	86,940.00	86,940,00	100.00%	0.08%	-	254,772.00	254,772.00	Jan-18	Dec-18	100-10	Juli-17	2018
152128KU	GS SL GAS GC KU	53,448.28	43,470.00	(9,978.28)	-22.95%	0.01%	53,448.28	43,470.00	(9,978.28)	Jan-18	Sep-18	Jan-18	Oct-18	2018
152693KU	TC OFFICE UPGRADES	-	85,636.80	85,636.80	100.00%	0.00%	-	458,676.70	458,676.70	Jan-17	Aug-21			2018
152697KU 152760	TC2 HRH TURBINE BYPASS VALVE GH 3-2 CWP Major Ovrhl 18	134,752.20	252,896.18 161.920.22	252,896.18 27,168.02	100.00% 16.78%	0.00%	134.752.20	252,896.18 321,204.51	252,896.18 186,452.31	Jan-17 Aug-18	May-18 Dec-18	Aug-18	Dec-18	2018 2018
152774	GH 3-1 BFP Major Ovrhl 18	160,388.23	180.281.19	19,892,96	11.03%	0.03%	160.388.23	180.281.19	19,892.96	Aug-18 Aug-18	Dec-18 Dec-18	Aug-18 Aug-18	Dec-18	2018
152796	GH 1-2 BCWP Major Ovrhl 22	-	55,439.31	55,439.31	100.00%	0.00%	-	163,096.77	163,096.77	Jan-18	Jul-22			2018
152814	GH 1-3 SBAC Major Overhaul18	254,434.12	354,334.70	99,900.58	28.19%	0.04%	251,890.12	354,334.70	102,444.58	Apr-18	Oct-18	Apr-18	Dec-18	2018
152821 152825	GH 3-1 LPSW Pump Mjr Overhaul GH 1-2 LPSW Pump Mjr Overhaul	348,612.60 7,943.22	-	(348,612.60) (7,943.22)	100.00% 100.00%	0.06%	348,612.60 349,894.00	341.950.78	(348,612.60) (7,943.22)			Aug-17 May-17	Oct-18 Mar-18	2018 2018
152833	GH Electric Shop Addition	15 556 44	_	(15,556,44)	100.00%	0.00%	168 673 35	153 116 91	(15,556,44)			Apr-17	Mar-18	2018
152848	GH3 Generator Rotor Rewind	1,138,382.11	1,634,544.35	496,162.24	30.35%	0.19%	1,196,025.88	1,634,544.35	438,518.47	Jun-18	Mar-19	Jun-18	May-19	2018
152862	GH CY Transfer Point Upgrade	2,391,970.79	2,883,435.85	491,465.06	17.04%	0.41%	2,783,406.87	2,883,435.85	100,028.98	Feb-18	Oct-19	Feb-18	Oct-19	2018
152900 152904	GH3 Econ Out Duct Delta Wing GH Misc Safety/ERT	-	307,400.58 32,171.63	307,400.58 32,171.63	100.00% 100.00%	0.00%	-	307,400.58 125,148,80	307,400.58 125,148,80	Jan-18 Jan-18	Nov-18 Jun-21			2018 2018
152981	BR3 BCWP Overhauls	-	78.809.59	78,809,59	100.00%	0.00%	-	485,494,76	485,494,76	Nov-16	Oct-20			2018
153016KU	TC2 KU B CEM PM CHANGEOUT	378.73	-	(378.73)	100.00%	0.00%	70,872.49	70,604.18	(268.31)			Jan-17	Aug-17	2018
153034KU	TC2 KU UPG SAMPLE LINES SWAS	26,097.33	107,727.98	81,630.65	75.77%	0.00%	26,097.33	107,727.98	81,630.65	Jan-17	Dec-18	Jan-17	Jun-18	2018
153053KU 153055KU	TC2 KU GEN EXITATION REPL TC2 KU MDBFP START	510,672.31	719,325.37	208,653.06 125,412.30	29.01% 100.00%	0.09%	1,058,386.97 151,899,84	1,371,310.44 438,943.05	312,923.47	Jan-17	May-18	Jan-17	May-18	2018 2018
153069KU	TC KUREPL B CHILLER	(7,464.90)	125,412.30	7,464.90	100.00%	0.00%	59,382.54	438,943.05	287,043.21 7,464.90	Jan-18	Nov-20	Jan-17	Nov-17	2018
153098KU	TC CT 7 REBUILD EX EXP JNTS	228,927.96	210,960.04	(17,967.92)	-8.52%	0.04%	228,927.96	210,960.04	(17,967.92)	Jan-18	Nov-18	Jan-18	Nov-18	2018
153446	BR2-1 BFP Overhaul	(18,912.00)	-	18,912.00	100.00%	0.00%	186,823.98	205,735.98	18,912.00			Oct-16	May-17	2018
153640KU 153676	TC I/E SHOP OFFICE SPACE GH MH110Z CCR Belt Repl 2017	509.47 (1,644.10)	-	(509.47) 1,644.10	100.00% 100.00%	0.00%	53,750.00 8,274.36	53,240.53 9.918.46	(509.47) 1.644.10			Jun-16 Nov-16	Nov-16 Dec-17	2018 2018
153683KU	GS CDM SUBSTATION CALLBOX KU	(1,644.10) 955.37		(955.37)	100.00%	0.00%	8,274.36 44,338.20	43,382.83	(955.37)			Nov-16 Nov-16	Dec-1/ Oct-18	2018
153739	GH LS Prep Mill Gearbox	7,633.94	-	(7,633.94)	100.00%	0.00%	427,289.27	419,655.33	(7,633.94)			Dec-16	Nov-17	2018
153821	GH1 Burner Replacement 2018-19	-	111,316.24	111,316.24	100.00%	0.00%	134,027.45	219,943.80	85,916.35	Jan-18	May-19			2018
153962KU 153964KU	TC SAFETY/ERT 2017 TC1 & COMM 480V BREAK UPG 2017	0.01 2,751.27	-	(0.01) (2,751.27)	100.00% 100.00%	0.00%	36,956.35 33,319.07	36,956.34 30,567.80	(0.01) (2,751.27)			Jan-17 Jan-17	Aug-17	2018 2018
154001KU	TC LAB MONITORS 2017	2,751.27		(2,751.27) (753.87)	100.00%	0.00%	31,514,67	30,760.80	(2,751.27)			Jan-17 Jan-17	Dec-17 Jun-17	2018
154039	GH Hydrogen Generator Replace	466.17	-	(466.17)	100.00%	0.00%	219,295.34	218,829.17	(466.17)			Feb-17	Nov-17	2018
154055KU	TC SITE PAVING 2017	4,287.00	-	(4,287.00)	100.00%	0.00%	77,973.45	73,686.45	(4,287.00)			Jan-17	Dec-17	2018
154062KU 154064KU	TC2 COOLING TOWER MAKEUP TC DCS ROOM RENOVATION	2,335.93	-	(2,335.93) (363.60)	100.00%	0.00%	144,359.50 30.376.47	142,023.57 30.012.87	(2,335.93) (363.60)			Jan-17 Jan-17	Jun-17 Dec-17	2018
154064KU 154085	GH3 Partial Vertical RH Rpl17	94,429.03		(94,429.03)	100.00%	0.00%	1,293,818.46	1,199,389.43	(94,429.03)			Jan-17 Jun-17	Dec-17 May-18	2018
154104	GH 2-2 PA Fan Var Inlet Vane	(12,516.13)	-	12,516.13	100.00%	0.00%	81,894.37	94,410.50	12,516.13			Feb-17	Nov-17	2018
154109	GH3 Turbine IP Diaphragm Repl	740,568.93	1,183,475.41	442,906.48	37.42%	0.13%	1,483,907.48	1,923,383.69	439,476.21	Feb-17	Dec-18	Feb-17	May-19	2018
154156KU 154162	TC2 EXCITE TRANSFORM REPL 2017 GH1 Gen H2Cooler Pipe Relocate	31,782.62 234.65	-	(31,782.62)	100.00% 100.00%	0.01%	142,199.95 508,504,76	110,417.33	(31,782.62)			Jan-17 Feb-17	Oct-17	2018 2018
154210KU	TC2 2B ID FAN DE BLADE -	234.05 827.96	-	(234.65) (827.96)	100.00%	0.00%	165,380.58	508,270.11 164,552.62	(234.65) (827.96)			Jan-17	Sep-17 Dec-17	2018
154226	GH Safety Lighting	68,187.61	-	(68,187.61)	100.00%	0.01%	82,316.02	14,128.41	(68,187.61)			Mar-17	Sep-18	2018
154271	GH2 CT Blowdown Partial Repl	308,906.98	-	(308,906.98)	100.00%	0.05%	646,027.50	337,120.52	(308,906.98)			Mar-17	Dec-18	2018
154282 154290KU	BR1 Main Trans-DGA Monitor Sys TC2 GENERATOR PIPING ELBOWS	(490.33) 52,745.34	-	490.33 (52,745.34)	100.00% 100.00%	0.00%	66,485.66 52,745.34	66,975.99	490.33 (52,745.34)			Mar-17 Jan-17	May-17 Jun-18	2018
154322 KU	CR7 Bypass Valve Upgrade KU	12.352.53	195.000.00	(52,745.54) 182.647.47	93.67%	0.01%	416.878.21	599.525.68	(52,745.34) 182.647.47	Mar-17	Feb-18	Jan-17 Mar-17	Jun-18 Nov-17	2018
154476KU	TC STATION AIR SYSTEM REFURB	198.94	-	(198.94)	100.00%	0.00%	49,135.09	48,936.15	(198.94)			Jan-17	Dec-17	2018
154537 KU	CR7 Contractor Parking KU	1,104.01	-	(1,104.01)	100.00%	0.00%	324,595.07	323,491.06	(1,104.01)			May-17	Nov-17	2018
154583KU 154628KU	TC CONVEYOR BELT 2017 TC UPGD CONFERENCE ROOMS	61.16 4.527.98	-	(61.16) (4.527.98)	100.00% 100.00%	0.00%	61,166.70 147.837.73	61,105.54 143,309.75	(61.16) (4.527.98)			Jan-17 Jan-17	Dec-17 Dec-17	2018 2018
154695	GH Recycle Pump Impellers	(16.513.36)	-	(4,527.98)	100.00%	0.00%	55.471.76	71 985 12	(4,527.98)			Jan-17 May-17	Dec-17 Mar-18	2018
154699	GH 1-3 Trav Wtr Screen Repl	9,221.00	-	(9,221.00)	100.00%	0.00%	236,852.32	227,631.32	(9,221.00)			May-17	Nov-17	2018
154711KU	TC2 ACOUSTIC MONITORS	43,811.85	81,359.44	37,547.59	46.15%	0.01%	80,411.53	117,959.12	37,547.59	Jan-17	Dec-18	Jan-17	Jun-18	2018
154713KU 154717KU	TC2 HYDROJET PIPING- TC2 CAGE RING HADER MAIN	234,950.57	44,525.70 129.324.60	(190,424.87) 129.324.60	-427.67% 100.00%	0.04%	222,800.57	44,525.70 129.324.60	(178,274.87) 129,324.60	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18	Jun-18	2018 2018
154719KU	TC2 REPL SB CONTROL VLV		132,362.10	129,324.60	100.00%	0.00%	140,815.63	129,324.60	(8,453.53)	Jan-18 Jan-18	Aug-19			2018
154721KU	TC2 ID FAN SEAL AIR UPG	222,240.11	180,640.13	(41,599.98)	-23.03%	0.04%	222,240.11	180,640.13	(41,599.98)	Nov-17	Dec-18	Nov-17	May-18	2018
154729KU	TC COAL CONVEYOR VFD UPGD	-	42,818.40	42,818.40	100.00%	0.00%	126,350.41	129,288.45	2,938.04	Jan-18	Dec-19			2018
154731KU	TC COAL SURGE BIN ROOF	35,596.01	21,409.20	(14,186.81)	-66.27%	0.01%	35,596.01	21,409.20	(14,186.81)	Jan-18	Dec-18	Jan-18	Jun-18	2018
154733KU 154749KU	TC2 BATTERY UPGD TC2 GAS SCANNER UPGD	25,089.38 162.923.95	180,640.13 144,512,10	155,550.75 (18,411,85)	86.11% -12.74%	0.00%	25,089.38 162,923.95	180,640.13 144,512,10	155,550.75 (18,411.85)	Nov-17 Jan-18	Dec-18 Dec-18	Nov-17 Jan-18	Jun-18 Jun-18	2018
154751KU	TC LIMESTONE PREP CHUTE REPL	33,297.00	32,113.80	(1,183.20)	-3.68%	0.03%	36,892.30	32,113.80	(4,778.50)	Jan-18	Dec-18 Dec-18	Jan-18	Jun-18	2018
154757KU	TC SWP RECIRC VLV	-	47,062.08	47,062.08	100.00%	0.00%	-	47,062.08	47,062.08	Jan-18	Dec-18			2018
154763KU	TC2 COMMON WASTE SUMP UPG	27,785.15	72,256.05	44,470.90	61.55%	0.00%	28,441.68	142,689.60	114,247.92	Jan-17	Dec-18	Jan-17	Jun-18	2018
154773KU 154786KU	TC2 TURBINE OIL FILTER UPG TC2 COND POLISHER RESIN UPG	132,235.63 49,002.39	115,609.68 177,027.33	(16,625.95) 128,024.94	-14.38% 72.32%	0.02%	133,625.11 163,434.79	150,826.46 291,459.73	17,201.35 128,024.94	Nov-17 Nov-17	Dec-18 May-18	Nov-17 Nov-17	Jun-18 Jun-18	2018 2018
154790KU	TC CT CEMS REPL	30,895.01	76,080.45	45,185.44	59.39%	0.01%	30,895.01	225,129.57	194,234.56	Jan-18	Aug-18	Jan-18	Jun-18	2018
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							Total	Total		Date	Date				
	<b>N</b> 1 -	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
154805KU	TC LBU CLAMSHELL SPARE-	56,181.72	54,223.92	(1,957.80)	-3.61%	0.01%	56,181.72	54,223.92	(1,957.80)	Jan-18	Sep-18	Jan-18	Nov-18	LAPINIKOIS	2018
154810KU	TC CITY WATER LOOP TIE	10,994.57	21,409.20	10,414.63	48.65%	0.00%	10,994.57	42,278.40	31,283.83	Jan-18	Dec-18	Jan-18	Dec-18		2018
154845	GH Front End Loader	(19,494.00)		19,494.00	100.00%	0.00%	360,270.56	379,764.56	19,494.00			Sep-17	Dec-17		2018
154848 154863	GH Miscellaneous Shop Tools18 GH 1-1 Coal Mill Mtr Cble Repl	23.121.87	26,809.69 52,301.24	26,809.69 29,179.37	100.00% 55.79%	0.00%	23 121 87	26,809.69 52.301.24	26,809.69 29,179.37	Jul-18 Jan-18	Dec-18 Dec-18	Jan-18	May-18		2018 2018
154885	GH 3-1 LPSW Strainer Repl	84.421.45	104.602.46	20,181.01	19.29%	0.00%	326,997,35	104.602.46	(222,394.89)	Jan-18	Feb-20	Jan-18 Jan-18	Nov-20		2018
154920	GH 3&4 J Conveyor LED Lighting	51,002.19		(51,002.19)	100.00%	0.01%	49,617.36	74,886.56	25,269.20			Sep-18	Dec-18		2018
154959	GH2 AH Guide Bearing Vent Sys	-	78,451.86	78,451.86	100.00%	0.00%	-	78,451.86	78,451.86	Jan-18	Sep-19				2018
154966	GH2 Pyrite Piping Repl18	106,523.28	156,903.70	50,380.42	32.11%	0.02%	108,200.62	156,903.70	48,703.08	Jan-18	Dec-18	Jan-18	Dec-18	7. 10m	2018
155008	GH3 Vertical RH Partial Repl18	2.251.396.60	2,955,774.09	704,377,49	23.83%	0.39%	2.418.796.84	3.089.593.17	670,796.33	Jul-17	Dec-18	Jul-17		The 10% contingency of \$323k was not needed. The contractor labor was \$334k inder the budgted estimate due to favorable contract pricing.	2018
155017	GH4 Vertical RH Repl	222,784.89		(222,784.89)	100.00%	0.04%	848,121.94	4,570,363.78	3,722,241.84			Sep-18	May-20	1 0	2018
155018	GH1 Air Preheating Coils Repl	-	162,133.81	162,133.81	100.00%	0.00%	128,606.45	437,935.82	309,329.37	Nov-18	Jul-19				2018
155026 155035	GH 4-1 Transport Blower Repl18 GH CCR Valve Replacement U1	28,087.52	48,499.00	20,411.48	42.09%	0.00%	28,087.52	146,375.80	118,288.28	Jul-18	Sep-18	Jul-18	Aug-18		2018 2018
155035	GH CCR Valve Replacement U1 GH2 CCR Valve Replacement 19	165,717.96	209,204.93	209,204.93 (165,717,96)	100.00% 100.00%	0.00%	191,378.10	209,204.93 205.558.34	209,204.93 14,180.24	Jan-18	Dec-26	Sep-18	Nov-19		2018 2018
155037	GH3 CCR Valve Replace 18	190,724.61	209,204.93	18,480.32	8.83%	0.03%	190,724.61	209,204.93	18,480.32	Mar-18	Sep-18	Mar-18	Dec-18		2018
155038	GH4 CCR Valve Replacement 19	195,761.36		(195,761.36)	100.00%	0.03%	216,697.58	205,558.34	(11,139.24)			Sep-18	Jun-19		2018
155048	BR3 CW Sep Media Repl	192,424.25	199,598.53	7,174.28	3.59%	0.03%	192,424.25	199,598.53	7,174.28	Jan-18	May-18	Jan-18	May-18		2018
155053	BR Sys 1 Serv Comp Upgr	43,757.97	37,235.10	(6,522.87)	-17.52%	0.01%	43,757.97	37,235.10	(6,522.87)	Jan-18	Jun-18	Jan-18	Jun-18		2018
155055 155056	BR1 Aux Trans Bush Repl BR FGD Heater Repl	170.802.81	66,550.80 158,268,70	66,550.80 (12,534,11)	100.00% -7.92%	0.00%	170.802.81	66,550.80 158,268,70	66,550.80 (12,534,11)	Jan-18 Jan-18	Oct-18 Oct-18	Jan-18	Sep-18		2018 2018
155057	BR3 Heat Stm & Att Vlv Repl	38,218.36	52.099.50	13.881.14	26.64%	0.03%	40.594.19	52.099.50	11,505.31	Jan-18	Dec-18	Jan-18 Jan-18	Dec-18		2018
155059	BR3 Cool Water Head Refr	-	359,044.10	359,044.10	100.00%	0.00%	314,926.03	673,970.13	359,044.10	Aug-17	Dec-18				2018
155060	BR3 Conden CW Exp Joints Repl	171,266.15	290,200.70	118,934.55	40.98%	0.03%	171,266.15	290,200.70	118,934.55	Jan-18	May-18	Jan-18	May-18		2018
155070 155075KU	BR3 Eng Work Station (AW) Upgr TC2 BIASING DAMPER UPG	246,593.27	265,107.90 162,576,12	18,514.63 162,576,12	6.98% 100.00%	0.04%	593,295.60	659,880.80 162,576,12	66,585.20 162,576,12	Jan-18 Jan-18	Dec-19 Dec-18	Jan-18	Nov-19		2018 2018
1550/5KU 155081	BR Fall Protect-SelfClose Gate	-	106,576.00	106,576.00	100.00%	0.00%	-	106,576.00	106,576.00	Jan-18 Jan-18	Jun-18				2018
155100	BR 0-2 Gyp Dewat Vac Pump Rbld		102,166.25	102,166.25	100.00%	0.00%		213,985.40	213,985.40	Jan-18	Jun-13 Jun-23				2018
155109	BRCT5 Gen Protect Relay Upgr	67,585.93	· -	(67,585.93)	100.00%	0.01%	57,917.09	78,968.50	21,051.41			Jan-18	Oct-18		2018
155110	BRCT6 Gen Protect Relay Upgr	-	80,243.50	80,243.50	100.00%	0.00%	-	80,243.50	80,243.50	Jan-18	Nov-20				2018
155115KU 155117KU	GS Gen Eng Bushing Monitor KU GS GenEng Continuous DGA	-	65,205.00 43,470.00	65,205.00 43,470.00	100.00% 100.00%	0.00%	-	65,205.00 43,470.00	65,205.00 43,470.00	Jan-18	Dec-18 Dec-18				2018 2018
155119KU	GS GenEng Discharge Monitor KU		43,470.00 54.337.50	43,470.00 54,337,50	100.00%	0.00%		54.337.50	43,470.00 54,337.50	Jan-18 Jan-18	Dec-18 Dec-18				2018
155120KU	GS GenEng GIC Monitor KU	-	36,225.00	36,225.00	100.00%	0.00%	-	36,225.00	36,225.00	Jan-18	Dec-18				2018
155123KU	GS GenEng Thermal Monitor KU		32,602.50	32,602.50	100.00%	0.00%	-	32,602.50	32,602.50	Jan-18	Dec-18				2018
155126KU	GS GenEng Vibration Monitor KU		28,980.00	28,980.00	100.00%	0.00%	-	236,880.00	236,880.00	Jan-18	Oct-21				2018
155146 155148	BRCT5 Encl Vent Ctrls Upgr BRCT11 Carding Water Pump Upgr	14,166.95	84,628.05	70,461.10	83.26%	0.00%	14,166.95	84,628.05	70,461.10	Jan-18	Sep-18	Jan-18	Nov-18		2018 2018
155149	BRCT11 Cooling Water Pump Upgr BRCT6 GT Thermal Insulation	39,127.23 126.358.77	39,550.80	423.57 (126.358.77)	1.07% 100.00%	0.01%	39,127.23 487,393.37	39,550.80 566.613.60	423.57 79.220.23	Jan-18	Oct-18	Jan-18 Oct-18	Oct-18 Jun-19		2018
155155	BRCT6 Quench Cooler Nozzles	128,628.52	132,249.80	3,621.28	2.74%	0.02%	128,628.52	132,249.80	3,621.28	Jan-18	Oct-18	Jan-18	Aug-18		2018
155161	HF Fuel Oil Start Up Tank	10,822.87	108,960.55	98,137.68	90.07%	0.00%	15,804.86	108,960.55	93,155.69	Jan-18	Sep-18	Jan-18	Dec-18		2018
155169	BR Tractor Shed Hoist Repl	(500.00)	-	500.00	100.00%	0.00%	10,111.41	10,611.41	500.00			Jun-17	Oct-17		2018
155176KU 155180KU	GS GenEng Insight CM KU GS GenEng Insight CM CR7 KU	463.04 10,662.96	17,802.00	17,338.96 (10.662.96)	97.40% 100.00%	0.00%	51,779.73 82,339.24	69,118.69 71,676.28	17,338.96 (10,662.96)	Jun-17	Jun-18	Jun-17 Jun-17	Jun-18 Dec-18		2018 2018
155193KU	TC2 Hydrojet Strainer	24,365.26	-	(24,365.26)	100.00%	0.00%	38,813,84	20,549.35	(18,264.49)			Jan-17	Oct-17		2018
155195KU	TC2 Turbine OH Cart	43,721.75	-	(43,721.75)	100.00%	0.01%	74,123.16	30,401.41	(43,721.75)			Jan-17	Nov-17		2018
155256	BR Fire Pump Recirc Piping	29,270.24	102,288.00	73,017.76	71.38%	0.01%	140,458.01	213,475.77	73,017.76	Jul-17	Nov-18	Jul-17	Jan-18		2018
155294	GH 1-1 BFPT Bucket Replacement	191,440.80	318,823.17	127,382.37	39.95%	0.03%	460,003.85	587,386.22	127,382.37	Jun-17	May-18	Jun-17	May-18		2018
155295 155372KU	GH 1-2 BFPT Bucket Replacement TC2 ABB BREAKER UPG	186,144.92 421,055,26	318,719.95 531,173.70	132,575.03 110 118 44	41.60% 20.73%	0.03%	454,707.97 447 461 42	587,283.00 531,173,70	132,575.03 83,712.28	Jun-17 Nov-17	May-18 Dec-18	Jun-17 Nov-17	May-18 Jun-18		2018 2018
155378KU	GS GenEng CR7 RO KU	2,646.60	-	(2,646.60)	100.00%	0.00%	239,319.55	236,672.95	(2,646.60)	1404-17	Dec-18	Jun-17	Dec-17		2018
155438	BR Ofc Dom Water Piping Repl	(32,018.26)	-	32,018.26	100.00%	-0.01%	62,813.09	94,831.35	32,018.26			Jul-17	Nov-17		2018
155443KU	TC F COAL CONV GALLERY REBLD	-	85,636.80	85,636.80	100.00%	0.00%	626,422.59	865,684.80	239,262.21	Jan-18	Sep-20				2018
155544	BRCT6&7 Spare Gas Anlyzr - KU GH 2-1 CWP Overhaul 17	27,052.26 8,107.87	-	(27,052.26) (8,107.87)	100.00% 100.00%	0.00%	27,052.26 219,774.90	211,667.03	(27,052.26) (8,107.87)			Jul-17 Jul-17	Feb-18 Dec-17		2018 2018
155610	GH Emergency Response TeamBldg	53,757.78		(53,757.78)	100.00%	0.00%	365,609.86	311,852.08	(53,757.78)			Aug-17	Mav-18		2018
155740	GH Property Acquisition 17	5,551.14		(5,551.14)	100.00%	0.00%	100,276.36	94,725.22	(5,551.14)			Jan-17	Aug-18		2018
155747	GH2 Diesel Generator Repl	47,177.38	-	(47,177.38)	100.00%	0.01%	166,420.30	119,242.92	(47,177.38)			Aug-17	May-18		2018
155781	GH Supplies Vending Machine	23,259.07	-	(23,259.07)	100.00%	0.00%	24,460.61	-	(24,460.61)			Jun-18	Dec-18		2018
155820 155821 KU	GH 2J Conveyor Belt Repl 17 CR7 CCI Valve Outage Work KU	17,463.84	-	(17,463.84) (2.970.31)	100.00%	0.00%	71,890.67 56 305 92	54,426.83 53,335,61	(17,463.84) (2,970.31)			Aug-17 Aug-17	Mar-18 Nov-17		2018 2018
155838	GH2 BCWP Seal Inject Strnr Rpl	(20.071.53)	-	20.071.53	100.00%	0.00%	81.192.00	101.263.53	20.071.53			Aug-17 Aug-17	Nov-17 Nov-17		2018
155841	BR CY "J" Conv Gear Box	5,153.48	-	(5,153.48)	100.00%	0.00%	17,929.70	12,776.22	(5,153.48)			Aug-17	Oct-17		2018
155853	BR DCS PAV Server	176.51	-	(176.51)	100.00%	0.00%	27,944.89	27,768.38	(176.51)			Aug-17	Oct-17		2018
155879KU 155923	TC2 PJFF COMPRESSOR REPL PRCT5 Inlat Coile Barl KU	7,642.15	-	(7,642.15)	100.00%	0.00%	71,247.61	61,838.43	(9,409.18)	0.15	0	Jan-17	Dec-17		2018 2018
155923 155927	BRCT5 Inlet Coils Repl KU BRCT10 Inlet Coils Repl	45,008.54 4,527.92	80,900.00 90,000.00	35,891.46 85,472.08	44.37% 94.97%	0.01%	142,763.48 97,189.20	197,478.78 182,661.28	54,715.30 85,472.08	Sep-17 Sep-17	Oct-18 Oct-18	Sep-17 Sep-17	Oct-18 Jun-18		2018 2018
155998	GH 1A Conveyor Repl 17	4,527.92		(1.244.54)	94.97% 100.00%	0.00%	97,189.20	8.795.41	85,472.08 (1,244.54)	sep-17	00-10	Oct-17	Sep-18		2018
156006	GH CCR Well Water Extension	20,094.32	-	(20,094.32)	100.00%	0.00%	246,878.02	226,783.70	(20,094.32)			Oct-17	Feb-18		2018
156007	GH 3&4 Spare Ash Sluice Pmp 17	181,597.74	-	(181,597.74)	100.00%	0.03%	185,323.16	3,725.42	(181,597.74)			Oct-17	Dec-18		2018
156008 156009	GH1 FGD Elevator Drive Repl GH EH Fluid ECR Skid	73,021.57	-	(73,021.57)	100.00%	0.01%	94,006.52 68,938,70	20,984.95	(73,021.57)			Oct-17 Oct-17	May-18 New 17		2018 2018
156009 156014KU	GH EH Fluid ECR Skid TC2 SDRS SUMP PUMP	743.21 9.949.83	-	(743.21) (9.949.83)	100.00%	0.00%	68,938.70 72,476,48	68,195.49 62,526.65	(743.21) (9,949.83)			Oct-17 Jan-17	Nov-17 Dec-17		2018 2018
156016	BR HP Heater Head Lift Device	2,992.06	-	(2,992.06)	100.00%	0.00%	30,049.16	27,057.10	(2,992.06)			Oct-17	Jan-18		2018
156017	BR Slurry Feed Pump Repl	4,859.56	-	(4,859.56)	100.00%	0.00%	41,118.51	36,258.95	(4,859.56)			Oct-17	Jan-18		2018
156027 KU	ST L-O BLADES KU	(5,692.45)	-	5,692.45	100.00%	0.00%	2,280,468.59	2,238,630.98	(41,837.61)			Oct-17	Nov-17		2018

						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date	Date		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
156064	GH CY Transfer Hse 4 Dust Col	25,531.90	-	(25,531.90)	100.00%	0.00%	412,843.00	387,311.10	(25,531.90)			Oct-17	Mar-18		2018
156079 156095	GH Equipment Storage Building BR3 Cool Twr Vibration Monitor	30,638.98 90,99	-	(30,638.98)	100.00% 100.00%	0.01%	174,109.64 55.075.54	143,470.66 54,984.55	(30,638.98)			Oct-17	May-18		2018 2018
156108 KU	CCCW Motor Rewind KU	(25,727,68)		(90.99) 25.727.68	100.00%	0.00%	40.852.43	54,984.55	(90.99) 25,727.68			Oct-17 Nov-17	Dec-17 Dec-17		2018
156120KU	TC TURBINE OIL CONDITION UNIT	24,865.34		(24,865.34)	100.00%	0.00%	65,511.32	40,645.98	(24,865.34)			Jan-17	Dec-17		2018
156122	BR FGD 0-2 Recycle Pump Rebld	143,656.95	-	(143,656.95)	100.00%	0.02%	150,288.95	-	(150,288.95)			Nov-17	May-19		2018
156123	BR FGD 0-3 Recycle Pump Rebld	136,978.60	-	(136,978.60)	100.00%	0.02%	136,978.60	-	(136,978.60)			Nov-17	Jun-18		2018
156124 156128	BR FGD 0-4 Recycle Pump Rebld BR FGD Absorb Hydro-Cyc Hoist	108,227.23 11,416.09	-	(108,227.23) (11,416.09)	100.00% 100.00%	0.02%	108,227.23 11,416.09	-	(108,227.23) (11,416.09)			Nov-17 Nov-17	May-18 May-18		2018 2018
156132	GH Warehouse Lighting Upgrade	4 817 28		(4.817.28)	100.00%	0.00%	117.252.85	112.435.57	(4.817.28)			Nov-17 Nov-17	Dec-17		2018
156133	GH 3&4 Elec Equip Rm Light Upg	(485.13)	-	485.13	100.00%	0.00%	36,042.67	36,527.80	485.13			Nov-17	Dec-17		2018
156146KU	TC AMMONIA LINE BARRICADE	(0.41)	-	0.41	100.00%	0.00%	22,422.96	22,423.37	0.41			Jan-17	Dec-17		2018
156148KU	TC2 COAL FLOW ANALYZE PHII	12,153.16	-	(12,153.16)	100.00%	0.00%	242,323.98	230,170.82	(12,153.16)			Jan-17	Dec-17		2018
156150KU 156176	TC OIL STORAGE BUILDING BRCT TN Gas PL Overpres Prot	14,459.03 104,632.20	-	(14,459.03) (104,632.20)	100.00% 100.00%	0.00%	20,270.83 175,274.52	5,375.48 51,740.60	(14,895.35) (123,533.92)			Jan-17 Nov-17	May-18 Nov-20		2018 2018
156179	GH 3-6 Mill Motor Rotor Repl	9.962.72	_	(9.962.72)	100.00%	0.00%	68,155,46	55.741.27	(12.414.19)			Nov-17	Sep-18		2018
156181 KU	PR13 H2 Purity Meter KU	1,807.93	-	(1,807.93)	100.00%	0.00%	12,559.21	10,751.28	(1,807.93)			Nov-17	Mar-18		2018
156183 KU	CR7 Spare CCCW Pump KU	53,771.90	-	(53,771.90)	100.00%	0.01%	53,771.90	-	(53,771.90)			Nov-17	Mar-18		2018
156199	GH 3&4 Coal ConvyrRm Light Upg	2,402.91	-	(2,402.91)	100.00%	0.00%	70,870.95	68,468.04	(2,402.91)			Nov-17	Dec-17		2018
156255KU 156264KU	TC2 COAL FLOW ANALYZERS 2018 TC SAFETY & ERT FOUR- 2018	168,872.41 18,571.11	-	(168,872.41) (18,571.11)	100.00%	0.03%	168,872.41	-	(168,872.41) (18,571.11)			Nov-17 Jan-18	Jun-18 Jun-18		2018 2018
156382KU	TC LIGHTING UPG-2018	126,612.27		(126,612.27)	100.00%	0.02%	132,281.27		(132,281.27)			Jan-18	Jun-18		2018
156411KU	GS CDM TRIPWIRE GH	89,408.19	-	(89,408.19)	100.00%	0.02%	89,408.19	-	(89,408.19)			Jan-18	Jun-18		2018
156412KU	TC2 O2 PROBE REPLACEMENT	159,834.64	-	(159,834.64)	100.00%	0.03%	159,834.64	-	(159,834.64)			Jan-18	Jun-18		2018
156415 156416	GH3 HP Inlet Snout Ring Repl GH 2-4 BCWP Replacement	398,372.78 53,329.15	-	(398,372.78) (53,329.15)	100.00% 100.00%	0.07% 0.01%	406,156.20 53,329.15	-	(406,156.20) (53,329.15)			Jan-18 Jan-18	May-19 May 18		2018 2018
156417	GH 2-4 BCWP Replacement GH 4-1 BFP Major Overhaul	55,529.15 158 720 73		(158,720,73)	100.00%	0.01%	53,329.15 152,374.03		(152,374,03)			Jan-18 Jan-18	May-18 Sep-18		2018
156418	GH3 HP-IP Packing Repl	650,841.13	-	(650,841.13)	100.00%	0.11%	665,201.39	-	(665,201.39)			Jan-18		project was a funded from the the Turbine placeholder project 131986	2018
156419	GH3 Turbine Bucket Repl	436,410.07	-	(436,410.07)	100.00%	0.07%	444,975.22	-	(444,975.22)			Jan-18	May-19		2018
156420	GH3 Turbine IP Bolting Repl	176,724.89	-	(176,724.89)	100.00%	0.03%	185,750.86	-	(185,750.86)			Jan-18	May-19		2018
156421 156452	GH3 Crossover Expansion Joints BB3-2 SW Pump Mech Seal Repl	330,210.39 13,626.98	-	(330,210.39) (13,626.98)	100.00% 100.00%	0.06%	330,611.54 13,626.98	-	(330,611.54) (13,626.98)			Jan-18 Jan-18	May-19 Mar-18		2018 2018
156453	BRFGD HydroCyc Return Line	119,271.41	-	(119,271.41)	100.00%	0.00%	119,271.41	-	(119,271.41)			Jan-18	May-18		2018
156457	BR3-3 Pulv Gearbox Rebld	219,669.42	-	(219,669.42)	100.00%	0.04%	219,669.42	-	(219,669.42)			Jan-18	Jan-18		2018
156470	BRCT11 LCI Repl 2018	139,712.39	-	(139,712.39)	100.00%	0.02%	139,712.39	-	(139,712.39)			Jan-18	Feb-18		2018
156476	BRCT Pipe Heat Trace Insul Rpl	44,323.85	-	(44,323.85)	100.00%	0.01%	38,087.38	-	(38,087.38)			Jan-18	Mar-18		2018
156477KU 156480	TC MOORING CELL UPGD 2018 GH1 Air Preheating Coils Rpl18	150,064.17 219,480,95	-	(150,064.17) (219,480,95)	100.00%	0.03%	150,064.17 219,480,95	-	(150,064.17) (219,480,95)			Jan-18 Jan-18	Aug-18 May-18		2018 2018
156482KU	TC ELECTROMECH RELAY 2018	64.028.51	-	(64.028.51)	100.00%	0.04%	64.028.51	-	(64.028.51)			Jan-18	Oct-18		2018
156484	BR Welding Equipment 2018	44,766.79	-	(44,766.79)	100.00%	0.01%	44,766.79	-	(44,766.79)			Jan-18	Mar-18		2018
156492KU	TC ASH POND MOWERS 2018	88,866.67	-	(88,866.67)	100.00%	0.02%	88,866.67	-	(88,866.67)			Jan-18	Jun-18		2018
156494KU 156496KU	TC LAB MONITORS 2018 TC LAB EQUIPMENT 2018	31,977.43 6,544.44	-	(31,977.43) (6,544.44)	100.00% 100.00%	0.01%	32,142.32 33,197.56	-	(32,142.32) (33,197.56)			Jan-18	Jun-18		2018 2018
156501	BR3 RRH Inlet Header Abatement	138,017.81	-	(138,017.81)	100.00%	0.00%	138,017.81	-	(138,017.81)			Jan-18 Jan-18	Jun-18 May-18		2018
156502	GH1 CCR Valve Replace 18	185,387.82	-	(185,387.82)	100.00%	0.03%	185,387.82	-	(185,387.82)			Jan-18	Dec-18		2018
156503KU	TC CONVEYOR BELT REPL 2018	84,388.95	-	(84,388.95)	100.00%	0.01%	84,388.95	-	(84,388.95)			Jan-18	Aug-18		2018
156506KU	TC2 SPARE MSV & CRV STRAINERS	247,622.37	-	(247,622.37)	100.00%	0.04%	247,622.37	-	(247,622.37)			Jan-18	Jun-18		2018
156523	GH CCR Pug Mill Replacement	2,745,080.85		(2,745,080.85)	100.00%	0.47%	2,747,782.81		(2,747,782.81)			Jan-18	This Dec-18 syste	was an emergent project that was a result of issues with the existing pug mill	2018
156537	GH Helium Analyzer	26,148.08	-	(26,148.08)	100.00%	0.00%	26,148.08	-	(26,148.08)			Sep-18	Dec-18		2018
156544	BRCT5 Spare NOx Pump	29,138.85	-	(29,138.85)	100.00%	0.00%	32,157.17	-	(32,157.17)			Feb-18	Dec-18		2018
156571	GH 10K Silo Dust Collector	399,754.55	-	(399,754.55)	100.00%	0.07%	579,302.08	-	(579,302.08)			Nov-18	Dec-19		2018
156612KU 156616	TC2 INSIGHT VIB MONT 2018 BR3-1 Air Preheating Coil Pump	19,139.98 35,110.03	-	(19,139.98) (35,110.03)	100.00% 100.00%	0.00%	19,139.98 35,110.03	-	(19,139.98) (35,110.03)			Jan-18 Feb-18	Jun-18 May-18		2018 2018
156624	GH4 FGD Agitator Shaft Repl18	40,305.94		(40,305,94)	100.00%	0.01%	40,305,94	-	(40,305,94)			Feb-18	Jun-18		2018
156625	GH1 FGD Agitator Shaft Repl18	78,302.11	-	(78,302.11)	100.00%	0.01%	78,302.11	-	(78,302.11)			Feb-18	May-18		2018
156632KU	TC REBUILD SWP DIS STRAINER	53,592.94	-	(53,592.94)	100.00%	0.01%	53,592.94	-	(53,592.94)			Jan-18	Apr-18		2018
156635KU 156639KU	TC CBU BUCKETS & CHAINS 2018	82,664.07	-	(82,664.07)	100.00%	0.01%	103,609.38	-	(103,609.38)			Jan-18	Nov-18		2018 2018
156656KU	GS GenEng RTU TC KU TC F COAL CONV GLRY RBLD 2018	717.84 215,325.18	-	(717.84) (215,325.18)	100.00% 100.00%	0.00%	228,123.04	-	(228,123.04)			Feb-18 Jan-18	Dec-18 Nov-18		2018
156672	GH 3H Conveyor Repl 18	33,156,84	_	(33,156.84)	100.00%	0.01%	33,156,84	-	(33,156,84)			Mar-18	May-18		2018
156673	GH 1K Conveyor Repl 18	12,241.08	-	(12,241.08)	100.00%	0.00%	12,241.08	-	(12,241.08)			Mar-18	May-18		2018
156674KU	TC IMPOUNDMENT IMPROVE 2018	47,371.37	-	(47,371.37)	100.00%	0.01%	47,371.37	-	(47,371.37)			Jan-18	Oct-18		2018
156702KU 156706	TC SERVICE BUILD ROOF REPL BRCT Gas PL Land Purchase	20,822.26 60,322.65	-	(20,822.26)	100.00% 100.00%	0.00%	20,822.26 60.322.65	-	(20,822.26)			Jan-18	Jul-18		2018 2018
156707KU	TC PREDICT MAINT DEVICE 2018	60,322.65 27,859.57	-	(60,322.65) (27,859.57)	100.00%	0.01%	60,322.65 27.859.57	-	(60,322.65) (27,859.57)			Mar-18 Jan-18	May-18 Oct-18		2018
156709	BR3 SCR Sound Generators Repl	73,459.73	-	(73,459.73)	100.00%	0.00%	73,459.73	-	(73,459.73)			Mar-18	May-18		2018
156710	BR CombineStack Dilution Probe	38,105.75	-	(38,105.75)	100.00%	0.01%	38,105.75	-	(38,105.75)			Mar-18	May-18		2018
156711	BR3 Conveyor Room LED Lighting	22,702.62	-	(22,702.62)	100.00%	0.00%	22,702.62	-	(22,702.62)			Mar-18	Dec-18		2018
156798	GH4 Watt Hour Meter Replace	52,500.77	-	(52,500.77)	100.00%	0.01%	52,500.77	-	(52,500.77)			Mar-18	Dec-18		2018
156802KU 156909 KU	TC2 TURBINE DIAPHRAGMS REBLD PR13 SEC Switch Cab KU	436,536.36	-	(436,536.36) (112,992,15)	100.00% 100.00%	0.07%	436,536.36 201,604,23		(436,536.36) (201,604.23)			Jan-18 Mar-18	Jun-18 May-19		2018 2018
156956KU	TC2 DEMISTER CHEVRON SPARE	309,525.59	-	(309,525.59)	100.00%	0.02%	309,525.58	-	(309,525.58)			Jan-18	Jun-18		2018
156979	BR3 SCR Inlet Duct Exp Joints	66,633.07	-	(66,633.07)	100.00%	0.01%	66,633.07	-	(66,633.07)			Mar-18	May-18		2018
157182 KU	PR13 Site Riverside Fence KU	16,370.00	-	(16,370.00)	100.00%	0.00%	16,370.00	-	(16,370.00)			May-18	Oct-18		2018
157186 KU 157248KU	PR13 Truck KU TC2 ABB MAINS BREAKER UPGD	14,512.18 810,557.12	-	(14,512.18) (810,557.12)	100.00%	0.00%	807,212.98	-	(807,212.98)			Sep-18 Jan-18	Nov-18 Dec-18 Parts	arrived in 2018, earlier than anticipated. Should have been 2019.	2018 2018
		010,007.12		(010,007.12)	100.00/0	0.1-7/0	007,212.70		(007,212.90)			2411 10	Dec to faits	and a set of the set o	2010

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	
7250	BR3-1 ID Fan Motor Rewind	699,816.21	-	(699,816.21)	100.00%	0.12%	699,816.21	-	(699,816.21)			Feb-18	May-18 Unexpected failure of the 3-1 ID Fan motor.	
322 KU	CR7 HRH2 Blending Valve KU	132,995.95	-	(132,995.95)	100.00%	0.02%	132,555.33	-	(132,555.33)			Apr-18	Dec-18	
417	GH1 1-2 BFPT Bucket Repl 19	191,239.33	-	(191,239.33)	100.00%	0.03%	402,753.99	-	(402,753.99)			May-18	Sep-19	
418	GH1 1-1 BFPT Bucket Repl 19	112,334.54	-	(112,334.54)	100.00%	0.02%	301,373.54	-	(301,373.54)			May-18	Sep-19	
122	GH1 Hot RH Pipe Partial Repl19	159,085.72	-	(159,085.72)	100.00%	0.03%	450,043.56	-	(450,043.56)			Jun-18	Sep-19	
424	GH 3N5 Conveyor Repl 18	6,801.88	-	(6,801.88)	100.00%	0.00%	6,801.88	-	(6,801.88)			Apr-18	May-18	
425	GH 3N4 Conveyor Repl 18	8,725.82	-	(8,725.82)	100.00%	0.00%	8,725.82	-	(8,725.82)			Apr-18	May-18	
426	GH 3B Transfer House Comp Repl	78,790.21	-	(78,790.21)	100.00%	0.01%	78,790.21	-	(78,790.21)			Apr-18	Aug-18	
444	BR3 HVAC Chiller Controls	12,246.02	-	(12,246.02)	100.00%	0.00%	12,246.02	-	(12,246.02)			Apr-18	Dec-18	
529	GH 3-2 CT Fan Gearbox Repl18	23,745.43		(23,745.43)	100.00%	0.00%	23,745,43		(23,745.43)			Jan-18	Sep-18	
530	GH1 Reserve Xfmr Feeder Cbl	390.881.43		(390,881,43)	100.00%	0.07%	408,928,94		(408,928,94)			Mar-18	Jan-19	
531KU	TC GYPSUM BARGE UNLOADER	152,942.40		(152,942.40)	100.00%	0.03%	152,942.40		(152,942.40)			Jan-18	Oct-18	
544	BR3-3 BCWP Overhaul	128,713,17		(128,713,17)	100.00%	0.02%	128,918.07		(128,918,07)			Jan-18	Oct-18	
555	GH Property Acquisition 18	88.257.86		(88,257.86)	100.00%	0.02%	88 257 86		(88,257,86)			Mar-18	Dec-18	
596	BRCT11 CO2 Discharge Valve Rpl	10.391.68		(10,391.68)	100.00%	0.00%	10.391.68		(10,391.68)			Apr-18	May-18	
725	GH Floor Scrubber	19,677.67		(19,677.67)	100.00%	0.00%	19,677.67		(19,677.67)			Apr-18	Jun-18	
27	GH 4-4 RecyclePmpImpeller Rfrb	55,266,12		(55,266,12)	100.00%	0.01%	55,266,12		(55.266.12)			Apr-18	Dec-18	
730KU	TC LS TRIPPER REFURBISHMENT	111.431.45	-	(111,431.45)	100.00%	0.02%	111.431.46	-	(111.431.46)			Jan-18	Nov-18	
756	BR Engineering Dept Kubota	20,449.21	-	(20,449.21)	100.00%	0.00%	20,449.21	-	(20,449.21)			May-18	May-18	
757	BRCT9 Vane R2 Replacement	264,797,52	-	(264,797.52)	100.00%	0.05%	264,797.52	-	(264.797.52)				Jun-18	
777KU	TC2 LOWER SLOPE REPLACE	204,797.52	-	(204,797.52)	100.00%	0.05%	204,797.52	-	(204,797.52)			May-18		
///KU	IC2 LOWER SLOPE REPLACE	657 712 19	-	(657,712,19)	100.00%	0.11%	1 983 002 43		(1.983.002.43)			Jan-18	Progress payment for fabrication and engineering made in 2018 for this 2019 Dec-19 project.	
88	GH3 RH Outlet Reducer Repl	191.085.14	-	(191,085,14)	100.00%	0.03%	1,985,002.45	-	(1,985,002.43) (191.085.14)				Dec-19 project. Dec-18	
88 89KU	GS XRF GUN KU		-	( . , ,	100.00%	0.03%	33 818 36	-				May-18		
789KU 792KU	GS XRF GUN KU GS Filter Skid KU	33,818.36	-	(33,818.36)				-	(33,818.36)			Jun-18	Aug-18	
		80,998.46	-	(80,998.46)	100.00%	0.01%	80,998.46	-	(80,998.46)			May-18	May-19	
95KU 803KU	GS Filter Skid CR KU	57,464.46 14 867 92	-	(57,464.46) (14,867,92)	100.00%	0.01%	55,673.45 14.867.92	-	(55,673.45) (14.867.92)			May-18	Jun-19	
	GS Integrated GNSS System KU		-	(,)		010070	,	-	(1,0000)			May-18	Jun-18	
304KU	GS CR7 Bus Tie KU	55,204.60	-	(55,204.60)	100.00%	0.01%	61,073.06	-	(61,073.06)			May-18	Dec-19	
815	BR Tool Room Access Ctrls	14,809.03	-	(14,809.03)	100.00%	0.00%	14,809.03	-	(14,809.03)			May-18	Jun-18	
329	GH Self ContainBreathApp Rpl18	37,577.47	-	(37,577.47)	100.00%	0.01%	37,577.47	-	(37,577.47)			May-18	Jun-18	
337	GH Vibration Analyzers	94,730.33	-	(94,730.33)	100.00%	0.02%	94,730.33	-	(94,730.33)			May-18	Sep-18	
338	GH CY Water Truck	132,121.51	-	(132,121.51)	100.00%	0.02%	132,121.51	-	(132,121.51)			May-18	Jun-18	
943KU	GS Cane Run Card Readers KU	18,188.88	-	(18,188.88)	100.00%	0.00%	18,188.88	-	(18,188.88)			May-18	Aug-18	
945KU	GS Trimble Card Readers KU	19,553.77	-	(19,553.77)	100.00%	0.00%	19,553.77	-	(19,553.77)			May-18	Aug-18	
995 KU	CR7 BFP Instruments KU	105,598.83	-	(105,598.83)	100.00%	0.02%	105,598.83	-	(105,598.83)			Jun-18	Nov-18	
997 KU	CR7 Sump Pumps KU	103,885.00	-	(103,885.00)	100.00%	0.02%	103,885.00	-	(103,885.00)			Jun-18	Nov-18	
GH	GH1 SCR Inlet Exp Joint Repl	74,744.12	88,912.09	14,167.97	15.93%	0.01%	74,744.12	88,912.09	14,167.97	Jan-18	May-18	Jan-18	May-18	
001 KU	CR7 8" Gas Valves KU	64,123.21	-	(64,123.21)	100.00%	0.01%	64,120.05	-	(64,120.05)			Jun-18	Nov-18	
003 KU	CR7 Hytorc Wrenches KU	17,323.24	-	(17,323.24)	100.00%	0.00%	17,323.24	-	(17,323.24)			Jun-18	Sep-18	
005 KU	CR7 STB CRANE VFD KU	11,771.07	-	(11,771.07)	100.00%	0.00%	11,771.07	-	(11,771.07)			Jun-18	Oct-18	
007 KU	CR7 CO Analyzer KU	13,159.11	-	(13,159.11)	100.00%	0.00%	13,159.11	-	(13,159.11)			Jun-18	Dec-18	
009	GH3 Boiler Rm Sump Pump	77,427.38	-	(77,427.38)	100.00%	0.01%	77,427.38		(77,427.38)			Jun-18	Dec-18	
013	BRCT 11N2 AJO Pump Motor Rbld	23,243.85	-	(23,243.85)	100.00%	0.00%	23,243.85		(23,243.85)			Feb-18	Nov-18	
023	GH 4-2 CCW Pump Motor	9 185 99		(9.185.99)	100.00%	0.00%	9 185 99		(9.185.99)			Jun-18	Jun-18	
024	GH 2-3 Oxidation Air Motor	42,238.58		(42,238.58)	100.00%	0.01%	42,238.58		(42.238.58)			Jun-18	Jun-18	
025	GH 4-14 CT Fan Gearbox	54,060,53		(54,060,53)	100.00%	0.01%	54.060.53		(54,060,53)			Jun-18	Jun-18	
055	GH CY Trac Garage Office HVAC	9,844.68		(9,844.68)	100.00%	0.00%	9,844.68		(9,844.68)			Jun-18	Aug-18	
059	BR3-1 Mech Exhauster Ovhl	23,059.65	-	(23,059.65)	100.00%	0.00%	23,059.65	-	(23,059.65)			Jun-18	Sep-18	
083KU	GS TC Inclinometers KU	60.447.66		(60,447,66)	100.00%	0.01%	60,447,66		(60,447,66)			Jun-18	Dec-18	
115KU	TC LED SAFETY MESSAGE BOARD	24,523.81	-	(24,523.81)	100.00%	0.01%	24,523,81	-	(24,523.81)			Jan-18	Aug-18	
17KU	TC2 ECON HOPPER VIBRATORS	128,242.77	-	(128,242.77)	100.00%	0.00%	129,693,67	-	(129,693.67)			Jan-18 Jan-18	Aug-18 Nov-18	
154	DX Ceiling Drywall & Coating	120,242.77	-	(120,242.77)	100.00%	0.02%	129,095.07	-	(129,095.07)			Jan-18	Nov-18 Originally budgeted as O&M, scope change (added studs and dry wall as opposed	
	DA Cennig Diywan & Coating	525,344.72		(525,344.72)	100.00%	0.09%	354,545,77		(354,545.77)			Jul-18	Dec-18 to just coating) ended moving this to capital.	
157	BR3-3/4 Spare Compressor Motor	525,344.72 143.983.32	-	(525,344.72) (143,983,32)	100.00%	0.09%	354,545.77	-	(354,545.77) (135,520,43)			Jul-18 Aug-18	Dec-18 to just coating) ended moving this to capital. Dec-18	
59		65,704.72	-	(143,983.32) (65,704.72)	100.00%	0.02%	78,190,90	-	(135,520.43) (78,190,90)			Jul-18	Dec-18 Dec-18	
59 60	GH2 SOFA Expansion Joint Repl GH2 Spare Ash Sluice Pump		-				78,190.90 52.004.58	-						
160	erre et an erre erre er erre er erre er er er er e	52,004.58	-	(52,004.58)	100.00%	0.01%		-	(52,004.58)			Jul-18	Nov-18	
	GH 1-2 LPSW Strainer Repl 18	259,288.85	-	(259,288.85)	100.00%	0.04%	280,944.15	-	(280,944.15)			Jul-18	Jun-19	
163	GH 1-2 BCWP Major Overhaul 18	71,258.89	-	(71,258.89)	100.00%	0.01%	71,258.89	-	(71,258.89)			Jul-18	Dec-18	
164	GH 1&2 Bromine Bldg Roof Repl	28,128.26	-	(28,128.26)	100.00%	0.00%	28,128.26	-	(28,128.26)			Jul-18	Sep-18	
65	GH 3&4 Bromine Bldg Roof Repl	39,914.51	-	(39,914.51)	100.00%	0.01%	39,914.51	-	(39,914.51)			Jul-18	Dec-18	
166KU	GS Gen Eng Drone	19,886.39	-	(19,886.39)	100.00%	0.00%	19,886.39	-	(19,886.39)			Jul-18	Dec-18	
167KU	GS Gen Eng Pix4D and Hardware	4,491.00	-	(4,491.00)	100.00%	0.00%	9,213.53	-	(9,213.53)			Oct-18	Apr-19	
94	BR3 Deluge Header Repl	217,296.08	-	(217,296.08)	100.00%	0.04%	217,296.08	-	(217,296.08)			Jul-18	Sep-18	
:00	GH GP103ZA CCR Belt Repl18	20,505.70	-	(20,505.70)	100.00%	0.00%	20,505.70	-	(20,505.70)			Aug-18	Dec-18	
01	GH GP103ZB CCR Belt Repl18	20,064.71	-	(20,064.71)	100.00%	0.00%	20,064.71	-	(20,064.71)			Aug-18	Dec-18	
10KU	TC RESTROOM UPGRADE SERV BUILD	79,934.86	-	(79,934.86)	100.00%	0.01%	158,540.92	-	(158,540.92)			Jan-18	Dec-19	
23KU	TC B COAL CONVEYOR MTR RWND	9,691.33	-	(9,691.33)	100.00%	0.00%	9,691.33	-	(9,691.33)			Jan-18	Aug-18	
231KU	TC BUGGY PARKING STRUCTURE	42,456.24	-	(42,456.24)	100.00%	0.01%	42,456.24	-	(42,456.24)			Jan-18	Dec-18	
33KU	TC PLATFORMS INSTALL	114,664.55	-	(114,664.55)	100.00%	0.02%	138,809.18	-	(138,809.18)			Jan-18	Nov-18	
243	GH2 Burner Replacement 18	85,980.28		(85,980.28)	100.00%	0.01%	105,849.82	-	(105,849.82)			Jul-18	Jan-19	
249	BR3 Cooling Tower Repairs 2018	1,583,812.92		(1,583,812.92)	100.00%	0.27%	1,583,812.92	-	(1,583,812.92)			Jul-18	Aug-18 Storm event that required significant repairs to the BR3 Cooling Towers.	
253	BR Rolling Doors Repl - Storm	38.823.82	-	(38.823.82)	100.00%	0.01%	35,738.02	-	(35,738.02)			Jul-18	Oct-18	
262KU	TC CCRT OFFICE AREA	17.050.98	-	(17.050.98)	100.00%	0.00%	17.208.29	-	(17.208.29)			Jan-18	Jan-19	
264	GH 4-1 LPSW Strainer Repl18	44,234,38	-	(44,234,38)	100.00%	0.01%	327,266.54	-	(327.266.54)			Jul-18	May-19	
	TC2 DSI AIR COMPRESSOR RELOC	44,234.38 87.641.95	-	(44,234.38) (87,641.95)	100.00%	0.01%	87.552.27	-	(87,552,27)			Jui-18 Jan-18	Oct-18	
66KU		07,041.95	-	(07,041.95)	100.00%			-					04/10	
66KU 77	BR CCRT Cable Tray/Cable Repl	112,523.93		(112,523.93)	100.00%	0.02%	112,523.93		(112,523.93)			Jul-18	Aug-18	

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							Total	Total		Date	Date				
Durlan	Declare	Annual Actual	Annual Original	Variance	Variance As	Percent	Actual	Budget	Variance	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Budget	In Dollars	Percent	Budget	Project Cost	Project Cost	Dollars	Budget Start	Budget End	Start	End	Explanations	Year
158284	GH Perimeter Fence Replacement	225,029.60	-	(225,029.60)	100.00%	0.04%	225,029.60	-	(225,029.60)			Aug-18	Dec-18		2018
158318 KU 158327	CR7 HRSG2 BYPASS VALVE KU GH 5G Conveyor Repl 18	26,058.51 10,536.83	-	(26,058.51) (10,536.83)	100.00% 100.00%	0.00%	28,154.74 10,536.83	-	(28,154.74) (10,536.83)			Aug-18 Aug-18	Dec-18 Oct-18		2018 2018
158328KU	TC CT MULTILIN UPG 2018	186,428.83	-	(186,428.83)	100.00%	0.03%	210,210.86	-	(210,210.86)			Jan-18	Oct-18		2018
158352	GH1-1 Transport Blower 18	0.01	-	(0.01)	100.00%	0.00%	-	-	-			Aug-18	Feb-19		2018
158354 158355	GH3 FGD Agitator Shafts Repl18	270,770.99	-	(270,770.99)	100.00%	0.05%	270,770.99	-	(270,770.99)			Sep-18	Dec-18		2018
158366	GH2 FGD Agitator Shafts Repl18 BR Toe Drain Pumps Repl	113,118.27 79 346 09	-	(113,118.27) (79,346.09)	100.00%	0.02%	124,919.19 78 555 63	-	(124,919.19) (78,555,63)			Sep-18 Aug-18	Sep-19 Nov-18		2018
158369	GH CCR 480V Switchgear Repl	271,621.82	-	(271,621.82)	100.00%	0.05%	617,040.34	-	(617,040.34)			Aug-18	Nov-19		2018
158370 158372	GH 1C Conveyor Belt Repl 18 GH 1E Conveyor Belt Repl 18	50,700.21 22.660.82	-	(50,700.21) (22,660.82)	100.00% 100.00%	0.01%	50,700.21 22,660.82	-	(50,700.21) (22,660.82)			Sep-18	Oct-18		2018 2018
158372	BR WH Elec Storeroom HVAC Repl	22,660.82 13,347.59	-	(22,660.82) (13,347.59)	100.00%	0.00%	22,660.82	-	(22,660.82) (13,141.87)			Sep-18 Sep-18	Oct-18 Nov-18		2018
158374	GH 6G Conveyor Repl Belt 18	8,459.85	-	(8,459.85)	100.00%	0.00%	8,459.85	-	(8,459.85)			Sep-18	Oct-18		2018
158375KU	TC FRONT END LOADER 2018	107,246.06	-	(107,246.06)	100.00%	0.02%	107,246.06	-	(107,246.06)			Jan-18	Nov-18		2018
158387 158391 KU	GH PWS Personnel Carriers CR7 #7 Gearbox KU	125,872.37		(125,872.37) (1.574.32)	100.00%	0.02%	125,872.37		(125,872.37) (1.574.32)			Sep-18 Sep-18	Nov-18 Oct-18		2018 2018
158399KU	TC TWS UNIT REPLACEMENT	242,162.17	-	(242,162.17)	100.00%	0.04%	227,953.99	-	(227,953.99)			Jan-18	Dec-18		2018
158406	GH Safety Personnel Carrier	19,620.68	-	(19,620.68)	100.00%	0.00%	19,620.68	-	(19,620.68)			Sep-18	Nov-18		2018
158407KU 158409	TC BENTLY NEVADA SYST UPGD GH PDM Thermal Camera	42,679.64 11,159.98	-	(42,679.64) (11,159.98)	100.00% 100.00%	0.01%	58,222.60 11,159.98	-	(58,222.60) (11,159.98)			Jan-18 Sep-18	Nov-18 Sep-18		2018 2018
158412KU	TC CT SWITCHYARD BATTERIES	19,586.90	-	(19,586.90)	100.00%	0.00%	19,766.88		(19,766.88)			Jan-18	Oct-18		2018
158444	BR CCRT Ash Silo Flu Blowers	23,560.97	-	(23,560.97)	100.00%	0.00%	16,439.65	-	(16,439.65)			Sep-18	Nov-18		2018
158468 158470	GH3 Mill Motor Rotor Replace GH 2K Conveyor Belt Repl 18	58,842.90 13,716,57	-	(58,842.90)	100.00%	0.01%	58,842.90 13,716,57	-	(58,842.90)			Sep-18	Dec-18		2018 2018
158474	GH 2K Conveyor Belt Repl 18 GH 1L1 Conveyor Belt Repl 18	4,901.40	-	(13,716.57) (4.901.40)	100.00%	0.00%	8,188,81	-	(13,716.57) (8,188,81)			Oct-18 Oct-18	Nov-18 May-19		2018 2018
158475	GH 3N6 Conveyor Belt Repl 18	7,546.53	-	(7,546.53)	100.00%	0.00%	7,546.53	-	(7,546.53)			Oct-18	Dec-18		2018
158476	GH 4N5 Conveyor Belt Repl 18	7,021.18	-	(7,021.18)	100.00%	0.00%	7,021.18	-	(7,021.18)			Oct-18	Dec-18		2018
158477 158479	GH Personnel Carrier Repl18 GH Planning Personnel Carriers	72,004.82 36,676,54	-	(72,004.82) (36,676,54)	100.00% 100.00%	0.01%	72,004.82 36,676,54		(72,004.82) (36,676,54)			Sep-18 Sep-18	Nov-18 Nov-18		2018 2018
158483	GH Security Card Readers	315,034.53	-	(315,034.53)	100.00%	0.05%	361,376.68	-	(361,376.68)			Sep-18	May-19		2018
158485	GH Storage Building	245,343.52	-	(245,343.52)	100.00%	0.04%	250,524.80	-	(250,524.80)			Oct-18	May-19		2018
158487 158490	GH 1/2 Battery Room HVAC Unit GH4 Boiler Rm Sump Pump	9,918.36 56,741.35	-	(9,918.36) (56,741.35)	100.00% 100.00%	0.00%	9,016.69 65,646.55	-	(9,016.69) (65,646.55)			Sep-18 Sep-18	May-19 May-19		2018 2018
158491	GH CY OPS Personnel Carrier	19,485.51	-	(19,485.51)	100.00%	0.00%	19,485.51		(19,485.51)			Sep-18	Nov-18		2018
158492	GH Medium Voltage Test Equip	31,192.28	-	(31,192.28)	100.00%	0.01%	31,192.28	-	(31,192.28)			Sep-18	Nov-18		2018
158493 158494	GH3 FGD CEMS Shelter HVAC Repl GH 3-2 Transport Blower 18	9,474.08	-	(9,474.08)	100.00% 100.00%	0.00%	9,474.08	-	(9,474.08)			Sep-18	Dec-18		2018 2018
158528KU	TC PLANT MOBILE EQUIPMENT 2018	(0.01) 70,581.58	-	0.01 (70,581.58)	100.00%	0.00%	110,400.82	-	(110,400.82)			Sep-18 Jan-18	Feb-19 Oct-18		2018
158531	BR Positive Material ID Device	42,091.65	-	(42,091.65)	100.00%	0.01%	38,268.15	-	(38,268.15)			Oct-18	Dec-18		2018
158532	BR Vehicles 2018	121,359.22	-	(121,359.22)	100.00%	0.02%	121,359.22	-	(121,359.22)			Oct-18	Dec-18		2018
158534 158549	GH Spare Control Air Comp BRCT G44 Aux Xfmr LA & Bushing	71,719.68	-	(71,719.68) (16.681.46)	100.00%	0.01%	179,523.48 16,682.75		(179,523.48) (16.682.75)			Oct-18 Oct-18	Oct-19 Oct-18		2018 2018
158556KU	TC CT9 EXHAUST VERT DUCT	244,975.80	-	(244,975.80)	100.00%	0.04%	245,843.46	-	(245,843.46)			Jan-18	Nov-18		2018
158558KU	TC CT9 RO PURCHASE	220,544.10	-	(220,544.10)	100.00%	0.04%	207,347.29	-	(207,347.29)			Jan-18	Dec-18		2018
158576 158597	GH C Conveyor Motor Repl BR CCRT Radial Stacker Belt	60,199.25 8 410 85	-	(60,199.25) (8,410.85)	100.00%	0.01%	78,360.10 8,410.85	-	(78,360.10) (8,410.85)			Oct-18 Oct-18	Jun-19 Oct-18		2018 2018
158611KU	GS SL CVAF KU	15,892.88	-	(15,892.88)	100.00%	0.00%	15,892.88	-	(15,892.88)			Oct-18	Dec-18		2018
158628	GH Rough Terrain Crane	250,546.34	-	(250,546.34)	100.00%	0.04%	250,546.34	-	(250,546.34)			Oct-18	Dec-18		2018
158631 158655	BR2-4 Pulv Gearbox Rebld BR Gyp Dewat Vac Pump Spare	173,528.46	-	(173,528.46) (72,344.58)	100.00% 100.00%	0.03%	173,528.46 98,785,36	-	(173,528.46) (98,785.36)			Oct-18 Oct-18	Nov-18 Mar-19		2018 2018
158663	BR CCRT Supv Office Building	10,954.45	-	(10,954.45)	100.00%	0.00%	18,418.69		(18,418.69)			Oct-18	Dec-18		2018
158665	GH3 FGD Turret Exp Joint Rpl18	59,064.26	-	(59,064.26)	100.00%	0.01%	59,064.26	-	(59,064.26)			Oct-18	Dec-18		2018
158698 158712KU	BRCT Ice Plant WS Repl TC F1 CONVEYOR BELT INSTALL	26,328.64 72.945.47	-	(26,328.64) (72,945,47)	100.00% 100.00%	0.00%	26,328.64 72,945,47	-	(26,328.64) (72.945.47)			Nov-18 Jan-18	Dec-18 Nov-18		2018 2018
158712KU 158714KU	TC FT CONVEYOR BELT INSTALL TC B CONVEYOR BELT INSTALL	12,945.47	-	(12,636.17)	100.00%	0.01%	12,580.78	-	(12,580.78)			Jan-18 Jan-18	Dec-18		2018
158727KU	GS Thermal Camera	12,000.00	-	(12,000.00)	100.00%	0.00%	12,856.10	-	(12,856.10)			Nov-18	Jan-19		2018
158728KU	GS Battery Monitor	8,605.10	-	(8,605.10)	100.00%	0.00%	9,182.66	-	(9,182.66)			Nov-18	Feb-19		2018
158740 158773	GH 3-2 LPSW Strainer Repl18 BR3-3 SBAC Rebuild	102,515.51 169.351.46	-	(102,515.51) (169,351.46)	100.00% 100.00%	0.02%	102,515.51 236,402,48		(102,515.51) (236,402.48)			Sep-18 Nov-18	Dec-18 Feb-19		2018 2018
158777 KU	CR7 Man Lifts KU	80,835.17	-	(80,835.17)	100.00%	0.01%	80,835.17	-	(80,835.17)			Nov-18	Dec-18		2018
158780	GH 1B Conveyor Repl 18	54,695.56	-	(54,695.56)	100.00%	0.01%	54,695.56	-	(54,695.56)			Nov-18	Dec-18		2018
158813KU 158851	GS CDM Doble Test Set KU GH 7G Conveyor Belt Repl 18	37,328.94 59,530.02	-	(37,328.94) (59,530.02)	100.00% 100.00%	0.01%	39,620.47 59,530.02	-	(39,620.47) (59,530.02)			Dec-18	Dec-18		2018
158853KU	TC F2 COAL CRUSHER ASSEMBLY	9,105.63	-	(9,105.63)	100.00%	0.01%	40,043.97	-	(40,043.97)			Dec-18 Jan-18	Dec-18 Sep-19		2018
158861	GH Spare Radio Repeaters	31,521.70	-	(31,521.70)	100.00%	0.01%	31,521.70	-	(31,521.70)			Dec-18	Dec-18		2018
158GH 15GH	GH1 Stack Flow Monitor Repl GH 2/3 CEM Shelter HVAC Repl	156,232.30 (261.52)	-	(156,232.30) 261.52	100.00% 100.00%	0.03%	156,238.84 14,204.64	213,780.66 14,466.16	57,541.82 261.52			Sep-18 Sep-17	Dec-18 Dec-17		2018 2018
161002KU	TC2 TURBINE KU RESEAL HP-IP	(261.52) 335,080.37	537,322.03	202,241.66	37.64%	0.00%	14,204.64 335,080.37	14,466.16 537,322.03	201.52 202,241.66	Jan-18	May-18	Sep-17 Jan-18	Dec-17 May-18		2018
161003KU	TC2 TURBINE KU REPL HP INLET	281,186.77	203,795.50	(77,391.27)	-37.97%	0.05%	282,451.13	203,795.50	(78,655.63)	Jan-18	May-18	Jan-18	May-18		2018
164GH	GH1-2 LPSW TWS REBUILD18	45,679.60	183,054.32	137,374.72	75.05%	0.01%	215,963.44	353,338.16	137,374.72	Oct-17	Jun-18	Oct-17	May-18		2018
168GH 169GH	GH2 CT Breaker Bldg Repl GH2 CT Gearbox Repl18	-	235,355.58 73,221.72	235,355.58 73,221,72	100.00% 100.00%	0.00%	-	235,355.58 73,221.72	235,355.58 73,221.72	Jan-18 Jan-18	Dec-18 Oct-18				2018 2018
18GH	GH 2-1 BCWP DschrgCheckVlv Rpl	-	104,602.46	104,602.46	100.00%	0.00%	-	104,602.46	104,602.46	Jan-18	Jul-18				2018
192GH	GH2 Varnish Removal Skid	29,425.32	31,380.73	1,955.41	6.23%	0.01%	29,425.32	31,380.73	1,955.41	Jan-18	Dec-18	Jan-18	Dec-18		2018
194GH 214GH	GH3 Cooling Tower ComplRebuild GH1-1 LPSW TWS REBUILD18	9,533,050.17	9,937,234.03 270,163.05	404,183.86 6,491.64	4.07% 2.40%	1.63%	11,615,969.46 263,671.41	10,952,443.17 270,163.05	(663,526.29) 6,491.64	Dec-17 Jan-18	Dec-18 San 18	Dec-17 Jan-18	Dec-18 Dec-18		2018
232GH	GH1-1 LPSW 1 WS REBUILD18 GH4 FGD Outlet Hood Exp Jt Rpl	263,671.41 40,958.53	115,062.71	74,104.18	2.40% 64.40%	0.05%	40,958.53	115,062.71	74,104.18	Jan-18 Jan-18	Sep-18 Jun-18	Jan-18 Jan-18	Jun-18		2018 2018
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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
235GH	Title/Description GH4 Hydrocyclone Upgrade	Cost	Budget 53.619.37	53.619.37	Percent 100.00%	Budget 0.00%	Cost	Cost 567,515,21	Dollars 567,515,21	Start Jan-18	End Apr-24	Start		2018
233GH 238GH	GH4 SCR Exp Joint Repl	171,422.66	55,019.57	(171,422.66)	100.00%	0.03%	504,849.20	616,675.02	111,825.82	Jan-10	Ap1-24	Sep-18		2018
239GH	GH4 StckFlw&Particulte MntrRpl	42,368.42	-	(42,368.42)	100.00%	0.01%	151,496.26	109,127.84	(42,368.42)			Sep-17		2018
23GH	GH 25kV A&B Bus Brker Comp Rpl	56,435.81	62,761.49	6,325.68	10.08%	0.01%	66,441.08	62,761.49	(3,679.59)	Jan-18	Nov-19	Jan-18	Nov-19	2018
27GH	GH 3&4 Restrooms & Ops Hut	-	52,301.24	52,301.24	100.00%	0.00%	193,576.07	52,301.24	(141,274.83)	Jan-18	Aug-19			2018
31GH	GH 3-1 Well Wtr Pump Rebuild18	-	17,782.41	17,782.41	100.00%	0.00%	-	17,782.41	17,782.41	Jan-18	Oct-18			2018
36GH	GH 3-2 LPSW Pump Mjr Overhl18	-	211,296.99	211,296.99	100.00%	0.00%	-	211,296.99	211,296.99	Jan-18	Oct-18			2018
3GH 43GH	GH 1&2 Restrooms & Ops Hut GH 4-1/4-2 Belt Fdr/Iso Gates	16,794.61	41,840.98 94,271.87	25,046.37 94,271.87	59.86% 100.00%	0.00%	165,387.57	41,840.98 886,265.11	(123,546.59) 886,265.11	Jan-18 Jan-18	Aug-19 May-30	Jan-18	bep 15	2018 2018
43GH 4GH	GH 4-1/4-2 Belt Fdf/Iso Gates GH 1/2 Bromination Upgrade	518.315.69	261,506,15	(256,809,54)	-98.20%	0.00%	523.994.32	261,506.15	(262.488.17)	Jan-18 Jan-18	Dec-18	Jan-18		2018
52GH	GH Calibration & Test Equip	16.278.85	10 460 26	(5.818.59)	-55.63%	0.09%	16.278.85	10 460 26	(202,488.17) (5.818.59)	Jan-18	Dec-18 Dec-18	Jan-18		2018
56GH	GH Cell Phone Booster	-	31,380.73	31,380.73	100.00%	0.00%		31,380.73	31,380.73	Jan-18	Dec-18			2018
59GH	GH Coal Handling PwrCbl Repl	-	41,840.98	41,840.98	100.00%	0.00%	-	41,840.98	41,840.98	Aug-18	Nov-18			2018
64GH	GH DCS Cyber Security Upgrd	436,815.61	491,631.58	54,815.97	11.15%	0.07%	436,155.13	491,631.58	55,476.45	Jan-18	Sep-18	Jan-18		2018
75GH	GH Gyp Farm Redundant Elec Sys	25,082.24	209,204.93	184,122.69	88.01%	0.00%	73,616.04	209,204.93	135,588.89	Sep-18	Oct-19	Sep-18		2018
79GH 84GH	GH I12 & IMM12 Shop HVAC Rpl GH LS 0-3 Mill Gearbox	785.48	83,681.98	83,681.98	100.00% 100.00%	0.00%	416,672.49	83,681.98 421,394,59	83,681.98 4,722.10	Jan-18	Oct-18			2018 2018
99GH	GH LS 0-3 Mill Gearbox GH3 Recycle Pmp ImpellerRefurb	/85.48 179,471.72	235,355.58	(785.48) 55,883.86	23.74%	0.00%	416,672.49 280,012.77	421,394.59 235,355.58	4,722.10 (44,657.19)	Oct-18	Mar-19	May-18 Oct-18		2018
BRMISCCAP	BR Miscellaneous Cap	179,471.72	500,000,00	500.000.00	100.00%	0.03%	280,012.77	3.000.000.00	3.000.000.00	Jan-18	Dec-29	001-18		2018
LTPGENKU	Other LTP Gen Projects KU	-	100,000.00	100,000.00	100.00%	0.00%		100,000.00	100.000.00	Jul-17	Dec-27		····· ··· ··· ··· ···· ···· ···· ···· ····	2018
133641	EFFLUENT WATER STUDY-GH	0.03	-	(0.03)	100.00%	0.00%	208,884.45	36,380.07	(172,504.38)			Jul-15		2018
133683	EFFLUENT WATER STUDY-TC KU	335,592.87	478,800.00	143,207.13	29.91%	0.06%	1,822,584.50	1,845,318.53	22,734.03	Jul-15	Nov-23	Jul-15	Nov-20	2018
155546	BR LF ALL PHASE EVALUATION	(63,654.14)	125,000.00	188,654.14	150.92%	-0.01%	-	188,654.14	188,654.14	Jul-17	Oct-19	Jul-17		2018
155967	2017 PE VEHICLES KU	5,137.74	-	(5,137.74)	100.00%	0.00%	90,757.74	85,620.00	(5,137.74)			Sep-17		2018
157591	GHENT DSI IMPROVE NON-ECR	1,881.65	-	(1,881.65)	100.00%	0.00%	11,584.57	-	(11,584.57)			Apr-18		2018
157612 157741	GHENT DUST CONTROL NON-ECR NEW CR EQUIP STOR SHED KU	22,206.20	-	(22,206.20)	100.00%	0.00%	64,560.24	-	(64,560.24)			Apr-18		2018 2018
137741	NEW CK EQUIP STOK SHED KU	624 752 65	_	(624,752.65)	100.00%	0.11%	684 995 95		(684,995.95)			Apr-18	This project was budgeted in 148469 CR Demo; it was pulled out because it was Aug-18 A/C 107.	2018
118213	Va City-AEP Clinch River	22,205,80	-	(22,205.80)	100.00%	0.00%	22.205.80	-	(22,205.80)			Jul-04		2018
127111	CR KY Dam to S.Paducah 69kv	33,190.63	-	(33,190.63)	100.00%	0.01%	33,642.35	7,077,666.60	7,044,024.25			Aug-18	Jul-19	2018
131338	Ghent 345kV Control House	89,953.19	-	(89,953.19)	100.00%	0.02%	3,693,542.78	3,565,633.77	(127,909.01)			Jan-15	Oct-18	2018
131355	Ghent Redesign 138kV Sub	152,827.06	38,442.50	(114,384.56)	-297.55%	0.03%	1,939,825.41	1,850,720.49	(89,104.92)	Feb-16	May-18	Feb-16	,	2018
131374	REL WEDONIA MOS	326,116.21	451,556.36	125,440.15	27.78%	0.06%	335,714.66	451,556.36	115,841.70	Feb-18	Oct-18	Feb-18		2018
131864	CIP-KU-2017	3,481.34	-	(3,481.34)	100.00%	0.00%	195,145.84	191,664.50	(3,481.34)			Jan-17		2018
131865	CIP-KU-2018		665,548.57	665,548.57	100.00%	0.00%		665,548.57	665,548.57	Jan-18	Dec-18		No KU CIP spending in 2018, other than minimal carryover in the 2017 project. Additional KU CIP work is budgeted in subsequent years.	2018
134245	DSP STNWL SUB UPGD		005,546.57	005,540.57	100.00%	0.00%		000,048.07	005,540.57	Jan-10	Dec-18			2018
													The final scope of work was less costly than assumed in the budget.	
		1,175,107.08	1,707,505.46	532,398.38	31.18%	0.20%	1,231,780.77	1,732,056.76	500,275.99	Mar-17	Dec-18	Mar-17	Dec-18	
134256	DSP VERSAILLES SUB													2018
		-	397,210,53	397.210.53	100.00%	0.00%	17,352.10	1,069,902.93	1,052,550.83	S 19	Dec-20		The final scope of work was less costly than assumed in the budget.	
135243	Green River Steel 69kV Cap	-	397,210.33	397,210.33	100.00%	0.00%	17,552.10	1,009,902.93	1,052,550.85	Sep-18	Dec-20		Budget is developed at a higher level to encompass multiple projects and is either	2018
		271,293.58	-	(271,293.58)	100.00%	0.05%	387,399.94	19,823.03	(367,576.91)			Jan-17	Dec-18 reallocated during the year to individual projects or not used.	
135361	REL LEXPLNT-PISGH 69RBLD													2018
		906,048.81	1,327,786.19	421,737.38	31.76%	0.15%	4,779,514.73	5,185,507.36	405,992.63	Nov-16	Dec-18	Nov-16	Nov-18 on schedule for construction.	
137532	Fiber/Telecomm Upgrades - 2018		161.000.01	161.000.01	100.00%	0.00%		1 < 1 000 01	161 000 01	T. 10	1 10			2018
137538	Tools - 2018	-	161,999.81	161,999.81	100.00%	0.00%	-	161,999.81	161,999.81	Jan-18	Apr-18		The project scope was more costly than assumed in the budget. The project was assumed to be completed during 2017 when the 2018 budget was	2018
157556	10015 - 2010		143,163.91	143,163.91	100.00%	0.00%	-	143,163.91	143,163.91	Jan-18	Dec-18		prepared.	2010
137573	ROUTINE EMS-KU 2018													2018
		-	15,000.17	15,000.17	100.00%	0.00%	-	15,000.17	15,000.17	Mar-18	Sep-18		prepared.	
137728	SR 2017 Bonds Mill-West Cliff													2018
137731	COMP-RELATED EQUIP-KU 2018	(23,933.53)	-	23,933.53	100.00%	0.00%	1,593,723.75	1,617,657.28	23,933.53			Dec-16	Dec-17 extended into 2018 at an overall higher cost. More work was completed in 2017 than the 2018 budget assumed. The remaining	2018
137/31	COMF-RELATED EQUIP-RU 2018		80,150,40	80,150,40	100.00%	0.00%		80,150.40	80,150.40	Jan-18	Dec-18		scope of work was completed in 2017 than the 2018 budget assumed. The remaining	2018
137738	HWY 641 RELO		00,150.40	00,150.40	100.0070	0.0070		00,120.40	00,100.40	5411 10	Dec 10			2018
		(29.61)	-	29.61	100.00%	0.00%	(24,220.91)	29.61	24,250.52			Feb-16	Oct-17 extended into 2018.	
137740	REL POOLE 69KV SWITCH	475,408.19	282,018.63	(193,389.56)	-68.57%	0.08%	475,830.98	282,018.63	(193,812.35)	Mar-18	Sep-18	Mar-18		2018
137750	DSP MT VERNON SUB-TRANS	194,490.43	142,235.12	(52,255.31)	-36.74%	0.03%	200,342.83	142,235.12	(58,107.71)	Feb-17	Oct-18	Feb-17	1 3	2018
137751 137752	DSP VILEY 2-TRANS DSP Richmond North 138kV	497,687.42	518,249.76	20,562.34	3.97%	0.09%	613,674.06	634,424.91	20,750.85	Sep-17	Nov-18	Sep-17		2018 2018
137754	DSP Richmond North 138kV DSP HUME RD PHASE II TRANSFRMR	546,264.94	670,498.30	124,233.36	18.53%	0.09%	536,220.93	675,071.04	138,850.11	Apr-17	Nov-18	Apr-17		2018 2018
101104	HOME NO THEODIN INVESTIGATION	271,874.35	742,389.21	470,514.86	63.38%	0.05%	489,076.83	931,395.66	442,318.83	Feb-17	Oct-18	Feb-17	Sep-18 extended into 2018.	
138842	Grn Rvr Plnt-Hllsd 69kV Relo	2,943.49	200,001.62	197,058.13	98.53%	0.00%	650,676.71	842,007.90	191,331.19	Sep-18	Feb-20	Sep-18		2018
139630	Test Lab Equipment-2018-KU													2018
		-	122,711.92	122,711.92	100.00%	0.00%	-	122,711.92	122,711.92	Jan-18	Dec-18		reallocated during the year to individual projects or not used.	
139696	LEX UNDRGD-PHASE 1													2018
		3,569,335.00	6,815,000.57	3.245.665.57	47.63%	0.61%	8,412,492.78	15,461,622.37	7.049.129.59	Feb-17	Mar-20	Feb-17	The final scope of work was less costly than assumed in the budget. Apr-20	
140059	EMS DBASE EXPANSION-KU-2018	5,209,333.00	0,010,000.07	3,243,003.37	+7.0.376	0.0170	0,412,492.78	13,401,022.37	1,049,129.39	1 CU-1 /	widi-20	1 00-17		2018
													project remained on schedule for construction, and the scope of work in 2018 was	
		-	204,000.00	204,000.00	100.00%	0.00%	-	204,000.00	204,000.00	Mar-18	Jul-18		less costly than assumed.	
140073	DIGITAL EMS COM CHNLS-KU-2018													2018
			203,979,90	203.979.90	100.00%	0.00%		203,979.90	203,979.90	Mar-18	Aug-18		The final scope of work was less costly than assumed in the budget.	
140225	FULL UPGRD EMS SWARE-KU-2018	-	203,979.90	203,979.90 168,853.80	100.00%	0.00%	280,407.17	203,979.90 336,898.82	203,979.90 56,491.65	Mar-18 Apr-17	Aug-18 Apr-18			2018
140225	FULL UPGRD EMS SWARE-KU-2018 FULL UPGRD EMS SWARE-KU-2018	112,362.15	108,855.80	(112,362.15)	100.00%	0.00%	280,407.17	336,898.82	56,491.65	Apr-17	-npi-10	Apr-17		2018
				(		0.0270			,				ę	

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
144062	REL KEOKEE SWITCH	599,625.38	603.262.87	3.637.49	0.60%	0.10%	584,763.38	603.262.87	18,499,49	Jan-18	Dec-18	Jan-18	Dec-18		2018
144065	TEP-CR-ADAMS-DELAPLAIN TAP	-	157.004.41	157.004.41	100.00%	0.00%	-	3.143.004.41	3.143.004.41	Jan-18	Jul-20	2411 10	Dec 10		2018
144108	TEP-9.0MVAr,69kVCap-Paint Lick													The budget was prepared prior to completion of a detailed engineering analysis.	2018
		102,222.47	1,377,000.00	1,274,777.53	92.58%	0.02%	888,451.19	1,377,000.00	488,548.81	Nov-17	Aug-20	Nov-17	Aug-20		
144116	Lynch Control House	223,054.59	600,000.00	376,945.41	62.82%	0.04%	1,604,623.29	2,043,581.59	438,958.30	Jan-17	Aug-21	Jan-17			2018
144118	GR 69kV Control House Rpl	1 407 470 41		(1 407 470 41)	100.00%	0.24%	2 ((1 202 12	0.055 001 01	(1.407.470.41)			4	010	The budget assumed that the project would be completed during 2017 however it extended into 2018.	2018
144338	Brown N CIP Security Upgrds	1,407,470.41 4,168.00	-	(1,407,470.41) (4,168.00)	100.00%	0.24%	3,664,302.12 1.874.854.18	2,256,831.71 1,870.686.18	(1,407,470.41) (4,168.00)			Aug-16 Jan-16	Mav-18		2018
144488	TEP-Rodburn 138/69kV Xfrmr	145,946,94	-	(145,946,94)	100.00%	0.02%	696,494,06	550,547.12	(145,946,94)			Jan-10 Jan-17	May-18		2018
144632	REL-Cawood 604 Brkr Addition	1,266.66		(1,266.66)	100.00%	0.00%	801,853.51	800,586.85	(1,266.66)			Sep-16	Oct-18		2018
144634	REL-FMC 604 Brkr Addition													Originally budgeted for 2018, this project was accelerated into 2017. The credit	2018
		(89,323.20)	489,808.00	579,131.20	118.24%	-0.02%	934,963.67	1,514,094.87	579,131.20	Oct-16	Mar-18	Oct-16		represents charges that were removed from the project.	
144637	REL-Camargo 604 Brkr Add	(12,346.65)	-	12,346.65	100.00%	0.00%	0.00	12,346.65	12,346.65			Sep-16	May-18		2018
145843 146868	Balance BP Capital Labor	-	0.63	0.63	100.00%	0.00%		7.36	7.36	Jan-18	Jan-21				2018 2018
146868	KEN AMERICA RELOCATION HIGBY MILL-KY RIVER P2	(23,078.36)	(290.37)	(290.37) 23,078.36	100.00% 100.00%	0.00%	(4,318.13) 961,123.55	(290.37) 984,201.91	4,027.76 23,078.36	Jan-18	Jun-19	Jun-15	Dec-15		2018 2018
147219	TEP-Hardinsburg-B. Branch Term	(23,078.36)	-	(113,656.97)	100.00%	0.00%	534,749.16	984,201.91 449,319,69	(85,429,47)			Jun-15 Jan-17	Mav-18		2018
147220	TEP-Bonds MLawrenceburg Term	(234,357.73)	-	234,357.73	100.00%	-0.04%	554,749.10	234,357.73	234,357.73			Jan-17	Oct-18		2018
147222	TEP-Elihu 814 Brkr Rpl	13,428.85		(13,428.85)	100.00%	0.00%	299,215.02	285,786,17	(13,428.85)			Jan-17	Oct-18		2018
147251	TEP MADISONVILLE E-HANSON TP	-	8,000.03	8,000.03	100.00%	0.00%		300,000.26	300,000.26	Oct-18	Dec-19				2018
147472	NRP Paducah Prim-Coleman Rd	25,832.05	-	(25,832.05)	100.00%	0.00%	677,291.97	651,459.92	(25,832.05)			Jun-17	Dec-17		2018
147481	REL Kenton Switch 91-6	258,625.42	346,480.16	87,854.74	25.36%	0.04%	236,587.74	346,480.16	109,892.42	Feb-18	Aug-18	Feb-18	Oct-18		2018
147482	REL Campbellsburg Switch	232.37	-	(232.37)	100.00%	0.00%	318,807.89	318,575.52	(232.37)			Apr-17	Dec-17		2018
147486	REL Dwina Switch	438,520.92	355,142.97	(83,377.95)	-23.48%	0.08%	436,392.18	355,142.97	(81,249.21)	Apr-18	Nov-18	Apr-18	Oct-18		2018
147490	REL Airline Road Switch	152,037.84	355,142.97	203,105.13	57.19%	0.03%	172,698.00	355,142.97	182,444.97	Mar-18	Dec-18	Mar-18	Sep-18		2018
147491 147493	REL Versailles West Switch REL Hamblin Tap Switch	190,635.53 69 888 78	555,274.81	364,639.28 285,254,19	65.67% 80.32%	0.03%	200,714.71	555,274.81 355 142 97	354,560.10	Mar-18	Sep-18	Mar-18	Sep-18 Oct-19		2018 2018
147565	REL Handlin Tap Switch REL Haley MOS	69,888.78 (11,875.75)	355,142.97	285,254.19 11,875.75	80.32%	0.01%	257,111.30 445,461.69	355,142.97 457,337.44	98,031.67 11,875.75	Apr-18	Oct-19	Apr-18 Apr-17	Oct-19 Oct-17		2018
147588	GRAHAMVILLE-DOE RELO 161kV	(215.60)	-	215.60	100.00%	0.00%	234,076.03	234.291.63	215.60			May-17	Nov-17		2018
147790	EMS APP ENHANCEMENTS-KU-2018	45,112.00	42,000,00	(3.112.00)	-7.41%	0.01%	46,434.92	42.000.00	(4 434 92)	Apr-18	Feb-19	Apr-18	Feb-19		2018
147799	RTU-IP TRAFFIC TO EMS-KU-2018	-	141,421.15	141,421.15	100.00%	0.00%		141,421.15	141,421.15	Jan-18	Aug-18				2018
147818	SPIR Projects KU													Budget is developed at a higher level to encompass multiple projects and is either	2018
		-	847,000.00	847,000.00	100.00%	0.00%	-	6,535,121.60	6,535,121.60	Jan-18	Dec-30			reallocated during the year to individual projects or not used.	
147999	SR 2017 Earlington No-Nebo	148,694.46	-	(148,694.46)	100.00%	0.03%	1,462,477.77	1,313,783.31	(148,694.46)			Apr-17	Nov-17		2018
148371	REL-Earlington 604 Brkr Add	30,921.33	-	(30,921.33)	100.00%	0.01%	658,679.37	630,592.54	(28,086.83)			Sep-16	Oct-18		2018
148482 148823	Grahamville DOE Sub Elim Earlington No-GRS 69kV Rbld	130.04	-	(130.04)	100.00%	0.00%	228,000.53	227,870.49	(130.04)			Jan-17	Jun-18		2018 2018
148823	Earlington No-GRS 69kV Rbld	1.944.339.41	300.007.39	(1.644.332.02)	-548.10%	0.33%	14.857.938.19	32.000.011.02	17.142.072.83	Apr-18	Dec-20	Apr-18		Material was budgeted for 2019 and accelerated to 2018 to ensure project remained on schedule for construction.	2018
148851	CR Mrgnfld-Ovrlnd No 69kV Rbld	1,044,000,41	500,007.55	(1,011,002.02)	546.1070	0.5570	14,057,750.17	52,000,011.02	17,142,072.05		1000 20			The budget was prepared prior to completion of a detailed engineering analysis.	2018
														The final scope of work was less costly than assumed in the budget.	
		2,262,994.49	4,016,243.08	1,753,248.59	43.65%	0.39%	4,716,898.22	7,941,231.59	3,224,333.37	Oct-17	Jun-19	Oct-17	Mar-19		
148990	TEP-N.A.S 345 DFR TEP-KU DFR 2016	247.52	-	(247.52)	100.00%	0.00%	62,319.84	62,072.32	(247.52)			Jan-17	May-18		2018
149027 149705	TEP-KU DFR 2016 TEP-W Lex Reactor Additions	2,871.36 (27,361.69)	-	(2,871.36) 27,361.69	100.00% 100.00%	0.00%	357,978.69 652.841.01	355,107.33 680,202.70	(2,871.36) 27,361.69			Jan-16 Jul-16	May-18 Apr-18		2018 2018
150095	FUL UPGRD EMS SWARE-KU-2016	(27,361.69) (58.867.02)	-	27,361.69 58,867.02	100.00%	-0.01%	652,841.01 147.566.54	680,202.70 206.433.56	27,361.69 58.867.02			Jul-16 Oct-15	Apr-18 Aug-17		2018
150644	Ghent Redesign 138kV-P&C	114,824.38		(114,824.38)	100.00%	0.02%	2.886.825.30	2.635.583.82	(251,241.48)			Feb-16	Oct-18		2018
150644	Ghent Redesign 138kV-P&C	834,760.22	692,385.60	(142,374.62)	-20.56%	0.14%	2,886,825.30	2,635,583.82	(251,241.48)	Feb-16	Jun-18	Feb-16	Oct-18		2018
150743	36DSP West Hickman Expansion	106,573.74	-	(106,573.74)	100.00%	0.02%	873,367.74	766,794.00	(106,573.74)			Jun-16	May-18		2018
150802	EKP Long Lick Tap	0.02	-	(0.02)	100.00%	0.00%	0.00	(0.02)	(0.02)			Oct-16	Jun-17		2018
150841	PR Ghent-Scott County	21,628.12	-	(21,628.12)	100.00%	0.00%	8,361,268.71	8,339,640.59	(21,628.12)			Aug-16	Sep-17		2018
151177	TEP-Hardin Co Xfmr Add	(22,512.68)	-	22,512.68	100.00%	0.00%	1,555,178.03	1,577,690.71	22,512.68			Jul-16	Oct-18		2018
151465	Mobile Control House	1,843.46	418,693.70	416,850.24	99.56%	0.00%	-	3,885,222.71	3,885,222.71	Aug-17	Aug-19	Aug-17	Oct-18		2018
151468 151469	West Cliff Monitor	(2,310.65)	-	2,310.65	100.00%	0.00%	94,726.91	97,037.56	2,310.65			May-16	Jul-18		2018 2018
151469	Lake Reba Tap Monitor TEP Ghent-Fairview 138kV	17,200.34	-	(17,200.34) (140,764.31)	100.00%	0.00%	93,864.13 158,212,14	76,663.79 17 447 83	(17,200.34) (140,764,31)			May-16 Sep-17	May-18 Jun-18		2018
151690	ESR Maysville East Tap	181,707.53	-	(181,707.53)	100.00%	0.02%	400,882.86	218.421.69	(182,461.17)			Apr-17	Mav-18		2018
151691	ESR Campbellsburg EKPC Tap	(8,178.37)		8,178.37	100.00%	0.00%	119,047.50	127,225.87	8,178.37			Nov-17	Dec-17		2018
151692	ESR Eddyville Tap	8 022 43		(8.022.43)	100.00%	0.00%	401,946,21	393 923 78	(8.022.43)			Jun-17	Dec-17		2018
151745	REL-Warsaw 615 Switch Motor	14,964.92	-	(14,964.92)	100.00%	0.00%	109,437.63	93,521.44	(15,916.19)			Jan-17	Oct-18		2018
151746	REL-Hodgenville Switch Motor	159,299.60	107,000.00	(52,299.60)	-48.88%	0.03%	163,961.63	107,000.00	(56,961.63)	Nov-17	Jul-18	Nov-17	Oct-18		2018
151748	KU Park-Greasy Env Mods	545.78	-	(545.78)	100.00%	0.00%	-	1,188.96	1,188.96			Jan-17	Dec-18		2018
151753	KU Arrester Replacements	-	74,999.91	74,999.91	100.00%	0.00%	-	1,062,000.61	1,062,000.61	Jan-18	Jul-21				2018
151761	Fawkes Firewall/Cap Bank	9,046.56	-	(9,046.56)	100.00%	0.00%	1,043,934.86	1,034,888.30	(9,046.56)			Jul-16	Oct-18		2018
151764	KU Fence Replacements		1.581.296.75	1 581 296 75	100.00%	0.00%		7 133 295 97	7 122 205 07	L . 10	1			Budget is developed at a higher level to encompass multiple projects and is either	2018
151767	KU Transformer Bushing Rpl	-	1,581,296.75 46.016.96	1,581,296.75 46.016.96	100.00%	0.00%	-	7,133,295.97 375.865.88	7,133,295.97 375,865.88	Jan-18 Jan-17	Apr-24 Dec-19			reallocated during the year to individual projects or not used.	2018
151767	DSP Corbin US Steel	18,177.04	40,010.90	(18,177.04)	100.00%	0.00%	306.057.26	287.880.22	(18,177.04)	5an-1 /	1000-19	Feb-17	Oct-17		2018
151775	Hillside Control House	547,890.63	870,115.96	322,225.33	37.03%	0.00%	1,418,808.69	1,725,418.57	306,609,88	Jan-18	Jun-19	Jan-18	Jun-19		2018
151777	Finchville Control House	251,277.36	279,937.59	28,660.23	10.24%	0.04%	1,111,376.58	1,139,495.76	28,119.18	Sep-16	Jul-18	Sep-16	Jun-18		2018
151792	REL Radcliff MOS	1,961.73	-	(1,961.73)	100.00%	0.00%	73,791.58	71,829.85	(1,961.73)			Feb-17	Aug-17		2018
151793	REL Esserville MOS	3,064.30	-	(3,064.30)	100.00%	0.00%	60,659.14	57,594.84	(3,064.30)			Mar-17	Oct-17		2018
151794	REL Elizabethtown Tap MOS	26,050.58	-	(26,050.58)	100.00%	0.00%	710,108.73	684,058.15	(26,050.58)			Jul-17	Dec-17		2018
151797	REL Campbellsville Ind MOS	5,338.71	-	(5,338.71)	100.00%	0.00%	216,924.36	211,585.65	(5,338.71)			Mar-17	Dec-17		2018
151798	REL Harlan 557 MOS	47,162.11	-	(47,162.11)	100.00%	0.01%	665,256.23	640,717.38	(24,538.85)			Jul-17	Dec-17		2018
151799 151800	REL Somerset 3 MOS REL Elizabethtown 4 MOS	(11,992.91)	-	11,992.91	100.00% 55.78%	0.00%	329,165.91	341,158.82 366,108,42	11,992.91 187.594.25	D 17	L 10	Apr-17	Oct-17		2018 2018
151800	REL Elizabethtown 4 MOS	161,895.71 3.284.06	366,108.42	204,212.71 (3,284.06)	55.78% 100.00%	0.03%	178,514.17 178,514,17	366,108.42	187,594.25	Dec-17	Jun-18	Dec-17 Dec-17	Apr-18 Apr-18		2018
		5,204.00		(3,201.00)	100.00/0	0.0070	110,014.17	500,100.42	101,074.20			Dec 17			

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							Total	Total		Date	Date			
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance	Original Budget	Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
151801	REL Dayhoit Tap MOS	162,148.46	120,000.00	(42,148.46)	-35.12%	0.03%	180,785.55	120,000.00	(60,785.55)	Feb-18	Dec-18	Feb-18	Dec-18	2018
151802	REL Dayhoit Tap LFI	7,924.24	25,252.54	17,328.30	68.62%	0.00%	70,995.89	25,252.54	(45,743.35)	Jun-18	Dec-18	Jun-18	Dec-18	2018
151803 151804	REL Corydon-Calhoun LFI REL Morehead West MOS	19,597.86 205.295.81	100,378.50 470.011.40	80,780.64 264,715.59	80.48% 56.32%	0.00%	20,020.65 231.471.37	100,378.50 470.011.40	80,357.85 238 540 03	Mar-18 Feb-18	Jul-18 Oct-18	Mar-18 Feb-18	Jul-18	2018 2018
151804	REL Calhoun MOS	292,346.76	366.003.15	73.656.39	20.12%	0.04%	323,604.72	366.003.15	42,398,43	Apr-18	Jul-18	Apr-18	Aug-18 Jul-18	2018
151806	REL Caron MOS	104,990.90	120,000.06	15,009.16	12.51%	0.02%	130,630.94	120,000.06	(10,630.88)	Mar-18	Oct-18	Mar-18	Oct-18	2018
151807	REL Corbin 2 795-625 MOS	30,731.70	120,000.06	89,268.36	74.39%	0.01%	30,731.70	120,000.06	89,268.36	Feb-18	Jul-18	Feb-18	Jul-18	2018
151808	REL Corbin 1 844-605 MOS	65,131.69	120,000.06	54,868.37	45.72%	0.01%	65,131.69	120,000.06	54,868.37	Feb-18	May-18	Feb-18	Jul-18	2018
151810 151812	REL Ashland MOS REL Lemons Mill MOS	60,404.73 129 582 63	120,000.06 470.000.70	59,595.33 340 418 07	49.66% 72.43%	0.01%	66,277.19 295,820.09	120,000.06 470.000.70	53,722.87 174,180,61	Feb-18 Jun-18	Sep-18 Nov-19	Feb-18 Jun-18	Sep-18 Nov-19	2018 2018
151812	REL Mt Sterling MOS	333,704.42	470,000.70	136,296,28	29.00%	0.02%	353,076.94	470,000.70	116,923.76	Feb-18	Oct-18	Feb-18	Nov-19 Oct-18	2018
151814	REL-Stanford 848-615 MOS Add	40,115.45		(40,115.45)	100.00%	0.01%	111,152.27	70,085.55	(41,066.72)	100 10	00110	Jan-17	May-18	2018
151815	REL-Somerset N 92-605 Motor	4,309.28	-	(4,309.28)	100.00%	0.00%	134,772.90	130,463.62	(4,309.28)			Jan-17	Jul-18	2018
152141	PBR-Lynch 69kV Brkr Rpl	(44.94)	-	44.94	100.00%	0.00%	0.00	44.94	44.94			Oct-16	Jun-18	2018
152147 152151	PBR-Ohio County 69kV Brkr Rpl PBR-West Irvine 69kV Brkr Rpl	15,203.45 17,361.31	-	(15,203.45) (17,361.31)	100.00% 100.00%	0.00%	307,164.33 180,212.58	291,960.88 162,851.27	(15,203.45) (17,361.31)			Oct-16 Oct-16	Jul-18 Oct-18	2018 2018
152171	PBR-Rocky Branch 69kV Brkr Rpl	30.249.23	144,716.00	(17,361.31) 114,466.77	79.10%	0.00%	232,275.55	346,742.32	(17,361.31) 114,466,77	Mar-17	Mar-18	Mar-17	Oct-18 Oct-18	2018
152225	Brown N 345kV 934 Brkr Rpl	22,658.54	-	(22,658.54)	100.00%	0.00%	476,424.93	453,766.39	(22,658.54)			Jul-16	Jun-18	2018
152401	Green River C&P/Switch Rpl	(111,711.05)	-	111,711.05	100.00%	-0.02%	701,664.28	813,375.33	111,711.05			Jun-16	Jul-18	2018
152613	KU Station Grounding	-	125,465.78	125,465.78	100.00%	0.00%	-	1,178,505.20	1,178,505.20	Jan-17	Apr-20			2018
152638	KU Online Monitoring Equipment	-	495,000.66	495,000.66	100.00%	0.00%	-	2,475,000.03	2,475,000.03	Jan-18	Dec-25			2018
152706 153073	CR Farmers-Spencer Road REL Cynthiana S MOS 569-605	29,168.65 4,559.13	-	(29,168.65) (4,559.13)	100.00% 100.00%	0.00%	3,354,417.56 61.066.25	12,000,000.95 56,507.12	8,645,583.39 (4,559.13)			Jul-18 May-17	Dec-17	2018 2018
153075	REL Girdler MOS Add	4,339.13	120,000.06	40.114.89	33.43%	0.00%	108 946 05	120.000.06	(4,359.13)	May-18	Dec-18	May-17 May-18	Dec-17 Dec-18	2018
153346	PR Brown CT-Bardstown	(1,447.40)	-	1,447.40	100.00%	0.00%	3,970,197.29	3,971,644.69	1,447.40		Dec 10	Dec-16	Aug-17	2018
153347	PR Clinton-South Paducah	12,725.71	-	(12,725.71)	100.00%	0.00%	3,704,987.00	3,692,261.29	(12,725.71)			Nov-16	Jul-17	2018
153348	PR Crittenden County Tap	17,754.03	-	(17,754.03)	100.00%	0.00%	1,875,937.77	1,858,183.74	(17,754.03)			Dec-16	Aug-17	2018
153351	PR Adams-Millersburg	(57,862.88)	426,322.25	484,185.13	113.57%	-0.01%	2,692,325.56	2,664,503.40	(27,822.16)	Nov-16	Nov-19	Nov-16	Nov-19	2018
153370 153421	Battery Replacements - KU RFN-Pocket N Fence Rpl	250.47	296,907.00	296,907.00 (250.47)	100.00% 100.00%	0.00%	-	1,484,721.48	1,484,721.48	Jan-17	Dec-22	Sep-16	Dec-18	2018 2018
153427	REL-Rockwell MOS	66,088.92		(66,088.92)	100.00%	0.00%	240,042.66	174,838.92	(65,203.74)			Jan-17	Dec-18 May-18	2018
153428	REL-Paris 819-615 MOS	231.417.30	103.000.00	(128,417.30)	-124.68%	0.04%	215,690,47	103.000.00	(112,690.47)	Nov-17	Feb-19	Nov-17	Dec-18	2018
153496	CIP IP Connectivity - KU	41.59	-	(41.59)	100.00%	0.00%	145,109.04	145,067.45	(41.59)			Sep-16	Jun-18	2018
153518	TEP-Farmers Xfrmr Upgrade	138,894.96	-	(138,894.96)	100.00%	0.02%	519,837.25	380,942.29	(138,894.96)			Jan-17	Oct-18	2018
153539	OMN-Tyrone TR1 Monitor	70,937.90	-	(70,937.90)	100.00%	0.01%	90,479.21	19,541.31	(70,937.90)			Oct-16	Apr-18	2018
153540 153590	OMN-Harlan Y TR1 Monitor ROR-Spare Xfrm 2016-KU	19,059.97 50,993.77	-	(19,059.97) (50,993.77)	100.00% 100.00%	0.00%	74,092.66 978,800.18	55,032.69 927,806.41	(19,059.97) (50,993.77)			Oct-16 Oct-16	Oct-18 May-18	2018 2018
153593	Spare 138/69 185MVA Xfrmr-2016	42.268.35	-	(42.268.35)	100.00%	0.01%	1.163.916.61	1.121.648.26	(42,268.35)			Dec-16	May-18 May-18	2018
153621	Matanzas-Hardinsburg Riser Rpl	42,208.55	-	(42,208.55) (0.01)	100.00%	0.00%	31,907.99	31,907.98	(42,208.55) (0.01)			Nov-16	May-18 May-18	2018
153632	Green River-Erlng No 69kV LTG												The project was assumed to be completed during 2017 when the 2018 budget was	2018
		615,382.44	-	(615,382.44)	100.00%	0.11%	939,954.24	324,571.80	(615,382.44)			Jul-17	Apr-18 prepared.	
153642 153643	REL UK West MOS REL Corbin US Steel MOS	(3,104.78) (15.863.87)	-	3,104.78 15,863.87	100.00% 100.00%	0.00%	200,603.47 90,105.66	203,708.25 105,969,53	3,104.78 15,863.87			Jun-17	Dec-17 Oct-17	2018 2018
153668	PBR-Bardstown Sw 69kV Brkr Rpl	(13,493.31)	-	13,493,31	100.00%	0.00%	691.786.78	705.280.09	13,493,31			Mar-17 Nov-16	May-18	2018
153669	PBR-River Queen 69kV Brkr Rpl	9,853.86	-	(9,853,86)	100.00%	0.00%	474,916,64	465.062.78	(9.853.86)			Nov-16	Oct-18	2018
153727	CIP Intrusion Detect Trans KU	3,835.49	-	(3,835.49)	100.00%	0.00%	119,319.61	85,162.22	(34,157.39)			Nov-16	May-18	2018
153729	CIP Intrusion Detect IT KU	2,377.16	-	(2,377.16)	100.00%	0.00%	73,951.93	52,781.86	(21,170.07)			Nov-16	May-18	2018
153741	ESR Wilmore Tap Switch	160,492.39	-	(160,492.39)	100.00%	0.03%	355,051.66	189,521.38	(165,530.28)			Aug-17	Mar-18	2018
153741 153753	ESR Wilmore Tap Switch	5,037.89	-	(5,037.89)	100.00%	0.00%	355,051.66	189,521.38	(165,530.28)			Aug-17	Mar-18	2018 2018
153755	ROR-Spare 150 MVA Xfrmr-Pine PR Fawkes-Clark County	14,223.30 59.090.73	-	(14,223.30) (59,090.73)	100.00%	0.00%	1,216,321.76	1,202,098.46 1.767.315.23	(14,223.30) (58,562,72)			Jan-17 Mar-17	Oct-18 Dec-17	2018
153839	PR Somerset North-Stanford	(73,783,94)	-	73.783.94	100.00%	-0.01%	888,993,91	962.777.85	73,783,94			Mar-17 Mar-17	Dec-17	2018
153861	POR-GRPP AC System Rpl	572,775.10	318,902.68	(253,872.42)	-79.61%	0.10%	686,951.92	433,079.50	(253,872.42)	Jan-17	Jun-18	Jan-17	Oct-18	2018
153920	TL Comp-Rel Hardware-KU	27,431.73	-	(27,431.73)	100.00%	0.00%	34,682.48	7,250.75	(27,431.73)			Jan-17	Dec-17	2018
153922	PR Carrollton-East Frankfort	FF1 F27 27		(661 600 00)	100.00	0.005	2016 661 72	1 464 107 52	(221 233 33			10.017	The budget assumed that the project would be completed during 2017 however it InI-18 extended into 2018 at an overall higher cost.	2018
153944	PR Millersburg-Murphysville	551,537.27 17,344.88	-	(551,537.27) (17,344.88)	100.00% 100.00%	0.09%	2,015,664.79 1.682.947.46	1,464,127.52 1,688,852.98	(551,537.27) 5.905.52			May-17 Mar-17	Jul-18 extended into 2018 at an overall higher cost. Nov-17	2018
153954	TEP Princeton-Walker	457,652.71	397,754.08	(59,898.63)	-15.06%	0.08%	494,846.33	409,322.02	(85,524.31)	Sep-17	Aug-18	Sep-17	Aug-18	2018
154048	Adams Ground Grid Rpl	100,570.29	-	(100,570.29)	100.00%	0.02%	239,015.07	138,444.78	(100,570.29)			Feb-17	May-18	2018
154051	PAR-American Ave GG Rpl	32,325.54	-	(32,325.54)	100.00%	0.01%	345,410.16	43,936.04	(301,474.12)			Feb-17	Jun-20	2018
154077	RSC-Ghent Phys Sec Upgr				10.100				(750.051.50)	E 1 48	P 10	<b>D</b> 1 48	Less work was completed during 2018 than the 2018 budget assumed and the	2018
154086	PR Pittsburg-Lancaster	1,236,179.14	2,173,814.14	937,635.00	43.13%	0.21%	3,308,873.20	2,549,908.60	(758,964.60)	Feb-17	Dec-19	Feb-17	Dec-19 project extended into 2019. The project was assumed to be completed during 2017 when the 2018 budget was	2018
154143	RFN-Hillside Fence Rnl	511,271.64 47,119,72	-	(511,271.64)	100.00%	0.09%	3,483,800.70 137,886.04	2,965,139.14 25,019.59	(518,661.56) (112,866,45)			May-17 Feb-17	Sep-18 prepared.	2018
154143	RFN-Leitchfield Fence Rpl	47,119.72	-	(47,119.72) (155,344.96)	100.00%	0.01%	137,886.04 198,494,40	25,019.59 43,149.44	(112,866.45) (155,344.96)			Feb-17 Feb-17	Aug-19 Oct-18	2018 2018
154146	RFN-Indian Hill Fence Rpl	125,008.20	-	(125,008.20)	100.00%	0.03%	118,340.26	4,993.45	(113,346.81)			Feb-17 Feb-17	Oct-18 Oct-18	2018
154147	RFN-West Lex Fence Rpl	6,941.44	-	(6,941.44)	100.00%	0.00%	464,093.23	457,151.79	(6,941.44)			Feb-17	Oct-18	2018
154163	RSC-Hardin Co Phys Sec Upgr	600,309.39	1,300,000.00	699,690.61	53.82%	0.10%	2,065,355.74	2,765,046.35	699,690.61	Feb-17	Jul-18	Feb-17	Oct-18 The project completed lower than originally estimated.	2018
154178	PR Lake Reba 162-Delvinta	1,140,822.05	1,229,909.54	89,087.49	7.24%	0.20%	3,358,878.90	3,147,069.83	(211,809.07)	Apr-17	Oct-19	Apr-17	Oct-19	2018
154216 154273	DSP Lonesome Pine-ROW PCA-Artemus CC Rpl	9,131.22 71.244.61	100,028.23	90,897.01	90.87% 100.00%	0.00%	46,426.42	324,116.25	277,689.83	Apr-17	Jun-23	Apr-17	0 - 18	2018 2018
154273	PCA-Artemus CC Rpl PCA-Haefling CC/SSVT Rpl	71,244.61 301.867.85	-	(71,244.61) (301.867.85)	100.00%	0.01%	107,212.74 447,869,66	37,287.28 64,460,17	(69,925.46) (383,409,49)			Mar-17 Mar-17	Oct-18 Dec-19	2018 2018
154275	PCA-Harlan Wye CC Rpl	176.817.81	-	(176,817,81)	100.00%	0.03%	328.825.31	6.858.27	(321,967,04)			Mar-17	Apr-19	2018
154295	REL-Camargo MOS	31,762.23	-	(31,762.23)	100.00%	0.01%	204,012.72	172,250.49	(31,762.23)			Mar-17	May-18	2018
154301	Trans Test Lab Equip-KU	(2,654.86)	-	2,654.86	100.00%	0.00%	(0.04)	2,654.82	2,654.86			Mar-17	Feb-18	2018
154371	PR Loudon Avenue-Winchester	(38,880.27)	-	38,880.27	100.00%	-0.01%	397,368.76	436,249.03	38,880.27			May-17	Jan-18	2018

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original	In Dollars	As Percent	Of	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
154503	Lexington Undrgrnd-Real Estate	29.447.27	Budget -	(29.447.27)	100.00%	Budget 0.01%	164.316.60	134.869.33	(29,447,27)	Start	Ella	Apr-17	Dec-17	2018
154511	DSP Barton Sub	5,440.18	503,610.03	498,169.85	98.92%	0.00%	542,014.36	503,610.03	(38,404.33)	Jun-17	Aug-20	Jun-17	Apr-20	2018
154585	CR Clay Village-West Frankfort	188,030.73	300,047.19	112,016.46	37.33%	0.03%	6,892,699.08	10,000,295.18	3,107,596.10	Jan-18	May-20	Jan-18	Apr-20	2018
154617	PR Pocket-Pennington Gap 69kV	112,852.43	-	(112,852.43)	100.00%	0.02%	1,453,254.36	1,340,401.93	(112,852.43)			Jun-17	Dec-17	2018
154618 154662	PR Fawkes-Higby Mill American Ave SSVT and 69kV PT	985.30 235.101.01	76,810.80	(985.30) (158,290.21)	100.00% -206.08%	0.00%	692,459.49 334,198.64	691,474.19 162.611.16	(985.30) (171,587.48)	May-17	Dec-18	Jun-17 May-17	Oct-17 Dec-18	2018 2018
154663	Scott Co SST	221,135.83	-	(221,135.83)	100.00%	0.04%	283,425.81	61,514.54	(221,911.27)	May-17	Dec-18	May-17 May-17		2018
154693	PR Brown-Fawkes 138kV			(,,)					()				The budget assumed that the project would be completed during 2017 however it	2018
		1,098,631.83	-	(1,098,631.83)	100.00%	0.19%	2,787,419.89	1,643,294.68	(1,144,125.21)			Jun-17	May-18 extended into 2018 at an overall higher cost.	
154809 155198	FOR Rumsey 605 switch PR Tyrone-Adams	117.73	687.930.56	(117.73)	100.00% 25.64%	0.00%	67,247.35	67,129.62	(117.73)	4	D 10	May-17		2018 2018
155206	PR Tyrone-Adams PR Rosine-Leitchfield	511,536.87	087,930.50	176,393.69	25.64%	0.09%	1,451,868.55	1,621,409.16	169,540.61	Aug-17	Dec-18	Aug-17	Dec-18 More work was completed in 2017 than the 2018 budget assumed. The remaining	2018
		3,417,860.22	6,764,513.28	3,346,653.06	49.47%	0.58%	7,633,780.38	11,109,779.21	3,475,998.83	Jun-17	Jan-19	Jun-17	Jan-19 scope of work in 2018 was less costly than assumed.	
155214	RFN-Hardinsburg Fence	124,180.21	-	(124,180.21)	100.00%	0.02%	132,301.25	11,825.78	(120,475.47)			Jun-17	Oct-18	2018
155249	FOR Carntown Bushing Rpl-KU	40,067.65	-	(40,067.65)	100.00%	0.01%	58,427.52	18,359.87	(40,067.65)			Jun-17	Jul-18	2018
155503 155704	PR Scott Co-Penn POR CCVT and Wave Traps-KU	7,746.78 (5,905.83)	-	(7,746.78) 5,905.83	100.00% 100.00%	0.00%	499,338.22 134,337.21	491,591.44 151,789.06	(7,746.78) 17,451.85			Jul-17 Aug-17	Mar-18 Oct-18	2018 2018
155707	FTR-GRS 138/69kV Xfmr	7.007.27	-	(7.007.27)	100.00%	0.00%	310,256.97	305.894.12	(4.362.85)			Aug-17 Aug-17		2018
155708	PR Arnold-Evarts												The budget assumed that the project would be completed during 2017 however it	2018
		1,392,825.90	-	(1,392,825.90)	100.00%	0.24%	2,348,744.33	885,347.12	(1,463,397.21)			Aug-17	Jun-18 extended into 2018.	
155727 155728	PBU Carrollton 067-604 PBU Corvdon 012-614	50,951.11	-	(50,951.11)	100.00%	0.01%	50,951.11	-	(50,951.11)			Aug-17	Oct-18	2018 2018
155741	Indian Hill Control House	18,533.01	-	(18,533.01)	100.00%	0.00%	51,832.63	33,299.62	(18,533.01)			Aug-17	Oct-18 The budget was prepared prior to completion of a detailed engineering analysis and	2018 2018
155741	indian fini control flouse	1,220,708.22	-	(1,220,708.22)	100.00%	0.21%	1,353,351.90	109,536.31	(1,243,815.59)			Aug-17	Dec-18 assumed all costs in 2017.	2010
155854	PGG-Finchville Ground Grid	167,146.67	-	(167,146.67)	100.00%	0.03%	233,670.78	72,065.56	(161,605.22)			Aug-17		2018
155875	PBU Ghent 165 Substation	38,702.60	-	(38,702.60)	100.00%	0.01%	75,558.54	36,855.94	(38,702.60)			Jul-17	Jul-18	2018
155952	PBR-Paducah So 69kV Brk	30,361.67	-	(30,361.67)	100.00%	0.01%	214,481.05	184,119.38	(30,361.67)			Sep-17	Oct-18	2018
155953 155971	SPIR Kentucky Dam-Princeton	30,033.79	-	(30,033.79)	100.00%	0.01%	176,343.78	120,048.20	(56,295.58)			Oct-17	Dec-17	2018
1559/1 156049KU	OATI Meter Read Module-KU Sville Projectors & Scr KU	10,306.72 35.325.10	-	(10,306.72) (35,325,10)	100.00%	0.00%	20,059.14 35,325.10	9,752.42	(10,306.72) (35,325,10)			Sep-17 Oct-17	May-18 May-18	2018 2018
156099	Trans Subs Test Equip KU	176,344.80	-	(176,344.80)	100.00%	0.03%	341,348.84	165,004.04	(176,344,80)			Oct-17	Jun-18	2018
156125	PR Corydon-Green River Steel	568,933.71	-	(568,933.71)	100.00%	0.10%	589,169.74	-	(589,169.74)			Jan-18	Aug-18 Emerging project not anticipated at time of budget.	2018
156197	RFN-Lancaster Sw Fence Rpl	98,186.49	-	(98,186.49)	100.00%	0.02%	103,290.09	5,529.49	(97,760.60)			Nov-17	Oct-18	2018
156198	RFN-Shelbyville Fence Repl	43,888.29	-	(43,888.29)	100.00%	0.01%	146,076.37	-	(146,076.37)			Nov-17	Apr-19	2018
156263	ROR-Spare 138kV 120MVA Xfmr	722,249.44	-	(722,249.44)	100.00%	0.12%	1,003,902.24	281,652.80	(722,249.44)			Nov-17	Dec-18 Emerging project not anticipated at time of budget.	2018
156431 156451	FTR River Queen 161/69kV Trans POR Shlbyvll Hook Stick Discon	589,856.12 27,784.66	-	(589,856.12) (27,784.66)	100.00% 100.00%	0.10%	590,010.73 27,784.66	-	(590,010.73) (27,784.66)			Jan-18 Jan-18	Oct-18 Emerging project not anticipated at time of budget. Oct-18	2018 2018
156451	FBR-Lebanon (2) 69kV Bkr RPL	27,784.00	-	(390,903,44)	100.00%	0.00%	394.216.43	-	(27,784.00) (394,216,43)			Jan-18 Jan-18	Dec-18	2018
156626	ROR-Spare 161kV 90 MVA Tfmr	244,460,21		(244,460,21)	100.00%	0.04%	1.090.114.48		(1.090,114,48)			Feb-18	Apr-19	2018
156634	PR Ashbyburg Tap	434,806.56	-	(434,806.56)	100.00%	0.07%	434,806.56	-	(434,806.56)			Mar-18	Aug-18	2018
156637	US 60 Highway Relocation	13,007.69	-	(13,007.69)	100.00%	0.00%	13,074.70		(13,074.70)			Jun-18	Sep-18	2018
156638	PRTU-Haefling	136,165.40	-	(136,165.40)	100.00%	0.02%	136,398.76	-	(136,398.76)			Feb-18	Dec-18	2018
156687	PR Carrollton-Clifty Creek	29,053.57	-	(29,053.57)	100.00%	0.00%	3,419,519.68	-	(3,419,519.68)			Nov-18	Jun-19	2018 2018
156690	PR Earlington NO-G River PR Paducah Primary-So Pad	197,284.44 3 593 45	-	(197,284.44) (3,593,45)	100.00%	0.03%	4,997,612.12	-	(4,997,612.12) (712,922,05)			Jun-18 Sep-18	Mar-19	2018 2018
156691	PR Grahamville-Pad Primary	4,402,39		(4,402,39)	100.00%	0.00%	1.953.573.11		(1.953.573.11)			Nov-18	Mar-19 May-19	2018
156693	PR Green River-Armstrong Dock	1,641.59	-	(1,641.59)	100.00%	0.00%	830,190.58	-	(830,190.58)			Dec-18	Aug-19	2018
156696	PR Eastwood-Shelbyville	14,812.57	-	(14,812.57)	100.00%	0.00%	2,156,202.73		(2,156,202.73)			Sep-18	Mar-19	2018
156819	TEP-West Lexington 138kV	267,832.77	-	(267,832.77)	100.00%	0.05%	270,916.47	-	(270,916.47)			Mar-18	Dec-18	2018
157145 157213	CR Calhoun 69kV Tap FTR-Lebanon 138/69kV Xfmr	137,267.60 991,259.63	-	(137,267.60)	100.00% 100.00%	0.02%	132,866.02 1.057,158.21	-	(132,866.02)			May-18	Jul-18	2018 2018
157291	TL Comp Rel Hardware KU	991,259.63 50,481.66	-	(991,259.63) (50,481.66)	100.00%	0.17%	50,481.66	-	(1,057,158.21) (50,481.66)			Mar-18 Mar-18	Dec-18 Emerging project not anticipated at time of budget. Jan-19	2018 2018
157437	PRLY Morganfield Relay Panels	118.212.61	-	(118,212.61)	100.00%	0.02%	128.328.19	-	(128,328.19)			Apr-18		2018
157534	PRTU- Marion Co EKPC Tie	38,047.92	-	(38,047.92)	100.00%	0.01%	39,775.33	-	(39,775.33)			Apr-18	Dec-18	2018
157535	PRTU- Russell Co. EKPC Tie	48,240.42	-	(48,240.42)	100.00%	0.01%	49,382.65		(49,382.65)			Apr-18	Dec-18	2018
157536	PRTU- North Springfield EKPC	58,978.27	-	(58,978.27)	100.00%	0.01%	59,445.07	-	(59,445.07)			Apr-18	Dec-18	2018
157537 157589	PRTU- Nelson Co EKPC Tie	59,866.39	-	(59,866.39)	100.00%	0.01%	62,761.83	-	(62,761.83)			Apr-18	Dec-18	2018
157590	Elihu Surge Arresters PAR- Pineville Surge Arresters	5,555.79 20.514.51	-	(5,555.79) (20,514.51)	100.00% 100.00%	0.00%	14,419.90 20.514.51	-	(14,419.90) (20,514.51)			Apr-18	Aug-19 Nov-18	2018 2018
157592	PBU- Danville North Repl	74,770.99	-	(74,770.99)	100.00%	0.01%	153,288.15	-	(153,288.15)			Apr-18 Apr-18	Aug-19	2018
157694	PR Dorchester-St Paul 69kV	355,414.83		(355,414.83)	100.00%	0.06%	707,424.38		(707,424.38)			Jun-18	Dec-19	2018
157735	PIN- Morganfield Switch repl	27,298.98	-	(27,298.98)	100.00%	0.00%	14,165.20	-	(14,165.20)			Apr-18	Oct-18	2018
157840	PBU- Elihu Xfmr bushings	42,630.57	-	(42,630.57)	100.00%	0.01%	42,630.57	-	(42,630.57)			May-18	Dec-18	2018
157855	PBU-Spencer Rd Xfmr Bushings	47,955.85	-	(47,955.85)	100.00%	0.01%	87,201.52	-	(87,201.52)			May-18	Apr-19	2018
157994 157999	Ghent 138kV yard PR KU Park-Middlesboro	11,446.66	-	(11,446.66)	100.00%	0.00%	19,699.99	-	(19,699.99)			Jun-18	Dec-18	2018 2018
157999	PR KU Park-Middlesboro Mobile Control House- KU	508,217.63 384,457.77		(508,217.63) (384,457.77)	100.00% 100.00%	0.09%	973,159.89 1,076,593.53		(973,159.89) (1,076,593.53)			Oct-18 May-18	Aug-19 The budget was included in project K9-2018. Dec-19	2018 2018
158022	PBR- Morganfield 614 Bkr Kit	13.553.78	-	(13,553,78)	100.00%	0.00%	17.150.22	-	(1,076,595.53) (17,150.22)			Jun-18	Feb-19	2018
158068	TCC OpEngExp & Training Room-K	6,816.46	-	(6,816.46)	100.00%	0.00%	6,816.46	-	(6,816.46)			Jun-18	Feb-19	2018
158072	PRTU- Russell Springs	54,511.86	-	(54,511.86)	100.00%	0.01%	56,655.61	-	(56,655.61)			Jun-18	Dec-18	2018
158076	PRTU- Horse Cave Repl	50,095.93	-	(50,095.93)	100.00%	0.01%	53,463.28	-	(53,463.28)			Jun-18	Dec-18	2018
158090	PBU- Lake Reba 604 Repl	28,276.57	-	(28,276.57)	100.00%	0.00%	28,276.57	-	(28,276.57)			Jun-18	Dec-18	2018
158113 158150	PBU- Earlington North 634 Repl PBU- Paris Brkr 021-704	10,019.26	-	(10,019.26)	100.00%	0.00%	-	-				Jun-18	Feb-19	2018 2018
158150	PBU- Paris Brkr 021-704 PBU- Haefling Brkr 604	32,554.81 54,772.65	-	(32,554.81) (54,772.65)	100.00% 100.00%	0.01%	32,082.02 45,319.40	-	(32,082.02) (45,319.40)			Jul-18 Jul-18	Dec-18 Feb-19	2018 2018
158280	PBU- Morganfield 004-634	3,675.63	-	(3,675.63)	100.00%	0.00%	8,153.71		(8,153.71)			Aug-18	Feb-19	2018
158305	ROR-Spare 138kV 90MVA Xfmr	365,487.00	-	(365,487.00)	100.00%	0.06%	83,374.49	-	(83,374.49)			Sep-18		2018

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	N/
No. 158395	Title/Description POR- West Cliff 702 Mechanism	Cost 17,604.29	Budget	Dollars (17,604.29)	Percent 100.00%	Budget 0.00%	Cost 17.604.29	Cost	Dollars (17,604.29)	Start	End	Start Sep-18	End Explanations Jul-19	Year 2018
158446	POR- Tyrone 694 overhaul kit	7 579 18	_	(7,579,18)	100.00%	0.00%	19.642.45	-	(19,642.45)			Sep-18	Dec-18	2018
158792	Imboden-Cap Bnk & Brkr Removal	1,181.79	-	(1,181.79)	100.00%	0.00%	-	-	(1),042.45)			Nov-18	Feb-19	2018
K-OTHER14	KU-Other-2014	(615.68)	-	615.68	100.00%	0.00%	(615.68)	-	615.68			Jan-14	Feb-15	2018
K-OTHER15	KU-Other-2015	(9,483.82)	-	9,483.82	100.00%	0.00%	(9,483.82)	-	9,483.82			Jan-15	Jan-16	2018
K5-2015	Relocations Trans Lines KU	(0.01)	-	0.01	100.00%	0.00%	(0.01)	-	0.01			Jan-15	Oct-17	2018
K5-2018 K8-2017	Relocations T Lines KU 2018 Storm Damage T-Line KU 2017	- 14,550.93	49,078.68	49,078.68 (14,550.93)	100.00% 100.00%	0.00%	14,550.93	49,078.68	49,078.68 (14,550.93)	Jan-18	Apr-18		N 40	2018 2018
K8-2017 K8-2018	Storm Damage T-Line KU 2017 Storm Damage T-Line KU 2018	14,550.93 779,563.59	885,850.29	(14,550.93) 106,286.70	100.00%	0.00%	14,550.93 779,563.59	885,850.29	(14,550.93) 106,286.70	Jan-18	Apr-18	Jan-17 Jan-18	Nov-18 Apr-19	2018 2018
K9-2016	PRIORITY REPL T-LINES KU 2016	6,896,59	-	(6,896.59)	100.00%	0.00%	6.896.59	-	(6,896.59)	Jan-10	Ap1-10	Jan-16	Apr-19	2018
K9-2017	Priority Repl T-Lines KU			(0,07.002.7)					(0,0,0,0,0,0)				The budget assumed that the project would be completed during 2017 however it	2018
		749,301.26	-	(749,301.26)	100.00%	0.13%	749,301.26	-	(749,301.26)			Jan-17	extended into 2018.	
K9-2018	Priority Repl T-Lines KU 2018	8,824,281.82	1,168,600.00	(7,655,681.82)	-655.12%	1.51%	8,824,281.82	1,168,600.00	(7,655,681.82)	Jan-18	May-19	Jan-18	More work was completed during 2018 than the budget assumed.	2018
KARM-2018	Priority Repl X-Arms KU 2018	170.843.73	1.388.529.14	1.217.685.41	87.70%	0.03%	170.843.73	1.388.529.14	1,217,685.41	Jan-18	Apr-18	Jan-18	Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2018
KARREST17	KU Arrester Replacements 2017	(26,287.16)	1,388,329.14	26,287.16	100.00%	0.00%	(26,287.16)	1,388,329.14	26,287.16	Jan-18	Api-18	Jan-18 Jan-17	reanceated during the year to individual projects of not used.	2018
KBRFAIL18	KU-Brkr Fail-2018	(20,207.10)		20,207.10	100.0070	0.0070	(20,207.10)		20,207.10			Jun 17	Budget is developed at a higher level to encompass multiple projects and is either	2018
		-	766,949.50	766,949.50	100.00%	0.00%	-	766,949.50	766,949.50	Jan-18	Apr-18		reallocated during the year to individual projects or not used.	
KINS-2018	Priority Repl Insltrs KU 2018												Budget is developed at a higher level to encompass multiple projects and is either	2018
		122,903.08	731,000.00	608,096.92	83.19%	0.02%	122,903.08	731,000.00	608,096.92	Jan-18	Apr-18	Jan-18	Aug-19 reallocated during the year to individual projects or not used.	
KOTFAIL17 KOTFAIL18	KU-OtherFail-2017 KU-OtherFail-2018	185,432.91	-	(185,432.91)	100.00%	0.03%	185,432.91	999.999.50	(185,432.91)	L 10	D 10	Jan-17	D., 10	2018 2018
KOTH-2016	Priority Repl Other KU 2016	711,482.90	999,999.50	288,516.60 (1.872.11)	28.85% 100.00%	0.12%	711,482.90	999,999.50	288,516.60 (1.872.11)	Jan-18	Dec-18	Jan-18 Jan-16	Dec-18	2018
KOTH-2016	Priority Repl Other KU 2016	(33,297.35)		33,297.35	100.00%	-0.01%	(33,297.35)	-	33,297.35			Jan-16		2018
KOTH-2017	Priority Repl Other KU 2017	(26,982.18)	-	26,982.18	100.00%	0.00%	(26,982.18)	-	26,982.18			Jan-17		2018
KOTH-2018	Priority Repl Other KU 2018												Budget is developed at a higher level to encompass multiple projects and is either	2018
		2,708,979.75	5,825,000.00	3,116,020.25	53.49%	0.46%	2,708,979.75	5,825,000.00	3,116,020.25	Jan-18	Apr-18	Jan-18	reallocated during the year to individual projects or not used.	
KOTH-2019	Priority Repl Other KU 2019	2,352.59	-	(2,352.59)	100.00%	0.00%	2,352.59	-	(2,352.59)			Dec-18		2018
KOTPR14 KOTPR14	KU Other Prot Blank 2014 KU Other Prot Blank 2014	(5,275.52) 14 170 33	-	5,275.52 (14.170.33)	100.00%	0.00%	(5,275.52)	-	5,275.52 (14,170.33)			Jan-14 Jan-14	Jan-15 Jan-15	2018
KOTPR15	KU Other Prot Blanke 2014 KU Other Prot Blanket 2015	(389.55)	-	(14,170.33) 389.55	100.00%	0.00%	(389.55)	-	(14,170.53) 389.55			Jan-14 Jan-15	Jan-15 Jan-16	2018
KOTPR16	KU Other Prot Blanket 2016	389.55	-	(389.55)	100.00%	0.00%	389.55		(389.55)			Jan-16	Oct-18	2018
KOTPR17	KU Other Prot Blanket 2017	309,964.58	-	(309,964.58)	100.00%	0.05%	309,964.58		(309,964.58)			Jan-17		2018
KRELAY-17	Relay Replacements-KU-2017	240,874.98	-	(240,874.98)	100.00%	0.04%	240,874.98	-	(240,874.98)			Jan-17		2018
KRTU-14	KU RTU Replacements-14	(6,868.06)	-	6,868.06	100.00%	0.00%	(6,868.06)	-	6,868.06			Jan-14	Jan-15	2018
KRTU-15	KU RTU Replacements-15	6,093.39	-	(6,093.39)	100.00%	0.00%	6,093.39	-	(6,093.39)			Jan-15	Jan-16	2018
KRTU-16	KU RTU Replacements-16	(11,775.16)	-	11,775.16	100.00%	0.00%	(11,775.16)	-	11,775.16			Jan-16		2018
KRTU-17 KSTSVC12	KU RTU Replacements-17 STATION SERV XFMRS KU-12	(66,432.80) 351,881.08	-	66,432.80 (351,881,08)	100.00% 100.00%	-0.01% 0.06%	(66,432.80) 351,881.08	-	66,432.80 (351,881.08)			Jan-17 Jan-12	Dec-12	2018 2018
KTFFAIL18	KU-Xfrmr Fail-2018	351,881.08	-	(351,881.08)	100.00%	0.06%	351,881.08	-	(351,881.08)			Jan-12	Dec-12 Budget is developed at a higher level to encompass multiple projects and is either	2018
it i i i i i i i i i i i i i i i i i i	ite filmin fun 2010	-	1,500,000.00	1,500,000.00	100.00%	0.00%		1,500,000.00	1,500,000.00	Jan-18	Dec-18		reallocated during the year to individual projects or not used.	2010
LI-000001	PR Leitchfield 138kV Tap	702,722.53	1,000,000.00	297,277.47	29.73%	0.12%	1,180,915.64	1,483,960.85	303,045.21	Nov-17	May-18	Nov-17	Apr-18	2018
LI-000002	PR Kenton-Carntown												Material was budgeted for 2018 and accelerated to 2017 to ensure project remained	2018
	NR 6 11 11	1,425,266.58	2,050,000.36	624,733.78	30.47%	0.24%	2,439,831.76	3,069,929.60	630,097.84	Dec-17	Aug-18	Dec-17	Aug-18 on schedule for construction.	
LI-000004 LI-000005	PR Carrollton-Warsaw PR Finchville-Bardstown	837,056.23 888,993,31	600,000.24 850,000.24	(237,055.99) (38,993.07)	-39.51% -4.59%	0.14%	869,709.74 894,953.21	632,653.75 850.000.24	(237,055.99) (44,952.97)	Nov-17 Jan-18	May-18 Jul-18	Nov-17 Jan-18	Jun-18 Aug-18	2018 2018
LI-000005	PR Beattyville-West Irvine	888,993.31	850,000.24	(38,993.07)	-4.59%	0.15%	894,953.21	850,000.24	(44,952.97)	Jan-18	Jul-18	Jan-18	Aug-18 Material was budgeted for 2018 and a portion was accelerated to 2017 to ensure	2018
													project remained on schedule for construction, and the scope of work in 2018 was	
		1,968,340.76	3,250,000.36	1,281,659.60	39.44%	0.34%	2,786,613.57	3,907,441.95	1,120,828.38	Nov-17	Dec-18	Nov-17	Nov-18 less costly than assumed.	
LI-000007	PR Ghent-West Lexington	512,190.14	550,000.12	37,809.98	6.87%	0.09%	497,318.87	550,000.12	52,681.25	Jan-18	Aug-18	Jan-18	Sep-18	2018
LI-000008	PR Boyle County-Lancaster								4 055 500 50	× 40	N 10		The project was budgeted with high level estimates but was able to be completed	2018
L1-000009	PR Clinton-Wickliffe	2,483,531.47 1,430,458.48	3,600,000.36 1,700,000.24	1,116,468.89 269,541.76	31.01% 15.86%	0.42%	2,542,419.86 1,430,458.48	3,600,000.36 1,700,000.24	1,057,580.50 269,541.76	Jan-18 Feb-18	Nov-18 Jun-18	Jan-18 Feb-18	Nov-18 with lower contract labor costs than anticipated. Aug-18	2018
LI-000010	PR Spencer Road-Farmers	1,450,450,46	1,700,000.24	207,541.70	15.80%	0.2470	1,450,456.46	1,700,000.24	207,541.70	100-10	Jun-16	100-10	The budget was prepared prior to completion of a detailed engineering analysis.	2018
													The final scope of work was less costly than assumed in the budget.	
		857,308.73	1,800,000.00	942,691.27	52.37%	0.15%	857,308.73	1,800,000.00	942,691.27	Apr-18	Sep-18	Apr-18	Aug-18	
LI-000011	PR Millersburg-Renaker	1,887,484.14	2,100,000.24	212,516.10	10.12%	0.32%	1,884,469.58	2,100,000.24	215,530.66	Mar-18	Jul-18	Mar-18	Aug-18	2018
LI-000012	PR Carrollton-Eminence	2,300,214.20	2,400,000.24	99,786.04	4.16%	0.39%	2,307,332.12	2,400,000.24	92,668.12	Feb-18	Sep-18	Feb-18	Aug-18	2018
LI-000013 LI-000014	PR Eminence-Shelbyville PR Eminence-Centerfield	696,376.04 168 584 88	750,000.00 600.000.24	53,623.96 431.415.36	7.15% 71.90%	0.12%	699,727.33 498,545,30	750,000.00 600.000.24	50,272.67	May-18 Jul-18	Oct-18 Jan-19	May-18 Jul-18	Oct-18 Jan-19	2018 2018
LI-000014 LI-000015	PR Lake Reba-West Irvine	858,878.18	850,000.24	(8,877.94)	-1.04%	0.15%	498,545.50 910,546.11	850,000.24	101,454.94 (60,545.87)	Jui-18 Mar-18	Jan-19 Nov-18	Mar-18	Jan-19 Oct-18	2018
LI-000015	PR Tyrone-Higby Mill	1,452,854.76	1,000,000.00	(452,854.76)	-45.29%	0.25%	1,442,818.27	1,000,000.00	(442,818.27)	Jun-18	Jun-19	Jun-18	May-19	2018
LI-000017	PR Middlesboro-Pineville	917,857.43	950,000.12	32,142.69	3.38%	0.16%	1,427,967.08	950,000.12	(477,966.96)	Jul-18	Jan-20	Jul-18	Jan-20	2018
LI-000018	PR Bimble-London	761,975.45	800,000.12	38,024.67	4.75%	0.13%	823,516.87	800,721.58	(22,795.29)	Dec-17	Oct-18	Dec-17	Sep-18	2018
LI-000020	PR Dix Dam-Lancaster	1,450,129.88	1,300,000.00	(150,129.88)	-11.55%	0.25%	2,050,280.59	1,300,000.00	(750,280.59)	Feb-18	Jan-19	Feb-18	Jan-19	2018
LI-000021	PR Eminence-LaGrange	576,773.13	850,000.24	273,227.11	32.14%	0.10%	860,718.65	850,000.24	(10,718.41)	Jun-18	Jan-19	Jun-18	Jan-19	2018
LI-000022 LI-000023	LTG South Paducah-Clinton PR Warsaw-Owen Co EKPC	839,386.93	1,250,000.00 800.000.12	410,613.07 283,383,40	32.85% 35.42%	0.14%	839,386.93 519,504,28	1,250,000.00 814,673.34	410,613.07	Feb-18 Nov-17	Sep-18 Jun-18	Feb-18 Nov-17	Aug-18	2018
LI-000023 LI-000024	PR Warsaw-Owen Co EKPC PR Green River-Green Rvr Stl	516,616.72	800,000.12	285,585.40	35.42%	0.09%	519,504.28	814,075.54	295,169.06	INOV-1 /	Jun-18	NOV-1 /	Sep-18 The project was assumed to be completed during 2019 when the 2018 budget was	2018
LI-000024	A GIGH KIG-GIGH KU SU	4,941,988,34	-	(4,941,988.34)	100.00%	0.85%	6.062.234.69	1,549,999.88	(4.512.234.81)			Apr-18	Oct-19 prepared.	2010
LI-000025	PR Harlan Y-Pineville	10,642.66	-	(10,642.66)	100.00%	0.00%	549,027.09	850,000.00	300,972.91			Dec-18	Nov-20	2018
LI-000027	PR Hillside-Indian Hill												The project was assumed to be completed during 2019 when the 2018 budget was	2018
	PP 7 . P	945,341.74	-	(945,341.74)	100.00%	0.16%	945,341.74	949,999.88	4,658.14			Jan-18	Jun-18 prepared.	2015
LI-000030	PR Lancaster-Danville E	2,240.56		(2,240.56)	100.00%	0.00%	2,542,022.13	3,199,999.88	657,977.75	M 12	1 10	Dec-18	Jun-19	2018
LI-000031 LI-000032	PR Bimble-Artemus PR Elihu-Somerset North	366,294.75	600,475.92	234,181.17 462,804,17	39.00% 29.86%	0.06%	885,655.02 1.084.412.11	600,475.92 1.550.051.72	(285,179.10)	May-18 Jap 18	Apr-19	May-18	Feb-19	2018 2018
LI-000032 LI-000034	PR Elihu-Somerset North PR Middleshoro 127-Midsbro 780	1,087,247.55 11,058.14	1,550,051.72	462,804.17 (11,058.14)	29.86% 100.00%	0.19%	1,084,412.11 1,192,019.63	1,550,051.72	465,639.61 157,980.01	Jan-18	Aug-18	Jan-18 Aug-18	Aug-18 Sep-19	2018
LI-000038	DSP Reynolds 2 Sub	164,134.03	315,000.00	150,865.97	47.89%	0.00%	164,134.03	315,000.00	150,865.97	Jan-18	May-18	Jan-18	May-18	2018
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
LI-000041	ESR Taylorsville 647-615	209.211.45	250.000.24	40,788,79	16.32%	0.04%	209.211.45	250.000.24	40,788,79	Start Feb-18	Jun-18	Feb-18	Aug-18	Explanations	2018
LI-000042	ESR Campbllsvle Tay Co 768-605	58,285.08	250,000.24	191,715.16	76.69%	0.01%	298,641.32	250,000.24	(48,641.08)	Sep-18	Jul-19	Sep-18	May-19		2018
LI-000043	ESR Shelby Co 20-665 and 685	157,523.22	250,000.24	92,477.02	36.99%	0.03%	198,842.13	250,000.24	51,158.11	May-18	Jan-19	May-18	Jan-19		2018
LI-000044	ESR Leitchfld E 556-605 & 615	99,261.48	250,000.24	150,738.76	60.30%	0.02%	99,261.48	250,000.24	150,738.76	Mar-18	Jul-18	Mar-18	Jul-18		2018
LI-000045	ESR Spencer Chemical 888-615	492,741.42	250,000.24	(242,741.18)	-97.10%	0.08%	535,173.32	250,000.24	(285,173.08)	Mar-18	Jul-18	Mar-18	Jun-18		2018
LI-000052 LI-000053	MOS Wst Irvine 193-805-815-825	65,418.28	100,000.24	34,581.96	34.58%	0.01%	70,499.70	100,000.24	29,500.54	May-18	Oct-18	May-18	Sep-18		2018 2018
LI-000053 LI-000055	MOS Coleman Rd 236-805-815-825 MOS Rivr Oueen Tap 167-805-815	131,886.31 88,533.52	100,000.24	(31,886.07) (88,533.52)	-31.89% 100.00%	0.02%	131,886.31 210,384.96	100,000.24 100.000.12	(31,886.07) (110,384.84)	Apr-18	Jul-18	Apr-18 Sep-18	Aug-18 Mar-19		2018
LI-000076	RES Spare 69kV Ugd Cable		160,398.32	160.398.32	100.00%	0.02%	210,384.90	160,398.32	160,398.32	Jan-18	Dec-18	Sep-18	Mai-19		2018
LI-000079	TEP Clinton-Clinton 581 MOT		25.000.06	25.000.06	100.00%	0.00%	-	999,999,94	999,999,94	Oct-18	Apr-19				2018
LI-000080	TEP Greenville W Tap-Grnvl N		4,000.00	4,000.00	100.00%	0.00%	-	247,999.76	247,999.76	Oct-18	Feb-19				2018
LI-000082	TEP Adams-Georgetown MOT	-	12,999.94	12,999.94	100.00%	0.00%	-	499,999.82	499,999.82	Oct-18	Mar-19				2018
LI-000083	TEP-CR-Loudon Ave-Hume Road	-	63,000.00	63,000.00	100.00%	0.00%	830,206.83	2,499,999.64	1,669,792.81	Nov-18	Dec-20				2018
LI-000085	TEP-MOT-Greensburg-Camp EKPC	896.22	88,000.00	87,103.78	98.98%	0.00%	503,295.42	3,499,999.76	2,996,704.34	Dec-18	Nov-19	Dec-18	Oct-19		2018
LI-000086 LI-000091	TEP-CR-Eastwood-Simpsonville TEP-MOT-Green Rvr-Shvrs Chapel	-	50,000.03 19.000.00	50,000.03 19,000.00	100.00% 100.00%	0.00%	950,254.15	1,999,999.91 750,000.00	1,999,999.91 (200,254.15)	Oct-18 Jan-18	Aug-19 Jul-19				2018 2018
LI-000091	TEP-MOT-Orean Kwi-Shivis Chaper TEP-MOT-Morganfield-Wheatcrft		25,000.06	25.000.06	100.00%	0.00%	2 117 744 65	999 999 94	(1.117.744.71)	Jan-18 Jan-18	Oct-19				2018
LI-000092	TEP-MOT-Floyd-Waynesburg		25,000.06	25,000.06	100.00%	0.00%	186,233.53	999,999,94	813.766.41	Jan-18	Aug-19				2018
LI-000099	TEP-CR-Campville Tap-Tay Co		25,000.06	25,000.06	100.00%	0.00%	-	499,999.82	499,999.82	Jan-18	Jun-19				2018
LI-000106	TEP-MOT-Fairfld-Tylrsvll EK Tp	-	25,000.06	25,000.06	100.00%	0.00%	-	999,999.94	999,999.94	Jan-18	Apr-19				2018
LI-158275	TL Trailer-Elizabethtown	2,326.91	-	(2,326.91)	100.00%	0.00%	2,326.91	-	(2,326.91)			Aug-18	Sep-18		2018
LI-158321	Midland Avenue Relo	7,759.00	-	(7,759.00)	100.00%	0.00%	82,198.21	-	(82,198.21)			Aug-18	Jun-19		2018
LI-158326	PR Gardner 715 Tap	337,284.61	-	(337,284.61)	100.00%	0.06%	649,825.05		(649,825.05)			Sep-18	Oct-19		2018
SU-000004 SU-000006	Princeton CH, Arresters & DFR PBR-Taylor Co (3) 69kV BKR Rnl	757,135.32 589,586.32	1,043,000.04 594 999 96	285,864.72 5,413,64	27.41% 0.91%	0.13%	2,148,729.72	1,268,000.04 670.943.05	(880,729.68) 4,343.44	Jan-18 Oct-17	Apr-19 Nov-20	Jan-18	Apr-19		2018 2018
SU-000009	PBR-Bonnieville(3) 69kV BKRRpl	589,580.52 449,455.99	327,287.22	(122.168.77)	-37.33%	0.10%	875.816.25	748,504.34	4,343.44 (127,311.91)	Jan-17	Dec-20	Oct-17 Jan-17	Dec-18		2018
SU-000009	PBR-Carntown (1) 69kV BKR Rpl	264.053.97	50.000.04	(214.053.93)	-428.11%	0.05%	285,894,29	175.981.31	(109,912,98)	Oct-17	Aug-19	Oct-17	May-18		2018
SU-000011	PBR-Clinton(3) 69kV BKR Rpl	794,867.53	356,160.10	(438,707.43)	-123.18%	0.14%	855,731.18	474,173.90	(381,557.28)	Jan-17	Apr-18	Jan-17	Oct-18		2018
SU-000012	PBR-DxDamPlnt (3) 69kV BKR Rpl	68,839.57	77,616.75	8,777.18	11.31%	0.01%	381,836.27	375,553.55	(6,282.72)	Jan-17	Apr-18	Jan-17	Oct-18		2018
SU-000013	PBR-Kenton (2) 69kV BKR Rpl													The budget was prepared prior to completion of a detailed engineering analysis.	2018
		1,280,062.17	480,000.00	(800,062.17)	-166.68%	0.22%	1,276,630.36	489,147.85	(787,482.51)	Oct-17	Feb-19	Oct-17	Feb-19		
SU-000020 SU-000021	PAR-Prinecton Arrstrs 634, 664 PAR-WClff Arsts604.614.624.634	12.947.23	24,999.96	24,999.96	100.00%	0.00%	-	24,999.96	24,999.96	Jan-18	Dec-18	T = 10	D 10		2018 2018
SU-000021 SU-000022	PAR-wCIII Arsts004,014,024,034 PCA-Carrollton CC704, 714, 744	12,947.23 29.105.74	30,000.00 99,999.96	17,052.77 70 894 22	56.84% 70.89%	0.00%	35,501.77 345,455.93	30,000.00 99,999.96	(5,501.77) (245,455.97)	Jan-18 Oct-18	Dec-18 Apr-21	Jan-18 Oct-18	Dec-18		2018
SU-000022 SU-000023	PCA-Clark Co CC (724)	136,968.64	45,000.00	(91,968.64)	-204.37%	0.00%	138,132.12	45.000.00	(93,132.12)	Jan-18	Feb-19	Jan-18	Feb-19		2018
SU-000024	PCA-Dorchester CC (804,814)	-	75.000.00	75,000.00	100.00%	0.00%		75,000.00	75.000.00	Jan-18	Dec-18				2018
SU-000025	PCA-GrnRv Steel CC (714, 724)		69,999.96	69,999.96	100.00%	0.00%	-	69,999.96	69,999.96	Jan-18	Dec-18				2018
SU-000026	PPLC-Hardinsburg 704	17,803.98	75,000.00	57,196.02	76.26%	0.00%	63,718.63	75,000.00	11,281.37	Jan-18	Jul-20	Jan-18	Jul-20		2018
SU-000027	PCA-Lebanon CC (714)	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-18	Dec-18				2018
SU-000028	PCA-UK Med Center CC (634)	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-18	Dec-18				2018
SU-000030 SU-000031	PGG-HgbyMill Grnd Grid Enhance PGG-LxPlnt GG Audit/Remdiation	109,858.07	249,999.96	249,999.96	100.00% 56.06%	0.00%	117,677.46	249,999.96	249,999.96 132,322.50	Jan-18 Nov-17	May-21		B 10		2018 2018
SU-000031 SU-000033	PGG-LXPint GG Audit/Remdiation PGG-Rodburn GG Audit/Remdiation	109,858.07	249,999.96 249,999.96	140,141.89 99,337.04	39.73%	0.02%	117,677.46	249,999.96 249,999.96	132,322.50 100,844,19	Nov-17 Nov-17	Dec-18 Aug-18	Nov-17 Nov-17	Dec-18 Oct-18		2018 2018
SU-000035	RST-Higby Mill SSVT Add	145.257.23	99,999,96	(45,257,27)	-45.26%	0.02%	146,395,83	99,999,96	(46,395.87)	Jan-18	Dec-18	Jan-18	Dec-18		2018
SU-000036	RST-Paris SSVT Add	151.343.56	99,999,96	(51,343,60)	-51.34%	0.03%	154,790.82	99,999,96	(54,790.86)	Nov-17	Dec-18	Nov-17	Dec-18		2018
SU-000037	RST-Pisgah SSVT Add	133,518.61	99,999.96	(33,518.65)	-33.52%	0.02%	154,852.73	99,999.96	(54,852.77)	Jan-18	Dec-18	Jan-18	Dec-18		2018
SU-000040	PBR-Pineville (1) 345kV	388,834.04	75,000.00	(313,834.04)	-418.45%	0.07%	557,517.59	600,000.00	42,482.41	Jan-18	Apr-19	Jan-18	Apr-19		2018
SU-000043	PBR-Delvinta (4) 138kV BKR													The budget was prepared prior to completion of a detailed engineering analysis.	2018
SU-000044		1,370,533.25 78,712.90	600,000.00 50,000.04	(770,533.25) (28,712.86)	-128.42% -57.43%	0.23%	1,406,635.14 199,277.58	612,567.24 250,000.08	(794,067.90) 50,722.50	Aug-17 Jan-18	Jul-18	Aug-17 Jan-18	Oct-18		2018
SU-000044 SU-000048	PBR-Howard Branch(1) 138kV BKR PBR-Bonds Mill (2) 69kV BKR	254,252.44	261,636.28	(28,/12.86) 7,383.84	-57.43% 2.82%	0.01%	199,277.58 395,986.78	403,370.62	7,383.84	Jan-18 Jan-17	Aug-19 Mar-18	Jan-18 Jan-17	Aug-19 Oct-18		2018 2018
SU-000050	PBR-London(5) 69kV BKR	838 921 37	675,000,00	(163 921 37)	-24.28%	0.14%	945,275,64	781.389.85	(163.885.79)	Aug-17	Jun-18	Aug-17	Oct-18		2018
SU-000052	PBR-Nebo (3) 69kV BKR	133.131.70	99,999.96	(33,131,74)	-33.13%	0.02%	475,352.65	450,000.00	(25,352.65)	Dec-18	Dec-19	Dec-18	Dec-19		2018
SU-000053	PBR-Okonite (2) 69kV BKR	-	50,000.04	50,000.04	100.00%	0.00%	-	300,000.00	300,000.00	Jan-18	May-20				2018
SU-000056	RSC-Pineville Sec Upgr													The budget assumed that the bulk of the work would occur during 2018, however	2018
011.05	PP1 11 1 100 111 12	723,898.54	2,282,011.70	1,558,113.16	68.28%	0.12%	1,635,522.26	3,209,924.38	1,574,402.12	Aug-17	Aug-20	Aug-17		nore work was delayed into 2019 than originally assumed.	2015
SU-000064 SU-000065	PRLY-Adams 108-614-634 PRLY-Adams 108-634	224,653.44	120,000.00 120,000.00	(104,653.44) 120.000.00	-87.21% 100.00%	0.04%	227,289.13	120,000.00 120.000.00	(107,289.13) 120,000.00	Nov-17 Nov-17	Dec-18 Dec-18	Nov-17	Dec-18		2018 2018
SU-000065	PRLY-Dorch 072-604 Panel	13,124.81	120,000.00	106,875.19	89.06%	0.00%	-	120,000.00	120,000.00	Jan-18	Jun-19	Jan-18	Jul-19		2018
SU-000067	PRLY-Dorch 072-614 Panel	13,124.01	120,000.00	120,000,00	100.00%	0.00%	-	120,000.00	120,000.00	Jan-18	Dec-18	Jan-18	Jul-19		2018
SU-000068	PCH-Winchester Control House		999,999,96	999,999,96	100.00%	0.00%	-	1.200.000.00	1.200.000.00	Jan-18	Mar-19		I	Project cancelled due to lack of need.	2018
SU-000069	PRLY-Carr 067-624	-	120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	Jan-18	Dec-18				2018
SU-000092	PRBrown Plant 117-734 Panel	-	120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	Jan-18	Dec-18				2018
SU-000093	PRBrown Plant 117-744 Panel	309,952.20	120,000.00	(189,952.20)	-158.29%	0.05%	278,592.40	120,000.00	(158,592.40)	Jan-18	Dec-18	Jan-18	Dec-18		2018
SU-000097	REL-Danville East 834-605 MOS	615.41	-	(615.41)	100.00%	0.00%	117,252.75	70,999.76	(46,252.99)			Nov-18	Apr-19		2018
SU-000098 SU-000104	TEP-Trimble Co 345kV Reactr PPLC 072-804 DCB	(4,055.56)		4,055.56	100.00%	0.00%	-	2,325,164.60	2,325,164.60	1	D 10	Nov-17	Dec-18		2018
SU-000104 SU-000105	PPLC 072-804 DCB PPLC 217-714 DCB	-	50,000.04 50,000.04	50,000.04 50,000.04	100.00%	0.00%	-	50,000.04 50,000.04	50,000.04 50,000.04	Jan-18 Jan-18	Dec-18 Oct-18				2018 2018
SU-000105 SU-000106	PPLC 217-714 DCB PPLC 136-714 DCB	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-18 Jan-18	Oct-18 Oct-18				2018
SU-000107	PPLC 165-764 DCB	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-18	Dec-18				2018
SU-000108	PPLC 009-872/884	134,526.49	50,000.04	(84,526.45)	-169.05%	0.02%	516,484.26	50,000.04	(466,484.22)	Sep-18	Aug-19	Sep-18	Aug-19		2018
SU-000109	PPLC 009-794 DCB	55,917.03	50,000.04	(5,916.99)	-11.83%	0.01%	56,729.96	56,654.64	(75.32)	Dec-17	Jun-18	Dec-17	Oct-18		2018
SU-000110	PPLC 009-744 DCB	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-18	Dec-18				2018
SU-000111	PPLC 100-714 DCB	48,799.01	50,000.04	1,201.03	2.40%	0.01%	47,748.37	50,000.04	2,251.67	Dec-17	Dec-18	Dec-17	Oct-18		2018
SU-000112 SU-000113	PPLC 127-714 Com PPLC 178-718 Com	-	50,000.04 50,000.04	50,000.04 50,000.04	100.00% 100.00%	0.00%	-	50,000.04 50,000.04	50,000.04 50,000.04	Jan-18	Dec-18 Oct-18				2018 2018
SU-000113 SU-000114	PPLC 1/8-/18 Com PPLC-Cloverport 3850/3854 DCB	-	50,000.04 99,999,96	50,000.04 99,999.96	100.00% 100.00%	0.00%	-	50,000.04 99,999.96	50,000.04 99,999.96	Jan-18 Jan-18	Oct-18 Dec-18				2018
50 000114		-	22,999.90	22,999.90	100.00%	0.00%	-	22,222.20	22,222.20	Jan-18	120-10				2010

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
SU-000128	PDFR Buckner	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-18	Dec-18	Start	End Explanations	2018
SU-000139	PR Arnold 121-604 Panel	384,491.33	120,000.00	(264,491.33)	-220.41%	0.07%	394,993.22	120,000.00	(274,993.22)	Jan-18	Dec-18	Jan-18	Dec-18	2018
SU-000140	PRLY Carrolton 067-624	101,348.59	120,000.00	18,651.41	15.54%	0.02%	109,284.84	120,000.00	10,715.16	Jan-18	Mar-19	Jan-18	Mar-19	2018
SU-000143 SU-000148	PR Arnld 161-69KV Transf Panl PRTU Munfordsville (EKP)	60.229.54	120,000.00	120,000.00	100.00%	0.00%	62.836.78	120,000.00	120,000.00 87.163.22	Jan-18	Dec-18	1	D., 10	2018 2018
SU-000148 SU-000149	PRTU Columbia (EKP)	60,229.54 41.456.12	150,000.00 150,000.00	89,770.46 108,543.88	59.85% 72.36%	0.01%	62,836.78 43.913.62	150,000.00 150.000.00	87,163.22	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18 Jan-18	Dec-18 Dec-18	2018
SU-000150	PRTUMackville (EKP)	89,589.18	150,000.00	60,410.82	40.27%	0.02%	89,908.15	150,000.00	60,091.85	Jan-18	Dec-18	Jan-18	Dec-18	2018
SU-000151	PRTU Avon N83 (EKP Tie)	57,500.29	150,000.00	92,499.71	61.67%	0.01%	74,073.81	163,321.57	89,247.76	Nov-17	Dec-18	Nov-17	Dec-18	2018
SU-000152	PRTU E Bardstown (EKP Tie)	55,525.53	150,000.00	94,474.47	62.98%	0.01%	62,748.31	157,833.71	95,085.40	Nov-17	Jul-18	Nov-17	Oct-18	2018
SU-000153 SU-000154	PRTU Green Co. (EKP Tie) PRTU Hodgenville (EKP Tie)	69,128.99 59,466,36	150,000.00 150,000.00	80,871.01 90,533.64	53.91% 60.36%	0.01%	74,634.66 59.677.50	150,000.00 157,876,99	75,365.34 98,199.49	Jan-18 Nov-17	Sep-18 Jul-18	Jan-18 Nov-17	Oct-18 Oct-18	2018 2018
SU-000154 SU-000155	PRTU Stephensburg (EKP Tie)	49,175.88	150,000.00	90,533.64	67.22%	0.01%	48,575.14	150,000.00	101,424.86	Jan-18	Oct-18	Jan-18	Oct-18 Oct-18	2018
SU-000155	PRTU Laurel Co. (EKP Tie)	-	150,000.00	150,000.00	100.00%	0.00%	52,729.43	150,000.00	97,270.57	Jan-18	Aug-19	200 10	04.10	2018
SU-000165	PRTU Owen Co. (EKP Tie)	2,941.86		(2,941.86)	100.00%	0.00%	41,915.00	150,000.00	108,085.00			Oct-18	Aug-19	2018
SU-000166	PRTU Renaker (EKP Tie)	3,952.34	-	(3,952.34)	100.00%	0.00%	54,162.48	150,000.00	95,837.52			Oct-18	Aug-19	2018
SU-000167 SU-000170	PRTU Falmouth (KU Load on EKP) PRTU Shelby Co * (EKP Tie)	8,242.55 49,728.07	-	(8,242.55) (49,728.07)	100.00% 100.00%	0.00%	61,412.64	150,000.00 150,000.00	150,000.00 88,587.36			Sep-18	Nov-19 Dec-18	2018 2018
SU-000176	REL-Bevier Tap RTU	49,728.07	131.000.12	(49,728.07) 131,000.12	100.00%	0.00%	01,412.04	131.000.12	131,000.12	Jan-18	Dec-18	Aug-18	Dec-18	2018
SU-000177	REL-Lebanon Junction 161 RTU		110,999.88	110,999.88	100.00%	0.00%		110,999.88	110,999.88	Jan-18	Dec-18			2018
SU-000178	REL-Lebanon West 138 RTU	76,892.45	106,000.00	29,107.55	27.46%	0.01%	83,533.98	106,000.00	22,466.02	Jan-18	Dec-18	Jan-18	Dec-18	2018
SU-000179	RSC-Pocket N. Security Upgrds	187,817.84	240,000.00	52,182.16	21.74%	0.03%	966,137.47	2,639,999.70	1,673,862.23	Jan-18	Mar-21	Jan-18		2018
SU-000180	REL-Shadrack 138 RTU	119,943.52	106,000.00	(13,943.52)	-13.15%	0.02%	128,769.09	106,000.00	(22,769.09)	Jan-18	Dec-18	Jan-18	Dec-18	2018
SU-000181 SU-000188	TEP-Adms-Delapln 69kV Term Eqp TEP-Bnesboro N-Wnchstr 69kV Br	283,988.09 126,314.13	210,000.00 155,000.00	(73,988.09) 28,685,87	-35.23% 18.51%	0.05%	290,259.89 127,377.18	210,000.00 155,000.00	(80,259.89) 27,622.82	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18	Dec-18 Dec-18	2018 2018
SU-000188 SU-000189	TEP-Bromley 69kV Cap Bank Incr	120,314.13	22,500.00	28,685.87	18.51%	0.02%	127,377.18	22,500.00	22,500.00	Jan-18 Jan-17	Dec-18 Dec-19	Jan-18	Dec-18	2018
SU-000198	TEP-Frly-Lib Chrch 69kV Trm Eq	49,237.67	85,000.00	35,762.33	42.07%	0.01%	95,560.67	85,000.00	(10,560.67)	Jan-18	Feb-19	Jan-18	Feb-19	2018
SU-000205	TEP-Meredith 138kV Capacitor												The budget assumed that the project would be completed during 2018 however	2018
		168,590.39	837,500.00	668,909.61	79.87%	0.03%	987,452.74	837,500.00	(149,952.74)	Jan-17	Aug-19	Jan-17	Aug-19 completion has been delayed to 2019.	
SU-000206 SU-000236	TEP-Middlesboro 69kV Capacitor	77,540.72	537,500.00	459,959.28	85.57%	0.01%	142,534.94	537,500.00	394,965.06	Jan-17	Dec-21	Jan-17	P 40	2018
SU-000236 SU-000240	TEP-Gtown-Lmns Mll 69kV Lne Sw RSC-Davies Co. Security Upgrds	175,491.96	50,000.00 200,000.00	(125,491.96) 200.000.00	-250.98% 100.00%	0.03%	231,533.67	50,000.00 1.619.999.88	(181,533.67) 1,619,999.88	Jan-18 Jan-18	May-20 Dec-25	Jan-18	Dec-19	2018 2018
SU-000243	PBR-Wickliffe (4) 69kV BKR Rpl		200,000.00	200,000.00	100.00%	0.00%		1,019,999.00	1,019,999.00	Jan-10	D00-25		The budget assumed that the project would be completed during 2019 however it	2018
	I.	773,471.79	-	(773,471.79)	100.00%	0.13%	804,139.69	618,334.45	(185,805.24)			Oct-17	Dec-18 was accelerated into 2018.	
SU-000244	PRLY-Hardinsburg 714	3,079.87	240,000.00	236,920.13	98.72%	0.00%	85,054.73	240,000.00	154,945.27	Jan-18	Dec-19	Jan-18	Dec-19	2018
SU-000245	REL Dayhoit Tap LFI SU	-	72,000.00	72,000.00	100.00%	0.00%	-	72,000.00	72,000.00	Jan-18	Dec-18			2018
SU-000246	TEP-Bardstwn 138/69kV Xfmr Rpl	597,770.92	1.125.000.00	527.229.08	46.86%	0.10%	597.809.18	1.875.000.00	1.277.190.82	Jan-18	Jun-18	Jan-18	The budget was prepared prior to completion of a detailed engineering analysis. Oct-18	2018
SU-000247	LEX UNDRGD-PHASE 1 SUBS	614,633.38	1,100,040.00	485,406.62	44.13%	0.11%	965,053.47	1,226,218.90	261,165.43	Oct-17	Jan-20	Oct-17	Jan-20	2018
SU-000248	TEP-Artemus(1)69kV Brk,PAR,PIN	39,686.16	-	(39,686.16)	100.00%	0.01%	197,281.75	45,000.00	(152,281.75)			Oct-18	Aug-19	2018
SU-000249	PCA-Boonesboro North	6,706.42	-	(6,706.42)	100.00%	0.00%	211,118.30	39,960.00	(171,158.30)			Jan-18	Dec-19	2018
SU-000252	PCA-East Frankfort Arresters	6,828.86	-	(6,828.86)	100.00%	0.00%	186,578.14	75,000.00	(111,578.14)			Oct-18	Dec-19	2018
SU-000254 SU-000257	PCA-Spencer Road PGG-Rogersville GG	5,979.83 3,236.05	-	(5,979.83) (3,236.05)	100.00% 100.00%	0.00%	63,082.33 167.021.97	75,000.00 249,960.00	11,917.67 82,938.03			Dec-18 Oct-18	Aug-19 Dec-19	2018 2018
SU-000207	PBR- Bimble (3) 69kV PIN PAR	246.804.90	-	(246,804.90)	100.00%	0.04%	462.521.63	249,900.00	(462,521.63)			Jan-18	Apr-19	2018
SU-000316	PGG-Taylor Co. Fence	2,353.29	-	(2,353.29)	100.00%	0.00%	167,362.49	-	(167,362.49)			Nov-18	Dec-19	2018
SU-000328	PRTU-Bracken Co. EKP Tie	7,285.42	-	(7,285.42)	100.00%	0.00%	53,950.89	-	(53,950.89)			Oct-18	Aug-19	2018
SU-000329	PRTU-Murphysville EKP Tie	4,442.43	-	(4,442.43)	100.00%	0.00%	49,197.77	-	(49,197.77)			Oct-18	Dec-19	2018
SU-000334 SU-000394	PRTU-Owingsville KU Load on EK	8,661.81	-	(8,661.81)	100.00%	0.00%	51,722.94	-	(51,722.94)			Oct-18	Aug-19	2018 2018
00007FACK	TEP-Matnzas-Wilsn 161kV Trm Eq VERSAILLES BO LIGHTING UPDATES	37,757.69	5.000.00	(37,757.69) (5,791.48)	100.00%	0.01%	38,015.32 10,791.48	5 000 00	(38,015.32) (5,791.48)	Jan-18	Jun-18	Aug-18 Jan-18	Feb-19 Feb-19	2018
00013FACK	KUGO REPLACE SEALANT & MASONRY	8,326.09	-	(8.326.09)	100.00%	0.00%	741.486.56	600,000.00	(141,486.56)	Jan-10	Jun-10	Apr-18	Nov-20	2018
00014FACK	GEORGETOWN BO RENOVATION	260,634.04	300,000.00	39,365.96	13.12%	0.04%	502,414.17	300,000.00	(202,414.17)	Jan-18	Sep-18	Jan-18	Jun-19	2018
00016FACK	BARLOW WIRE STORAGE	1,223.59	45,000.00	43,776.41	97.28%	0.00%	-	45,000.00	45,000.00	Jan-18	Aug-18	Jan-18		2018
00018FACK	KUGO SPECIAL NEEDS ROOM	69,119.58	50,000.00	(19,119.58)	-38.24%	0.01%	69,119.58	50,000.00	(19,119.58)	Jan-18	Aug-18	Jan-18	Sep-18	2018
00019FACK 00021FACK	LOUDON OFFICE AIR HANDLERS MOREHEAD BO BACK OFFICE & RR	-	20,000.00 150,000.00	20,000.00 150,000.00	100.00% 100.00%	0.00%	-	20,000.00 150,000.00	20,000.00 150,000.00	Jan-18	Aug-18			2018 2018
00021FACK 00022FACK	MOREHEAD BO BACK OFFICE & KK MOREHEAD BO PAVING	21.560.93	30,000.00	8.439.07	28.13%	0.00%	21.560.93	30.000.00	8.439.07	Jan-18 Jan-18	Oct-18 Oct-18	Jan-18	Mar-19	2018
00023FACK	SOMERSET BO - RESTROOM UPDATES	1.391.02	95,000.00	93,608,98	98.54%	0.00%	18.202.96	95,000.00	76,797.04	Jan-18	Dec-18	Jan-18	Aug-19	2018
00024FACK	MT STERLING BO RESTROOM	826.16	95,000.00	94,173.84	99.13%	0.00%	12,124.72	95,000.00	82,875.28	Jan-18	Dec-18	Jan-18	Aug-19	2018
00025FACK	VERSAILLES BO ASSEMBLY ROOM	14,679.72	65,000.00	50,320.28	77.42%	0.00%	14,679.72	65,000.00	50,320.28	Jan-18	Oct-18	Jan-18	May-19	2018
00032FACK	LGE CTR FITNESS CTR FLOOR KU	20,164.59	15,900.00	(4,264.59)	-26.82%	0.00%	20,567.51	15,900.00	(4,667.51)	Jan-18	Dec-18	Jan-18	Feb-19	2018
00037FACK 00038FACK	LIMESTONE OFFICE SECOND FLOOR LIMESTONE POWERHOUSE UPDATES	40,602.81	65,000.00	24,397.19	37.53%	0.01%	51,364.63	65,000.00	13,635.37	Jan-18	Nov-18	Jan-18		2018 2018
00039FACK	LIMESTONE POWERHOUSE UPDATES	70,044.23 43 244 87	95,000.00 26,500.00	24,955.77 (16,744,87)	26.27% -63.19%	0.01%	70,044.23 43,448,30	95,000.00 26,500.00	24,955.77 (16,948,30)	Jan-18 Jan-18	Oct-18 Dec-18	Jan-18 Jan-18	Jul-18 Apr-19	2018
00059FACK	PINEVILLE TRANS OFF RECONFIG	(1,790.00)		1,790.00	100.00%	0.00%	15,261.29	17,051.29	1,790.00	Jan-10	Dec-18	Jul-17	Sep-17	2018
00067FACK	BOC ANNEX KU	15,310.28	617,249.80	601,939.52	97.52%	0.00%	566,289.52	617,249.80	50,960.28	Apr-18	May-20	Apr-18	Sep-20 Project delayed. 2018 spend includes design work only.	2018
00070FACK	LONDON PROPERTY PURCHASE	6,359.87	-	(6,359.87)	100.00%	0.00%	58,195.31	51,835.44	(6,359.87)	-		Aug-17	Aug-18	2018
00072FACK	CALL CENTER RENO BOC 3 KU	313,948.61	-	(313,948.61)	100.00%	0.05%	851,696.90	-	(851,696.90)			Aug-17	Feb-19	2018
00084FACK	Limestone Office remodel 2019	203.69	-	(203.69)	100.00%	0.00%	3,831.38	-	(3,831.38)			Nov-18		2018
00090FACK	E-town Telecom Shop												Timing related - project budgeted in 2019 BP for 2019, but shifted into 2018. Project allows for a central repository for Telecom equipment along with an office	2018
		544,380.24	-	(544,380.24)	100.00%	0.09%	560,369.69	-	(560,369.69)			May-18	Dec-18 and shop area for current and upcoming projects.	
00106FACK	RADIANT HEAT PANELS - KU	23,437.87	-	(23,437.87)	100.00%	0.00%	23,437.87	-	(23,437.87)			Apr-18	Mar-19	2018
00107FACK	BOC ROOM 201 RENO - KU	14,316.84	-	(14,316.84)	100.00%	0.00%	304,142.84	-	(304,142.84)			Apr-18	Dec-19	2018
141389	KU FURNITURE PROJ	477,151.02	428,000.00	(49,151.02)	-11.48%	0.08%	477,151.02	428,000.00	(49,151.02)	Jul-13	May-19	Jul-13	Mar-20	2018
141643 141893	MS Lex 2018 PowerMaster 3302 X Business Offices CapEx 2018	-	113,220.00 135,000.00	113,220.00 135.000.00	100.00%	0.00%	-	113,220.00 135.000.00	113,220.00 135,000.00	Jun-18 Jan-18	Aug-18 Dec-18			2018 2018
141025	Duancas Offices Capex 2010	-	155,000.00	155,000.00	100.00%	0.00%	-	155,000.00	155,000.00	Jan-18	Dec-18			2010

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
142368	Retail Hardware KU 2018	-	140.000.00	140.000.00	100.00%	0.00%	-	140.000.00	140.000.00	Jan-18	Dec-18	Start	Liid	Expanations	2018
145011	KU CAMERAS 2017	(58,145.52)		58,145.52	100.00%	-0.01%	289,836.36	347,981.88	58,145.52			Nov-16	Dec-17		2018
145013	KU FIRE SYSTEMS 2017	(69,125.02)	-	69,125.02	100.00%	-0.01%	39,697.66	108,822.68	69,125.02			Jan-17	Dec-17		2018
145015	KU SECURITY EQUIPMENT 2017	(16,430.00)	-	16,430.00	100.00%	0.00%	-	16,430.00	16,430.00			Jan-17	Dec-17		2018
145022	KU SECURITY EQUIPMENT 2018	807.211.34	275.000.22	(532.211.12)	-193.53%	0.14%	783,030.14	275.000.22	(508,029.92)	Jan-18	Oct-18	Jan-18	E-1-10	Additional camera and security equipment replacements needed at various KU Facilities.	2018
145028	KU SECURITY EQUIPMENT 2019	59,410.98	275,000.22	(59,410.98)	-195.55%	0.14%	299.815.54	275,000.22 285,000.37	(14,815.17)	Jan-18	Oct-18	Dec-18	Apr-20	racinites.	2018
145121	Pineville Transmission Shed	(13.89)	-	13.89	100.00%	0.00%	129,383.02	129,396,91	13.89			Jan-17	Dec-17		2018
148027	CARPET/FLOORING - KU 2016	7,611.01	-	(7,611.01)	100.00%	0.00%	53,470.22	45,859.21	(7,611.01)			Jan-16	Nov-17		2018
149478	KU FAILED EQP REPLACE 2017	5,100.00	-	(5,100.00)	100.00%	0.00%	118,327.12	113,227.12	(5,100.00)			Jul-15	Mar-18		2018
149479 149480	KU FAILED EQP REPLACE 2018	253,590.63	104,000.00	(149,590.63)	-143.84%	0.04%	301,318.02	104,000.00	(197,318.02)	Jul-15	Jul-18	Jul-15	Feb-19		2018 2018
149480	KU FURN & CHAIR 2017 KU FURN & CHAIR 2018	27,649.23 65,758.86	122.000.00	(27,649.23) 56.241.14	100.00% 46.10%	0.00%	124,108.08 66,654,92	96,458.85 122,000,00	(27,649.23) 55,345,08	Jul-15	Nov-18	Jul-15 Jul-15	Feb-18 Apr-19		2018
149486	KU FAC IMPROVE 2018	-	312,000.00	312,000.00	100.00%	0.00%	-	312,000.00	312,000.00	Jul-15 Jul-15	Oct-18	501-15	Арі-19		2018
149488	CARPET/FLOORING - KU 2017	10,583.50	-	(10,583.50)	100.00%	0.00%	16,190.40	5,606.90	(10,583.50)			Jul-15	Dec-17		2018
149489	CARPET/FLOORING - KU 2018	6,374.60	47,000.00	40,625.40	86.44%	0.00%	6,374.60	47,000.00	40,625.40	Jul-15	Nov-18	Jul-15	Apr-19		2018
149495	KU REFURB & BRANDING 2018	-	400,000.00	400,000.00	100.00%	0.00%	-	400,000.00	400,000.00	Jul-15	Nov-18				2018
149531	Meter Shop 2018 KU Earlington	-	28,305.00	28,305.00	100.00%	0.00%	-	28,305.00	28,305.00	Jun-16	Dec-18				2018
149890 149991	El Veh Charge Station KU 2015 BUILDING - KEVIL KY	24,746.64 2,175.64	86,412.11	61,665.47 (2.175.64)	71.36% 100.00%	0.00%	24,746.64 975,405,99	86,412.11 24,986.23	61,665.47 (950,419.76)	May-16	Dec-16	May-16 Sep-15	Apr-19		2018 2018
149992	BUILDING - NORTON VA	2,173.04	-	(2,173.04)	100.00%	0.00%	975,405.99	24,980.23	(950,419.70)			Sep-15		Project spend delayed to 2019 based on timing of milestone payments based on the	2018
		2,142,460.15	3,107,019.00	964,558.85	31.04%	0.37%	4,898,953.96	4,601,175.95	(297,778.01)	Sep-15	Aug-19	Sep-15	Jul-19	construction schedule.	
150881	8TH FLOOR KUGO CONF CTR	(23,502.44)	-	23,502.44	100.00%	0.00%	-	23,502.44	23,502.44			Mar-16	Nov-18		2018
152341	PINEVILLE FITNESS CENTER	35,168.08		(35,168.08)	100.00%	0.01%	334,574.47	299,406.39	(35,168.08)			Jan-17	Mar-18		2018
152405 153069	KU EQUIPMENT/TOOLS 2018 Solar Projects - Community KU	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-18	Jul-18			The first Solar Share array was fully subscribed in mid-2018. The design &	2018 2018
122009	solar projects - Community KU													bidding process could not begin until after the program was subscribed and the land acquired. The project was approved in November 2018, after it was fully subscribed. The land was purchased in 2018 for 5643k (project #s 157857 / 8) and construction of the facility began in ernest in 2019 (#158336 / 7 for infrastructure af #158286 / 70 for list starray). Then et variance between all projects is \$1.190	2018
153072	C.I. D. State D. State BIL	-	927,875.76	927,875.76	100.00%	0.00%	-	3,414,902.32	3,414,902.32	Jan-17	Dec-19			million.	2018
153072	Solar Projects - Business KU													Estimates were included in the 2018 budget for Business Solar projects. Actual costs were recorded in separate, specific projects when negotiations with interested	2018
153562	DCC ENHANCEMENT KU	-	1,053,805.52	1,053,805.52	100.00%	0.00%	-	5,200,547.83	5,200,547.83	Jan-17	Dec-19			customers were final. 2018 BP based on lower initial estimates. Full project spend (LGE & KU) through 2018 is \$2:973M higher than 2018 BP, consistent with Investment Proposal approved in December 2017 (\$10.361M versus \$13.334M in IP/2019FC3+9).	2018
														2018 also included additional \$1.153M that was pulled forward from 2019.	
		5,075,930.79	2,388,448.74	(2,687,482.05)	-112.52%	0.87%	7,914,652.50	5,848,401.05	(2,066,251.45)	Dec-16	Jun-19	Dec-16	Apr-19		
153830	AMS SAP Security KU	1,279.51	-	(1,279.51)	100.00%	0.00%	977,913.21	976,633.70	(1,279.51)			Jan-17	Dec-17		2018
153869 153933	EARLINGTON WIRE SHED AMS Meters - KU	21,276.66	9.546.934.14	(21,276.66) 9,546,934.14	100.00% 100.00%	0.00%	225,420.13	204,143.47 93.185.932.14	(21,276.66) 93,185,932.14	Oct-18	Sep-19	Jan-17	Nov-17	Project deferred/cancelled due to PSC decision in the AMS order.	2018 2018
153948	STONE RD BATHROOM RENO	65,318.29	9,540,954.14	(65,318.29)	100.00%	0.00%	307,023.93	241,705.64	(65,318.29)	00-18	3ep-19	Jan-17	Mar-18		2018
153949	SHELBYVILLE BO RENO 2017	12,208.29		(12,208.29)	100.00%	0.00%	667,890.11	655,681.82	(12,208.29)			Jan-17	Mar-18		2018
153950	CARROLLTON STOREROOM RENO	(1,154.45)	-	1,154.45	100.00%	0.00%	58,268.35	59,422.80	1,154.45			Jan-17	Dec-17		2018
154009	SHELBYVILLE SR RENO 2017	4,342.31	-	(4,342.31)	100.00%	0.00%	133,784.21	129,441.90	(4,342.31)			Feb-17	Jul-18		2018
154012	DANVILLE BO 2ND FLOOR RENO	17,884.28	-	(17,884.28)	100.00%	0.00%	24,907.67	7,023.39	(17,884.28)			Feb-17	Aug-18		2018
154014	AMS MAM System 2017 KU													Several impediments arose that put the revised project implementation timeline at risk. Challenges encountered include resource constraints from the MAM vendor driving limited delivery capabilities, a more complex than anticipated gas module design, the unforces sen system architecture complexity of a multiple meet shop operation, and the work necessary to prepare approximately 40 company sites to a set of the	2018
154036	AMS Device Management 2017 KU	3,820,341.21 3,925.93	2,443,839.95	(1,376,501.26) (3.925.93)	-56.33% 100.00%	0.65%	6,713,808.11 1.067.985.79	5,199,342.03 1,064,059.86	(1,514,466.08) (3,925.93)	Jan-17	Oct-18	Jan-17 Jan-17	Feb-19 Dec-17	house MAM equipment.	2018
154355	ETOWN BO ASSEMBLY RM RENO	3,925.95 (98.85)	-	(3,925.93) 98.85	100.00%	0.00%	1,007,265.79	98.85	(3,925.93) 98.85			Jan-17 Apr-17	Aug-18		2018
154364	PINEVILLE TRANS SHED OFFICE	(750.00)		750.00	100.00%	0.00%	22,487.10	23,237.10	750.00			Apr-17	Nov-17		2018
154506	UPS BATTERY REPL - KU 2017	140.37	-	(140.37)	100.00%	0.00%	7,280.37	7,140.00	(140.37)			Apr-17	Nov-17		2018
154534	BUILD NEW STOREROOM HARLAN	17,150.00	-	(17,150.00)	100.00%	0.00%	269,379.98	252,229.98	(17,150.00)			May-17	Feb-18		2018
154818	RIVERPORT FURNITURE KU AMS MAM System KU Meter	12.50 5.833.47	-	(12.50)	100.00% 100.00%	0.00%	17,558.57	17,546.07 790,133,70	(12.50)			Jun-17	Jun-18		2018 2018
155233	AMS MAM System KU Meter AMS MAM System KU Meter	5,833.47 55,209.63		(5,833.47) (55,209.63)	100.00%	0.00%	851,176.80 851,176.80	790,133.70	(61,043.10) (61,043.10)			Jun-17 Jun-17	Dec-18 Dec-18		2018
155485	AMS IT Systems - KU	-	10,307,472.12	10,307,472.12	100.00%	0.00%	-	59.007.872.20	59,007,872.20	Oct-18	Jun-21	Juli-17	Dcc-18	Project deferred/cancelled due to PSC decision in the AMS order.	2018
155498	AMS Network-Communications KU	-	544,320.00	544,320.00	100.00%	0.00%	-	5,702,059.96	5,702,059.96	Oct-18	Apr-19			Project deferred/cancelled due to PSC decision in the AMS order.	2018
155530	MV-90 DAILY READ KU	344,901.86	681,999.41	337,097.55	49.43%	0.06%	899,896.29	1,157,999.41	258,103.12	Jan-18	Oct-20	Jan-18			2018
155731	E-TOWN SR RESTROOM RENO	(1,178.69)	-	1,178.69	100.00%	0.00%	-	1,178.69	1,178.69			Aug-17	Jul-18		2018
155863 155885	NORTON SRV TECH REMODEL KU BRANDING	(3,035.00) 492,195.67	-	3,035.00 (492,195.67)	100.00% 100.00%	0.00%	14,483.01 553.210.70	17,518.01 24,822.42	3,035.00 (528,388.28)			Sep-17 Sep-17	Dec-17 Dec-18		2018 2018
155885	ODP BRANDING	492,195.67 27,580.93	-	(492,195.67) (27,580.93)	100.00%	0.08%	44,427.02	24,822.42	(528,388.28) (44,427.02)			Sep-17 Sep-17	Apr-19		2018
155899	MS 2017 Earlington Test Sets	(222.89)	-	(27,380.93) 222.89	100.00%	0.00%	7,860.93	8,083.82	222.89			Sep-17 Sep-17	Mar-18		2018
156018	PINEVILLE TELECOM RENO	62.27	-	(62.27)	100.00%	0.00%	46,969.71	46,907.44	(62.27)			Oct-17	May-18		2018
156023	EARLINGTON CONTAINMENT PAD	15,602.35	-	(15,602.35)	100.00%	0.00%	326,682.87	311,080.52	(15,602.35)			Oct-17	Jan-18		2018
156070	PENNINGTON GAP PURCHASE	7,253.75	-	(7,253.75)	100.00%	0.00%	488,674.96	481,421.21	(7,253.75)			Oct-17	Dec-17		2018
156076	ENCLOSE TRUCK BAYS - DAWSON Paris Property Purchase	1,947.55 (5,155.50)	-	(1,947.55) 5,155.50	100.00%	0.00%	35,212.55	33,265.00 5,155.50	(1,947.55) 5,155.50			Oct-17 Nov-17	Jan-18 Jan-18		2018 2018
156169	JLG Lift and Trailer	(5,155.50) 3,716.13	-	5,155.50 (3,716.13)	100.00%	0.00%	63,409.07	5,155.50 59,692.94	5,155.50 (3,716.13)			Nov-17 Nov-17	Jan-18 Dec-17		2018 2018
156206KU	NOC BUILD OUT KU	13,507.16	-	(13,507.16)	100.00%	0.00%	13,507.16	-	(13,507.16)			Nov-17	Jul-18		2018
156454	Danville Pole Yard	142,183.11	-	(142,183.11)	100.00%	0.02%	142,183.11	-	(142,183.11)			Jan-18	Jul-18		2018

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In Dollars	As	Of	Project	Project	In Dollars	Budget	Budget	Actual	Actual End	Produced	V
No. 156462	Title/Description PINEVILLE PARKING LOT EXP	Cost 100.626.69	Budget	(100.626.69)	Percent 100.00%	Budget 0.02%	Cost 100.626.69	Cost	(100,626.69)	Start	End	Start Jan-18	End Mar-19	Explanations	2018
156466	REPLACE GUTTERS - BIG STONE	8,854,56	-	(8.854.56)	100.00%	0.00%	8.854.56		(8,854.56)			Jan-18	Jun-18		2018
156479	WATERLINE REPL - EARL BO	16,648.26	-	(16,648.26)	100.00%	0.00%	16,648.26	-	(16,648.26)			Jan-18	Jul-18		2018
156514	EARLINGTON CREW RENO	76,254.34	-	(76,254.34)	100.00%	0.01%	92,015.99	-	(92,015.99)			Feb-18	Feb-19		2018
156519	DANVILLE METER SHOP RECONF	8,533.06 113.548.75	-	(8,533.06)	100.00% 100.00%	0.00%	8,533.06	-	(8,533.06)			Feb-18	Jul-18		2018 2018
156565 156567	Richmond SR Security Equip Mt Sterling Overhead Doors	68,815.39	-	(113,548.75) (68,815.39)	100.00%	0.02%	113,548.75 68,815.39	-	(113,548.75) (68,815.39)			Feb-18 Feb-18	Jun-18 Mar-18		2018
156576	Norton Property Purchase	114 256 21	-	(114.256.21)	100.00%	0.02%	114 256 21	-	(114.256.21)			Feb-18	Apr-19		2018
156647	SEWER PIPE REPL - MAYSVILLE	10,510.15	-	(10,510.15)	100.00%	0.00%	10,510.15	-	(10,510.15)			Feb-18	Jun-18		2018
157546	LONDON SR BACK WALKWAY	12,053.40	-	(12,053.40)	100.00%	0.00%	12,053.40		(12,053.40)			Apr-18	Aug-18		2018
157557	Pineville Warehouse Awning	20,171.51	-	(20,171.51)	100.00%	0.00%	20,171.51	-	(20,171.51)			Apr-18	Oct-18		2018
157558	London SR Warehouse	36,986.88	-	(36,986.88)	100.00%	0.01%	36,986.88	-	(36,986.88)			Apr-18	Dec-18		2018
157563KU 157631	CONF RM 3G BOC RENO KU ROOF REPL - DANVILLE SR 2018	4,743.52 157.309.72	-	(4,743.52) (157,309.72)	100.00% 100.00%	0.00%	4,743.52 157,309.72	-	(4,743.52) (157,309.72)			Apr-18 Apr-18	Mar-19 Aug-18		2018 2018
157695	SHOP LOCKERS - STONE RD	35,112,15		(35,112.15)	100.00%	0.03%	35,112.15		(35,112.15)			Apr-18 Apr-18	Aug-18 Sep-18		2018
157707	DRAINAGE REPL LONDON SR	38,186,27	-	(38,186,27)	100.00%	0.01%	38,186,27		(38,186,27)			Apr-18	Oct-18		2018
157841	Pineville Crew Room Reno	51,844.06	-	(51,844.06)	100.00%	0.01%	51,844.06	-	(51,844.06)			May-18	Sep-18		2018
157858	Solar Share Land 2018 KU	360,611.73	-	(360,611.73)	100.00%	0.06%	360,611.73	-	(360,611.73)			May-18	Oct-18		2018
157961	MORGANFIELD BACK LOT	23,716.41	-	(23,716.41)	100.00%	0.00%	23,716.41	-	(23,716.41)			May-18	Sep-18		2018
158065 158091	Pineville Dist & Safety Reno EARLINGTON CONSTRUCT OFFICE	60,346.01	-	(60,346.01)	100.00%	0.01%	60,346.01	-	(60,346.01)			Jun-18	Apr-19		2018
158091	EARLINGTON CONSTRUCT OFFICE MS Pin 2018 Meter Test Switch	15,739.54 6,189.13	-	(15,739.54) (6,189.13)	100.00% 100.00%	0.00%	15,739.54 6,189.13	-	(15,739.54) (6,189.13)			Jun-18 Jun-18	Jul-18 Sep-18		2018 2018
158099	RICHMOND CONTAINMENT PAD	136.611.68		(136,611,68)	100.00%	0.00%	209,167.02		(209,167.02)			Jun-18 Jun-18	Aug-19		2018
158100	HARLAN SR CONTAINMENT PAD	59,126,74	-	(59,126,74)	100.00%	0.01%	59,250,13		(59,250,13)			Jun-18	Feb-19		2018
158101	CONTAINMENT PAD PENN GAP SR	7,887.11	-	(7,887.11)	100.00%	0.00%	7,887.11	-	(7,887.11)			Jun-18	Mar-19		2018
158102	CONTAINMENT PAD AT LONDON	35,939.03	-	(35,939.03)	100.00%	0.01%	9,092.00	-	(9,092.00)			Jun-18	Apr-19		2018
158103	CONTAINMENT PAD PARIS SR	35,283.61	-	(35,283.61)	100.00%	0.01%	35,399.77	-	(35,399.77)			Jun-18	Jan-19		2018
158104 158105	CONTAINMENT PAD MAYSVILLE CONTAINMENT PAD WINCHESTER	32,282.06	-	(32,282.06)	100.00%	0.01%	32,398.22	-	(32,398.22)			Jun-18	Apr-19		2018 2018
158105	CONTAINMENT PAD WINCHESTER CONTAINMENT PAD DANVILLE SR	36,054.61 172.513.98	-	(36,054.61) (172,513.98)	100.00% 100.00%	0.01%	36,170.77 192,189.05	-	(36,170.77) (192,189.05)			Jun-18 Jun-18	Jan-19 Sep-19		2018 2018
158110	LIMESTONE DRAINAGE REPL	10.774.14	-	(10,774,14)	100.00%	0.03%	10,774,14	-	(192,189.03) (10.774.14)			Jun-18	Jul-18		2018
158137	MS Lex 2018 PowerMaster 3302	25,389,71	-	(25,389,71)	100.00%	0.00%	25,389,71	-	(25,389,71)			Jun-18	Sep-18		2018
158138	MS Lex 2018 Tesco 1047 Tester	26,417.15	-	(26,417.15)	100.00%	0.00%	26,417.15	-	(26,417.15)			Jun-18	Sep-18		2018
158139KU	KUGO Facilities Office KU	21,948.00	-	(21,948.00)	100.00%	0.00%	21,948.00	-	(21,948.00)			Jun-18	Oct-18		2018
158181	E-TOWN BUILDING PURCHASE-2018	14,721.34	-	(14,721.34)	100.00%	0.00%	18,989.30	-	(18,989.30)			Jul-18			2018
158212 158259KU	CARROLLTON BO TECH ROOM OFF RENOVATE HVAC & 14TH FL OFF KU	13,884.36 17,700.50	-	(13,884.36) (17,700.50)	100.00% 100.00%	0.00%	13,884.36 17,700.50	-	(13,884.36) (17,700.50)			Jul-18 Jul-18	Mar-19 Mar-19		2018 2018
158287	Solar Share Array 1 2018 KU	2,411.60		(2,411.60)	100.00%	0.00%	639,282.33		(639,282.33)			Aug-18	Aug-19		2018
158298	Carrollton Containment Pad	16,196,28	-	(16,196.28)	100.00%	0.00%	16,196,28		(16,196.28)			Aug-18 Aug-18	Sep-18		2018
158299	Shelbyville Containment Pad	47,356.55	-	(47,356.55)	100.00%	0.01%	47,854.16	-	(47,854.16)			Aug-18	Feb-19		2018
158322	Danville Training Roof Repl	33,421.40	-	(33,421.40)	100.00%	0.01%	33,421.40	-	(33,421.40)			Aug-18	Aug-18		2018
158337	Solar Share Infrastructure KU	302.55	-	(302.55)	100.00%	0.00%	800,780.88	-	(800,780.88)			Aug-18	Aug-19		2018
158382 158417KU	CAMPBELLSVILLE SR DRAINAGE BOC3 Billing Int Conf Room KU	32,854.76 15,788.59	-	(32,854.76) (15,788.59)	100.00% 100.00%	0.01%	32,854.76 15,850.29	-	(32,854.76) (15,850.29)			Sep-18	Sep-18 Jul-19		2018 2018
158431	ENLARGE O/H DOOR - LIMESTONE	5.833.48		(15,788.59) (5,833.48)	100.00%	0.00%	5.833.48		(15,850.29) (5,833.48)			Sep-18 Sep-18	Jui-19 Nov-18		2018
158594	EARLINGTON SR TRUCK BAY HEAT	22,906,66	-	(22,906.66)	100.00%	0.00%	22,906,66	-	(22,906.66)			Oct-18	Jan-19		2018
158610	London BO Reno	23,365.58	-	(23,365.58)	100.00%	0.00%	32,748.53	-	(32,748.53)			Oct-18	Jul-19		2018
158613	Campbellsville BO Reno	9,656.47	-	(9,656.47)	100.00%	0.00%	9,595.22	-	(9,595.22)			Oct-18	Jan-19		2018
158622	MS Dan 2018 Meter Washer	6,422.66	-	(6,422.66)	100.00%	0.00%	6,422.66	-	(6,422.66)			Oct-18	Apr-19		2018
158624KU 158630	BOC2 Data Center Reconfig KU KUGO BUS OFF RENO	7,412.23 36,740.06	-	(7,412.23) (36,740.06)	100.00% 100.00%	0.00%	9,312.47 36,740.06	-	(9,312.47)			Oct-18	Dec-19		2018 2018
158645	KUGO BUS OFF RENO KUGO BO 2ND FL RENO	22,237.46	-	(22,237.46)	100.00%	0.01%	22,237.46	-	(36,740.06) (22,237.46)			Oct-18 Oct-18	May-19 Mar-19		2018
158648	NORTON BO ROOF LADDER	8 916 16	-	(8.916.16)	100.00%	0.00%	8 916 16	-	(8.916.16)			Oct-18	Jan-19		2018
158649	PINEVILLE ROOF ACCESS STAIRS	24,308.69	-	(24,308.69)	100.00%	0.00%	24,308.69	-	(24,308.69)			Oct-18	Jan-19		2018
158650	ETOWN SR ASPHALT REPL	5,975.20	-	(5,975.20)	100.00%	0.00%	5,975.20	-	(5,975.20)			Oct-18	Nov-18		2018
158658	EARLINGTON TIE GENERATOR	16,166.15	-	(16,166.15)	100.00%	0.00%	16,166.15	-	(16,166.15)			Oct-18	Jan-19		2018
158683 158693KU	SHELBYVILLE OH DOOR ENTRANCE IT 20th Floor Furniture KU	7,706.59	-	(7,706.59)	100.00%	0.00%	7,706.59	-	(7,706.59)			Nov-18	Jan-19		2018 2018
158693KU 158708	CS Monitors 2018 KU	7,386.29 6.264.93	-	(7,386.29) (6,264.93)	100.00% 100.00%	0.00%	7,929.79 6,264.93	-	(7,929.79) (6,264.93)			Nov-18 Nov-18	Dec-19 Apr-19		2018
158719	PINEVILLE WAR ROOM PHASE II	47,440.84		(47,440.84)	100.00%	0.00%	67,211.59		(67,211.59)			Nov-18	Jul-19		2018
158720	SOMERSET SR CEILING LIGHTING	17,510,38	-	(17,510.38)	100.00%	0.00%	17.510.38	-	(17,510,38)			Nov-18	Dec-18		2018
158722	SOMERSET BO FACADE GUTTERS	27,205.46	-	(27,205.46)	100.00%	0.00%	27,205.46	-	(27,205.46)			Nov-18	Jan-19		2018
158731	DRAINAGE REPL - LONDON ST	20,825.48	-	(20,825.48)	100.00%	0.00%	22,416.36	-	(22,416.36)			Nov-18	Jan-19		2018
158768	EARLINGTON SR WIRESHED OFFICE	8,481.67	-	(8,481.67)	100.00%	0.00%	11,494.56	-	(11,494.56)			Nov-18	Feb-19		2018
158770 158841	EARLINGTON OPS CTR CARPORT PVILLE TRANS YARD GRADE IMP	7,327.58	-	(7,327.58)	100.00%	0.00%	7,327.58	-	(7,327.58)			Nov-18	Jan-19		2018 2018
158841 158846	PVILLE TRANS YARD GRADE IMP NORTON TRAILER	12,128.40 9.736.59	-	(12,128.40) (9,736.59)	100.00% 100.00%	0.00%	12,128.40 9,736.59	-	(12,128.40) (9,736.59)			Dec-18 Dec-18	Jan-19 Jan-19		2018
CEMTR582	KU Electric Meters - 015820	1,269,440.78	1,320,259.24	(9,736.59) 50,818.46	3.85%	0.00%	9,736.59	1.320.259.24	(9,736.59) 50,818.46	Jan-13	Dec-24	Jan-13	Jan-17		2018
002KU16	Analog Sunset-KU16	10,140.78	-	(10,140.78)	100.00%	0.00%	286,886.16	276,745.38	(10,140.78)			Jan-16	Dec-16		2018
004KU14	Call Center-Route&Report-KU14	(3,391.04)	-	3,391.04	100.00%	0.00%	1,193,784.67	1,197,175.71	3,391.04			Jan-14	Dec-16		2018
018KU15	Data Protection-KU15	(1,152.52)	-	1,152.52	100.00%	0.00%	-	1,152.52	1,152.52			Jan-15	Dec-17		2018
031KU16	Mobile Infrastructure-KU16	71,244.88	-	(71,244.88)	100.00%	0.01%	86,559.48	15,314.60	(71,244.88)			Jan-16	Dec-16		2018
081KU14 133KU16	SE KY MW Buildout-KU14 NE KY Buildout Eng Phase-KU16	57,185.62	-	(57,185.62)	100.00%	0.01%	2,999,887.50	2,942,701.88	(57,185.62)			Jan-14	Jan-18		2018 2018
153KU16 153KU16	NE KY Buildout Eng Phase-KU16 Tertiary Data Domain-KU16	(67,289.19) 8.564.14		67,289.19 (8,564.14)	100.00% 100.00%	-0.01% 0.00%	- 55,065.75	67,289.19 46,501.61	67,289.19 (8,564.14)			Jan-16 Jan-16	Feb-19 Jul-18		2018 2018
158KU16	Tech Training Dashboards-KU16	78,740.44	-	(78,740.44)	100.00%	0.00%	172,576.94	93,806.10	(78,770.84)			Jan-16	Jan-19		2018
159KU16	Cascade Impl Gen Relays-KU16	43,465.54	35,056.00	(8,409.54)	-23.99%	0.01%	280,585.75	273,060.92	(7,524.83)	Jan-16	Oct-18	Jan-16	Jul-18		2018

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 178KU15	Title/Description	Cost (1.502.73)	Budget	Dollars 1.502.73	Percent 100.00%	Budget 0.00%	Cost 338,740.35	Cost 340,243.08	Dollars 1.502.73	Start	End	Start Sep-16	End Jan-18	Explanations	Year 2018
736KU16	Upgrade Quest Server-KU15 Brown/Dix Campus Sonet-KU16	(1,502.73) (3,237.30)		3.237.30	100.00%	0.00%	73,980.24	77,217.54	3,237.30			Apr-16	Jan-18 Jan-18		2018
737KU16	BI SQL Upgrade-KU16	(1,439.37)	-	1,439.37	100.00%	0.00%	25,828.30	27,267.67	1,439.37			Oct-16	Jan-18		2018
744KU16	Reader Boards-KU16	(806.40)	-	806.40	100.00%	0.00%	160,742.47	161,548.87	806.40			Oct-16	Dec-17		2018
747KU16	TRAC Enhancements-KU16	16.65	-	(16.65)	100.00%	0.00%	135,991.99	135,975.34	(16.65)			Nov-16	Jan-18		2018
IT0001K	ABB Upgrade-KU17	122,345.35	22,400.00	(99,945.35)	-446.18%	0.02%	257,072.79	157,127.44	(99,945.35)	Jul-17	May-18	Jul-17	Jul-18		2018
IT0002K	Access Switch Rotation-KU17	300.65	-	(300.65)	100.00%	0.00%	244,868.74	244,568.09	(300.65)			May-17	Jan-18		2018
IT0003K IT0006K	AIS Deciscion Trans-KU17 Aspect Workfor Sched App-KU17	(1.290.24)	168,000.00	168,000.00 1.290.24	100.00% 100.00%	0.00%	40,161.82	168,000.00 41.452.06	168,000.00 1.290.24	Jan-17	Dec-18	Feb-17	Jan-18		2018 2018
IT0008K	Bulk Power & Env Svs-KU17	(5,710,71)		5 710 71	100.00%	0.00%	37 407 40	43,118,11	5,710,71			Jan-17	Jan-18		2018
IT0008KU	Bulk Power Env Sys-KU Direct	5,770.24	-	(5,770.24)	100.00%	0.00%	13,432.10	7,661.86	(5,770.24)			Jan-17	Jan-18		2018
IT0010K	Call Recording Minor Upg-KU17	20,560.47	-	(20,560.47)	100.00%	0.00%	30,861.68	10,301.21	(20,560.47)			May-17	May-18		2018
IT0011K	Cascade Biennial Tech-KU17	122,847.41	280,000.30	157,152.89	56.13%	0.02%	262,687.50	280,000.30	17,312.80	Jan-18	May-19	Jan-18	Aug-19		2018
IT0015K	CIP Compliance Tools Yr7-KU17	52.17	-	(52.17)	100.00%	0.00%	98,004.81	97,952.64	(52.17)			Jan-17	Jan-18		2018
IT0017K IT0018K	Commun Solar Implem-KU17-18	133,128.92	28,000.00	(105,128.92)	-375.46%	0.02%	170,755.42	65,626.50	(105,128.92)	Aug-17	Jun-18	Aug-17	Aug-18		2018 2018
IT0018K	CIP Compliance Infr Yr7-KU17 Computer HW for LOB's-KU17	3,560.89 110.18	-	(3,560.89) (110.18)	100.00% 100.00%	0.00%	175,202.74	171,641.85 (110.18)	(3,560.89) (110.18)			Jan-17 Feb-17	Jan-18 Dec-17		2018
IT0026K	Data Protection-KU17-18	12,456.82	5,640.00	(6.816.82)	-120.87%	0.00%	63,429.96	56.613.14	(6.816.82)	Mar-17	Jul-18	Mar-17	Dec-18		2018
IT0027K	Domain Cntrls ICCP-KU17	12,004.07	-	(12,004.07)	100.00%	0.00%	76,188.03	62,741.98	(13,446.05)			Apr-17	Feb-19		2018
IT0034K	External Outage Map Upgr-KU17	51,321.17	-	(51,321.17)	100.00%	0.01%	68,519.85	· -	(68,519.85)			Jul-18	Feb-19		2018
IT0035K	FieldNet SoftwareUpgr-KU17	16,233.51	-	(16,233.51)	100.00%	0.00%	46,877.09	30,643.58	(16,233.51)			Oct-17	Aug-18		2018
IT0042K	GIS BI Reporting-KU17	50,156.38	-	(50,156.38)	100.00%	0.01%	86,206.17	36,049.79	(50,156.38)			Jun-17	Dec-18		2018
IT0044K IT0045K	Impedance App-KU17	21,418.37	-	(21,418.37)	100.00%	0.00%	38,479.08	17,060.71	(21,418.37)			Jan-17	Jul-18		2018 2018
IT0045K IT0046K	Intrusion Prevention-KU17-18 Inve Mgmt Bar Coding Upg-KU17	45,673.99 164,640.29	465,310.79	419,636.80 (164,640,29)	90.18% 100.00%	0.01%	686,751.31 161,944,58	1,093,675.74	406,924.43 (161,944.58)	Apr-17	Aug-18	Apr-17	Dec-18 Dec-18		2018
IT0040K	KU MW Tower Repl Badger-KU17	304 235 06	-	(304,235,06)	100.00%	0.05%	457,195,89	152,875.19	(304,320,70)			Apr-17 Feb-17	Dec-18		2018
IT0050K	Next Gen Radio Sys Des-KU17	259,146.50	-	(259,146.50)	100.00%	0.04%		-	(304,320.70)			Jan-17	Dec-19		2018
IT0061K	Mobile Radio-KU17	16.91	-	(16.91)	100.00%	0.00%	112,650.13	112,633.22	(16.91)			Jan-17	Jan-18		2018
IT0062K	Monitor Replacement-KU17	1,922.11	-	(1,922.11)	100.00%	0.00%	52,586.73	50,664.62	(1,922.11)			Jan-17	Dec-17		2018
IT0064K	Multi-Func Devices Refr-KU17	(4,956.40)	-	4,956.40	100.00%	0.00%	(0.17)	4,956.23	4,956.40			Feb-17	Jan-18		2018
IT0066K	NEC MW Rad Encrypt Card-KU17	118,974.71	72,000.00	(46,974.71)	-65.24%	0.02%	362,178.40	315,203.69	(46,974.71)	Feb-17	Nov-18	Feb-17	Dec-18		2018
IT0067KU IT0070K	Network Access Dev-KU17 Direc Network Mgmt Tech Ref-KU17	2,133.17 142.90	-	(2,133.17) (142.90)	100.00% 100.00%	0.00%	35,747.33 91.873.59	33,614.16 91,730.69	(2,133.17) (142.90)			Feb-17 Mar-17	Jan-18 Jan-18		2018 2018
IT0075K	OpenText Transmission-KU17-18	6.24	168.000.00	(142.90) 167,993.76	100.00%	0.00%	38,259,16	206.252.92	(142.90) 167,993.76	Mar-17	Sep-18	Mar-17 Mar-17	Jan-18 Jan-18		2018
IT0077K	Oracle NMS Upgrade-KU17	567.60	-	(567.60)	100.00%	0.00%	698 282 01	697 714 41	(567.60)		bep 10	Oct-16	Dec-17		2018
IT0078K	OTN DWDM Repl (Encrypt)-KU17	272.70	-	(272.70)	100.00%	0.00%	263,764.41	263,491.71	(272.70)			Oct-16	Dec-17		2018
IT0079K	Outside Cable Plant-KU17	(1,018.43)	-	1,018.43	100.00%	0.00%	169,721.20	170,739.63	1,018.43			Jan-17	Jan-18		2018
IT0083K	Primavera to PowerPlan-KU17	5,966.75	-	(5,966.75)	100.00%	0.00%	53,731.40	47,764.65	(5,966.75)			Mar-17	Jan-18		2018
IT0086K	Repl Oper Workstations-KU17	13,123.22	-	(13,123.22)	100.00%	0.00%	97,851.38	84,728.16	(13,123.22)			Mar-17	Jan-19		2018
IT0089K IT0090K	Rev Collections Impl-KU17 Rplce EMS Workstations-KU17	34,323.45	-	(34,323.45)	100.00%	0.01%	46,630.93 99,195,86	12,307.48	(34,323.45)			Jun-17	May-18		2018 2018
T10090K TT0094K	Rplce EMS Workstations-KU17 Server Hardware Refr-KU17	14,313.63 105.02	-	(14,313.63) (105.02)	100.00%	0.00%	99,195.86 373.629.59	84,882.23 373,524.57	(14,313.63) (105.02)			Mar-17 Nov-16	Jan-19 Jan-18		2018
IT0100K	Site Security Improve-KU17	655.28	-	(655.28)	100.00%	0.00%	31.885.01	31,229.73	(655.28)			Mar-17	Jan-18		2018
IT0101K	Smallworld GIS Upgr-KU17-19	924,968,39	1.680.000.52	755.032.13	44,94%	0.16%	4.634.930.06	3,072,524.02	(1,562,406.04)	Jan-17	Feb-20	Jan-17		d was shifted from 2018 into 2019.	2018
IT0105K	Tech Refesh desk/lap-KU17	1,729.42	-	(1,729.42)	100.00%	0.00%	998,833.59	997,104.17	(1,729.42)			Jan-17	Jan-18		2018
IT0108K	TOA Phase 4-KU17	16,638.83	-	(16,638.83)	100.00%	0.00%	96,179.95	79,541.12	(16,638.83)			Mar-17	May-18		2018
IT0110K	Trans Cascade-Oracle-KU17	76,337.19	42,000.00	(34,337.19)	-81.76%	0.01%	179,205.54	144,868.35	(34,337.19)	May-17	Jul-18	May-17	Sep-18		2018
IT0111K IT0114K	Trans Vegetation Mgt-KU17-18	200,711.39	112,000.00	(88,711.39)	-79.21%	0.03%	234,341.16	145,629.77	(88,711.39)	Feb-17	Jul-18	Feb-17	Jan-19		2018 2018
IT0114K IT0115K	TRMS Upgrade-KU17 TRODS-KU17	27,735.97 305.51	-	(27,735.97) (305.51)	100.00% 100.00%	0.00%	128,672.78 207,133.87	100,936.81 206,828.36	(27,735.97) (305.51)			Jan-17 Jan-17	Jun-18 Jan-18		2018
IT0120K	Upgrade EMS HW-KU17	1 48	-	(1.48)	100.00%	0.00%	255 990 27	255 988 79	(1.48)			Apr-17	Apr-18		2018
IT0121K	Phone Expansion-KU17	46,139.64	-	(46,139.64)	100.00%	0.01%	49,035.33	2,895.69	(46,139.64)			Feb-17	Jan-18		2018
IT0122K	Windows 10 Upgrade-KU17	5,298.82	-	(5,298.82)	100.00%	0.00%	100,986.17	95,687.35	(5,298.82)			Jan-17	May-18		2018
IT0123K	Wireless Buildout-KU17	17,750.10	-	(17,750.10)	100.00%	0.00%	75,674.52	57,924.42	(17,750.10)			Jan-17	Jan-18		2018
IT0125K	NE KY Build Des&Yr 1/3-KU21		4,800.00	4,800.00	100.00%	0.00%	-	941,400.00	941,400.00	Jan-18	Dec-21				2018
IT0132K	EMS Channel Cap Expan-KU17	1,042.04	-	(1,042.04)	100.00%	0.00%	129,112.83	128,070.79	(1,042.04)			Mar-17	Jan-18		2018
IT0133K IT0135K	CA API Mgmt Gateways-KU17 Strategic Sourcing-KU17	12,841.44 149,932.35	15.040.00	(12,841.44) (134,892.35)	100.00% -896.89%	0.00%	125,308.01 534,122,18	112,466.57 363,383,11	(12,841.44) (170,739.07)	Mar-17	Jun-18	Mar-17 Mar-17	Jun-18 Aug-18		2018 2018
IT0139K	Main Scheduling Tool-KU17	149,932.53	15,040.00	(128.032.63)	-890.89%	0.02%	608,985,19	480.952.56	(128.032.63)	iviai-17	Juli-18	Apr-17	Aug-18 Aug-18		2018
IT0143K	Aspect Perf Mgmt Module-KU17	(1.245.84)	-	1.245.84	100.00%	0.00%	76,755.64	78.001.48	1.245.84			May-17	Jan-18		2018
IT0150CG	Ghent Stack Reflector-KU17	108,085.34	-	(108,085.34)	100.00%	0.02%	128,034.61	19,949.27	(108,085.34)			Jul-17	Nov-18		2018
IT0151K	PS Benefits Enhancements-KU17	3,074.55	-	(3,074.55)	100.00%	0.00%	132,111.03	129,036.48	(3,074.55)			Jul-17	Jan-18		2018
IT0154K	PE Sharepoint App-KU17	268,954.81	-	(268,954.81)	100.00%	0.05%	326,178.05	42,569.09	(283,608.96)			Aug-17	Feb-19		2018
IT0155K	Cust Serv Rept&Analytics-KU17	196,226.80	-	(196,226.80)	100.00%	0.03%	411,906.13	215,679.33	(196,226.80)			Sep-17	Sep-18		2018
IT0163K	My Account - Respnsv Des-KU17	41,433.38	-	(41,433.38)	100.00%	0.01%	88,925.33	47,491.95	(41,433.38)			Sep-17	May-18		2018
IT0164K IT0165K	Telephony Enhancements-KU17 Trans Lines Map-Enhance-KU17	59,432.48 11,313.32	-	(59,432.48) (11,313.32)	100.00%	0.01%	89,063.38 131,421.56	29,630.90 120,108.24	(59,432.48) (11,313.32)			Sep-17 Sep-17	May-18 Jan-18		2018
IT0165K	EMS Telecom Spare System-KU17	11,313.32 102.07	-	(11,313.32) (102.07)	100.00%	0.00%	152,099.30	152,449.75	(11,313.32) 350.45			Oct-17	Jan-18 Jan-18		2018
IT0169K	iPad Refresh Project-KU17	13,716.07	-	(13,716.07)	100.00%	0.00%	20,119.90	6,403.83	(13,716.07)			Oct-17	Dec-17		2018
IT0170K	Sec Metrics Automation-KU17	45,302.57	-	(45,302.57)	100.00%	0.01%	49,789.75	4,410.80	(45,378.95)			Oct-17	Jan-19		2018
IT0171K	LOB Quest Initiatives-KU17	147,624.36	-	(147,624.36)	100.00%	0.03%	304,582.56	154,470.58	(150,111.98)			Oct-17	Apr-19		2018
IT0177K	Logical Access-KU17	130,882.09	-	(130,882.09)	100.00%	0.02%	161,783.75	30,897.23	(130,886.52)			Oct-17	Dec-18		2018
IT0178K	InSITE Lic- Inspect mods-KU17	2,684.64	-	(2,684.64)	100.00%	0.00%	47,428.64	44,744.00	(2,684.64)			Nov-17	Jan-18		2018
IT0181K IT0182K	AGENT-KU17 Dist Cust Status Portal-KU17	21,200.32	-	(21,200.32)	100.00% 100.00%	0.00%	24,482.91	3,282.59	(21,200.32)			Nov-17	Jan-19 Out 10		2018 2018
IT0182K IT0188K	3rd Prtv Attach Pmt Appl-KU18	287,217.83 18,355.52		(287,217.83) (18,355.52)	100.00%	0.05%	315,217.83 10,483.74	28,000.00	(287,217.83) (10,483.74)			Nov-17 Jan-18	Oct-19 Apr-18		2018
IT0189K	Dyn Stblty Pres Tool Enh-KU18	12,275,28	-	(12,275.28)	100.00%	0.00%	12,275,28	-	(12,275.28)			Jan-18	May-18		2018
		12,275,20		(-=,=,=,=,=,=,)	- 5010070	3.0070			(12,275,20)				, 10		

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
IT0190K	Blade Servers for ES & A-KU18	65,367.21	- Budget	(65,367.21)	100.00%	0.01%	65.367.21	-	(65,367.21)	Start	Elid	Jan-18	Jul-18	Explanations	2018
IT0192K	Int/DMZ Firewll Tech Upg-KU18	235,007.34	-	(235,007.34)	100.00%	0.04%	235,007.34	-	(235,007.34)			Jan-18	Nov-18		2018
IT0193K	Lex Undergrnd TransLines-KU18	23,834.79	-	(23,834.79)	100.00%	0.00%	135,470.18	-	(135,470.18)			Jan-18	Apr-20		2018
IT0197K	3rd Prty Pymt (FiServ)-KU18	29,714.88	-	(29,714.88)	100.00%	0.01%	30,992.83	-	(30,992.83)			Mar-18	Dec-18		2018
IT0199K IT0200K	2018 Cybersecurity Chngs-KU18 TOA East-West Split-KU18	102,023.44 21,207.83	-	(102,023.44) (21,207.83)	100.00% 100.00%	0.02%	102,023.44 21,207.83	-	(102,023.44) (21,207.83)			Mar-18 Mar-18	Dec-18 Jun-18		2018 2018
IT0200K	Access Switch Rotation-KU18	245.266.01	240.000.00	(5,266.01)	-2.19%	0.04%	245,266.01	240.000.00	(5,266.01)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0203K	Aligne Upgrade-KU18	164,708.80	56,000.00	(108,708.80)	-194.12%	0.03%	162,903.69	56,000.00	(106,903.69)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0204K	Analog Sunset-KU18	287,691.06	168,000.00	(119,691.06)	-71.24%	0.05%	288,311.06	168,000.00	(120,311.06)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0205K	Avaya Release Upgr-KU18	-	112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Jan-18	Nov-18				2018
IT0206K IT0207K	Bulk Power & Env Syst-KU18	98,203.10	96,000.00	(2,203.10)	-2.29%	0.02%	98,203.10	96,000.00	(2,203.10)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0207K IT0208K	Cabling Server Connect-KU18 Centrify Licensing-KU18	15,638.81 8,489,69	21,600.00	5,961.19 1.110.31	27.60%	0.00%	15,638.81 8,489.69	21,600.00	5,961.19 1,110,31	Feb-18 Apr-18	Oct-18 Jul-18	Feb-18 Apr-18	Dec-18 Jul-18		2018 2018
IT0209K	CERUS IV-KU18	203.995.67	192.000.00	(11.995.67)	-6.25%	0.03%	203.995.67	192.000.00	(11.995.67)	Apr-18 Apr-18	Sep-18	Apr-18	Dec-18		2018
IT0211K	CIP Compliance Tools Yr8-KU18	49,379.10	120,000.34	70,621.24	58.85%	0.01%	49,389.62	120,000.34	70,610.72	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0212K	Citrix XenDsktp Mjr Upg-KU18	90,402.68	75,801.00	(14,601.68)	-19.26%	0.02%	117,586.06	75,801.00	(41,785.06)	Jan-18	Mar-19	Jan-18	Apr-19		2018
IT0213K	Citrix XenMobile Upgr-KU18	-	34,083.00	34,083.00	100.00%	0.00%	-	34,083.00	34,083.00	Jan-18	May-18				2018
IT0214K IT0215K	Comp-Retire Topic 715-KU18-19 CIP Compl Infrastrct Yr8-KU18	107,707.77	240,000.00 240,000.00	240,000.00 132,292,23	100.00% 55.12%	0.00%	- 109,083.37	240,000.00 240,000.00	240,000.00 130,916.63	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18	Jan-19		2018 2018
IT0215K	Computer HW for LOB's-KU18	107,707.77	177,600.00	177,600.00	100.00%	0.02%	109,083.37	177,600.00	177,600.00	Jan-18 Mar-18	Sep-18	Jan-18	Jan-19		2018
IT0217K	Core Network Infrastr-KU18	77.295.99	72.000.00	(5,295,99)	-7.36%	0.01%	77.295.99	72.000.00	(5,295,99)	Feb-18	Aug-18	Feb-18	Dec-18		2018
IT0219K	EE DSM Filing-KU18-19	123,076.44	168,000.20	44,923.76	26.74%	0.02%	152,031.85	308,000.04	155,968.19	Jan-18	Dec-19	Jan-18	Apr-19		2018
IT0220K	Elec Facility Enhance-KU18-19		196,000.00	196,000.00	100.00%	0.00%	-	196,000.00	196,000.00	Jan-18	Dec-18				2018
IT0221K IT0222K	EMS CIP-KU18	105,108.42	57,087.00	(48,021.42)	-84.12%	0.02%	114,548.24	57,087.00	(57,461.24)	Jan-18	Jan-19	Jan-18	Mar-19		2018 2018
IT0222K IT0223K	Endpoint Protection-KU18 Enterp Data Domain Expan-KU18	3,201.02	2,400.00 66.832.00	(801.02) 66.832.00	-33.38% 100.00%	0.00%	3,201.02	2,400.00 66.832.00	(801.02) 66.832.00	May-18 Aug-18	Jun-18 Aug-18	May-18	Sep-18		2018
IT0223K IT0224K	Exchange 2016 Upgrade-KU17	7,284.55	115,200.00	107,915.45	93.68%	0.00%	116,014.26	223,929.71	107,915.45	Oct-17	Oct-18	Oct-17	Sep-18		2018
IT0225K	FERC Form 1 Tool Repl-KU18-19	-	240,000.00	240,000.00	100.00%	0.00%	-	483,788.00	483,788.00	Jan-18	Dec-21				2018
IT0231K	IP Management-KU18	172,442.92	168,000.00	(4,442.92)	-2.64%	0.03%	172,442.92	168,000.00	(4,442.92)	Feb-18	Jul-18	Feb-18	Dec-18		2018
IT0234K	IT Security Infras-KU18	12,500.45	36,000.00	23,499.55	65.28%	0.00%	12,500.45	36,000.00	23,499.55	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0235K IT0237K	ITSM CIP/AIM-KU18-19	-	144,000.00	144,000.00	100.00%	0.00%	-	288,000.00	288,000.00	Jan-18	Jun-19		P 10		2018 2018
IT0237K IT0238K	KU Tower RepL Bch Grove-KU17 Louisv Electrical Upgr-KU18	423,548.15 25,783.15	400,000.00 24,000.00	(23,548.15) (1,783.15)	-5.89% -7.43%	0.07%	484,150.13 25,783.15	460,601.98 24,000.00	(23,548.15) (1,783.15)	Feb-17 Feb-18	Nov-18 Nov-18	Feb-17 Feb-18	Dec-18 Dec-18		2018
IT0239K	Louis Racks and Furn-KU18	10.862.86	12.000.00	1.137.14	9,48%	0.00%	10,862.86	12.000.00	1.137.14	Feb-18	Oct-18	Feb-18	Oct-18		2018
IT0240K	Low Income Assist Portal-KU18	-	28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Mar-18	Aug-18				2018
IT0241K	Maximo Upgrade-KU18	260,951.42	280,000.19	19,048.77	6.80%	0.04%	287,682.06	559,999.92	272,317.86	Mar-18	Mar-19	Mar-18	Feb-19		2018
IT0242K	Megastar & DVM MW Repl-KU18	272,151.11	246,100.37	(26,050.74)	-10.59%	0.05%	272,151.11	246,100.37	(26,050.74)	Jan-18	Nov-19	Jan-18	Dec-18		2018
IT0243K IT0244K	Microsoft EA-KU18 Microsoft Lic True-up-KU18	124,209.78 116,676.50	179,292.00 72,000.00	55,082.22 (44,676,50)	30.72% -62.05%	0.02%	124,209.78 116,716.03	179,292.00 72.000.00	55,082.22 (44,716.03)	Apr-18 Mar-18	Jul-18 Nov-18	Apr-18 Mar-18	Aug-18 Dec-18		2018 2018
IT0244K IT0245K	Mbl & Wrkst Lic True-up-KU18	40,794,98	36,480,00	(4,314.98)	-11.83%	0.01%	40,794.98	36,480.00	(44,710.03) (4,314.98)	Feb-18	Oct-18	Feb-18	Dec-18 Dec-18		2018
IT0247K	Mobile Infrastructure-KU18	41,987.89	84,000.00	42,012.11	50.01%	0.01%	41,987.89	84,000.00	42,012.11	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0248K	Mobile Radio-KU18	111,765.12	96,000.00	(15,765.12)	-16.42%	0.02%	112,187.25	96,000.00	(16,187.25)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0249K	Monitor Replacement-KU18	71,012.06	50,880.00	(20,132.06)	-39.57%	0.01%	71,012.06	50,880.00	(20,132.06)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0250K IT0251K	zMR Hardware-KU18 Multi-Func Dev Ref-KU18	14,925.29	28,000.00 19,200.00	28,000.00 4,274,71	100.00% 22.26%	0.00%	14.925.29	28,000.00 19,200.00	28,000.00 4,274,71	Jun-18 Feb-18	Aug-18 Nov-18	Feb-18	Dec-18		2018 2018
IT0251K IT0252K	NAS Capacity Expan-KU18	14,925.29	96.000.00	4,274.71 (6.642.50)	-6.92%	0.00%	14,925.29	96.000.00	(6,642.50)	Jun-18	Jun-18	Jun-18	Nov-18		2018
IT0253K	Network Access Infrast-KU18	110.234.67	72,000.00	(38,234,67)	-53.10%	0.02%	422.74	72,000.00	71,577.26	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0253KU	Ntwrk Access Infr-DIRECT KU18	25,087.26	-	(25,087.26)	100.00%	0.00%	134,900.46	-	(134,900.46)			Jan-18	Dec-18		2018
IT0254K	Network Access Gateways-KU18	25,858.18	24,000.00	(1,858.18)	-7.74%	0.00%	25,858.18	24,000.00	(1,858.18)	Jan-18	Aug-18	Jan-18	Dec-18		2018
IT0255K	Network Management-KU18	15,875.38	18,000.00	2,124.62	11.80%	0.00%	15,875.38	18,000.00	2,124.62	Jun-18	Sep-18	Jun-18	Dec-18		2018 2018
IT0256K IT0258K	Network Test Equip-KU18 Open Text Data Automate-KU18	99,575.38	60,000.00 70,000.00	(39,575.38) 70,000.00	-65.96% 100.00%	0.02%	99,575.38	60,000.00 70,000.00	(39,575.38) 70,000.00	Jan-18 Jan-18	Nov-18 Aug-18	Jan-18	Dec-18		2018
IT0259K	OTN Ext Lex-Dix Ring-KU18	568,784.03	417.600.00	(151,184,03)	-36.20%	0.10%	567,458.33	417.600.00	(149.858.33)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0260K	Outside Cable Plant-KU18	190,727.24	96,000.00	(94,727.24)	-98.67%	0.03%	190,685.29	96,000.00	(94,685.29)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0261K	PeopleSoft Tools Enhance-KU18	55,906.78	75,000.00	19,093.22	25.46%	0.01%	55,906.78	75,000.00	19,093.22	Jan-18	Oct-18	Jan-18	Aug-18		2018
IT0262K	Personal Prod Refresh-KU18	690.68	36,000.00	35,309.32	98.08%	0.00%	-	36,000.00	36,000.00	Feb-18	Oct-18	Feb-18	Mar-18		2018
IT0263K IT0264K	Purch/Rebuild Radio Site-KU18 Rate Case 2018-KU18-19	283,676.52 52,114,84	144,000.00 56,000.00	(139,676.52) 3 885 16	-97.00% 6.94%	0.05%	284,595.38 327,524.54	144,000.00 265,999.66	(140,595.38) (61,524,88)	Jan-18 Jan-18	Dec-18 Jul-19	Jan-18 Jan-18	Dec-18 Aug-19		2018 2018
IT0265K	Replace Video Units-KU18	51.857.61	48,000.00	(3.857.61)	-8.04%	0.01%	52.263.14	48,000.00	(4,263.14)	Mar-18	Oct-18	Mar-18	Dec-18		2018
IT0266K	Reporting/Business Intel-KU18	-	112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Mar-18	Nov-18				2018
IT0267K	Rev Collections Experian-KU18		28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Jan-18	Apr-18				2018
IT0269K	Rev Collec (Transcentra)-KU17	43,288.67	28,000.00	(15,288.67)	-54.60%	0.01%	45,530.43	30,241.76	(15,288.67)	Dec-17	Aug-18	Dec-17	Sep-18		2018
IT0271K IT0272K	SAN Capacity Expansion-KU18 SAN Switch Refresh-KU18	28,465.15	144,000.00	115,534.85	80.23%	0.00%	28,465.15	144,000.00	115,534.85	Apr-18	Aug-18	Apr-18	Dec-18		2018 2018
IT0272K IT0273K	SAN SWICH REITESH-KU18 SAP CCS/CSS Releases-KU18	254,832.57 345,917.63	720,000.56 420,000.50	465,167.99 74,082.87	64.61% 17.64%	0.04%	254,832.57 346,467.18	720,000.56 420,000.50	465,167.99 73,533.32	Jul-18 Jan-18	Oct-18 Sep-18	Jul-18 Jan-18	Dec-18 Dec-18		2018
IT0274K	SAP Roadmap Strategy -KU18	-	280,000,50	280.000.40	100.00%	0.00%	-	280,000,40	280.000.40	Feb-18	Dec-18	Jan-10	Dec-18		2018
IT0275K	Security Infrast Enhance-KU18	48,462.50	48,000.00	(462.50)	-0.96%	0.01%	48,818.43	48,000.00	(818.43)	Jan-18	Jul-18	Jan-18	Dec-18		2018
IT0276K	Server Cap Expn & Reliab-KU18	42,068.24	40,800.00	(1,268.24)	-3.11%	0.01%	42,068.24	40,800.00	(1,268.24)	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0277K	Server Infrast Upgr-KU18	150,292.24	220,800.00	70,507.76	31.93%	0.03%	150,756.46	220,800.00	70,043.54	Feb-18	Dec-18	Feb-18	Dec-18		2018
IT0278K IT0279K	LogRhythm (CIP)-KU18	32,538.65	31,200.00	(1,338.65)	-4.29%	0.01%	31,920.34	31,200.00	(720.34)	May-18	Aug-18	May-18	Jan-19		2018 2018
1102/9K IT0280K	LogRhythm (Corp)-KU18 Simpsonville Elect Upgr-KU18	32,538.65 22,847.09	31,200.00 24,000.00	(1,338.65) 1,152.91	-4.29% 4.80%	0.01%	31,920.34 22,847.09	31,200.00 24,000.00	(720.34) 1.152.91	May-18 Mar-18	Aug-18 Nov-18	May-18 Mar-18	Jan-19 Dec-18		2018
IT0280K	Simpsonville Furn & Rack-KU18	7,706.00	12,000.00	4,294.00	35.78%	0.00%	7,706.00	12,000.00	4,294.00	Feb-18	Sep-18	Feb-18	Dec-18 Dec-18		2018
IT0282K	Site Security Improvemts-KU18	50,350.14	24,000.00	(26,350.14)	-109.79%	0.01%	50,350.14	24,000.00	(26,350.14)	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0287K	Tech Refesh desk/lap-KU18	1,364,478.74	1,251,338.93	(113,139.81)	-9.04%	0.23%	1,349,748.11	1,251,338.93	(98,409.18)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0288K	Telecom Site Reno-KU18	20,271.31	48,000.00	27,728.69	57.77%	0.00%	20,271.31	48,000.00	27,728.69	Jan-18	Oct-18	Jan-18	Dec-18		2018 2018
IT0289K	TOA-KU18	9,175.66	56,000.06	46,824.40	83.61%	0.00%	90,570.77	56,000.06	(34,570.71)	Apr-18	Jun-19	Apr-18	Aug-19		2018

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
IT0290K	Transmission Map-KU18	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	May-18	Dec-18	Start	Liid	Explanations	2018
IT0291K	TRODS-KU18	226,273.52		(226,273.52)	100.00%	0.04%	226,197.67	-	(226,197.67)			Jan-18	Dec-18		2018
IT0292K	UC4 Upgrade to V12.2-KU18	1,207.18	24,000.00	22,792.82	94.97%	0.00%	18,268.22	24,000.00	5,731.78	Dec-18	Jun-19	Dec-18	Jul-19		2018
IT0295K IT0296K	Upgrade Vmware Infrast-KU18 Video Streaming Appl Upg-KU18	43,380.61	76,800.00 48,000.00	33,419.39 48,000.00	43.51% 100.00%	0.01%	50,493.24	76,800.00 48.000.00	26,306.76 48,000.00	Jan-18 Apr-18	Oct-18 Dec-18	Jan-18	Dec-18		2018 2018
IT0290K	Phone Expan/Break Fix-KU18	70,796.92	72.000.00	1.203.08	1.67%	0.01%	71,086.48	72.000.00	48,000.00	Feb-18	Dec-18 Dec-18	Feb-18	Dec-18		2018
IT0298K	Wireless Buildout-KU18	85,582.75	72,000.00	(13,582.75)	-18.86%	0.01%	86,284.24	72,000.00	(14,284.24)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0299K	WMS Work Mgmt Sys Enh-KU18	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	May-18	Aug-18				2018
IT0300K IT0307CG	WMS Upgrade-KU18-19 zSimpsonville to Dix Dam-KU18	1,069,230.21	1,260,000.47	190,770.26	15.14%	0.18%	1,176,854.78	1,367,942.56	191,087.78	Oct-17	Dec-18	Oct-17	Oct-18		2018 2018
IT0307K	Simpsonville to Dix Dam-KU18	83.059.98	150,000.00	150,000.00 (83,059,98)	100.00% 100.00%	0.00%	83.059.98	150,000.00	150,000.00 (83,059.98)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0308K	Expense Reimb Replace-KU18	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jan-18	Dec-18	Jan-10	Dcc-18		2018
IT0309K	Invoice Routing Automate-KU18	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jan-18	Dec-18				2018
IT0310K	PS Test Script Automate-KU18	65,669.18	175,000.05	109,330.87	62.47%	0.01%	65,669.18	175,000.05	109,330.87	Jan-18	Nov-18	Jan-18	Sep-18		2018
IT0311K IT0312K	Mx Scheduler Program-KU18 CyberArk Password Vault-KU18	- 147,667.55	105,308.02 72,000.00	105,308.02 (75,667.55)	100.00%	0.00%	254,474.32	105,308.02 178,859.01	105,308.02 (75,615.31)	Jan-18 Aug-17	Apr-18 Sep-18	1	Dec-18		2018 2018
IT0312K	nMarket PJM Module Upgr-KU18	147,007.55	48,000.00	(75,667.55) 48,000.00	-105.09%	0.03%	254,474.32	48.000.00	(75,015.31) 48,000.00	Jan-18	Jun-18	Aug-17	Dec-18		2018
IT0314K	HR Dashboard Enhance-KU18	75,204.60	150,000.20	74,795.60	49.86%	0.01%	153,537.19	150,000.20	(3,536.99)	Jan-18	Apr-19	Jan-18	May-19		2018
IT0315K	Mobile App/API Monitor-KU18	36,274.40	120,000.00	83,725.60	69.77%	0.01%	-	120,000.00	120,000.00	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0316K	PI Upgrade-KU18	-	64,800.00	64,800.00	100.00%	0.00%	96,571.17	161,371.17	64,800.00	Oct-17	Dec-17				2018
IT0317K IT0318K	Safety Dashboard Enhance-KU18 Mobile Safety App-KU18	-	42,000.00 84,000.00	42,000.00 84,000.00	100.00% 100.00%	0.00%	-	42,000.00 84,000.00	42,000.00 84,000.00	Jan-18 Jan-18	Oct-18 Nov-18				2018 2018
IT0319K	EMS Hardware Labor-KU18	18.001.79	14,400.00	(3.601.79)	-25.01%	0.00%	18.001.79	14.400.00	(3.601.79)	Jan-18 Jan-18	Mar-18	Jan-18	Apr-18		2018
IT0320K	DB Refresh-KU18	62.647.10	72.000.00	9.352.90	12.99%	0.01%	62.748.41	72.000.00	9,251.59	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0321K	SCCM Upgrades-KU18	23,098.69	38,400.00	15,301.31	39.85%	0.00%	23,098.69	38,400.00	15,301.31	Jan-18	Sep-18	Jan-18	Nov-18		2018
IT0322K	Nxt Gen Radio System Des-KU18	-	204,000.00	204,000.00	100.00%	0.00%	-	204,000.00	204,000.00	Jan-18	Sep-18				2018
IT0324K	PowerPlan Lease Mod Fin-KU18	11,470.48	24,000.00	12,529.52	52.21%	0.00%	15,347.37	24,000.00	8,652.63	Jan-18	Jan-19	Jan-18	Jan-19		2018
IT0325K IT0326K	Windows 10 Upgrade-KU18 Office 2016 Upgrade-KU18	175,990.17	175,201.92 86,400.00	(788.25) 86,400.00	-0.45% 100.00%	0.03%	176,025.67	175,201.92 86,400.00	(823.75) 86.400.00	Jan-18 Jan-18	Dec-18 Dec-18	Jan-18	Dec-18		2018 2018
IT0320K	Work Safety Audit App-KU18	-	42.000.00	42.000.00	100.00%	0.00%	-	42.000.00	42,000.00	Jan-18	Dec-18 Dec-18				2018
IT0328K	BI Report Aligne Fuels-KU18	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	Jan-18	Oct-18				2018
IT0329K	Lockout/Tagout Replace-KU18	816,243.80	1,120,000.20	303,756.40	27.12%	0.14%	1,217,597.83	1,120,000.20	(97,597.63)	Jan-18	Jun-20	Jan-18	Sep-20		2018
IT0330K	ITSM Tools-KU18	27,862.08	192,000.00	164,137.92	85.49%	0.00%	27,896.43	192,000.00	164,103.57	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0331K	Rate Case Filing 2017-KU18	· · · · ·	56,000.05	56,000.05	100.00%	0.00%	-	56,000.05	56,000.05	Jan-18	Jun-18				2018
IT0332K IT0333K	OpenText Bill Integrity-KU18 Cst Rel Mgmt Maj Acts-KU18-19	54,382.48	61,600.00 84,000.00	7,217.52 84,000.00	11.72% 100.00%	0.01%	104,147.52 46,627,14	61,600.00 84,000.00	(42,547.52) 37.372.86	Jan-18 Jan-18	Mar-19 Sep-20	Jan-18	May-19		2018 2018
IT0334K	My Account Enhancement-KU18	216,693.82	140,000.00	(76,693.82)	-54.78%	0.04%	266,162.22	140,000.00	(126,162.22)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0335K	iPad Refresh Project-KU18	283,729.69	159,867.84	(123,861.85)	-77.48%	0.05%	285,087.51	159,867.84	(125,219.67)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0338K	IVR Enhancements-KU18	-	336,000.60	336,000.60	100.00%	0.00%	-	336,000.60	336,000.60	Jan-18	Sep-18				2018
IT0339K	Upgrade PowerBase 8.x-KU18	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	Jan-18	Nov-18				2018
IT0340K IT0341K	Repl Opentext AP (OTAP)-KU19 FieldSmart View Replace-KU18	- 121,947.24	192,000.00 280,000.40	192,000.00 158,053,16	100.00% 56.45%	0.00%	254.513.75	192,000.00 379,742.11	192,000.00 125,228,36	Jan-18 Oct-17	Dec-19 Mar-19	Oct-17	Mar-19		2018 2018
IT0341K	Mob Dis Replace Elec OMS-KU18	216,736.18	280,000.40	175,264,10	50.45% 44.71%	0.02%	488.683.33	392.000.28	(96.683.05)	Jan-18	Sep-19	Jan-18	Oct-19		2018
IT0343K	Sfty/Tec Trn Rec OpenTxt-KU18	-	112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Jan-18	Dec-18	200 10	00117		2018
IT0344K	Budg Enh Mass All/IntCom-KU18	-	108,000.00	108,000.00	100.00%	0.00%	-	165,600.00	165,600.00	Jan-18	Apr-19				2018
IT0345K	Hyperion Upgrade-LKS18-KU18	-	57,600.00	57,600.00	100.00%	0.00%	-	57,600.00	57,600.00	Jan-18	Dec-18				2018
IT0346K	Cherwell Implementation-KU18	297,006.20	144,000.00	(153,006.20)	-106.25%	0.05%	449,868.77	296,862.57	(153,006.20)	Aug-17	Jul-18	Aug-17	Aug-18		2018
IT0347K IT0348K	OpenText for Tax Returns-KU18 OpenText Cred/Cont Adm-KU18	-	48,000.00 60,000.00	48,000.00 60.000.00	100.00%	0.00%	-	48,000.00 60.000.00	48,000.00	Jan-18 Jan-18	Oct-18 Nov-18				2018 2018
IT0349K	KY Containerized E-mail-KU18	(1,330.95)	26,400.00	27.730.95	105.04%	0.00%	-	26,400.00	26,400.00	Jan-18	May-18	Jan-18	Dec-18		2018
IT0350K	Business Offices Kiosks-KU19	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-18	Dec-19				2018
IT0351K	Landlord Portal -KU18		112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Jan-18	Dec-18				2018
IT0352K	Exp/Repl Cust Comm Chan-KU18	179,095.54	168,000.00	(11,095.54)	-6.60%	0.03%	346,208.00	168,000.00	(178,208.00)	Jan-18	Dec-19	Jan-18	Dec-19		2018
IT0353K IT0354K	UC&C/CUCM Upgrades-KU18 PEPSE Upgrade-KU18	49,756.85 26,337.42	-	(49,756.85) (26,337,42)	100.00% 100.00%	0.01%	49,664.01 26,337.42	-	(49,664.01) (26.337.42)			May-18	Dec-18 Feb-19		2018 2018
IT0354K IT0356K	AFT Fathom Licenses-KU18	26,337.42 7.362.21	-	(26,337.42) (7,362.21)	100.00%	0.00%	26,337.42 7.362.21	-	(26,337.42) (7,362.21)			Jun-18 Jul-18	Feb-19 Feb-19		2018
IT0357K	TrnsLnesWkMgt WO&DB Appr-KU18	197,376.60	_	(197.376.60)	100.00%	0.03%	197,506,31	-	(197,506,31)			Aug-18	Jan-19		2018
IT0358K	TRAC Phase 2-KU18-19	36,887.51	-	(36,887.51)	100.00%	0.01%	264,624.41	-	(264,624.41)			Aug-18	Dec-19		2018
IT0359K	Oracle Alerting Mods-KU18	17,305.77	-	(17,305.77)	100.00%	0.00%	17,330.38	-	(17,330.38)			Aug-18	Feb-19		2018
IT0362K IT0363K	Phire -KU18	28,132.91	-	(28,132.91)	100.00%	0.00%	28,132.91	-	(28,132.91)			Aug-18	Dec-18		2018
IT0363K IT0364K	Infrast Mgmt Clusters-KU18 ALM Licenses-KU18	106,088.67 16,832.56	-	(106,088.67) (16,832.56)	100.00% 100.00%	0.02%	106,088.67 16,832.56	-	(106,088.67) (16,832.56)			Aug-18 Aug-18	Dec-18 Aug-18		2018 2018
IT0365K	MR Hardware-KU18	18,586,34	-	(18,586,34)	100.00%	0.00%	18,624.07	-	(18,624.07)			Sep-18	Dec-18		2018
IT0366K	SAP HANA DB Server Ref-KU18	10,000.04		(10,500.54)	100.0070	0.0070	10,024.07		(10,024.07)			50p 10		his is a combination of the HANA BW project and a HANA Server Refresh pull	2018
														arward from 2019, necessary to provide security of customer data.	
TROJETY	The sheet we do not sheet with a second	1,052,545.80	-	(1,052,545.80)	100.00%	0.18%	1,052,680.48	-	(1,052,680.48)			Sep-18	Dec-18		2010
IT0367K IT0368K	EFrankfort TC Shelter-KU18-19 GlobalScape ASM-KU18	31,913.82 5,545.00	-	(31,913.82) (5,545.00)	100.00% 100.00%	0.01%	172,453.53 5,545.00	-	(172,453.53)			Sep-18	Jul-19 Day 18		2018 2018
IT0368K IT0369K	GlobalScape ASM-KU18 BW on HANA Upgrade-KU18-19	5,545.00 184,751.76	-	(5,545.00) (184,751.76)	100.00%	0.00%	5,545.00 604.048.56	-	(5,545.00) (604,048.56)			Sep-18 Sep-18	Dec-18 May-19		2018 2018
IT0370K	EOL ASR Switches-KU18	306,479.29		(306,479.29)	100.00%	0.05%	352,050.55	-	(352,050.55)			Sep-18 Sep-18	Nov-19		2018
IT0371K	NIST Program Initiatives-KU18	31,425.04	-	(31,425.04)	100.00%	0.01%	30,270.65	-	(30,270.65)			Oct-18	Jan-19		2018
IT0372K	CyberSecuri-Microseg1-KU18-19													roject created to implement the Tetration product to give the ability to meet	2018
														nterprise Security Standards set by the PPL Corporation. Tetration will integrate	
		609,700.57		(609,700,57)	100.00%	0.10%	624,594.11		(624,594,11)			Oct-18		ith our networking products in order to implement and manage micro- gmentation rules.	
IT0373K	Toad for Oracle Licenses-KU18	5,983.75	-	(5,983.75)	100.00%	0.00%	5,983.75	-	(5,983.75)			Nov-18	Jan-19	•	2018
IT0374K	SIP Voice Infrastruct-KU18-20	150,144.01	-	(150,144.01)	100.00%	0.03%	205,227.20	-	(205,227.20)			Nov-18	Dec-19		2018

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							Total	Total		Date	Date			
Durlan	Destruct	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
IT0375K	Service Suite Test Auto-KU18	5,756.14		(5,756.14)	100.00%	0.00%	8,963.01	-	(8,963.01)			Dec-18		2018
IT0423K	DB Backup Storage Ref-KU18	166,015.96	240,000.00	73,984.04	30.83%	0.03%	166,015.96	240,000.00	73,984.04	Jan-18	Sep-18	Jan-18	Dec-18	2018
IT0480K	Time and Labor Upgr-KU19-21	-	696,000.21	696,000.21	100.00%	0.00%		1,439,999.69	1,439,999.69	Jan-18	Jun-22		This project was delayed until 2019. In 2019, the scope of the project was further reduced and it was determined to not be needed.	2018
IT0550K	Computing Infra Upg-KU18	-	090,000.21	090,000.21	100.00%	0.00%	-	1,439,999.09	1,439,999.09	5411-10	Jun-22			2018
													implement production clusters for migration of applications and databases from	
IT0620K	DACS/SONET Repl Eng/Des-KU18	667,545.68 86.400.18	-	(667,545.68) 105,599,82	100.00% 55.00%	0.11%	668,871.49 86,400,18	192.000.00	(668,871.49) 105,599.82	× 10	<b>D</b> 10	Aug-18 Jan-18	Feb-19 SAN storage/blade computing to HCI "Ready Nodes". Jan-19	2018
IT10620K IT1016K	KY SDN Impl (Phase 1)-KU19	46.839.26	192,000.00	(46.839.26)	55.00% 100.00%	0.01%	86,400.18 172,474,78	192,000.00	(52,474.78)	Jan-18	Dec-18	Jan-18 Aug-18		2018
141391	Environmental Equipment KU	-	32,500.00	32,500.00	100.00%	0.00%	-	162,500.00	162,500.00	Jan-15	Dec-30	1445 10		2018
155907	Emissions Tst Trailer&Equi-KU	3,511.70	-	(3,511.70)	100.00%	0.00%	40,858.77	37,347.07	(3,511.70)			Oct-17		2018
156548 156678	AMT Testing Analyzer&Equip-KU AMT MAP System-KU18	26,250.92 208 113 81	-	(26,250.92)	100.00%	0.00%	30,744.40	-	(30,744.40)			Feb-18		2018 2018
156678 145403	AMT MAP System-KU18 HR Cap Equip Improvents KU	208,113.81	10,200.00	(208,113.81) 10,200.00	100.00% 100.00%	0.04%	208,113.81	51,000.00	(208,113.81) 51,000.00	Jan-15	Dec-26	Mar-18		2018 2018
158332KU	EEI Scanner for HR-KU18	3,782.94		(3,782.94)	100.00%	0.00%	3.782.94	-	(3,782.94)	Jan-15	Dec-20	Aug-18		2018
145122	Richmond Remove Rise Pad	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-18	Sep-18			2018
145127	Winchester Pallet Racks Bins	-	16,000.00	16,000.00	100.00%	0.00%	-	16,000.00	16,000.00	Jan-18	Dec-18			2018
149345 155751	SC CAPITAL - 2016 BP - KU Industrial Fan Midway-KU17	(10.00)	200,000.00	200,000.00	100.00%	0.00%	- 10 536 53	720,000.00	720,000.00	Jan-16	Dec-26			2018 2018
155751	Industrial Fan Midway-KU17 Industrial Fan Pineville-KU17	(10.00)		10.00	100.00%	0.00%	10,536.53	10,546.53	10.00			Aug-17 Oct-17		2018
158367	Greenville Forklift-KU18	33,888.21	-	(33,888.21)	100.00%	0.01%	33,888.21	-	(33,888.21)			Sep-18		2018
158368	Elizabethtown Forklift-KU18	33,888.21	-	(33,888.21)	100.00%	0.01%	33,888.21	-	(33,888.21)			Sep-18		2018
158415	Industrial Heater Pville-KU18	16,525.55	-	(16,525.55)	100.00%	0.00%	16,525.55	-	(16,525.55)			Sep-18	20010	2018
158522 158524	Earlington Forklift-KU18 Etown TH Buckets-KU18	31,228.67 5,763.92	-	(31,228.67) (5,763.92)	100.00% 100.00%	0.01%	31,228.67 5,763.92	-	(31,228.67) (5,763.92)			Oct-18 Oct-18		2018 2018
158525	Earlington TH Buckets-KU18	5,978.87	-	(5,978.87)	100.00%	0.00%	5,978.87	-	(5,978.87)			Oct-18		2018
158526	Danville TH Buckets-KU18	5,978.87	-	(5,978.87)	100.00%	0.00%	5,978.87	-	(5,978.87)			Oct-18		2018
158527	Earlington Concrete Pad-KU18	43,787.81	-	(43,787.81)	100.00%	0.01%	43,787.81	-	(43,787.81)			Oct-18		2018
158551	Pineville TH Buckets-KU18	6,442.70	-	(6,442.70)	100.00%	0.00%	6,442.70	-	(6,442.70)			Oct-18		2018
158552 SC0001	Lexington TH Forks-KU18 Danville Pole Yard Rehab-KU18	6,782.08	255,550.00	(6,782.08) 255,550.00	100.00% 100.00%	0.00%	6,782.08	255,550.00	(6,782.08) 255,550.00	Jan-18	Jun-18	Oct-18		2018 2018
SC0002	Danville Pole Racks-KU18	149.383.84	102.220.00	(47,163.84)	-46.14%	0.03%	149.383.84	102.220.00	(47,163.84)	Jan-18 Jan-18	Jun-18 Jun-18	Jan-18		2018
SC0003	Maysville Racks-KU18	-	10,222.00	10,222.00	100.00%	0.00%	-	10,222.00	10,222.00	Jan-18	Mar-18			2018
SC0004	Pineville Racks-KU18	-	10,222.00	10,222.00	100.00%	0.00%	-	10,222.00	10,222.00	Jan-18	Mar-18			2018
SC0007 SC0008	Pineville Transfomer Pad-KU18 Harlan Transfomer Pad-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Jun-18			2018 2018
SC0008 SC0009	Paris Transfomer Pad-KU18	-	51,110.00 51,110.00	51,110.00 51,110.00	100.00% 100.00%	0.00%	-	51,110.00 51,110.00	51,110.00 51,110.00	Jan-18 Jan-18	Jun-18 Aug-18			2018
SC0010	Maysville Transformer Pad-KU18		51,110.00	51,110.00	100.00%	0.00%		51,110.00	51,110.00	Jan-18	May-18			2018
SC0011	London Transfomer Pad-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Aug-18			2018
SC0012	Richmond Transfomer Pad-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Aug-18			2018
SC0013 SC0014	Winchester Transfomer Pad-KU18 Shelbyville Transfome Pad-KU18	-	51,110.00 51,110.00	51,110.00 51,110.00	100.00% 100.00%	0.00%	-	51,110.00	51,110.00	Jan-18 Jan-18	Aug-18 Jul-18			2018 2018
SC0014 SC0015	Carrolton Transfomer Pad-KU18		51,110.00	51,110.00	100.00%	0.00%		51,110.00 51,110.00	51,110.00 51,110.00	Jan-18 Jan-18	Jul-18 Aug-18			2018
SC0016	Norton Transfomer Pad-KU18		51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Aug-18			2018
SC0017	Pennington Gap Transf Pad-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Sep-18			2018
SC0018	Barlow Transfomer Pad-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Mar-18			2018
SC0019 SC0020	Elizabethtown Transfo Pad-KU18 Earlington Cameras-KU18	-	51,110.00 51,110.00	51,110.00 51,110.00	100.00% 100.00%	0.00%	-	51,110.00 51,110.00	51,110.00 51,110.00	Jan-18 Jan-18	Jun-18 Jun-18			2018 2018
SC0020	Pineville Cameras-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18 Jan-18	Jun-18 Jun-18			2018
SC0022	Danville Cameras-KU18	-	51,110.00	51,110.00	100.00%	0.00%	-	51,110.00	51,110.00	Jan-18	Jun-18			2018
119903	Clear A&G 12/04													2018
120756	Misc. A/R Uncollect - KU Cap	1,281,063.49	-	(1,281,063.49)	100.00%	0.22%	1,281,063.49	-	(1,281,063.49)			Dec-04	corresponding budget amount.	2018
148391	Prop. Tax Cap KU Non-Mech	(13,694.96)	311.810.04	13,694.96 311,810.04	100.00% 100.00%	0.00%	88,449.83	63,692.34 3.323,778.96	(24,757.49) 3.323,778.96	Jun-15	Jun-20	Jun-05		2018
158702	Work at Home RSC 2018 K	4,187.05	-	(4,187.05)	100.00%	0.00%	4,846.64	-	(4,846.64)			Nov-18	May-19	2018
IT0186K	Data Center Firewalls-KU	47,489.06	-	(47,489.06)	100.00%	0.01%	227,660.88	180,171.82	(47,489.06)			Dec-17	Dec-18	2018
IT0194K	ITS Integration-KU18	49,579.95	-	(49,579.95)	100.00%	0.01%	78,548.52	-	(78,548.52)			Feb-18		2018
158702 IT0186K	Work at Home RSC 2018 K Data Center Firewalls-KU	1,881.14 21,335.66	-	(1,881.14) (21,335.66)	100.00% 100.00%	0.00%	2,177.48 102,282.42	80,946.76	(2,177.48) (21,335.66)			Nov-18 Dec-17		2018 2018
IT0194K	ITS Integration-KU18	22,275.05		(22,275.05)	100.00%	0.00%	35,289.91		(35,289.91)			Feb-18		2018
		365,743,710.20	380,494,611.93	14,750,901.73									2018	18 Total
00013FACK 00014FACK	KUGO REPLACE SEALANT & MASONRY GEORGETOWN BO RENOVATION	733,160.47 241,780,13	-	(733,160.47)	100.00% 100.00%	0.14%	741,486.56	608,406.89 260,634.04	(133,079.67)			Apr-18 Jan-18		2019 2019
00014FACK 00016FACK	GEORGETOWN BO RENOVATION BARLOW WIRE STORAGE	(1,223.59)	-	(241,780.13) 1,223.59	100.00%	0.05%	502,414.17	1,223.59	(241,780.13) 1,223.59			Jan-18 Jan-18		2019 2019
00017FACK	KUGO RESTROOM UPDATES	(1,225.55)	449.431.04	449,431.04	100.00%	0.00%		1.348.470.44	1.348.470.44	Jan-18	Dec-21	Jan-10		2019
00023FACK	SOMERSET BO - RESTROOM UPDATES	16,811.94	-	(16,811.94)	100.00%	0.00%	18,202.96	1,391.02	(16,811.94)			Jan-18	Aug-19	2019
00024FACK	MT STERLING BO RESTROOM	11,298.56	-	(11,298.56)	100.00%	0.00%	12,124.72	826.16	(11,298.56)			Jan-18		2019
00032FACK	LGE CTR FITNESS CTR FLOOR KU	402.92	-	(402.92)	100.00%	0.00%	20,567.51	20,164.59	(402.92)			Jan-18		2019 2019
00033FACK 00034FACK	GREENVILLE BO WINDOW REPLACE BOC 1ST FLOOR RENOVATION KU	-	614.579.08	614.579.08	100.00% 100.00%	0.00%	-	614.579.08	614.579.08	Jan-19	Dec-19			2019 2019
00037FACK	LIMESTONE OFFICE SECOND FLOOR	10,761.82		(10,761.82)	100.00%	0.00%	51,364.63	40,602.81	(10,761.82)	Jan-19	50017	Jan-18		2019
00039FACK	LGE CTR 12TH FLOOR KITCHEN KU	203.43	-	(203.43)	100.00%	0.00%	43,448.30	43,244.87	(203.43)			Jan-18	Apr-19	2019
00066FACK	BOC DCC SPACE CONVERSION KU	162,772.32	615,184.19	452,411.87	73.54%	0.03%	162,772.32	615,184.19	452,411.87	Jan-19	Apr-20	Jan-19	Sep-20	2019
00067FACK	BOC ANNEX KU	550.979.24		(550,979,24)	100.00%	0.11%	566.289.52	15,310,28	(550,979,24)			Ame 10		2019
00068FACK	LGE CTR 23RD FL CARPET KU	24,544.18	-	(550,979.24) (24,544.18)	100.00%	0.11%	24,544.18	15,310.28	(550,979.24) (24,544.18)			Apr-18 Jan-18	Sep-20 took place in 2019. Dec-19	2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	<b>P N</b> <i>A</i>	
No. 00072FACK	Title/Description CALL CENTER RENO BOC 3 KU	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations Project provided renovations to the existing call center updating for efficient space	Year 2019
000721 ACK	CALL CLIVIER RENO BOC 5 RU													utilization, ergonomic needs, and general renovation. Project began in 2018 and	2019
		537,748.29	-	(537,748.29)	100.00%	0.10%	851,696.90	313,948.61	(537,748.29)			Aug-17	Feb-19	due to delays, wasn't completed until 2019.	
00074FACK 00076FACK	Campbellsville Light Repl LED	13,660.77	20,019.59	6,358.82	31.76%	0.00%	13,660.77	20,019.59	6,358.82	Jan-19	Jun-19	Jan-19	Jul-19		2019 2019
00076FACK 00080FACK	KUGO Condensers Replace Stone Rd Sprinkler system	692,258.92 64,644.47	300,040.40 150,020.20	(392,218.52) 85,375,73	-130.72% 56.91%	0.13%	692,258.92 64,644,47	300,040.40 150,020.20	(392,218.52) 85,375.73	Jan-19 Jan-19	May-20 Aug-19	Jan-19 Jan-19			2019 2019
00084FACK	Limestone Office remodel 2019	04,044.47	150,020.20	05,515.15	50.91%	0.01/6	04,044.47	150,020.20	65,575.75	Jan-19	Aug-19	Jan-17		The budget assumed that most of the project would be completed during 2019,	2019
		3,627.69	1,499,880.98	1,496,253.29	99.76%	0.00%	3,831.38	1,500,084.67	1,496,253.29	Nov-18	Nov-19	Nov-18		however the bulk of the entire project is pushed back to 2022.	
00087FACK	ETown Office HVAC	· · · · ·	30,004.04	30,004.04	100.00%	0.00%	-	30,004.04	30,004.04	Jan-19	Oct-19				2019
00090FACK 00091FACK	E-town Telecom Shop Penn Gap BO Teller Exit Door	15,989.45	7.002.29	(15,989.45)	100.00% 100.00%	0.00%	560,369.69	544,380.24	(15,989.45)	L . 10	10	May-18	Dec-18		2019 2019
00093FACK	Big Stone Gan Sub/SR	149.260.84	214.893.80	7,002.29 65.632.96	30.54%	0.00%	149,260,84	7,002.29 214.893.80	7,002.29 65.632.96	Jan-19 Jan-19	May-19 Dec-19	Jan-19			2019
00094FACK	London SR New Dock	-	35,072.29	35,072.29	100.00%	0.00%	-	35,072.29	35,072.29	Jan-19	Mar-19	Jan-19			2019
00095FACK	London SR Fence	-	50,074.31	50,074.31	100.00%	0.00%	-	50,074.31	50,074.31	Jan-19	Jul-20				2019
00096FACK	London SR Back New Walkway	-	7,000.27	7,000.27	100.00%	0.00%	-	7,000.27	7,000.27	Jan-19	May-19				2019
00098FACK 00099FACK	Pennington Gap SR Parking Lot	-	30,004.04	30,004.04	100.00%	0.00%	-	30,004.04	30,004.04	Jan-19	Aug-19				2019 2019
00099FACK 00100FACK	Pennington Gap Strm HVAC Middlesboro BO Reno	5,458.75	7,000.27	7,000.27 (5,458,75)	100.00% 100.00%	0.00%	5,458.75	7,000.27 749,671.83	7,000.27 744,213.08	Jan-19	Apr-19	Oct-18			2019 2019
00100FACK 00102FACK	Campbellsville SR Ice Machine	3,438.75	8.007.84	8.007.84	100.00%	0.00%	5,458.75	8.007.84	8.007.84	Jan-19	Mar-19	001-18			2019
00104FACK	Earlington Shop Expansion	141,936.64	400,087.66	258,151.02	64.52%	0.03%	141,936.64	400,087.66	258,151.02	Jan-19	Sep-19	Jan-19			2019
00105FACK	KUGO Floor 1, 2 Remodel KU	191,066.49	344,624.80	153,558.31	44.56%	0.04%	191,066.49	344,624.80	153,558.31	Jan-19	Dec-21	Jan-19			2019
00107FACK	BOC ROOM 201 RENO - KU	289,826.00	-	(289,826.00)	100.00%	0.06%	304,142.84	14,316.84	(289,826.00)			Apr-18	Dec-19		2019
00114FACK	Dix Dam Replace CRAC Units KU	-	38,978.90	38,978.90	100.00%	0.00%	-	38,978.90	38,978.90	Jan-19	Dec-19		D 10		2019
0064FACIK 0064FACTK	SIMP SWITCHGEAR UPG IT K SIMP SWITCHGEAR UPG	52,470.36 82,127.22	51,755.06	(715.30) (82,127.22)	-1.38% 100.00%	0.01%	52,470.36 82,127,22	51,755.06 81.007.92	(715.30) (1,119.30)	Jan-19	Oct-19	Jan-19 Jan-19	Dec-19 Dec-19		2019 2019
0064FACTK	SIMP SWITCHGEAR UPG	62,127.22	81,007.92	(82,127.22) 81,007.92	100.00%	0.02%	82,127.22	81,007.92	(1,119.30)	Jan-19	Oct-19	Jan-19	Dec-19		2019
100GH	GH Recycle Pmp ImpellerRefrb19		230,503.83	230,503.83	100.00%	0.00%	-	230,503.83	230,503.83	Mar-18	Nov-19				2019
115GH	GH SMM Personnel Carrier	16,779.31	15,519.49	(1,259.82)	-8.12%	0.00%	16,779.31	15,519.49	(1,259.82)	Mar-19	Dec-19	Mar-19	May-19		2019
117362	Accrued Labor - KU	-	-	-	100.00%	0.00%	-	-	-						2019
119903	Clear A&G 12/04	(69,747.94)	252,902.00	322,649.94	127.58%	-0.01%	(69,747.94)	252,902.00	322,649.94	Dec-04	Jul-20	Dec-04			2019
120756 123136	Misc. A/R Uncollect - KU Cap KU POLE INSPECTION	38,452.45	-	(38,452.45)	100.00%	0.01%	88,449.83	49,997.38	(38,452.45)			Jun-05		Budget is developed at a higher level on project 123136 to encompass multiple	2019 2019
														19PTP366, 19PTP766, 19PTP416, and 19PTP236. The net variance between the budget for 123136 and the other KU projects is (\$2.613K). In total between LG&E and KU, the net variance to budget was (\$1.89KOK). The cost per olde was higher than budgeted and can be attributed to many factors including the overhead contract increase. location of the poles, and amount of tree trimming and traffic control required.	
123906	BRCT6 C Inspection	-	6,382,751.50	6,382,751.50	100.00%	0.00%	-	6,382,751.50	6,382,751.50	Jan-05	Dec-10			3 drivers: Mandatory spare parts required as part of the LTSA were accounted for	2019
123900	BKC10 C inspection													in inventory as opposed to the capital project. The first HGP for each unit is considered tax exempt under the new and expanded provision. And finally, guidance from Financial Planning & Accounting determined the split for Capital O&M should align as a fleet and 95/5 was agreed upon, decreasing the amount capital and increasing the amount of outgace O&M the plant had originally	2019
123GH	GH 4-7 CT Gearbox Repl19	10,617,836.58 53,989.96	12,396,172.90 71,712.29	1,778,336.32 17,722.33	14.35% 24.71%	2.05% 0.01%	10,617,836.58 53,989,96	12,396,172.90 71,712.29	1,778,336.32 17,722.33	Jun-16 Mar-19	Jun-19 Jul-19	Jun-16 Mar-19	Jun-19 Jun-19	budgeted.	2019
124930	LOANED DO TO TRANS MTP KU	53,989.90	(18,704.77)	(18,704,77)	24.71%	0.01%	55,989.90	(46,729,18)	(46,729,18)	Jan-19	May-21	Mar-19	Jun-19		2019
125058	MINOR FARM ENTRANCE ROAD	5,397.79	-	(5,397.79)	100.00%	0.00%	166,209.73	160,811.94	(5,397.79)	Jun 17		Feb-18	Feb-19		2019
126072	BR 3-2/3-3/3-4 Pulv Sep Manway	26,894.17	-	(26,894.17)	100.00%	0.01%	26,894.17	69,030.40	42,136.23			Jun-18	May-19		2019
127111	CR KY Dam to S.Paducah 69kv	451.72	299,845.72	299,394.00	99.85%	0.00%	33,642.35	7,103,744.57	7,070,102.22	Aug-18	Oct-19	Aug-18	Jul-19		2019
127182 131338	PeopleSoft Time (KU %) Ghent 345kV Control House	(376,793.00) 37,955.82	-	376,793.00 (37,955.82)	100.00%	-0.07% 0.01%	3.693.542.78	376,793.00 3.655,586.96	376,793.00 (37,955.82)			Jun-11 Jan-15	Sep-19 Oct-18		2019 2019
131355	Ghent Redesign 138kV Sub	(25,279.64)		(37,955.82) 25,279.64	100.00%	0.01%	1,939,825.41	1,965,105.05	(37,955.82) 25,279.64			Feb-16	May-18		2019
131374	REL WEDONIA MOS	9,598.45	-	(9,598.45)	100.00%	0.00%	335,714.66	326,116.21	(9,598.45)			Feb-18	Sep-18		2019
131562	Lakeshore Sub Dist Ckt	315,246.18	409,255.60	94,009.42	22.97%	0.06%	315,246.18	409,255.60	94,009.42	Feb-19	Nov-19	Feb-19	Mar-20		2019
131978	GH1 Reheat Pend Assy Repl													This is a multi-year project - the milestone payments in 2019 were higher than	2019
131980	GH3 Primary SH Tube Repl	1,012,400.24 (274,930,27)	459,440.00	(552,960.24) 274,930.27	-120.36% 100.00%	0.20%	1,012,400.24 3.657.615.17	8,368,220.00 3,932,545.44	7,355,819.76 274,930.27	Jan-19	May-21	Jan-19 Jan-17	Dec-18	estimated in the budget.	2019
132002KU	TCCT HGP Insp Unit 7 KU	(274,930.27) 435,817.59	515,939.63	274,930.27 80.122.04	15.53%	-0.05%	2.256.545.67	2.336.667.71	80.122.04	Nov-17	Dec-18	Jan-17 Nov-17	Nov-18		2019
132756KU	GS GE KU Lab Equip		96,055.50	96,055.50	100.00%	0.00%	-	582,157.44	582,157.44	Jan-18	Aug-19	1107 17			2019
133076KU	GS GE Dam Impnd KU	-	64,498.55	64,498.55	100.00%	0.00%	-	348,036.73	348,036.73	Mar-18	Oct-19				2019
133515	GH3 Boiler Burner Repl	375,301.97	163,547.40	(211,754.57)	-129.48%	0.07%	6,193,882.24	5,982,127.67	(211,754.57)	Mar-17	Dec-18	Mar-17	Dec-18		2019
133615KU 133622KU	TC KU PLT ENG/MTR RWNDS TC KU LAB PURCH MONITORS	-	132,094.34	132,094.34	100.00%	0.00%	-	841,862.43	841,862.43	Jun-17	Sep-21				2019 2019
133622KU 133627KU	TC KU LAB PURCH MONITORS TC KU LAB EOUIP PURCHASES	-	45,599.42 28,117.73	45,599.42 28,117.73	100.00% 100.00%	0.00%	-	291,164.72 181,318.40	291,164.72 181,318.40	Jun-16 Jun-16	Sep-21 Aug-21				2019
133638	EFFLUENT WATER STUDY - BR	715.65		(715.65)	100.00%	0.00%	715.65	-	(715.65)	Jun-10	Aug-21	Jul-15			2019
133641	EFFLUENT WATER STUDY-GH	172,504.35	242,000.00	69,495.65	28.72%	0.03%	208,884.45	0.03	(208,884.42)	Jul-15	Dec-24	Jul-15	Nov-20		2019
133653KU	TC KU SAFETY & ERT EQUIP	-	28,942.42	28,942.42	100.00%	0.00%	-	178,457.10	178,457.10	Jun-16	Nov-21				2019
133683	EFFLUENT WATER STUDY-TC KU	120,473.10	87,120.00	(33,353.10)	-38.28%	0.02%	1,822,584.50	86,304.50	(1,736,280.00)	Jul-15	Nov-23	Jul-15	Nov-20		2019
133794	GH1-4 Pulv Gearbox	-	657,073.39	657,073.39	100.00%	0.00%		657,073.39	657,073.39	Jan-19	May-21			This project was originally budgeted for 2019 but was delayed until 2020/2021	2019
133964	BR3 BMS Repl-Upgrade						-							Progress payment was made earlier than anticipated/budgeted. (Originally scheduled for 2019 and actually made in December 2018). Bids also came back	2019
133KU16	NE KY Buildout Eng Phase-KU16	693,668.15	1,403,984.83 10,000.00	710,316.68 10,000.00	50.59% 100.00%	0.13% 0.00%	871,966.68	1,582,283.36 146,250.00	710,316.68 146,250.00	Oct-18 Jan-16	Dec-19 Dec-20	Oct-18	Dec-19	significantly cheaper than original quotes the budget was based on.	2019

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
134113KU	TC2 SCR L3 REPL-KU	-	-	-	100.00%	0.00%	1,106,644.49	1,106,644.49	-	Start	Laid	Start	Liid	Explanations	2019
134245	DSP STNWL SUB UPGD	32,122.39	-	(32,122.39)	100.00%	0.01%	1,231,780.77	1,199,658.38	(32,122.39)			Mar-17	Dec-18		2019
134256	DSP VERSAILLES SUB	17,352.10	74,792.40	57,440.30	76.80%	0.00%	17,352.10	1,071,938.35	1,054,586.25	Sep-18	Dec-20	Sep-18			2019
134864 134955	DSP Shelbyville North Dist SIO-SCADA EXPANSION V2	134,577.79	58,642.87	(75,934.92)	-129.49% 100.00%	0.03%	134,577.79	58,642.87 10.000.000.00	(75,934.92) 10.000.000.00	Jan-19	Aug-19	Jan-19	Aug-19		2019 2019
135113	BR3 Coal Fdr Transition Chutes	86,369,64	163.992.80	77.623.16	47.33%	0.00%	86,369,64	163,992.80	77,623.16	Jan-19	Dec-19	Jan-19	Dec-19		2019
135117	BR3-5 Pulverizer Gearbox Ovhl	654,075.76	681,718.62	27,642.86	4.05%	0.13%	654,075.76	681,718.62	27,642.86	Jan-19	Dec-19	Jan-19	Nov-19		2019
135243	Green River Steel 69kV Cap	96,283.33	-	(96,283.33)	100.00%	0.02%	387,399.94	291,116.61	(96,283.33)			Jan-17	Dec-18		2019
135361	REL LEXPLNT-PISGH 69RBLD	15,744.75	-	(15,744.75)	100.00%	0.00%	4,779,514.73	4,763,769.98	(15,744.75)			Nov-16	Nov-18		2019
136480KU 137084	GS GE Test Equip Pool KU GH3 ME Spray Pipe Repl	350,635.71	114,437.04 491,365.48	114,437.04 140,729,77	100.00% 28.64%	0.00%	350,635.71	759,294.80 491,365.48	759,294.80 140,729.77	Feb-18 Jan-19	Oct-19 Nov-19	Jan-19	Nov-19		2019 2019
137100	GH1 Controls Syst Upgrade 2019	830,288.88	491,365.48	236,800,56	28.64%	0.07%	1,053,867.87	491,305.48	236,800,56	Jan-19 Jul-18	Oct-19	Jan-19 Jul-18	Nov-19 Nov-19		2019
137101	GH2 Controls Syst Opgrade 2019	1,006,052.96	1,003,852.49	(2,200.47)	-0.22%	0.19%	1,006,052.96	1,003,852.49	(2,200.47)	Jan-19	Nov-19	Jan-19	Nov-19		2019
137102	GH3 Controls Syst Upgrade 2019	776,657.18	742,013.96	(34,643.22)	-4.67%	0.15%	776,657.18	742,013.96	(34,643.22)	Jan-19	Oct-19	Jan-19	Nov-19		2019
137103	GH4 Controls Syst Upgrade 2019	558,929.68	713,474.97	154,545.29	21.66%	0.11%	792,817.42	947,362.71	154,545.29	Jul-18	Oct-19	Jul-18	Dec-19		2019
137104 137165	GH3&4 Coal Hand Relay Repl BR3 Field Ground Detector	397,305.58 103,150,10	224,934.66 93,233,88	(172,370.92) (9.916.22)	-76.63% -10.64%	0.08%	397,305.58 103,150,10	224,934.66 93,233.88	(172,370.92) (9,916.22)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Nov-19 Dec-19		2019 2019
137190	BR3 SW Line Repl	105,150.10	93,233.88	(9,916.22)	-10.64%	0.02%	103,150.10	93,233.88	(9,916.22)	Jan-19	Dec-19	Jan-19		inal budget scope was to sandblast and coat the entire service water line. It was	2019
137190	bko ow Laie kepi													mined that it was more cost effective to replace the service water line and	2019
		911,406.10	1,675,107.50	763,701.40	45.59%	0.18%	911,406.10	1,675,107.50	763,701.40	Apr-19	Dec-19	Apr-19	Nov-19 dispo	ose of the old line.	
137244	GH4 Upper Econ Repl	473,299.21	660,493.16	187,193.95	28.34%	0.09%	638,777.95	1,765,212.68	1,126,434.73	Nov-18	May-20	Nov-18	Jul-20		2019
137373 137417	GH1 1-5 Pulv Gearbox	668,515.65	587,723.96 1,650,421.51	(80,791.69) 34,181.41	-13.75% 2.07%	0.13%	668,515.65	587,723.96 1,650,421.51	(80,791.69)	Jan-19 Feb-19	Oct-19 Nov-19	Jan-19	Nov-19 Dec-19		2019 2019
137417	GH2 T & B AH Basket Repl 2019 GH4 Primary SH Repl	1,616,240.10	1,050,421.51	54,181.41	2.07%	0.31%	1,616,240.10	1,050,421.51	34,181.41	Peb-19	NOV-19	Feb-19		is a multi-year project. The first milestone was anticpated in 2019 with work	2019
													to be	gin in 2020. The first milestone was due in 2018 for \$263k. The balance of	
		756,657.93	1,278,781.79	522,123.86	40.83%	0.15%	1,020,069.03	4,051,440.25	3,031,371.22	Sep-18	May-20	Sep-18	Jul-20 the p	project occurred in 2020.	
137539 137585KU	FP-Tools - 2019 TC2 KU DCS UPGRADE	1,270,682.90	144,094.57 1.548,471.25	144,094.57 277,788.35	100.00% 17.94%	0.00%	1,270,682.90	144,094.57 1.548,471.25	144,094.57 277,788.35	Jan-19 Jan-19	Dec-19		Dec-19		2019 2019
137633KU	TC2 KU DCS UPGRADE TC2 KU SLMS UNIT	21,571.05	1,548,471.25 52,333.66	2/7,788.35 30.762.61	17.94% 58.78%	0.25%	204.042.03	234,804.64	2/7,788.35 30.762.61	Jan-19 Jan-17	May-19 Apr-19	Jan-19 Jan-17	Dec-19 Nov-18		2019 2019
137738	HWY 641 RELO	(24,220.91)	52,555.00	24.220.91	100.00%	0.00%	(24,220.91)	234,604.04	24,220.91	Jan-1 /	Api-19	Feb-16	Oct-17		2019
137740	REL POOLE 69KV SWITCH	422.79	-	(422.79)	100.00%	0.00%	475,830.98	475,408.19	(422.79)			Mar-18	Sep-18		2019
137750	DSP MT VERNON SUB-TRANS	5,852.40	-	(5,852.40)	100.00%	0.00%	200,342.83	194,490.43	(5,852.40)			Feb-17	Nov-18		2019
137751	DSP VILEY 2-TRANS	(188.51)	-	188.51	100.00%	0.00%	613,674.06	613,862.57	188.51			Sep-17	Nov-18		2019
137752	DSP Richmond North 138kV DSP HUME RD PHASE II TRANSFRMR	(14,616.75)	-	14,616.75	100.00%	0.00%	536,220.93	550,837.68	14,616.75			Apr-17	Oct-18		2019 2019
137/54 138168	DSP HUME RD PHASE II TRANSFRMR DSP PAYNES MILL SUB PROJ	28,196.03 653.40	-	(28,196.03) (653.40)	100.00% 100.00%	0.01%	489,076.83 2,770,126.11	460,880.80 5,233,592.49	(28,196.03) 2,463,466,38			Feb-17 Mar-17	Sep-18		2019
138168	DSP PAYNES MILL SUB PROJ	1,042,109.00	3,506,228.78	2,464,119.78	70.28%	0.20%	2,770,126.11	5,233,592.49	2,463,466.38	Mar-17	Dec-20	Mar-17 Mar-17	Proje	ected delayed to 2020 due to property delays.	2019
138842	Grn Rvr Plnt-Hllsd 69kV Relo	647,733.22	641,371.84	(6,361.38)	-0.99%	0.13%	650,676.71	644,315.33	(6,361.38)	Sep-18	Feb-20	Sep-18	Oct-19	1155	2019
139595KU	GS GE DME Phase II KU	183.29	-	(183.29)	100.00%	0.00%	159,967.69	159,784.40	(183.29)			Jan-15	Dec-18		2019
139682KU	TC KU PREDICT DEVICES MAINT	-	20,674.80	20,674.80	100.00%	0.00%	-	125,296.02	125,296.02	Jun-17	Jun-21				2019
139696 139958	LEX UNDRGD-PHASE 1 CR MLRSBRG-MRPHYVL	4,309,535.99	4,574,918.34	265,382.35	5.80%	0.83%	8,412,492.78	9,376,397.57	963,904.79	Feb-17	Mar-20	Feb-17	Apr-20	ha ha she was a she was a she was to she was the she was the	2019 2019
139958	CR MLRSBRG-MRPH I VL													budget assumed a portion of the preliminary engineering services would be pleted in 2019, however more services were completed during 2019 than	2019
		808,357.19	299,569.48	(508,787.71)	-169.84%	0.16%	808,357.19	18,839,369.88	18,031,012.69	Mar-19	Dec-23	Mar-19	budg		
140014KU	TC CT KU DCS UPG	171,213.70	219,091.80	47,878.10	21.85%	0.03%	171,213.70	219,091.80	47,878.10	Jan-19	Oct-19	Jan-19	Dec-19		2019
140032KU	TC KU PURCHASE JLG LIFT	-	92,462.30	92,462.30	100.00%	0.00%	-	92,462.30	92,462.30	Jan-19	Dec-19				2019
140075 140088	DIGITAL EMS COM CHNLS-KU-2019 LITE UPGRDE EMS SWARE KU-2019	-	79,608.57 72,762,85	79,608.57 72,762,85	100.00%	0.00%	-	79,608.57 72,762.85	79,608.57 72,762,85	Mar-19 Jun-18	Jul-19 Apr-19				2019 2019
140088	EMS OPERATOR MONITORS-KU-2019		39,538,32	39,538,32	100.00%	0.00%	34,208.93	39,538,32	5.329.39	Jun-18 Jul-19	Jul-20				2019
140100	EMS OPERATOR MONITORS-KU-2019	34,208.93	-	(34,208.93)	100.00%	0.01%	34,208.93	39,538.32	5,329.39	54115	541 <u>20</u>	Jul-19	Apr-20		2019
140113	ROUTINE EMS-KU 2019	-	14,191.10	14,191.10	100.00%	0.00%	-	14,191.10	14,191.10	Mar-19	Sep-19				2019
140170	GH BU Bucket and Chain 21	292,877.94	-	(292,877.94)	100.00%	0.06%	292,877.94	328,067.96	35,190.02			Oct-19	Nov-20		2019
140183	GH Conveyor Belt 19													is the budget project for all conveyor belt replacements - as the individual belt accements are identified, the funds are transferred to those project	2019
		-	832,420.83	832,420.83	100.00%	0.00%	-	832,420.83	832,420.83	Jan-19	Nov-19		repa		
140188	GH Misc Motors 19	-	105,609.25	105,609.25	100.00%	0.00%	-	105,609.25	105,609.25	Jan-19	Apr-19				2019
140199	GH4 Furnace Wall Metal Overlay	244,789.63	205,720.00	(39,069.63)	-18.99%	0.05%	244,789.63	1,392,069.37	1,147,279.74	Mar-19	May-20	Mar-19	May-20		2019
140202	GH Stacker Reclaimer Recert	4,449,926.56	4,416,236.24	(33,690.32)	-0.76%	0.86%	7,975,950.67	7,942,260.35	(33,690.32)	Jan-18	Jan-20	Jan-18	Jan-20		2019 2019
140203 140216	GH Barge Unloader Recert GH2 HP-IP Bucket Repl 19	3,882.24 527,549.64	696,082.44	(3,882.24) 168.532.80	100.00% 24.21%	0.00%	8,741,794.82 527,549,64	8,737,912.58 696,082.44	(3,882.24) 168,532.80	Jan-19	Jan-20	Jan-17 Jan-19	Nov-18 Jan-20		2019
140217	GH2 Turb Packing Repl	327,349.04	090,082.44	108,332.80	24.2170	0.10%	327,349.04	090,082.44	108,332.80	Jan-19	Jan-20	Jan-19		scope of the project increased to include the LP packing and spill strips	2019
	<b>V</b> 1	120,539.02	648,974.47	528,435.45	81.43%	0.02%	120,539.02	648,974.47	528,435.45	Jan-19	Jan-20	Jan-19	Jan-20 repla		
140218	GH2 HP Inlet Snout Rings Repl	211,739.92	226,097.65	14,357.73	6.35%	0.04%	211,739.92	226,097.65	14,357.73	Jan-19	Jan-20	Jan-19	Jan-20		2019
140282	COMP-RELATED-EQUIP-KU-2019	-	91,021.92	91,021.92	100.00%	0.00%	-	91,021.92	91,021.92	Jan-19	Dec-19				2019
140342KU 140619KU	MISC TOOLS TC CONV BELT REPL	-	48,903.86 65,608.03	48,903.86 65,608.03	100.00% 100.00%	0.00%	-	224,633.44 791,523.55	224,633.44 791,523.55	May-16 Jan-18	Dec-23 Sep-21				2019 2019
140654KU	TC CBU B & C	-	206.748.00	206.748.00	100.00%	0.00%	-	389.431.10	389.431.10	Jan-18 Jan-18	Dec-24				2019
140659KU	TC CT KU LC1 UPGD #2	197,879.09	202,613.04	4,733.95	2.34%	0.04%	197,879.09	202,613.04	4,733.95	Jan-17	May-19	Jan-17	Nov-19		2019
141332	London-Pole Racks Yard Grading	-	99,514.03	99,514.03	100.00%	0.00%	-	99,514.03	99,514.03	Jan-19	Jun-19				2019
141335	Midway - Pole Racks	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-19	Jul-19				2019
141336	Paris - Pole Racks	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-19	Aug-19				2019
141389 141391	KU FURNITURE PROJ Environmental Equipment KU	324,220.94	213,880.16 32,500.00	(110,340.78) 32,500.00	-51.59% 100.00%	0.06%	324,220.94	213,880.16 162,500.00	(110,340.78) 162,500.00	Jul-13 Jan-15	May-19 Dec-30	Jul-13	Mar-20		2019 2019
141391 141885	KU Portable Transformer	293,100.43	32,500.00	32,500.00 (293,100.43)	100.00%	0.00%	2,587,494.35	2,294,393.92	(293,100.43)	Jan-15	Dec-30	Apr-17	May-19		2019
1416H	GH1 Spare Exciter Refurb	293,100.43	-	(223,100.43)	100.0076	0.00%	2,201,474.33	2,279,373.72	(273,100.43)			лµ-1 /	This signi	was an emergent project based on vibration increases in 2018. There is a ficant lead-time to get an Exciter so in order to avoid a lengthy unplanned Unit trace is use desided to survey and how the areas on site.	2019 2019
		913,251.89	-	(913,251.89)	100.00%	0.18%	1,492,208.79	2,633,441.41	1,141,232.62			Sep-18	Jun-20	tage it was decided to purchase and have the spare on-site.	

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
142753KU	TC2 KU IGNIT FUEL 2015	(31,278.45)	-	31.278.45	100.00%	-0.01%	5,920,941.31	5.952.219.76	31,278.45	Start	Laid	Jan-14	Apr-17	2019
143111	VERSAILLES BYPASS-0507 CIFI		149,500.16	149,500.16	100.00%	0.00%	-	149,500.16	149,500.16	Jan-14	Aug-19		I ·	2019
143640 KU	CR7 NGCC Inventory KU	(3,700.76)	-	3,700.76	100.00%	0.00%	3,832,847.95	3,836,548.71	3,700.76			Mar-14	Sep-18	2019
144039 144062	175, Exit 95 Richmond HWY REL KEOKEE SWITCH	130,668.42	-	(130,668.42)	100.00%	0.03%	130,668.42	-	(130,668.42)			Jan-15	Jul-20	2019
144062 144065	REL KEOKEE SWITCH TEP-CR-ADAMS-DELAPLAIN TAP	(14,862.00)	3,605,935.44	14,862.00 3,605,935.44	100.00% 100.00%	0.00%	584,763.38	599,625.38 3.605.935.44	14,862.00 3,605,935.44	Jan-19	Jul-20	Jan-18	Dec-18 Project cancelled due to lack of need	2019 2019
144005	TEP-MOT-ETOWN-ETOWN#2	628.05	-	(628.05)	100.00%	0.00%	628.05	747 349 27	746,721.22	Jan-19	541-20	May-19	roject cancened due to lack of need	2019
144083	TEP-MOT-KUPARK-PINEVILLE	-	30,040.20	30,040.20	100.00%	0.00%	-	149,724.57	149,724.57	Jul-19	Mar-20	,		2019
144108	TEP-9.0MVAr,69kVCap-Paint Lick	784,543.39	752,814.00	(31,729.39)	-4.21%	0.15%	888,451.19	855,036.47	(33,414.72)	Nov-17	Aug-20	Nov-17	Aug-20	2019
144108 144116	TEP-9.0MVAr,69kVCap-Paint Lick	1,685.33	-	(1,685.33)	100.00%	0.00%	888,451.19	855,036.47	(33,414.72)			Nov-17	Aug-20 Later start in 2018 delayed 2019 construction into 2020	2019 2019
144116 144302	Lynch Control House GH2 4ky Switchgear	1,287,987.11	3,234,220.74	1,946,233.63	60.18%	0.25%	1,604,623.29	4,911,510.66	3,306,887.37	Jan-17	Aug-21	Jan-17	Later start in 2018 delayed 2019 construction into 2020 That project was a multi-year (4 year). The payments in 2019 were less than	2019 2019
144302	GH2 4k4 Switcigea	2,557,751.95	3,190,171.19	632,419.24	19.82%	0.49%	5,945,752.99	6,578,172.23	632,419.24	Jan-17	Jan-20	Jan-17	Jan-20 anticipated.	2019
144311	GH3 Upper Econ Upper Bank	3,563.66		(3,563.66)	100.00%	0.00%	1,344,466.62	1,340,902.96	(3,563.66)			Jan-17	Dec-18	2019
144312	GH1 SH Pendant Platens	284,471.32	287,150.00	2,678.68	0.93%	0.05%	284,471.32	3,939,390.00	3,654,918.68	Jun-19	Apr-21	Jun-19		2019
144320 144321	GH 3/4 Ops Department Truck	-	47,393.83	47,393.83	100.00%	0.00%	26,534.27	73,928.10	47,393.83	Sep-18	Dec-18			2019 2019
144321 144325	GH Mech Maint Truck GH4 SCR Catalyst L1	-	43,343.40 798,130,78	43,343.40 798,130,78	100.00% 100.00%	0.00%	26,014.65	69,358.05 2,138,029,24	43,343.40 2.138.029.24	Sep-18 Jan-19	Dec-18 May-23		This project was moved to 2021/2022	2019 2019
144325	GH1 SCR Catalyst L1 New		798,130.78	798,130.78	100.00%	0.00%	-	2,031,609.48	2,031,609.48	Jan-19 Jan-19	May-23 May-21		This project was moved to 2021/2022 This project was moved to 2020/2021	2019
144365	GH CCR Pipe Conveyor Belt		796,150.60	798,150.60	100.00%	0.00%		2,051,009.40	2,031,009.40	Jan-19	May-21		This project was more to 2020/2021 This project was originally scheduled to be completed in 2019 however due to	2019
		2,626,932.85	3,588,770.78	961,837.93	26.80%	0.51%	2,648,235.29	3,610,073.22	961,837.93	Jun-18	May-20	Jun-18	issues with the parts manufacturer, the installation was moved to 2020	
144423	GH 3-4 Pulv Gearbox	178,180.46	677,110.53	498,930.07	73.69%	0.03%	710,970.96	1,209,901.03	498,930.07	Dec-18	Oct-19	Dec-18	Nov-19	2019
144426 144456	BR Vehicle Repl 2019	45,567.37	36,755.20	(8,812.17)	-23.98%	0.01%	45,567.37	113,500.00	67,932.63	Jan-19	Dec-19	Jan-19	Oct-19	2019 2019
144456 144494KU	BR Crusher House Vac System GS GE PDM IOTec Repl KU	288,905.84 17,800.47	179,053.38	(109,852.46) (17,800.47)	-61.35% 100.00%	0.06%	288,905.84 17,800.47	179,053.38 61,113.97	(109,852.46) 43,313.50	Jan-19	Nov-19	Jan-19 Nov-19	Dec-19 Apr-20	2019
144503KU	GS CDM GMD Protection KU	17,000.47	35,761.57	35.761.57	100.00%	0.00%	17,800.47	225,467,18	225.467.18	Jun-19	Oct-19	NOV-19	Api-20	2019
144510KU	GS CDM CIP Ver 7.0 KU		118,715.64	118,715.64	100.00%	0.00%		118,715.64	118,715.64	Jan-19	Nov-19			2019
144531 KU	CR Misc Capital KU (multi)	-	411,450.12	411,450.12	100.00%	0.00%	-	2,557,618.39	2,557,618.39	Jun-16	Dec-30			2019
144541	BRCT Gas Pipeline Relocation												Contractor unable to complete the gas line in time for the scheduled tie-in. Dispatch	2019
		13,570,269.48	15.868.000.00	2,297,730.52	14.48%	2.62%	18,391,922.00	20.689.652.52	2,297,730.52	M	Nov-20	14	unable to release all CT units for outage other than the original allotted time. Tie-in Nov-20 and final milestone delayed until 2020.	
144717	BR 3-1 & 3-2 BFPT Blading	628.232.74	674,134,70	2,297,730.52 45,901.96	14.48% 6.81%	2.62%	18,391,922.00 628,232,74	20,689,652.52	2,297,730.52 45,901.96	May-17 Jan-19	Nov-20 Dec-19	May-17 Jan-19	Nov-20 and man milestone delayed until 2020. Nov-19	2019
144722	BR3 HP-IP Blading	2,746,496.38	3,074,805.00	328,308,62	10.68%	0.53%	3,297,588.87	3.625.897.49	328,308.62	Sep-18	Dec-19	Sep-18	Nov-19	2019
144725	BR3 HP-IP Seals	306,783.32	283,687.40	(23,095.92)	-8.14%	0.06%	306,783.32	283,687.40	(23,095.92)	Apr-19	Dec-19	Apr-19	Nov-19	2019
144727	BR3 HP Inlet Bell Seals	268,024.11	309,299.60	41,275.49	13.34%	0.05%	268,024.11	309,299.60	41,275.49	Apr-19	Dec-19	Apr-19	Nov-19	2019
144728	BR3 HP Inner Casing Bolting	-	372,592.40	372,592.40	100.00%	0.00%	-	372,592.40	372,592.40	Apr-19	Dec-19			2019
144909 144913	DSP HUME ROAD SUB PHASE2 DSP SIMPSONVILLE 1 SUBSTATION	2,499.00	-	(2,499.00)	100.00%	0.00%	3,175,041.27	3,172,542.27	(2,499.00)			Jan-17	Dec-18	2019 2019
144913	DSP SIMPSONVILLE I SUBSTATION												Project was delayed due to a change in the energy forecast for the area and a change in the scope of work. Instead of expanding the existing Simpsonville Substation, EDO will build a new substation on the east side of Simpsonville on a portion of the site purchased by Transmission.	2019
			2,700,000,42	2,700,000,42	100.00%	0.00%	-	4 997 491 25	4,997,491.25	Jan-17	Dec-24		portion of the site parenased by transmission.	
145022	KU SECURITY EQUIPMENT 2018	(24,181.20)	-,,	24,181.20	100.00%	0.00%	783,030.14	807,211.34	24,181.20			Jan-18	Feb-19	2019
145028	KU SECURITY EQUIPMENT 2019	202,547.63	284,518.20	81,970.57	28.81%	0.04%	299,815.54	343,929.18	44,113.64	Dec-18	Dec-19	Dec-18	Apr-20	2019
145028	KU SECURITY EQUIPMENT 2019	37,856.93	-	(37,856.93)	100.00%	0.01%	299,815.54	343,929.18	44,113.64			Dec-18	Apr-20	2019
145086	Business Offices CapEx 2019	-	138,000.00	138,000.00	100.00%	0.00%	-	138,000.00	138,000.00	Jan-19	Dec-19			2019
145088 145403	Retail Hardware KU 2019 HR Cap Equip Improvents KU	-	140,000.00	140,000.00	100.00% 100.00%	0.00%	-	140,000.00	140,000.00 50,000.00	Jan-19 Jan-15	Dec-19 Dec-26			2019 2019
145803	TEP-CR-CLAY VLG TP-SHBVLL E	99,555.57	99,877,69	322.12	0.32%	0.00%	99,555.57	3 749 135 34	3,649,579.77	Jan-15 Apr-19	Jul-20	Apr-19	Aug-20	2019
145843	Balance BP Capital Labor	-	(1.00)	(1.00)	100.00%	0.00%	-	44,523.87	44,523.87	Jan-19	Jan-21			2019
146434	DX Dam Parapet Wall	2,425.68	-	(2,425.68)	100.00%	0.00%	220,171.00	5,822,586.72	5,602,415.72			Nov-14		2019
146700	NEWTOWN PIKE EXTENSION	(12,775.94)	-	12,775.94	100.00%	0.00%	(12,775.94)	-	12,775.94			Nov-15	Jul-16	2019
146868 147219	KEN AMERICA RELOCATION TEP-Hardinsburg-B. Branch Term	(4,318.13)	-	4,318.13 28.227.50	100.00%	0.00%	(4,318.13)	562.976.66	4,318.13 28,227,50			Jan-19	Jun-19	2019 2019
147228	TEP-Hardinsburg-B. Branch Term TEP-E-Town Term Eqp	(28,227.50)	133.460.88	28,227.50 133.460.88	100.00%	-0.01%	534,749.16	562,976.66 808.104.12	28,227.50 808,104,12	Sep-19	Apr-20	Jan-17	May-18	2019
147250	TEP-MOT-DIX DAM-BUENA VISTA		249.878.98	249.878.98	100.00%	0.00%	-	249.878.98	249.878.98	Jul-19	Nov-19			2019
147343	GH1 Econ Inlet Header Repl												This is a mult-year project. The budget assumed more milestones would be	2019
		251,702.58	1,053,740.84	802,038.26	76.11%	0.05%	251,702.58	1,901,354.15	1,649,651.57	Jan-19	Mar-20	Jan-19	Apr-20 attained that what was acutally achieved.	
147406	GH1-2 Feeder & Outlet Hop Repl	54,082.99	41,774.01	(12,308.98)	-29.47%	0.01%	118,418.12	106,109.14	(12,308.98)	Jan-17	Apr-19	Jan-17	Jun-19	2019
147413 147414	GH1-3 Feeder & Outlet Hop Repl GH1-4 Feeder & Outlet Hop Repl	50,954.54 50,509.13	42,908.83 44,433.26	(8,045.71) (6,075.87)	-18.75% -13.67%	0.01%	119,366.04 113,069.55	111,320.33 106,993.68	(8,045.71) (6,075.87)	Jan-17 Jan-17	Apr-19 Apr-19	Jan-17 Jan-17	Jun-19 Jun-19	2019 2019
147415	GH1-5 Feeder & Outlet Hop Repl	61.115.34	44,433.20	(16.308.80)	-36.40%	0.01%	123.301.58	106,992.78	(16 308 80)	Jan-17	Apr-19 Apr-19	Jan-17 Jan-17	Jun-19 Jun-19	2019
147418	GH1-1 Feeder & Outlet Hop Repl	64,905.98	40,780.26	(24,125.72)	-59.16%	0.01%	132,176.36	108,050.64	(24,125.72)	Jan-17	Apr-19	Jan-17	Jun-19	2019
147470KU	TC C COAL MTR SPARE	38,963.48	-	(38,963.48)	100.00%	0.01%	38,963.48	71,101.80	32,138.32		1 .	Aug-19	Dec-19	2019
147481	REL Kenton Switch 91-6	(22,037.68)	-	22,037.68	100.00%	0.00%	236,587.74	258,625.42	22,037.68			Feb-18	Oct-18	2019
147486	REL Dwina Switch	(2,128.74)	-	2,128.74	100.00%	0.00%	436,392.18	438,520.92	2,128.74			Apr-18	Oct-18	2019
147488 147489	REL Osaka East Switch REL Rogers Gap Switch	-	504,496.35	504,496.35	100.00%	0.00%	-	504,496.35	504,496.35	Apr-19	Jun-19 Sam 10		Project cancelled due to lack of need	2019 2019
147490	REL Rogers Gap Switch REL Airline Road Switch	20.660.16	354,951.96	354,951.96 (20,660.16)	100.00%	0.00%	172,698.00	354,951.96 152,037.84	354,951.96 (20,660.16)	Jul-19	Sep-19	Mar-18	Sep-18	2019 2019
147490	REL Versailles West Switch	10,079.18		(10,079.18)	100.00%	0.00%	200,714.71	190,635.53	(10,079.18)			Mar-18	Sep-18 Sep-18	2019
147493	REL Hamblin Tap Switch	187,222.52	-	(187,222.52)	100.00%	0.04%	257,111.30	69,888.78	(187,222.52)			Apr-18	Oct-19	2019
147494	REL Paint Lick Switch	310,169.25	373,161.71	62,992.46	16.88%	0.06%	310,169.25	373,161.71	62,992.46	Jan-19	Jul-19	Jan-19	Jun-19	2019
147495	REL Belt Line Switch	-	47,017.38	47,017.38	100.00%	0.00%		47,017.38	47,017.38	Jan-19	Mar-19			2019
147496 147498	REL McKee Road Switch REL Bardstown Ind Switch	409,413.59 631,306,41	373,161.71 373,161,70	(36,251.88) (258 144 71)	-9.71% -69.18%	0.08%	409,413.59 631,306,41	373,161.71 373,161.70	(36,251.88) (258,144.71)	Dec-18 Jan-19	Oct-19 May-19	Dec-18 Jan-19	Oct-19 May-19	2019 2019
147499	REL Four Mile Switch	278,425.31	508.161.81	(258,144.71) 229.736.50	-69.18%	0.12%	278.425.31	508,161.81	(258,144.71) 229,736.50	Feb-19	Sep-19	Feb-19	May-19 May-19	2019
147500	REL Owingsville Switch		373,161.71	373,161.71	100.00%	0.00%		373,161.71	373,161.71	Oct-19	Dec-19			2019

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							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual	
No. 147501	Title/Description REL Echols Switch	Cost	Budget 373,161.71	Dollars 373,161.71	Percent 100.00%	Budget 0.00%	Cost	Cost 373,161.71	Dollars 373,161.71	Start Oct-19	End Dec-19	Start	End Explanations Year 2019	
147502	REL Bens Branch Switch	263,652.11	373,161.71	109,509,60	29.35%	0.05%	263.652.11	373.161.71	109,509,60	Mar-19	Mar-21	Mar-19	2019	
147503	REL Nelson Switch	389,220.60	373,161.71	(16,058.89)	-4.30%	0.08%	389,220.60	373,161.71	(16,058.89)	Feb-19	Oct-19	Feb-19	Oct-19 2019	
147504	REL Madisonville North MOS	24,641.14		(24,641.14)	100.00%	0.00%	24,641.14	387,564.42	362,923.28			Sep-19	Mar-20 2019	,
147509	REL Taylorsville MOS	17,607.87	-	(17,607.87)	100.00%	0.00%	17,607.87	388,130.45	370,522.58			Sep-19	Jan-20 2019	
147528	REL Christian 458 Switch	24,635.41	-	(24,635.41)	100.00%	0.00%	24,635.41	404,436.79	379,801.38			Oct-19	Feb-20 2019	
147529 147531	REL Diamond Switch REL Picadome Switch	34,410.88 478,346,69	449,779,80	(34,410.88)	100.00%	0.01%	34,410.88	404,436.79	370,025.91		<b>D</b> 10	Oct-19	Feb-20 2019 Nov-19 2019	
147698	GH 1G1 HighPressure Htr Cntrls	478,340.09 62.404.89	26 814 69	(28,566.89) (35,590.20)	-6.35% -132.73%	0.09%	478,346.69 62.404.89	449,779.80 26.814.69	(28,566.89) (35,590.20)	Mar-19 Jan-19	Dec-19 Jun-19	Mar-19 Jan-19	Nov-19 2019 Sep-19 2019	
147714	GH4 CCW Controls	(2.949.93)		2,949.93	100.00%	0.00%	56,451.47	59,401.40	2,949.93	Jun 17	5un 17	Jan-18	Dec-18 2019	
147734	FULL UPGRD EMS SWARE-KU-2020	53,908.06	69,941.85	16,033.79	22.92%	0.01%	53,908.06	326,654.08	272,746.02	Sep-19	Nov-20	Sep-19	2019	
147743	SIMP V_WALL C_RPLC-KU 2019	-	335,518.15	335,518.15	100.00%	0.00%	-	335,518.15	335,518.15	Jan-19	May-19		2019	
147764	EMS DBASE EXPANSION-KU-2019	-	73,981.85	73,981.85	100.00%	0.00%	-	73,981.85	73,981.85	Jan-19	Sep-19		2019	
147790 147794	EMS APP ENHANCEMENTS-KU-2018 EMS APP ENHANCEMENTS-KU-2019	1,322.92 29,913.06	42,573.30	(1,322.92) 12,660.24	100.00% 29.74%	0.00%	46,434.92 29,913.06	45,112.00 42,573.30	(1,322.92) 12,660.24	Apr-19	Dec-19	Apr-18 Apr-19	Feb-19 2019 Apr-20 2019	
147801	RTU-IP TRAFFIC TO EMS-KU-2019	29,913.00	42,575.50	142,793.15	100.00%	0.00%	29,913.00	42,575.50	142,793.15	Jan-19	Aug-19	Apr-19	Apr-20 2019 2019	
147818	FP-SPIR Projects KU		142,795.15	142,795.15	100.00%	0.00%		142,795.15	142,795.15	Jan-19	Aug-17		Budget is developed at a higher level to encompass multiple projects and is either 2019	
		-	914,939.38	914,939.38	100.00%	0.00%	-	13,809,973.53	13,809,973.53	Jan-19	Dec-30		reallocated during the year to individual projects or not used.	
147830	KU Corporate Funding Project												The budget was prepared before the detailed engineering analysis was completed. 2019 The final scope of work was more costly than assumed in the budget. In addition, the budget assumed the majority of the project would not be completed until 2020. The project was accelerated and more work was completed in 2019 than budgeted.	
147894	BR All Terrain Forklift	-	2,170,000.00	2,170,000.00	100.00%	0.00%	-	10,850,000.00	10,850,000.00	Jan-17	Dec-23		The budget assumed all material would be received in 2020. The material was 2019	)
		-			100.00%	0.00%		138,817.80	138,817.80				acelerated to ensure the project remained on schedule and was received in 2019.	
147896	BR Skid Loader												The budget assumed that the project would be completed during 2018 however it 2019	,
147900	BR3 Turb Rm Crane Cntrl Upgr	69,694.30	-	(69,694.30)	100.00%	0.01%	69,694.30	90,288.00	20,593.70			Sep-19	Dec-19 extended into 2019. The budget assumed that the project would be completed during 2019 however it 2019	,
147904	BR1 Main Xfmr Bushing Repl	204,573.32	263,081.20	58,507.88	22.24%	0.04%	204,573.32	263,081.20	58,507.88	Nov-18	May-19	Nov-18	Jul-19 extended into 2020. The budget was prepared before the detailed engineering analysis was completed. 2019	)
147918	BR3 Hyd Gas Dryer Refurb	115,861.14	-	(115,861.14)	100.00%	0.02%	208,022.93	92,161.79	(115,861.14)			Nov-15	The final scope of work was more costly than assumed in the budget. Nov-19 The budget was prepared before the detailed engineering analysis was completed. 2019	)
		-	61.891.66	61.891.66	100.00%	0.00%	-	61.891.66	61,891.66	Apr-19	Dec-19		The final scope of work was more costly than assumed in the budget.	
147930	BR3 Pulv Dynmc Classifier Repl												The budget assumed that a portion of the project would be completed during 2019 2019	,
147949	BRCT11 C Insp & Parts Recond	125,006.79	169,101.50	44,094.71	26.08%	0.02%	125,006.79	169,101.50	44,094.71	Aug-18	Nov-19	Aug-18	Nov-19 however the entire project was pushed to 2020. The budget assumed that a portion of the project would be completed during 2019 2019	÷
147950	BRCT8 C Insp & Parts Recond	(163,662.54)	-	163,662.54	100.00%	-0.03%	7,181,043.94	7,344,706.48	163,662.54			Jan-17	Nov-18 however the entire project was pushed to 2020. Progress payment was made earlier than anticipated/budgeted. (Originally 2019	
		662,956.84	-	(662,956.84)	100.00%	0.13%	662,956.84	10,098,231.91	9,435,275.07			Nov-19	scheduled for early 2020 and actually made in December 2019).	
147993	BR 0-1 Gyp Dewat Vac Pump Rbld	66.049.35	103.824.26	37.774.91	36.38%	0.01%	66,049.35	215,702.32	149,652.97	Nov-15	Dec-19	Nov-15	After the budget was prepared, this project was separated into three projects 2019 (158158, LI-158279 and LI-158281) to align the work with the correct Dec-19 transmission circuit for each project	
148006	BR3 BFPT Electronic Ovspd Cntr												The budget assumed that the project would be completed during 2018 however 2019	,
148132KU	GS GE CV Landfill Instrum KU	301,637.25	82,750.76	(218,886.49)	-264.51%	0.06%	301,637.25	82,750.76	(218,886.49)	Jan-19	Nov-20	Jan-19	extended into 2019. The final scope of work was less costly than assumed in the budget. In addition, a 2019 portion of the project that was scheduled for 2019 was acelerated to 2018.	,
		-	69,377.45	69,377.45	100.00%	0.00%	-	431,144.06	431,144.06	Jan-18	Oct-19		F	
148175KU	GS CDM TRIPWIRE KU	-	63,859.96	63,859.96	100.00%	0.00%	-	63,859.96	63,859.96	Jan-17	Nov-19		Project cancelled due to lack of need 2019	
148371	REL-Earlington 604 Brkr Add												The budget assumed that the project would be completed during 2018 however it 2019	)
148391	D. T. C. KUN M.I	(2,834.50)	213,161.02	2,834.50	100.00%	0.00%	658,679.37	661,513.87	2,834.50	Jun-15	Jun-20	Sep-16	Oct-18 extended into 2019. Project cancelled due to lack of need 2019	
148391 148684	Prop. Tax Cap KU Non-Mech DSP GEORGETOWN NORTH SUB PRO		213,101.02	213,161.02	100.00%	0.00%	-	1,716,787.25	1,716,787.25	Jun-15	Jun-20		Project cancelled due to lack of need 2019 2019	
148685	DSP MT VERNON SUBSTATION PROJ	116,261.84	-	(116,261.84)	100.00%	0.02%	3,590,594.97	3,398,297.58	(192,297.39)			Jan-17	Dec-18 2019	
148685	DSP MT VERNON SUBSTATION PROJ	76,035.55	-	(76,035.55)	100.00%	0.01%	3,590,594.97	3,398,297.58	(192,297.39)			Jan-17	Dec-18 2019	
148710	DSP RICHMOND NORTH SUB PROJ	(8,135.15)	-	8,135.15	100.00%	0.00%	3,368,837.90	3,376,973.05	8,135.15			Jan-17	Dec-18 2019	
148716	N1DT WILSON DOWNING 2		4.818.215.39	4.818.215.39	100.00%	0.00%		8,656,464.43	8,656,464.43	Feb-19	Dec-20		Project actuals are on Project 158900 below. The actual variance was actually 2019 \$269k.	*
148720	VILEY 2 SUB XFMR	(31,568.33)	4,818,213.39	31,568.33	100.00%	-0.01%	5,581,556.22	5,613,124.55	31,568.33	Pe0-19	Dec-20	Jan-17	5209K. Dec-18 2019	÷
148823	Earlington No-GRS 69kV Rbld	(31,000.33)		51,500.55	100.0070	0.0170	5,501,550.22	5,015,124.55	51,500.55			, , , , , , , , , , , , , , , , , , ,	The budget was prepared before the detailed engineering analysis was completed. 2019 The final scope of work was more costly than assumed in the budget. In addition, the budget assumed the majority of the project would not be completed until 2020. The project was accelerated and more work was completed in 2019 than budgetd.	'
148846	CR Elihu-Wofford 69kV Rebuild	12,913,598.78	7,810,023.00	(5,103,575.78)	-65.35%	2.50%	14,857,938.19	20,546,821.55	5,688,883.36	Apr-18	Dec-20	Apr-18	The budget assumed that the project would be completed during 2018 however it 2019	3
148851	CR Mrgnfld-Ovrlnd No 69kV Rbld	-	299,581.73	299,581.73	100.00%	0.00%	-	31,977,565.73	31,977,565.73	Jun-18	Aug-19		extended into 2019. The budget assumed a portion of the project would be completed uning 2018 however it 2019 2019	
		2,428,257.96	1,229,624.76	(1,198,633.20)	-97.48%	0.47%	4,716,898.22	4,190,989.38	(525,908.84)	Oct-17	Jun-19	Oct-17	Mar-19 project was accelerated and the project was completed in 2019.	
148854	SR Morganfield-Nebo 69kV												The budget was prepared before the detailed engineering analysis was completed. 2019 The final scope of work was more costly than assumed in the budget.	'
148892	N1DT STONEWALL 2 SUB	31,420.77 5,014,79	199,934.50	168,513.73 (5.014.79)	84.28% 100.00%	0.01%	31,420.77 3,946,179.61	2,994,035.30 3,861,177.71	2,962,614.53 (85,001.90)	Feb-19	Jun-21	Feb-19 Jan-17	Nov-18 2019	,
148892	NIDT STONEWALL 2 SUB	5,014.79 79,987.11	-	(5,014.79) (79,987.11)	100.00%	0.00%	3,946,179.61	3,861,177.71	(85,001.90) (85,001.90)			Jan-17 Jan-17	Nov-18 2019 Nov-18 2019	
148905	SCM2018 KU LEGACY RELAY REPL	30,343.45	-	(30,343.45)	100.00%	0.02%	48,779.31	18,435.86	(30,343.45)			Jan-17 Jan-18	Oct-19 2019	
148917	SCM2018 PINE REPL LEGACY BRKR	1,542.17	-	(1,542.17)	100.00%	0.00%	201,116.14	199,573.97	(1,542.17)			Jan-18	Feb-19 2019	
148918	SCM2018 PINE REPL SUB BATTERY	(136.17)	-	136.17	100.00%	0.00%	34,452.45	34,588.62	136.17			Jan-18	Dec-18 2019	
148927	SCM2018 DAN MISC CAPITAL PROJ	(17,201.86)	-	17,201.86	100.00%	0.00%	111,552.82	128,754.68	17,201.86			Jan-18	Jun-19 2019	'

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 148934	Title/Description SCM2018 EARL WILDLIFE PROTECT	Cost (50,345,42)	Budget	Dollars 50,345,42	Percent 100.00%	Budget -0.01%	Cost 7.906.65	Cost 58.252.07	Dollars 50.345.42	Start	End	Start Jan-18	End Mar-19	Explanations	2019
148934	SCM2018 EARL WILDLIFE PROTECT SCM2018 KU LTC OIL FILT ADDS	(50,345.42) 1,398.37		(1,398.37)	100.00%	-0.01%	141,149.92	139,751.55	(1,398.37)			Jan-18 Jan-18	Apr-19		2019
148941	SCM2018 LEX MISC CAPITAL SUB	(516.19)	-	516.19	100.00%	0.00%	144,433.56	144,949.75	516.19			Jan-18	Feb-19		2019
148958	SCM2018 PINE MISC NESC COMPL	10,268.57	-	(10,268.57)	100.00%	0.00%	67,369.70	57,101.13	(10,268.57)			Jan-18	Feb-19		2019
148970	SCM2018 DAN TOOLS & EQUIPMENT	1,479.53	-	(1,479.53)	100.00%	0.00%	19,854.40	18,374.87	(1,479.53)			Jan-18	May-19		2019
148GH	GH1 FGD Building Sump Repl												1	This project was included in the budget under project number 148846. In addition, the budget was prepared before the detailed engineering analysis was completed. The final scope of work was more costly than assumed in the budget.	2019
			47,066.49	47,066.49	100.00%	0.00%	-	47,066.49	47,066.49	Jan-19	Dec-19			The final scope of work was more cosely than assumed in the budget.	
149049	Rec Cir 154 Stan to Hust	99,319.20	95,120.88	(4,198.32)	-4.41%	0.02%	99,319.20	95,120.88	(4,198.32)	Jan-19	Aug-19	Jan-19	Jul-19		2019
149345	SC CAPITAL - 2016 BP - KU	-	100,000.00	100,000.00	100.00%	0.00%	-	950,000.00	950,000.00	Jan-16	Dec-26				2019
149448 149479	KU FAC RELOC PROPERTY 2019 KU FAILED EQP REPLACE 2018	47.727.39	643,160.93	643,160.93 (47,727,39)	100.00% 100.00%	0.00%	301.318.02	643,160.93 253,590,63	643,160.93 (47,727,39)	Jan-19	Nov-19	Jul-15	Feb-19	This is a placeholder project and other projects are identified for facility relocation/property purchases and funded from this project.	2019 2019
149479	KU FAILED EQP REPLACE 2018 KU FURN & CHAIR 2018	47,727.39 896.06	-	(47,727.39) (896.06)	100.00%	0.01%	301,318.02 66,654.92	253,590.63 65,758.86	(47,727.39) (896.06)			Jul-15 Jul-15	Peb-19 Apr-19		2019
149492	KU REFURB & BRANDING 2019		400.087.66	400.087.66	100.00%	0.00%		400.087.66	400.087.66	Jul-15	Dec-19	Jui-15	Apr-19		2019
149890	El Veh Charge Station KU 2015	83,872.25	-	(83,872.25)	100.00%	0.02%	83,872.25	-	(83,872.25)			May-16	Apr-19		2019
149890	El Veh Charge Station KU 2015	-	-	-	100.00%	0.00%	-	-	-						2019
149991	BUILDING - KEVIL KY	948,244.12		(948,244.12)	100.00%	0.18%	975,405.99	27,161.87	(948,244.12)			Sep-15	1	Project was not originally budgeted in 2019. Funding was allocated from other projects for 2019 as part of facility consolidations and project will be completed in 2020.	2019
149992	BUILDING - NORTON VA	2,684,344.86	2,352,583.33	(331,761.53)	-14.10%	0.18%	4,898,953.96	4,567,192.43	(331,761.53)	Sep-15	Aug-19	Sep-15 Sep-15	Jul-19	2020.	2019
150013KU	TC2 KU BURNER NOZZLE REPL	(4,674.84)	-	4,674.84	100.00%	0.00%	316,987.06	321,661.90	4,674.84	50p 15		Nov-17	May-18		2019
150015KU	TC2 KU BURNER B,E ROWS	392,698.00	197,645.35	(195,052.65)	-98.69%	0.08%	596,954.97	401,902.32	(195,052.65)	Jan-18	May-19	Jan-18	Dec-19		2019
150017KU	TC2 KU BURNERS (C,F)	-	107,806.45	107,806.45	100.00%	0.00%	-	339,713.44	339,713.44	Jan-19	Dec-20				2019
150018KU 150031KU	TC2 KU COAL FLOW ANALYZERS TC KU ASH POND MOWERS	-	104,666.18 54,581.47	104,666.18 54,581.47	100.00% 100.00%	0.00%	-	104,666.18 171,988.60	104,666.18 171,988.60	Mar-18 Jan-18	Apr-19 Dec-23				2019 2019
150052KU	TC2 KU LOWER SLOPE WW REPL	-	182.119.72	182.119.72	100.00%	0.00%	-	742.275.50	742.275.50	Jan-18 Jan-19	May-20				2019
150053KU	TC KU ELECTROMECH RELAY	-	78,564.24	78,564.24	100.00%	0.00%	-	310,152.96	310,152.96	Jun-16	Dec-22				2019
150058KU	TC KU COAL HAND BUILD ROOF	352.42	-	(352.42)	100.00%	0.00%	21,844.27	21,491.85	(352.42)			Jun-16	Jul-18		2019
150059KU 150060KU	TC KU UPG COAL HAND SAMP	233,553.91	124,048.80	(109,505.11)	-88.28%	0.05%	233,553.91	124,048.80	(109,505.11)	Jan-19	Nov-19	Jan-19	Mar-20		2019 2019
150060KU 150065KU	TC KU COAL HAND BYPASS GATE TC KU WASTE PUMPS SL PIT	18,753.03	31.012.20	(18,753.03) 31.012.20	100.00% 100.00%	0.00%	47,807.82	29,054.79 31.012.20	(18,753.03) 31.012.20	Jan-19	Dec-19	Jan-18	Jan-19		2019 2019
150221	KU Ky Wired Reimbursable	(2.116.19)	51,012.20	2.116.19	100.00%	0.00%	4.452.03	6.568.22	2.116.19	Jan-19	Dec-19	Nov-15			2019
150379	Meldrum 0390 Ckt Hard 2017	(15,000.00)	-	15,000.00	100.00%	0.00%	194,243.19	209,243.19	15,000.00			Jan-16	Nov-17		2019
150644	Ghent Redesign 138kV-P&C	(5,957.52)	-	5,957.52	100.00%	0.00%	2,886,825.30	2,892,782.82	5,957.52			Feb-16	Oct-18		2019
150717 151006KU	N1DT WEST HICKMAN EXPANSION TC2 NOX SHELTER-	139.17 309.696.16	414.916.67	(139.17) 105.220.51	100.00% 25.36%	0.00%	3,983,558.57	3,983,419.40 414,916.67	(139.17) 105.220.51	1	Jul-19	Jan-16	Dec-18		2019 2019
151354	GH 4-3 Pulv Gearbox	309,696.16 744,452.69	414,916.67 453,134.78	(291,317.91)	-64.29%	0.06%	309,696.16 744,452.69	414,916.67 453,134.78	(291,317.91)	Jan-19 Jan-19	Jul-19 Jun-19	Jan-19 Jan-19	Oct-19 Jul-19		2019 2019
151355	GH 4-6 Pulv Gearbox	431.059.02		(431.059.02)	100.00%	0.08%	431.059.02		(431.059.02)	Jun 17	Jun 17	Apr-19	Jan-20		2019
151363	GH1 Furnace Wall Overlay 2020	-	459,440.00	459,440.00	100.00%	0.00%	-	1,446,610.00	1,446,610.00	Oct-19	Mar-20	1 .			2019
151366	GH3 Furnace Wall Metal Ovrly18	2,600,810.91	1,675,184.96	(925,625.95)	-55.26%	0.50%	2,798,408.10	1,872,782.15	(925,625.95)	Jul-18	Nov-19	Jul-18	Nov-19 7	This project increase was due to higher labor costs	2019
151370 151375	GH2 Burner Modification GH 7&8 G Conveyor Siding Repl	-	305,623.96 386.811.78	305,623.96 386,811.78	100.00% 100.00%	0.00%	-	305,623.96 386,811.78	305,623.96 386,811.78	Aug-18 May-19	Nov-19 Sep-19				2019 2019
151378	GH 1/2 Turbine Bldg LED Lghtng	75,757.40	364,463.28	288,705.88	79.21%	0.00%	139,037.00	427,742.88	288,705.88	Sep-18	Jul-19	Sep-18	Oct-19		2019
151380	GH4 Turbine Bldg LED Light	111,872.16	364,463.28	252,591.12	69.30%	0.02%	111,872.16	364,463.28	252,591.12	Feb-19	Dec-19	Feb-19	Nov-19		2019
151401	GH3 RearWW Nose Arch Lwr Bends	2,872.17	-	(2,872.17)	100.00%	0.00%	807,800.82	804,928.65	(2,872.17)			Nov-17	Dec-18		2019
151403	GH3 RH Otlt Terminal Tube Repl	1,502,584.96	913,568.00	(589,016.96)	-64.47%	0.29%	1,502,584.96	913,568.00	(#00.044.04)					The scope of this project increased from the original budget. A full header assessment revealed a greater quantity of affected tubing than expected.	2019
151417	GH1 Stack CEM Umbilical Repl	1,502,584.96 1,008.03	913,568.00 41,447.13	(589,016.96) 40,439.10	-64.47% 97.57%	0.29%	1,502,584.96 67,251.48	913,568.00 107,690.58	(589,016.96) 40,439.10	Mar-18 Sep-18	Nov-19 Dec-18	Mar-18 Sep-18	Dec-19 4 Dec-18	assessment revealed a greater quantity of affected tubing than expected.	2019
151419	GH 2/3 Stack CEM Umbilical Rpl	20,429.55	41,474.21	21,044.66	50.74%	0.00%	62,963.03	84,007.69	21,044.66	Sep-18	Mar-19	Sep-18	May-19		2019
151422	GH1 Diesel Generator Repl	(3,190.43)	-	3,190.43	100.00%	0.00%	178,473.68	181,664.11	3,190.43			Apr-17	Jun-18		2019
151465	Mobile Control House	(3,038.22)	-	3,038.22	100.00%	0.00%	-	3,038.22	3,038.22	* 40	<b>D</b> 10	Aug-17	Oct-18		2019
151487 151488	SCM2019 DAN REPL SUB BATTERY SCM2019 DAN REPL LEGACY BRKR	84,634.45 146,723.75	31,330.66 208.106.56	(53,303.79) 61,382.81	-170.13% 29.50%	0.02%	84,634.45 146,723.75	31,330.66 208,106.56	(53,303.79) 61,382.81	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Oct-19 Oct-19		2019 2019
151489	SCM2019 EARL REPL SUB BATTERY	140,723.73	31,675.45	31,675.45	100.00%	0.03%	140,723.75	31,675.45	31,675.45	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19	001-19		2019
151491	SCM2019 KU LEGACY RELAY REPL	131,725.80	127,515.23	(4,210.57)	-3.30%	0.03%	131,725.80	127,515.23	(4,210.57)	Jan-19	Dec-19	Jan-19	Oct-20		2019
151492	SCM2019 LEX REPL SUB BATTERY	36,159.08	63,558.33	27,399.25	43.11%	0.01%	36,159.08	63,558.33	27,399.25	Jan-19	Dec-19	Jan-19	Sep-19		2019
151493 151494	SCM2019 LEX LEGACY RTU REPL SCM2019 LEX REPL LEGACY BRKR	230,431.99 547,626,52	205,419.39 436 577 87	(25,012.60) (111.048.65)	-12.18% -25.44%	0.04%	230,431.99 547,626.52	205,419.39 436 577 87	(25,012.60)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Jun-19 Oct-19		2019 2019
151502	SCM2019 LEA REPL LEGACT BRRR SCM2019 PINE REPL SUB BATTERY	64,479,38	436,577.87 26,883,38	(37,596.00)	-139.85%	0.01%	64.479.38	26,883,38	(111,048.65) (37,596.00)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Jan-20		2019
151503	SCM2019 PINE REPL LEGACY BRKR	458,700.76	419,566.63	(39,134.13)	-9.33%	0.09%	458,700.76	419,566.63	(39,134.13)	Jan-19	Dec-19	Jan-19	Oct-19		2019
151504	SCM2019 KU REPL LTC/REG CNTRL	108,773.90	104,074.73	(4,699.17)	-4.52%	0.02%	108,773.90	104,074.73	(4,699.17)	Jan-19	Dec-19	Jan-19	Oct-19		2019
151506	SCM2019 DAN FAILED BRKR/RECL	64,167.40	64,187.65	20.25	0.03%	0.01%	64,167.40	64,187.65	20.25	Jan-19	Dec-19	Jan-19	Jan-20		2019
151507 151508	SCM2019 DAN MISC CAPITAL PROJ SCM2019 DAN MISC NESC COMPL	87,627.47 28,980.51	71,688.79 27.522.52	(15,938.68) (1.457.99)	-22.23% -5.30%	0.02%	87,627.47 28,980.51	71,688.79 27.522.52	(15,938.68) (1.457.99)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Aug-19		2019 2019
151508	SCM2019 DAN MISC NESC COMPL SCM2019 DAN WILDLIFE PROTECT	28,980.51 31,265.23	27,522.52 21.605.61	(1,457.99) (9,659,62)	-5.30% -44.71%	0.01%	28,980.51 31.265.23	27,522.52 21.605.61	(1,457.99) (9,659.62)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Aug-19 May-19		2019
151510	SCM2019 DAN SUB BLD & GRNDS	61,638.88	71,551.55	9,912.67	13.85%	0.01%	61,638.88	71,551.55	9,912.67	Jan-19	Dec-19	Jan-19	Feb-20		2019
151511	SCM2019 EARL FAILED BRKR/RECL	46,004.18	231,667.83	185,663.65	80.14%	0.01%	46,004.18	231,667.83	185,663.65	Jan-19	Dec-19	Jan-19	Jan-20		2019
151512 151513	SCM2019 EARL MISC CAPITAL SUB SCM2019 EARL MISC NESC COMPL	192,830.62	213,221.39	20,390.77	9.56%	0.04%	192,830.62	213,221.39	20,390.77	Jan-19	Dec-19	Jan-19	Feb-20		2019
151513 151514	SCM2019 EARL MISC NESC COMPL SCM2019 EARL WILDLIFE PROTECT	197,101.85 94,774,71	203,250.60 52.012.87	6,148.75 (42,761.84)	3.03%	0.04%	197,101.85 94,774,71	203,250.60 52,012.87	6,148.75 (42,761.84)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Nov-19 Aug-19		2019 2019
151514	SCM2019 EARL WILDLIFE PROTECT SCM2019 EARL SUB BLDG & GRND	24,429.09	41,998.40	(42,761.84) 17,569.31	-82.21% 41.83%	0.02%	24,429.09	41,998.40	(42,761.84) 17,569.31	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Aug-19 Aug-19		2019 2019
151516	SCM2019 KU 34KV SUB MISC		· · ·	-	100.00%	0.00%	-	-	-						2019
151517	SCM2019 KU LTC OIL FILT ADDS	190,642.22	85,311.01	(105,331.21)	-123.47%	0.04%	190,642.22	85,311.01	(105,331.21)	Jan-19	Dec-19	Jan-19	Oct-20		2019
151519 151521	SCM2019 KU OIL CONTAINMENT UPG SCM2019 KU LIGHTNING PROTECT	275,992.28	240,510.61	(35,481.67)	-14.75% 100.00%	0.05%	275,992.28	240,510.61	(35,481.67)	Jan-19	Dec-19	Jan-19	Aug-19		2019 2019
101021	SCH2019 KO LIGHTMING FROTECT	-	-	-	100.00%	0.00%	-	-	-						2017

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
151522	SCM2019 LEX MISC CAPITAL SUB	114.875.08	162.901.92	48.026.84	29,48%	0.02%	114.875.08	162.901.92	48.026.84	Jan-19	Dec-19	Jan-19	Nov-19	2019
151523	SCM2019 LEX MISC NESC COMPL	138,240.38	154,204.81	15,964.43	10.35%	0.03%	138,240.38	154,204.81	15,964.43	Jan-19	Dec-19	Jan-19	Nov-19	2019
151524	SCM2019 LEX REPL BREAKERS	93,813.55	131,490.00	37,676.45	28.65%	0.02%	93,813.55	131,490.00	37,676.45	Jan-19	Dec-19	Jan-19	Feb-20	2019
151525 151526	SCM2019 LEX REPL BUSHINGS SCM2019 LEX REPL REGULATORS	451,408.11	102,790.07	(348,618.04)	-339.16%	0.09%	451,408.11	102,790.07	(348,618.04)	Jan-19	Dec-19	Jan-19	Aug-19	2019 2019
151526	SCM2019 LEX REPL REGULATORS SCM2019 LEX WILDLIFE PROT	63,023.38 6.118.47	81,766.80 35,734.17	18,743.42 29,615,70	22.92% 82.88%	0.01%	63,023.38 6,118,47	81,766.80 35,734.17	18,743.42 29,615.70	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Mar-20 Nov-19	2019
151527	SCM2019 LEX WIEDLIFE PROT SCM2019 LEX SUB BLDG & GND	16,985.22	35,/34.1/	(16,985,22)	82.88% 100.00%	0.00%	108.307.46	35,734.17 119,438,50	29,615.70	Jan-19	Dec-19	Jan-19 Jan-19	Nov-19 Feb-20	2019
151528	SCM2019 LEX SUB BLDG & GND SCM2019 LEX SUB BLDG & GND	91.322.24	119.438.50	28.116.26	23.54%	0.02%	108,307.46	119,438.50	11,131.04	Jan-19	Dec-19	Jan-19 Jan-19	Feb-20	2019
151539	SCM2019 PINE FAILED BRKR/RECL	99,620.29	98,816.69	(803.60)	-0.81%	0.02%	99,620.29	98,816.69	(803.60)	Jan-19	Dec-19	Jan-19	Jan-20	2019
151540	SCM2019 PINE MISC CAPITAL SUB	135,537.25	121,633.69	(13,903.56)	-11.43%	0.03%	135,537.25	121,633.69	(13,903.56)	Jan-19	Dec-19	Jan-19	Jan-20	2019
151541	SCM2019 PINE MISC NESC COMPL	57,600.26	59,932.98	2,332.72	3.89%	0.01%	57,600.26	59,932.98	2,332.72	Jan-19	Dec-19	Jan-19	Aug-19	2019
151542	SCM2019 PINE WILDLIFE PROTECT	60,718.63	54,719.57	(5,999.06)	-10.96%	0.01%	60,718.63	54,719.57	(5,999.06)	Jan-19	Dec-19	Jan-19	Jan-20	2019
151543 151545	SCM2019 PINE SUB BLDNG & GND 2019 KU TRANSFORMER REWIND	47,006.20	35,933.32	(11,072.88)	-30.82%	0.01%	47,006.20	35,933.32	(11,072.88)	Jan-19	Dec-19	Jan-19	Jan-20 Budget is developed at a higher level to encompass multiple proje	2019 ects and reallocated 2019
151545	2019 KU TRANSFORMER REWIND	-	1,379,346.00	1.379.346.00	100.00%	0.00%	-	1,379,346.00	1,379,346.00	Jan-19	Dec-20		to individual projects as transformer failures occur.	As and reallocated 2019
151547	SCM2019 PINE TOOLS & EQUIPMENT	12,773.22	22,000.27	9,227.05	41.94%	0.00%	12,773.22	22,000.27	9,227.05	Jan-19	Dec-19	Jan-19	Jan-20	2019
151548	SCM2019 EARL TOOLS & EQUIPMENT	33,192.95	23,000.22	(10,192.73)	-44.32%	0.01%	33,192.95	23,000.22	(10,192.73)	Jan-19	Dec-19	Jan-19	Mar-20	2019
151550	SCM2019 DAN TOOLS & EQUIPMENT	18,014.77	15,000.59	(3,014.18)	-20.09%	0.00%	18,014.77	15,000.59	(3,014.18)	Jan-19	Dec-19	Jan-19	Feb-20	2019
151608	DSP Versailles Bypass	-	74,978.14	74,978.14	100.00%	0.00%	-	872,130.34	872,130.34	Oct-19	Dec-20			2019
151690 151745	ESR Maysville East Tap REL-Warsaw 615 Switch Motor	753.64 951.27	-	(753.64)	100.00%	0.00%	400,882.86	400,129.22 108,486,36	(753.64)			Apr-17 Jan-17	May-18 Oct-18	2019
151745	REL-Warsaw 615 Switch Motor REL-Hodgenville Switch Motor	951.27 4.662.03	-	(951.27) (4,662.03)	100.00%	0.00%	163,961.63	108,486.36	(951.27) (4,662.03)			Jan-17 Nov-17	Oct-18 Oct-18	2019 2019
151748	KU Park-Greasy Env Mods	4,002.03 (1,734.74)		(4,662.03) 1,734.74	100.00%	0.00%	163,901.63	1,734.74	(4,062.03)			Jan-17	Dec-18	2019
151754	FP-KU Breaker Replacements	-	95,160,11	95,160,11	100.00%	0.00%	-	8,171,386.38	8,171,386.38	Jan-17	Dec-22	200117	50010	2019
151766	FP-KU SST Additions	-	411,698.66	411,698.66	100.00%	0.00%	-	1,262,730.39	1,262,730.39	Jan-17	Dec-20			2019
151775	Hillside Control House	870,918.06	550,200.76	(320,717.30)	-58.29%	0.17%	1,418,808.69	3,169,926.87	1,751,118.18	Jan-18	Jun-19	Jan-18	Jun-19	2019
151777	Finchville Control House	541.05	-	(541.05)	100.00%	0.00%	1,111,376.58	1,110,835.53	(541.05)			Sep-16	Jun-18	2019
151798	REL Harlan 557 MOS	(22,623.26)	-	22,623.26	100.00%	0.00%	665,256.23	687,879.49	22,623.26			Jul-17	Dec-17	2019
151800 151801	REL Elizabethtown 4 MOS REL Dayhoit Tap MOS	13,334.40 18,637.09	-	(13,334.40) (18,637,09)	100.00% 100.00%	0.00%	178,514.17 180,785.55	165,179.77 162,148,46	(13,334.40) (18,637.09)			Dec-17 Feb-18	Apr-18 Dec-18	2019 2019
151801	REL Dayhoit Tap MOS REL Dayhoit Tap LFI	63,071.65	-	(18,637.09) (63,071.65)	100.00%	0.00%	180,785.55 70,995.89	7,924.24	(18,637.09) (63,071.65)			Jun-18	Dec-18 Dec-18	2019
151803	REL Corydon-Calhoun LFI	422.79	-	(422.79)	100.00%	0.01%	20.020.65	19 597 86	(422.79)			Mar-18	Jul-18	2019
151804	REL Morehead West MOS	26,175.56		(26,175.56)	100.00%	0.01%	231,471.37	205,295.81	(26,175.56)			Feb-18	Aug-18	2019
151805	REL Calhoun MOS	31,257.96	-	(31,257.96)	100.00%	0.01%	323,604.72	292,346.76	(31,257.96)			Apr-18	Jul-18	2019
151806	REL Caron MOS	25,640.04	-	(25,640.04)	100.00%	0.00%	130,630.94	104,990.90	(25,640.04)			Mar-18	Oct-18	2019
151810	REL Ashland MOS	5,872.46	-	(5,872.46)	100.00%	0.00%	66,277.19	60,404.73	(5,872.46)			Feb-18	Sep-18	2019
151812	REL Lemons Mill MOS	166,237.46	-	(166,237.46)	100.00%	0.03%	295,820.09	129,582.63	(166,237.46)			Jun-18	Nov-19	2019
151813 151814	REL Mt Sterling MOS REL-Stanford 848-615 MOS Add	19,372.52 951.27	-	(19,372.52) (951.27)	100.00% 100.00%	0.00%	353,076.94 111,152.27	333,704.42 110.201.00	(19,372.52) (951.27)			Feb-18 Jan-17	Oct-18 May-18	2019 2019
151917	DX Access Bridge Refurb	(77.864.12)	-	77.864.12	100.00%	-0.02%	1.013.961.85	1.091.825.97	77 864 12			Jan-17	Sep-18	2019
151927	GH4 FGD Roof Replacement	205,160.00		(205,160,00)	100.00%	0.04%	205,160.00	408.919.15	203,759,15			Apr-19	Oct-19	2019
151997	BR FGD Agitator Blade Repl												Purchased material in advance of the originally planned spring or	stage in 2020. 2019
		603,203.53	-	(603,203.53)	100.00%	0.12%	603,203.53	464,786.16	(138,417.37)			Aug-19		
151998	BR3 Steam Separator Repl	487,511.67	454,297.20	(33,214.47)	-7.31%	0.09%	487,511.67	454,297.20	(33,214.47)	Jan-19	Dec-19	Jan-19	Nov-19	2019
151GH 152001KU	GH1 FGD ME Spray Piping TC CT KU EX2000 DFE CT10	284,930.94 104.211.48	467,154.43 115,995,22	182,223.49 11,783.74	39.01% 10.16%	0.06%	284,930.94 104,211,48	467,154.43 115,995.22	182,223.49 11,783.74	Jan-19 Jan-18	Apr-19 Apr-19	Jan-19 Jan-18	May-19 May-20	2019 2019
152001K0	GH2 Burner Replacement 19	93,746.85	108,286.21	14,539,36	13.43%	0.02%	93,746.85	108,286.21	14,539,36	Jan-18 Jan-19	Apr-19 Oct-19	Jan-18 Jan-19	Dec-19	2019
152005 152006KU	TC CT KU EX2000 DFE CT9	115,539.24	120,531.35	4,992,11	4.14%	0.02%	115,539,24	120.531.35	4,992,11	Jan-18	May-19	Jan-18	May-20	2019
152007KU	TC CT KU LUBE OIL PUMPS	124,602.33	72,361.80	(52,240.53)	-72.19%	0.02%	124,602.33	72,361.80	(52,240.53)	Jan-19	Dec-19	Jan-19	Dec-19	2019
152009KU	TC CT KU BULK CO STORAGE	(6,240.02)	-	6,240.02	100.00%	0.00%	-	6,240.02	6,240.02			Jan-18		2019
152015KU	TC CT KU MARK VI UPGD CT9	97,208.52	166,070.33	68,861.81	41.47%	0.02%	97,208.52	166,070.33	68,861.81	Jan-18	Dec-19	Jan-18	Dec-19	2019
152016KU	TC CT KU MARK VI UPGD CT10	101,713.56	165,708.52	63,994.96	38.62%	0.02%	101,713.56	165,708.52	63,994.96	Jan-19	Jun-19	Jan-19	Oct-19	2019
152032KU 152038KU	TC CT HMI UPGRADE++ TC CT SECUR ST	261,782.07 196.05	252,727.02	(9,055.05) (196.05)	-3.58% 100.00%	0.05%	261,782.07 139,581.59	252,727.02 139,385.54	(9,055.05) (196.05)	Oct-18	Jul-19	Oct-18 Jan-17	Apr-20 Apr-18	2019 2019
152049KU	TC2 BOILER WW REPL	190.05	-	(190.05)	100.00%	0.00%	4,535,815.46	4,535,815,46	(190.05)			Jan-1/	Api-18	2019
152055 KU	CR7 T3K Hardware Refresh KU	194 170 41	238 098 40	43 927 99	18.45%	0.04%	194,170,41	555 820 63	361,650,22	Jun-16	Apr-20	Jun-16	Apr-20	2019
152056 KU	PR13 T3K Hardware Refresh KU	190,358.34	193,777.06	3,418.72	1.76%	0.04%	190,358.34	193,777.06	3,418.72	Jun-16	Dec-19	Jun-16	Dec-19	2019
152070KU	TC SHUTT BARGE WINCH UPG	98,538.55	49,619.52	(48,919.03)	-98.59%	0.02%	98,538.55	49,619.52	(48,919.03)	Jan-19	Dec-19	Jan-19	Mar-20	2019
152092KU	TC B BALL MILL LINE UPGD	3,818.89	-	(3,818.89)	100.00%	0.00%	78,650.84	74,831.95	(3,818.89)			Jan-17	Jun-18	2019
152097KU	TC RAT RELAYS	34,848.55	60,822.63	25,974.08	42.70%	0.01%	34,848.55	60,822.63	25,974.08	Jan-19	Sep-19	Jan-19	Dec-19	2019
152104KU 152118	TC2 KU LAST STAGE BUCKETS REL-Shannon Run Brkr Rpl	6,836.20	-	(6,836.20)	100.00%	0.00%	6,836.20	-	(6,836.20)		<b>D A</b> 0	Jan-19	Project cancelled due to lack of need.	2019 2019
152118	REL-Snannon Kun Brkr Kpi REL-Lagrange East 604 Brkr Add	-	848,972.57 848,972.57	848,972.57 848,972.57	100.00% 100.00%	0.00%	-	848,972.57 848,972.57	848,972.57 848,972.57	Jan-19 Jan-19	Dec-20 Dec-19		Project cancelled due to lack of need. Project cancelled due to lack of need.	2019
152120	REL-Munfordville Brkr Add	-	848,972.57	848,972.57	100.00%	0.00%	-	848,972.57	848,972.57	Jan-19 Jan-19	Dec-19 Dec-20		Project cancelled due to lack of need.	2019
152207	PBR-Farmers 69kV Brkr Rpl	-	-	-	100.00%	0.00%	-	-	-				,	2019
152229	SCM2019 LEX TOOLS & EQUIP	19,521.24	20,000.36	479.12	2.40%	0.00%	19,521.24	20,000.36	479.12	Jan-19	Dec-19	Jan-19	Aug-19	2019
152345	Highway 421	1,402.02		(1,402.02)	100.00%	0.00%	186,249.73	184,847.71	(1,402.02)			Jul-16	Jun-18	2019
152387	KU FAC CONSOLIDATION 2019-20										_		This is a placeholder project and other projects are identified for	facility 2019
152207	DDB/C THDLIDD AWCDC DANU/LLC	-	500,033.55	500,033.55	100.00%	0.00%	-	5,029,123.12	5,029,123.12	Jan-19	Dec-20		consolidations and funded from this project.	2010
152397 152407	DRIVE THRU/DRAWERS DANVILLE KU EQUIPMENT/TOOLS 2019	-	21.083.92	21.083.92	100.00%	0.00%	-	21.083.92	21.083.92	Jan-19	Oct-19			2019 2019
152407	DSP Wise Sub Property	379.53	21,085.92	(379.53)	100.00%	0.00%	112,237.46	21,083.92	(379.53)	Jan-19	Oct-19	Apr-18	Feb-19	2019
152558	Earlington Capital Tools 2017	-			100.00%	0.00%								2019
152559	Danville Cap Tools 2017-2019	-	-	-	100.00%	0.00%	-	-	-					2019
152560	Richmond Cap Tools 2017-2019	-	-	-	100.00%	0.00%	-	-	-					2019
152562	Etown Cap Tools 2017-2019	-	-	-	100.00%	0.00%	-	-	-					2019
152565	Maysville Cap Tools 2017-2019	-	-	-	100.00%	0.00%	-	-	-					2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
152566 152579	Lexington Cap Tools 2017-2019 Pepper Pike 38-12KV Sub	-	-	-	100.00% 100.00%	0.00%	-	-	-						2019
152590	Pineville Cap Tools 2016-2019	-		-	100.00%	0.00%	-	-							2019
152591	London Cap Tools 2017-2019			-	100.00%	0.00%		-	-						2019
152592	Norton Cap Tools 2017-2019	(115.88)		115.88	100.00%	0.00%	(115.88)	-	115.88			Jan-17	Dec-18		2019
152594	Pocket Sub 34KV Upgrade	46.28		(46.28)	100.00%	0.00%	140,586.56	140,540.28	(46.28)			Feb-18	Feb-19		2019
152595	Tom's Creek North Repl	(20,652.58)		20,652.58	100.00%	0.00%	42,317.11	62,969.69	20,652.58			Mar-18	Feb-19		2019
152633	DSP Kenton to Wedonia Ckt	15,494.67	-	(15,494.67)	100.00%	0.00%	136,042.07	120,547.40	(15,494.67)			Aug-18	Jul-19		2019
152638	FP-KU Onlne Monitorng Equipmnt	-	494,400.76	494,400.76	100.00%	0.00%	-	2,864,945.21	2,864,945.21	Jan-19	Dec-25				2019
152641	FP-KU Resiliency Upgrades	-	495,196.20	495,196.20	100.00%	0.00%	-	1,539,331.52	1,539,331.52	Jan-19	Jun-20				2019
152652KU	TC2 BOILER WATER WALL												This	s project was not used. The funding was used to cover scope increase in project	2019
			1,244,099.25	1,244,099.25	100.00%	0.00%	-	1,244,099.25	1,244,099.25	Jan-19	May-19			777KU below.	
152683KU	TC2 B BFP OVRHAUL	129,255.48	131,986.13	2,730.65	2.07%	0.02%	129,255.48	131,986.13	2,730.65	Jan-17	May-19	Jan-17	Dec-19		2019
152693KU	TC OFFICE UPGRADES	-	124,962.86	124,962.86	100.00%	0.00%	-	382,936.37	382,936.37	Jan-17	Aug-21				2019
152704 152706	CR Ohio Co-Hartford CR Farmers-Spencer Road	-	199,893.04	199,893.04	100.00%	0.00%	-	6,125,872.59	6,125,872.59	Jan-19	Apr-26			budget assumed all material would be received in 2020. The material was	2019 2019
152/06	CR Farmers-Spencer Road													erated to ensure the project remained on schedule and was received in 2019.	2019
		3,325,248.91	199.892.56	(3,125,356,35)	-1563.52%	0.64%	3,354,417.56	11.988.438.51	8,634,020.95	Jul-18	Mar-21	Jul-18	ucci	erated to ensure the project remained on schedule and was received in 2017.	
152770	GH 2-1 BFP Major Ovrhl 19	267,381.92	253,836,19	(13,545,73)	-5.34%	0.05%	267.381.92	253,836,19	(13,545,73)	Jan-19	Jan-20	Jan-19	Aug-20		2019
152771	KU FAILED EQUIP - 2019	273,737.73	105,926.43	(167,811.30)	-158.42%	0.05%	273,737.73	105,926.43	(167,811.30)	Jan-19	Dec-19	Jan-19			2019
152772 KU	CR7 CT 1&2 Insulation KU	-	294,221.60	294,221.60	100.00%	0.00%	-	1,393,803.32	1,393,803.32	Apr-19	Apr-24				2019
152779	GH 3-2 BFP Major Ovrhl 19	138,607.67	202,769.75	64,162.08	31.64%	0.03%	138,607.67	202,769.75	64,162.08	Aug-19	Jan-20	Aug-19	Jul-20		2019
152792	Richmond N. Sub	88,784.54	-	(88,784.54)	100.00%	0.02%	1,013,938.54	925,154.00	(88,784.54)			Apr-17	Dec-18		2019
152793	Mt. Vernon Substation Dist	27,512.36	-	(27,512.36)	100.00%	0.01%	385,336.27	357,823.91	(27,512.36)			Jan-18	Apr-19		2019
152801	KU FURNITURE & CHAIRS-2019	93,085.06	124,070.76	30,985.70	24.97%	0.02%	93,085.06	124,070.76	30,985.70	Jan-19	Nov-19	Jan-19	Jun-20		2019
152802	GH 2-2 BCWP Major Ovrhl 20	85,914.18	-	(85,914.18)	100.00%	0.02%	85,914.18	53,652.23	(32,261.95)			Sep-19	Jan-20		2019
152803	Ric Remove Roundhill	3,614.30	(7,000.00)	(10,614.30)	151.63%	0.00%	3,614.30	(7,000.00)	(10,614.30)	Jan-19	Sep-19	Jan-19	Jul-19		2019
152808	KU CARPET/FLOORING-2019	44,840.88	47,641.55	2,800.67	5.88%	0.01%	44,840.88	47,641.55	2,800.67	Jan-19	Oct-19	Jan-19	Feb-20		2019
152809	GH 1-3 BCWP Major Ovrhl 19	76,784.94	54,296.46	(22,488.48)	-41.42%	0.01%	76,784.94	54,296.46	(22,488.48)	Mar-19	Jul-19	Mar-19	Oct-19		2019
152810	KU FACILITY IMPROVEMENTS-2019	-	321,327.05	321,327.05	100.00%	0.00%	-	321,327.05	321,327.05	Jan-19	Dec-19				2019
152813	SHE Transfer UB E.Ckt 2522	182,112.62	235,474.25	53,361.63	22.66%	0.04%	182,112.62	264,230.49	82,117.87	Jan-19	Mar-20	Jan-19			2019
152814	GH 1-3 SBAC Major Overhaul18	(2,544.00)	-	2,544.00	100.00%	0.00%	251,890.12	254,434.12	2,544.00			Apr-18	Dec-18		2019
152817	GH 1-2 SBAC Major Overhaul	-	348,007.44	348,007.44	100.00%	0.00%	-	348,007.44	348,007.44	Oct-19	Dec-19				2019
152819	GH 4-1 LPSW Pump Mjr Ovrhl 19	-	195,377.10	195,377.10	100.00%	0.00%	-	195,377.10	195,377.10	Jul-19	Oct-19				2019
152820 152838	DSP Viley 2 Dist	605,379.59	916,294.00	310,914.41	33.93%	0.12%	1,284,764.99	1,595,679.40	310,914.41	Jan-17	Jul-20	Jan-17			2019 2019
152838	Dist Capacitors KU 2018	(26,614.50) 63,474.83	-	26,614.50	100.00%	-0.01%	120,731.46 1.462.305.52	147,345.96 1 398 830 69	26,614.50 (63,474,83)			Jan-18	May-19		2019
	Hume Rd Sub phase 2 dist		-	(63,474.83)	100.00%	0.01%						Jan-18	Jun-19		
152848 152860	GH3 Generator Rotor Rewind Pavnes Mill Rd Sub/Dist/fds	57,643.77	905.808.00	(57,643.77) 905,808.00	100.00% 100.00%	0.01%	1,196,025.88	1,138,382.11 905 808 00	(57,643.77) 905.808.00	1	4	Jun-18	May-19	ect was delayed to future years due to property delays.	2019 2019
152862	GH CY Transfer Point Upgrade	391.436.08	905,808.00	(391,436.08)	100.00%	0.00%	2.783.406.87	2.391.970.79	905,808.00 (391,436.08)	Jan-19	Aug-21	Feb-18	Oct-19	ect was delayed to future years due to property delays.	2019
152862	N1DT STR Stonewall 2 Dist		-												2019
152868	URD Cable Repl/Rejuv Lex	278,984.80 (137,507,49)	-	(278,984.80) 137,507,49	100.00% 100.00%	0.05%	1,486,421.65 283,113.59	1,207,436.85 420.621.08	(278,984.80) 137,507,49			Jan-17 Jan-18	Aug-19 Mav-19		2019
152874	Distr Capacitors KU 2019	(137,307.49)	138,053.39	138,053.39	100.00%	-0.03%	285,115.59	717,037.07	717,037.07	Feb-19	Dec-19	Jan-18	May-19		2019
152877	Georgetown 12kV 2 Dist		158,055.59	-	100.00%	0.00%		-		100-19	Dec-17				2019
152882	Delaplain 1 Ckt 0401 dist			-	100.00%	0.00%		-	-						2019
152886	URD Cable KU 2019	318.057.65	539,696,40	221,638.75	41.07%	0.06%	318.057.65	1.991.197.70	1,673,140.05	May-19	Mar-20	May-19			2019
152904	GH Misc Safety/ERT	-	31.257.26	31,257.26	100.00%	0.00%	-	92,683,26	92,683.26	Jan-19	Jun-21				2019
152941	New Circle Widening Hwy Relo	(12,950.00)	-	12,950.00	100.00%	0.00%	(12,950.00)	-	12,950.00			Apr-18			2019
152976	REL KU CIFI RAP												Bud	get is developed at a higher level to encompass multiple projects and reallocated	2019
		-	1,837,799.94	1,837,799.94	100.00%	0.00%	-	7,341,299.94	7,341,299.94	Jan-17	Jan-18		to ir	ndividual CIFI (Circuit Identified for Improvement) projects.	
152981	BR3 BCWP Overhaul 2020		80,521.31	80,521.31	100.00%	0.00%		492,396.46	492,396.46	Nov-16	Oct-20				2019
152998	KU CEMI RAP													get is developed at a higher level to encompass multiple projects and reallocated	2019
													to ir	ndividual CEMI (Circuits Experiencing Multiple Interruptions) projects.	
153000		-	1,380,599.94	1,380,599.94	100.00%	0.00%	-	6,773,099.82	6,773,099.82	Jan-17	Jan-18				
152999	REL SYS Hard KU RAP		2.924.999.94	2.924.999.94	100.00%	0.00%		16.463.699.94	16.463.699.94	Jan-17	Jan-18			get is developed at a higher level to encompass multiple projects and reallocated	2019
153016KU	TC2 KU B CEM PM CHANGEOUT	(110.42)	2,924,999.94	2,924,999.94	100.00%	0.00%	70,872.49	70.982.91	16,463,699.94	Jan-17	Jan-18	Jan-17		udividual System Hardening projects.	2019
153016KU 153047KU	TC2 KU B CEM PM CHANGEOUT TC2 KU FINAL SH REP	(110.42) 18 764 48	104,666.18	110.42 85 901 70	100.00% 82.07%	0.00%	70,872.49	70,982.91 486.040.88	110.42 467.276.40	Jan-19	Nov-20	Jan-17 Jan-19	Aug-17		2019
153047KU 153053KU	TC2 KU FINAL SH REP TC2 KU GEN EXITATION REPL	(104,270.41)	104,000.18	85,901.70	82.07% 100.00%	-0.02%	18,764.48	486,040.88 1,162,657.38	467,276.40 104,270.41	Jan-19	1808-20	Jan-19 Jan-17	May-18		2019 2019
153055KU 153055KU	TC2 KU MDBFP SPARE MTR	(104,270.41) 151,899.84	312.437.25	160,537,41	51.38%	-0.02%	1,058,386.97 151,899.84	312.437.25	104,270.41	Jan-19	Nov-20	Jan-17 Jan-19	May-18 Jun-20		2019
153055KU	TC IMPOUND IMPROV	131,099.04	74.059.20	74,059.20	100.00%	0.00%	131,899.84	220.326.13	220,326.13	Jan-19 Jan-17	Aug-21	Jan-19	Jun-20		2019
153069	Solar Projects - Community KU	-	74,059.20	74,039.20	100.00%	0.00%	-	220,320.13	220,520.15	Jan-17	Aug-21		Plar	ning assumed the first Solar Share array & infrastructure would be complete in	2019
													201 acqu Nov facil the	8. The first array was fully subscribed in mid-2018 at which point the land was aired and the design & bidding process began. The project was approved in tember 2018. The land was part-hased in late 2018 and construction of the lity began in ernest in 2019 (#158336 / 7 for Ist array). Actual spenf for the infrastructure and #158286 / 7 for Ist array). Actual spenf for the infrastructure array projects reached 568m in 2019 and the net variance was \$1.649 million.	
		-	515,000.00	515,000.00	100.00%	0.00%	-	3,289,000.00	3,289,000.00	Jan-17	Dec-19				
153070KU	TC CT KU PEEC BATTERIES	122,837.49	130,251.24	7,413.75	5.69%	0.02%	122,837.49	258,234.48	135,396.99	Jan-19	May-20	Jan-19	Dec-19		2019
153072KU	TC DOZER CERT REBUILD	198,504.27	578,894.40	380,390.13	65.71%	0.04%	198,504.27	578,894.40	380,390.13	Jan-19	Oct-19	Jan-19	Dec-19		2019
153076	REL Girdler MOS Add	29,060.88	-	(29,060.88)	100.00%	0.01%	108,946.05	79,885.17	(29,060.88)			May-18	Dec-18		2019
153080	REL Newtown MOS Add	90,310.93	102,100.62	11,789.69	11.55%	0.02%	90,310.93	102,100.62	11,789.69	Apr-19	Aug-19	Apr-19	Aug-19		2019
153080KU	TC2 SCR CATALYST L1 NEW	518,882.31	629,199.63	110,317.32	17.53%	0.10%	518,882.31	2,371,070.71	1,852,188.40	Jan-19	Nov-20	Jan-19	Nov-20		2019
153081	REL Waitsboro MOS Add	118,601.00	102,093.10	(16,507.90)	-16.17%	0.02%	118,601.00	102,093.10	(16,507.90)	Mar-19	Aug-19	Mar-19	Aug-19		2019
153097	Meter Shop KU Lexington 2019	-	40,000.00	40,000.00	100.00%	0.00%	-	40,000.00	40,000.00	Jan-19	Dec-19				2019
153351	PR Adams-Millersburg													budget assumed that the project would be completed during 2018 however it	2019
		512,007.29	-	(512,007.29)	100.00%	0.10%	2,692,325.56	2,180,318.27	(512,007.29)			Nov-16	Nov-19 exte	nded into 2019.	

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
153370 153421	FP-Battery Replacements - KU RFN-Pocket N Fence Rpl	-	101,430.05	101,430.05 250,47	100.00% 100.00%	0.00%	-	878,560.28 250.47	878,560.28 250.47	Jan-17	Dec-22	0	D 10		2019 2019
153425	REL-Newton MOS Add	(250.47)	202.553.67	250.47	100.00%	0.00%	-	202.553.67	202.553.67	Jan-19	Dec-19	Sep-16	Dec-18		2019
153426	REL-Waitsboro MOS Add		202,553.67	202,553.67	100.00%	0.00%	-	202,553.67	202,553.67	Jan-19	Dec-19				2019
153427	REL-Rockwell MOS	(885.18)	-	885.18	100.00%	0.00%	240,042.66	240,927.84	885.18			Jan-17	May-18		2019
153428	REL-Paris 819-615 MOS	(15,726.83)	-	15,726.83	100.00%	0.00%	215,690.47	231,417.30	15,726.83			Nov-17	Dec-18		2019
153458	BR3-2 Condensate Pump Ovhl	85,570.20	98,492.66	12,922.46	13.12%	0.02%	85,570.20	98,492.66	12,922.46	Jan-19	Nov-19	Jan-19	Dec-19		2019
153531 153562	IT Distribution Auto KU DCC ENHANCEMENT KU	-	-	-	100.00%	0.00%	-	-	-						2019 2019
153562	DCC ENHANCEMENT KU													2019 project spend (LG&E and KU including project 153561) is \$1,192k lower than budget, driven by the fact that \$1,153k was pulled forward from 2019 into	2019
		1,801,212.71	2,496,792.77	695,580.06	27.86%	0.35%	7,914,652.50	8,610,232.56	695,580.06	Dec-16	Jun-19	Dec-16	Apr-19		
153598	BR Landfill Capping 2016-17	(7,453.47)		7,453.47	100.00%	0.00%	-	7,453.47	7,453.47			Oct-16	Dec-17		2019
153727	CIP Intrusion Detect Trans KU	30,321.90	-	(30,321.90)	100.00%	0.01%	119,319.61	88,997.71	(30,321.90)			Nov-16	May-18		2019
153729	CIP Intrusion Detect IT KU Shawnee Gas 4402 Ckt Hard 2017	18,792.91 57 347 58	-	(18,792.91)	100.00%	0.00%	73,951.93 194,890.69	55,159.02 137 543 11	(18,792.91) (57,347,58)			Nov-16	May-18		2019 2019
153779	GH1 Burner Replacement 2019	57,347.58 134,027.45	108,286.21	(57,347.58) (25,741.24)	100.00% -23.77%	0.01%	134,027.45	137,543.11 108,286.21	(57,347.58) (25,741.24)	Mar-19	May-19	Aug-17 Mar-19	Nov-17 Jun-19		2019 2019
153838	PR Fawkes-Clark County	(528.01)	108,280.21	528.01	100.00%	0.00%	1,825,877.95	1.826.405.96	528.01	iviai-19	way-19	Mar-19 Mar-17	Dec-17		2019
153944	PR Millersburg-Murphysville	(23,250,40)		23,250,40	100.00%	0.00%	1.682.947.46	1,706,197,86	23.250.40			Mar-17	Nov-17		2019
153954	TEP Princeton-Walker	25,625.68	-	(25,625.68)	100.00%	0.00%	494,846.33	469,220.65	(25,625.68)			Sep-17	Aug-18		2019
154014	AMS MAM System 2017 KU	137,964.82	-	(137,964.82)	100.00%	0.03%	6,713,808.11	6,575,843.29	(137,964.82)			Jan-17	Feb-19		2019
154051	PAR-American Ave GG Rpl	269,148.58	-	(269,148.58)	100.00%	0.05%	345,410.16	76,261.58	(269,148.58)			Feb-17	Jun-20		2019
154077 154086	RSC-Ghent Phys Sec Upgr PR Pittsburg-Lancaster	1,696,599.60 7,389.92	1,346,500.68	(350,098.92) (7,389.92)	-26.00% 100.00%	0.33%	3,308,873.20 3,483,800,70	2,958,774.28 3,476,410,78	(350,098.92) (7.389.92)	Feb-17	Dec-19	Feb-17	Dec-19 Sep-18		2019 2019
154093	Distribution Auto KU 2017	1,569.92	-	(7,389.92)	100.00%	0.00%	3,483,800.70	3,470,410.78	(7,389.92)			May-17	3ep-18	The two construction projects are 154092 and 154093. The variance between the	2019
154055	Distribution Auto RC 2017	17,365,972.52	9,532,971.33	(7,833,001.19)	-82.17%	3.36%	33,899,758.72	40.326.346.32	6,426,587.60	Feb-17	Dec-17	Feb-17		The working the construction projects at 13-052 and 13-052. The variance obtained by two was (\$4,044K). The total variance between LG&E and KU (including the IT projects) was (\$6,317K) due to the project being ahead of schedule. More reclosers were able to installed on the KU side and major Oracle milestones were met for IT.	2019
154096	IT Distribution Automation KU	17,303,972.32	9,332,971.33	(7,855,001.19)	-82.1776	5.30%	33,877,136.12	40,320,340.32	0,420,587.00	Pe0-17	Dec-17	Pe0-17	Aug-17	The two construction projects are 154092 and 154093. The variance between the two was (\$4,044K). The total variance between LG&E and KU (including the IT projects 154095 and 154096) was (\$6,317K) due to the project being ahead of schedule. More reclosers were able to installed on the KU side and major Oracle	2019
		2,557,556.20	1,251,159.85	(1,306,396.35)	-104.41%	0.49%	5,928,856.81	4,622,460.46	(1,306,396.35)	Jun-17	Jun-20	Jun-17		milestones were met for IT.	
154109	GH3 Turbine IP Diaphragm Repl	3,430.27	-	(3,430.27)	100.00%	0.00%	1,483,907.48	1,480,477.21	(3,430.27)			Feb-17	May-19		2019
154118	KU Barton Sub Expansion				100.00%		3 044 638 24	1 223 517 24				Mar-17		Project delayed due to denial of easement from customer. A new build site to be	2019
154143	RFN-Hillside Fence Rpl	1,821,121.00 65,746.73	-	(1,821,121.00) (65,746,73)	100.00%	0.35%	3,044,638.24 137,886.04	72,139.31	(1,821,121.00) (65,746,73)			Mar-17 Feb-17	Mar-20 Aug-19	confirmed. Construction is pending easement.	2019
154146	RFN-Indian Hill Fence Rpl	(11,661.39)	249,957.00	261,618.39	104.67%	0.00%	118,340.26	379,958.65	261,618.39	Feb-17	Mar-19	Feb-17	Oct-18		2019
154178	PR Lake Reba 162-Delvinta	300,896.56	-	(300,896.56)	100.00%	0.06%	3,358,878.90	3,057,982.34	(300,896.56)	100 17		Apr-17	Oct-19		2019
154183	Cumberland CEMI 2017	10,372.52	-	(10,372.52)	100.00%	0.00%	10,372.52	-	(10,372.52)			Jan-17	Apr-19		2019
154216	DSP Lonesome Pine-ROW	11,947.82	198,409.08	186,461.26	93.98%	0.00%	46,426.42	232,887.68	186,461.26	Apr-17	Jun-23	Apr-17			2019
154273	PCA-Artemus CC Rpl	(1,319.15)	-	1,319.15	100.00%	0.00%	107,212.74	108,531.89	1,319.15			Mar-17	Oct-18		2019
154274	PCA-Haefling CC/SSVT Rpl	81,541.64	-	(81,541.64)	100.00%	0.02%	447,869.66	366,328.02	(81,541.64)			Mar-17	Dec-19		2019 2019
154275 154504	PCA-Harlan Wye CC Rpl Barton Distillery Ckt Work	145,149.23 27,759.27	-	(145,149.23) (27,759.27)	100.00% 100.00%	0.03%	328,825.31 41,269.37	183,676.08 13,510.10	(145,149.23) (27,759.27)			Mar-17 May-17	Apr-19		2019 2019
154511	DSP Barton Sub	536,574.18	473.587.43	(62,986.75)	-13.30%	0.10%	542.014.36	479,027.61	(62,986.75)	Jun-17	Aug-20	Jun-17	Apr-20		2019
154585	CR Clay Village-West Frankfort	556,574.10	415,501.45	(02,700.75)	10.0070	0.1070	542,014.50	479,027.01	(02,000.75)	Jun 17	1005 20	Juli 17		The budget assumed that the project would be completed during 2019 however it	2019
		6,704,668.35	7,676,742.99	972,074.64	12.66%	1.30%	6,892,699.08	9,517,374.00	2,624,674.92	Jan-18	May-20	Jan-18	Apr-20	extended into 2020.	
154605	KT0025 TR REWIND	204,867.21	-	(204,867.21)	100.00%	0.04%	323,242.10	118,374.89	(204,867.21)			May-17	Jan-19		2019
154662 154663	American Ave SSVT and 69kV PT Scott Co SST	13,297.27 775.44	-	(13,297.27)	100.00%	0.00%	334,198.64 283.425.81	320,901.37 282.650.37	(13,297.27)			May-17	Dec-18		2019 2019
154693	PR Brown-Fawkes 138kV	45,493.38	-	(775.44) (45,493.38)	100.00% 100.00%	0.00%	283,425.81 2.787,419.89	282,650.37	(775.44) (45,493.38)			May-17 Jun-17	Oct-18 May-18		2019 2019
154713KU	TC2 HYDROJET PIPING-	(12,150.00)	-	(43,493.38) 12,150.00	100.00%	0.00%	222.800.57	234,950.57	12,150.00			Jan-18	Jun-18		2019
154719KU	TC2 REPL SB CONTROL VLV	140.815.63	222.565.22	81,749,59	36.73%	0.03%	140.815.63	222.565.22	81.749.59	Jan-18	Aug-19	Jan-18	Dec-19		2019
154729KU	TC CBU MOTOR & DRIVE UPGD	126,350.41	42,417.67	(83,932.74)	-197.87%	0.02%	126,350.41	85,307.60	(41,042.81)	Jan-19	Dec-19	Jan-19	Dec-19		2019
154751KU	TC LIMESTONE PREP CHUTE REPL	3,595.30	-	(3,595.30)	100.00%	0.00%	36,892.30	33,297.00	(3,595.30)			Jan-18	Jun-18		2019
154759KU	TC LED LIGHTING	-	63,885.13	63,885.13	100.00%	0.00%	-	201,673.65	201,673.65	Jan-18	Apr-21				2019
154763KU 154769KU	TC2 COMMON WASTE SUMP UPG TC TRANSFORMER RELAY UPG	656.53	55,293.30	(656.53) 55,293.30	100.00% 100.00%	0.00%	28,441.68	27,785.15 55,293.30	(656.53) 55,293.30	Jan-19	Mar-19	Jan-17	Jun-18		2019 2019
154773KU	TC2 TURBINE OIL FILTER UPG	1.389.48	33,293.30	(1.389.48)	100.00%	0.00%	133.625.11	132.235.63	(1.389.48)	Jan-19	Mai-19	Nov-17	Jun-18		2019
154792KU	TC CT WAREHOUSE	1,569.46	434.894.42	434,894.42	100.00%	0.00%	-	563,912,12	563,912.12	Jan-19	Sep-21	100-17	Jun-10		2019
154805KU	TC LBU CLAMSHELL SPARE-	-		· -	100.00%	0.00%	56,181.72	56,181.72							2019
154810KU	TC CITY WATER LOOP TIE		-	-	100.00%	0.00%	10,994.57	10,994.57	-						2019
154831 KU	CR7 UV LIGHTING KU	168,841.55	154,778.75	(14,062.80)	-9.09%	0.03%	168,841.55	154,778.75	(14,062.80)	Jun-17	Sep-19	Jun-17	Jan-20		2019
154833 KU 154844	CR7 EQ OVERHAUL KU GH Mobile Crane	1.216.601.10	418,218.53 1 378 320 00	418,218.53 62,638,90	100.00% 4.54%	0.00%	-	2,891,968.18	2,891,968.18 62,638,90	Jun-17	Dec-30	0	L		2019 2019
154844	GH Mobile Crane GH #1 Ammonia Farm Air Comp	1,315,681.10	1,378,320.00 71,712.29	62,638.90 71,712.29	4.54% 100.00%	0.25%	1,315,681.10	1,378,320.00 71,712.29	62,638.90 71,712.29	Oct-18 Jan-19	May-19 Jul-19	Oct-18	Jun-19		2019 2019
154847	GH #1 Ammonia Farm Air Comp GH #2 Ammonia Farm Air Comp	-	71.712.29	71,712.29	100.00%	0.00%	-	71,712.29	71.712.29	Jan-19 Jan-19	Jul-19 Jul-19				2019
154849	GH Machine Shop Band Saw Repl	20,020.87	26,047.71	6,026.84	23.14%	0.00%	20,020.87	26,047.71	6,026.84	Jan-19	Dec-19	Jan-19	Aug-19		2019
154885	GH 3-1 LPSW Strainer Repl	242,575.90	· -	(242,575.90)	100.00%	0.05%	326,997.35	84,421.45	(242,575.90)			Jan-18	Nov-20		2019
154892	GH1 FGD Amiad Strainer	19,101.63	46,100.77	26,999.14	58.57%	0.00%	19,101.63	46,100.77	26,999.14	Jan-19	Sep-19	Jan-19	Oct-19		2019
154896	GH 3-2 SO3 Air Comp		40.550.00	-	100.00%	0.00%		75,922.97	75,922.97		NT. 10	1. 10	N		2019
154911 154912	GH 7&8 G Conveyor LED Lighting GH CY 10k Silo LED Lighting	22,242.54 42,241.50	42,653.85 31,990.38	20,411.31 (10,251,12)	47.85% -32.04%	0.00%	22,242.54 42,241.50	42,653.85 31,990,38	20,411.31 (10,251.12)	Jan-19 Jan-19	Nov-19 Nov-19	Jan-19 Jan-19	Nov-19 Nov-19		2019 2019
154912	GH CY 10k Silo LED Lighting GH 1&2 K Conveyor LED Lighting	42,241.50 14,985.40	31,990.38 21.326.92	(10,251.12) 6.341.52	-32.04%	0.01%	42,241.50 14,985,40	31,990.38 21.326.92	(10,251.12) 6,341.52	Jan-19 Jan-19	Nov-19 Oct-19	Jan-19 Jan-19	Nov-19 Nov-19		2019
154915	GH1&2 J Conveyor LED Lighting	40,972.56	47,985.58	7,013.02	14.61%	0.01%	40,972.56	47,985.58	7,013.02	Aug-19	Oct-19	Aug-19	Nov-19		2019
154916	GH2 CoalConveyorRoom LED Light	101,486.60	76,163.41	(25,323.19)	-33.25%	0.02%	101,486.60	76,163.41	(25,323.19)	Jan-19	Oct-19	Jan-19	Nov-19		2019
154917	GH2 M Conveyor LED Lighting		26,658.65	26,658.65	100.00%	0.00%	-	52,995.19	52,995.19	Jan-19	Apr-23				2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
154918	GH3 AH and Fan Area LED Light	30.615.06	53,317,30	22.702.24	42.58%	0.01%	30.615.06	53.317.30	22.702.24	Jan-19	Oct-19	Jan-19	Jan-20	Explanations	2019
154920	GH 3&4 J Conveyor LED Lighting	(1,384.83)	74,644.24	76,029.07	101.86%	0.00%	49,617.36	125,646.43	76,029.07	Sep-18	Dec-18	Sep-18	Dec-18		2019
154922	GH 4 AH and Fan Area LED Light	32,588.07	53,317.30	20,729.23	38.88%	0.01%	32,588.07	53,317.30	20,729.23	Jan-19	Jan-20	Jan-19	Jan-20		2019
154923	GH Interior Stack Lighting	148,024.56	230,503.81	82,479.25	35.78%	0.03%	148,024.56	230,503.81	82,479.25	Jan-19	Jan-20	Jan-19	Dec-19		2019
154925	GH Transfer Hse 4 LED Lighting	54,035.01	31,990.38	(22,044.63)	-68.91%	0.01%	54,035.01	31,990.38	(22,044.63)	Jan-19	Nov-19	Jan-19	Nov-19		2019
154934 154940	GH3 Station Batteries Repl GH 2&3 Stack Elevator	54,916.80	307,338,43	(54,916.80) (380,236.97)	100.00% -123.72%	0.01%	54,916.80	56,395.58 307,338,43	1,478.78	Jan-19	Jan-20	Oct-19	Dec-19		2019 2019
154940	GH 2&3 Stack Elevator GH3 Precip Rebuild Phase 2	687,575.40	307,338.43 404,478,89	(380,236.97) 404,478.89	-123.72%	0.13%	687,575.40	307,338.43 404,478.89	(380,236.97) 404,478.89	Jan-19 Jan-19	Jan-20 Nov-19	Jan-19	Apr-20		2019
154949	GH4 Precip Rebuild Phase 2	-	404,478.89	404,478.89	100.00%	0.00%	-	404,478.89	404,478.89	Dec-18	Jul-19				2019
154951	GH4 ESP Rebuild 2020	79,544.11	-	(79,544,11)	100.00%	0.02%	79,544,11	844,109,44	764,565.33			Nov-19	May-20		2019
154963	GH1 Pyrite Piping Repl19	140,258.32	153,669.22	13,410.90	8.73%	0.03%	140,258.32	153,669.22	13,410.90	Jan-19	Aug-19	Jan-19	May-19		2019
154966	GH2 Pyrite Piping Repl18	1,677.34	-	(1,677.34)	100.00%	0.00%	108,200.62	106,523.28	(1,677.34)			Jan-18	Dec-18		2019
154982	GH1 Final SH Inlet Leg DMW Rpl	268,238.73	-	(268,238.73)	100.00%	0.05%	268,238.73	1,282,535.00	1,014,296.27			Oct-19	Apr-20		2019
154989 154991	GH1 Waterwall panel repl 2020	145,912.41	128,057.67	(17,854.74)	-13.94%	0.03%	145,912.41	1,013,825.53	867,913.12	Jan-19	Apr-20	Jan-19	Apr-20	This sector was the large to appropriate the sector of the	2019 2019
154991	GH2 Final SH Inlet Leg DMW Rpl	1,075,333.21	_	(1.075.333.21)	100.00%	0.21%	1,075,333.21	-	(1.075.333.21)			Jan-19	Dec-19	This project was originally budgeted in 2025/2026. Due to a metallurgical analysis it was determined this project needed to be pulled forward into 2019	2019
155002	GH2 Steam Cooled Spacer Repl	869,408.93	837,880.00	(31,528.93)	-3.76%	0.17%	869,408,93	837.880.00	(31,528.93)	Mar-19	Nov-19	Mar-19	Nov-19		2019
155008	GH3 Vertical RH Partial Repl18	33,581.16	-	(33,581.16)	100.00%	0.01%	2,418,796.84	2,385,215.68	(33,581.16)			Jul-17	Dec-18		2019
155014	GH4 RH Outlet Terminal TubeRpl	-	86,145.00	86,145.00	100.00%	0.00%	-	707,305.00	707,305.00	Jan-19	Apr-21				2019
155017	GH4 Vertical RH Repl	625,337.05	409,784.57	(215,552.48)	-52.60%	0.12%	848,121.94	4,783,024.60	3,934,902.66	Sep-18	May-20	Sep-18	May-20		2019
155018	GH1 Air Preheating Coils Repl	128,606.45	133,179.98	4,573.53	3.43%	0.02%	128,606.45	274,902.84	146,296.39	Nov-18	Jul-19	Nov-18	May-19		2019
155024 155025	GH CCR BottomAsh Sump Agitator	-	174,158.44	174,158.44	100.00%	0.00%	-	174,158.44	174,158.44	Jan-19	Jul-19				2019 2019
155025	GH 1-2 Transport Blower Repl19 GH CCR Fly Ash Compressor Repl		47,377.94 276.604.59	47,377.94 276 604 59	100.00%	0.00%	-	47,377.94	47,377.94 276 604 59	Jan-19 Jan-19	Oct-19 Dec-19				2019
155032	GH CCR Gypsum Bldg Submer Pump		102.446.15	102.446.15	100.00%	0.00%		102,446.15	102,446.15	Jan-19	Dec-19 Dec-19				2019
155036	GH2 CCR Valve Replacement 19	25,660.14	225,008.04	199,347.90	88.60%	0.00%	191,378.10	390,726.00	199,347.90	Sep-18	Oct-19	Sep-18	Nov-19		2019
155038	GH4 CCR Valve Replacement 19	20,936.22	225,008.04	204,071.82	90.70%	0.00%	216,697.58	420,769.40	204,071.82	Sep-18	May-19	Sep-18	Jun-19		2019
155040	GH CCR SmpPmp Ultrasonic Cntrl	-	61,467.69	61,467.69	100.00%	0.00%	-	61,467.69	61,467.69	Jan-19	Dec-19				2019
155057	BR3 Heat Stm & Att Vlv Repl	2,375.83	-	(2,375.83)	100.00%	0.00%	40,594.19	38,218.36	(2,375.83)			Jan-18	Dec-18		2019
155070	BR3 Eng Work Station (AW) Upgr	346,702.33	386,874.74	40,172.41	10.38%	0.07%	593,295.60	633,468.01	40,172.41	Jan-18	Dec-19	Jan-18	Nov-19		2019
155077KU 155082	TC INSIGHT CM VIB MONITOR	-	10,337.40 354,285.89	10,337.40 223,144.73	100.00% 62.98%	0.00%	-	40,809.60 354,285.89	40,809.60 223,144.73	Jan-18 Jan-19	Dec-19 Dec-19	Jan-19	Nov-19		2019 2019
155082	BR3 Oper WorkStation (WP) Upgr BR System 1 Point Expansion	131,141.16	73 923 61	223,144.73	62.98% 100.00%	0.03%	131,141.16	73 923 61	223,144.73	Jan-19 Jan-19	May-19	Jan-19	NOV-19		2019 2019
155085	BR 3-1 Contr Air Compress Ovhl	81,899.79	63.670.20	(18,229,59)	-28.63%	0.02%	81,899.79	63.670.20	(18,229,59)	Jan-19	Dec-19	Jan-19	Dec-19		2019
155086	BR3-2 Station AirCompress Ovhl	71,712.05	42,429.66	(29,282.39)	-69.01%	0.01%	71,712.05	42,429.66	(29,282.39)	Jan-19	Dec-19	Jan-19	Nov-19		2019
155087	BR Stack Flow Analyzer Repl	-	66,241.70	66,241.70	100.00%	0.00%	-	66,241.70	66,241.70	Jan-19	Nov-25				2019
155088	BR Stack PM Analyzer Repl	79,954.73	138,500.70	58,545.97	42.27%	0.02%	79,954.73	138,500.70	58,545.97	Apr-19	Dec-19	Apr-19	Nov-19		2019
155089	BR Stack HG Analyzer Repl	-	220,857.10	220,857.10	100.00%	0.00%	-	220,857.10	220,857.10	Jan-19	Nov-25				2019
155090	BR Stack Umbilical Repl BR FGD Umbilical Repl	46,567.45	47,636.96	1,069.51	2.25%	0.01%	46,567.45	47,636.96	1,069.51	Apr-19	Dec-19	Apr-19	May-20		2019 2019
155091	BR FGD Umbilical Repl BR3 Duct Flow Analyzer Repl	31,092.82	32,790.86 65,316.00	1,698.04 65,316.00	5.18% 100.00%	0.01%	31,092.82	32,790.86 65,316.00	1,698.04 65,316.00	Apr-19 Apr-19	Dec-19 Dec-19	Apr-19	Jun-20		2019
155093	BR3 Duct Unbilical Repl		47.452.66	47,452.66	100.00%	0.00%		47.452.66	47,452.66	Apr-19 Apr-19	Dec-19 Dec-19				2019
155094	BR3 Ignitor Upgrade	398,840,60	537,939.40	139,098.80	25.86%	0.08%	398,840.60	537,939.40	139,098.80	Mar-19	Dec-19	Mar-19	Dec-19		2019
155109	BRCT5 Gen Protect Relay Upgr	(9,668.84)	-	9,668.84	100.00%	0.00%	57,917.09	67,585.93	9,668.84			Jan-18	Oct-18		2019
155110	BRCT6 Gen Protect Relay Upgr	-	49,386.08	49,386.08	100.00%	0.00%	-	49,386.08	49,386.08	Jan-19	Nov-20				2019
155124KU	GS GenEng Wireless Gateways KU	-	63,000.00	63,000.00	100.00%	0.00%	-	63,000.00	63,000.00	Jan-19	Jun-20				2019
155127KU 155144	GS GenEng Transf Protection KU	-	228,874.05	228,874.05	100.00%	0.00%	-	1,352,809.05	1,352,809.05	Jan-19	Oct-19	<b>F</b> 1 40			2019 2019
155149	BRCT7 Gen Protect Relay Upgr BRCT6 GT Thermal Insulation	116,937.63 361.034.60	350,709.70	(116,937.63) (10,324.90)	-2.94%	0.02%	116,937.63 487 393 37	48,253.41 477.068.47	(68,684.22) (10,324.90)	Oct-18	Apr-19	Feb-19 Oct-18	Nov-19 Jun-19		2019
155161	HF Fuel Oil Start Up Tank	4,981.99	330,709.70	(4,981,99)	100.00%	0.07%	487,393.37	10,822.87	(10,324.90) (4,981.99)	00-18	Api-19	Jan-18	Dec-18		2019
155173	GH 3-1 LPSW Pump Major Ovrhl19	4,981.99	206,941.21	206,941.21	100.00%	0.00%	-	206,941.21	206,941.21	Jan-19	Jul-19	Jan-10	DCC-18		2019
155193KU	TC2 Hydrojet Strainer	(6,100.77)	-	6,100.77	100.00%	0.00%	38,813.84	44,914.61	6,100.77			Jan-17	Oct-17		2019
155198	PR Tyrone-Adams	6,853.08	-	(6,853.08)	100.00%	0.00%	1,451,868.55	1,445,015.47	(6,853.08)			Aug-17	Dec-18		2019
155206	PR Rosine-Leitchfield	(129,345.77)	-	129,345.77	100.00%	-0.03%	7,633,780.38	7,763,126.15	129,345.77			Jun-17	Jan-19		2019
155214	RFN-Hardinsburg Fence	(3,704.74)	-	3,704.74	100.00%	0.00%	132,301.25	136,005.99	3,704.74			Jun-17	Oct-18		2019
155272 155273	London Ckt 200 Main St Recon Lon Manchester Ckt 253 TO 254	1,419.23 (2,118.99)	-	(1,419.23) 2,118.99	100.00% 100.00%	0.00%	121,538.37 91,711.89	120,119.14 93,830.88	(1,419.23) 2,118.99			Jan-18 Jul-18	May-19 Jan-19		2019 2019
155275	Middlesboro Ckt 0360 Reloc	(2,118.99) 925.88	-	(925.88)	100.00%	0.00%	123.090.14	93,830.88	(925.88)			Jul-18 Jul-18	Jan-19 Jul-19		2019
155277	Ckt 286 Echo Vally Slate Ridge	3.925.07	-	(3.925.07)	100.00%	0.00%	77.465.92	73.540.85	(3.925.07)			Sep-18	May-19		2019
155278	DSP Sandy Ridge Ckt 0674	26,708.84	-	(26,708.84)	100.00%	0.01%	203,264.18	176,555.34	(26,708.84)			Sep-18	Dec-18		2019
155280	Rem Texas to Perryville Line	-	100,100.48	100,100.48	100.00%	0.00%	-	200,198.68	200,198.68	Jan-18	Jul-19				2019
155282	Ckt 2215 LEB South Recon	-	-	-	100.00%	0.00%	-	-	-						2019
155285	Hopewell Ckt 287 to 285	382,566.84	400,031.00	17,464.16	4.37%	0.07%	382,566.84	400,031.00	17,464.16	Jun-19	Oct-19	Jun-19	May-20		2019
155287	Ckt Dwina 0691 Dry Fork Relo	230,880.98	135,589.00	(95,291.98)	-70.28%	0.04%	230,880.98	135,589.00	(95,291.98)	Feb-19	Jul-19	Feb-19	Oct-19	The desired standard	2019
155309	Trans Line Clearance KU		1.000.000.73	1.000.000.73	100.00%	0.00%		3.486.937.53	3,486,937.53	Jan-18	Jan-20			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Transmission Line Clearance projects.	2019
155317	KU HW/SW 2018	(24,082.17)		24,082.17	100.00%	0.00%	82,322.42	106,404.59	24,082.17	Jan-10	Jan-20	Jan-18	Jan-19	to marriadar reasonabilitatic creatance projects.	2019
155321	DSP Bromley Upgrade	-	-		100.00%	0.00%	-								2019
155322	DSP Horse Cave Sub		-	-	100.00%	0.00%	-	-	-						2019
155325	N1DT Middlesboro 2 Area Sub		-	-	100.00%	0.00%	-	2,598,895.91	2,598,895.91						2019
155331	DSP SHELBY CITY 12KV UPGRADE	-	-	-	100.00%	0.00%	-	-	-						2019
155370	Penn Gap Ranger/Trailer	36,539.59	43,812.40	7,272.81	16.60%	0.01%	36,539.59	43,812.40	7,272.81	Nov-19	Dec-19	Nov-19	Apr-20		2019 2019
155371 155372KU	Norton Side Beside ATV 2019 TC2 ABB BREAKER UPG	26,406.16	-	(26,406.16)	100.00% 100.00%	0.00%	447,461.42	421,055.26	(26,406.16)			Nov-17	Jun-18		2019 2019
155372KU 155443KU	TC F COAL CONV GALLERY REBLD	26,406.16 626,422.59	783,912,96	(26,406.16) 157,490,37	20.09%	0.01%	447,461.42 626,422.59	421,055.26	(26,406.16) 1,322,127.81	Jan-19	Sep-20	Nov-17 Jan-19	Jun-18		2019
155530	MV-90 DAILY READ KU	554,994.43	437,458.08	(117,536.35)	-26.87%	0.12%	899,896.29	782,359.94	(117,536.35)	Jan-19 Jan-18	Oct-20	Jan-19 Jan-18			2019
155546	BR LF ALL PHASE EVALUATION		457,458.08		100.00%	0.00%	-	-							2019

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
155549	GH 2-2 CWP Discharge Valve Rpl	113,626.51	105,203.53	(8,422.98)	-8.01%	0.02%	113,626.51	105,203.53	(8,422.98)	Jan-19	Nov-19	Jan-19	Nov-19	2019
155704	POR CCVT and Wave Traps-KU	(11,546.02)	-	11,546.02	100.00%	0.00%	134,337.21	145,883.23	11,546.02			Aug-17	Oct-18	2019
155707	FTR-GRS 138/69kV Xfmr	(2,644.42)	-	2,644.42	100.00%	0.00%	310,256.97	312,901.39	2,644.42			Aug-17	Oct-18	2019
155708 155741	PR Arnold-Evarts Indian Hill Control House	70,571.31 23.107.37	-	(70,571.31) (23,107,37)	100.00%	0.01%	2,348,744.33 1,353,351,90	2,278,173.02	(70,571.31) (23,107,37)			Aug-17 Aug-17	Jun-18 Dec-18	2019 2019
155781	GH Supplies Vending Machine	1.201.54	-	(1.201.54)	100.00%	0.00%	24,460.61	23.259.07	(1.201.54)			Jun-18	Dec-18	2019
155854	PGG-Finchville Ground Grid	(5,541.45)	205,501.94	211,043.39	102.70%	0.00%	233,670.78	444,714.17	211,043.39	Aug-17	Feb-19	Aug-17	Feb-19	2019
155879KU	TC2 PJFF COMPRESSOR REPL	1,767.03	-	(1,767.03)	100.00%	0.00%	71,247.61	69,480.58	(1,767.03)			Jan-17	Dec-17	2019
155885	KU BRANDING Maysville Trans Line Clear	36,192.61	-	(36,192.61)	100.00%	0.01%	553,210.70	517,018.09	(36,192.61)			Sep-17	Dec-18	2019 2019
155880	ODP BRANDING	724.01 16,846.09	-	(724.01) (16,846.09)	100.00% 100.00%	0.00%	49,850.81 44,427.02	49,126.80 27,580.93	(724.01) (16,846.09)			Sep-17 Sep-17	Jul-19 Apr-19	2019
155891	Millersburg Sub 5 MVA non-LTC	(2,035.00)	-	2,035.00	100.00%	0.00%	347,336.72	349,371.72	2,035.00			Sep-17 Sep-17	May-18	2019
155923	BRCT5 Inlet Coils Repl KU	(18,823.84)	-	18,823.84	100.00%	0.00%	142,763.48	161,587.32	18,823.84			Sep-17	Oct-18	2019
155953	SPIR Kentucky Dam-Princeton	26,261.79	-	(26,261.79)	100.00%	0.01%	176,343.78	150,081.99	(26,261.79)	* 40		Oct-17	Dec-17	2019
155975 156003	KU SCADA 2018-2021 Distribution Auto KU 2019	3,792,792.62	4,184,288.62	391,496.00	9.36% 100.00%	0.73%	3,792,792.62	4,184,288.62	391,496.00	Jan-18	Sep-18	Jan-18		2019 2019
156027 KU	ST L-O BLADES KU	47,530.06	-	(47,530.06)	100.00%	0.01%	2,280,468.59	2,232,938.53	(47,530.06)			Oct-17	Nov-17	2019
156122	BR FGD 0-2 Recycle Pump Rebld	6,632.00	-	(6,632.00)	100.00%	0.00%	150,288.95	143,656.95	(6,632.00)			Nov-17	May-19	2019
156125	PR Corydon-Green River Steel	20,236.03	-	(20,236.03)	100.00%	0.00%	589,169.74	568,933.71	(20,236.03)			Jan-18	Aug-18	2019
156150KU 156176	TC OIL STORAGE BUILDING BRCT TN Gas PL Overpres Prot	436.32	-	(436.32)	100.00%	0.00%	20,270.83	19,834.51	(436.32)			Jan-17	May-18	2019 2019
156179	GH 3-6 Mill Motor Rotor Repl	18,901.72 2,451.47	-	(18,901.72) (2,451.47)	100.00% 100.00%	0.00%	175,274.52 68,155.46	156,372.80 65,703.99	(18,901.72) (2,451.47)			Nov-17 Nov-17	Nov-20 Sep-18	2019
156197	RFN-Lancaster Sw Fence Rpl	(425.89)	-	425.89	100.00%	0.00%	103,290.09	103,715.98	425.89			Nov-17 Nov-17	Oct-18	2019
156198	RFN-Shelbyville Fence Repl	102,188.08	-	(102,188.08)	100.00%	0.02%	146,076.37	43,888.29	(102,188.08)			Nov-17	Apr-19	2019
156219	2019 CIFI - London 0201	243,954.28	-	(243,954.28)	100.00%	0.05%	243,954.28	-	(243,954.28)			Jan-19	Mar-20	2019
156221 156223	2019 CIFI - Manchester S 0254 2018 CIFI - Hamblin 0757	67,122.91 (9.545.74)	-	(67,122.91) 9 545 74	100.00%	0.01%	67,122.91 263,722,15	273 267 89	(67,122.91) 9,545,74			Jan-19	Aug-19	2019 2019
156225	2018 CIFI - Hamblin 0757 2018 CIFI - Middlesboro 2 0355	(9,545.74) 31.045.17	-	9,545.74 (31.045.17)	100.00%	0.00%	263,722.15 243.093.70	213,267.89 212,048.53	9,545.74 (31.045.17)			Jan-18 Jul-18	Jul-19 Aug-19	2019 2019
156227	2019 CIFI - Pineville 0301	421,319.11	-	(421,319.11)	100.00%	0.08%	421,319.11	-	(421,319.11)			Jan-19	Dec-19	2019
156228	2018 CIFI - Evarts 4476	27,211.57	-	(27,211.57)	100.00%	0.01%	195,592.04	168,380.47	(27,211.57)			Jan-18	Apr-19	2019
156229	2018 CIFI - Cawood 0418	1,759.99	-	(1,759.99)	100.00%	0.00%	298,055.85	296,295.86	(1,759.99)			Jan-18	May-19	2019
156230 156249	2018 CIFI-Fredonia Quarry 1513 2018 Ckt Hard - Kenton 0924	49,815.89 18,700.43	-	(49,815.89) (18,700.43)	100.00%	0.01%	222,853.17 419,613.14	173,037.28 400,912.71	(49,815.89) (18,700.43)			Jul-18 Jan-18	May-19 Jul-19	2019 2019
156250	2018 Ckt Hard - Regers Gap 451	1,009,749.63	-	(1,009,749.63)	100.00%	0.20%	1,861,983.06	852,233.43	(1,009,749.63)			Jan-18	Jul-19 Jul-19 Project reallocated from system hardening funding project 152999 (above).	2019
156251	2018 Ckt Hard-Hodgenville 2430	7,223.59	-	(7,223.59)	100.00%	0.00%	294,485.60	287,262.01	(7,223.59)			Jan-18	Feb-19	2019
156253	2019 Ckt Hard - Fredonia 1509	65,828.43	-	(65,828.43)	100.00%	0.01%	65,828.43	-	(65,828.43)			Jul-19	May-20	2019
156330	KU Enhanced Wildlife	1,405,240.29	1,249,215.61	(156,024.68)	-12.49%	0.27%	1,405,240.29	1,249,215.61	(156,024.68)	Jan-18	Jun-18	Jan-18	Aug-19	2019
156370 156377	New Circle Hwy Relo ROW 2018 CEMI - Install TripSavers	11,534.33	-	(11,534.33)	100.00% 100.00%	0.00%	58,418.02	46,883.69	(11,534.33)			Jan-18	Jul-19	2019 2019
156378	LEX UNDERGROUND SUPPORT	47.252.60	-	(47,252,60)	100.00%	0.01%	536.079.47	488.826.87	(47,252.60)			Apr-18	Dec-18	2019
156381	Lex UG Vine to Race	916,013.92	715,040.80	(200,973.12)	-28.11%	0.18%	1,117,517.60	916,544.48	(200,973.12)	May-18	Apr-20	May-18		2019
156382KU	TC LIGHTING UPG-2018	5,669.00	-	(5,669.00)	100.00%	0.00%	132,281.27	126,612.27	(5,669.00)			Jan-18	Jun-18	2019
156384 156406	WEST HIGH FENCE REPLACE Shelbyville Trans Transfers	67,690.62 8 690 25	-	(67,690.62)	100.00%	0.01%	171,832.97	104,142.35	(67,690.62)			Apr-18	Oct-20	2019 2019
156406	GH3 HP Inlet Snout Ring Repl	8,690.25 7,783.42	-	(8,690.25) (7,783.42)	100.00%	0.00%	22,888.79 406,156.20	14,198.54 398,372.78	(8,690.25) (7,783.42)			Mar-18 Jan-18	Sep-19 May-19	2019 2019
156417	GH 4-1 BFP Major Overhaul	(6,346,70)	-	6,346,70	100.00%	0.00%	152.374.03	158,720,73	6,346,70			Jan-18	Sep-18	2019
156418	GH3 HP-IP Packing Repl	14,360.26	-	(14,360.26)	100.00%	0.00%	665,201.39	650,841.13	(14,360.26)			Jan-18	May-19	2019
156419	GH3 Turbine Bucket Repl	8,565.15	-	(8,565.15)	100.00%	0.00%	444,975.22	436,410.07	(8,565.15)			Jan-18	May-19	2019
156420 156421	GH3 Turbine IP Bolting Repl	9,025.97	-	(9,025.97)	100.00%	0.00%	185,750.86	176,724.89	(9,025.97)			Jan-18	May-19	2019 2019
156423	GH3 Crossover Expansion Joints 2018 CEMI - Pineville Recl's	401.15 4 554 00	-	(401.15) (4.554.00)	100.00%	0.00%	330,611.54 49.365.41	330,210.39 44,811,41	(401.15) (4,554.00)			Jan-18 Jan-18	May-19 May-19	2019
156431	FTR River Queen 161/69kV Trans	4,554.60	-	(154.61)	100.00%	0.00%	590,010.73	589,856.12	(154.61)			Jan-18	Oct-18	2019
156475	FBR-Lebanon (2) 69kV Bkr RPL	3,312.99	-	(3,312.99)	100.00%	0.00%	394,216.43	390,903.44	(3,312.99)			Jan-18	Dec-18	2019
156476	BRCT Pipe Heat Trace Insul Rpl	(6,236.47)	-	6,236.47	100.00%	0.00%	38,087.38	44,323.85	6,236.47			Jan-18	Mar-18	2019
156492KU 156494KU	TC ASH POND MOWERS 2018 TC LAB MONITORS 2018	- 164.89	-	(164.89)	100.00% 100.00%	0.00%	88,866.67 32,142.32	88,866.67 31,977.43	(164.89)			Jan-18	Jun-18	2019 2019
156494KU 156496KU	TC LAB MONITORS 2018 TC LAB EQUIPMENT 2018	26 653 12	-	(26.653.12)	100.00%	0.00%	32,142.32	6 544 44	(26.653.12)			Jan-18 Jan-18	Jun-18 Jun-18	2019 2019
156514	EARLINGTON CREW RENO	15,761.65	-	(15,761.65)	100.00%	0.00%	92,015.99	76,254.34	(15,761.65)			Feb-18	Feb-19	2019
156523	GH CCR Pug Mill Replacement	2,701.96	-	(2,701.96)	100.00%	0.00%	2,747,782.81	2,745,080.85	(2,701.96)			Jan-18	Dec-18	2019
156532	GH 3-1 Sand Filter Rebuild	131,201.13	49,167.00	(82,034.13)	-166.85%	0.03%	131,201.13	49,167.00	(82,034.13)	Jan-19	Oct-19	Jan-19	Nov-19	2019
156534	GH 3-2 Sand Filter Rebuild GH 3-3 Sand Filter Rebuild	128,196.71 120,688,82	49,167.00 49,167.00	(79,029.71) (71,521.82)	-160.74% -145.47%	0.02%	128,196.71 120,688,82	49,167.00 49,167.00	(79,029.71) (71,521.82)	Jan-19 Jan-19	Sep-19 Oct-19	Jan-19 Jan-19	Oct-19 Oct-19	2019 2019
156536	GH 3-4 Sand Filter Rebuild	129,862.25	49,167.00	(80,695.25)	-164.12%	0.02%	129,862.25	49,167.00	(80,695.25)	Jan-19 Jan-19	Sep-19	Jan-19 Jan-19	Oct-19	2019
156537	GH Helium Analyzer	-	25,269.20	25,269.20	100.00%	0.00%	26,148.08	51,417.28	25,269.20	Sep-18	Dec-18	Jun 17	00017	2019
156544	BRCT5 Spare NOx Pump	3,018.32		(3,018.32)	100.00%	0.00%	32,157.17	29,138.85	(3,018.32)			Feb-18	Dec-18	2019
156548	AMT Testing Analyzer&Equip-KU	4,493.48	-	(4,493.48)	100.00%	0.00%	30,744.40	26,250.92	(4,493.48)			Feb-18	Jan-19	2019
156563 156564	GH Survey Equipment 2019 GH2 CT Blowdown Partial Rpl P2	281,718.70	18,377.60 475,384.00	18,377.60 193,665.30	100.00% 40.74%	0.00%	281,718.70	18,377.60 475,384.00	18,377.60 193,665.30	Jan-19 Jul-19	Dec-19 Dec-19	Jul-19	Nov-19	2019 2019
156570	GH2 CT Blowdown Partial Rpl P2 GH D9T Dozer 2019	281,718.70 1,158,558.00	475,384.00 874,310.00	(284,248,00)	40.74% -32.51%	0.05%	281,718.70	475,384.00 874,310.00	(284,248.00)	Jul-19 May-19	Dec-19 Nov-19	Jul-19 May-19	Nov-19 Dec-19	2019 2019
156571	GH 10K Silo Dust Collector			(204,240.00)	32.31/0					ay-19		y-19	This project was budgeted to be done in 2019. The materials arrived in 2018 and	2019
		179,547.53	790,992.00	611,444.47	77.30%	0.03%	579,302.08	1,190,746.55	611,444.47	Nov-18	Jan-20	Nov-18	Dec-19 some final labor carried over into 2020.	
156588	Buchanan Sub Property	(8,536.53)		8,536.53	100.00%	0.00%	-	8,536.53	8,536.53	P	4	Feb-18	Dec-18	2019
156590 156593	GH1 Spare Turbine Crossover Jt GH1&2 Control Room Chiller Rpl	459,021.91 565,604.71	517,711.64 397,401.11	58,689.73 (168,203.60)	11.34% -42.33%	0.09%	459,021.91 565,604.71	517,711.64 397,401.11	58,689.73 (168,203.60)	Feb-19 Jan-19	Aug-19 Apr-20	Feb-19 Jan-19	Oct-19 Aug-20	2019 2019
156595	GH 3&4 M Convyr LED Light Upgd		13,243.20	13,243.20	-42.33%	0.11%		13,243.20	13,243.20	Jan-19 Jan-19	Apr-20 Dec-19	Jan-19	. mp = 0	2019
156597	GH Old Admin Building AHU Repl	691,403.56	493,956.08	(197,447.48)	-39.97%	0.13%	691,403.56	493,956.08	(197,447.48)	Jan-19	Apr-20	Jan-19	Sep-20	2019
156598	GH Old LSPrepBldg LED LghtUpgd	47,863.64	29,212.20	(18,651.44)	-63.85%	0.01%	47,863.64	29,212.20	(18,651.44)	Jan-19	Oct-19	Jan-19	Dec-19	2019

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		Annual	Annual	Variance	Variance	Percent	Total Actual	Total	Variance	Date	Date	Date	Date		
Project	Project	Annual Actual	Original	In	As	Of	Project	Budget Project	In	Original Budget	Original Budget	Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
156604 156605	GH CYReclmHprs1&2 & 1GCnvyrLED GH Crusher House Heat Sys Rpl	35,306.03 92,634.63	59,898.70 78,199,20	24,592.67 (14,435,43)	41.06% -18.46%	0.01%	35,306.03 92,634,63	59,898.70 78,199.20	24,592.67	Jan-19 Jan-19	Nov-19 Oct-19	Jan-19 Jan-19	Nov-19 Oct-19		2019 2019
156626	ROR-Spare 161kV 90 MVA Tfmr	92,034.03	78,199.20	(14,455.45)	-18.40%	0.02%	92,034.03	78,199.20	(14,435.43)	Jan-19	Oct-19	Jan-19	Oct-19	The budget assumed that the entire project would occur during 2018, however the	2019
	*	845,654.27	-	(845,654.27)	100.00%	0.16%	1,090,114.48	244,460.21	(845,654.27)			Feb-18		project began later than anticipated and extended into 2019.	
156629 156635KU	GH4 AH Basket Repl 2020 TC CBU BUCKETS & CHAINS 2018	1,676,889.46	1,496,495.25	(180,394.21)	-12.05%	0.32%	1,676,889.46	2,394,262.99	717,373.53	Jan-19	May-20	Jan-19	Jun-20		2019
156635KU 156637	US 60 Highway Relocation	20,945.31	-	(20,945.31) (67.01)	100.00%	0.00%	103,609.38 13,074.70	82,664.07 13,007,69	(20,945.31) (67.01)			Jan-18 Jun-18	Nov-18 Sep-18		2019
156638	PRTU-Haefling	233.36	-	(233.36)	100.00%	0.00%	136,398.76	136,165.40	(233.36)			Feb-18	Dec-18		2019
156639KU	GS GenEng RTU TC KU	(717.84)	-	717.84	100.00%	0.00%	-	717.84	717.84			Feb-18	Dec-18		2019
156656KU	TC F COAL CONV GLRY RBLD 2018	12,797.86	-	(12,797.86)	100.00%	0.00%	228,123.04	215,325.18	(12,797.86)			Jan-18	Nov-18		2019
156687	PR Carrollton-Clifty Creek PR Adams-Innovation Drive	3,390,466.11 1,200,183.64	3,303,090.02 1,174,455.97	(87,376.09) (25,727.67)	-2.65% -2.19%	0.66%	3,419,519.68 1,200,183.64	3,332,143.59 1,174,455.97	(87,376.09) (25,727.67)	Nov-18 Nov-18	Jul-19 Sep-19	Nov-18 Nov-18	Jun-19 Sep-19		2019 2019
156689	PR Earlington NO-G River	1,200,185.04	1,174,433.97	(23,727.07)	-2.1976	0.23%	1,200,185.04	1,1/4,433.97	(23,727.07)	100-18	Sep-19	100-10	Sep-19	The budget was prepared before the detailed engineering analysis was completed.	2019
	, i i i i i i i i i i i i i i i i i i i													The final scope of work was more costly than assumed in the budget.	
156690	DD D. Level, D. Seven C. D. J.	4,800,327.68	3,364,416.89	(1,435,910.79)	-42.68%	0.93%	4,997,612.12	4,463,491.33	(534,120.79)	Jun-18	Jun-21	Jun-18			2019
156691	PR Paducah Primary-So Pad PR Grahamville-Pad Primary	709,328.60 1.949,170.72	778,011.16	68,682.56 12,541,12	8.83% 0.64%	0.14%	712,922.05 1.953,573.11	781,604.61 1,966,114.23	68,682.56 12,541.12	Sep-18 Nov-18	Mar-19 Mar-19	Sep-18 Nov-18	Mar-19 Mav-19		2019
156692	PR Earlington N-Rumsey-GRS	253,958.65	419,304.37	165,345.72	39.43%	0.05%	253,958.65	419,304.37	165,345.72	Mar-19	Nov-20	Mar-19	Nov-20		2019
156693	PR Green River-Armstrong Dock	828,548.99	522,590.49	(305,958.50)	-58.55%	0.16%	830,190.58	524,232.08	(305,958.50)	Dec-18	Aug-19	Dec-18	Aug-19		2019
156694	PR Hillside-Green River													The budget was prepared before the detailed engineering analysis was completed. The final scope of work was more costly than assumed in the budget.	2019
		2,273,295.73	1,481,806.01	(791,489.72)	-53.41%	0.44%	2,273,295.73	1,481,806.01	(791,489.72)	Jan-19	Jul-19	Jan-19	Aug-19		
156696 156697	PR Eastwood-Shelbyville PR Green River-Indian Hill	2,141,390.16	2,138,688.38	(2,701.78)	-0.13%	0.41%	2,156,202.73	2,153,500.95	(2,701.78)	Sep-18	Apr-19	Sep-18	Mar-19		2019 2019
156698	PR Green River-Indian Hill PR Loudon-Rockwell-Winch	1,390,596.77 3,101,904.13	1,373,992.21 2,694,135.87	(16,604.56) (407,768.26)	-1.21% -15.14%	0.27%	1,390,596.77 3,101,904,13	1,373,992.21 2,694,135.87	(16,604.56) (407,768.26)	Jan-19 Jan-19	Dec-19 Oct-19	Jan-19 Jan-19	Dec-19 Nov-19		2019
156802KU	TC2 TURBINE DIAPHRAGMS REBLD	-	-	-	100.00%	0.00%	436,536.36	436,536.36	-	5411 17	04.17	5un 17			2019
156819	TEP-West Lexington 138kV	3,083.70	-	(3,083.70)	100.00%	0.00%	270,916.47	267,832.77	(3,083.70)			Mar-18	Dec-18		2019
156825KU	TC MOORING CELL REFURB	-	147,448.80	147,448.80	100.00%	0.00%	-	953,256.49	953,256.49	Jan-19	Jun-21				2019
156830KU 156836KU	TC MATERIAL HDLG STRUCT UPGD TC DCS SIMULATOR	467,983.38	92,155.50 825,251.04	92,155.50 357,267.66	100.00% 43.29%	0.00%	- 467,983.38	596,123.22 825,251.04	596,123.22 357,267,66	Jan-19 Jan-19	Aug-21 Apr-20	Jan-19			2019 2019
156846KU	TC DCS METERING UPGD	407,985.58	36,862.20	36.862.20	43.29%	0.00%	407,983.38	113.904.20	113,904.20	Jan-19 Jan-19	Jun-20	Jan-19			2019
156848KU	TC MATERIAL HAND OFFICE	-	30,886.65	30,886.65	100.00%	0.00%	-	61,233.30	61,233.30	Jan-19	Jun-20				2019
156850KU	TC STACKER RECLAIM OH	223,808.65	195,080.76	(28,727.89)	-14.73%	0.04%	223,808.65	195,080.76	(28,727.89)	Jan-19	Dec-19	Jan-19	Dec-19		2019
156853KU 156855KU	TC2 ID FAN SEALING AIR FLOW TC2 ID FAN REG DRIVE RETROFIT	84,477.71 26,755.56	88,968.14 34,861.89	4,490.43 8,106.33	5.05% 23.25%	0.02%	84,477.71 26,755.56	88,968.14 34.861.89	4,490.43 8,106.33	Jan-19 Jan-18	Oct-20 May 10	Jan-19 Jan-18	Dec-19 May 10		2019 2019
156859KU	TC2 ID FAN REG DRIVE RETROFT TC2 ID FAN HUB SEAL RETROFT#	20,/55.50	34,801.89 48,806.64	48 806 64	23.25%	0.01%	20,755.50	48 806 64	48 806 64	Jan-18 Jan-19	May-19 May-19	Jan-18	May-19		2019
156909 KU	PR13 SFC Switch Cab KU	88,612.08	137,615.13	49,003.05	35.61%	0.02%	201,604.23	250,607.28	49,003.05	Mar-18	May-19	Mar-18	May-19		2019
156956KU	TC2 DEMISTER CHEVRON SPARE	(0.01)	-	0.01	100.00%	0.00%	309,525.58	309,525.59	0.01			Jan-18	Jun-18		2019
156967KU	TC2 FGD AGITATOR BLADES	-	69,723.79	69,723.79	100.00%	0.00%	-	69,723.79	69,723.79	Jan-19	May-28				2019
156980KU 156994KU	TC INVERTER UPG TC F COAL CONV SPARE MOTOR	30 368 08	18,514.80	18,514.80 (30,368.08)	100.00% 100.00%	0.00%	30,368.08	129,342.45 81,085.11	129,342.45 50,717.03	Jan-19	Jul-21	Aug-19	Dec-19		2019 2019
157064	DSP Horse Cave Sub Land	16,622.14	-	(16,622.14)	100.00%	0.00%	16,622.14	-	(16,622.14)			Dec-18	Feb-20		2019
157067	DSP Georgetown Sub Land	-	-	-	100.00%	0.00%	-	-	-						2019
157068	DSP Midway Sub Land	-	-		100.00%	0.00%									2019
157070 157071	DSP Hoover 2 Sub Land DSP LaGrange Area Sub Land	56,190.71	300,000.61	243,809.90	81.27% 100.00%	0.01%	56,190.71	300,000.61	243,809.90	Jan-19	Dec-19	Jan-19	Sep-19		2019 2019
157109KU	TC2 BUILDING VENT UPGD	-	234 127 50	234.127.50	100.00%	0.00%	-	234 127 50	234.127.50	Jan-19	Dec-19				2019
157115KU	TC CRITICAL HEAT UPGD	-	74,059.20	74,059.20	100.00%	0.00%	-	148,118.40	148,118.40	Jan-19	Jul-20				2019
157118KU	TC GROUND FLR WATER MGMT	-	27,376.65	27,376.65	100.00%	0.00%	-	54,753.30	54,753.30	Jan-19	Jul-20				2019
157131 KU 157145	CR7 HVAC Controls Upgrade KU CR Calhoun 69kV Tap	76,295.71 (4,401.58)	71,312.47	(4,983.24) 4.401.58	-6.99% 100.00%	0.01%	76,295.71 132,866.02	71,312.47 137.267.60	(4,983.24) 4,401.58	Jan-19	May-19	Jan-19 May-18	May-19 Jul-18		2019 2019
157150KU	TC COAL HAND BUILD RF REPL	(4,401.38)	22,217.76	22,217.76	100.00%	0.00%	132,800.02	93,240.53	93,240.53	Jan-19	Jul-21	May-10	Jui-18		2019
157158	REL EKPC Carpenter MOS	11,081.47	-	(11,081.47)	100.00%	0.00%	11,081.47	100,224.59	89,143.12	5411 17	201 21	Oct-19	Jul-20		2019
157161	REL Greenville West MOS-A	40,109.86	-	(40,109.86)	100.00%	0.01%	40,109.86	355,439.83	315,329.97			Aug-19	Jan-20		2019
157175 157186 KU	REL Rineyville MOS PR13 Truck KU	22,897.80 (14,512,18)	11.645.26	(22,897.80) 26,157,44	100.00% 224.62%	0.00%	22,897.80	100,420.62 26,157,44	77,522.82 26,157,44	Sep-18	N 10	Sep-19	Jan-20 Nav. 18		2019 2019
157186 KU 157202	PR13 Truck KU TEP-MOT-Blackwell-Ghent 138kV	(14,512.18)	11,645.26 50,035.00	26,157.44 50.035.00	224.62% 100.00%	0.00%	-	26,157.44 1.019.661.01	26,157.44 1.019.661.01	Sep-18 Oct-19	Nov-18 Aug-20	Sep-18	Nov-18		2019 2019
157203	TEP-MOT-Campground-London	=	50,035.01	50,035.01	100.00%	0.00%	-	1,019,661.07	1,019,661.07	Oct-19 Oct-19	Aug-20 Aug-20				2019
157204	TEP-MOT-Crittenden-Marion So	-	25,017.50	25,017.50	100.00%	0.00%	-	510,421.35	510,421.35	Oct-19	May-20				2019
157205 157206	TEP-MOT-Eddyville Prsn-Ky Dam TEP-MOT-Finchville-Southville	-	100,069.99 25.017.49	100,069.99 25.017.49	100.00%	0.00%	-	2,039,321.88	2,039,321.88	Oct-19	Dec-20				2019 2019
157208	TEP-MOT-Hardesty B-Walker 69kV	-	25,017.49 5,000.02	25,017.49 5,000.02	100.00%	0.00%	-	510,421.34 5,000.02	510,421.34 5,000.02	Oct-19 Apr-19	Apr-20 May-19				2019
157209	TEP-CR-Ky Dam-So Paducah	-	25,017.49	25,017.49	100.00%	0.00%	-	812,461.55	812,461.55	Jan-19	Mar-21				2019
157210	TEP-MOT-LaGrange E-Penal Tap	-	75,052.47	75,052.47	100.00%	0.00%	-	1,530,082.37	1,530,082.37	Oct-19	Sep-20				2019
157211	TEP-NL-Lebanon-Lebanon South	169,658.86	150,104.97	(19,553.89)	-13.03%	0.03%	169,658.86	7,666,475.29	7,496,816.43	Feb-19	Sep-22	Feb-19			2019
157213 157215	FTR-Lebanon 138/69kV Xfmr TEP-MOT-Southville-Bonds Mill	65,898.58	50.035.01	(65,898.58) 50.035.01	100.00%	0.01%	1,057,158.21	991,259.63 1.019.661.07	(65,898.58) 1.019.661.07	May-19	Aug-20	Mar-18	Dec-18		2019 2019
157248KU	TC2 ABB MAINS BREAKER UPGD	-	,				-			ividy-19	nug-20			Pulled an early payment into December 2018 to help with budget contraints in	2019
		(3,344.14)	627,997.05	631,341.19	100.53%	0.00%	807,212.98	1,438,554.17	631,341.19	Jan-18	Apr-19	Jan-18	Dec-18		
157251	BR3 Generator Rotor Rewind	1,292,814.08	1,657,073.10	364,259.02	21.98%	0.25%	1,292,814.08	1,657,073.10	364,259.02	Jan-19	Dec-19	Jan-19	Nov-19		2019
157252 157253	BR3-2 ID Fan Motor Rewind BR3 Coal Feeder Motor Repls	663,778.64 82,608.96	748,614.40 91,185.20	84,835.76 8,576.24	11.33% 9.41%	0.13%	663,778.64 82,608.96	748,614.40 91,185.20	84,835.76 8,576.24	Sep-19 Jan-19	Dec-19 Dec-19	Sep-19 Jan-19	Dec-19 Nov-19		2019 2019
157260	BRCT Demin Plant	02,000.90	91,105.20	0,570.24	2.4170	0.0270	02,000.90	91,105.20	0,570.24	Jan-19	1000-19	Jan-19	1404-19	Generation Planning modeled demin needs and determined it was unnessary.	2019
		-	2,992,877.80	2,992,877.80	100.00%	0.00%	-	2,992,877.80	2,992,877.80	Jan-19	Sep-19			Project was cancelled.	
157261 157273KU	BRCT 6&7 SFC Controls Upgr STT Awning KU	26,486.52	-	(26,486.52)	100.00%	0.01%	26,486.52	482,337.30	455,850.78			Mar-19	Nov-20		2019 2019
157273KU 157286KU	STT Awning KU STT Valve Mnt Equ KU	(495.67)	48.128.85	495.67 48.128.85	100.00% 100.00%	0.00%	21,280.84	21,776.51 48,128,85	495.67 48.128.85	Jan-19	Dec-19	Sep-18	Dec-18		2019 2019
	· · · ·							,//							

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations
7288KU	STT Elec Cont Stat KU	-	96,257.70	96,257.70	100.00%	0.00%	-	96,257.70	96,257.70	Jan-19	Oct-19		L.
295KU	TC CT MULTILIN RELAY UPGD	-	325,628,10	325,628,10	100.00%	0.00%		325,628,10	325,628,10	Jan-19	May-19		
297KU	TC CT COMPRESS BLEED VLV UPGD		144,723.60	144,723.60	100.00%	0.00%		429,130.80	429,130.80	Jan-19	Oct-21		
299KU	TC CT TURNING GEAR REFURB		42,121.17	42,121.17	100.00%	0.00%		168 484 68	168 484 68	Jan-19	Jun-21		
302KU	TC AMMONIA TANK WATER CURTAIN		42,121.17			0.01%				Jan-19	Juli-21		
		31,240.43	-	(31,240.43)	100.00%	0.01%	31,240.43	81,259.20	50,018.77			Jan-19	
305	BRCY D9 Dozer Recert - RJS1579												One of Brown's coal yard bulldozer's was having significant maintenance issues and
		641,191.53	-	(641,191.53)	100.00%	0.12%	641,191.53	565,730.00	(75,461.53)			Jan-19	Dec-19 had reached its useful life. A complete overhaul was needed.
306	BR3 Auxiliary Boiler	81,043.77	289,122.15	208,078.38	71.97%	0.02%	81,043.77	289,122.15	208,078.38	Jan-19	Dec-20	Jan-19	
09	DSP Simpsonville 1 Sub	-	75,000.95	75,000.95	100.00%	0.00%		749,156.19	749,156.19	Jan-19	Jun-22		
315	DSP N1DT Wilson Downing	68,574.23	75,000.97	6,426.74	8.57%	0.01%	68,574.23	749,156.21	680,581.98	May-19	Oct-20	May-19	Jul-20
322 KU	CR7 HRH2 Blending Valve KU	(440.62)		440.62	100.00%	0.00%	132,555,33	132,995,95	440.62			Apr-18	Dec-18
73	BR3 IDF Exp Joints Repl	(	20,106.54	20,106.54	100.00%	0.00%		20,106.54	20,106.54	Jan-19	Dec-19		
375	BR Regravel Main Ash Pond Dam	74,708,68	74.316.18	(392.50)	-0.53%	0.01%	74 708 68	74.316.18	(392.50)	Jan-19	Nov-19	Jan-19	Dec-19
377													
	BR2/3 Bypass Stack Cap	102,580.00	147,240.97	44,660.97	30.33%	0.02%	102,580.00	147,240.97	44,660.97	Apr-19	Nov-19	Apr-19	Nov-19
89	DX Crest Gate Walkway Repl	155,005.64	97,374.00	(57,631.64)	-59.19%	0.03%	155,005.64	97,374.00	(57,631.64)	Jan-19	Oct-19	Jan-19	Nov-19
402	BR3 IDF to FGD Exp Joints Rpl	-	121,940.40	121,940.40	100.00%	0.00%	-	121,940.40	121,940.40	Sep-19	Dec-19		
104	BR3 SCR Doors - Middle	159,623.34	139,820.80	(19,802.54)	-14.16%	0.03%	159,623.34	139,820.80	(19,802.54)	Apr-19	Oct-19	Apr-19	Nov-19
416	GH4 SCR Outlet Exp Joint Repl	109,127.03		(109, 127.03)	100.00%	0.02%	109.127.03	205.054.95	95,927,92			Oct-19	Apr-20
17	GH1 1-2 BFPT Bucket Repl 19	211,514,66	356,238.00	144.723.34	40.63%	0.04%	402,753.99	547.477.33	144.723.34	May-18	Apr-19	May-18	Sep-19
+17 +18	GH1 1-1 BFPT Bucket Repl 19 GH1 1-1 BFPT Bucket Repl 19	189,039.00	250,121.00	61,082.00	24.42%	0.04%	402,753.99 301,373.54	362,455.54	61,082.00		Apr-19 Apr-19		
										May-18		May-18	Sep-19
422	GH1 Hot RH Pipe Partial Repl19	290,957.84	569,190.40	278,232.56	48.88%	0.06%	450,043.56	728,276.12	278,232.56	Jun-18	Apr-19	Jun-18	Sep-19
437	PRLY Morganfield Relay Panels	10,115.58	165,353.01	155,237.43	93.88%	0.00%	128,328.19	283,565.62	155,237.43	Apr-18	May-19	Apr-18	Feb-19
143	REL Lakeshore (Alt 2A)	-	99,449.28	99,449.28	100.00%	0.00%	-	3,196,752.76	3,196,752.76	Dec-19	Dec-28		
462	BR3 Expansion Joints Repl 2019	550,262.98	240,692.00	(309,570.98)	-128.62%	0.11%	550,262.98	240,692.00	(309,570.98)	Jun-19	Dec-19	Jun-19	Nov-19
530	GH1 Reserve Xfmr Feeder Cbl	18,047.51		(18.047.51)	100.00%	0.00%	408,928.94	390.881.43	(18.047.51)			Mar-18	Jan-19
534	PRTU- Marion Co EKPC Tie	1.727.41	-	(1.727.41)	100.00%	0.00%	39 775 33	38.047.92	(1.727.41)			Apr-18	Dec-18
i34	PRTU- Russell Co. EKPC Tie	1,727.41	-	(1,142.23)	100.00%	0.00%	49.382.65	48.240.42	(1,142.23)				Dec-18 Dec-18
			-	( ) )								Apr-18	
536	PRTU- North Springfield EKPC	466.80	-	(466.80)	100.00%	0.00%	59,445.07	58,978.27	(466.80)			Apr-18	Dec-18
537	PRTU- Nelson Co EKPC Tie	2,895.44	-	(2,895.44)	100.00%	0.00%	62,761.83	59,866.39	(2,895.44)			Apr-18	Dec-18
544	BR3-3 BCWP Overhaul	204.90	-	(204.90)	100.00%	0.00%	128,918.07	128,713.17	(204.90)			Jan-18	Oct-18
645	SOMERSET BO GUTTER REPL	19.835.65		(19.835.65)	100.00%	0.00%	19.835.65		(19.835.65)			Apr-18	Jun-19
77	SIO-SUB OIL BREAKERS KU	807.782.37	849,999.49	42.217.12	4,97%	0.16%	807.782.37	3,375,000.39	2.567.218.02	Jan-19	Jan-19	Jan-19	
79	SIO-RELAY REPLACEMENT KU												Project is budgeted on project number 157579 and actuals are on 157578. The net
	bio Relati Ria la relatilati Ro												variance is (\$508k). Additional spending in 2019 due to more work completed,
			2,999,999.30	2,999,999,30	100.00%	0.00%		12.999.998.04	12,999,998.04	T 10	Dec-20		pulling it forward from 2020.
		-	2,999,999.30	2,999,999.30			-			Jan-19	Dec-20		punng it forward nom 2020.
580	SIO-SUB WILDLIFE PROTECT	-	-	-	100.00%	0.00%	-	2,000,000.00	2,000,000.00				
582	SIO-SCADA VOLTAGE CONTROL KU	-	-	-	100.00%	0.00%	-	-	-				
589	Elihu Surge Arresters	8,864.11	-	(8,864.11)	100.00%	0.00%	14,419.90	5,555.79	(8,864.11)			Apr-18	Aug-19
591	GHENT DSI IMPROVE NON-ECR	9,702.92	3,750,000.00	3,740,297.08	99.74%	0.00%	11,584.57	3,751,881.65	3,740,297.08	Apr-18	Dec-21	Apr-18	Project delayed to 2020.
592	PBU- Danville North Repl	78 517 16		(78,517,16)	100.00%	0.02%	153 288 15	74 770 99	(78 517 16)			Apr-18	Aug-19
597	Ckt Hardening Ckt 0302	133,680.27		(133,680.27)	100.00%	0.03%	627,965.96	494 285 69	(133,680.27)			Apr-18	Sep-19
599	DSP BEECH CREEK SUB UPGRADE	1.430.350.92	974 477 42	(455,873,50)	-46.78%	0.28%	1.430.350.92	974.477.42	(455,873,50)	Jan-19	Feb-20		
501	DSP BEECHMONT SUB UPGRADE	270,326.22	549,999.80	279,673.58	-40.78%	0.05%	270,326.22	549,999.80	279,673.58	Jan-19 Jan-19	Sep-21	Jan-19 Jan-19	Feb-20
605	DSP WHITE SULPHUR SUB	3,235,069.04	3,324,216.52	89,147.48	2.68%	0.63%	3,235,069.04	6,665,160.74	3,430,091.70	Jan-19	Nov-20	Jan-19	
512	GHENT DUST CONTROL NON-ECR	42,354.04	-	(42,354.04)	100.00%	0.01%	64,560.24	22,206.20	(42,354.04)			Apr-18	Nov-20
514	KU HW/SW Asset Mgmt 2019	73,020.65	135,000.19	61,979.54	45.91%	0.01%	73,020.65	675,002.64	601,981.99	Jan-19	Dec-19	Jan-19	Mar-20
516	Vine St 4kV Distribution												Project estimates were less than budgeted and majority of project delayed to 2020
		57,569.22	905,658.00	848,088.78	93.64%	0.01%	57,569.22	905.658.00	848.088.78	Feb-19	Jun-20	Feb-19	due to delays in design.
617	KU Pole Attach Mapping Asset	51,505.22	705,050.00	010,000.10	20.0470	0.0170	57,507.22	705,050.00	040,000.70	100 17	5un 20	100 17	Project was delayed from 2018 after the 2019 budget process due to contractors
517	KO Fole Attach Mapping Asset	1,285,226.28	559,000.00	(726,226.28)	-129.92%	0.25%	1,285,226.28	1,204,000.00	(81,226.28)	Jan-18	Aug 20	Jan-18	focusing on work in the LG&E territory.
635	PR Nebo-Wheatcroft	1,205,220.28	359,000.00	(720,220.28)	-129.92%	0.23%	1,203,220.28	1,204,000.00	(01,220.28)	Jan-18	Aug-20	Jan-18	
0.00	PK Nebo-Wheatcroft		#0# ·-	aca		· · · · ·			1.085				The budget assumed that a portion of the project would be completed during 2019
		-	797,508.68	797,508.68	100.00%	0.00%	-	4,972,460.02	4,972,460.02	Oct-19	Oct-20		however the entire project was pushed to 2020.
536	PR Dorchester-St Paul												The budget assumed that a portion of the project would be completed during 2019
		-	610,044.12	610,044.12	100.00%	0.00%	-	4,988,784.30	4,988,784.30	Jan-19	Oct-21		however the entire project was pushed to 2020.
537	PR Hillside-River Queen	79,629.04	-	(79,629.04)	100.00%	0.02%	79,629.04	651,170.57	571,541.53			Aug-19	Mar-20
539	PR Corydon-Grn River Steel		453,750.16	453,750.16	100.00%	0.00%	-	5.658.439.76	5,658,439.76	Jan-19	Dec-20	-	
540	PR Carrollton-E Frankfort	82 416 10		(82,416,10)	100.00%	0.02%	82 416 10	581,585,55	499,169,45			Oct-19	Ech-20
540 541	PR Bimble-London 69kV	24,756.21	390.029.76	365 273 55	93.65%	0.02%	24,756.21	3,189,382.83	3,164,626.62	Sep-19	Sep-20	Sep-19	hl-20
541 547	Vine St 4KV Sub					010070							
		318,491.71	599,999.57	281,507.86	46.92%	0.06%	318,491.71	599,999.57	281,507.86	Jan-19	Dec-19	Jan-19	Aug-19
660	DSP White Sulphur Sub	51,050.27	50,001.47	(1,048.80)	-2.10%	0.01%	51,050.27	1,249,606.71	1,198,556.44	Oct-19	Mar-21	Oct-19	
671	SCM2019 TOOLS & EQUIP 013560	18,064.29	11,999.44	(6,064.85)	-50.54%	0.00%	18,064.29	11,999.44	(6,064.85)	Jan-19	Dec-19	Jan-19	May-20
594	PR Dorchester-St Paul 69kV	352,009.55	-	(352,009.55)	100.00%	0.07%	707,424.38	355,414.83	(352,009.55)			Jun-18	Dec-19
703	GH Ammonia Storage Deluge Sys	541,934.03	532,300.00	(9,634.03)	-1.81%	0.10%	541,934.03	532,300.00	(9,634.03)	Jan-19	Jan-20	Jan-19	Jul-20
708	ESR Ashland Oil-Cty of Paducah	70,602.91	-	(70,602.91)	100.00%	0.01%	70.602.91	324,863.82	254,260.91			Oct-19	Mar-20
10	ESR Haley 667-615	335,382,26	499,800.80	164.418.54	32.90%	0.06%	567,407.09	499,800.80	(67,606,29)	Mar-19	Oct-19	Mar-19	Oct-19
10	ESR Haley 667-615	232,024.83	422,000.00	(232,024.83)	100.00%	0.06%	567,407.09	499,800.80	(67,606.29)	19101-19	001-19	Mar-19 Mar-19	Oct-19 Oct-19
		232,024.83	-				307,407.09					ivial-19	0.017
11	ESR Mid Valley Clarkson	-	324,860.35	324,860.35	100.00%	0.00%	-	324,860.35	324,860.35	Jan-19	Jun-21		
16	ESR Onton 447-615-625	88,181.54	-	(88,181.54)	100.00%	0.02%	88,181.54	299,909.63	211,728.09			Jul-19	Jan-20
30KU	TC LS TRIPPER REFURBISHMENT	0.01	-	(0.01)	100.00%	0.00%	111,431.46	111,431.45	(0.01)			Jan-18	Nov-18
735	PIN- Morganfield Switch repl	(13,133.78)	-	13,133.78	100.00%	0.00%	14,165.20	27,298.98	13,133.78			Apr-18	Oct-18
736	TEP-MOT-Adams-Georgetown	233,274.35	322,931.60	89,657.25	27.76%	0.05%	233,274.35	322,931.60	89,657.25	Jan-19	Sep-19	Jan-19	Jul-19
41	NEW CR FOUIP STOR SHED KU	60,243.30	522,751.00	(60,243.30)	100.00%	0.01%	684,995,95	624,752.65	(60,243.30)		50p 17		
750	MIDDLESBORO SR DEMO		-			0.01%	62.028.79					Apr-18 May 18	Aug-18 Aug-10
		62,028.79	-	(62,028.79)	100.00%	0.01%	62,028.79	-	(62,028.79)			May-18	Aug-19
77KU	TC2 LOWER SLOPE REPLACE												The TC2 lower slope scope increased due to inspection findings showing extensive
													repair work needed. The additional scope was covered from funds in 152652KU.
		1,325,290.24	697,774.50	(627,515.74)	-89.93%	0.26%	1,983,002.43	1,355,486.69	(627,515.74)	Jan-18	May-19	Jan-18	Dec-19
									850 0 L C 0 F	7 40	<b>T A A</b>		
779KU 795KU	TC2 RH ATTEMPERATORS	-	279,109.80	279,109.80	100.00%	0.00%	-	759,046.95	759,046.95	Jan-19	Dec-23		

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							Total	Total		Date	Date		
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Year
157804KU	GS CR7 Bus Tie KU	5 868 46	Buuget -	(5,868.46)	100.00%	0.00%	61,073.06	55,204.60	(5.868.46)	Start	Ella	May-18	Dec-19 2019
157806	TEP Hardin Co Line Work	26,001.97	-	(26,001.97)	100.00%	0.01%	26,001.97	1,000,048.80	974,046.83			May-19	2019
157813KU	TC CT GAS METER												Project was determined to be unnecessary and funds were re-prioritized to other 2019
157817	2018 CH - Calloway 0312	-	542,713.50	542,713.50	100.00%	0.00%	-	542,713.50	542,713.50	Jan-19	Sep-19	T 10	emergent needs. 2019
157821	Telecom for Muni Transitions	30,982.16		(30,982.16) 0.33	100.00%	0.01%	66,418.30 (0.33)	35,436.14	(30,982.16)			Jan-18 May-18	Oct-19 2019 Apr-19 2019
157839	Earl North - Green River Dist	10,363.06		(10,363.06)	100.00%	0.00%	10,363.06	-	(10,363.06)			Aug-19	Mar-20 2019
157840	PBU- Elihu Xfmr bushings	-	-	-	100.00%	0.00%	42,630.57	42,630.57				÷	2019
157846	Mobile Capacitor Bank-KU												The budget assumed that the entire project would occur during 2019, however the 2019
157848	Etown 5 Sub Land Purchase	55,041.10 65,478.82	1,650,000.00	1,594,958.90 (65,478.82)	96.66% 100.00%	0.01%	55,041.10 219.378.58	1,650,000.00 153,899,76	1,594,958.90 (65,478.82)	Oct-19	Dec-20	Oct-19 May-18	project began later than anticipated and extended into 2020. May-19 2019
157854	VERSAILLES WEST XERM	19,595.36	-	(19,595.36)	100.00%	0.01%	133,229.28	113,633.92	(19,595.36)			May-18 May-18	May-19 2019 May-18 2019
157855	PBU-Spencer Rd Xfmr Bushings	39,245.67	-	(39,245.67)	100.00%	0.01%	87,201.52	47,955.85	(39,245.67)			May-18	Apr-19 2019
157872	PR Dorchester-Bond												The need for the project was determined after the 2019 budget was prepared. 2019
157893	a	541,541.11		(541,541.11)	100.00%	0.10%	541,541.11	-	(541,541.11)			Mar-19	Mar-20
157893	Smart Cities KU 2019 Somerset Pole Yard Land Purch	72,874.65	56,000.00	56,000.00 (72,874,65)	100.00%	0.00%	81 470 18	112,000.00 8 595 53	112,000.00 (72,874,65)	Jan-19	Dec-20	Mar. 19	2019 Jul-19 2019
157896	EE Business Dylp KU 2019	72,874.03	56,000.00	56,000.00	100.00%	0.01%	81,470.18	56,000.00	56,000.00	Jan-19	Dec-19	May-18	2019 2019
157931	Westvaco Sub Partial Retire	36,850.24	-	(36,850.24)	100.00%	0.01%	348,160.32	118,643.97	(229,516.35)			Jun-18	Jul-19 2019
157931	Westvaco Sub Partial Retire	192,666.11	-	(192,666.11)	100.00%	0.04%	348,160.32	118,643.97	(229,516.35)			Jun-18	Jul-19 2019
157942	BR3 AB Heater Tube Bundle Repl	284,278.50	180,330.20	(103,948.30)	-57.64%	0.05%	284,278.50	829,990.70	545,712.20	Jan-19	Nov-20	Jan-19	2019
157994 157999	Ghent 138kV yard PR KU Park-Middlesboro	8,253.33 464,942.26	-	(8,253.33)	100.00% 100.00%	0.00%	19,699.99 973,159.89	11,446.66 508,217,63	(8,253.33)			Jun-18 Oct-18	Dec-18 2019 Aug-19 2019
157999 158001 KU	CR7 8" Gas Valves KU	464,942.26 (3.16)	-	(464,942.26) 3.16	100.00%	0.09%	64,120.05	64,123.21	(464,942.26) 3.16			Jun-18	Aug-19 2019 Nov-18 2019
158019	Mobile Control House- KU	(5.10)	-	5.10	100.00%	0.00%	04,120.05	04,125.21	5.10			Jun-10	The budget was prepared prior to completion of a detailed engineering analysis. 2019
		692,135.76	1,441,884.34	749,748.58	52.00%	0.13%	1,076,593.53	1,826,342.11	749,748.58	May-18	Dec-19	May-18	Dec-19 The project scope was less costly than assumed.
158022	PBR- Morganfield 614 Bkr Kit	3,596.44	-	(3,596.44)	100.00%	0.00%	17,150.22	13,553.78	(3,596.44)			Jun-18	Feb-19 2019
158028 158030	GH FLY ASH BARGE LOAD NON-ECR GH GYP BARGE LOAD NON-ECR	-	50,000.00	50,000.00	100.00%	0.00%	-	-	-	Jun-18	Dec-22		2019 2019
158030	GH GYP BARGE LOAD NON-ECR PRTU- Russell Springs	2 143 75	50,000.00	50,000.00 (2,143.75)	100.00%	0.00%	56.655.61	54,511.86	(2,143.75)	Jun-18	Dec-22	Jun-18	2019 Dec-18 2019
158074	Txfmr Containment Eastland	71.535.28	-	(71,535.28)	100.00%	0.01%	344.121.30	272.586.02	(71.535.28)			Jun-18	May-19 2019
158076	PRTU- Horse Cave Repl	3,367.35	-	(3,367.35)	100.00%	0.00%	53,463.28	50,095.93	(3,367.35)			Jun-18	Dec-18 2019
158083KU	GS TC Inclinometers KU	-	-	-	100.00%	0.00%	60,447.66	60,447.66	-				2019
158093	2018 CEMI - Totz 0468 Sub	29,072.42	-	(29,072.42)	100.00%	0.01%	30,204.50	1,132.08	(29,072.42)			Jan-18	Mar-19 2019
158099 158100	RICHMOND CONTAINMENT PAD HARLAN SR CONTAINMENT PAD	72,555.34 123.39	-	(72,555.34)	100.00% 100.00%	0.01%	209,167.02 59.250.13	136,611.68 59,126,74	(72,555.34)			Jun-18	Aug-19 2019 Feb-19 2019
158100	CONTAINMENT PAD AT LONDON	(26,847.03)		(123.39) 26,847.03	100.00%	-0.01%	9.092.00	35,939.03	(123.39) 26,847.03			Jun-18 Jun-18	Apr-19 2019
158103	CONTAINMENT PAD PARIS SR	116.16	-	(116.16)	100.00%	0.00%	35.399.77	35,283.61	(116.16)			Jun-18	Jan-19 2019
158104	CONTAINMENT PAD MAYSVILLE	116.16	-	(116.16)	100.00%	0.00%	32,398.22	32,282.06	(116.16)			Jun-18	Apr-19 2019
158105	CONTAINMENT PAD WINCHESTER	116.16	-	(116.16)	100.00%	0.00%	36,170.77	36,054.61	(116.16)			Jun-18	Jan-19 2019
158106 158113	CONTAINMENT PAD DANVILLE SR	19,675.07		(19,675.07)	100.00%	0.00%	192,189.05	172,513.98	(19,675.07)			Jun-18	Sep-19 2019 Feb-19 2019
158113 158117KU	PBU- Earlington North 634 Repl TC2 ECON HOPPER VIBRATORS	(10,019.26) 1,450.90	5,156.70	15,175.96 (1,450.90)	294.30% 100.00%	0.00%	- 129,693.67	15,175.96 128,242.77	15,175.96 (1,450.90)	Jun-18	Feb-19	Jun-18 Jan-18	Feb-19 2019 Nov-18 2019
158150	PBU- Paris Brkr 021-704	(472.79)	_	472.79	100.00%	0.00%	32.082.02	32,554,81	472.79			Jul-18	Dec-18 2019
158151	PBU- Haefling Brkr 604	(9,453.25)	-	9,453.25	100.00%	0.00%	45,319.40	54,772.65	9,453.25			Jul-18	Feb-19 2019
158154	DX Ceiling Drywall & Coating	(170,798.95)	-	170,798.95	100.00%	-0.03%	354,545.77	525,344.72	170,798.95			Jul-18	Dec-18 2019
158157	BR3-3/4 Spare Compressor Motor	(8,462.89)	-	8,462.89	100.00%	0.00%	135,520.43	143,983.32	8,462.89			Aug-18	Dec-18 2019
158159 158162	GH2 SOFA Expansion Joint Repl GH 1-2 LPSW Strainer Repl 18	12,486.18 21,655.30	-	(12,486.18) (21,655.30)	100.00% 100.00%	0.00%	78,190.90 280.944.15	65,704.72 259,288.85	(12,486.18) (21,655.30)			Jul-18 Jul-18	Dec-18 2019 Jun-19 2019
158167KU	GS Gen Eng Pix4D and Hardware	4,722.53	-	(4,722.53)	100.00%	0.00%	9,213.53	4,491.00	(4,722.53)			Oct-18	Apr-19 2019
158169	34.5:13.09 kV 5MVA Txfmr	62,846.41	-	(62,846.41)	100.00%	0.01%	276,327.37	213,480.96	(62,846.41)			Jul-18	Jul-19 2019
158170	Rewind M042 Txfmr	66,010.47	-	(66,010.47)	100.00%	0.01%	241,725.00	175,714.53	(66,010.47)			Jul-18	Aug-20 2019
158176	Tennessee Buyout	478,850.32	-	(478,850.32)	100.00%	0.09%	478,850.32	-	(478,850.32)			Jul-18	May-19 2019
158181 158182	E-TOWN BUILDING PURCHASE-2018 REPLACE XFRM AT GHENT 0451	4,267.96 37,197.39	-	(4,267.96) (37,197.39)	100.00% 100.00%	0.00%	18,989.30 576,685.95	14,721.34 539,488.56	(4,267.96) (37,197.39)			Jul-18 Jul-18	2019 Dec-18 2019
158182	2018 CEML Union Und 2228	6.062.24		(6,062.24)	100.00%	0.00%	576,685.95 8,914.39	2,852.15	(6,062.24)			Jul-18 Jul-18	May-19 2019
158210KU	TC RESTROOM UPGRADE SERV BUILD	78,606.06	-	(78,606.06)	100.00%	0.02%	158,540.92	79,934.86	(78,606.06)			Jan-18	Dec-19 2019
158231KU	TC BUGGY PARKING STRUCTURE	-	-		100.00%	0.00%	42,456.24	42,456.24	-				2019
158233KU	TC PLATFORMS INSTALL	24,144.63	-	(24,144.63)	100.00%	0.00%	138,809.18	114,664.55	(24,144.63)			Jan-18	Nov-18 2019
158243 158253	GH2 Burner Replacement 18	19,869.54	-	(19,869.54)	100.00%	0.00%	105,849.82	85,980.28	(19,869.54)			Jul-18	Jan-19 2019
158255 158262KU	BR Rolling Doors Repl - Storm TC CCRT OFFICE AREA	(3,085.80)	-	3,085.80	100.00%	0.00%	35,738.02 17,208.29	38,823.82 17,050.98	3,085.80			Jul-18 Jan-18	Oct-18 2019 Jan-19 2019
158264	GH 4-1 LPSW Strainer Repl18	283.032.16	-	(283,032.16)	100.00%	0.05%	327,266.54	44,234.38	(283,032.16)			Jul-18	May-19 2019
158266KU	TC2 DSI AIR COMPRESSOR RELOC	(89.68)	-	89.68	100.00%	0.00%	87,552.27	87,641.95	89.68			Jan-18	Oct-18 2019
158280	PBU- Morganfield 004-634	4,478.08	-	(4,478.08)	100.00%	0.00%	8,153.71	3,675.63	(4,478.08)			Aug-18	Feb-19 2019
158287	Solar Share Array I 2018 KU												Planning assumed the first Solar Share array & infrastructure would be complete in 2018. The first array was fully subscribed in mid-2018 at which point the land was acquired and the design & bidding process began. The project was approved in November 2018. The land was purchased in late 2018 and construction of the facility began in ernest in 2019 (#158336 / 7 for infrastructure and #158286 / 7 for the 1st array). Actual spend for the infrastructure & array projects reached 22.5666 min 2019 and the net variance was \$1.649 million.
		636,870.73	-	(636,870.73)	100.00%	0.12%	639,282.33	2,411.60	(636,870.73)			Aug-18	Aug-19
158299 158301KU	Shelbyville Containment Pad Postage Meters KU	497.61	-	(497.61)	100.00%	0.00%	47,854.16	47,356.55	(497.61)			Aug-18	Feb-19 2019 Apr-19 2019
158301KU 158305	Postage Meters KU ROR-Spare 138kV 90MVA Xfmr	19,973.91 (282,112,51)	-	(19,973.91) 282.112.51	100.00%	0.00%	19,973.91 83,374.49	365.487.00	(19,973.91) 282.112.51			Aug-18 Sep-18	Apr-19 2019 Apr-20 2019
158306	Rewind Transformer O0182	109,383.77	-	(109,383.77)	100.00%	0.03%	340,799.95	231,416.18	(109,383.77)			Aug-18	Apr-20 2019
158307	Spare 69:4kV Base 5 MVA	62,623.06	-	(62,623.06)	100.00%	0.01%	289,279.46	226,656.40	(62,623.06)			Aug-18	Jul-19 2019

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
158318 KU 158328KU	CR7 HRSG2 BYPASS VALVE KU TC CT MULTILIN UPG 2018	2,096.23 23 782 03	-	(2,096.23) (23,782.03)	100.00%	0.00%	28,154.74 210,210,86	26,058.51 186,428,83	(2,096.23) (23,782.03)			Aug-18 Jan-18	Dec-18 Oct-18		2019 2019
158337	Solar Share Infrastructure KU		-		100.00%		210,210.86	,						Planning assumed the first Solar Share array & infrastructure would be complete in 2018. The first array was fully asboxribed in mid-2018 at which point the land was acquired and the design & bidding process began. The project was approved in November 2018. The land was parchased in late 2018 and construction of the facility began in eness in 2019 (#1533.67 / for infrastructure and #1528.67 / for the 1st array). Actual spend for the infrastructure ad # atray projects reached \$2.568m in 2019 and the net variance was \$1.649 million.	2019
158337	Solar Share Infrastructure KU	766,707.92 33,770.41		(766,707.92) (33,770.41)	100.00%	0.15%	800,780.88	302.55 302.55	(800,478.33) (800,478.33)			Aug-18 Aug-18	Aug-19 Aug-19		2019
158352	GH1-1 Transport Blower 18	(0.01)		0.01	100.00%	0.00%	-	0.01	0.01			Aug-18 Aug-18	Feb-19		2019
158355	GH2 FGD Agitator Shafts Repl18	11,800.92	-	(11,800.92)	100.00%	0.00%	124,919.19	113,118.27	(11,800.92)			Sep-18	Sep-19		2019
158366	BR Toe Drain Pumps Repl	(790.46)	-	790.46	100.00%	0.00%	78,555.63	79,346.09	790.46			Aug-18	Nov-18		2019
158369 158373	GH CCR 480V Switchgear Repl BR WH Elec Storeroom HVAC Repl	345,418.52 (205.72)	-	(345,418.52) 205.72	100.00% 100.00%	0.07%	617,040.34 13,141.87	271,621.82 13,347.59	(345,418.52) 205.72			Aug-18 Sep-18	Nov-19 Nov-18		2019 2019
158390	Paynes Mill Property	5,292.29	-	(5,292.29)	100.00%	0.00%	5,292.29	-	(5,292.29)			Sep-18	Jan-19		2019
158396	PBU- Haefling 638 Brkr	61,753.43	-	(61,753.43)	100.00%	0.01%	61,753.43	-	(61,753.43)			Sep-18	Aug-19	)	2019
158399KU	TC TWS UNIT REPLACEMENT	(14,208.18)	-	14,208.18	100.00%	0.00%	227,953.99	242,162.17	14,208.18			Jan-18	Dec-18		2019
158403 158404	4kV Stepdown Bank Ghent City Shawnee Gas Tie Turtle Creek	70,186.68 7,956.31	-	(70,186.68) (7,956.31)	100.00% 100.00%	0.01%	70,251.16 112,512.32	64.48 104,556.01	(70,186.68) (7.956.31)			Sep-18 Sep-18	Apr-19 Dec-18		2019 2019
158407KU	TC BENTLY NEVADA SYST UPGD	15.542.96	-	(15,542,96)	100.00%	0.00%	58.222.60	42,679.64	(15.542.96)			Jan-18	Nov-18		2019
158412KU	TC CT SWITCHYARD BATTERIES	179.98	-	(179.98)	100.00%	0.00%	19,766.88	19,586.90	(179.98)			Jan-18	Oct-18		2019
158417KU	BOC3 Billing Int Conf Room KU	61.70	-	(61.70)	100.00%	0.00%	15,850.29	15,788.59	(61.70)			Sep-18	Jul-19		2019
158421 158424	Newtown Sub Recloser Forklift for Lex Sub	102,640.88	-	(102,640.88)	100.00% 100.00%	0.02%	288,105.12 133,827,46	185,464.24 133,827,46	(102,640.88)			Sep-18	Apr-19		2019 2019
158424 158427	P&C Test Equipment	437 53	-	(437.53)	100.00%	0.00%	133,827.46 119,579.16	133,827.46 119,141.63	(437.53)			Sep-18	Feb-19		2019 2019
158438KU	STT Mobile Trng Unit	(6,791.90)		6,791.90	100.00%	0.00%	186,423.21	193,215.11	6,791.90			Sep-18	Dec-18		2019
158444	BR CCRT Ash Silo Flu Blowers	(7,121.32)	-	7,121.32	100.00%	0.00%	16,439.65	23,560.97	7,121.32			Sep-18	Nov-18		2019
158446 158466	POR- Tyrone 694 overhaul kit 1 XFMR FROM LGE	12,063.27	-	(12,063.27)	100.00%	0.00%	19,642.45	7,579.18	(12,063.27)			Sep-18	Dec-18		2019 2019
158466	1 XFMR FROM LGE 1 XFMR FROM LGE	528.10		(528.10)	100.00% 100.00%	0.00%	10,150.75 10,150.75	9,622.65 9,622.65	(528.10) (528.10)			Sep-18	May-19		2019 2019
158474	GH 1L1 Conveyor Belt Repl18	3,287.41	-	(3,287.41)	100.00%	0.00%	8,188.81	4,901.40	(3,287.41)			Oct-18	May-19	•	2019
158483	GH Security Card Readers	46,342.15	-	(46,342.15)	100.00%	0.01%	361,376.68	315,034.53	(46,342.15)			Sep-18	May-19		2019
158485 158487	GH Storage Building	5,181.28	-	(5,181.28)	100.00%	0.00%	250,524.80	245,343.52	(5,181.28)			Oct-18	May-19		2019
158487 158488 KU	GH 1/2 Battery Room HVAC Unit PR13 GEN TOOLING KU	(901.67) 35.169.09	-	901.67 (35.169.09)	100.00% 100.00%	0.00%	9,016.69 35,169.09	9,918.36	901.67 (35,169.09)			Sep-18 Oct-18	May-19 May-19		2019 2019
158490	GH4 Boiler Rm Sump Pump	8,905.20		(8,905.20)	100.00%	0.00%	65,646.55	56,741.35	(8,905.20)			Sep-18	May-19		2019
158494	GH 3-2 Transport Blower 18	0.01	-	(0.01)	100.00%	0.00%	-	(0.01)	(0.01)			Sep-18	Feb-19	)	2019
158528KU 158530	TC PLANT MOBILE EQUIPMENT 2018	39,819.24	-	(39,819.24)	100.00%	0.01%	110,400.82	70,581.58	(39,819.24)			Jan-18	Oct-18		2019
158530	Liberty Duo County Fiber BR Positive Material ID Device	(3,140.60) (3,823.50)		3,140.60 3,823.50	100.00% 100.00%	0.00%	38.268.15	3,140.60 42,091.65	3,140.60 3,823.50			Oct-18 Oct-18	Apr-19 Dec-18		2019 2019
158534	GH Spare Control Air Comp	107,803.80	-	(107,803.80)	100.00%	0.02%	179,523.48	71,719.68	(107,803.80)			Oct-18	Oct-19		2019
158535	SHEOC ATVs and Trailers	307.42	-	(307.42)	100.00%	0.00%	47,343.99	47,036.57	(307.42)			Oct-18	Jul-19		2019
158549 158550	BRCT G44 Aux Xfmr LA & Bushing Lexington TH Buckets-KU18	1.29 15.887.55	-	(1.29) (15.887.55)	100.00% 100.00%	0.00%	16,682.75 15.887.55	16,681.46	(1.29) (15.887.55)			Oct-18	Oct-18 Feb-19		2019 2019
158550 158556KU	TC CT9 EXHAUST VERT DUCT	15,887.55 867.66		(15,887.55) (867.66)	100.00%	0.00%	15,887.55 245,843.46	244.975.80	(15,887.55) (867.66)			Oct-18 Jan-18	Nov-18		2019 2019
158558KU	TC CT9 RO PURCHASE	(13,196.81)	-	13,196.81	100.00%	0.00%	207,347.29	220,544.10	13,196.81			Jan-18	Dec-18		2019
158576	GH C Conveyor Motor Repl	18,160.85	-	(18,160.85)	100.00%	0.00%	78,360.10	60,199.25	(18,160.85)			Oct-18	Jun-19		2019
158610	London BO Reno	9,382.95	-	(9,382.95)	100.00%	0.00%	32,748.53	23,365.58	(9,382.95)			Oct-18	Jul-19		2019
158613 158624KU	Campbellsville BO Reno BOC2 Data Center Reconfig KU	(61.25) 1.900.24		61.25 (1.900.24)	100.00% 100.00%	0.00%	9,595.22 9,312.47	9,656.47 7.412.23	61.25 (1.900.24)			Oct-18 Oct-18	Jan-19 Dec-19		2019 2019
158655	BR Gyp Dewat Vac Pump Spare	26,440.78	-	(26,440.78)	100.00%	0.01%	98,785.36	72,344.58	(26,440.78)			Oct-18	Mar-19		2019
158663	BR CCRT Supv Office Building	7,464.24	-	(7,464.24)	100.00%	0.00%	18,418.69	10,954.45	(7,464.24)			Oct-18	Dec-18		2019
158666 158693KU	BACKFLOW COMP STONE RD IT 20th Floor Furniture KU	13,673.64 543.50	-	(13,673.64) (543.50)	100.00%	0.00%	13,673.64	7,386.29	(13,673.64) (543.50)			Oct-18 Nov-18	Feb-19 Dec-19		2019 2019
158711	BR1-1 FD Fan Fluid Drive	101,783.34	-	(101.783.34)	100.00%	0.00%	101.783.34	7,380.29	(101,783.34)			Nov-18 Nov-18	Dec-19 Dec-18		2019
158712KU	TC F1 CONVEYOR BELT INSTALL	-	-	-	100.00%	0.00%	72,945.47	72,945.47	-						2019
158714KU	TC B CONVEYOR BELT INSTALL	(55.39)	-	55.39	100.00%	0.00%	12,580.78	12,636.17	55.39			Jan-18	Dec-18		2019
158717 158719	GH 3-2 Ash Sluice Pump Repl PINEVILLE WAR ROOM PHASE II	62,323.45	-	(62,323.45)	100.00%	0.01%	62,323.45	-	(62,323.45)			Jan-19	Sep-19 Jul-19		2019 2019
158721	BR3-1 HWRP Rebuild	19,770.75 206,283.00	-	(19,770.75) (206,283.00)	100.00% 100.00%	0.00%	67,211.59 206.283.00	47,440.84	(19,770.75) (206,283.00)			Nov-18 Oct-18	Jul-19 Jul-20		2019 2019
158723	BR3 HWRP Spare Rebuild	203,322.00	-	(203,322.00)	100.00%	0.04%	203,322.00	-	(203,322.00)			Nov-18			2019
158727KU	GS Thermal Camera	856.10	-	(856.10)	100.00%	0.00%	12,856.10	12,000.00	(856.10)			Nov-18	Jan-19		2019
158728KU 158731	GS Battery Monitor DR AINAGE REPL I ONDON ST	577.56	-	(577.56)	100.00%	0.00%	9,182.66	8,605.10	(577.56)			Nov-18	Feb-19		2019 2019
158732	DRAINAGE REPL - LONDON ST GH1 Air Preheating Coils Rpl20	1,590.88 181,953.04	-	(1,590.88) (181.953.04)	100.00% 100.00%	0.00%	22,416.36 181,953.04	20,825.48	(1,590.88) (181,953.04)			Nov-18 Oct-19	Jan-19 Apr-20		2019 2019
158741	Toyota South Paralleling	75,563.28	-	(75,563.28)	100.00%	0.04%	92,969.05	17,405.77	(75,563.28)			Nov-18	Aug-19		2019
158765KU	KUGO Reno - Trans Subs KU	2,097.63	-	(2,097.63)	100.00%	0.00%	2,097.63	-	(2,097.63)			Nov-18	Apr-20	)	2019
158768 158773	EARLINGTON SR WIRESHED OFFICE BR3-3 SBAC Rebuild	3,012.89 67,051.02	-	(3,012.89) (67,051.02)	100.00% 100.00%	0.00%	11,494.56 236,402.48	8,481.67 169,351.46	(3,012.89) (67,051.02)			Nov-18 Nov-18	Feb-19 Feb-19		2019 2019
158776KU	GS CIM Software License	67,051.02	-	(67,051.02)	100.00%	0.01%	236,402.48 8,307.88	109,331.46	(67,051.02) (8,307.88)			INOV-18	rep-15		2019 2019
158776KU	GS CIM Software License	8,307.88	-	(8,307.88)	100.00%	0.00%	8,307.88	-	(8,307.88)			Nov-18	Jan-19	•	2019
158792	Imboden-Cap Bnk & Brkr Removal	(1,181.79)	-	1,181.79	100.00%	0.00%	-	1,181.79	1,181.79			Nov-18	Feb-19		2019
158808 158813KU	GH 2-1 Condensate Motor GS CDM Doble Test Set KU	90,575.57 2,291.53	-	(90,575.57) (2,291.53)	100.00% 100.00%	0.02%	90,575.57 39,620,47	37,328.94	(90,575.57) (2,291.53)			Dec-18 Dec-18	Jun-19 Dec-18		2019 2019
158813KU 158817	GS CDM Doble Test Set KU OMU Subs Intrent GR-GRS	2,291.53 (3.99)	-	(2,291.53) 3.99	100.00%	0.00%	39,620.47 (3.99)	51,328.94	(2,291.53) 3.99			Dec-18 Dec-18	Dec-18 Dec-19		2019 2019
		(//)				/	())						17		

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
158818	OMU Lines Intrent GR-GRS	58,453.86		(58,453.86)	100.00%	0.01%	58,453.86	-	(58,453.86)	Start	Laid	Dec-18	Dec-19	Expanations	2019
158831	KU LEGACY BUSHING REPL	122,415.25	-	(122,415.25)	100.00%	0.02%	122,415.25	-	(122,415.25)			Jan-19	Aug-19		2019
158834KU	TC RESTROOM UPGD 3FL MEN	46,708.08	-	(46,708.08)	100.00%	0.01%	46,708.08	-	(46,708.08)			Jan-18	Dec-19		2019
158836KU 158848	TC RESTROOM 3FL WOMEN West Cliff 138kV Switches	32,193.65 159,766.51	-	(32,193.65) (159,766,51)	100.00% 100.00%	0.01%	32,193.65 159,766,51	-	(32,193.65)			Jan-18	Dec-19 Dec-19		2019 2019
158849KU	TC2 ID FAN STALL PROBES	64,133,50		(159,766.51) (64,133.50)	100.00%	0.03%	64,133.50	-	(159,766.51) (64,133,50)			Dec-18 Jan-18	Dec-19 Sep-19		2019 2019
158853KU	TC F2 COAL CRUSHER ASSEMBLY	30,938,34	-	(30,938,34)	100.00%	0.01%	40.043.97	9,105.63	(30,938,34)			Jan-18	Sep-19		2019
158855KU	TC2 GE MULTILIN T-60 RELAY UPG	60,395.38	-	(60,395.38)	100.00%	0.01%	60,395.38	-	(60,395.38)			Jan-18	Sep-19		2019
158862	2019 Ckt Hard - KY River 0043	443,286.24	-	(443,286.24)	100.00%	0.09%	443,286.24	-	(443,286.24)			Jan-19			2019
158863	2019 CIFI - East Bernstdt 221 2019 Ckt Hard - Carrollton 707	261,028.90	-	(261,028.90)	100.00%	0.05%	261,028.90	-	(261,028.90)			Jan-19	Jan-20		2019 2019
158876 KU	CR7 Ket Boil Upgrade KU	44,269.26 282.686.14		(44,269.26) (282.686.14)	100.00% 100.00%	0.01%	44,269.26 282.686.14	-	(44,269.26) (282,686,14)			Jan-19 Jan-19	Dec-19		2019
158891	2019 CEMI - Sandy Ridge	43,034.16	-	(43,034.16)	100.00%	0.01%	43,034.16	-	(43,034.16)			Jan-19	Nov-19		2019
158892	BR3 Fuel Oil Flowmeter	26,935.75	-	(26,935.75)	100.00%	0.01%	26,935.75	-	(26,935.75)			Jan-19	May-19		2019
158893	PRTU-Liberty RTU Rpl	67,413.13	-	(67,413.13)	100.00%	0.01%	67,413.13	-	(67,413.13)			Jan-19	Dec-19		2019
158894 158896	2019 CEMI - Middlesboro 0360 BR3 SCR Dilution AB Hoist Repl	39,767.56	-	(39,767.56)	100.00%	0.01%	39,767.56	-	(39,767.56)			Jan-19	Feb-20		2019 2019
158900	N1DT - WILSON DOWNING 2	7,509.07	-	(7,509.07)	100.00%	0.00%	7,509.07	-	(7,509.07)			Jan-19	Apr-19	Project originally budgeted at Project 148716 above. The actual variance was	2019 2019
150500		4,548,919.21	-	(4,548,919.21)	100.00%	0.88%	4,548,919.21	-	(4,548,919.21)			Jan-19		actually \$269k.	2019
158902 KU	CR7 Spare Gearbox KU	9,704.63	-	(9,704.63)	100.00%	0.00%	9,704.63	-	(9,704.63)			Jan-19	Jun-19		2019
158908	HF Fuel Oil Piping Repl	66,093.35	-	(66,093.35)	100.00%	0.01%	66,093.35	-	(66,093.35)			Jan-19	Apr-19		2019
158916	GH CBU Trolley Recert	665.431.64		(665,431,64)	100.00%	0.13%	665.431.64		(665,431,64)			Feb-19	Dec 10	This is an emergent project that was developed based on inspections during the 2018 CBU Recertification project.	2019
158917	GH 4-1 BFP Major Overhaul 2019	157.924.20	-	(157,924.20)	100.00%	0.03%	157.924.20	-	(157,924.20)			Jan-19	Oct-19	2010 CDO Recentication project.	2019
158923KU	GS Transformer Prot TC2KU	55,311.92	-	(55,311.92)	100.00%	0.01%	55,311.92	-	(55,311.92)			Jan-19	Dec-19		2019
158926	FOR - IBM 617-603 Switch	35,201.00	-	(35,201.00)	100.00%	0.01%	35,201.00	-	(35,201.00)			Jan-19	Aug-19		2019
158929KU	GS Transformer prot CR7KU	131,704.87	-	(131,704.87)	100.00%	0.03%	131,704.87	-	(131,704.87)			Jan-19	Jun-20		2019
158931KU 158934KU	TC2 RAT CABLE & TERM REPL TC2 SDRS FRP SPRAY HDR REFURB	343,489.52 122,194.92	-	(343,489.52) (122,194.92)	100.00% 100.00%	0.07%	343,489.52 122,194.92	-	(343,489.52) (122,194.92)			Jan-19 Jan-19	Oct-19		2019 2019
158938KU	TC 5TH FLR RESTROOM UPGRADE	122,194.92	-	(124,221.32)	100.00%	0.02%	124,221.32	-	(124,221.32)			Jan-19 Jan-19	Sep-19 Dec-19		2019
158941	BRCT GT24 Crane Controls Upgr	48,771.75		(48,771.75)	100.00%	0.01%	48,771.75	-	(48,771.75)			Jan-19	Nov-19		2019
158944	2019 CEMI - Earlington	-	-		100.00%	0.00%	-	-							2019
158948	SHELBYVILLE SR POLEYARD AREA	17,693.29	-	(17,693.29)	100.00%	0.00%	17,693.29	-	(17,693.29)			Jan-19	Apr-19		2019
158949 158953	GH3 #3 Boiler DivisionWall Rpl Shelbyville to Eastwood XM UB	137,951.57	-	(137,951.57)	100.00%	0.03%	137,951.57	-	(137,951.57)			Feb-19	Nov-19	Transmission line clearance projects are budgeted at a higher level on 155309. The	2019 2019
156955	Sildbyvine to Eastwood Aivi Ob													work is driven by Transmission pole replacements and specific scope was unknown	2019
														at the time of the budget. Additional funding was reallocated from lower priority	
120021	GH DCS Simulator	518,210.50	-	(518,210.50)	100.00%	0.10%	518,210.50	-	(518,210.50)			Feb-19		projects.	
158956 158958	GH DCS Simulator GH 3N2 Convevor Belt Repl	318,118.99 7,495.95	-	(318,118.99) (7,495,95)	100.00% 100.00%	0.06%	318,118.99 7,495.95	-	(318,118.99) (7,495,95)			Feb-19 Jan-19	Apr-19		2019 2019
158959	GH 3N2 Conveyor Belt Repl 19	6.324.98		(6,324.98)	100.00%	0.00%	6.324.98	-	(6,324.98)			Jan-19 Jan-19	Apr-19 Apr-19		2019 2019
158960	GH 4N2 Conveyor Belt Repl 19	7,532.25		(7,532.25)	100.00%	0.00%	7,532.25	-	(7,532.25)			Jan-19	Apr-19		2019
158961	EKPC to KU W Shlby Intren-Line	0.95	-	(0.95)	100.00%	0.00%	0.95	-	(0.95)			Aug-19	Oct-20		2019
158975	2019 CH - Munfordville 2442	56,959.23	-	(56,959.23)	100.00%	0.01%	56,959.23	-	(56,959.23)			Jan-19	Aug-19		2019
158976 158977	2019 CH - Rio 2451 2019 CIFI - Eastview 2406	214,863.24 20,650.76	-	(214,863.24) (20,650.76)	100.00% 100.00%	0.04%	214,863.24 20,650.76	-	(214,863.24) (20,650.76)			Jan-19 Jan-19	Aug-19 May-19		2019 2019
158978	2019 CIFI - Eastview 2400 2019 CIFI - Rineyville 2334	8,484.65		(8,484.65)	100.00%	0.00%	8,484,65	-	(8,484,65)			Aug-19	Jun-20		2019
158980	2019 CIFI - Calloway 0311	135,770.34		(135,770.34)	100.00%	0.03%	135,770.34	-	(135,770.34)			Jan-19	Sep-19		2019
158986	MT STERLING BO DRIVE THRU 2019	46,974.59	-	(46,974.59)	100.00%	0.01%	46,974.59	-	(46,974.59)			Jan-19	Dec-19		2019
158987	GH MH105ZA CCR Conv Belt Repl	11,750.97	-	(11,750.97)	100.00%	0.00%	11,750.97	-	(11,750.97)			Jan-19	Jun-19		2019
158988 158989	RICHMOND BO DOOR AND AWNING GH MH105ZB CCR Conv Belt Repl	5,487.98	-	(5,487.98)	100.00%	0.00%	5,487.98	-	(5,487.98)			Jan-19	Jul-19		2019 2019
158989 158GH	GH MH1052B CCR Conv Beit Repi GH1 Stack Flow Monitor Repl	12,357.77 6.54	213.087.97	(12,357.77) 213,081.43	100.00% 100.00%	0.00%	12,357.77 156,238.84	369.320.27	(12,357.77) 213,081.43	Sep-18	Dec-18	Jan-19 Sep-18	Apr-19 Dec-18		2019
158KU16	Tech Training Dashboards-KU16	30.40	-	(30.40)	100.00%	0.00%	172,576.94	172,546.54	(30.40)	50p 10	1000 10	Jan-16	Jan-19		2019
159001	EKPC to KUW Shlby Intren-Sub	0.25	-	(0.25)	100.00%	0.00%	0.25	-	(0.25)			Jan-19			2019
159004	2019 CIFI - Rosehill 0777	145,838.49	-	(145,838.49)	100.00%	0.03%	145,838.49	-	(145,838.49)			Apr-19	Mar-20		2019
159005 159008	2019 CIFI - Kentenia 0422 2019 CIFI - Wedonia 0965	286,950.30 106,379,28	-	(286,950.30) (106,379,28)	100.00% 100.00%	0.06%	286,950.30 106,379,28	-	(286,950.30) (106,379,28)			Jul-19			2019 2019
159009	2019 CIFI - WH Ford	41.677.92		(41,677.92)	100.00%	0.02%	41.677.92	-	(41,677.92)			May-19 Jan-19	Apr-20 Aug-19		2019
159010	2019 CIFI - Shavers Chapel	41,571.72		(41,571.72)	100.00%	0.01%	41,571.72	-	(41,571.72)			Jan-19	Aug-19		2019
159011	2019 CIFI - Greenville 1615	15,295.05	-	(15,295.05)	100.00%	0.00%	15,295.05	-	(15,295.05)			Jan-19	Aug-19		2019
159012	2019 CIFI - Dozier Heights	67,407.40	-	(67,407.40)	100.00%	0.01%	67,407.40	-	(67,407.40)			Jan-19	Apr-20		2019
159013	2019 CIFI - WKY 34.5 Work	185,966.47	-	(185,966.47)	100.00%	0.04%	185,966.47	-	(185,966.47)			Apr-19	Mar-20		2019
159014 159016	2019 CIFI - Brodhead 2103 2019 CIFI - Campb Ind 0206	171,418.82 62,802,74	-	(171,418.82) (62,802,74)	100.00% 100.00%	0.03%	171,418.82 62,802.74	-	(171,418.82) (62,802,74)			Jun-19 Aug-19	Nov-20 Feb-20		2019 2019
159018	2019 CH - Pine Hill 2147	486,431.64	-	(486,431.64)	100.00%	0.01%	486,431.64	-	(486,431.64)			Mar-19	Dec-19		2019 2019
159020	2019 CH - Hopewell 0286	337,030.22	-	(337,030.22)	100.00%	0.07%	337,030.22	-	(337,030.22)			Jun-19	Jan-20		2019
159022	BR CY B Conveyor Repl 2019	15,402.33	-	(15,402.33)	100.00%	0.00%	15,402.33	-	(15,402.33)			Jan-19	Apr-19		2019
159023	BR3 HWRP Tooling	28,570.66	-	(28,570.66)	100.00%	0.01%	28,570.66	-	(28,570.66)			Jan-19	May-19		2019
159025 159032 KU	BR3-1 BFPT Vacuum Pump Repl CR7 Cir Wtr Pmp Mtr KU	18,508.40 81,011.22	-	(18,508.40)	100.00%	0.00%	18,508.40 81,011.22	-	(18,508.40)			Jan-19	Jun-19		2019 2019
159032 KU 159037	CR7 Cir Wtr Pmp Mtr KU BR3 BCWP Overhaul 2019	81,011.22 98,444.22	-	(81,011.22) (98,444.22)	100.00% 100.00%	0.02%	81,011.22 98,444,22	-	(81,011.22) (98,444.22)			Jan-19 Jan-19	Feb-19 May-19		2019 2019
159045	2019 London Dump Trailer	11,057.13	-	(11,057.13)	100.00%	0.02%	11,057.13	-	(11,057.13)			Jan-19 Jan-19	Jul-19		2019
159048KU	TC LED LIGHTING 2019	215,022.09	-	(215,022.09)	100.00%	0.04%	215,022.09	-	(215,022.09)			Jan-19	Dec-19		2019
159056KU	TC LAB EQUIPMENT 2019	32,257.24	-	(32,257.24)	100.00%	0.01%	32,257.24	-	(32,257.24)			Jan-19	Dec-19		2019
159058KU 159060KU	TC LAB MONITORS-2019	28,294.63	-	(28,294.63)	100.00%	0.01%	28,294.63	-	(28,294.63)			Jan-19	Dec-19		2019 2019
159060KU	TC WASTE SLUDGE PUMPS	89,361.55	-	(89,361.55)	100.00%	0.02%	89,361.55	-	(89,361.55)			Jan-19	Dec-19		2019

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							Total	Total		Date	Date				
During	Destruct	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
159065KU	TC SAFETY - 2019*	46.630.10	- Budget	(46,630,10)	100.00%	0.01%	46.630.10	-	(46,630,10)	Start	Liid	Jan-19	Dec-19	Expanations	2019
159069	EASEMENT LAND PURCH-NORTON	6,629.09	-	(6,629.09)	100.00%	0.00%	6,629.09	-	(6,629.09)			Feb-19	Oct-19		2019
159070	UPS BATTERY REPL-SIMP	-	-	-	100.00%	0.00%	7,068.62	-	(7,068.62)						2019
159070 159081KU	UPS BATTERY REPL-SIMP TC COAL YARD DOZER PAD	7,068.62	-	(7,068.62)	100.00%	0.00%	7,068.62	-	(7,068.62)			Feb-19	Jun-19		2019 2019
159081KU	GH1 FGD Agitator Shaft Repl19	21,839.46 54,489.38		(21,839.46) (54,489.38)	100.00% 100.00%	0.00%	21,839.46 54,489.38		(21,839.46) (54,489.38)			Jan-19 Feb-19	Jul-19 Mav-19		2019
159086	GH2 FGD Agitator Shafts Repl19	94,879.08	-	(94,879.08)	100.00%	0.02%	94,879.08	-	(94,879.08)			Feb-19	Oct-19		2019
159087	GH4 FGD Agitator Shaft Repl19	169,903.03	-	(169,903.03)	100.00%	0.03%	169,903.03	-	(169,903.03)			Feb-19	May-19		2019
159095KU	TC2 SH ATTEMP NOZZLE UPGD	46,919.40	-	(46,919.40)	100.00%	0.01%	46,919.40	-	(46,919.40)			Jan-19	Dec-19		2019
159097 159101	GH2 Seal Blade & DripScreenRpl GH Spare BCWP Major Ovrhl19	232,927.84 85,416.32	-	(232,927.84)	100.00% 100.00%	0.05%	232,927.84	-	(232,927.84)			Feb-19 Feb-19	Dec-19 Jul-19		2019 2019
159102	GH 3-2B RO Booster Pump Repl	43,306.30		(85,416.32) (43,306.30)	100.00%	0.02%	85,416.32 43,306.30		(85,416.32) (43,306.30)			Feb-19 Feb-19	Oct-19		2019
159105	GH2 CT Cell Rebuilds 2019			(,					(12,000,000,0)					This is an emergent project that was developed based on inspections in December	2019
														2018 that showed structural weakness in 4 of the cooling tower cells	
159113	KU PPG Purchase	1,865,584.21	-	(1,865,584.21)	100.00%	0.36%	1,865,584.21	-	(1,865,584.21)			Feb-19	Nov-19	Project was not budgeted; funding was reallocated from lower priority projects	2019
159115	KU FFG Fulciase													based on emergent work due to a wholesale grounding policy change in the KU	2019
		576,785.38	-	(576,785.38)	100.00%	0.11%	576,785.38	-	(576,785.38)			Feb-19	Dec-19	service territories.	
159115	Buena Vista Switch Field Reg	87,228.98	-	(87,228.98)	100.00%	0.02%	87,228.98	-	(87,228.98)			Feb-19	Jun-19		2019
159117 159119	Greensburg Direct Bury KU Spare 34-4kV Transformer	81,164.42	-	(81,164.42)	100.00%	0.02%	81,164.42	-	(81,164.42)			Jan-19	Oct-19		2019 2019
159119	Bevier Relay Upgrade	302,751.42 10,176.07	-	(302,751.42) (10,176.07)	100.00%	0.06%	302,751.42 10,176.07	-	(302,751.42) (10,176.07)			Mar-19 Mar-19	Aug-20 Oct-20		2019
159120	Princeton Relay Panel	111.934.69	-	(111,934,69)	100.00%	0.00%	111.934.69	-	(111.934.69)			Mar-19	Jul-19		2019
159136	RICHMOND BO LADDER AND WALK	6,870.71		(6,870.71)	100.00%	0.00%	6,870.71		(6,870.71)			Feb-19	Jun-19		2019
159137	LOADING DOCK DOORS PINEVILLE	6,026.04	-	(6,026.04)	100.00%	0.00%	6,026.04	-	(6,026.04)			Feb-19	Apr-19		2019
159138	CONSTRUCT WALL HARLAN SR	5,319.66	-	(5,319.66)	100.00%	0.00%	5,319.66	-	(5,319.66)			Feb-19	Jun-19		2019
159139 KU 159141KU	CR7 EQ BLDG SECUR KU TC2 2C RECYCLE PUMP OH	37,736.89	-	(37,736.89)	100.00%	0.01%	37,736.89	-	(37,736.89)			Feb-19	May-19		2019
159141KU 159148	TC2 2C RECYCLE PUMP OH PINEVILLE WAREHOUSE OFF RENO	66,870.96 7,967.37	-	(66,870.96) (7.967.37)	100.00% 100.00%	0.01%	66,870.96 7.967.37	-	(66,870.96) (7,967,37)			Jan-19 Jan-19	Jul-19 Apr-19		2019 2019
159151	2019 CEMI - Hamblin 0756	34,491.66	-	(34,491.66)	100.00%	0.01%	34,491.66	-	(34,491.66)			Jan-19 Jan-19	Oct-19		2019
159152	2019 Dir Bur - Foxhaven Dr	35,366.37		(35,366.37)	100.00%	0.01%	35,366.37		(35,366.37)			Jan-19	Apr-20		2019
159153	2019 Dir Bury - Bluegrass Est	113,502.72	-	(113,502.72)	100.00%	0.02%	113,502.72	-	(113,502.72)			Jan-19	Feb-20		2019
159154	BR3-1 CWP Motor Recondition	306,176.79	-	(306,176.79)	100.00%	0.06%	306,176.79	-	(306,176.79)			Jan-19	Dec-19		2019
159160	LEXOC 2019 Excavator	21,550.05	-	(21,550.05)	100.00%	0.00%	21,550.05	-	(21,550.05)			Feb-19	May-19		2019
159163 159164	GH2 LPA Bucket Repl 2019 GH2 HP-IP Outer CasingStud Rpl	235,739.85 102,601.00	-	(235,739.85) (102,601.00)	100.00% 100.00%	0.05%	235,739.85 102.601.00	-	(235,739.85) (102,601.00)			Feb-19 Feb-19	Dec-19 Dec-19		2019 2019
159165	GH2 Crossover Bellows Repl	448,098.93	-	(448,098,93)	100.00%	0.02%	448,098.93	-	(448.098.93)			Feb-19	Dec-19 Dec-19		2019
159168	GH Sec Card Readers &Cameras19	125,906.92		(125,906.92)	100.00%	0.02%	125,906.92		(125,906.92)			Feb-19	Jan-20		2019
159169	GH 1D Conveyor Belt Repl 19	158,101.96	-	(158,101.96)	100.00%	0.03%	158,101.96	-	(158,101.96)			Mar-19	Oct-19		2019
159170	GH 0GP102ZA CCR Belt Repl19	6,617.83	-	(6,617.83)	100.00%	0.00%	6,617.83	-	(6,617.83)			Mar-19	May-19		2019
159171 159172KU	GH 0GP108Z CCR Belt Repl19	4,306.03	-	(4,306.03)	100.00%	0.00%	4,306.03	-	(4,306.03)			Mar-19	Nov-19		2019
159172KU 159174	TC MOORING CELL UPGD 2019* GH 4-1 Mill Motor Rotor Rbld19	137,731.82 27,542.42	-	(137,731.82) (27,542.42)	100.00% 100.00%	0.03%	137,731.82 27,542.42	-	(137,731.82) (27,542.42)			Jan-19 Mar-19	Dec-19 Sep-19		2019 2019
159175	Greenville 1621 2019 CIFI	185,836.93	-	(185,836.93)	100.00%	0.01%	185,836.93	-	(185,836.93)			Mar-19 Mar-19	Nov-19		2019
159180	Shannon Run 0868 2019 CEMI	41,599.77	-	(41,599.77)	100.00%	0.01%	41,599.77	-	(41,599.77)			Mar-19	Sep-19		2019
159184KU	CEMSentry Emission Trailer KU	26,710.85	-	(26,710.85)	100.00%	0.01%	26,710.85	-	(26,710.85)			Mar-19	Jan-20		2019
159214 KU	PR13 Gen Stat Vib Monitor KU	71,252.27	-	(71,252.27)	100.00%	0.01%	71,252.27	-	(71,252.27)			Mar-19	May-19		2019
159236	GH2 Spare Ash Sluice Pump19	75,388.33	-	(75,388.33)	100.00%	0.01%	75,388.33	-	(75,388.33)			Mar-19	Dec-19		2019
159253 159254KU	E-TOWN SR DO RENO 2019 TC HVAC UPGD 2019	40,595.45 39,745.43	-	(40,595.45) (39,745.43)	100.00% 100.00%	0.01%	40,595.45 39,745.43	-	(40,595.45) (39,745.43)			Mar-19 Jan-19	Jun-19 Feb-20		2019 2019
159280	Spare 69-23kV 10 MVA XFMR	706 847 46	-	(706 847 46)	100.00%	0.14%	706 847 46	-	(706 847 46)			Mar-19		Emergent work due to transformer failures and need for a ready spare.	2019
159295	Signage KU - Power Plants	142,936.00		(142,936.00)	100.00%	0.03%	142,936.00		(142,936.00)			Mar-19	Dec 17		2019
159296KU	TC BREAKER TRAINING UPGD	33,390.19	-	(33,390.19)	100.00%	0.01%	33,390.19	-	(33,390.19)			Jan-19	Dec-19		2019
159299	GH 1-3 SBAC Motor Rebuild19	94,714.84	-	(94,714.84)	100.00%	0.02%	94,714.84	-	(94,714.84)			Mar-19	Jun-19		2019
159301 159305	BR CCRT Gyp Tank Agitator Grbx DANVILLE TRAIN CTR OFFICE RENO	130,628.09	-	(130,628.09)	100.00%	0.03%	130,628.09	-	(130,628.09)			Mar-19 Mar-19	Dec-19 Jun-19		2019 2019
159316	PPLC-Delvinta 139-804 DCB	46,908.25	-	(12,947.77) (46,908.25)	100.00%	0.00%	46.908.25	-	(12,947.77) (46,908.25)			Mar-19 Mar-19	Dec-19		2019
159317	City Center Switchgear Repl	46,908.25	-	(153,332.87)	100.00%	0.01%	46,908.25	-	(153,332.87)			Mar-19 Mar-19	Aug-20		2019
159378	GH CCR DTLS Building Door	12,280.88	-	(12,280.88)	100.00%	0.00%	12,280.88	-	(12,280.88)			Mar-19	Jun-19		2019
159385	PBTY Battery Replacement-KU	48,665.03	-	(48,665.03)	100.00%	0.01%	70,757.89	-	(70,757.89)			Apr-19	Dec-19		2019
159385	PBTY Battery Replacement-KU	22,092.86	-	(22,092.86)	100.00%	0.00%	70,757.89	-	(70,757.89)			Apr-19	Dec-19		2019
159387KU 159390KU	TC STATION AIR PIPING TC CAT 834 DOZER ENGINE REPL	18,901.86	-	(18,901.86)	100.00% 100.00%	0.00%	18,901.86	-	(18,901.86)			Jan-19	Aug-19		2019 2019
159394KU	GS EW Brown Lab Equip	19,015.97 13,819.84	-	(19,015.97) (13,819,84)	100.00%	0.00%	19,015.97 13,819,84	-	(19,015.97) (13,819,84)			Jan-19 Mar-19	May-19 Nov-19		2019
159395KU	GS Ghent Lab Equip	26 824 27	_	(26.824.27)	100.00%	0.01%	26 824 27	-	(26,824.27)			Mar-19	Nov-19		2019
159396KU	TC GAS LINE EROSION CONTROL	61,683.59	-	(61,683.59)	100.00%	0.01%	61,683.59	-	(61,683.59)			Jan-19	Dec-19		2019
159404	Lexington Parking Lot Sale	18,064.99	-	(18,064.99)	100.00%	0.00%	18,064.99	-	(18,064.99)			Mar-19	Nov-19		2019
159405	GH4 Wet Ash Hopper Repl20	136,054.58	-	(136,054.58)	100.00%	0.03%	136,054.58	-	(136,054.58)			Oct-19	Aug-20		2019
159422 159423KU	GH 4-2 AshSluicePump Motor Rpl GS Micro Hardness AMH55 KU	46,919.93 19 352 13	-	(46,919.93)	100.00%	0.01%	46,919.93	-	(46,919.93)			Mar-19	Oct-19		2019
159423KU 159427KU	GS Micro Hardness AMH55 KU GS GenEng Axiocam 305 color	19,352.13 5,901.28	-	(19,352.13) (5,901.28)	100.00% 100.00%	0.00%	19,352.13 5,901.28	-	(19,352.13) (5.901.28)			Apr-19 Apr-19	Sep-19 Nov-19		2019 2019
159428	GH 2-10 CT Fan Motor Repl	14,412.23	-	(14,412.23)	100.00%	0.00%	14,412.23	-	(14,412.23)			Apr-19 Mar-19	Jun-19		2019
159437	GH 0MH113Z CCR Belt Repl19	10,657.37	-	(10,657.37)	100.00%	0.00%	10,657.37	-	(10,657.37)			Mar-19	Jun-19		2019
159450	GH4 Stack Compliance Mon21	49,344.66	-	(49,344.66)	100.00%	0.01%	49,344.66	-	(49,344.66)			Oct-19	Jan-20		2019
159456	BR3 Fuel Oil Tank Berm Liner	150,175.60	-	(150,175.60)	100.00%	0.03%	150,175.60	-	(150,175.60)			Mar-19	May-19		2019
159499KU 159500KU	Gen Eng Prox Probe Cal Equip	19,229.00	-	(19,229.00)	100.00% 100.00%	0.00%	19,229.00	-	(19,229.00)			Apr-19	Apr-20		2019 2019
139300KU	GS Gen Eng Rotor Flux KU	13,953.59	-	(13,953.59)	100.00%	0.00%	13,953.59	-	(13,953.59)			Jan-19	Dec-19		2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 159520KU	Title/Description TC CONVEYOR BELT REPL 2019	Cost 106.391.63	Budget	Dollars (106,391,63)	Percent 100.00%	Budget 0.02%	Cost 106.391.63	Cost	Dollars (106,391,63)	Start	End	Start Jan-19	End Feb-20	Explanations	2019
159520KU 159537KU	GS GenEng Water Tester	21,274.16		(106,391.63) (21,274,16)	100.00%	0.02%	21,274.16	-	(106,391.63) (21,274,16)			Jan-19 Apr-19	Dec-19		2019
159542	LEBANON SR DRAIN REPL	15,873.76		(15,873.76)	100.00%	0.00%	15,873.76	-	(15,873.76)			Apr-19	Apr-19		2019
159543	EARLINGTON POLEYARD DRAINAGE	7,105.13	-	(7,105.13)	100.00%	0.00%	7,105.13	-	(7,105.13)			Apr-19	Oct-19		2019
159547	GH 2-1C FGD AgtatorGrbxOvrhl19	45,297.91	-	(45,297.91)	100.00%	0.01%	45,297.91	-	(45,297.91)			Apr-19	Sep-19		2019
159548	GH Paving Project 19	411,719.46	-	(411,719.46)	100.00%	0.08%	411,719.46	-	(411,719.46)			Apr-19	Oct-19		2019
159595 159597	CIP RX5000 Replacement	37,033.15	-	(37,033.15)	100.00%	0.01%	37,033.15	-	(37,033.15)			Apr-19	Dec-19		2019 2019
159597	West Shelby Land Acquisition BR3 TV Gasket Modification	265.722.29	-	(265,722.29)	100.00% 100.00%	0.00%	265,722.29	-	(265,722.29)			Apr-19	Nov-19		2019
159618	BR3-2 CWP Motor Recondition	89.144.70		(89 144 70)	100.00%	0.02%	89 144 70		(89 144 70)			Apr-19 Apr-19	Dec-19		2019
159620	ROR Spare 138/69kV Xfmr (ET)	250,432.00	-	(250,432.00)	100.00%	0.05%	250,432.00	-	(250,432.00)			Apr-19			2019
159621	GH4 Stack Exp Joint Repl20	22,652.65	-	(22,652.65)	100.00%	0.00%	22,652.65	-	(22,652.65)			Nov-19	Jul-20		2019
159624	GH CEM Calibration Equip20	7,816.39	-	(7,816.39)	100.00%	0.00%	7,816.39	-	(7,816.39)			Oct-19	Jan-20		2019
159625 KU	CR7 Clarifier Inlet Valve KU	35,983.65	-	(35,983.65)	100.00%	0.01%	35,983.65	-	(35,983.65)			Apr-19	Mar-20		2019
159627 KU 159629 KU	CR7 Training Module KU CR7 Street Lights KU	33,898.33 43,768.39	-	(33,898.33) (43,768.39)	100.00% 100.00%	0.01%	33,898.33 43,768.39	-	(33,898.33) (43,768.39)			Apr-19	Oct-19 Oct-19		2019 2019
159671	Fairfield-Bloom ATT Pole Rpl	364,756.12		(364,756.12)	100.00%	0.01%	43,768.39 364,756.12	-	(364,756.12)			Apr-19 Apr-19	Jun-20		2019
159676KU	LGE Ctr 12th Floor North KU	53,402,54	-	(53,402,54)	100.00%	0.01%	53,402.54	-	(53,402,54)			Apr-19	Aug-19		2019
159681	GH Property Acquisition 19	27,635.93	-	(27,635.93)	100.00%	0.01%	27,635.93	-	(27,635.93)			May-19	Jan-20		2019
159682KU	TCC Renovations KU	427,156.94	-	(427,156.94)	100.00%	0.08%	427,156.94	-	(427,156.94)			Apr-19	Jan-20		2019
159686KU	LGE Ctr Water Furniture - KU	21,277.49	-	(21,277.49)	100.00%	0.00%	21,277.49	-	(21,277.49)			Apr-19	Jun-19		2019
159690KU	TC GAS LINE COMPNT UPG	77,261.17	-	(77,261.17)	100.00%	0.01%	77,261.17	-	(77,261.17)			Jan-19	Dec-19		2019
159698 159701	PINEVILLE OPS CTR PAVING PBR-Finchville Substation	13,687.30 122.012.84	-	(13,687.30)	100.00%	0.00%	13,687.30	-	(13,687.30)			Apr-19	Jun-19		2019 2019
159706	Shelbyville LTC	57,512.84	-	(122,012.84) (57,512.84)	100.00% 100.00%	0.02%	122,012.84 57,512.84	-	(122,012.84) (57,512.84)			May-19 Apr-19	Jul-20 Aug-19		2019 2019
159722	N. Limestone Security	147,947.73	-	(147,947.73)	100.00%	0.03%	147,947.73	-	(147,947.73)			Apr-19 Apr-19	Oct-19		2019
159723	Portable Switchgear	147,947.75		(147,547.75)	100.0070	0.0570	147,947.15		(147,547.15)			p. 17		Emergent work due to need for a portable switchgear to support planned substation	2019
	·													outages during large-scale reconstruction of existing substations such as Wilson	
		697,195.67	-	(697,195.67)	100.00%	0.13%	697,195.67	-	(697,195.67)			Apr-19		Downing and West High.	
159726	DANVILLE METER LAB PAVING	38,052.33	-	(38,052.33)	100.00%	0.01%	38,052.33	-	(38,052.33)			Apr-19	Aug-19		2019
159730 159784	GH 4-2 Wet Ash ClnkrCrshr Repl 2019 Dir Bur-Metal&Thermit 722	80,401.94 30,203.86	-	(80,401.94)	100.00%	0.02%	80,401.94	-	(80,401.94)			Oct-19	Apr-20		2019 2019
159790	2019 Dir Bur-Metalæ I nermit 722 2019 Dir Bur-Etown 2 Yale Dr	30,203.86	-	(30,203.86) (259,939,35)	100.00% 100.00%	0.01%	30,203.86 259,939.35	-	(30,203.86) (259,939.35)			Apr-19 May-19	Nov-20 Dec-19		2019
159791	GH 1-A Wet Ash Crusher Rep119	119,192.84	-	(119,192,84)	100.00%	0.02%	119,192.84	-	(119,192,84)			Apr-19	Sep-19		2019
159793KU	Simp TCC Sidewalk KU	23,107.57	-	(23,107.57)	100.00%	0.00%	23,107.57	-	(23,107.57)			May-19	Aug-19		2019
159809	W. High St. Sub Expansion													Emergent work due to electrical facility upgrades needed to meet the increased	2019
														load, as well as maintain the existing underground electrical distribution system	
		892,440.27	-	(892,440.27)	100.00%	0.17%	892,440.27	-	(892,440.27)			Jun-19		design serving customers in downtown Lexington.	
159815 159910KU	BR Solar Share Vehicle TC2 AMMONIA TANK UPGD	47,399.94 48,776.42	-	(47,399.94) (48,776.42)	100.00% 100.00%	0.01%	47,399.94 48,776.42	-	(47,399.94) (48,776.42)			Sep-19	Nov-19 Nov-20		2019 2019
159915KU	TC2 SB CONTROL SYST UPG	48,776.42		(48,776.42) (93.945.48)	100.00%	0.01%	48,776.42 93.945.48	-	(48,776.42) (93.945.48)			Aug-19 Jul-19	Nov-20		2019
159920KU	TC2 FINAL SH INLET LEG	24,522,50	-	(24,522,50)	100.00%	0.00%	24.522.50	-	(24,522,50)			Jan-19			2019
159KU16	Cascade Impl Gen Relays-KU16	(884.71)	-	884.71	100.00%	0.00%	280,585.75	281,470.46	884.71			Jan-16	Jul-18		2019
160009 KU	CR7 Raw Water Pump B KU	65,271.02	-	(65,271.02)	100.00%	0.01%	65,271.02	-	(65,271.02)			May-19	May-19		2019
160012	BR Coal Pile Ret Pond Lining	45,701.63	-	(45,701.63)	100.00%	0.01%	45,701.63	-	(45,701.63)			Apr-19	Jun-19		2019
160052	GH 1-1 BCWP Replacement19	72,635.01	-	(72,635.01)	100.00%	0.01%	72,635.01	-	(72,635.01)			May-19	Sep-19		2019
160058	GH Weir Sampling Box #012	511.487.89	-	(511,487.89)	100.00%	0.10%	511,487.89		(511,487.89)			May-19	New 20	This is an emergent project in order to compy with Ghent's Kentucky Pollutant Discharge Elimination System permit	2019
160067KU	STT Elect Cont Stat	511,467.69		(311,487.89)	100.00%	0.00%	511,467.69	-	(311,467.69)			way-19	1404-20	Discharge Emmination System permit	2019
160069	Detroit Harvester Sub Easement	3,748.26	-	(3,748.26)	100.00%	0.00%	3,748.26	-	(3,748.26)			May-19	Jun-20		2019
160071	BRCT6 Gen Phase Lug Repl	129,255.47	-	(129,255.47)	100.00%	0.02%	129,255.47	-	(129,255.47)			Jan-19	Jun-19		2019
160073	BRCT7 Gen Phase Lug Repl	274,110.01	-	(274,110.01)	100.00%	0.05%	274,110.01	-	(274,110.01)			Jan-19	Aug-19		2019
160077	LONDON WAREHOUSE DRAINAGE	5,622.72	-	(5,622.72)	100.00%	0.00%	5,622.72	-	(5,622.72)			May-19	Dec-19		2019
160080	SOMERSET FENCE & HANDRAIL	20,755.46	-	(20,755.46)	100.00%	0.00%	20,755.46	-	(20,755.46)			May-19	Aug-19		2019
160093 160111KU	GH 8G Conveyor Motor Repl BOC IT Telecom & Infrastruc KU	19,422.26 22,164.67	-	(19,422.26) (22,164.67)	100.00% 100.00%	0.00%	19,422.26 22,164.67	-	(19,422.26) (22,164.67)			May-19 May-19	Oct-19 Dec-19		2019 2019
160118KU	LG&E Ctr 23rd Floor Reno KU	136.643.03	-	(136,643.03)	100.00%	0.03%	136,643.03	-	(136,643.03)			May-19 May-19	Dec-19 Dec-19		2019
160194KU	GS CDM OHM METERS	21.468.40		(21.468.40)	100.00%	0.00%	21,468.40	_	(21,468.40)			May-19 May-19	Dec-19 Dec-19		2019
160199KU	GS CDM Transformer Tester	22,231.14	-	(22,231.14)	100.00%	0.00%	22,231.14	-	(22,231.14)			May-19	Nov-19		2019
160211	Corporate Drive Sub													Emergent work due to additional load that would have resulted in 2021 Summer	2019
														forecasted loading of 154% on the Corporate Drive #1 transformer (7 MVA) or	
		633 293 42		((22) 202 (2)	100.00%	0.12%	633 293 42		((22.202.42)			L 10		111% on the Corporate Drive #2 transformer (22.4 MVA) without upgrades.	
160248 KU	CR7 CT1 Expansion Joint KU	633,293.42 53,470.86	-	(633,293.42) (53,470.86)	100.00%	0.12% 0.01%	633,293.42 53,470.86	-	(633,293.42) (53,470.86)			Jun-19 May-19	Jul-19		2019
160252	OMU Intrent-GR to GRS Easement	-		(55,470.00)	100.00%	0.00%	-	_	(55,470.00)			May-19	Jul-19		2019
160289	FAILED XFRM AT CARROLLTON	80,598.31	-	(80,598.31)	100.00%	0.02%	80,598.31	-	(80,598.31)			May-19	Jul-19		2019
160312	CONCRETE DUMPSTER PAD STONE	16,627.64	-	(16,627.64)	100.00%	0.00%	16,627.64	-	(16,627.64)			May-19	May-20		2019
160313	Dorchester Sub XFRMR 4	79,934.66	-	(79,934.66)	100.00%	0.02%	79,934.66	-	(79,934.66)			May-19	Aug-19		2019
160314	Imboden TR 5	2,435.95	-	(2,435.95)	100.00%	0.00%	2,435.95	-	(2,435.95)			May-19	Jul-19		2019
160315 160318KU	LONDON DUMPSTER PAD TC IMPOUND IMPROVE 2019	36,479.24	-	(36,479.24)	100.00%	0.01%	36,479.24	-	(36,479.24)			May-19	Aug-19		2019 2019
160318KU 160326KU	TC IMPOUND IMPROVE 2019 TC CRITICAL HEAT UPGD 2019	139,443.85 107.092.97	-	(139,443.85) (107.092.97)	100.00% 100.00%	0.03%	139,443.85 107.092.97	-	(139,443.85) (107.092.97)			Jan-19 Jan-19	Dec-19 Dec-19		2019 2019
160326KU 160337KU	TC CRITICAL HEAT UPGD 2019 TC MATERIAL HAND STRUCT UPGD	37,034.47	-	(107,092.97) (37,034.47)	100.00%	0.02%	37,034.47	-	(107,092.97) (37,034.47)			Jan-19 Jan-19	Dec-19 Dec-19		2019 2019
160374 KU	CR7 Air Comp 001B KU	42.617.97	-	(42,617.97)	100.00%	0.01%	42,617.97	-	(42,617.97)			Jan-19 Jun-19	Jun-19		2019
160388KU	KUGO 9TH FLOOR DESKTOP KU	5,772.53	-	(5,772.53)	100.00%	0.00%	5,772.53	-	(5,772.53)			Jun-19	Dec-19		2019
160423	BR RO-2 Membrane Repl 19	33,884.79	-	(33,884.79)	100.00%	0.01%	33,884.79	-	(33,884.79)			Jun-19	Aug-19		2019
160429	GH Landfill Slope Drain	59,339.97	-	(59,339.97)	100.00%	0.01%	59,339.97	-	(59,339.97)			Jun-19	Oct-19		2019

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							Total	Total		Date	Date				
Project	Project	Annual Actual	Annual Original	Variance	Variance	Percent	Actual Project	Budget Project	Variance	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	In Dollars	Start	End	Start		Explanations	Year
160432KU	LGE CTR ROOM 1201 UPGR- KU	48,361.99	-	(48,361.99)	100.00%	0.01%	48,361.99	-	(48,361.99)			Jun-19	Jul-20		2019
160443	Tyrone SPCC	16,439.14	-	(16,439.14)	100.00%	0.00%	16,439.14	-	(16,439.14)			Jun-19	Dec-19		2019
160447 160450	PINEVILLE TRANS STORAGE PAD MOREHEAD BO CONCRETE & STEPS	26,366.24 8,023.82	-	(26,366.24) (8,023.82)	100.00% 100.00%	0.01%	26,366.24 8,023.82	-	(26,366.24) (8,023.82)			Jun-19 Jun-19	Aug-19 Jun-19		2019 2019
160458	Solar Share Array 2 KU	25,200,00	-	(25,200.00)	100.00%	0.00%	25,200.00	-	(25,200.00)			Nov-19	Jul-19 Jul-20		2019
160470	Virginia City Easement	7,805.13	-	(7,805.13)	100.00%	0.00%	7,805.13	-	(7,805.13)			Jun-19	Dec-19		2019
160471	Simp TCC Security Upgrades	8,449.36	-	(8,449.36)	100.00%	0.00%	8,449.36	-	(8,449.36)			Jun-19	Aug-19		2019
160484	FAILED XFRM AT EASTVIEW	61,545.76	-	(61,545.76)	100.00%	0.01%	61,545.76	-	(61,545.76)			Jun-19	Aug-19		2019
160488 160490	BR CT7 Generator Rotor Mods Greenville Containment Pad	259,414.83 448,200,15	-	(259,414.83) (448,200.15)	100.00% 100.00%	0.05%	259,414.83 448,200,15	-	(259,414.83) (448,200.15)			May-19 Jun-19	Aug-19 Dec-19		2019 2019
160491	Eddyville Containment Pad	157,918.72	-	(157,918.72)	100.00%	0.03%	157.918.72	-	(157.918.72)			Jun-19 Jun-19	Dec-19 Dec-19		2019
160495	Rewind Transformer B0357	219,614.53	-	(219,614.53)	100.00%	0.04%	219,614.53	-	(219,614.53)			Jun-19			2019
160505	FAILED XFMR AT GATES	64,433.42	-	(64,433.42)	100.00%	0.01%	64,433.42	-	(64,433.42)			Jun-19	Aug-19		2019
160511 160514	PINOC Trailer 2019 GH3 FGD Amiad Strainer19	16,481.67 18,799.38	-	(16,481.67)	100.00% 100.00%	0.00%	16,481.67 18,799.38	-	(16,481.67)			Jun-19	Nov-19		2019 2019
160515	GH3-2 ASP Motor Rotor Rold	22 021 12	-	(18,799.38) (22.021.12)	100.00%	0.00%	22.021.12	-	(18,799.38) (22,021.12)			Jun-19 Jun-19	Dec-19 Oct-19		2019
160516	DX Spillway Swinging Bridge	17,695.91		(17,695.91)	100.00%	0.00%	17,695.91		(17,695.91)			Jun-19	Nov-19		2019
160530	Bus Solar Makers Mark 2019	275,771.67	-	(275,771.67)	100.00%	0.05%	275,771.67	-	(275,771.67)			Jul-19	Feb-20		2019
160531	TCC PICNIC AREA	5,232.76	-	(5,232.76)	100.00%	0.00%	5,232.76	-	(5,232.76)			Jul-19	Aug-19		2019
160537KU 160539	STT TRNG CTR HVAC KU GH1 PJFF LED Lighting	17,804.40 38,695,53	-	(17,804.40)	100.00%	0.00%	17,804.40	-	(17,804.40)			Jul-19	Nov-19		2019
160539	GH1 PJFF LED Lighting GH2 PJFF LED Lighting	38,695.53 35,080.02	-	(38,695.53) (35,080.02)	100.00%	0.01%	38,695.53 35,080.02	-	(38,695.53) (35,080.02)			Jul-19 Jul-19	Nov-19 Nov-19		2019
160540	GH3 PJFF LED Lighting	25.527.32	-	(25,527.32)	100.00%	0.00%	25.527.32	-	(25,527.32)			Jul-19	Nov-19		2019
160542	GH4 PJFF LED Lighting	35,080.03	-	(35,080.03)	100.00%	0.01%	35,080.03	-	(35,080.03)			Jul-19	Nov-19		2019
160543	GH2 FGD Mnt Shp & Elec Rm LED	49,817.19	-	(49,817.19)	100.00%	0.01%	49,817.19	-	(49,817.19)			Jul-19	Nov-19		2019
160548 160549KU	TEP-KU Park-Pineville 69kV MOT	93,265.08	-	(93,265.08)	100.00%	0.02%	93,265.08	-	(93,265.08)			Jul-19	Jul-20		2019
160549KU 160553 KU	STT ELE CONTROL STAT KU CR7 CWP 001A Motor KU	99,362.08 14,000.56	-	(99,362.08) (14,000.56)	100.00% 100.00%	0.02%	99,362.08 14.000.56	-	(99,362.08) (14,000.56)			May-19 Jul-19	Dec-19 Aug 10		2019 2019
160559 KU	CR7 Wtrtrmt Catwalk KU	25.041.86	-	(25.041.86)	100.00%	0.00%	25.041.86	-	(25.041.86)			Jul-19 Jul-19	Aug-19 Dec-19		2019
160562	GH CBU Bucket ElevatorSpareMtr	75,341.00		(75,341.00)	100.00%	0.01%	75,341.00	-	(75,341.00)			Jul-19	Dec-19		2019
160564KU	TC2 RH ATTEMPERATORS-SPARE	131,818.37	-	(131,818.37)	100.00%	0.03%	131,818.37	-	(131,818.37)			Jan-19	Oct-20		2019
160569KU	TC TROUGHING ROLL FRAME UPG	26,294.14	-	(26,294.14)	100.00%	0.01%	26,294.14	-	(26,294.14)			Jan-19	Dec-19		2019
160571KU	TC2 TCS L&S CTRL UPG	57,122.03	-	(57,122.03)	100.00%	0.01%	57,122.03	-	(57,122.03)			Jan-19	<b>D</b> 10		2019
160573KU 160575KU	TC2 CONDENSATE POLISH SUMP TC PRED MAINT DEVICE 2019	46,161.60 68,426,10	-	(46,161.60) (68,426,10)	100.00%	0.01%	46,161.60 68,426,10	-	(46,161.60) (68,426,10)			Jan-19 Jan-19	Dec-19 Dec-19		2019 2019
160577	TEP Camargo 69kV Cap Bank	90.874.37	-	(90,874,37)	100.00%	0.02%	90.874.37	-	(90.874.37)			Jul-19	been		2019
160578KU	TC2 COAL FEEDER TOTALIZERS	22,655.36	-	(22,655.36)	100.00%	0.00%	22,655.36	-	(22,655.36)			Jan-19	Dec-19		2019
160591	TEP Middlesboro Cap Land	104,392.69	-	(104,392.69)	100.00%	0.02%	104,392.69	-	(104,392.69)			Jul-19	Dec-19		2019
160593	Norton 22kV Relocation	60,024.97	-	(60,024.97)	100.00%	0.01%	60,024.97	-	(60,024.97)			Jul-19			2019
160594 160599	Somerset Wire Shed 2019 GH 2-2B FGD AgitatorGrbx Ovrhl	202,522.83 47,874.07	-	(202,522.83) (47,874,07)	100.00% 100.00%	0.04%	202,522.83 47,874.07	-	(202,522.83)			Jul-19	Dec-19		2019 2019
160600	GH 2-2B FGD Agnatororbx Ovini GH 3-2 Wet Ash Crusher Repl19	47,874.07		(71,761.24)	100.00%	0.01%	71.761.24	-	(47,874.07) (71,761.24)			Jul-19 Jul-19	Nov-19 Dec-19		2019
160612	BR3 IP Turb Inlet Ring Seals	202,373.72	-	(202,373.72)	100.00%	0.04%	202,373.72	-	(202,373.72)			Jan-19	Nov-19		2019
160623	CVILLE EMER TSF SWITCH 2019	23,475.60	-	(23,475.60)	100.00%	0.00%	23,475.60	-	(23,475.60)			Jul-19	Dec-19		2019
160624	Duo County Fiber Liberty 2019	21,876.10	-	(21,876.10)	100.00%	0.00%	21,876.10	-	(21,876.10)			Jul-19	Apr-20		2019
160641 160642	Shelbyville Security 2019 LOUDEN EXTEND PARKING AREA	29,997.87	-	(29,997.87)	100.00%	0.01%	29,997.87	-	(29,997.87)			Jul-19	May-20		2019 2019
160642	Earlington Tranf Pad Drainage	37,862.02 6.428.11		(37,862.02) (6.428.11)	100.00% 100.00%	0.01%	37,862.02 6.428.11		(37,862.02) (6,428,11)			Jul-19 Jul-19	Dec-19 Dec-19		2019
160648	BR3 CT Escape Ladders	43,952.26	-	(43,952.26)	100.00%	0.01%	43,952.26	-	(43,952.26)			Jan-19	Nov-19		2019
160650	Grizzly Trailer - 8x16	17,404.54	-	(17,404.54)	100.00%	0.00%	17,404.54	-	(17,404.54)			Jan-19	Aug-19		2019
160652KU	GS Transformer Prot GH	185,006.34	-	(185,006.34)	100.00%	0.04%	185,006.34	-	(185,006.34)			Aug-19	Nov-20		2019
160656 160661	PBTY Walker Battery Repl GH 1&2 M Convevor LED Lighting	18,759.49	-	(18,759.49)	100.00%	0.00%	18,759.49	-	(18,759.49)			Aug-19	Dec-19		2019
160663	PINEVILLE LOADING DOCK UPGR	11,815.10 8.074.65	-	(11,815.10) (8,074.65)	100.00% 100.00%	0.00%	11,815.10 8,074.65	-	(11,815.10) (8,074.65)			Aug-19 Aug-19	Nov-19 Dec-19		2019 2019
160675KU	TC2 FGD SUMP PUMP UPGD	52,599.85	_	(52,599.85)	100.00%	0.01%	52,599.85	-	(52,599.85)			Jan-19	Dec-19		2019
160677KU	TC MATERIAL HAND OFFICE UPGD	37,594.74	-	(37,594.74)	100.00%	0.01%	37,594.74	-	(37,594.74)			Jan-19	Aug-20		2019
160679KU	TC DCS METERING SYST UPGD	16,827.44	-	(16,827.44)	100.00%	0.00%	16,827.44	-	(16,827.44)			Jan-19	Dec-19		2019
160681KU	TC B LIMESTONE BELT REPLACE	70,503.93	-	(70,503.93)	100.00%	0.01%	70,503.93	-	(70,503.93)			Jan-19	Dec-19		2019
160683 160684	PPLC-Pineville Sw 161kV Rpl PPLC-Farley 161kV Rpl	16,952.37	-	(16,952.37)	100.00% 100.00%	0.00%	16,952.37	-	(16,952.37)			Sep-19	Jul-20		2019 2019
160685	BR3 Air Preheating Coil Pump	13,955.29		(13,955.29)	100.00%	0.00%	13,955.29	-	(13,955.29)			Sep-19	Jul-20		2019
160688 KU	CR7 Training Simulation BldgKU	151,888.06		(151,888.06)	100.00%	0.03%	151,888.06	-	(151,888.06)			Aug-19	Dec-19		2019
160690	PRTU-Boyle County	12,472.24	-	(12,472.24)	100.00%	0.00%	12,472.24	-	(12,472.24)			Aug-19			2019
160693	DSP Uniontown Sub Property	-	-	-	100.00%	0.00%	-	-	-						2019
160704	CONSTRUCT STORAGE BLDG PINE	18,496.94	-	(18,496.94)	100.00%	0.00%	18,496.94	-	(18,496.94)			Aug-19	Dec-19	and the second sec	2019
160705 160709	FTR-Beattyville Transformer ROR Spare 161kV/69k Xfmr (BV)	577,245.18 262,314.00	-	(577,245.18) (262,314.00)	100.00% 100.00%	0.11%	577,245.18 262,314.00	-	(577,245.18) (262,314.00)			Aug-19 Aug-19	Jan-20 Emerging project not anticipated a	a time of budget.	2019 2019
160710	Culby Supply Property			(202,314.00)	100.00%	0.05%		-	(202,314.00)			Aug-19			2019 2019
160711	XFMR - Metal and Thermit	112,199.47	-	(112,199.47)	100.00%	0.02%	112,199.47	-	(112,199.47)			Aug-19	Feb-20		2019
160713	PDP Smart Navigator	6,754.53	-	(6,754.53)	100.00%	0.00%	6,754.53	-	(6,754.53)			Aug-19	Feb-20		2019
160716 KU	CR7 ISS Housing KU	440,414.12	-	(440,414.12)	100.00%	0.09%	440,414.12	-	(440,414.12)			Aug-19	Dec-19		2019
160722 160723	BR Tool Room Cabinet Repl MFLD AIR INFILTRATION CONTROL	12,672.86 30,472.92	-	(12,672.86) (30,472.92)	100.00% 100.00%	0.00%	12,672.86 30,472.92	-	(12,672.86) (30,472.92)			Aug-19	Nov-19 Dec-19		2019 2019
160723 160728	MFLD AIR INFILTRATION CONTROL Ashland Pipe TR2 LTC	30,472.92 63,007.06	-	(30,472.92) (63,007.06)	100.00%	0.01%	30,472.92 63,007.06	-	(30,472.92) (63,007.06)			Aug-19 Aug-19	Dec-19 Oct-19		2019 2019
160729	GH Spare CCR Gyp Dewater Belt	237,037.21	-	(237,037.21)	100.00%	0.01%	237,037.21	-	(237,037.21)			Aug-19 Aug-19	May-20		2019
160730	GH 3&4 Coal Room Vacuum System	164,696.13	-	(164,696.13)	100.00%	0.03%	164,696.13	-	(164,696.13)			Sep-19	Apr-20		2019
160733	GH1 East Coal Room Vacuum Sys	112,402.35	-	(112,402.35)	100.00%	0.02%	112,402.35	-	(112,402.35)			Sep-19	Apr-20		2019

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						_	Total	Total		Date	Date	_	_		
Project	Project	Annual Actual	Annual Original	Variance	Variance As	Of	Actual Project	Budget Project	Variance	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
160734	GH1 West Coal Room Vacuum Sys	112,046.57	-	(112,046.57)	100.00%	0.02%	112,046.57	-	(112,046.57)			Sep-19	Apr-20		2019
160735 160737	GH2 Coal Room Vacuum Sys GH Pipe Conveyor Spare Gearbox	127,223.82 61,104.63	-	(127,223.82) (61,104.63)	100.00% 100.00%	0.02%	127,223.82 61,104.63	-	(127,223.82) (61,104.63)			Sep-19	Sep-20 Dec-19		2019 2019
160738	GH Pipe Conveyor Spare Gearbox GH1 Elevator Equip Rm HVAC Add	61,104.63 27.809.01		(61,104.63) (27,809.01)	100.00%	0.01%	27,809.01		(61,104.63) (27,809.01)			Aug-19 Sep-19	Nov-19		2019
160741KU	TC HAUL ROAD PAVING 2019	103,348.03	-	(103,348.03)	100.00%	0.02%	103.348.03	-	(103,348.03)			Jan-19	Jan-20		2019
160744KU	GS SL Disc Anlyzr KU	-	-	-	100.00%	0.00%	-	-	-						2019
160754	GH Electrical Test Equipment19	71,301.50	-	(71,301.50)	100.00%	0.01%	71,301.50	-	(71,301.50)			Sep-19	Dec-19		2019
160758KU 160760KU	GS SL Office HVAC KU GS SL Merc 1631 KU	4,388.62	-	(4,388.62)	100.00% 100.00%	0.00%	4,388.62	-	(4,388.62)			Aug-19	Apr-20		2019 2019
160762KU	GS SL Jight Fixture	14 789 75		(14,789.75)	100.00%	0.00%	14 789 75		(14,789.75)			Aug-19	May-20		2019
160765 KU	CR7 Training Modules KU	60,138.07		(60,138.07)	100.00%	0.01%	60,138.07		(60,138.07)			Aug-19 Aug-19	Dec-19		2019
160767	GH 2-2 ME Chevron Replacment	111,729.48	-	(111,729.48)	100.00%	0.02%	111,729.48	-	(111,729.48)			Sep-19	Nov-19		2019
160768	GH 4N3 Conveyor Belt Repl 2019	6,117.89	-	(6,117.89)	100.00%	0.00%	6,117.89	-	(6,117.89)			Sep-19	Dec-19		2019
160769 160770	GH 5G Conveyor Repl 19 GH 3G Conveyor Belt Repl 2019	5,090.50 54,896.42	-	(5,090.50) (54,896.42)	100.00% 100.00%	0.00%	5,090.50 54.896.42	-	(5,090.50) (54,896,42)			Sep-19	Dec-19 Dec-19		2019
160771	GH 1H Conveyor Belt Repl 19	46,060.94		(46,060.94)	100.00%	0.01%	46.060.94	-	(46.060.94)			Sep-19 Sep-19	Dec-19 Dec-19		2019 2019
160772	GH Video Equipment Repl19	28,619.09		(28,619.09)	100.00%	0.01%	28,619.09		(28,619.09)			Sep-19	Jan-20		2019
160776KU	TC WET PIT LIFT STATION UPGD	36,767.77	-	(36,767.77)	100.00%	0.01%	36,767.77	-	(36,767.77)			Jan-19	Mar-20		2019
160778KU	TC 0B FLYASH AC MOTOR REWIND	9,990.91	-	(9,990.91)	100.00%	0.00%	9,990.91	-	(9,990.91)			Jan-19	Dec-19		2019
160780 160783	GH 2M1 Coal Belt Scale GH 2M2 Coal Belt Scale	52,424.61 50.041.98	-	(52,424.61)	100.00%	0.01%	52,424.61	-	(52,424.61)			Sep-19	Dec-19		2019 2019
160784	GH 2M2 Coal Belt Scale GH 3N4 Coal Belt Scale	50,041.98	-	(50,041.98) (54,770,73)	100.00% 100.00%	0.01%	50,041.98 54,770,73	-	(50,041.98) (54,770,73)			Sep-19 Sep-19	Dec-19 Dec-19		2019
160785	GH 4N4 Coal Belt Scale	61.580.07	-	(61,580.07)	100.00%	0.01%	61.580.07	-	(61,580.07)			Sep-19	Jan-20		2019
160788	GH 2-B Wet Ash Crusher Repl19	78,731.19	-	(78,731.19)	100.00%	0.02%	78,731.19	-	(78,731.19)			Sep-19	Oct-19		2019
160789	GH 3-1 Main Cond Vac Pmp 19	155,085.00	-	(155,085.00)	100.00%	0.03%	155,085.00	-	(155,085.00)			Sep-19	Dec-19		2019
160790	GH 4D Forklift Repl 19	78,290.22	-	(78,290.22)	100.00%	0.02%	78,290.22	-	(78,290.22)			Sep-19	Dec-19		2019
160795 160803KU	CR7 PLANT VEHICLE KU TC CT REBUILD EXHST DUCT 5off	36,934.37	-	(36,934.37)	100.00% 100.00%	0.01%	36,934.37 239,003.70	-	(36,934.37)			Sep-19	Dec-19		2019 2019
160805	PBTY Blackwell Battery	239,003.70		(239,003.70)	100.00%	0.05%	239,003.70	-	(239,003.70)			Jan-19	Dec-19		2019
160807	BR Outside Mtnc UTV Repl	22,909.92		(22,909.92)	100.00%	0.00%	22,909.92		(22,909.92)			Sep-19	Sep-19		2019
160808	BR Bleach Storage Tank Repl	14,946.79	-	(14,946.79)	100.00%	0.00%	14,946.79	-	(14,946.79)			Sep-19	Dec-19		2019
160809	GH CCR Bottom Ash Rd Concrete	223,943.24	-	(223,943.24)	100.00%	0.04%	223,943.24	-	(223,943.24)			Sep-19	Jan-20		2019
160811 KU 160814KU	CR7 Emerson Start KU TC CT TURNING GEAR REFURB 2019	325,879.84 32.613.58	-	(325,879.84) (32,613.58)	100.00% 100.00%	0.06%	325,879.84 32.613.58	-	(325,879.84) (32,613.58)			Sep-19	Dec-19		2019 2019
160814KU 160819	LEXOC Purch Leased Truck	32,613.58 23,703.85	-	(32,613.58) (23,703.85)	100.00%	0.01%	32,613.58 23,703.85	-	(32,613.58) (23,703.85)			Jan-19 Sep-19	Dec-19 Nov-19		2019 2019
160820	BRCT6 & CT7 Flux Probe Install	28,377,25	-	(28,377.25)	100.00%	0.01%	28.377.25	-	(28,377.25)			Sep-19 Sep-19	Dec-19		2019
160844	POTH-Test Lab DFR Addition - K	12,448.70	-	(12,448.70)	100.00%	0.00%	12,448.70	-	(12,448.70)			Sep-19	Dec-19		2019
160847KU	GS SL Coal Mstr Ash Anlzr K	114,769.45	-	(114,769.45)	100.00%	0.02%	114,769.45	-	(114,769.45)			Jan-19	Apr-20		2019
160849	BR Operator's Chairs	29,616.64	-	(29,616.64)	100.00%	0.01%	29,616.64	-	(29,616.64)			Sep-19	Nov-19		2019
160884 160886	E-TOWN SR PARKING LOT DRAINAGE PINEVILLE DUMPSTER PAD	14,490.72 15,070.69	-	(14,490.72) (15.070.69)	100.00% 100.00%	0.00%	14,490.72 15.070.69	-	(14,490.72) (15.070.69)			Sep-19	Dec-19		2019 2019
160887KU	TC CT SITE HVAC REPLACEMENT	42,840.32	-	(42,840.32)	100.00%	0.00%	42,840.32	-	(42.840.32)			Sep-19 Jan-19	Jul-20		2019
160889	BR3 Hydrogen Seals Repl	2,978.76	-	(2,978.76)	100.00%	0.00%	2,978.76	-	(2,978.76)			Sep-19	Nov-19		2019
16088OKU	LGE CTR UPS BATTERY - KU	4,202.52	-	(4,202.52)	100.00%	0.00%	4,202.52	-	(4,202.52)			Sep-19	Dec-19		2019
160891	SOMERSET BO RENOV PHS II	189,717.52	-	(189,717.52)	100.00%	0.04%	189,717.52	-	(189,717.52)			Sep-19			2019
160892 160895KU	SOMERSET POLEYARD GATE BOC SEC MONITORING CTR RELO K	79,713.88	-	(79,713.88) (16,221,00)	100.00%	0.02%	79,713.88 16,221.00	-	(79,713.88) (16,221.00)			Sep-19			2019 2019
160911KU	TC2 BOILER WATER WALL PANELS	148.352.42	-	(148,352,42)	100.00%	0.03%	148.352.42	-	(148.352.42)			Sep-19 Jan-19	Nov-20		2019
160913	BRCT 6&7 HVAC Repl	16,885.92	-	(16,885.92)	100.00%	0.00%	16,885.92	-	(16,885.92)			Sep-19	Dec-19		2019
160915	GH 2-3 ME Chevron Replacement	68,030.30	-	(68,030.30)	100.00%	0.01%	68,030.30	-	(68,030.30)			Sep-19	Nov-19		2019
160916	GH 2-1 Station Air Compressor	50,765.86	-	(50,765.86)	100.00%	0.01%	50,765.86	-	(50,765.86)			Sep-19	Jan-20		2019
160917 160919	GH Excavator Repl 19 Elk Creek Direct Bury 2019	295,146.89 193,947,44	-	(295,146.89) (193,947.44)	100.00% 100.00%	0.06%	295,146.89 193,947,44	-	(295,146.89) (193,947.44)			Sep-19 Oct-19	Dec-19 May-20		2019 2019
160926	TEP-Bardstown 69kV Cap Bank	77.067.42	-	(77,067.42)	100.00%	0.04%	77,067.42	-	(77,067.42)			Sep-19	May-20		2019
160931	KU FLATBED TRAILER	10,603.34	-	(10,603.34)	100.00%	0.00%	10,603.34	-	(10,603.34)			Sep-19	Nov-19		2019
160937	2019 NOR Ranger/Trailer	33,748.66	-	(33,748.66)	100.00%	0.01%	33,748.66	-	(33,748.66)			Oct-19	Feb-20		2019
160957KU	SIMP TCC FITNESS FLR K	16,420.01	-	(16,420.01)	100.00%	0.00%	16,420.01	-	(16,420.01)			Oct-19	Apr-20		2019
160964 160969KU	Leb- South Switch Station-Land TC ALL TERRAIN FORKLIFT	4,566.30 60,722.32	-	(4,566.30) (60,722.32)	100.00% 100.00%	0.00%	4,566.30 60,722.32	-	(4,566.30) (60,722.32)			Oct-19 Oct-19	Jun-20 Mar-20		2019 2019
160975	BR Roadway Entrance Lights	36,331,08	-	(36,331,08)	100.00%	0.01%	36.331.08	-	(36,331,08)			Oct-19 Oct-19	Dec-19		2019
160976	GH3 Precip LED Lighting	106,570.70	-	(106,570.70)	100.00%	0.02%	106,570.70	-	(106,570.70)			Oct-19	Dec-19		2019
160978	GH4 Precip LED Lighting	108,036.78	-	(108,036.78)	100.00%	0.02%	108,036.78	-	(108,036.78)			Oct-19	Dec-19		2019
160979	GH Battery Operated Hytorc	11,775.48	-	(11,775.48)	100.00%	0.00%	11,775.48	-	(11,775.48)			Oct-19	Dec-19		2019
160980 160981	GH1 Spare Ash Sluice Pmp Rbld	17,947.75	-	(17,947.75)	100.00%	0.00%	17,947.75 137,973,13	-	(17,947.75) (137,973,13)			Oct-19 Oct-19	Apr-20 Jan-20		2019
160981	GH Boiler Access Equipment GH3 PA Fan Silencers Rpl	145,510.27	-	(137,973.13) (145,510.27)	100.00%	0.03%	145,510.27	-	(137,973.13) (145.510.27)			Oct-19 Oct-19	Jan-20 Aug-20		2019
160983	GH4 PA Fan Silencers Rpl	152,659.82	-	(152,659.82)	100.00%	0.03%	152,659.82	-	(152,659.82)			Oct-19	Jun-20		2019
160984	GH3 Wet Ash Hopper Repl20	136,054.58	-	(136,054.58)	100.00%	0.03%	136,054.58	-	(136,054.58)			Oct-19	Nov-20		2019
160985	GH 3-4 Mill Motor Rotor Repl	46,709.10	-	(46,709.10)	100.00%	0.01%	46,709.10	-	(46,709.10)			Oct-19	Jun-20		2019
160986 160988	GH Spare FGD Agitator Shafts	133,056.00	-	(133,056.00)	100.00%	0.03%	133,056.00	-	(133,056.00)			Oct-19	Jan-20		2019 2019
160988 160991	GH2 ID Fan Expansion Jt Repl Earlington Facility Imp	74,258.69 5,782.58	-	(74,258.69) (5,782.58)	100.00% 100.00%	0.01%	74,258.69 5,782.58	-	(74,258.69) (5,782.58)			Oct-19 Oct-19	Dec-19 Dec-19		2019 2019
160995	MS 2019 Lex Votano 100 Tester	3,162.38	-	(3,762.38)	100.00%	0.00%	3,762.38	-	(3,762.38)			00-19	1000-19		2019
160996	MS 2019 Earl Votano 100 Tester	-	-	-	100.00%	0.00%	-	-	-						2019
160997	MS 2019 Pine Votano 100 Tester	-	-	-	100.00%	0.00%	-	-	-						2019
161003 KU	CR7 ICM Expansion 2019 KU	52,978.27	-	(52,978.27)	100.00%	0.01%	52,978.27	-	(52,978.27)			Oct-19	Dec-19		2019
161003KU	TC2 TURBINE KU REPL HP INLET	1,264.36	-	(1,264.36)	100.00%	0.00%	282,451.13	281,186.77	(1,264.36)			Jan-18	May-18		2019

							Total	Total		Date	Date				
Deciant	Deviant	Annual Actual	Annual Original	Variance	Variance As	Percent	Actual	Budget	Variance	Original	Original	Date Actual	Date Actual		
Project No.	Project Title/Description	Cost	Budget	In Dollars	Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Start	End	Explanations	Year
161004KU	TC2 KU TURB RESEAL LPA & LPB	822,902.51	535,453.16	(287,449.35)	-53.68%	0.16%	822,902.51	535,453.16	(287,449.35)	Jan-19	May-19	Jan-19	Dec-19	T	2019
161005KU	BUS/ECON DEV OFF RECONF KU	8,253.52	-	(8,253.52)	100.00%	0.00%	8,253.52	-	(8,253.52)			Oct-19	Dec-19		2019
161012 161013KU	PAR-Frankfort - Line 613-625 TC WIRELESS SENSOR INSTALL	56,406.00 37,376.83	-	(56,406.00) (37,376.83)	100.00% 100.00%	0.01%	56,406.00 37,376.83	-	(56,406.00) (37,376.83)			Oct-19 Jan-19	Dec-19 Dec-19		2019 2019
161015KU	GH3 FGD INLET DUCT INSUL REPL	37,376.83 103.448.68		(103,448.68)	100.00%	0.01%	37,370.83 103.448.68	-	(103.448.68)			Jan-19 Oct-19	Dec-19 Dec-19		2019
161018	Toyota North Relay Replacement	9,506.15		(9,506.15)	100.00%	0.00%	9,506.15		(9,506.15)			Oct-19	Feb-20		2019
161020	REL-Midway-W Lexington MOS	6,007.64	-	(6,007.64)	100.00%	0.00%	6,007.64	-	(6,007.64)			Oct-19			2019
161032	Pineville Telecom Shed Relo	25,080.54	-	(25,080.54)	100.00%	0.00%	25,080.54	-	(25,080.54)			Oct-19	Dec-19		2019
161033 161034	PINEVILLE TELECOM EQ BLDG GH3-3 Recycle Pump Impell Repl	101,060.07 73,030,04	-	(101,060.07) (73,030.04)	100.00% 100.00%	0.02%	101,060.07 73,030.04	-	(101,060.07) (73,030.04)			Oct-19 Oct-19	Oct-20		2019 2019
161035	MFIELD OPS TC EL SUBPANEL	17.132.68	-	(17.132.68)	100.00%	0.00%	17.132.68	-	(17,132.68)			Oct-19 Oct-19	Nov-19 Dec-19		2019 2019
161036	MFIELD PARKING LOT LED LIGHT	22,512.06	-	(22,512.06)	100.00%	0.00%	22,512.06	-	(22,512.06)			Oct-19	Dec-19		2019
161046KU	Simp FitnessMech SecurityKU	12,551.85	-	(12,551.85)	100.00%	0.00%	12,551.85	-	(12,551.85)			Oct-19	May-20		2019
161051	GH Diesel Gen Test Load Bank	26,541.73	-	(26,541.73)	100.00%	0.01%	26,541.73	-	(26,541.73)			Oct-19	Jan-20		2019
161052 161054	GH Front Loader SIMPSONVILLE TCC DRAINAGE	424,426.74	-	(424,426.74) (13.052.39)	100.00%	0.08%	424,426.74	-	(424,426.74) (13.052.39)			Oct-19 Oct-19	Dec-19 Apr-20		2019 2019
161054 161058 KU	CR7 Evap Cooling Pipe Repl KU	70.474.02	-	(70.474.02)	100.00%	0.00%	70.474.02	-	(13,052.39) (70,474.02)			Oct-19 Oct-19	Apr-20 May-20		2019 2019
161061	ROAD PURCHASE FOR EARL OPS	2,704.54	-	(2,704.54)	100.00%	0.00%	2,704.54	-	(2,704.54)			Oct-19			2019
161068	Tandem Trailer 76" by 12'	15,075.12	-	(15,075.12)	100.00%	0.00%	15,075.12	-	(15,075.12)			Oct-19	Mar-20		2019
161070	GH 2-3 Stack Merc Trap Replace	58,418.65	-	(58,418.65)	100.00%	0.01%	58,418.65	-	(58,418.65)			Oct-19	Jan-20		2019
161078 161084	GH3-4 FGD Agitator Shaft Repl Earlington OPS Mtr Shop Window	21,284.16 5,693.05	-	(21,284.16) (5,693.05)	100.00% 100.00%	0.00%	21,284.16 5,693.05	-	(21,284.16) (5,693.05)			Oct-19 Oct-19	Nov-19 Dec-19		2019 2019
161084	GH VACUUM/HYDRO TRUCK	5,693.05		(450,030.14)	100.00%	0.00%	5,693.05 450,030.14		(450,030.14)			Oct-19 Oct-19	Jan-20		2019
161089	DSP Versailles Bypass Sub	29.087.48	-	(29.087.48)	100.00%	0.01%	29.087.48	-	(29.087.48)			Nov-19	5un 20		2019
161091	BR FGD Absorber Tile Repl	270,026.46	-	(270,026.46)	100.00%	0.05%	270,026.46	-	(270,026.46)			Oct-19	Nov-19		2019
161092	GH 3-1 Water Well Pump Rebuild	31,987.37	-	(31,987.37)	100.00%	0.01%	31,987.37	-	(31,987.37)			Oct-19	Jan-20		2019
161093 161094	GH Contractor Transportation	83,913.01	-	(83,913.01)	100.00%	0.02%	83,913.01	-	(83,913.01)			Oct-19	Dec-19		2019 2019
161094	GH3-2 FGD Agitator Shaft Repl GH Water Truck CCR 2019	24,384.50 118 236 97	-	(24,384.50) (118,236.97)	100.00%	0.00%	24,384.50 118,236,97	-	(24,384.50) (118,236.97)			Oct-19 Oct-19	Dec-19 Dec-19		2019
161095	GH CCR Skid Steer 2019	81,642.49	-	(81.642.49)	100.00%	0.02%	81,642.49	-	(81.642.49)			Oct-19	Dec-19 Dec-19		2019
161097	GH2-1 PA FAN FOUND/SHAFT UPGR	107,200.76	-	(107,200.76)	100.00%	0.02%	107,200.76	-	(107,200.76)			Oct-19	Dec-19		2019
161098	GH2-2 PA FAN FOUND/SHAFT UPGR	102,054.02	-	(102,054.02)	100.00%	0.02%	102,054.02	-	(102,054.02)			Oct-19	Dec-19		2019
161099	GH2-1 FGD Inlet Insul Repl	75,984.59	-	(75,984.59)	100.00%	0.01%	75,984.59	-	(75,984.59)			Oct-19	Dec-19		2019
161100 161101	Shelbyville SR DrainageReplace G-town Entry and Card Reader	7,572.41	-	(7,572.41) (9.129.44)	100.00%	0.00%	7,572.41 9.129.44	-	(7,572.41) (9.129.44)			Oct-19 Oct-19	Apr-20 May-20		2019 2019
161102	Danville DriveThru Card Reader	7,329.08	-	(7.329.08)	100.00%	0.00%	7.329.08	-	(7.329.08)			Oct-19 Oct-19	May-20 May-20		2019
161103	GH Wireless Vib Mon Equip	34,316.71	-	(34,316.71)	100.00%	0.01%	34,316.71	-	(34,316.71)			Nov-19	Oct-20		2019
161104KU	TC GYPSUM LOADOUT TRANSFORMER	9,820.98	-	(9,820.98)	100.00%	0.00%	9,820.98	-	(9,820.98)			Jan-19	Mar-20		2019
161106 KU	CR7 Raw Water Pump A 2019 KU	3,371.32	-	(3,371.32)	100.00%	0.00%	3,371.32	-	(3,371.32)			Nov-19	Dec-19		2019
161109 161110	Danville Drainage Replacement STONE RD DRAINAGE REPLACE	15,144.82	-	(15,144.82)	100.00% 100.00%	0.00%	15,144.82	-	(15,144.82)			Nov-19	Apr-20		2019 2019
161111KU	GS GE M Viscometr KU	-	-	-	100.00%	0.00%	-	-	-						2019
161113KU	STT Jib Crane KU	8,514.28	-	(8,514.28)	100.00%	0.00%	8,514.28	-	(8,514.28)			Nov-19	Dec-19		2019
161115	GH3 HY-PRO ES CONTAM REM SKID	41,895.81	-	(41,895.81)	100.00%	0.01%	41,895.81	-	(41,895.81)			Nov-19	Jan-20		2019
161120	GH Utility Crew Cab Vehicles	215,505.51	-	(215,505.51)	100.00%	0.04%	215,505.51	-	(215,505.51)			Nov-19	Jan-20		2019 2019
161121KU 161126	GS GE M Spark OES KU GH2 HY-PRO ES CONTAM REM SKI	41,598.38	-	(41,598.38)	100.00% 100.00%	0.00%	41,598.38	-	(41,598.38)			Nov-19	Jan-20		2019
161127	GH Gener Flux Probe Monitor	20,092.57		(20,092.57)	100.00%	0.00%	20,092.57		(20,092.57)			Nov-19	Jan-20		2019
161130	Oce Plotwave 365 Printer-KU	15,357.30	-	(15,357.30)	100.00%	0.00%	15,357.30	-	(15,357.30)			Nov-19	Apr-20		2019
161131	GH Spare RSCC Flushing Pump	27,290.87	-	(27,290.87)	100.00%	0.01%	27,290.87	-	(27,290.87)			Nov-19	Jan-20		2019
161132 161134	GH BAND SAW - SMM SHOP 2019 GH TRENCH & SHORE BOXES	6,854.96 41,154.25	-	(6,854.96) (41.154.25)	100.00% 100.00%	0.00%	6,854.96 41,154.25	-	(6,854.96)			Nov-19	Dec-19 Dec-19		2019 2019
161134	GH1/2 F ASH AIR COMPRESS ENCL	41,154.25		(41,154.25) (66,680,33)	100.00%	0.01%	41,154.25		(41,154.25) (66,680,33)			Nov-19 Nov-19	Mar-20		2019
161136	DSS Lighting & Heat Upgrade	22,223.83	-	(22,223.83)	100.00%	0.00%	22,223.83	-	(22,223.83)			Nov-19	Apr-20		2019
161139	AutoCAD License-KU	-	-	-	100.00%	0.00%	-	-	-						2019
161142	GH 1A Conveyor Belt Repl	18,457.66	-	(18,457.66)	100.00%	0.00%	18,457.66	-	(18,457.66)			Nov-19	Dec-19		2019
161143 161144	Etown PoleYard DrainageReplace PINEVILLE CABINETS/FLOORING	26.210.02	-	(26.210.02)	100.00% 100.00%	0.00%	26.210.02	-	(26.210.02)			Nov-19			2019 2019
161144 161146KU	TC2 FINAL RH LEAD INLET LEG	24,345,31	-	(24,345,31)	100.00%	0.00%	24,345,31	-	(24,345,31)			Jan-19			2019
161148	PINEVILLE HALLWAY UPGRADE	32,030.51	-	(32,030.51)	100.00%	0.01%	32,030.51	-	(32,030.51)			Nov-19	Jul-20		2019
161149	Etown Transm Yard Replacement	14,389.33	-	(14,389.33)	100.00%	0.00%	14,389.33	-	(14,389.33)			Nov-19	Apr-20		2019
161153 KU	C KUR7 Emerson TREX Commun KU	13,611.02	-	(13,611.02)	100.00%	0.00%	13,611.02	-	(13,611.02)			Nov-19	Dec-19		2019
161155 KU 161158	PR13 CEMS Data Controller KU STONE RD GATE AND PAD	7,083.21 31.899.71	-	(7,083.21) (31,899.71)	100.00%	0.00%	7,083.21	-	(7,083.21) (31,899.71)			Nov-19 Nov-19	Dec-19 Dec-19		2019 2019
161159	EAROC 2019 Dump Trailer	8.114.87	-	(8.114.87)	100.00%	0.00%	8.114.87	-	(8,114.87)			Nov-19 Nov-19	Apr-20		2019
161163KU	Simpsonville Canopy K	14,510.44	-	(14,510.44)	100.00%	0.00%	14,510.44	-	(14,510.44)			Nov-19	Apr-20		2019
161166KU	Env Merc Analyzr KU	41,062.63	-	(41,062.63)	100.00%	0.01%	41,062.63	-	(41,062.63)			Nov-19	Jan-20		2019
161169KU	Env MAPS Jun Box KU	16,533.51	-	(16,533.51)	100.00%	0.00%	16,533.51	-	(16,533.51)			Nov-19	Jan-20		2019
161178 161198	Ice House Renovation MS 2019 Louden Forklift	31,149.59	-	(31,149.59)	100.00% 100.00%	0.01%	31,149.59	-	(31,149.59)			Nov-19	Jun-20		2019 2019
161198	MS 2019 Louden Forklift Failed Eastview XFRMR Rewind	205,157.77	-	(205,157.77)	100.00%	0.00%	205,157.77	-	(205,157.77)			Nov-19			2019 2019
161209	NORTON SHED LIGHTING/HEAT	26,275.78	-	(26,275.78)	100.00%	0.01%	26,275.78	-	(26,275.78)			Nov-19	Jul-20		2019
161211	Earlington Concrete Ramp	9,358.59	-	(9,358.59)	100.00%	0.00%	9,358.59	-	(9,358.59)			Nov-19	Apr-20		2019
161213	Eddyville Dumpster Pads	467.83	-	(467.83)	100.00%	0.00%	467.83	-	(467.83)			Nov-19	May-20		2019
161215 161218	GH1 DRAIN TANK ASBESTOS REM/IN GH CCR Pipe Conv & Trk Unl	16,310.17 938.19	-	(16,310.17) (938.19)	100.00% 100.00%	0.00%	16,310.17 938.19	-	(16,310.17) (938.19)			Nov-19 Nov-19	Jan-20 San 20		2019 2019
161218	CS Hybrid & Electrics 2019 KU	112.845.23	-	(938.19) (112,845.23)	100.00%	0.00%	938.19 112.845.23	-	(938.19) (112.845.23)			Nov-19 Nov-19	Sep-20 Jan-20		2019 2019
	· · · · · · · · · · · · · · · · · · ·			(,040.20)	- 30.00 /d	3.0270			(,0-0.20)				20		

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. 161236KU	Title/Description GS CDM TCA Switch KU	Cost 14,316.79	Budget	Dollars (14,316.79)	Percent 100.00%	Budget 0.00%	Cost 14,316.79	Cost	Dollars (14,316.79)	Start	End	Start Nov-19	End Apr-20	Explanations	2019
161238	Middlesboro Side Door Reader	-		(14,510.79)	100.00%	0.00%	-	-	(14,510.79)			1404-13	Api-20		2019
161239	KUGO EL/HYB CARS & CHARG ST	12,281.76	-	(12,281.76)	100.00%	0.00%	12,281.76	-	(12,281.76)			Nov-19	Jun-20		2019
161253	London Staging Roof Replace	25,050.91	-	(25,050.91)	100.00%	0.00%	25,050.91	-	(25,050.91)			Dec-19	May-20		2019
161254KU	SUPPLY CHAIN RECONFIG KU	1,884.40	-	(1,884.40)	100.00%	0.00%	1,884.40	-	(1,884.40)			Dec-19	Sep-20		2019
161261 161267	Richmond Storeroom Asphalt Lot GH Coal Sample Building	54,085.90	-	(54,085.90)	100.00%	0.01%	54,085.90	-	(54,085.90)			Dec-19	May-20		2019 2019
161267	DX Crane Walkway Repl	15,714.03 14 740 84	-	(15,714.03) (14,740.84)	100.00% 100.00%	0.00%	15,714.03 14,740.84	-	(15,714.03) (14,740.84)			Dec-19 Dec-19	Jan-20 Dec-19		2019
161275	GH Portable Welding Machines	28,217.73	-	(28,217,73)	100.00%	0.01%	28,217.73	-	(28.217.73)			Dec-19 Dec-19	Jan-20		2019
161281	GH Maintenance Truck Repl19	36,615.08	-	(36,615.08)	100.00%	0.01%	36,615.08	-	(36,615.08)			Dec-19	Jan-20		2019
161283	Loudon Ave Storage Pad	-	-	-	100.00%	0.00%	-	-	-						2019
161293	Drainage Replacement Etown	7,345.99	-	(7,345.99)	100.00%	0.00%	7,345.99	-	(7,345.99)			Dec-19	Apr-20		2019
161304 161314	CR7 WARRANTY KU Pineville Lay Down Yard	209,346.74 48,653.45	-	(209,346.74) (48,653.45)	100.00% 100.00%	0.04%	209,346.74 48,653.45	-	(209,346.74) (48,653.45)			Dec-19 Dec-19	Dec-19 Apr-20		2019 2019
161315KU	GS CDM KIP Printer KU	48,033.43	-	(48,033.43)	100.00%	0.00%	48,033.43	-	(48,033.43)			Dec-19	Api-20		2019
162170	SCM2019 KU LEGACY ARRST REPL	275,374.53	64,500.10	(210,874.43)	-326.94%	0.05%	275,374.53	64,500.10	(210,874.43)	Jan-19	Dec-19	Jan-19	Jun-19		2019
162172	SCM 2019 KU WOOD POLE SUB UPG	276,827.20	650,000.55	373,173.35	57.41%	0.05%	276,827.20	650,000.55	373,173.35	Jan-19	Dec-19	Jan-19	May-20		2019
162GH	GH3-1 LPSW TWS REBUILD19	291,762.51	179,280.75	(112,481.76)	-62.74%	0.06%	291,762.51	179,280.75	(112,481.76)	May-19	Nov-19	May-19	Jan-20		2019
163000	DANOC Pole Trailer 2019	20,065.60	9,108.80	(10,956.80)	-120.29%	0.00%	20,065.60	9,108.80	(10,956.80)	Jan-19	Feb-19	Jan-19	Aug-19		2019
163001 163003	ELIOC Pole Trailer 2019 LONOC ATV Trailer 2019	19,380.95 10,100.99	8,000.00 15,463.20	(11,380.95)	-142.26% 34.68%	0.00%	19,380.95 10,100.99	8,000.00 15,463.20	(11,380.95) 5,362.21	Jan-19	Feb-19	Jan-19	Jun-19 Jul-19		2019 2019
163004	LONOC Utility Trailer 2019	33,390.68	34,792.20	5,362.21 1,401.52	4.03%	0.00%	33,390.68	34,792.20	1,401.52	Jan-19 Jan-19	Feb-19 Mar-19	Jan-19 Jan-19	Jul-19 Jul-19		2019
163005	PINOC JD Utility Tractor	38,915.72	42,523.80	3,608.08	8.48%	0.01%	38,915.72	42,523.80	3,608.08	Apr-19	Apr-19	Apr-19	Aug-19		2019
163011	SIO Fuse Savings KU	135,824.33	131,250.41	(4,573.92)	-3.48%	0.03%	135,824.33	472,500.42	336,676.09	May-19	Aug-19	May-19	Mar-20		2019
163013	SIO Rel KU UG FCI Install													More underground fault indicators installed in LG&E due to crew availability in	2019
163020	Ckt 2209 Columbia S #6 CU	1,673,311.37 17.465.42	2,272,885.18 42,592.47	599,573.81 25,127.05	26.38% 58.99%	0.32%	1,673,311.37 17,465,42	8,964,425.78 42,592.47	7,291,114.41 25,127.05	Mar-19 Jan-19	Mar-19 Jul-19	Mar-19 Jan-19	Jul-19 Jun-19	2019. Net variance between LG&E and KU was (\$108K).	2019
163021	Ckt 2209 Columbia S #0 CO Ckt 2215 Lebanon S City Conn	117,929.80	130,147.40	12,217.60	9.39%	0.00%	117,929.80	130,147.40	12,217.60	Jan-19 Jan-19	Nov-19	Jan-19 Jan-19	Aug-19		2019
163022	DSP Beech Creek 4kV to 12kV	29,200.46	92,536.88	63,336.42	68.44%	0.01%	29,200.46	92,536.88	63,336.42	Jan-19	Dec-20	Jan-19			2019
163023	DSP Beechmont 4kV to 12kV	21,498.68	211,985.45	190,486.77	89.86%	0.00%	21,498.68	211,985.45	190,486.77	Jan-19	Apr-20	Jan-19			2019
163024	DSP Madisonville E Municipal	27,260.24	161,397.04	134,136.80	83.11%	0.01%	27,260.24	161,397.04	134,136.80	Jul-19	Sep-19	Jul-19	Dec-19		2019
163025	DSP American Ave Ckt 0008	36,435.75	131,363.50	94,927.75	72.26%	0.01%	36,435.75	131,363.50	94,927.75	Sep-19	Dec-20	Sep-19	Nov-20		2019
163029 163030	Whitley City 0576 13.2-12.4kV Aisin Ckt 4618 to Fariston Ind	67,141.45 278,037.11	150,375.00 265,069.20	83,233.55 (12,967.91)	55.35% -4.89%	0.01%	67,141.45 278,037.11	150,375.00 265,069.20	83,233.55 (12,967.91)	Jan-19 Jan-19	Apr-19 Aug-19	Jan-19 Jan-19	Aug-19 Aug-19		2019 2019
163031	Williamsburg S Ckt 0227 Upg	49,943.42	50,071.20	(12,967.91) 127.78	-4.89%	0.05%	49,943.42	50,071.20	(12,967.91) 127.78	Jan-19 Jan-19	Jul-19	Jan-19 Jan-19	Jan-20		2019
163034	Ckt 4704 Strawberry Patch Relo	120,204.27	100.319.60	(19,884,67)	-19.82%	0.02%	120,204.27	100.319.60	(19,884.67)	May-19	Sep-19	May-19	May-20		2019
163035	Ckt 0690 Dwina Rebuild	413,219.67	135,589.00	(277,630.67)	-204.76%	0.08%	413,219.67	135,589.00	(277,630.67)	Jan-19	Jun-19	Jan-19	Aug-19		2019
163038	Deer Branch Ckt 0320 Relo	212,077.92	150,152.20	(61,925.72)	-41.24%	0.04%	212,077.92	150,152.20	(61,925.72)	Apr-19	Aug-19	Apr-19	Sep-19		2019
163039 163040	Middlesboro 1 Ckt 0366 Alt Middlesboro 1 Ckt 0366 Main	98,317.78	69,727.40	(28,590.38)	-41.00%	0.02%	98,317.78	69,727.40	(28,590.38)	Jun-19	Jul-19	Jun-19	Feb-20		2019
163040	Middlesboro 2 Ckt 355 Amble	-	100,531.00 60,168,60	100,531.00 60,168,60	100.00% 100.00%	0.00%	-	100,531.00 60,168,60	100,531.00 60,168,60	Jan-19 Jan-19	May-19 May-19				2019 2019
163042	Middlesboro 2 Ckt 355 Anote Middlesboro 2 Ckt 355 to 364	110,568.96	52,048.40	(58,520.56)	-112.43%	0.02%	110,568.96	52,048.40	(58,520.56)	Jan-19	Aug-19	Jan-19	Sep-19		2019
163043	KU Direct Burial Replacement													Budget is developed at a higher level to encompass multiple projects and reallocated	2019
		-	900,000.12	900,000.12	100.00%	0.00%	-	4,324,800.18	4,324,800.18	Jan-19	Jan-20			to individual direct burial projects.	
163044 163045	Irvine/Dark Hollow Tie Reconductor Irvine Broadway	566,519.67	187,579.74	(378,939.93)	-202.02%	0.11%	566,519.67	187,579.74	(378,939.93)	Feb-19	Sep-19	Feb-19	Dec-19		2019 2019
163045	DSP Fairfield Distribution	209,829.13 484,808.67	116,013.74 438,749.93	(93,815.39) (46,058.74)	-80.87% -10.50%	0.04%	209,829.13 484,808.67	116,013.74 438,749.93	(93,815.39) (46,058.74)	Jun-19 Jan-19	Sep-19 Jun-19	Jun-19 Jan-19	Dec-19 Jun-19		2019 2019
163049	DSP LaGrange East Distribution	692,048.98	902.945.24	210.896.26	23.36%	0.13%	692,048.98	902,945.24	210,896.26	Jan-19	Jul-19	Jan-19	Jul-19		2019
170GH	GH2 CT Gearbox Repl19	-	71,712.29	71,712.29	100.00%	0.00%	-	71,712.29	71,712.29	Jan-19	Jul-19				2019
188GH	GH2 SOFA Exp Jts Main Duct Rpl	23,308.09	256,115.36	232,807.27	90.90%	0.00%	23,308.09	256,115.36	232,807.27	Jul-18	Nov-19	Jul-18	Dec-19		2019
18PITP156	Earlington PITP 2018	2,898.76	-	(2,898.76)	100.00%	0.00%	309,124.17	306,225.41	(2,898.76)			Jan-18	Dec-18		2019
18PITP216 18PITP236	Danville PITP 2018 Richmond PITP 2018	26,170.77	-	(26,170.77)	100.00%	0.01%	925,798.98	899,628.21	(26,170.77)			Jan-18	Dec-18		2019 2019
18PITP246	Elizabethtown PITP 2018	2,298.61		(2,298.61) (13,914.22)	100.00%	0.00%	116,154.75 509,817,80	113,856.14 495 903 58	(2,298.61) (13,914.22)			Jan-18 Jan-18	Dec-18 Dec-18		2019
18PITP315	Lexington PITP 2018	116,229.27	-	(116,229.27)	100.00%	0.02%	2,470,569.90	2,354,340.63	(116,229.27)			Jan-18	Dec-18		2019
18PITP366	Maysville PITP 2018	(3,141.85)	-	3,141.85	100.00%	0.00%	937,291.51	940,433.36	3,141.85			Jan-18	Dec-18		2019
18PITP416	Pineville PITP 2018	(33,492.37)	-	33,492.37	100.00%	-0.01%	526,565.50	560,057.87	33,492.37			Jan-18	Dec-18		2019
18PITP426	London PITP 2018	-	-	-	100.00%	0.00%	140,938.02	140,938.02							2019
18PITP766 18TOOL216	Norton PITP 2018 Danville Cap Tools 2018	11,665.89	-	(11,665.89)	100.00%	0.00%	707,083.22	695,417.33	(11,665.89)			Jan-18	Dec-18		2019 2019
18TOOL210 18TOOL315	Lexington Cap Tools 2018	(81.29)	-	81.29	100.00%	0.00%	(81.29)	-	81.29			Jan-18	Dec-18		2019
18XMUB216	2018 XM Underbuild DANOC	18,959.16	-	(18,959.16)	100.00%	0.00%	194,676.80	175,717.64	(18,959.16)			Jun-18	Dec-18		2019
18XMUB236	2018 XM Underbuild RICOC	(12,388.79)	-	12,388.79	100.00%	0.00%	75,742.74	88,131.53	12,388.79			Jun-18	Dec-18		2019
18XMUB256	2018 XM Underbuild SHEOC	(4,554.38)	-	4,554.38	100.00%	0.00%	-	4,554.38	4,554.38			Jun-18	Dec-18		2019
18XMUB315	2018 XM Underbuild LEXOC	19,597.33	-	(19,597.33)	100.00%	0.00%	220,399.50	200,802.17	(19,597.33)	D	D 10	Jun-18	Dec-18		2019
194GH 19CAPS246	GH3 Cooling Tower ComplRebuild KU ELIOC Dist Capacitors 2019	1,067,710.15 22,253,87	1,055,713.39	(11,996.76) (22,253.87)	-1.14% 100.00%	0.21%	11,615,969.46 22,253.87	11,603,972.70	(11,996.76) (22,253.87)	Dec-17	Dec-18	Dec-17 May-19	Dec-18 Oct-19		2019 2019
19CAPS246 19CAPS315	KU Lex Dist Capacitors 2019 KU Lex Dist Capacitors 2019	22,253.87	-	(22,253.87) (12,449.51)	100.00%	0.00%	22,253.87	-	(22,253.87) (12,449.51)			May-19 May-19	Nov-20		2019
19PITP156	EARLINGTON PITP 2019	186,904.10	-	(186,904.10)	100.00%	0.04%	186,904.10	-	(186,904.10)			Jan-19	Dec-19		2019

							Total	Total		Date	Date			
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual	
No. 19PITP216	Title/Description DANVILLE PITP 2019	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year Budget is developed at a higher level on project 123136 to encompass multiple. 2019	
199119216	DANVILLE PITF 2019												Budget is developed at a higher level on project 123136 to encompass multiple 2019 projects and reallocated to individual pole Inspection projects. These projects for 2019 are: 19PTP216, 19PTP156, 19PTP246, 19PTP2151, 19PTP246, 19PTP266, 19PTP766, 19PTP4760, and 19PTP236. The net variance between the budget for 123136 and the other KU projects is (\$2,613K). In total between LG&E and KU, the net variance to budget was (\$1,800K). The cost per pole was higher than budgeted and can be attributed to many factors including the overhead contrast increase, location of the poles, and amount of tree trimming and traffic control required.	
19PITP236	RICHMOND PITP 2019	795,717.37	-	(795,717.37)	100.00%	0.15%	795,717.37	-	(795,717.37)			Jan-19		
19PITP236 19PITP246	RICHMOND PITP 2019 ELIZABETHTOWN PITP 2019	13,419.95 414,347.88	-	(13,419.95) (414,347.88)	100.00% 100.00%	0.00%	13,419.95 414,347.88	-	(13,419.95) (414,347.88)			Jan-19 Jan-19		
19PTTP315	LEXINGTON PTP 2019	414,547.58	-	(414,547.88)	100.00%	0.08%	414,347.88	-	(414,347.88)			Jan-19	Budget is developed at a higher level on project 123136 to encompass multiple 2019 projects and reallocated to individual Pole Inspection projects. These projects for 2019 are: 19PTP126, 19PTP126, 19PTP126, 19PTP1236, 19PTP236, 19PTP236	
		3,216,213.61	-	(3,216,213.61)	100.00%	0.62%	3,216,213.61	-	(3,216,213.61)			Jan-19		
19PITP366	MAYSVILLE PITP 2019												Budget is developed at a higher level on project 123136 to encompass multiple 2019 projects and reallocated to individual Pole Inspection projects. These projects for 2019 are: 19PTTP216, 19PTTP156, 19PTTP246, 19PTTP246, 19PTTP246, 19PTTP266, 19PTTP2166, 19PTTP164 and 19PTTP236. The net variance between the budget for 123136 and the other KUI projects is (32.613K). In total between LG&E and KU, the net variance to budget was (\$1,890K). The cost per pole was higher than budgeted and can be attributed to many factors including the overhead contract increase, location of the poles, and amount of tree trimming and traffic control required.	
		2,328,424.47	-	(2,328,424.47)	100.00%	0.45%	2,328,424.47	-	(2,328,424.47)			Jan-19		
19PTTP416 19PTTP426	PRIEVILLE PITP 2019 LONDON PITP 2019	200,991.38	-	(200,991.38)	100.00%	0.04%	200,991.38	-	(200,991.38)			Jan-19	Budget is developed at a higher level on project 123136 to encompass multiple 2019 projects and reallocated to individual pole longection projects. These projects for 2019 are: 19PTP216, 19PTP156, 19PTP246, 19PTP215, 19PTP1426, 19PTP256, 19PTP266, 19PTP456, and 19PTP236. The net variance between the budget for 123136 and the other KU projects is (\$2,613K). In total between LG&E and KU, the net variance to budget was (\$3,800K). In total between LG&E and KU, the net variance to budget was (\$3,800K). In cost per pole was higher than budgeted and can be attributed to many factors including the overhead contrast increase, location of the poles, and amount of tree trimming and traffic control required.	
19PITP766	NORTON PITP 2019	767,741.49	-	(767,741.49)	100.00%	0.15%	767,741.49	-	(767,741.49)			Jan-19	Dec-19 Budget is developed at a higher level on project 123136 to encompass multiple projects and reallecated to individual Pole Inspection projects. These projects for 2019 are: 19PTP216, 19PTP216, 19PTP236, 19PTP236, 19PTP236, 19PTP366, 19PTP366, 19PTP236, and 19PTP236. The net variance between the budget for 123136 and the other KU projects is (52,613K). In total between LG&E and KU, the net variance to budget was (51,890K). The cost per pole was higher than budgeted and can be attributed to many factors including the overhead contract increase, location of the poles, and amount of tree trimming and traffic control required.	
		1.072.053.78	-	(1.072.053.78)	100.00%	0.21%	1.072.053.78	-	(1.072.053.78)			Jan-19		
19TOOL156	Earlington Cap Tools 2019	16,249.42	25,772.00	9,522.58	36.95%	0.00%	16,249.42	25,772.00	9,522.58	Jan-19	Dec-19	Jan-19		
19TOOL216 19TOOL236	Danville Cap Tools 2019 Richmond Cap Tools 2019	59,017.07 29,576.63	38,712.40 24,772.00	(20,304.67) (4,804.63)	-52.45% -19.40%	0.01%	59,017.07 29,576.63	38,712.40 24,772.00	(20,304.67) (4,804.63)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Jul-19 2019 Nov-19 2019	
19TOOL236	Elizabethtown Cap Tools 2019	42,658.92	64,000,34	21,341.42	33.35%	0.01%	42,658.92	64.000.34	21,341.42	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19		
19TOOL256	Shelbyville Cap Tools 2019	34,218.24	39,281.70	5,063.46	12.89%	0.01%	34,218.24	39,281.70	5,063.46	Jan-19	Dec-19	Jan-19	Apr-20 2019	
19TOOL315	Lexington Cap Tools 2019	110,518.77	148,189.00	37,670.23	25.42%	0.02%	110,518.77	148,189.00	37,670.23	Jan-19	Sep-19	Jan-19		
19TOOL366 19TOOL416	Maysville Cap Tools 2019 Pineville Cap Tools 2019	31,459.19 14 578 20	30,926.40 41,235.20	(532.79) 26.657.00	-1.72% 64.65%	0.01%	31,459.19 14 578 20	30,926.40 41,235.20	(532.79) 26.657.00	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19	Apr-20 2019 Mar-20 2019	
19TOOL416 19TOOL426	London Cap Tools 2019	14,578.20 56,610.18	41,235.20 70,873.00	26,657.00	04.65% 20.12%	0.00%	14,578.20 56,610.18	41,235.20 70,873.00	26,657.00 14,262.82	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Mar-20 2019 Apr-20 2019	
19TOOL766	Norton Cap Tools 2019	-	41,235.20	41,235.20	100.00%	0.00%	-	41,235.20	41,235.20	Jan-19	Dec-19	5un 17	2019	
19XMUB156	2019 XM Underbuild EAROC	449,273.50	-	(449,273.50)	100.00%	0.09%	449,273.50	-	(449,273.50)			Feb-19		
19XMUB216	2019 XM Underbuild DANOC	334,241.05	-	(334,241.05)	100.00%	0.06%	334,241.05	-	(334,241.05)			Feb-19		
19XMUB236	2019 XM Underbuild RICOC				100.00%								Transmission line clearance projects are budgeted at a higher level on 155309. The 2019 work is driven by Transmission pole replacements and specific scope was unknown at the time of the budget. Additional funding was reallocated from lower priority	
19XMUB246	2019 XM Underbuild ELIOC	1,156,410.99 29,157,44	-	(1,156,410.99) (29,157.44)	100.00% 100.00%	0.22%	1,156,410.99 29,157,44	-	(1,156,410.99) (29,157.44)			Feb-19 Feb-19	Dec-19 projects. Dec-19 2019	
19XMUB256	2019 XM Underbuild SHEOC	396,542.20	-	(396,542.20)	100.00%	0.01%	396,542.20	-	(396,542.20)			Feb-19		
19XMUB315	2019 XM Underbuild LEXOC	376,900.41	-	(376,900.41)	100.00%	0.07%	376,900.41	-	(376,900.41)			Feb-19	Dec-19 2019	
19XMUB366 19XMUB416	2019 XM Underbuild MAYOC 2019 XM Underbuild PINOC	41,244.16	-	(41,244.16)	100.00%	0.01%	41,244.16	-	(41,244.16)			Feb-19		
19XMUB416	2019 XM Underbuild PINOC												Transmission line clearance projects are budgeted at a higher level on 155309. The 2019 work is driven by Transmission pole replacements and specific scope was unknown at the time of the budget. Additional funding was reallocated from lower priority	
19XMUB426	2019 XM Underbuild LONOC	540,501.42	-	(540,501.42)	100.00%	0.10%	540,501.42	-	(540,501.42)			Feb-19	Dec-19 projects. 2019	
19XMUB426 19XMUB766	2019 XM Underbuild LONOC 2019 XM Underbuild NOROC	-	-	-	100.00%	0.00%	-	-	-				2019 2019	

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project	Actual Cost	Original	In	As	Of	Project Cost	Project Cost	In	Budget Start	Budget End	Actual Start	Actual End	Fundamentions	Vaca
209GH	Title/Description GH3 SCR Exp Joint Repl	216,273.10	Budget 414,289,53	Dollars 198,016.43	Percent 47.80%	Budget 0.04%	216,273.10	414,289.53	Dollars 198,016.43	Aug-19	End Nov-19	Aug-19	End Dec-19	Explanations	Year 2019
220GH	GH4 Cooling Tower ComplRebuild												1	This is a multi-year project - the milestone payments in 2019 were higher than	2019
238GH	GH4 SCR Exp Joint Repl	2,008,092.93	1,435,750.00	(572,342.93)	-39.86%	0.39%	2,008,092.93	10,546,505.20	8,538,412.27	Jan-19	May-20	Jan-19		estimated in the budget.	2019
238GH 23GH	GH4 SCR Exp Joint Repl GH 25kV A&B Bus Brker Comp Rpl	333,426.54 10,005.27	414,289.56	80,863.02 (10,005,27)	19.52% 100.00%	0.06%	504,849.20 66,441.08	585,712.22 56,435.81	80,863.02 (10,005.27)	Sep-18	Mar-19	Sep-18 Jan-18	May-19 Nov-19		2019 2019
244GH	GH4 Varnish Removal Skid	-	33,207.71	33,207.71	100.00%	0.00%	-	33,207.71	33,207.71	Jan-19	Jul-19	Jan-10	1404-19		2019
25GH	GH 3&4 Stack Elevator	-	486,619.18	486,619.18	100.00%	0.00%	-	486,619.18	486,619.18	Jul-18	Oct-19				2019
27GH 3GH	GH 3&4 Restrooms & Ops Hut	193,576.07	-	(193,576.07)	100.00%	0.04%	193,576.07	-	(193,576.07)			Jan-18	Sep-19		2019 2019
3GH 45GH	GH 1&2 Restrooms & Ops Hut GH 4-2 CWP Major Overhaul19	148,592.96 169,751.03	174,158,44	(148,592.96) 4,407,41	100.00% 2.53%	0.03%	165,387.57 169,751.03	16,794.61 174,158.44	(148,592.96) 4,407,41	Jan-19	Apr-19	Jan-18 Jan-19	Sep-19 Aug-19		2019 2019
48GH	GH Barge Unloader DC Drive Rpl	167,242.20	128,057.68	(39,184.52)	-30.60%	0.03%	167,242.20	128,057.68	(39,184.52)	Aug-18	Nov-19	Aug-18	Nov-19		2019
4GH	GH 1/2 Bromination Upgrade	5,678.63	-	(5,678.63)	100.00%	0.00%	523,994.32	518,315.69	(5,678.63)			Jan-18	Dec-18		2019
57GH	GH1 Air Dryer Replacment	40,494.13	51,223.08	10,728.95	20.95%	0.01%	40,494.13	51,223.08	10,728.95	Oct-19	Dec-19	Oct-19	Jan-20		2019
58GH 64GH	GH Coal Handling CntrlCbl Repl GH DCS Cyber Security Upgrd	(660.48)	71,712.29	71,712.29 660.48	100.00% 100.00%	0.00%	436,155,13	71,712.29 436,815.61	71,712.29 660.48	Jan-19	Aug-19	Jan-18	Dec-18		2019 2019
71GH	GH1 FGD Recycle Pump Gearbox19	130,254.38	155,657.47	25,403.09	16.32%	0.03%	130,254.38	155,657.47	25,403.09	May-18	Dec-19	May-18	Sep-19		2019
72GH	GH4 FGD Recycle Pump Gearbox19	134,593.46	155,657.47	21,064.01	13.53%	0.03%	134,593.46	155,657.47	21,064.01	May-18	Nov-19	May-18	May-19		2019
73GH 75GH	GH3 FGD Recycle Pump Gearbox19	131,830.99	155,657.47	23,826.48	15.31%	0.03%	131,830.99	155,657.47	23,826.48	May-18	Nov-19	May-18	Sep-19		2019 2019
75GH 76GH	GH Gyp Farm Redundant Elec Sys GH Gyp Farm Tank Sump Repl	48,533.80	47,066.49	(48,533.80) 47,066,49	100.00% 100.00%	0.01%	73,616.04	25,082.24 47.066.49	(48,533.80) 47,066.49	Jan-19	Nov-19	Sep-18	Dec-19		2019
78GH	GH CCR Prod Support Truck Repl	32,357.20	46,100.77	13,743.57	29.81%	0.01%	32,357.20	46,100.77	13,743.57	Jan-19	Aug-19	Jan-19	Aug-19		2019
7GH	GH 1-1 Well Wtr Pump Rebuild19	-	17,415.84	17,415.84	100.00%	0.00%	-	17,415.84	17,415.84	Apr-19	Jun-19				2019
83GH 84GH	GH LS 0-2 Mill Gearbox GH LS 0-3 Mill Gearbox	421,693.97	447,000.48 447,000.47	25,306.51 31,113,46	5.66%	0.08%	421,693.97	447,000.48 447,785,95	25,306.51	May-18	Mar-19	May-18	May-19		2019 2019
84GH 91GH	GH LS 0-3 Mill Gearbox GH LS Prep Elec Rm Wtr Ingress	415,887.01	447,000.47 102,446.15	31,113.46	6.96% 100.00%	0.08%	416,672.49	447,785.95	31,113.46 102,446.15	May-18 Jan-19	Oct-19 Jul-19	May-18	Oct-19		2019 2019
99GH	GH3 Recycle Pmp ImpellerRefurb	100,541.05	-	(100,541.05)	100.00%	0.02%	280,012.77	179,471.72	(100,541.05)	Jan-19	501-19	Oct-18	Jun-19		2019
BRMISCCAP	BR Miscellaneous Cap												F	Placeholder project for miscellaneous capital projects that arise throughout the year.	2019
CCAPR156	Capital CAP/REG/RECL - 011560	138 586 19	500,000.00 81,226.49	500,000.00 (57,359,70)	-70.62%	0.00%	138 586 19	3,000,000.00 81,226,49	3,000,000.00	Jan-19 Jan-13	Dec-29 Jan-19	Jan-13			2019
CCAPR150 CCAPR216	Capital CAP/REG/RECI - 011300 Capital CAP/REG/RECI - 012160	158,586,15	81,226.49	(57,359.70) (54,435.16)	-52.07%	0.03%	158,986,15	104,550.99	(57,359.70) (54,435.16)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CCAPR236	Capital CAP/REG/RECL - 012360	44,188.66	52,795.85	8,607.19	16.30%	0.01%	44,188.66	52,795.85	8,607.19	Jan-13	Jan-19	Jan-13			2019
CCAPR246	Capital CAP/REG/RECL - 012460	125,446.92	63,125.28	(62,321.64)	-98.73%	0.02%	125,446.92	63,125.28	(62,321.64)	Jan-13	Jan-19	Jan-13			2019
CCAPR256 CCAPR315	Capital CAP/REG/RECL - 012560 Capital CAP/REG/RECL - 013150	49,468.92	11,966.64	(37,502.28)	-313.39%	0.01%	49,468.92	11,966.64	(37,502.28)	Jan-13	Jan-19	Jan-13	,	Variance to budget reflects actual versus projected investments associated with	2019 2019
													c r c d	apacitoryregulatoryrediosers. Annual budgets are based on historical investment tack for regularing and replacing capacitors, regulators, and reclosers. Estimates for all recloser replacements were added to this blanket which were not in the historical data. The estimates for all KU operations centers were budgeted in Lexington and allocated to the individual centers throughout the year in the forecast.	
		548,822.09	1,703,425.25	1,154,603.16	67.78%	0.11%	548,822.09	1,703,425.25	1,154,603.16	Jan-13	Jan-19	Jan-13			
CCAPR366 CCAPR416	Capital CAP/REG/RECL - 013660 Capital CAP/REG/RECL - 014160	118,582.59 265,171.03	54,820.18 3,620.35	(63,762.41) (261,550.68)	-116.31% -7224.46%	0.02%	118,582.59 265,171.03	54,820.18 3,620.35	(63,762.41) (261,550.68)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CCAPR426	Capital CAP/REG/RECL - 014260	285,926.58	102,165.26	(183,761.32)	-179.87%	0.05%	285,926.58	102,165.26	(183,761.32)	Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CCAPR766	Capital CAP/REG/RECL - 017660	71,452.95	2,281.65	(69,171.30)	-3031.64%	0.01%	71,452.95	2,281.65	(69,171.30)	Jan-13	Jan-19	Jan-13			2019
CEMTR582	KU Electric Meters - 015820 KU MAJOR STORM-022419	1,208,174.86	1,468,854.10	260,679.24	17.75%	0.23%	1,208,174.86	1,468,854.10	260,679.24	Jan-13	Dec-24	Jan-13			2019 2019
CKM022419 CKM031419	KU MAJOR STORM-022419 KU MAJOR STORM-031419	34,650.82 128,972,03		(34,650.82) (128,972.03)	100.00% 100.00%	0.01%	34,650.82 128,972.03		(34,650.82) (128,972.03)			Feb-19 Mar-19	Jul-19 Sep-19		2019 2019
CKM040318	KU MAJOR STORM-040318	99,852.98	-	(99,852.98)	100.00%	0.02%	864,932.03	765,079.05	(99,852.98)			Apr-18	Jun-19		2019
CKM041219	KU MAJOR STORM-041219	32,164.36	-	(32,164.36)	100.00%	0.01%	32,164.36	-	(32,164.36)			Apr-19	Oct-19		2019
CKM062319 CKM111418	KU MAJOR STORM-062319 KU MAJOR STORM-111418	103,781.49 20.081.79	-	(103,781.49) (20,081.79)	100.00% 100.00%	0.02%	103,781.49 518.661.25	498 579 46	(103,781.49) (20,081.79)			Jun-19 Nov-18	Dec-19 Apr-19		2019 2019
CKM120918	KU MAJOR STORM-120918	2.846.99		(2.846.99)	100.00%	0.00%	181.666.84	178.819.85	(2.846.99)			Dec-18	Jun-19		2019
CKYTCR156	KYTC Reimb Earlington	93,580.35	-	(93,580.35)	100.00%	0.02%	93,580.35	-	(93,580.35)			May-17			2019
CKYTCR216 CKYTCR246	KYTC Reimb Danville KYTC Reimb Elizabethtown	15,323.68	-	(15,323.68)	100.00%	0.00%	15,323.68	-	(15,323.68)			May-17			2019 2019
CKYTCR315	KYTC Reimb Lexington	31,418.09 191,535.15		(31,418.09) (191,535.15)	100.00% 100.00%	0.01% 0.04%	31,418.09 191,535.15		(31,418.09) (191,535.15)			May-17 May-17			2019
CKYTCR416	KYTC Reimb Pineville	48,162.00	-	(48,162.00)	100.00%	0.01%	48,162.00	-	(48,162.00)			May-17			2019
CKYTCR426	KYTC Reimb London	204,917.30	-	(204,917.30)	100.00%	0.04%	204,917.30	-	(204,917.30)			May-17			2019
CLEDC156 CLEDC216	CRCST LED Conversion EAROC CRCST LED Conversion DANOC	119.509.17	-	- (110 500 17)	100.00% 100.00%	0.00%	- 119.509.17	-				4			2019 2019
CLEDC216 CLEDC236	CRCST LED Conversion DANOC CRCST LED Conversion RICOC	119,509.17	-	(119,509.17)	100.00%	0.02%	- 119,509.17	-	(119,509.17)			Aug-19			2019
CLEDC246	CRCST LED Conversion ELIOC	-	-	-	100.00%	0.00%	-	-	-						2019
CLEDC256	CRCST LED Conversion SHEOC	-	-	-	100.00%	0.00%	-	-	-						2019
CLEDC315 CLEDC366	CRCST LED Conversion LEXOC CRCST LED Conversion MAYOC	-		-	100.00% 100.00%	0.00%	-	-	-						2019 2019
CLEDC300 CLEDC416	CRCST LED Conversion MATOC CRCST LED Conversion PINOC	-	-	-	100.00%	0.00%	-	-							2019 2019
CLEDC426	CRCST LED Conversion LONOC	-	-	-	100.00%	0.00%	-	-	-						2019
CNBCD1560	NB Comm OH - 011560	350,731.88	216,169.75	(134,562.13)	-62.25%	0.07%	350,731.88	216,169.75	(134,562.13)	Jan-13	Jan-19	Jan-13			2019
CNBCD156U CNBCD216O	NB Comm UG - 011560 NB Comm OH - 012160	69,430.17 382,180.73	135,840.72 610,461.93	66,410.55 228,281,20	48.89% 37.39%	0.01%	69,430.17 382,180.73	135,840.72 610.461.93	66,410.55 228,281,20	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13			2019 2019
CNBCD216U CNBCD216U	NB Comm UG - 012160	187,935.68	412,394.57	224,458.89	54.43%	0.04%	187,935.68	412,394.57	224,458.89	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CNBCD236O	NB Comm OH - 012360	375,375.30	237,487.03	(137,888.27)	-58.06%	0.07%	375,375.30	237,487.03	(137,888.27)	Jan-13	Jan-19	Jan-13			2019
CNBCD236U CNBCD246O	NB Comm UG - 012360 NB Comm OH - 012460	364,657.01	386,516.84	21,859.83	5.66%	0.07%	364,657.01	386,516.84	21,859.83	Jan-13	Jan-19	Jan-13			2019 2019
CNBCD246O CNBCD246U	NB Comm OH - 012460 NB Comm UG - 012460	279,456.40 126,384.48	249,713.35 131,614.71	(29,743.05) 5,230.23	-11.91% 3.97%	0.05%	279,456.40 126,384.48	249,713.35 131,614.71	(29,743.05) 5,230.23	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CNBCD256O	NB Comm OH - 012560	493,427.77	347,601.28	(145,826.49)	-41.95%	0.10%	493,427.77	347,601.28	(145,826.49)	Jan-13	Jan-19	Jan-13			2019
CNBCD256U	NB Comm UG - 012560	460,013.98	290,183.51	(169,830.47)	-58.53%	0.09%	460,013.98	290,183.51	(169,830.47)	Jan-13	Jan-19	Jan-13			2019

							Total	Total		Date	Date				
During	Desired	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
CNBCD3150	NB Comm OH - 013150	1,039,634.90	1,409,652.41	370,017.51	26.25%	0.20%	1,039,634.90	1,409,652.41	370,017.51	Dec-12	Jan-19	Dec-12	Lind	Explanations	2019
CNBCD315U	NB Comm UG - 013150	1,962,687.00	1,705,317.49	(257,369.51)	-15.09%	0.38%	1,962,687.00	1,705,317.49	(257,369.51)	Dec-12	Jan-19	Dec-12			2019
CNBCD366O	NB Comm OH - 013660	500,773.04	660,269.33	159,496.29	24.16%	0.10%	500,773.04	660,269.33	159,496.29	Jan-13	Jan-19	Jan-13			2019
CNBCD366U	NB Comm UG - 013660	288,804.50	220,885.48	(67,919.02)	-30.75%	0.06%	288,804.50	220,885.48	(67,919.02)	Jan-13	Jan-19	Jan-13			2019
CNBCD416O	NB Comm OH - 014160	283,889.53	81,058.87	(202,830.66)	-250.23%	0.05%	283,889.53	81,058.87	(202,830.66)	Dec-12	Jan-19	Dec-12			2019
CNBCD416U CNBCD426O	NB Comm UG - 014160 NB Comm OH - 014260	52,698.74	42,155.59	(10,543.15)	-25.01%	0.01%	52,698.74	42,155.59	(10,543.15)	Jan-13	Jan-19	Jan-13			2019 2019
CNBCD426U CNBCD426U	NB Comm UG - 014260 NB Comm UG - 014260	283,222.58 141,918.98	343,775.79 167,164.38	60,553.21 25,245.40	17.61% 15.10%	0.05%	283,222.58 141,918.98	343,775.79 167,164.38	60,553.21 25,245.40	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CNBCD7660	NB Comm OH - 017660	183,464,57	198,440,73	14,976,16	7.55%	0.04%	183.464.57	198,440,73	14,976.16	Jan-13	Jan-19	Jan-13			2019
CNBCD766U	NB Comm UG - 017660	56,145,73	45,207,44	(10.938.29)	-24.20%	0.01%	56,145,73	45,207,44	(10,938,29)	Jan-13	Jan-19	Jan-13			2019
CNBRD156O	NB Resid OH - 011560	748,070.29	619,404.86	(128,665.43)	-20.77%	0.14%	748,070.29	619,404.86	(128,665.43)	Dec-12	Jan-19	Dec-12			2019
CNBRD156U	NB Resid UG - 011560	255,095.55	329,479.54	74,383.99	22.58%	0.05%	255,095.55	329,479.54	74,383.99	Dec-12	Jan-19	Dec-12			2019
CNBRD216O	NB Resid OH - 012160	315,240.73	332,368.56	17,127.83	5.15%	0.06%	315,240.73	332,368.56	17,127.83	Jan-13	Jan-19	Jan-13			2019
CNBRD216U	NB Resid UG - 012160	245,469.61	244,723.28	(746.33)	-0.30%	0.05%	245,469.61	244,723.28	(746.33)	Jan-13	Jan-19	Jan-13			2019 2019
CNBRD2360 CNBRD236U	NB Resid OH - 012360 NB Resid UG - 012360	364,256.09 471,975.58	341,364.69 269,766,72	(22,891.40) (202,208.86)	-6.71% -74.96%	0.07%	364,256.09 471,975.58	341,364.69 269,766.72	(22,891.40) (202,208.86)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CNBRD2300 CNBRD2460	NB Resid OH - 012460	255,776.87	245,968.14	(202,208.86) (9,808.73)	-3.99%	0.09%	255,776.87	245,968.14	(202,208.86) (9,808.73)	Dec-12	Jan-19 Jan-19	Dec-12			2019
CNBRD246U	NB Resid UG - 012460	320,168.81	230,718,76	(89.450.05)	-38.77%	0.06%	320,168.81	230,718,76	(89,450.05)	Dec-12 Dec-12	Jan-19	Dec-12 Dec-12			2019
CNBRD256O	NB Resid OH - 012560	312,163.13	229,028.78	(83,134.35)	-36.30%	0.06%	312,163.13	229,028.78	(83,134.35)	Jan-13	Jan-19	Jan-13			2019
CNBRD256U	NB Resid UG - 012560	282,259.12	352,511.21	70,252.09	19.93%	0.05%	282,259.12	352,511.21	70,252.09	Jan-13	Jan-19	Jan-13			2019
CNBRD315O	NB Resid OH - 013150	891,073.20	1,089,801.74	198,728.54	18.24%	0.17%	891,073.20	1,089,801.74	198,728.54	Dec-01	Jan-19	Dec-01			2019
CNBRD315U	NB Resid UG - 013150													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	2019
		2,367,893.86	1,815,259.39	(552,634.47)	-30.44%	0.46%	2,367,893.86	1,815,259.39	(552,634.47)	Dec-12	Jan-19	Dec-12		growth.	
CNBRD366O	NB Resid OH - 013660	490,443.14	467,639.74	(22,803.40)	-4.88%	0.09%	490,443.14	467,639.74	(22,803.40)	Dec-12	Jan-19	Dec-12			2019
CNBRD366U	NB Resid UG - 013660	265,435.55	181,192.12	(84,243.43)	-46.49%	0.05%	265,435.55	181,192.12	(84,243.43)	Jan-13	Jan-19	Jan-13			2019
CNBRD416O	NB Resid OH - 014160	499,867.54	410,503.24	(89,364.30)	-21.77%	0.10%	499,867.54	410,503.24	(89,364.30)	Jan-13	Jan-19	Jan-13			2019
CNBRD416U	NB Resid UG - 014160	56,387.17	31,049.09	(25,338.08)	-81.61%	0.01%	56,387.17	31,049.09	(25,338.08)	Dec-12	Jan-19	Dec-12			2019
CNBRD426O CNBRD426U	NB Resid OH - 014260 NB Resid UG - 014260	400,984.69 202,395.75	400,557.12 211.314.47	(427.57) 8,918.72	-0.11% 4.22%	0.08%	400,984.69 202.395.75	400,557.12 211.314.47	(427.57) 8.918.72	Dec-12 Jan-13	Jan-19	Dec-12			2019 2019
CNBRD4260 CNBRD7660	NB Resid OG - 014200 NB Resid OH - 017660	268,541.82	211,314.47 537,591.50	8,918.72 269,049.68	4.22% 50.05%	0.04%	202,395.75 268,541.82	537,591.50	8,918.72 269,049.68	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CNBRD766U	NB Resid UG - 017660	80.973.72	71.841.60	(9.132.12)	-12.71%	0.02%	80 973 72	71 841 60	(9,132.12)	Jan-13	Jan-19 Jan-19	Jan-13			2019
CNBSV1560	NB Elect Serv OH - 011560	441,307.88	619,259.73	177,951.85	28.74%	0.09%	441,307.88	619,259.73	177,951.85	Dec-12	Jan-19	Dec-12			2019
CNBSV156U	NB Elect Serv UG - 011560	440,012.04	387,454.32	(52,557.72)	-13.56%	0.09%	440,012.04	387,454.32	(52,557.72)	Jan-13	Jan-19	Jan-13			2019
CNBSV216O	NB Elect Serv OH - 012160	430,009.63	336,906.00	(93,103.63)	-27.63%	0.08%	430,009.63	336,906.00	(93,103.63)	Dec-12	Jan-19	Dec-12			2019
CNBSV216U	NB Elect Serv UG - 012160	535,658.28	426,776.00	(108,882.28)	-25.51%	0.10%	535,658.28	426,776.00	(108,882.28)	Dec-12	Jan-19	Dec-12			2019
CNBSV236O	NB Elect Serv OH - 012360	331,752.79	273,210.66	(58,542.13)	-21.43%	0.06%	331,752.79	273,210.66	(58,542.13)	Dec-12	Jan-19	Dec-12			2019
CNBSV236U CNBSV246O	NB Elect Serv UG - 012360 NB Elect Serv OH - 012460	542,361.63 485,105.98	386,885.02 429,780,89	(155,476.61) (55,325.09)	-40.19% -12.87%	0.10%	542,361.63 485,105.98	386,885.02 429,780,89	(155,476.61) (55,325.09)	Dec-12	Jan-19 Jan-19	Dec-12 Dec-12			2019 2019
CNBSV246U	NB Elect Serv UG - 012460	485,105.98 420,148.53	429,780.89 534,663,29	(55,325.09)	-12.87%	0.09%	485,105.98 420,148.53	429,780.89 534.663.29	(55,325.09) 114,514.76	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12			2019
CNBSV2560	NB Elect Serv OH - 012560	159.251.67	169.316.95	10.065.28	5.94%	0.03%	159.251.67	169.316.95	10.065.28	Jan-13	Jan-19	Jan-13			2019
CNBSV256U	NB Elect Serv UG - 012560	467,885.97	358,254.66	(109,631.31)	-30.60%	0.09%	467,885.97	358,254.66	(109,631.31)	Jan-13	Jan-19	Jan-13			2019
CNBSV315O	NB Elect Serv OH - 013150	836,112.51	926,707.51	90,595.00	9.78%	0.16%	836,112.51	926,707.51	90,595.00	Dec-12	Jan-19	Dec-12			2019
CNBSV315U	NB Elect Serv UG - 013150	2,009,697.99	2,002,138.08	(7,559.91)	-0.38%	0.39%	2,009,697.99	2,002,138.08	(7,559.91)	Dec-12	Jan-19	Dec-12			2019
CNBSV366O	NB Elect Serv OH - 013660	308,207.57	355,943.42	47,735.85	13.41%	0.06%	308,207.57	355,943.42	47,735.85	Jan-13	Jan-19	Jan-13			2019
CNBSV366U	NB Elect Serv UG - 013660	250,885.56	341,386.92	90,501.36	26.51%	0.05%	250,885.56	341,386.92	90,501.36	Jan-13	Jan-19	Jan-13			2019
CNBSV4160 CNBSV416U	NB Elect Serv OH - 014160 NB Elect Serv UG - 014160	284,452.25	244,035.72	(40,416.53)	-16.56%	0.05%	284,452.25	244,035.72	(40,416.53)	Jan-13	Jan-19	Jan-13			2019 2019
CNBSV4260	NB Elect Serv OB - 014100	108,412.04 344,739.60	89,526.82 405,037.27	(18,885.22) 60,297.67	-21.09% 14.89%	0.02%	108,412.04 344,739.60	89,526.82 405,037.27	(18,885.22) 60,297.67	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2019
CNBSV426U	NB Elect Serv UG - 014260	344,739.00	403,037.27	00,297.07	100.00%	0.00%	344,739.00	403,037.27	00,297.07	Dec-12	Jan-19	Dec-12			2019
CNBSV426U	NB Elect Serv UG - 014260	370.680.50	391,485.41	20.804.91	5.31%	0.07%	370.680.50	391,485.41	20.804.91	Dec-12	Jan-19	Dec-12			2019
CNBSV766O	NB Elect Serv OH - 017660	157,303.48	163,072.78	5,769.30	3.54%	0.03%	157,303.48	163,072.78	5,769.30	Jan-13	Jan-19	Jan-13			2019
CNBSV766U	NB Elect Serv UG - 017660	97,227.94	107,220.08	9,992.14	9.32%	0.02%	97,227.94	107,220.08	9,992.14	Jan-13	Jan-19	Jan-13			2019
CPBWK156	El Public Works - 011560	7,428.33	96,413.03	88,984.70	92.30%	0.00%	7,428.33	96,413.03	88,984.70	Oct-12	Jan-19	Oct-12			2019
CPBWK216	El Public Works - 012160	-	82,428.68	82,428.68	100.00%	0.00%	-	82,428.68	82,428.68	Jan-13	Jan-19				2019
CPBWK236 CPBWK246	El Public Works - 012360	914.57	120,651.51	119,736.94	99.24%	0.00%	914.57	120,651.51	119,736.94	Jan-13	Jan-19	Jan-13			2019 2019
CPBWK246 CPBWK256	El Public Works - 012460 El Public Works - 012560	40,828.38 251,520.33	100,995.52 107,475.28	60,167.14 (144,045.05)	59.57% -134.03%	0.01%	40,828.38	100,995.52 107,475.28	60,167.14 (144,045.05)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CPBWK256 CPBWK315	El Public Works - 012500 El Public Works - 013150	251,520.33 351,204.97	710,169.37	(144,045.05) 358,964.40	-134.03%	0.05%	251,520.33 351,204.97	710,169.37	(144,045.05) 358,964.40	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2019
CPBWK366	El Public Works - 013150	6.341.65	109.341.64	102,999,99	50.55% 94.20%	0.00%	6.341.65	109.341.64	358,964.40 102,999.99	Jan-13	Jan-19 Jan-19	Jan-13			2019
CPBWK416	El Public Works - 014160	159,432.82	67,722.90	(91,709.92)	-135.42%	0.03%	159,432.82	67,722.90	(91,709.92)	Jan-13	Jan-19	Jan-13			2019
CPBWK426	El Public Works - 014260	989.42	101,431.00	100,441.58	99.02%	0.00%	989.42	101,431.00	100,441.58	Jan-13	Jan-19	Jan-13			2019
CPBWK766	El Public Works - 017660	40,390.63	67,276.19	26,885.56	39.96%	0.01%	40,390.63	67,276.19	26,885.56	Jan-13	Jan-19	Jan-13			2019
CRCST156	Cust Requested - 011560	105,016.73	108,230.44	3,213.71	2.97%	0.02%	105,016.73	108,230.44	3,213.71	Jan-13	Jan-19	Jan-13			2019
CRCST216	Cust Requested - 012160	168,469.05	101,949.08	(66,519.97)	-65.25%	0.03%	168,469.05	101,949.08	(66,519.97)	Jan-13	Jan-19	Jan-13			2019
CRCST236	Cust Requested - 012360	66,675.25	62,724.01	(3,951.24)	-6.30%	0.01%	66,675.25	62,724.01	(3,951.24)	Jan-13	Jan-19	Jan-13			2019
CRCST246	Cust Requested - 012460	(24,582.69)	-	24,582.69	100.00%	0.00%	(24,582.69)	-	24,582.69	1	1 - 10	Jan-13			2019 2019
CRCST256 CRCST315	Cust Requested - 012560 Cust Requested 013150	94,797.93	102,921.44	8,123.51	7.89%	0.02%	94,797.93	102,921.44	8,123.51	Jan-13 Day 12	Jan-19 Jan-10	Jan-13 Day 12			2019 2019
CRCS1315 CRCST366	Cust Requested - 013150 Cust Requested - 013660	800,748.48 30,669.06	331,227.10 71,291.56	(469,521.38) 40,622.50	-141.75% 56.98%	0.15% 0.01%	800,748.48 30,669.06	331,227.10 71,291.56	(469,521.38) 40,622.50	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13			2019 2019
CRCST416	Cust Requested - 013000 Cust Requested - 014160	253,688,66	115,939.69	(137,748,97)	-118.81%	0.01%	253.688.66	115,939,69	(137,748.97)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CRCST426	Cust Requested - 014260	137,813.81	205,028.76	67,214.95	32.78%	0.03%	137,813.81	205,028.76	67,214.95	Jan-13	Jan-19	Jan-13			2019
CRCST766	Cust Requested - 017660	53,013.02	91,295.21	38,282.19	41.93%	0.01%	53,013.02	91,295.21	38,282.19	Jan-13	Jan-19	Jan-13			2019
CRDD156O	Capital Rep Def OH - 011560	1,005,018.26	1,127,046.63	122,028.37	10.83%	0.19%	1,005,018.26	1,127,046.63	122,028.37	Dec-12	Jan-19	Dec-12			2019
CRDD156U	Capital Rep Def UG - 011560	22,620.03	46,107.60	23,487.57	50.94%	0.00%	22,620.03	46,107.60	23,487.57	Jan-13	Jan-19	Jan-13			2019
CRDD216O	Capital Rep Def OH - 012160	188,749.67	216,645.14	27,895.47	12.88%	0.04%	188,749.67	216,645.14	27,895.47	Jan-13	Jan-19	Jan-13			2019

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Ye	'ear
CRDD216U	Capital Rep Def UG - 012160	22,088.36	19,151.20	(2,937.16)	-15.34%	0.00%	22,088.36	19,151.20	(2,937.16)	Jan-13	Jan-19	Jan-13		019
CRDD236O	Capital Rep Def OH - 012360	222,290.24	205,611.64	(16,678.60)	-8.11%	0.04%	222,290.24	205,611.64	(16,678.60)	Jan-13	Jan-19	Jan-13		019
CRDD236U	Capital Rep Def UG - 012360	18,955.78	26,286.28	7,330.50	27.89%	0.00%	18,955.78	26,286.28	7,330.50	Jan-13	Jan-19	Jan-13	20	
CRDD246O CRDD246U	Capital Rep Def OH - 012460 Capital Rep Def UG - 012460	112,819.03 8,831.35	69,455.70 11,890.07	(43,363.33) 3.058.72	-62.43% 25.72%	0.02%	112,819.03 8,831.35	69,455.70 11,890.07	(43,363.33) 3.058.72	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13	20 20	
CRDD2560	Capital Rep Def OH - 012560	64,391.37	194,830.77	130,439.40	66.95%	0.01%	64,391.37	194,830.77	130,439.40	Jan-13	Jan-19	Jan-13		019
CRDD256U	Capital Rep Def UG - 012560	7,671.14	16,387.78	8,716.64	53.19%	0.00%	7,671.14	16,387.78	8,716.64	Jan-13	Jan-19	Jan-13		019
CRDD3150	Capital Rep Def OH - 013150	1,193,832.45	1,070,262.56	(123,569.89)	-11.55%	0.23%	1,193,832.45	1,070,262.56	(123,569.89)	Dec-12	Jan-19	Dec-12	20	
CRDD315U CRDD366O	Capital Rep Def UG - 013150 Capital Rep Def OH - 013660	495,327.04 175,694.93	562,447.73 314.063.14	67,120.69 138,368,21	11.93% 44.06%	0.10%	495,327.04 175,694.93	562,447.73 314.063.14	67,120.69 138,368,21	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13	20	019 019
CRDD366U	Capital Rep Def UG - 013660	31,132,35	37.891.72	6,759,37	17.84%	0.03%	31,132,35	37,891.72	6,759.37	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019
CRDD416O	Capital Rep Def OH - 014160	69,151.16	60,011.84	(9,139.32)	-15.23%	0.01%	69,151.16	60,011.84	(9,139.32)	Jan-13	Jan-19	Jan-13		019
CRDD416U CRDD4260	Capital Rep Def UG - 014160	359.93	-	(359.93)	100.00%	0.00%	359.93	-	(359.93)			Jan-13	20	
CRDD426U CRDD426U	Capital Rep Def OH - 014260 Capital Rep Def UG - 014260	339,382.16 8 785 67	206,119.02 42,899.27	(133,263.14) 34.113.60	-64.65% 79.52%	0.07%	339,382.16 8 785 67	206,119.02 42,899.27	(133,263.14) 34,113,60	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019 019
CRDD7660	Capital Rep Def OH - 017660	25.922.21	112.384.46	86,462.25	76.93%	0.01%	25,922.21	112,384.46	86,462,25	Jan-13	Jan-19	Jan-13		019
CRDD766U	Capital Rep Def UG - 017660	1,041.72	11,703.80	10,662.08	91.10%	0.00%	1,041.72	11,703.80	10,662.08	Jan-13	Jan-19	Jan-13	20	
CRELD156 CRELD216	Capital Reliability - 011560	28,959.25	108,103.62	79,144.37	73.21%	0.01%	28,959.25	108,103.62	79,144.37	Jan-13	Jan-19	Jan-13	20	
CRELD216 CRELD236	Capital Reliability - 012160 Capital Reliability - 012360	37,201.71	80,599.88 116 517 39	43,398.17 (11.976.23)	53.84% -10.28%	0.01%	37,201.71	80,599.88 116,517,39	43,398.17 (11,976.23)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019 019
CRELD230 CRELD246	Capital Reliability - 012460	63.694.16	75.911.03	12.216.87	16.09%	0.01%	63.694.16	75.911.03	12.216.87	Jan-13	Jan-19	Jan-13		019
CRELD256	Capital Reliability - 012560	58,364.25	87,730.12	29,365.87	33.47%	0.01%	58,364.25	87,730.12	29,365.87	Jan-13	Jan-19	Jan-13	20	019
CRELD315	Capital Reliability - 013150	521,081.54	352,091.97	(168,989.57)	-48.00%	0.10%	521,081.54	352,091.97	(168,989.57)	Dec-12	Jan-19	Dec-12		019
CRELD366 CRELD416	Capital Reliability - 013660 Capital Reliability - 014160	233,809.08 103,245.26	125,976.12 144,779.63	(107,832.96) 41,534,37	-85.60% 28.69%	0.05%	233,809.08 103,245,26	125,976.12 144,779.63	(107,832.96) 41,534,37	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13	20 20	
CRELD410 CRELD426	Capital Reliability - 014260	72,004.75	136,666.67	64,661.92	47.31%	0.02%	72,004.75	136,666.67	64,661.92	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019
CRELD766	Capital Reliability - 017660	64,142.36	88,008.08	23,865.72	27.12%	0.01%	64,142.36	88,008.08	23,865.72	Jan-13	Jan-19	Jan-13		019
CRPOL216	Repair Outdoor Lights - 012160	3,279.17	-	(3,279.17)	100.00%	0.00%	3,279.17	-	(3,279.17)			Dec-12	Aug-19 20	
CRPOLE156	Pole Repair/Replace - 011560												Variance to budget reflects actual versus projected investments associated with 20 repairing and relacing poles. Annual budgets are based on historical investment rates for repairing and replacing poles. Funds reallocated to other projects that were running over budget, as actual results experienced were lower than historical	)19
		962,549.24	1,636,457.90	673,908.66	41.18%	0.19%	962,549.24	1,636,457.90	673,908.66	Dec-12	Jan-19	Dec-12		
CRPOLE216	Pole Repair/Replace - 012160	515,475.69	433,765.09	(81,710.60)	-18.84%	0.10%	515,475.69	433,765.09	(81,710.60)	Jan-13	Jan-19	Jan-13	20	
CRPOLE236 CRPOLE246	Pole Repair/Replace - 012360 Pole Repair/Replace - 012460	566,817.01 456,732.27	468,497.11 741,504.66	(98,319.90) 284,772.39	-20.99% 38.40%	0.11%	566,817.01 456,732.27	468,497.11 741,504.66	(98,319.90) 284,772.39	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13	20	019 019
CRPOLE256	Pole Repair/Replace - 012400 Pole Repair/Replace - 012560	450,732.27 521.418.51	619.779.62	284,772.39 98,361.11	38.40% 15.87%	0.10%	456,732.27 521,418,51	619,779.62	284,772.39 98.361.11	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13	20	
CRPOLE315	Pole Repair/Replace - 013150	1,376,401.85	1,021,190.43	(355,211.42)	-34.78%	0.27%	1,376,401.85	1,021,190.43	(355,211.42)	Dec-12	Jan-19	Dec-12	20	019
CRPOLE366	Pole Repair/Replace - 013660	465,076.14	496,226.62	31,150.48	6.28%	0.09%	465,076.14	496,226.62	31,150.48	Jan-13	Jan-19	Jan-13	20	
CRPOLE416 CRPOLE426	Pole Repair/Replace - 014160 Pole Repair/Replace - 014260	389,460.48 302,122.25	469,438.14 271,245.76	79,977.66 (30,876,49)	17.04% -11.38%	0.08%	389,460.48 302,122.25	469,438.14 271,245.76	79,977.66 (30,876,49)	Jan-13	Jan-19	Jan-13	20	
CRPOLE766	Pole Repair/Replace - 017660	365,824.38	271,245.76 354,495.14	(11.329.24)	-11.38%	0.08%	365,824,38	354.495.14	(11.329.24)	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12		019
CRSTLT156	Repair Street Lights - 011560	556,491.31	516,014.48	(40,476.83)	-7.84%	0.11%	556,491.31	516,014.48	(40,476.83)	Dec-12	Jan-19	Dec-12		
CRSTLT216	Repair Street Lights - 012160	325,225.76	251,586.66	(73,639.10)	-29.27%	0.06%	325,225.76	251,586.66	(73,639.10)	Jan-13	Jan-19	Jan-13	20	
CRSTLT236 CRSTLT246	Repair Street Lights - 012360 Repair Street Lights - 012460	387,413.05 326,140.68	254,324.88 402,259,57	(133,088.17) 76,118,89	-52.33% 18.92%	0.07%	387,413.05 326,140,68	254,324.88 402,259,57	(133,088.17) 76,118,89	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12		019 019
CRSTLT256	Repair Street Lights - 012460 Repair Street Lights - 012560	275,242.57	402,259.57	22,557,84	18.92%	0.06%	275,242.57	402,259.57	22,557.84	Jan-13	Jan-19 Jan-19	Jan-13		019
CRSTLT315	Repair Street Lights - 013150	,	,	,			,	,	,					019
		1,659,982.99	845,743.71	(814,239.28)	-96.27%	0.32%	1,659,982.99	845,743.71	(814,239.28)	Dec-12	Jan-19	Dec-12	experienced were higher than historical run rates.	
CRSTLT366	Repair Street Lights - 013660	162,273.22	197,318.90	35,045.68	17.76%	0.03%	162,273.22	197,318.90	35,045.68	Jan-13	Jan-19	Jan-13	20	
CRSTLT416 CRSTLT426	Repair Street Lights - 014160 Repair Street Lights - 014260	96,664.97 447 410 77	95,663.03 359.242.06	(1,001.94) (88.168.71)	-1.05% -24.54%	0.02%	96,664.97 447 410 77	95,663.03 359,242.06	(1,001.94) (88.168.71)	Dec-12 Dec-12	Jan-19 Jan-19	Dec-12 Dec-12	20	019 019
CRSTLT426 CRSTLT766	Repair Street Lights - 014260 Repair Street Lights - 017660	447,410.77 50.461.44	359,242.06 73,982.11	(88,168.71) 23.520.67	-24.54% 31.79%	0.09%	447,410.77 50,461.44	359,242.06 73,982.11	(88,168.71) 23,520.67	Jan-13	Jan-19 Jan-19	Jan-13		019
CSTLT156	NB Street Lights - 011560	479,099.91	577,023.29	97,923.38	16.97%	0.09%	479,099.91	577,023.29	97,923.38	Jan-13	Jan-19	Jan-13	20	
CSTLT216	NB Street Lights - 012160	426,376.34	199,441.28	(226,935.06)	-113.79%	0.08%	426,376.34	199,441.28	(226,935.06)	Dec-12	Jan-19	Dec-12	20	
CSTLT236 CSTLT246	NB Street Lights - 012360 NB Street Lights - 012460	438,306.27 141,512.21	426,032.70 192,745.40	(12,273.57) 51,233.19	-2.88% 26.58%	0.08%	438,306.27 141,512.21	426,032.70 192,745.40	(12,273.57) 51,233.19	Dec-12 Jan-13	Jan-19 Jan-19	Dec-12 Jan-13	20	019 019
CSTLT256	NB Street Lights - 012400 NB Street Lights - 012560	188,941.01	136,861.52	(52,079.49)	-38.05%	0.03%	188,941.01	136,861.52	(52,079.49)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019
CSTLT315	NB Street Lights - 013150												Variance to budget reflects actual versus projected investments associated with new 20 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.	
CSTLT366	NR Streat Light: 012660	1,228,115.97	1,806,661.56	578,545.59	32.02%	0.24%	1,228,115.97	1,806,661.56	578,545.59	Jan-13 Jan 12	Jan-19 Jan-10	Jan-13 Jan 12		019
CSTLT366 CSTLT416	NB Street Lights - 013660 NB Street Lights - 014160	178,709.86 278,924,81	292,411.24 261,217,11	113,701.38 (17,707,70)	38.88% -6.78%	0.03%	178,709.86 278,924,81	292,411.24 261,217,11	113,701.38 (17,707,70)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13		019 019
CSTLT426	NB Street Lights - 014260	307,617.67	362,712.03	55,094.36	15.19%	0.05%	307,617.67	362,712.03	55,094.36	Jan-13	Jan-19	Jan-13	20	019
CSTLT766	NB Street Lights - 017660	111,491.52	129,711.09	18,219.57	14.05%	0.02%	111,491.52	129,711.09	18,219.57	Jan-13	Jan-19	Jan-13		019
CSTRM156 CSTRM216	Cap Minor Storms - 011560 Cap Minor Storms - 012160	386,073.81	-	(386,073.81)	100.00%	0.07%	386,073.81	-	(386,073.81)			Jan-13		019 019
CSTRM216 CSTRM236	Cap Minor Storms - 012160 Cap Minor Storms - 012360	53,009.48 23,031.25	-	(53,009.48) (23,031.25)	100.00% 100.00%	0.01%	53,009.48 23.031.25	-	(53,009.48) (23,031.25)			Jan-13 Jan-13		019 019
CSTRM246	Cap Minor Storms - 012460	19,260.04	-	(19,260.04)	100.00%	0.00%	19,260.04	-	(19,260.04)			Jan-13	20	
CSTRM256	Cap Minor Storms - 012560	67,188.26	-	(67,188.26)	100.00%	0.01%	67,188.26	-	(67,188.26)			Jan-13	20	019

		Annual	Annual	Variance	Variance	Percent	Total Actual	Total Budget	Variance	Date Original	Date Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. CSTRM315	Title/Description Cap Minor Storms - 013150	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations Budget is developed at a higher level to encompass multiple projects and reallocated	Year 2019
CSIRMSIS	Cap Millor Storills - 015150	590 229 17		(590 229 17)	100.00%	0.11%	590 229 17		(590,229.17)			Dec-12		Budget is developed at a ingite level to encompass multiple projects and realizated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is \$359k higher budget due to higher storm activity than the average (LG&E was \$471k higher than budget and KU was \$112k lower than budget).	2019
CSTRM366	Cap Minor Storms - 013660	590,229.17	-	(590,229.17) (57,223.92)	100.00%	0.01%	57.223.92	-	(590,229.17) (57,223.92)			Jan-13		iowei man oddgety.	2019
CSTRM416	Cap Minor Storms - 014160	179,513.04	-	(179,513.04)	100.00%	0.03%	179,513.04	-	(179,513.04)			Jan-13			2019
CSTRM426	Cap Minor Storms - 014260	147,935.36	-	(147,935.36)	100.00%	0.03%	147,935.36	-	(147,935.36)			Jan-13			2019
CSTRM766	Cap Minor Storms - 017660	117,697.16	65,643.22	(52,053.94)	-79.30%	0.02%	117,697.16	65,643.22	(52,053.94)	Jan-13	Dec-25	Jan-13			2019 2019
CSTRMKU	Cap KU Major Storms	-	2,109,930.42	2,109,930.42	100.00%	0.00%	-	2,109,930.42	2,109,930.42	Jan-13	Jan-19			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In tend, the full year variance on storms this year is \$359k higher budget due to higher storm activity than the average (LG&E was \$471k higher than budget and KU was \$112k lower than budget).	
CSYSEN156	Sys Enh - 011560	377,528.29	78,050.85	(299,477.44)	-383.70%	0.07%	377,528.29	78,050.85	(299,477.44)	Jan-13	Jan-19	Jan-13			2019
CSYSEN216	Sys Enh - 012160	273,299.43	270,418.32	(2,881.11)	-1.07%	0.05%	273,299.43	270,418.32	(2,881.11)	Jan-13	Jan-19	Jan-13			2019 2019
CSYSEN236 CSYSEN246	Sys Enh - 012360 Sys Enh - 012460	56,540.94 94,760.41	45,875.28 52,294.00	(10,665.66) (42,466.41)	-23.25% -81.21%	0.01%	56,540.94 94,760.41	45,875.28 52,294.00	(10,665.66) (42,466.41)	Jan-13 Dec-12	Jan-19 Jan-19	Jan-13 Dec-12			2019
CSYSEN256	Sys Enh - 012560	162,892.98	90,976.21	(71,916.77)	-79.05%	0.03%	162,892.98	90,976.21	(71,916.77)	Jan-13	Jan-19	Jan-13			2019
CSYSEN315	Sys Enh - 013150	500,524.62	554,556.69	54,032.07	9.74%	0.10%	500,524.62	554,556.69	54,032.07	Dec-12	Jan-19	Dec-12			2019
CSYSEN366	Sys Enh - 013660	35,500.90	113,544.72	78,043.82	68.73%	0.01%	35,500.90	113,544.72	78,043.82	Jan-13	Jan-19	Jan-13			2019
CSYSEN416 CSYSEN426	Sys Enh - 014160 Sys Enh - 014260	21,085.12	39,885.15	18,800.03	47.14%	0.00%	21,085.12	39,885.15	18,800.03	Jan-13	Jan-19	Jan-13			2019 2019
CSYSEN426 CSYSEN766	Sys Enn - 014200 Sys Enh - 017660	174,685.10 99,133,64	129,185.28 191,687,83	(45,499.82) 92,554,19	-35.22% 48.28%	0.03%	174,685.10 99,133.64	129,185.28 191,687,83	(45,499.82) 92,554,19	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CTBRD1560	Cap Trouble Orders OH - 011560	226,139.26	196,243.89	(29,895.37)	-15.23%	0.04%	226,139.26	196,243.89	(29,895.37)	Jan-13	Jan-19	Jan-13			2019
CTBRD156U	Cap Trouble Orders UG - 011560	9,209.22	-	(9,209.22)	100.00%	0.00%	9,209.22	-	(9,209.22)			Jan-13			2019
CTBRD216O	Cap Trouble Orders OH - 012160	108,855.15	80,833.04	(28,022.11)	-34.67%	0.02%	108,855.15	80,833.04	(28,022.11)	Jan-12	Jan-19	Jan-12			2019
CTBRD216U CTBRD236O	Cap Trouble Orders UG - 012160 Cap Trouble Orders OH - 012360	28,142.34 105,491,97	44,158.84	16,016.50 (23,366.40)	36.27% -28.45%	0.01%	28,142.34	44,158.84 82,125.57	16,016.50 (23,366,40)	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CTBRD236U	Cap Trouble Orders UG - 012360	5.092.85	82,125.57	(5,092.85)	-28.45% 100.00%	0.02%	105,491.97 5.092.85	82,125.57	(23,366.40) (5,092.85)	Jan-15	Jan-19	Jan-13 Jan-13			2019
CTBRD246O	Cap Trouble Orders OH - 012460	122,219.97	143,511.74	21,291.77	14.84%	0.02%	122,219.97	143,511.74	21,291.77	Jan-13	Jan-19	Jan-13			2019
CTBRD246U	Cap Trouble Orders UG - 012460	7,270.86	-	(7,270.86)	100.00%	0.00%	7,270.86	-	(7,270.86)			Jan-13			2019
CTBRD256O	Cap Trouble Orders OH - 012560	239,334.33	81,564.64	(157,769.69)	-193.43%	0.05%	239,334.33	81,564.64	(157,769.69)	Jan-13	Jan-19	Jan-13			2019
CTBRD256U CTBRD315O	Cap Trouble Orders UG - 012560 Cap Trouble Orders OH - 013150	503,758.00	37,301.22 173.625.89	37,301.22 (330,132,11)	100.00% -190.14%	0.00%	503.758.00	37,301.22 173,625,89	37,301.22 (330,132,11)	Jan-13 Dec-12	Dec-25 Jan-19	Dec-12			2019 2019
CTBRD315U	Cap Trouble Orders UG - 013150	113,789.63	59,930.20	(53,859,43)	-89.87%	0.02%	113,789.63	59,930,20	(53.859.43)	Jan-13	Jan-19	Jan-13			2019
CTBRD366O	Cap Trouble Orders OH - 013660	218,784.47	122,063.86	(96,720.61)	-79.24%	0.04%	218,784.47	122,063.86	(96,720.61)	Jan-13	Jan-19	Jan-13			2019
CTBRD366U	Cap Trouble Orders UG - 013660	9,237.77	12,004.26	2,766.49	23.05%	0.00%	9,237.77	12,004.26	2,766.49	Jan-13	Jan-19	Jan-13			2019
CTBRD416O CTBRD416U	Cap Trouble Orders OH - 014160 Cap Trouble Order UG - 014160	160,737.16	209,920.69	49,183.53	23.43%	0.03%	160,737.16	209,920.69	49,183.53	Jan-13	Jan-19	Jan-13 Jan-13			2019 2019
CTBRD4160 CTBRD4260	Cap Trouble Orders OH - 014260	1,641.33 312,353.12	386,558.62	(1,641.33) 74,205.50	19.20%	0.00%	1,641.33 312.353.12	386.558.62	(1,641.33) 74,205.50	Jan-13	Jan-19	Jan-13 Jan-13			2019
CTBRD426U	Cap Trouble Orders UG - 014260	21,325.71	-	(21,325.71)	100.00%	0.00%	21,325.71	-	(21,325.71)	Jun 15	Jun 17	Jan-13			2019
CTBRD766O	Cap Trouble Orders OH - 017660	211,095.57	165,115.85	(45,979.72)	-27.85%	0.04%	211,095.57	165,115.85	(45,979.72)	Jan-13	Jan-19	Jan-13			2019
CTBRD766U	Cap Trouble Orders UG - 017660	-	9,504.95	9,504.95	100.00%	0.00%	-	9,504.95	9,504.95	Jan-13	Dec-12				2019 2019
CTPD156 CTPD216	Capital Thrd Party - 011560 Capital Thrd Party - 012160	24,696.45 66,801.52	29,828.97 79,004.24	5,132.52 12,202.72	17.21% 15.45%	0.00%	24,696.45 66,801.52	29,828.97 79,004.24	5,132.52 12,202.72	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CTPD236	Capital Third Party - 012360	(1.576.20)		1.576.20	100.00%	0.00%	(1.576.20)	-	1.576.20	Jan-15	Jan-19	Dec-12			2019
CTPD236	Capital Thrd Party - 012360	69,573.17	269,029.63	199,456.46	74.14%	0.01%	69,573.17	269,029.63	199,456.46	Dec-12	Jan-19	Dec-12			2019
CTPD246	Capital Thrd Party - 012460	15,706.89	18,266.80	2,559.91	14.01%	0.00%	15,706.89	18,266.80	2,559.91	Jan-13	Jan-19	Jan-13			2019
CTPD256 CTPD315	Capital Thrd Party - 012560	94,291.53	59,684.95	(34,606.58)	-57.98%	0.02%	94,291.53	59,684.95	(34,606.58)	Jan-13	Jan-19	Jan-13			2019 2019
CTPD315 CTPD315	Capital Thrd Party - 013150 Capital Thrd Party - 013150	(991.43) 239.033.29	155,381.62	991.43 (83.651.67)	100.00% -53.84%	0.00%	(991.43) 239.033.29	155.381.62	991.43 (83,651.67)	Dec-12	Jan-19	Dec-12 Dec-12			2019
CTPD366	Capital Thrd Party - 013660	(681.61)	-	681.61	100.00%	0.00%	(681.61)	-	681.61	Dec 12	Jun 17	Dec-12 Dec-12			2019
CTPD366	Capital Thrd Party - 013660	40,602.65	29,918.00	(10,684.65)	-35.71%	0.01%	40,602.65	29,918.00	(10,684.65)	Dec-12	Jan-19	Dec-12			2019
CTPD416	Capital Thrd Party - 014160	(2,343.92)	11,658.75	14,002.67	120.10%	0.00%	(2,343.92)	11,658.75	14,002.67	Jan-13	Jan-19	Jan-13			2019
CTPD426 CTPD426	Capital Thrd Party - 014260 Capital Thrd Party - 014260	(95.24) 6.735.09	55,022.88	95.24 48,287.79	100.00% 87.76%	0.00%	(95.24) 6.735.09	55,022.88	95.24 48,287.79	Jan-13	Jan-19	Jan-13 Jan-13			2019 2019
CTPD766	Capital Third Party - 017660	(8,103.05)	19,419.87	48,287.79 27,522.92	141.73%	0.00%	(8,103.05)	19,419.87	27,522.92	Dec-12	Jan-19 Jan-19	Dec-12			2019
CXFRM156	NB Transformers - 011560	11,330.12	58,646.44	47,316.32	80.68%	0.00%	11,330.12	58,646.44	47,316.32	Jan-13	Jan-19	Jan-13			2019
CXFRM216	NB Transformers - 012160	60,945.89	77,662.44	16,716.55	21.52%	0.01%	60,945.89	77,662.44	16,716.55	Jan-13	Jan-19	Jan-13			2019
CXFRM236 CXFRM246	NB Transformers - 012360	40,291.89	53,626.23	13,334.34	24.87%	0.01%	40,291.89	53,626.23	13,334.34	Dec-12	Jan-19	Dec-12			2019 2019
CXFRM246 CXFRM256	NB Transformers - 012460 NB Transformers - 012560	33,220.05 61,270.89	62,854.87 148,130,83	29,634.82 86,859,94	47.15% 58.64%	0.01%	33,220.05 61,270.89	62,854.87 148,130.83	29,634.82 86,859.94	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019
CXFRM301	KU Line Transformers	7,103,493.56	9,611,947.59	2,508,454.03	26.10%	1.37%	7,103,493.56	9,611,947.59	2,508,454.03	Jan-13	Jan-19	Jan-13		Project variance due to less transformer purchases than anticipated.	2019
CXFRM315	NB Transformers - 013150	323,576.63	263,605.17	(59,971.46)	-22.75%	0.06%	323,576.63	263,605.17	(59,971.46)	Dec-12	Jan-19	Dec-12		- *	2019
CXFRM366	NB Transformers - 013660	38,046.62	58,149.02	20,102.40	34.57%	0.01%	38,046.62	58,149.02	20,102.40	Jan-13	Jan-19	Jan-13			2019
CXFRM416 CXFRM426	NB Transformers - 014160 NB Transformers - 014260	30,487.37 10,031.64	37,307.95 20,319.62	6,820.58 10,287.98	18.28% 50.63%	0.01%	30,487.37 10,031.64	37,307.95 20,319.62	6,820.58 10,287.98	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
CXFRM426 CXFRM766	NB Transformers - 014200 NB Transformers - 017660	49,514.28	20,319.62 61,634.06	10,287.98	50.63% 19.66%	0.00%	49,514.28	20,319.62 61,634.06	10,287.98	Jan-13 Jan-13	Jan-19 Jan-19	Jan-13 Jan-13			2019 2019
IT0005K	Primavera Licenses-KU19	86,488.12		(86,488.12)	100.00%	0.02%	86,488.12		(86,488.12)			Oct-19	Dec-19	)	2019
IT0011K	Cascade Biennial Tech-KU17	139,840.09	-	(139,840.09)	100.00%	0.03%	262,687.50	122,847.41	(139,840.09)			Jan-18	Aug-19		2019
IT0027K	Domain Cntrls ICCP-KU17	1,441.98	-	(1,441.98)	100.00%	0.00%	76,188.03	74,746.05	(1,441.98)			Apr-17	Feb-19		2019
IT0034K IT0036K	External Outage Map Upgr-KU17	17,198.68 327,310.64	-	(17,198.68) (327,310.64)	100.00% 100.00%	0.00%	68,519.85 327,310.64	51,321.17	(17,198.68) (327,310.64)			Jul-18 Oct-19	Feb-19 Dec-19		2019 2019
110036K IT0045K	Application Whitelisting-KU19 Intrusion Prevention-KU17-18	327,310.64 12,712.37	-	(327,310.64) (12,712.37)	100.00%	0.06%	327,310.64 686,751.31	674,038.94	(327,310.64) (12,712.37)			Apr-17	Dec-19 Dec-18		2019 2019
IT0046K	Inve Mgmt Bar Coding Upg-KU17	(2,695.71)	-	2,695.71	100.00%	0.00%	161,944.58	164,640.29	2,695.71			Apr-17 Apr-17	Dec-18		2019
IT0049K	KU MW Tower Repl Badger-KU17	85.64	-	(85.64)	100.00%	0.00%	457,195.89	457,110.25	(85.64)			Feb-17	Dec-18	3	2019

							Total	Total		Date	Date			
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations	Year
IT0050K	Next Gen Radio Sys Des-KU17	(259,146.50)	- Budget	259,146,50	100.00%	-0.05%	-	259,146,50	259,146.50	Start	Ellu	Jan-17	Dec-19	2019
IT0076K	Oracle Financial Upgr-KU20-21	154,439.15	-	(154,439.15)	100.00%	0.03%	154,439.15	3,208,603.23	3,054,164.08			Oct-19	Apr-20	2019
IT0101K	Smallworld GIS Upgr-KU17-19	2,877,437.67	4,086,126.18	1,208,688.51	29.58%	0.56%	4,634,930.06	6,663,525.77	2,028,595.71	Jan-17	Feb-20	Jan-17	Feb-20 Labor underruns	2019
IT0135K	Strategic Sourcing-KU17	35,846.72	-	(35,846.72)	100.00%	0.01%	534,122.18	498,275.46	(35,846.72)			Mar-17	Aug-18	2019
IT0154K IT0161DIX	PE Sharepoint App-KU17 DACS/SONET Replace-DIX19-22	14,654.15 39,229.22	-	(14,654.15) (39,229.22)	100.00% 100.00%	0.00%	326,178.05 39,229.22	311,523.90	(14,654.15) (39,229.22)			Aug-17 Aug-19	Feb-19	2019 2019
IT0161EKY	DACS/SONET Replace-EKY19-22	37,875,29	_	(37,875,29)	100.00%	0.01%	37,875,29	-	(37,875,29)			Aug-19 Aug-19		2019
IT0161K2	DACS/SONET Replace-LEXKU19-22	3,358.00	-	(3,358.00)	100.00%	0.00%	3,358.00	-	(3,358.00)			Aug-19	Nov-20	2019
IT0161K3	DACS/SONET Replace-NKYKU19-22	15,632.87	-	(15,632.87)	100.00%	0.00%	15,632.87	-	(15,632.87)			Aug-19	Nov-20	2019
IT0161K7 IT0161WKY	DACS/SONET Replace-WCLKU19-22 DACS/SONET Replace-WKY19-22	62,822.87	-	(62,822.87)	100.00% 100.00%	0.01%	62,822.87	-	(62,822.87)			Aug-19		2019 2019
TT0166K	EMS Telecom Spare System-KU17	(452.52)		452.52	100.00%	0.00%	152.099.30	152.551.82	452.52			Oct-17	Jan-18	2019
IT0170K	Sec Metrics Automation-KU17	76.38	-	(76.38)	100.00%	0.00%	49,789,75	49.713.37	(76.38)			Oct-17	Jan-19	2019
IT0171K	LOB Quest Initiatives-KU17	2,487.62	-	(2,487.62)	100.00%	0.00%	304,582.56	302,094.94	(2,487.62)			Oct-17	Apr-19	2019
IT0177K	Logical Access-KU17	4.43	-	(4.43)	100.00%	0.00%	161,783.75	161,779.32	(4.43)			Oct-17	Dec-18	2019
IT0188K IT0193K	3rd Prty Attach Pmt Appl-KU18 Lex Undergrnd TransLines-KU18	(7,871.78) 111,635.39	-	7,871.78 (111,635.39)	100.00% 100.00%	0.00%	10,483.74 135,470.18	18,355.52 23,834.79	7,871.78 (111,635.39)			Jan-18 Jan-18	Apr-18 Apr-20	2019 2019
IT0195K IT0197K	3rd Prty Pymt (FiServ)-KU18	1.277.95	-	(111,635.39) (1.277.95)	100.00%	0.02%	30.992.83	23,834.79 29,714.88	(111,035.39) (1.277.95)			Jan-18 Mar-18	Apr-20 Dec-18	2019
IT0203K	Aligne Upgrade-KU18	(1,805.11)	-	1,805.11	100.00%	0.00%	162,903.69	164,708.80	1,805.11			Jan-18	Dec-18	2019
IT0204K	Analog Sunset-KU18	620.00	-	(620.00)	100.00%	0.00%	288,311.06	287,691.06	(620.00)			Jan-18	Dec-18	2019
IT0211K	CIP Compliance Tools Yr8-KU18	10.52	-	(10.52)	100.00%	0.00%	49,389.62	49,379.10	(10.52)			Jan-18	Jan-19	2019
IT0212K IT0215K	Citrix XenDsktp Mjr Upg-KU18 CIP Compl Infrastrct Yr8-KU18	27,183.38 1.375.60	-	(27,183.38) (1.375.60)	100.00%	0.01%	117,586.06 109,083.37	90,402.68 107 707 77	(27,183.38) (1.375.60)			Jan-18 Jan-18	Apr-19 Jan-19	2019 2019
IT0215K IT0219K	EE DSM Filing-KU18-19	28,955.41	56,000.00	(1,375.60) 27.044.59	48.29%	0.00%	152.031.85	179.076.44	(1,375.60) 27.044.59	Jan-18	Dec-19	Jan-18 Jan-18	Jan-19 Apr-19	2019
IT0221K	EMS CIP-KU18	9,439.82	-	(9,439.82)	100.00%	0.00%	114,548.24	105,108.42	(9,439.82)	Jun 10	bee 17	Jan-18	Mar-19	2019
IT0225K	FERC Form 1 Tool Repl-KU18-19	-	243,788.16	243,788.16	100.00%	0.00%	-	243,788.16	243,788.16	Jan-19	Dec-21			2019
IT0235K	ITSM CIP/AIM-KU18-19	-	144,000.00	144,000.00	100.00%	0.00%	-	144,000.00	144,000.00	Jan-18	Jun-19			2019
IT0241K IT0242K	Maximo Upgrade-KU18 Megastar & DVM MW Repl-KU18	26,730.64	- 240,000.00	(26,730.64) 240,000.00	100.00% 100.00%	0.01%	287,682.06 272,151.11	260,951.42 512,151,11	(26,730.64) 240,000.00	Jan-18	Nov-19	Mar-18	Feb-19	2019 2019
IT0242K IT0244K	Microsoft Lic True-up-KU18	39.53	240,000.00	(39.53)	100.00%	0.00%	116,716.03	116.676.50	(39.53)	Jan-18	100-19	Mar-18	Dec-18	2019
IT0246K	Mobile Dispatch Repl-KU19-20	-	529,418.88	529,418.88	100.00%	0.00%	-	835,340.16	835,340.16	Jan-19	Nov-21		Moved to 2020-2021 due to vendor issues	2019
IT0248K	Mobile Radio-KU18	422.13	-	(422.13)	100.00%	0.00%	112,187.25	111,765.12	(422.13)			Jan-18	Dec-18	2019
IT0249K IT0253K	Monitor Replacement-KU18	(109.811.93)	-	109 811 93	100.00%	0.00%	71,012.06	71,012.06	109.811.93				P 40	2019 2019
IT0253K IT0253KU	Network Access Infrast-KU18 Ntwrk Access Infr-DIRECT KU18	(109,811.93) 109,813.20	-	(109,811.93	100.00%	-0.02%	422.74 134,900.46	110,234.67 25,087.26	(109,811.93			Jan-18 Jan-18	Dec-18 Dec-18	2019
IT0259K	OTN Ext Lex-Dix Ring-KU18	(1,325.70)	-	1.325.70	100.00%	0.00%	567,458.33	568,784.03	1,325.70			Jan-18	Dec-18 Dec-18	2019
IT0260K	Outside Cable Plant-KU18	(41.95)	-	41.95	100.00%	0.00%	190,685.29	190,727.24	41.95			Jan-18	Dec-18	2019
IT0262K	Personal Prod Refresh-KU18	(690.68)	-	690.68	100.00%	0.00%	-	690.68	690.68			Feb-18	Mar-18	2019
IT0263K IT0264K	Purch/Rebuild Radio Site-KU18 Rate Case 2018-KU18-19	918.86 275.409.70	209.998.84	(918.86) (65.410.86)	100.00%	0.00%	284,595.38 327,524,54	283,676.52 262,113.68	(918.86)	Jan-18	Jul-19	Jan-18	Dec-18	2019 2019
110264K IT0265K	Replace Video Units-KU18	405.53	209,998.84	(405.53)	-31.15% 100.00%	0.05%	52,263.14	51,857.61	(65,410.86) (405.53)	Jan-18	Jui-19	Jan-18 Mar-18	Aug-19 Dec-18	2019
IT0273K	SAP CCS/CSS Releases-KU18	549.55		(549.55)	100.00%	0.00%	346,467.18	345,917.63	(549.55)			Jan-18	Dec-18	2019
IT0275K	Security Infrast Enhance-KU18	355.93	-	(355.93)	100.00%	0.00%	48,818.43	48,462.50	(355.93)			Jan-18	Dec-18	2019
IT0277K	Server Infrast Upgr-KU18	464.22	-	(464.22)	100.00%	0.00%	150,756.46	150,292.24	(464.22)			Feb-18	Dec-18	2019
IT0278K IT0279K	LogRhythm (CIP)-KU18 LogRhythm (Corp)-KU18	(618.31) (618.31)	-	618.31 618.31	100.00% 100.00%	0.00%	31,920.34 31,920.34	32,538.65 32,538.65	618.31 618.31			May-18 May-18	Jan-19 Jan-19	2019 2019
IT0287K	Tech Refesh desk/lap-KU18	(14,730.63)		14,730.63	100.00%	0.00%	1,349,748.11	1,364,478.74	14,730.63			Jan-18	Dec-18	2019
IT0289K	TOA-KU18	81,395.11	-	(81,395.11)	100.00%	0.02%	90,570.77	9,175.66	(81,395.11)			Apr-18	Aug-19	2019
IT0291K	TRODS-KU18	(75.85)	-	75.85	100.00%	0.00%	226,197.67	226,273.52	75.85			Jan-18	Dec-18	2019
IT0292K IT0294K	UC4 Upgrade to V12.2-KU18 Upgrade Quest Server-KU19	17,061.04 342,245.55	67.923.60	(17,061.04) (274,321.95)	100.00% -403.87%	0.00%	18,268.22 342.245.55	1,207.18 67.923.60	(17,061.04) (274.321.95)	Jan-19	Dec-20	Dec-18 Jan-19	Jul-19	2019 2019
IT0294K IT0295K	Upgrade Vmware Infrast-KU18	7,112.63	07,923.00	(7,112.63)	-403.87%	0.00%	50,493.24	43.380.61	(7,112.63)	Jan-19	Dec-20	Jan-19 Jan-18	Dec-18	2019
IT0297K	Phone Expan/Break Fix-KU18	289.56	-	(289.56)	100.00%	0.00%	71,086.48	70,796.92	(289.56)			Feb-18	Dec-18	2019
IT0298K	Wireless Buildout-KU18	701.49	-	(701.49)	100.00%	0.00%	86,284.24	85,582.75	(701.49)			Jan-18	Dec-18	2019
IT0300K IT0301K	WMS Upgrade-KU18-19 Next Gen LMR-KU19-21	(317.52) 1,452,072.53	418,054.61	317.52 (1,034,017.92)	100.00% -247.34%	0.00%	1,176,854.78 1,452,072.53	1,177,172.30 418,054.61	317.52 (1,034,017.92)	May-19	Mar-21	Oct-17	Oct-18 Projects were consolidated into one - IT0305B,IT0443B,IT0490B	2019 2019
IT0304K	Oracle ULA-KU19	1,452,072.55	418,054.61	(1,034,017.92)	-247.34%	0.28%	1,452,072.55	418,054.01	(1,034,017.92)	May-19	Mar-21	May-19	Project added to 2019 11+1FC - The purpose of this contract/project is to enter into an Unlimited License Agreement (ULA) with Oracle America, Inc. to cover LG&E and KU Services Company (LKS) Oracle database license growth needs for next 2	2019
		#04.444.CT		(001.141.7-)	100.00	0.401						N 1-	years. This agreement also enables us to lock in the support costs for 2 years after Dec-19 the expiration of the contract.	
IT0305K	Repl Quant Repeat Yr 1/2-KU19	501,161.28	228,000.00	(501,161.28) 228,000.00	100.00% 100.00%	0.10%	501,161.28	228,000.00	(501,161.28) 228,000.00	Jan-19	Dec-19	Nov-19	Dec-19 the expiration of the contract.	2019
IT0312K	CyberArk Password Vault-KU18	(52.24)		52.24	100.00%	0.00%	254,474.32	254,526.56	52.24	Jan-19	Dec-19	Aug-17	Dec-18	2019
IT0314K	HR Dashboard Enhance-KU18	78,332.59	-	(78,332.59)	100.00%	0.02%	153,537.19	75,204.60	(78,332.59)			Jan-18	May-19	2019
IT0315K	Mobile App/API Monitor-KU18	(36,274.40)	-	36,274.40	100.00%	-0.01%	-	36,274.40	36,274.40			Jan-18	Jan-19	2019
IT0320K IT0324K	DB Refresh-KU18 PowerPlan Lease Mod Fin-KU18	101.31 3.876.89	-	(101.31) (3.876.89)	100.00% 100.00%	0.00%	62,748.41 15.347.37	62,647.10 11.470.48	(101.31) (3.876.89)			Jan-18 Jan-18	Dec-18 Jan-19	2019 2019
IT0325K	Windows 10 Upgrade-KU18	3,870.89	-	(3,876.89) (35.50)	100.00%	0.00%	176,025.67	175,990.17	(3,870.89) (35.50)			Jan-18 Jan-18	Jan-19 Dec-18	2019
IT0329K	Lockout/Tagout Replace-KU18	401,354.03	514,105.38	112,751.35	21.93%	0.08%	1,217,597.83	1,330,349.18	112,751.35	Jan-18	Jun-20	Jan-18	Sep-20	2019
IT0330K	ITSM Tools-KU18	34.35	-	(34.35)	100.00%	0.00%	27,896.43	27,862.08	(34.35)			Jan-18	Dec-18	2019
IT0332K IT0333K	OpenText Bill Integrity-KU18 Cst Rel Mgmt Mai Acts-KU19-20	49,765.04 46,627.14	223.999.90	(49,765.04) 177.372.76	100.00% 79.18%	0.01%	104,147.52 46,627,14	54,382.48 223,999,90	(49,765.04)	Nov-19	8	Jan-18 Nov-19	May-19 See 20	2019 2019
IT0333K IT0334K	Cst Rel Mgmt Maj Acts-KU19-20 My Account Enhancement-KU18	46,627.14 49,468,40	223,999.90	177,372.76 (49,468.40)	79.18% 100.00%	0.01%	46,627.14 266,162.22	223,999.90 216,693.82	177,372.76 (49,468.40)	INOV-19	Sep-20	Nov-19 Jan-18	Sep-20 Dec-18	2019 2019
IT0335K	iPad Refresh Project-KU18	1,357.82	-	(1,357.82)	100.00%	0.00%	285,087.51	283,729.69	(1,357.82)			Jan-18	Dec-18	2019
IT0340K	Repl Opentext AP (OTAP)-KU19	-	-	-	100.00%	0.00%	-	-	-					2019
IT0341K	FieldSmart View Replace-KU18	32,824.80	-	(32,824.80)	100.00%	0.01%	254,513.75	221,688.95	(32,824.80)			Oct-17	Mar-19	2019
IT0342K	Mob Dis Replace Elec OMS-KU18	271,947.15	-	(271,947.15)	100.00%	0.05%	488,683.33	216,736.18	(271,947.15)			Jan-18	Oct-19	2019

							Total	Total		Date	Date				
	<b>P</b> 1 1	Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
IT0349K	KY Containerized E-mail-KU18	1.330.95	-	(1.330.95)	100.00%	0.00%	-	(1.330.95)	(1.330.95)	Start	Liid	Jan-18	Dec-18	Explanations	2019
IT0350K	Business Offices Kiosks-KU19	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-19	Dec-19				2019
IT0352K	Exp/Repl Cust Comm Chan-KU18	167,112.46	224,518.57	57,406.11	25.57%	0.03%	346,208.00	403,614.11	57,406.11	Jan-18	Dec-19	Jan-18	Dec-19		2019
IT0353K IT0355K	UC&C/CUCM Upgrades-KU18	(92.84)	-	92.84	100.00%	0.00%	49,664.01	49,756.85	92.84			May-18	Dec-18		2019 2019
IT0355K IT0357K	LIMS for KPDES require-KU18 TrnsLnesWkMgt WO&DB Appr-KU18	129.71	-	(129.71)	100.00% 100.00%	0.00%	197,506.31	197,376.60	(129.71)			Aug-18	Jan-19		2019 2019
IT0358K	TRAC Phase 2-KU18-19	227,736.90		(227,736.90)	100.00%	0.04%	264.624.41	36.887.51	(227,736.90)			Aug-18 Aug-18	Dec-19		2019
IT0359K	Oracle Alerting Mods-KU18	24.61	-	(24.61)	100.00%	0.00%	17,330.38	17,305.77	(24.61)			Aug-18	Feb-19		2019
IT0365K	MR Hardware-KU18	37.73	-	(37.73)	100.00%	0.00%	18,624.07	18,586.34	(37.73)			Sep-18	Dec-18		2019
IT0366K IT0367K	SAP HANA DB Server Ref-KU18 EFrankfort TC Shelter-KU18-19	134.68	-	(134.68)	100.00%	0.00%	1,052,680.48	1,052,545.80	(134.68)			Sep-18	Dec-18		2019 2019
110367K IT0369K	BW on HANA Upgrade-KU18-19	140,539.71 419,296.80	-	(140,539.71) (419,296.80)	100.00% 100.00%	0.03%	172,453.53 604,048.56	31,913.82 184,751.76	(140,539.71) (419,296.80)			Sep-18 Sep-18	Jul-19 May-19		2019 2019
IT0370K	EOL ASR Switches-KU18	45,571.26		(419,290.80) (45,571.26)	100.00%	0.01%	352,050.55	306.479.29	(45,571,26)			Sep-18 Sep-18	Nov-19		2019
IT0371K	NIST Program Initiatives-KU18	(1,154.39)	-	1,154.39	100.00%	0.00%	30,270.65	31,425.04	1,154.39			Oct-18	Jan-19		2019
IT0372K	CyberSecuri-Microseg1-KU18-19	14,893.54	-	(14,893.54)	100.00%	0.00%	624,594.11	609,700.57	(14,893.54)			Oct-18	Dec-19		2019
IT0374K	SIP Voice Infrastruct-KU18-20	55,083.19 3.206.87	-	(55,083.19)	100.00%	0.01%	205,227.20	150,144.01	(55,083.19)			Nov-18	Dec-19		2019
IT0375K IT0376K	Service Suite Test Auto-KU18 Command Center Upgrade-KU19	3,206.87 25.247.32	-	(3,206.87) (25,247.32)	100.00% 100.00%	0.00%	8,963.01 25,247.32	5,756.14	(3,206.87) (25,247.32)			Dec-18 Jul-19	Mar-19 Dec-19		2019 2019
IT0378K	CyberArk Licenses-KU19	31,866.33	-	(31,866.33)	100.00%	0.01%	31,866.33	-	(31,866.33)			Dec-19	Dec-19 Dec-19		2019
IT0403K	Access Switch Rotation-KU19	-	226,632.62	226,632.62	100.00%	0.00%	-	226,632.62	226,632.62	Jan-19	Sep-19				2019
IT0404K	Analog Sunset-KU19	353,107.01	168,000.00	(185,107.01)	-110.18%	0.07%	353,107.01	168,000.00	(185,107.01)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0408K	Bulk Power & Env Systems-KU19	149,916.39	96,000.00	(53,916.39)	-56.16%	0.03%	149,916.39	96,000.00	(53,916.39)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0410K IT0412K	Centrify Licensing-KU19 CIP Compl Tools - Year 9-KU19	43,682.53	9,600.00 120.000.00	9,600.00 76,317,47	100.00% 63.60%	0.00%	43.682.53	9,600.00 120.000.00	9,600.00 76,317,47	Jan-19 Jan-19	Apr-19 Dec-19	Jan-19	Dec-19		2019 2019
IT0412K IT0413K	Compliance Infra Year 9-KU19	45,082.55	238.862.04	72.873.87	30.51%	0.03%	45,082.55	238,862.04	72.873.87	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Dec-19 Dec-19		2019
IT0417K	Core Network Infra-KU19	68,990.04	72,000.00	3,009.96	4.18%	0.01%	68,990.04	72,000.00	3,009.96	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0419K	Corp Web Redesign-KU19-20	27,839.14	24,000.00	(3,839.14)	-16.00%	0.01%	27,839.14	72,000.00	44,160.86	Jan-19	Aug-20	Jan-19	Oct-20		2019
IT0422K	Data Domain Entrprs Ref-KU19	150,826.24	288,000.00	137,173.76	47.63%	0.03%	150,826.24	288,000.00	137,173.76	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0425K IT0427K	EMS CIP-KU19 Endpoint Protection-KU19	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-19	Sep-19				2019 2019
IT0428K	FieldNet SoftwareUpgr-KU19		2,400.00 56,000.00	2,400.00 56,000.00	100.00% 100.00%	0.00%	-	2,400.00 56,000.00	2,400.00 56,000.00	Jan-19 Jan-19	Nov-19 Sep-19				2019
IT0420K	IT Sec & IP Labs Enhance-KU19	3,415.03	24,000.00	20,584.97	85.77%	0.00%	3,415.03	24,000.00	20,584.97	Jan-19	Sep-19	Jan-19	Dec-19		2019
IT0433K	IT Security Infras Ref-KU19	-	76,800.00	76,800.00	100.00%	0.00%	-	76,800.00	76,800.00	Jan-19	Aug-19				2019
IT0434K	LOAD -vendor upgrade-KU19	-	84,000.00	84,000.00	100.00%	0.00%	-	84,000.00	84,000.00	Jan-19	Dec-19				2019
IT0438K IT0439K	Maximo Licenses-KU19 Microsoft EA-KU19	-	72,800.00	72,800.00	100.00%	0.00%	124 825 81	72,800.00	72,800.00	Jan-19 Jan-19	Sep-19	Jan-19	L 10		2019 2019
IT0439K IT0440K	Microsoft Lic True-up-KU19	124,825.81 108,801.35	184,663.20 72,000.00	59,837.39 (36,801.35)	32.40% -51.11%	0.02%	124,825.81 108,801.35	184,663.20 72,000.00	59,837.39 (36,801.35)	Jan-19 Jan-19	Apr-19 Dec-19	Jan-19 Jan-19	Jun-19 Apr-19		2019
IT0441K	Mbl & Wrkst Lic True-up-KU19	32,243.54	34.080.00	1.836.46	5.39%	0.01%	32,243.54	34.080.00	1.836.46	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0443K	Mobile Radio-KU19		96,000.00	96,000.00	100.00%	0.00%	-	96,000.00	96,000.00	Jan-19	Dec-19				2019
IT0444K	Monitor Replacement-KU19	57,360.30	50,880.00	(6,480.30)	-12.74%	0.01%	57,360.30	50,880.00	(6,480.30)	Jan-19	Nov-19	Jan-19	Nov-19		2019
IT0445K IT0446K	MR Hardware-KU19 Multi-Functional Devices-KU19	8 307 87	28,000.00	28,000.00 10 892.13	100.00%	0.00%	8 307 87	28,000.00 19 200.00	28,000.00 10,892,13	Jan-19	Oct-19		<b>D</b> 10		2019 2019
IT0448K	Network Access Devices-KU19	68,840,77	19,200.00 72,000.00	3,159,23	56.73% 4.39%	0.00%	68,840,77	72.000.00	3.159.23	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Dec-19 Dec-19		2019
IT0448KU	Network Access Dev-KU19-DIRECT	105,688.43	-	(105,688.43)	100.00%	0.02%	105,688.43	-	(105,688.43)	Jun 17	50017	Jan-19	Dec-19		2019
IT0449K	Network Access Gateways-KU19	28,543.21	24,000.00	(4,543.21)	-18.93%	0.01%	28,543.21	24,000.00	(4,543.21)	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0450K	Network Management -KU19	21,079.03	18,000.00	(3,079.03)	-17.11%	0.00%	21,079.03	18,000.00	(3,079.03)	Mar-19	Jun-19	Mar-19	Dec-19		2019
IT0451K IT0453K	Network Test Equipment-KU19 OTN Extend EKY Ring-KU19-20	89,196.58	60,000.00	(29,196.58)	-48.66%	0.02%	89,196.58	60,000.00	(29,196.58)	Jan-19	Dec-19	Jan-19	Dec-19	udgeted at KU but set up as allocable between LG&E and KU since it benefits	2019 2019
110453K	OIN Extend EK1 Ring-K019-20	813,695.75	1.385.799.70	572,103.95	41.28%	0.16%	813,695.75	2,250,142.76	1,436,447.01	Jan-19	Jun-20	Jan-19		oth companies	2019
IT0454K	Outside Cable Plant -KU19	260,076.78	144,000.00	(116,076.78)	-80.61%	0.05%	260,076.78	144,000.00	(116,076.78)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0456K	PeopleSoft Tools Enhance-KU19	45,375.90	74,275.71	28,899.81	38.91%	0.01%	45,375.90	74,275.71	28,899.81	Jan-19	Jul-19	Jan-19	Jul-19		2019
IT0457K IT0458K	Personal Prod Growth-KU19 PowerPlan Upgrade-KU19-20	-	48,000.00	48,000.00	100.00%	0.00%	-	48,000.00	48,000.00	Jan-19	Nov-19		n	roject updated to reflect 2019 Assessment results with PowerPlan and subsequent	2019 2019
10000	rower an opplate Rory 20												P T	SM. The estimate for the 2019 BP was based on the last upgrade and escalated. hat upgrade did not include the lease module, internal labor by non-dedicated escurces from the business, or enhancements identified since that time.	2015
		1,139,158.83	595,164.23	(543,994.60)	-91.40%	0.22%	1,139,158.83	1,359,214.66	220,055.83	Apr-19	May-20	Apr-19	Feb-20		
IT0459K	Purch/Rebuild Radio Sites-KU19	479,524.04	250,000.00	(229,524.04)	-91.81%	0.09%	479,524.04	250,000.00	(229,524.04)	Jan-19	Oct-19	Jan-19	Dec-19		2019
IT0460K	Rate Case 2019-KU19-20	-	75,000.00	75,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-19	Feb-20				2019
IT0463K IT0466K	SAP CRM/ECC Enh/SrvcPack-KU19 Sec Infra Enhancement-KU19	48.718.20	110,787.00 48,000.00	110,787.00 (718.20)	100.00% -1.50%	0.00%	48.718.20	110,787.00 48,000.00	110,787.00 (718.20)	Jan-19 Jan-19	Dec-19 Sep-19	Jan-19	Dec-19		2019 2019
IT0467K	Server Capacity Expan-KU19	43,520.46	40,800.96	(2.719.50)	-6.67%	0.01%	43,520.46	40,800.96	(2.719.50)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0469K	LogRhythm (CIP)-KU19		50,400.00	50,400.00	100.00%	0.00%	-	50,400.00	50,400.00	Jan-19	Aug-19				2019
IT0470K	LogRhythm (Corp)-KU19	59,781.00	50,400.00	(9,381.00)	-18.61%	0.01%	59,781.00	50,400.00	(9,381.00)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0473K IT0475K	Site Security Improve-KU19 Standy Vision Unoroda KU10	40,296.18	24,000.00	(16,296.18)	-67.90%	0.01%	40,296.18	24,000.00	(16,296.18)	Jan-19	Dec-19	Jan-19	Dec-19		2019 2019
IT0475K IT0477K	StackVision Upgrade-KU19 Tech Refesh desk/lap-KU19	110,912.72 1.329.903.03	112,000.00 1,235,130.63	1,087.28 (94,772.40)	0.97% -7.67%	0.02%	110,912.72 1.329.903.03	112,000.00 1.235,130.63	1,087.28 (94,772.40)	Aug-19 Dec-18	Dec-19 Dec-19	Aug-19 Dec-18	Dec-19 Dec-19		2019 2019
IT0479K	Telecom Site Renov-KU19	54,236.88	48,000.00	(6,236.88)	-12.99%	0.20%	54,236.88	48,000.00	(6,236.88)	Jan-19	Nov-19	Jan-19	Dec-19 Dec-19		2019
IT0480K	Time and Labor Upgr-KU19-21	-	351,482.10	351,482.10	100.00%	0.00%	-	1,453,967.77	1,453,967.77	Jan-19	Jun-22				2019
IT0481K	TOA-KU19	-	56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	Jan-19	Oct-19				2019
IT0483K	TRODS-KU19	170,836.78	75,600.00	(95,236.78)	-125.97%	0.03%	170,836.78	75,600.00	(95,236.78)	Feb-19	Dec-19	Feb-19	Dec-19		2019
IT0486K IT0488K	Voice Infra Expansion-KU19 Vulnerability Scanning-KU19	70,240.50	68,384.30 95 936 77	(1,856.20) 95 936 77	-2.71% 100.00%	0.01%	70,240.50	68,384.30 95 936 77	(1,856.20) 95,936,77	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19	Dec-19		2019 2019
IT0489K	Wireless Buildout-KU19	168,500.77	95,936.77	(72,500.77)	-75.52%	0.00%	168,500.77	95,936.77	(72,500.77)	Feb-19	Dec-19 Dec-19	Feb-19	Dec-19		2019
IT0493K	Tripwire Repl for LID-KU19	163,067.57	384,000.00	220,932.43	57.53%	0.03%	163,067.57	384,000.00	220,932.43	Jan-19	Dec-19	Jan-19	Mar-20		2019
IT0494K	VERBA Major Upgrade-KU19	-	96,000.00	96,000.00	100.00%	0.00%	-	96,000.00	96,000.00	Jan-19	Dec-19				2019
IT0495K	Contractor Mgmt Upgrades-KU19	70,419.77	112,000.00	41,580.23	37.13%	0.01%	70,419.77	112,000.00	41,580.23	Jan-19	Mar-20	Jan-19	Aug-20		2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project	Actual Cost	Original Budget	In Dollars	As	Of	Project Cost	Project	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
IT0496K	Title/Description ESP Virt Win Servers-KU19	121,786.53	192,000.00	70,213.47	Percent 36.57%	Budget 0.02%	121,786.53	Cost 192,000.00	70,213.47	Mar-19	End Dec-19	Start Mar-19	End Dec-19	Explanations	2019
IT0490K IT0497K	EACM Infrastructure Refr-KU19	118,435.00	1192,000.00	1.248.97	1.04%	0.02%	118,435.00	119.683.97	1.248.97	Apr-19	Dec-19 Dec-19	Apr-19	Ech-20		2019
IT0498K	DB Refresh-KU19	79,718.54	72,000.00	(7,718.54)	-10.72%	0.02%	79,718.54	72,000.00	(7,718.54)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0499K	Windows 10 CBB Upgrade-KU19	138,591.69	189,369.21	50,777.52	26.81%	0.03%	138,591.69	189,369.21	50,777.52	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0500K	SCCM Upgrades-KU19	38,833.74	38,400.00	(433.74)	-1.13%	0.01%	38,833.74	38,400.00	(433.74)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0501K	Ivanti AppSense Env Mgr -KU19	47,695.97	50,397.60	2,701.63	5.36%	0.01%	47,695.97	50,397.60	2,701.63	Jan-19	Aug-19	Jan-19	Aug-19		2019
IT0506K IT0507K	Low Inc Asst Agency Prtl-KU19	-	28,000.00	28,000.00	100.00%	0.00%	-	28,000.00	28,000.00	Jan-19	Sep-19		<b>D</b> 10		2019 2019
IT0507K IT0508K	iPad Refresh Project-KU19 SOA Middleware Upgrade-KU19	167,513.43	67,609.50 72,000.00	(99,903.93) 72,000.00	-147.77% 100.00%	0.03%	167,513.43	67,609.50 72,000.00	(99,903.93) 72,000.00	Jan-19 Jan-19	Dec-19 Oct-19	Jan-19	Dec-19		2019
IT0508K	Upgr OpenText Capt Chtr-KU19		96,000.00	96.000.00	100.00%	0.00%		96,000,00	96.000.00	Jan-19	Dec-19				2019
IT0511K	Trns Lnes Wk Mgmt Upg-KU19-21	118,325.65	278,651.00	160,325.35	57.54%	0.02%	118,325.65	641,403.83	523,078.18	Dec-19	Dec-21	Dec-19			2019
IT0512K	DACS Repl Prov/Mon Sys-KU19	· · ·	60,000.00	60,000.00	100.00%	0.00%	· -	60,000.00	60,000.00	Jan-19	Nov-19				2019
IT0513K	DACS Equip Repl (Yr1of3)-KU19		192,000.00	192,000.00	100.00%	0.00%	-	192,000.00	192,000.00	Jan-19	Dec-21				2019
IT0517K	OpenText for Acct Recons-KU19	-	72,000.00	72,000.00	100.00%	0.00%	-	72,000.00	72,000.00	Jan-19	Oct-19				2019
IT0518K	Drawing Mgmt System-KU19	-	168,000.00	168,000.00	100.00%	0.00%		168,000.00	168,000.00	Jan-19	Nov-19				2019
IT0519K IT0520K	Insight CM Upgrade-KU19 Maximo Upg - Reporting-KU19	35,418.65	42,000.00 280,000.00	6,581.35 280,000.00	15.67% 100.00%	0.01%	35,418.65	42,000.00 280,000.00	6,581.35 280,000.00	Jun-19 Jan-19	Dec-19 Nov-19	Jun-19	Dec-19		2019 2019
IT0520K	BI Rpt Mgration SSRS Nat-KU19		96,000.00	280,000.00	100.00%	0.00%	-	280,000.00	280,000.00	Jan-19 Jan-19	Nov-19				2019
IT0522K	Plnt Mobile RO- EW Brown-KU19		140.000.00	140.000.00	100.00%	0.00%	-	140.000.00	140.000.00	Jan-19	Jul-19				2019
IT0523K	Plnt Mble RO- Mill Creek-KU19	-	140,000.00	140,000.00	100.00%	0.00%	-	140,000.00	140,000.00	Jan-19	Dec-19				2019
IT0524K	Ld Rsrch&Cust Seg DtaMod-KU19	-	84,000.00	84,000.00	100.00%	0.00%	-	84,000.00	84,000.00	Jan-19	Dec-19				2019
IT0525K	Hyperion Upgrade-KU19	-	134,400.00	134,400.00	100.00%	0.00%	-	134,400.00	134,400.00	Jan-19	May-19				2019
IT0526K	Exp Reimburse Repl (PtP)-KU19	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jan-19	Dec-19				2019
IT0527K	HR Interview Builder-KU19	119,334.67	30,000.00	(89,334.67)	-297.78%	0.02%	119,334.67	30,000.00	(89,334.67)	Feb-19	Jul-19	Feb-19	Oct-19		2019
IT0528K IT0529K	LifeIns&Retire Frms/Prtl-KU19 Trans BREC Trnsprt IC-KU19	136.973.23	75,000.00 60,000.00	75,000.00 (76,973.23)	100.00% -128.29%	0.00%	136.973.23	75,000.00 60,000.00	75,000.00 (76,973.23)	Jan-19 Jan-19	Sep-19 Dec-19	Jan-19	Dec-19		2019 2019
IT0525K	Oradar Pekt Capt Crp/CIP-KU19	130,973.23	230 147 17	230 147 17	-128.29%	0.00%	130,973.23	230,147,17	230 147 17	Jan-19 Jan-19	Aug-19	Jan-19	Dec-19		2019
IT0532K	UC&C/CUCM Major Upgrade-KU19	48,837.86	48,000.00	(837.86)	-1.75%	0.01%	48,837.86	48,000.00	(837.86)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0533K	Aspect EWrkfce App Upg-KU19	-	50,400.00	50,400.00	100.00%	0.00%	-	50,400.00	50,400.00	Jan-19	Sep-19				2019
IT0534K	CommSlr- Auto EnrollFee-KU19		56,000.00	56,000.00	100.00%	0.00%	-	56,000.00	56,000.00	Jan-19	May-19				2019
IT0535K	Expnd Pymt/Cust Srvc Opt-KU19	95,892.29	84,000.00	(11,892.29)	-14.16%	0.02%	95,892.29	84,000.00	(11,892.29)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0536K	Gas Meter Sampling Imprv-KU19	-	224,000.00	224,000.00	100.00%	0.00%	-	224,000.00	224,000.00	Jan-19	Dec-19				2019
IT0538K IT0539K	EACM Virtual Infra (CIP)-KU19	119,987.61	120,000.00	12.39	0.01%	0.02%	119,987.61	120,000.00	12.39	Apr-19	Nov-19	Apr-19	Apr-20		2019 2019
IT0539K IT0540K	Source Code/SW Reps(CIP)-KU19 Windows 10 SW Upg EMS-KU19	54.340.89	71,841.96 59 525 85	71,841.96 5,184.96	100.00% 8.71%	0.00%	54 340 89	71,841.96 59 525 85	71,841.96 5.184.96	Jan-19 Mar-19	Jul-19 Dec-19	Mar-19	Dec-19		2019
IT0541K	Passive Disc Vuln ID-KU19	54,540.89	76,800.00	76,800.00	100.00%	0.00%	34,340.89	76.800.00	76,800.00	Jan-19	Aug-19	Mai-19	Dec-19		2019
IT0542K	Data Classification Enh-KU19	15.515.35	144,000.00	128,484,65	89.23%	0.00%	15.515.35	144,000.00	128,484.65	Jul-18	Dec-19	Jul-18			2019
IT0543K	Inventory Mgmt Expansion-KU19	328,468.26	144,000.00	(184,468.26)	-128.10%	0.06%	328,468.26	144,000.00	(184,468.26)	Jan-19	Jan-20	Jan-19	Mar-20		2019
IT0544K	SSL Decrypt for BC Proxy-KU19		36,000.00	36,000.00	100.00%	0.00%	-	36,000.00	36,000.00	Jan-19	Mar-19				2019
IT0545K	Solarwinds High Avail-KU19	29,079.24	28,800.00	(279.24)	-0.97%	0.01%	29,079.24	28,800.00	(279.24)	May-19	Dec-19	May-19	Dec-19		2019
IT0546K	UDP redirect Solarwinds-KU19	19,919.13	24,000.00	4,080.87	17.00%	0.00%	19,919.13	24,000.00	4,080.87	May-19	Dec-19	May-19	Apr-20		2019
IT0547K IT0548K	Virt Reality Train POC-KU19 Centrify Rp CyberArk Enh-KU19	14,506.58	8,400.00 144,000.00	8,400.00 129,493,42	100.00% 89.93%	0.00%	14.506.58	8,400.00 144,000.00	8,400.00 129,493,42	Jan-19 Jan-19	Jun-19 Dec-20	Jan-19	Feb-20		2019 2019
IT0549K	Computing Infra Expans-KU19	133,708.75	96,000.00	(37,708.75)	-39.28%	0.00%	133,708.75	96,000.00	(37,708.75)	Jan-19 Jan-19	Dec-20 Dec-19	Jan-19 Jan-19	Dec-19		2019
IT0550K	Computing Infra Upg-KU18	1,325.81	481,109.54	479.783.73	99.72%	0.00%	668.871.49	1,148,655.22	479,783.73	Aug-18	Mar-19	Aug-18	Feb-19		2019
IT0551K	Data Center Facility Upg-KU19	58,266.68	96,000,00	37,733,32	39.31%	0.01%	58,266.68	96,000.00	37,733.32	Jan-19	Jul-19	Jan-19	Dec-19		2019
IT0552K	Enterprise GIS Enhments-KU19	-	224,000.00	224,000.00	100.00%	0.00%	-	224,000.00	224,000.00	Jan-19	Dec-19				2019
IT0553K	WMS Post Implement Mods-KU19	6,042.23	112,000.00	105,957.77	94.61%	0.00%	6,042.23	112,000.00	105,957.77	Jan-19	Dec-19	Jan-19	Apr-20		2019
IT0554K	IRAS PIM Post Impl Mods-KU19	-	112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Jan-19	Dec-20				2019
IT0555K IT0556K	EDO Mobile Post Impl Mod-KU19	-	112,000.00	112,000.00	100.00%	0.00%	-	112,000.00	112,000.00	Jan-19	Nov-19				2019
IT0556K IT0557K	DMZ VM Infrastructure-KU19 Corporate RPA-KU19	60,016.17	84,960.00 240,000.00	84,960.00 179,983.83	100.00% 74.99%	0.00%	60,016.17	84,960.00 240,000.00	84,960.00 179,983.83	Jan-19 Jan-19	Sep-19 Nov-19	Jan-19	Dec-19		2019 2019
IT0558K	Bill Int Gas Trns Aut-KU19-20	00,010.17	112,000.00	112,000.00	100.00%	0.00%	60,016.17	168,000.00	168,000.00	Jan-19 Jan-19	Jul-20	Jan-19	Dec-19		2019
IT0559K	Genetec HW Upgrade-KU19-20	-	84.000.00	84.000.00	100.00%	0.00%	-	168,000.00	168,000.00	Jan-19	Dec-20				2019
IT0560K	Cust Not Expand/Repl-KU19-20	-	223,999.90	223,999.90	100.00%	0.00%	-	446,453.10	446,453.10	Jan-19	Dec-20				2019
IT0561K	MAM Enhments-KU19-20		56,000.00	56,000.00	100.00%	0.00%	-	140,000.00	140,000.00	Jan-19	Oct-20				2019
IT0562K	ABB Upg/iPad Depl FS-KU19-20	226,681.44	336,000.00	109,318.56	32.54%	0.04%	226,681.44	532,000.00	305,318.56	Feb-19	Jul-20	Feb-19	Sep-20		2019
IT0563K	RPA for Rev Integrity-KU19	106,486.90	112,000.00	5,513.10	4.92%	0.02%	106,486.90	168,000.00	61,513.10	Jan-19	May-20	Jan-19	Sep-20		2019
IT0568K IT0570K	Data Analytics (SIO)-KU19 CFPT-KU19	66,349.62	396,000.00	396,000.00 (66,349,62)	100.00% 100.00%	0.00%	66.349.62	396,000.00	396,000.00 (66,349,62)	Jan-19	Dec-19	110	Sep-19		2019 2019
IT0571K	Core Logic Upgrade-KU19	62,541,99	-	(60,349.62) (62,541.99)	100.00%	0.01%	62.541.99	-	(60,349.62) (62,541.99)			Jan-19 Feb-19	Jul-19		2019
IT0575K	Cherwell Enhancement-KU19	23.118.17		(23,118,17)	100.00%	0.00%	23.118.17	-	(23,118,17)			Mar-19	Sep-19		2019
IT0576K	FADTools License-KU19	3,971.25	-	(3,971.25)	100.00%	0.00%	3,971.25	-	(3,971.25)			Mar-19	Apr-19		2019
IT0577K	Payroll Enhancements-KU19-20	147,187.12	-	(147,187.12)	100.00%	0.03%	147,187.12	-	(147,187.12)			Feb-19	May-20		2019
IT0578K	Single Client Feed-KU19	68,783.85	-	(68,783.85)	100.00%	0.01%	68,783.85	-	(68,783.85)			May-19	Nov-19		2019
IT0579K	SAP CCS Single Sign On-KU19	35,117.98	-	(35,117.98)	100.00%	0.01%	35,117.98	-	(35,117.98)			Mar-19	May-19		2019
IT0581K	Landlord/Prop Mgr Imprve-KU19	85,177.86	-	(85,177.86)	100.00%	0.02%	85,177.86	-	(85,177.86)			Apr-19	Nov-19		2019 2019
IT0582K IT0585K	TOA Test Automation-KU19 OneControl Upgrade-KU19	39,479.73 37,157,10	-	(39,479.73) (37,157,10)	100.00% 100.00%	0.01%	39,479.73 37,157,10	-	(39,479.73) (37,157,10)			Apr-19	Oct-19		2019 2019
110585K IT0586K	Globalscape Upgrade-KU19	37,157.10 26,917.55	-	(37,157.10) (26,917.55)	100.00%	0.01%	37,157.10 26.917.55		(37,157.10) (26,917.55)			Apr-19 Mar-19	Sep-19 Nov-19		2019
IT0587K	SAP Licenses-KU19	59.068.40	-	(59,068,40)	100.00%	0.01%	59.068.40	-	(59,068,40)			Mar-19	May-19		2019
IT0588K	Brava Desktop Licenses-KU19	6,159.94	-	(6,159.94)	100.00%	0.00%	6,159.94	-	(6,159.94)			Apr-19	Jun-19		2019
IT0589K	LIMS Update for KPDES-KU19	10,412.32	-	(10,412.32)	100.00%	0.00%	10,412.32	-	(10,412.32)			Apr-19	Dec-19		2019
IT0590K	MicroFocus Licenses-KU19	19,089.02	-	(19,089.02)	100.00%	0.00%	19,089.02	-	(19,089.02)			May-19	Aug-19		2019
IT0591K	Uptivity Rec. Upgrade-KU19	39,326.89	-	(39,326.89)	100.00%	0.01%	39,326.89	-	(39,326.89)			May-19	Dec-19		2019
IT0592K	Outage Messaging Updates-KU19 CIMS nu Trans Madaling KU10	18,906.16	-	(18,906.16)	100.00%	0.00%	18,906.16	-	(18,906.16)			May-19	Dec-19		2019
IT0593K	CIMSpy-Trans Modeling-KU19	14,361.75	-	(14,361.75)	100.00%	0.00%	14,361.75	-	(14,361.75)			May-19	Aug-19		2019

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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No. IT0594K	Title/Description Mobile OMA Phase II-KU19-20	Cost 453.541.97	Budget	Dollars	Percent 100.00%	Budget 0.09%	Cost 453,541,97	Cost	Dollars (453,541,97)	Start	End	Start	End E	xplanations	2019
IT0595K	PeopleSoft Enhancements-KU19	453,541.97 98 305 09	-	(453,541.97) (98,305,09)	100.00%	0.09%	453,541.97 98 305 09	-	(453,541.97) (98,305,09)			May-19 May-19	Dec-19		2019
IT0596K	Meter Reader Hardware-KU19	18,497.02		(18,497.02)	100.00%	0.00%	18,497.02		(18,497.02)			Jun-19	Oct-19		2019
IT0597K	TOA Compl & Human Perfor-KU19	34,817.47	-	(34,817.47)	100.00%	0.01%	34,817.47	-	(34,817.47)			Jul-19	Dec-19		2019
IT0598K	LMR BDA for Simpsonv DCC-KU19	26,441.31	-	(26,441.31)	100.00%	0.01%	26,441.31	-	(26,441.31)			Jun-19	Dec-19		2019
IT0599K	PI Licenses for Cane Run-KU19	11,069.30	-	(11,069.30)	100.00%	0.00%	11,069.30	-	(11,069.30)			Jun-19	Dec-19		2019
IT0604K	Avaya Call Ctr Upg-KU19-20	-	388,754.99	388,754.99	100.00%	0.00%	-	777,706.26	777,706.26	Jan-19	May-23				2019
IT0642K IT0663K	NAS Refresh-KU19	725,203.85 38,492.97	72,000.00	(725,203.85) 33,507.03	100.00% 46.54%	0.14% 0.01%	725,203.85 38,492.97	576,000.00 72,000.00	(149,203.85) 33,507.03	Jan-19	Dec-21	Oct-19 Jan-19	Dec-19 Project pulled forward from 2020 int Sep-20	o 2019	2019 2019
IT0687K	SharePoint Upgrade-KU19-21 EMC TLA Renewal-KU19	941,569.15	72,000.00	(941,569.15)	40.54%	0.01%	941,569.15	2.160.000.00	1,218,430.85	Jan-19	Dec-21	Oct-19	Dec-19 Project pulled forward from 2020 int	p 2019	2019
IT0688K	BI Upgrade-KU19	-	144,000.00	144.000.00	100.00%	0.00%	-	144,000.00	144,000.00	Jan-19	Nov-19	000-17	Dee-17 Troject panea for ward from 2020 in	2017	2019
IT0691K	Repl Modules OTN router-KU20	115,907.96	-	(115,907.96)	100.00%	0.02%	115,907.96	120,000.00	4,092.04			Aug-19	Dec-19		2019
IT0699K	ESP Virt Mon App Svrs-KU20	171,555.02	-	(171,555.02)	100.00%	0.03%	171,555.02	335,307.06	163,752.04			Oct-19			2019
IT0708K	My Acct Repl/Enhance-KU19-20	-	276,939.57	276,939.57	100.00%	0.00%		666,063.98	666,063.98	Jan-19	Nov-20				2019
IT0731K IT0748K	ALM Upgrade-KU19-20	3,188.50	-	(3,188.50)	100.00%	0.00%	3,188.50 8,805.62	-	(3,188.50)			Oct-19	Sep-20		2019 2019
IT0754K	PowerBase Upgrade-KU19-20 UIPlanner Upgrade-KU19-20	8,805.62 440,558.93	-	(8,805.62) (440,558.93)	100.00%	0.00%	8,805.62 440 558 93	-	(8,805.62) (440,558.93)			Oct-19 Jul-19			2019
IT0760K	Intrusion Prevent Exp-KU19	58.238.98	-	(58,238.98)	100.00%	0.01%	58,238.98	-	(58,238.98)			Jan-19	Dec-19		2019
IT0761K	EDI Upgrade-KU19	76,105.44	-	(76,105.44)	100.00%	0.01%	76,105.44	-	(76,105.44)			Aug-19	Jun-20		2019
IT0762K	Primavera Upgrade-KU19	13,919.12	-	(13,919.12)	100.00%	0.00%	13,919.12	-	(13,919.12)			Jul-19	Mar-20		2019
IT0763K	ABB Service Suite Trueup-KU19	6,057.09	-	(6,057.09)	100.00%	0.00%	6,057.09	-	(6,057.09)			Aug-19	Dec-19		2019
IT0764K	MyWorld-Mobile Map-KU19-20												development of the IQGeo myWorld	the 2019BP. This project is for the design and mobile map application to replace FieldSmart ions and provide mobile map functionality to ters and Retail Services.	2019
		582,041.18	-	(582,041.18)	100.00%	0.11%	582,041.18	-	(582,041.18)			Oct-19	Sep-20		
IT0765K	DCC Workstations-KU19	41,831.36	-	(41,831.36)	100.00%	0.01%	41,831.36	-	(41,831.36)			Sep-19	Dec-19		2019
IT0766K	BW on HANA Enhance-KU19-20	39,598.49	-	(39,598.49)	100.00%	0.01%	39,598.49	-	(39,598.49)			Sep-19	May-20		2019
IT0767K IT0768K	FieldNet Handheld Secur-KU19 SSO Implementation-KU19	187.56 7.738.99	-	(187.56) (7,738.99)	100.00% 100.00%	0.00%	187.56 7.738.99	-	(187.56) (7,738.99)			Sep-19 Sep-19	May-20 Dec-19		2019 2019
IT0708K	Transmission PMO SP Site-KU19	26 910 99	-	(26,910,99)	100.00%	0.00%	26.910.99	-	(26.910.99)			Sep-19 Sep-19	Dec-19 Dec-19		2019
IT0771K	Cisco Switch Replacement-KU19	355,557.92	-	(355,557.92)	100.00%	0.07%	355,557.92	-	(355,557.92)			Sep-19	Sep-20		2019
IT0772K	CyberArk EPV License-KU19	12,032.12	-	(12,032.12)	100.00%	0.00%	12,032.12	-	(12,032.12)			Sep-19	Oct-19		2019
IT0886K	Firewall Mgmt Tech Refr-KU20	126,418.80	-	(126,418.80)	100.00%	0.02%	126,418.80	144,000.00	17,581.20			Aug-19	Dec-19		2019
IT1016K	KY SDN Impl (Phase 1)-KU19	125,635.52	120,000.00	(5,635.52)	-4.70%	0.02%	172,474.78	166,839.26	(5,635.52)	Aug-18	Dec-19	Aug-18	Dec-19		2019
IT1067K IT1086K	SONET Repl Prov/Mon Sys-KU19 DACS/SONET Replace-KU19-22	-	60,000.00	60,000.00	100.00%	0.00%	-	60,000.00	60,000.00	Jan-19	Nov-19				2019 2019
K8-2018	Storm Damage T-Line KU 2018	53,907.03	356,545.86	356,545.86 (53,907.03)	100.00%	0.00%	53,907.03	356,545.86	356,545.86 (53,907.03)	Jun-19	Jun-20	Jan-18	Apr-19		2019
K8-2019	Storm Damage T-Line KU 2019	663,469.79	774,168.70	110.698.91	14.30%	0.13%	663,469.79	774,168.70	110,698.91	Jan-19	Apr-19	Jan-10 Jan-19	Feb-20		2019
K9-2016	PRIORITY REPL T-LINES KU 2016	(4,552.96)	-	4,552.96	100.00%	0.00%	(4,552.96)	-	4,552.96			Jan-16			2019
K9-2017	Priority Repl T-Lines KU	(15,950.14)	-	15,950.14	100.00%	0.00%	(15,950.14)	-	15,950.14			Jan-17			2019
K9-2018	Priority Repl T-Lines KU 2018													would be completed during 2018 however	2019
K9-2019	Priority Repl T-Lines KU 2019	3,490,872.29	-	(3,490,872.29)	100.00%	0.67%	3,490,872.29	-	(3,490,872.29)			Jan-18	extended into 2019. Budget is developed at a higher level replacements. More replacements w	to encompass multiple Priority Pole ere completed on this project than budgeted.	2019
W. D. C. A.C.C.	DI L D IVI VII AGIO	7,004,963.12	2,025,218.45	(4,979,744.67)	-245.89%	1.35%	7,004,963.12	2,025,218.45	(4,979,744.67)	Jan-19	Jun-19	Jan-19			
KARM-2018 KARM-2019	Priority Repl X-Arms KU 2018 Priority Repl X-Arms KU 2019	405,725.73 229,605.04	610,027.20	(405,725.73) 380,422.16	100.00% 62.36%	0.08%	405,725.73 229,605.04	610.027.20	(405,725.73) 380,422.16	Jan-19	Apr-19	Jan-18 Jan-19			2019 2019
KINS-2018	Priority Repl Insltrs KU 2018	(3,891.97)	010,027.20	3.891.97	100.00%	0.04%	(3,891.97)		3.891.97	Jan-19	Apr-19	Jan-19 Jan-18	Aug-19		2019
KINS-2019	Priority Repl Insltrs KU 2019	203.472.67	101,213.77	(102,258,90)	-101.03%	0.04%	203.472.67	101,213.77	(102.258.90)	Jan-19	Apr-19	Jan-19			2019
KOTFAIL16	KU-OtherFail-2016	5,851.06	-	(5,851.06)	100.00%	0.00%	5,851.06	-	(5,851.06)		1 .	Jan-16			2019
KOTFAIL17	KU-OtherFail-2017	49,157.37	-	(49,157.37)	100.00%	0.01%	49,157.37	-	(49,157.37)			Jan-17			2019
KOTFAIL18	KU-OtherFail-2018	166,722.63	-	(166,722.63)	100.00%	0.03%	166,722.63	-	(166,722.63)			Jan-18	Dec-18		2019
KOTFAIL19 KOTH-2017	KU-OtherFail-2019	723,863.20 (39,366.26)	1,000,002.18	276,138.98 39,366.26	27.61% 100.00%	0.14%	723,863.20 (39,366.26)	1,000,002.18	276,138.98 39,366.26	Jan-19	Apr-19	Jan-19 Jan-17			2019 2019
KOTH-2017 KOTH-2018	Priority Repl Other KU 2017 Priority Repl Other KU 2018		-					-						would be completed during 2018 however	2019
KOTH-2019	Priority Repl Other KU 2019	(951,809.99)	-	951,809.99	100.00%	-0.18%	(951,809.99)	-	951,809.99			Jan-18		to encompass multiple Priority Other ere made on this project than budgeted.	2019
VOTED (5		3,062,496.05	861,332.55	(2,201,163.50)	-255.55%	0.59%	3,062,496.05	861,332.55	(2,201,163.50)	Dec-18	Jun-19	Dec-18			
KOTPR17 KOTPR19	KU Other Prot Blanket 2017 FP-KU Other Prot Blanket 2019	(2,410.68)	64,164,42	2,410.68 64,164.42	100.00% 100.00%	0.00%	(2,410.68)	-	2,410.68 64,164,42	Jan-19	Dec-19	Jan-17			2019 2019
KRELAY-17	Relay Replacements-KU-2017	76.66	64,164.42	64,164.42 (76.66)	100.00%	0.00%	76.66	64,164.42	64,164.42 (76.66)	Jan-19	Dec-19	Jan-17			2019
KSTSVC12	STATION SERV XFMRS KU-12	94,440.94	-	(94,440.94)	100.00%	0.00%	94,440.94	-	(94,440.94)			Jan-17 Jan-12	Dec-12		2019
LI-000001	PR Leitchfield 138kV Tap	(5,767.74)	-	5,767.74	100.00%	0.00%	1,180,915.64	1,186,683.38	5,767.74			Nov-17	Apr-18		2019
LI-000002	PR Kenton-Carntown	(5,364.06)	-	5,364.06	100.00%	0.00%	2,439,831.76	2,445,195.82	5,364.06			Dec-17	Aug-18		2019
LI-000004	PR Carrollton-Warsaw	-	-	-	100.00%	0.00%	869,709.74	869,709.74	-						2019
LI-000005 LI-000006	PR Finchville-Bardstown	5,959.90 160.831.22	-	(5,959.90) (160.831.22)	100.00% 100.00%	0.00%	894,953.21 2.786.613.57	888,993.31 2.625.782.35	(5,959.90) (160.831.22)			Jan-18 Nov-17	Aug-18 Nov-18		2019 2019
LI-000006 LI-000007	PR Beattyville-West Irvine PR Ghent-West Lexington	160,831.22 (14,871.27)	-	(160,831.22) 14,871.27	100.00% 100.00%	0.03%	2,786,613.57 497,318.87	2,625,782.35 512,190.14	(160,831.22) 14,871.27			Nov-17 Jan-18	Nov-18 Sep-18		2019 2019
LI-000007	PR Boyle County-Lancaster	(14,8/1.27) 58,888,39	-	(58,888,39)	100.00%	0.00%	2.542.419.86	2.483.531.47	(58,888,39)			Jan-18 Jan-18	Sep-18 Nov-18		2019
LI-000009	PR Clinton-Wickliffe	-	-	-	100.00%	0.00%	1,430,458.48	1,430,458.48	-						2019
LI-000010	PR Spencer Road-Farmers		-	-	100.00%	0.00%	857,308.73	857,308.73	-						2019
LI-000011	PR Millersburg-Renaker	(3,014.56)	-	3,014.56	100.00%	0.00%	1,884,469.58	1,887,484.14	3,014.56			Mar-18	Aug-18		2019
LI-000012 LI-000013	PR Carrollton-Eminence	7,117.92	-	(7,117.92)	100.00%	0.00%	2,307,332.12	2,300,214.20	(7,117.92)			Feb-18	Aug-18		2019
LI-000013 LI-000014	PR Eminence-Shelbyville PR Eminence-Centerfield	3,351.29 329.960.42	-	(3,351.29) (329,960,42)	100.00% 100.00%	0.00%	699,727.33 498,545,30	696,376.04 168,584,88	(3,351.29) (329,960,42)			May-18 Jul-18	Oct-18 Jan-19		2019 2019
LL 000014		529,900.42	-	(329,900.42)	100.00%	0.00%	420,343.30	100,004.00	(329,900.42)			201-10	···· · /		2017

		41	4	¥7		D	Total	Total	¥7	Date	Date	Dec	Dere		
Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Of	Actual Project	Budget Project	Variance In	Original Budget	Original Budget	Date Actual	Date Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
LI-000015	PR Lake Reba-West Irvine	51,667.93	-	(51,667.93)	100.00%	0.01%	910,546.11	858,878.18	(51,667.93)			Mar-18	Oct-18	Å	2019
LI-000016	PR Tyrone-Higby Mill	(10,036.49)	-	10,036.49	100.00%	0.00%	1,442,818.27	1,452,854.76	10,036.49			Jun-18	May-19		2019
LI-000017	PR Middlesboro-Pineville	510,109.65	1,091,426.67	581,317.02	53.26%	0.10%	1,427,967.08	2.009.284.10	581,317.02	Jul-18	Jan-20	Jul-18	Ian 20	The budget assumed that the project would be completed during 2019 however extended into 2020.	2019
LI-000018	PR Bimble-London	60.819.96	1,091,420.07	(60.819.96)	100.00%	0.01%	823.516.87	762.696.91	(60.819.96)	Jui-18	Jan-20	Dec-17	Sep-18	extended into 2020.	2019
LI-000020	PR Dix Dam-Lancaster	00,017.70		(00,017.70)	100.0070	0.0170	020,010.07	702,070.71	(00,017.70)			Dec 17		The budget assumed that the project would be completed during 2018 however it	2019
		600,150.71	-	(600,150.71)	100.00%	0.12%	2,050,280.59	1,450,129.88	(600,150.71)			Feb-18		extended into 2019.	
LI-000021	PR Eminence-LaGrange	283,945.52	-	(283,945.52)	100.00%	0.05%	860,718.65	576,773.13	(283,945.52)			Jun-18	Jan-19		2019
LI-000022 LI-000023	LTG South Paducah-Clinton PR Warsaw-Owen Co EKPC	(11.785.66)	-	11,785.66	100.00% 100.00%	0.00%	839,386.93 519.504.28	839,386.93 531,289,94	11.785.66			Nov-17	G		2019 2019
LI-000023	PR Green River-Green Ryr Stl	(11,785.00)	-	11,/85.00	100.00%	0.00%	519,504.28	551,289.94	11,/85.00			INOV-1 /	Sep-18	The final scope of work was less costly than assumed in the budget. In addition, a	2019
11 000024	The order have order har bu													portion of the project that was scheduled for 2019 was acelerated to 2018.	2017
		1,120,246.35	3,566,263.94	2,446,017.59	68.59%	0.22%	6,062,234.69	8,508,252.28	2,446,017.59	Apr-18	Oct-19	Apr-18	Oct-19		
LI-000025	PR Harlan Y-Pineville	#00.004.40			53.20%	0.40-1	549 027 09	1 161 122 74		P 10		<b>D</b> 10		The budget assumed that the project would be completed during 2019 however	2019
LI-000027	PR Hillside-Indian Hill	538,384.43	1,150,480.08	612,095.65	53.20%	0.10%	549,027.09 945,341.74	945 341 74	612,095.65	Dec-18	Nov-20	Dec-18	Nov-20	extended into 2020.	2019
LI-000028	PR Delvinta-Lk Reba Tap	-	2.446.924.10	2.446.924.10	100.00%	0.00%	-	2,446,924.10	2,446,924.10	Apr-19	Dec-19			Project cancelled due to lack of need	2019
LI-000030	PR Lancaster-Danville E	2,539,781.57	2,588,099.33	48,317.76	1.87%	0.49%	2,542,022.13	2,590,339.89	48,317.76	Dec-18	Jun-19	Dec-18	Jun-19		2019
LI-000031	PR Bimble-Artemus													The budget assumed that the project would be completed during 2018 however it	2019
		519,360.27	-	(519,360.27)	100.00%	0.10%	885,655.02	366,294.75	(519,360.27)			May-18		extended into 2019.	
LI-000032 LI-000033	PR Elihu-Somerset North PR Lancaster-Mt Vernon	(2,835.44)	1,797,740.14	2,835.44 1,797,740.14	100.00% 100.00%	0.00%	1,084,412.11	1,087,247.55 1,797,740.14	2,835.44 1,797,740.14	Apr-19	Dec-19	Jan-18	Aug-18	Project cancelled due to lack of need	2019 2019
LI-000034	PR Middlesboro 127-Midsbro 780	1,180,961.49	1,332,184.29	1,797,740.14	11.35%	0.23%	1,192,019.63	1,797,740.14	1,797,740.14	Apr-19 Aug-18	Oct-19	Aug-18	Sep-19		2019
LI-000036	PR Pineville-Rocky Branch	1,100,501.45	1,552,104.25	101,222.00	11.00%	0.25%	1,192,019.05	1,040,242.40	101,222.00	146 10	ou ij	145 10	bep 1)	The budget assumed that the project would be completed during 2019 however	2019
		1,625,699.77	4,629,220.68	3,003,520.91	64.88%	0.31%	1,625,699.77	4,629,220.68	3,003,520.91	Feb-19	Dec-20	Feb-19		extended into 2020.	
LI-000041	ESR Taylorsville 647-615	-	-	-	100.00%	0.00%	209,211.45	209,211.45	-						2019
LI-000042 LI-000043	ESR Campbllsvle Tay Co 768-605 ESR Shelby Co 20-665 and 685	240,356.24	-	(240,356.24)	100.00%	0.05%	298,641.32	58,285.08	(240,356.24)			Sep-18	May-19		2019
LI-000045	ESR Spencer Chemical 888-615	41,318.91 42,431.90	-	(41,318.91) (42,431,90)	100.00%	0.01%	198,842.13 535,173,32	157,523.22 492,741,42	(41,318.91) (42,431,90)			May-18 Mar-18	Jan-19 Jun-18		2019
LI-000045	ESR Island Mine 653-605 & 615	211,268.26	349.861.40	138,593,14	39.61%	0.01%	211.268.26	349.861.40	138,593.14	May-19	Jul-19	May-19	Aug-19		2019
LI-000047	ESR Paris City 3 021-605 & 615	120,438.61	324,860.32	204,421.71	62.93%	0.02%	120,438.61	324,860.32	204,421.71	Mar-19	May-21	Mar-19			2019
LI-000048	ESR River Queen Tap 107-605	170,832.85	253,429.08	82,596.23	32.59%	0.03%	170,832.85	253,429.08	82,596.23	Jul-19	Oct-19	Jul-19	Oct-19		2019
LI-000049	ESR Owen Co 145-715	375,886.26	253,429.08	(122,457.18)	-48.32%	0.07%	375,886.26	253,429.08	(122,457.18)	Feb-19	Dec-19	Feb-19	Dec-19		2019
LI-000050 LI-000051	ESR Brush Creek 517-605 & 615	329,053.46	324,860.32	(4,193.14)	-1.29%	0.06%	329,053.46	324,860.32	(4,193.14)	May-19	Nov-19	May-19	Nov-19		2019 2019
LI-000051 LI-000052	ESR Wheatcroft Tap 112-615 MOS Wst Irvine 193-805-815-825	187,117.98 5 081 42	253,429.08	66,311.10 (5.081.42)	26.17% 100.00%	0.04%	187,117.98 70,499,70	253,429.08 65.418.28	66,311.10 (5.081.42)	Feb-19	Oct-19	Feb-19 May-18	Sep-19 Sep-18		2019 2019
LI-000052	MOS Wat I vinc 195-005-015-025 MOS Rivr Queen Tap 167-805-815	121.851.44	101.371.72	(20,479.72)	-20.20%	0.00%	210.384.96	189,905,24	(20,479,72)	Sep-18	Mar-19	Sep-18	Mar-19		2019
LI-000058	REL Alexander 402-605-615 MOS	58,242.28	101,371.72	43,129.44	42.55%	0.01%	58,242.28	101,371.72	43,129.44	Dec-18	Jun-19	Dec-18	Jun-19		2019
LI-000060	REL Bromley 29-615	44,667.01	25,342.72	(19,324.29)	-76.25%	0.01%	44,667.01	25,342.72	(19,324.29)	Jul-19	Dec-19	Jul-19	Dec-19		2019
LI-000061	REL Barbourville City 218-615	100,732.71	101,371.72	639.01	0.63%	0.02%	100,732.71	101,371.72	639.01	Feb-19	Jul-19	Feb-19	Jul-19		2019
LI-000063 LI-000064	REL Shavers Chapel 439-605 MOS	133,715.04	101,371.72	(32,343.32)	-31.91%	0.03%	133,715.04	101,371.72	(32,343.32)	Mar-19	Jul-19	Mar-19	May-19		2019
LI-000064 LJ-000064	REL Shlby City 744-605-615 MOS REL Shlby City 744-605-615 MOS	74,309.58	101,371.72	27,062.14 (5.202.19)	26.70% 100.00%	0.01%	79,511.77	101,371.72	21,859.95 21,859.95	Feb-19	Jul-19	Feb-19 Feb-19	Jun-19 Jun-19		2019 2019
LI-000065	REL Shiby City 744-005-015 MOS REL Shibyvi So 588-605-615 MOS	49.688.70	456,172,62	406.483.92	89.11%	0.01%	49,688,70	456.172.62	406,483,92	Feb-19	Apr-19	Feb-19	Apr-19		2019
LI-000066	REL Lawrncbrg 639-605-625 MOS	60,158.58	101,371.72	41,213.14	40.66%	0.01%	60,158.58	101,371.72	41,213.14	Mar-19	Aug-19	Mar-19	Jun-19		2019
LI-000067	REL Lexingtn Water 662-605-635	78,841.42	101,371.72	22,530.30	22.23%	0.02%	78,841.42	101,371.72	22,530.30	Mar-19	Oct-19	Mar-19	Nov-19		2019
LI-000068	REL Liberty Rd 529-605-615 MOS	98,496.98	101,371.72	2,874.74	2.84%	0.02%	98,496.98	101,371.72	2,874.74	Mar-19	Oct-19	Mar-19	Nov-19		2019
LI-000069 LI-000072	REL Wilson Dng 899-625-635 MOS Midland Avenue Relocation	-	101,371.72	101,371.72	100.00% 100.00%	0.00%	-	101,371.72	101,371.72	Jan-19	Dec-19				2019 2019
LI-000072 LI-000083	TEP-CR-Loudon Ave-Hume Road	-	252,791.92	252,791.92	100.00%	0.00%	-	252,791.92	252,791.92	Aug-18	Mar-19			The budget assumed that the majority of the project would be completed during	2019
1 000005	The Cit Louis The Hane Road	830,206.83	1,366,475.42	536,268.59	39.24%	0.16%	830,206.83	1,366,475.42	536,268.59	Nov-18	Dec-20	Nov-18	Oct-20	2019 however extended into 2020.	2017
LI-000085	TEP-MOT-Greensburg-Camp EKPC													The budget was prepared before the detailed engineering analysis was completed.	2019
														The final scope of work was less costly than assumed in the budget.	
LI-000086	TEP-CR-Eastwood-Simpsonville	502,399.20	1,045,057.16	542,657.96	51.93%	0.10%	503,295.42	1,045,953.38	542,657.96	Dec-18	Nov-19	Dec-18	Oct-19	This project was included in the budget under this project number, however the	2019
LI-000030	TEI -CR-Eastwood-Simpson vinc													project was opened under the incorrect company. Project LI-157437 was opened	2019
		-	1,345,168.08	1,345,168.08	100.00%	0.00%	-	1,345,168.08	1,345,168.08	Oct-18	Aug-19			under the correct company and replaced project LI-000086.	
LI-000091	TEP-MOT-Green Rvr-Shvrs Chapel													The budget was prepared before the detailed engineering analysis was completed.	2019
		950 254 15	236 307 18	(713 946 97)	-302.13%	0.18%	950 254 15	236 307 18	(713.946.97)	Mar-19	Jul-19	Mar-19	Jul-19	The final scope of work was more costly than assumed in the budget.	
LI-000092	TEP-MOT-Morganfield-Wheatcrft	2,117,744.65	2.138.046.69	20.302.04	-302.13%	0.41%	2,117,744.65	2.138.046.69	20 302 04	Apr-19	Oct-19	Apr-19	Oct-19		2019
LI-000093	TEP-MOT-Floyd-Waynesburg	186,233.53	209,893.49	23,659.96	11.27%	0.04%	186,233.53	209,893.49	23,659.96	Jan-19	Aug-19	Jan-19	Aug-19		2019
LI-000094	TEP-CR-Green County-Grburg	-	49,931.81	49,931.81	100.00%	0.00%	· · ·	749,401.76	749,401.76	Oct-19	May-20				2019
LI-000095	TEP-MOT-KU Park-Stinking Creek	-	49,931.81	49,931.81	100.00%	0.00%	-	599,507.96	599,507.96	Jan-19	May-20				2019
LI-000096	TEP-MOT-Wofford-Rockhold	-	49,931.81	49,931.81	100.00%	0.00%	-	749,401.76	749,401.76	Oct-19	May-20				2019 2019
LI-000098 LI-000099	TEP-MOT-Hinkle-Stinking Creek TEP-CR-Campville Tap-Tay Co	-	25,017.49 755,201.63	25,017.49 755.201.63	100.00%	0.00%	-	510,421.34 755 201 63	510,421.34 755,201,63	Jan-19 Apr-19	Jul-20 Jun-19			Project cancelled due to lack of need	2019 2019
LI-000100	TEP-MOT-Etown-Nelson Co	348.92	155,201.03	(348.92)	100.00%	0.00%	348.92	755,201.63 525,221.64	755,201.63 524.872.72	Apr-19	Jun-19	Jun-19	Mar-20	a rojeo cuncenta une to men or men	2019
LI-000102	TEP-NL-Hardin Co-Etown New 2nd	6,039.64	-	(6,039.64)	100.00%	0.00%	6,039.64	1,499,135.23	1,493,095.59			Jun-19			2019
LI-000106	TEP-MOT-Fairfid-Tylrsvll EK Tp	-	300,442.68	300,442.68	100.00%	0.00%	-	300,442.68	300,442.68	Jan-19	Apr-19				2019
LI-158321	Midland Avenue Relo	74,439.21	-	(74,439.21)	100.00%	0.01%	82,198.21	7,759.00	(74,439.21)			Aug-18	Jun-19		2019
LI-158326	PR Gardner 715 Tap	312,540.44	-	(312,540.44)	100.00%	0.06%	649,825.05	337,284.61	(312,540.44)			Sep-18	Oct-19		2019
LI-158662 LI-158691	REL Eddyville MOS PR Harlan Y-Pocket	146,074.73	-	(146,074.73)	100.00%	0.03%	146,074.73	-	(146,074.73)			Jun-19	Oct-19	The need for the project was determined after the 2019 budget was prepared.	2019 2019
LI-138091	I K HAHAH I-FOCKCI	835,982.35	-	(835,982.35)	100.00%	0.16%	835,982.35	-	(835,982.35)			Jan-19	Jan-20	rac accu for the project was determined after the 2019 budget was prepared.	2019
LI-158816	LTG Pineville-Rocky Branch			()					(				20	The need for the project was determined after the 2019 budget was prepared.	2019
		581,484.81	-	(581,484.81)	100.00%	0.11%	581,484.81	-	(581,484.81)			Jan-19	Sep-19		
LI-158880	PR Corydon-Rumsey	263,770.73	-	(263,770.73)	100.00%	0.05%	263,770.73	-	(263,770.73)			Jun-19	May-20		2019

							Total	Total		Date	Date			
Destaut	Project	Annual	Annual	Variance	Variance	Of	Actual	Budget	Variance	Original	Original	Date	Date	
Project No.	Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End Explanations Ye	har.
LI-158882	PR Dorchester-Arnold	27,836.11	Buuget	(27,836.11)	100.00%	0.01%	27.836.11	Cost	(27,836.11)	Start	Ella	Oct-19	End Explanations 10	
LI-158883	PR Dorchester-Pocket North	4 602 19	-	(4.602.19)	100.00%	0.00%	4 602 19	-	(4,602,19)			Oct-19	20	
LI-158885	PR Bond-Virginia City	113,906.77	-	(113,906.77)	100.00%	0.02%	113,906.77	-	(113,906.77)			Oct-19	Aug-20 20	
LI-158947	LTG KU Park-Wofford			(110).00000					(110) 00000				The need for the project was determined after the 2019 budget was prepared. 20	
		502,065.69	-	(502,065.69)	100.00%	0.10%	502,065.69		(502,065.69)			Apr-19	Aug-19	
LI-159067	REL Hartford-Big Rivers Interc	154,843.85	-	(154,843.85)	100.00%	0.03%	154,843.85	-	(154,843.85)			Feb-19	20	
LI-159178	PR Nebo-Wheatcroft Crt												The need for the project was determined after the 2019 budget was prepared. 201	019
		1,072,279.43	-	(1,072,279.43)	100.00%	0.21%	1,072,279.43	-	(1,072,279.43)			May-19	Jul-20	
LI-159181	PR KU Park-GC-Bimble	508 412 15		(500 110 15)	100.00%	0.10%	508 412 15		(000 110 10)					19
LI-159243	TEP-CR-Mid Valley-Finchville	508,412.15 379,898.62	-	(508,412.15) (379,898.62)	100.00%	0.10%	508,412.15 379,898.62	-	(508,412.15) (379,898.62)			Mar-19 May-19	Sep-20 Aug-20 20	10
LI-159266	REL Clinch Valley MOS	379,898.02	-	(379,898.02)	100.00%	0.00%	379,898.02	-	(379,898.02)			May-19	Aug-20 20	
LI-159279	TL UTV-Pineville	27 835 79	-	(27.835.79)	100.00%	0.01%	27.835.79	-	(27,835,79)			Mar-19	May-19 20.	
LI-159436	DSP Corporate Drive Sub Upg	2,711.24	-	(2,711.24)	100.00%	0.00%	2,711.24		(2,711.24)			Dec-19	Apr-20 20	
LI-159670	PR Lynch-Pocket Rev			(_,,					(=,				Project resulted from tasks on the priority replacement blanket exceeded the \$500k 20	19
													threshhold. A project was created and the charges transferred from the blanket in	
		629,931.90	-	(629,931.90)	100.00%	0.12%	629,931.90	-	(629,931.90)			Apr-19	Jul-19 accordance with capital policy.	
LI-159710	Brighton Trail Bridge Relo	-	-	-	100.00%	0.00%	-	-	-				20	
LI-159789	PR Harlan Y-Pineville 161kV	497,098.07	-	(497,098.07)	100.00%	0.10%	497,098.07	-	(497,098.07)			Jun-19	Sep-19 20	
LI-159804	SPIR Nebo-Earlington North	163,177.37	-	(163,177.37)	100.00%	0.03%	163,177.37	-	(163,177.37)			Jun-19	Sep-19 20	
LI-160017 LI-160075	DSP CMWA Paris PR Harlan Y-Pocket N VA	3,114.70	-	(3,114.70)	100.00%	0.00%	3,114.70	-	(3,114.70)			Oct-19	May-20 20	
LI-160075 LI-160112	PR Harlan Y-Pocket N VA Georgetown ByPass Relocation	(1.928.35)	-	1.928.35	100.00% 100.00%	0.00%	(1.020.25)	-	1.928.35			1.1.10		
LI-160331	LTG Imbod-Dorc Rev	(1,928.35)	-	1,928.35	100.00%	0.00%	(1,928.35)	-	1,928.35			Jul-19	Nov-19 20: Project resulted from tasks on the priority replacement blanket exceeded the \$500k 20:	
EI-100551	ETG Infod-Dole Rev												threshold. A project was created and the charges transferred from the blanket in	
		699,854.81	-	(699.854.81)	100.00%	0.14%	699,854.81		(699,854.81)			May-19	Jul-19 accordance with capital policy.	
LI-160332	LTG Midd-Pnvl Rev			(0) / 00/					(0) ) (0) )				Project resulted from tasks on the priority replacement blanket exceeded the \$500k 20	019
													threshhold. A project was created and the charges transferred from the blanket in	
		542,622.65	-	(542,622.65)	100.00%	0.10%	542,622.65	-	(542,622.65)			May-19	Jul-19 accordance with capital policy.	
LI-160379	REL Hartford-Big Rvrs Int ROW	826.78	-	(826.78)	100.00%	0.00%	826.78	-	(826.78)			Oct-19		019
LI-160438	CR Ky Dam-So Paducah Phase I												This project was included in the budget under project number 127111. In addition, 20	019
													the budget was prepared before the detailed engineering analysis was completed. The final scope of work was more costly than assumed in the budget.	
		1,097,549.00		(1,097,549.00)	100.00%	0.21%	1,097,549.00		(1,097,549.00)			Jun-19	Jul-20	
LI-160439	CR Ky Dam-So Paducah Phase II	1,097,349.00		(397.64)	100.00%	0.00%	397.64	-	(1,097,349.00) (397.64)			Jun-19	Oct-20 20	119
LI-160440	CR Elihu-Wofford Phase I	577.04		(397.04)	100.00%	0.00%	397.04		(397.04)			Juli-17	This project was included in the budget under project number 148846. In addition, 20	
11100440	cit Linite Worldig Finise F												the budget was prepared before the detailed engineering analysis was completed.	
													The final scope of work was more costly than assumed in the budget.	
		772,156.95	-	(772,156.95)	100.00%	0.15%	772,156.95	-	(772,156.95)			Jun-19		
LI-160441	CR Elihu-Wofford Phase II	4,803.48	-	(4,803.48)	100.00%	0.00%	4,803.48	-	(4,803.48)			Jun-19	20	
LI-160502	TEP Paint Lick Cap	-	-	-	100.00%	0.00%	-	-	-				20.	
LI-160928	TEP-NL-Lebanon-Leb So ROW	15,339.18	-	(15,339.18)	100.00%	0.00%	15,339.18	-	(15,339.18)			Oct-19	20	
LI-161041	TEP-NL-Hardin Co-Etown ROW	51,205.51	-	(51,205.51)	100.00%	0.01%	51,205.51	-	(51,205.51)			Oct-19	Feb-20 20	
LTPGENKU	Other LTP Gen Projects KU	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-17	Dec-27		20	
SC0050 SC0051	ForkLift NLimestone Store-KU19		74,635.53	74,635.53	100.00%	0.00%	-	74,635.53	74,635.53	Jan-19	Jun-19		20.	
SC0051 SC0052	Storeroom Racks N Limstn-KU19 Pole Racks Etown Yard Exp-KU19	-	99,514.03 149,271.06	99,514.03 149.271.06	100.00%	0.00%	-	99,514.03 149,271.06	99,514.03 149,271.06	Jan-19 Jan-19	Jun-19 Sep-19		20.	
SC0052 SC0053	Etown Yard Expansion-KU19	-	99,514.03	99,514.03	100.00%	0.00%	-	99,514.03	99,514.03	Jan-19 Jan-19	Aug-19		20	
SC0055	Pole Racks-Somerset-KU19	61,315.31	39,805.62	(21,509.69)	-54.04%	0.00%	61,315.31	39,805.62	(21,509.69)	Jan-19 Jan-19	Nov-19	Jan-19	Mar-20 20	
SC0055	Somerset- Wire Shed-KU19	-	128,373.11	128.373.11	100.00%	0.00%	-	128.373.11	128.373.11	Jan-19	May-19	5un 17	20	
SC0056	Storeroom Rack Shlbyville-KU19		49,757.02	49,757.02	100.00%	0.00%	-	49,757.02	49,757.02	Jan-19	May-19		20	
SC0057	Const Lex Trans Pole Yard-KU19		248,785.10	248,785.10	100.00%	0.00%	-	248,785.10	248,785.10	Jan-19	Sep-19		20	19
SC0058	Pole Racks- Lex Transm-KU19	-	199,028.08	199,028.08	100.00%	0.00%	-	199,028.08	199,028.08	Jan-19	Sep-19		20	019
SC0059	Lexington StoneRoad Fan-KU19	-	9,951.41	9,951.41	100.00%	0.00%	-	9,951.41	9,951.41	Jan-19	Mar-19		20	
SC0060	Lex Storeroom Heater-KU19	-	19,902.80	19,902.80	100.00%	0.00%	-	19,902.80	19,902.80	Jan-19	Mar-19		20	
SC0065	Elizabethtown-Cameras-KU19	25,446.61	-	(25,446.61)	100.00%	0.00%	25,446.61	-	(25,446.61)			Mar-19	Feb-20 20	
SC0067	Earlington-Forklift-KU19	34,101.06	-	(34,101.06)	100.00%	0.01%	34,101.06	-	(34,101.06)			Mar-19	Jun-19 20	
SC0068	Moganfield-Forklift-KU19	35,269.66	-	(35,269.66)	100.00%	0.01%	35,269.66	-	(35,269.66)			Mar-19	Jun-19 20	
SC0069 SC0071	Barlow-Forklift-KU19	35,269.66	-	(35,269.66)	100.00%	0.01%	35,269.66	-	(35,269.66)			Mar-19	Jun-19 20	
SC0071 SC0073	Greenville-Shed-KU19	13,238.83	-	(13,238.83)	100.00% 100.00%	0.00%	13,238.83	-	(13,238.83)			M 10	20 Mav-19 20	
SC0073 SC0074	Richmond-Lighting Pole-KU19 Earlington-Gates Card Rdr-KU19	13,238.83	-	(13,238.83) (122,614.90)	100.00%	0.00%	13,238.83 122,614.90	-	(13,238.83) (122,614.90)			Mar-19 Jan-19	May-19 20: Nov-19 20:	
SC0074	Richmond-Pole Racks-KU19	79,133.26	-	(79,133.26)	100.00%	0.02%	79,133.26	-	(79,133.26)			Apr-19	Sep-19 20.	
SC0075	Stone Road-Forklift-KU19	37,342.98	-	(37,342.98)	100.00%	0.02%	37,342.98	-	(37,342.98)			Mar-19	Aug-19 20	
SC0077	Lex Stone Road-Cameras-KU19	43,637.59	-	(43,637.59)	100.00%	0.01%	43,637.59	-	(43,637.59)			Mar-19 Mar-19	Agr-20 20.	
SC0089	Lex Stone Road-Baler-KU19	-	-	-	100.00%	0.00%	-		-				20	
SC0090	Norton Stone Rd-Forklift-KU19	138,124.43	-	(138,124.43)	100.00%	0.03%	138,124.43	-	(138,124.43)			Nov-19	Feb-20 20	019
SU-000001	PCH Barlow Control House	292,343.35	177,947.32	(114,396.03)	-64.29%	0.06%	292,343.35	1,328,540.34	1,036,196.99	Jan-19	Aug-20	Jan-19	Aug-20 20	
SU-000002	PCH Middlesboro Cntrl Hse										-		The budget was prepared prior to completion of a detailed engineering analysis. 20	19
													The project scope was more costly than assumed and began sooner than	
		1,274,877.56	642,000.00	(632,877.56)	-98.58%	0.25%	1,274,877.56	1,342,000.00	67,122.44	Jan-19	Aug-20	Jan-19	Aug-20 anticipated.	
SU-000004	Princeton CH, Arresters & DFR	1,391,594.40	1,401,709.81	10,115.41	0.72%	0.27%	2,148,729.72	2,158,845.13	10,115.41	Jan-18	Apr-19	Jan-18		19
SU-000006	PBR-Taylor Co (3) 69kV BKR Rpl	1,070.20	-	(1,070.20)	100.00%	0.00%	666,599.61	665,529.41	(1,070.20)			Oct-17	Dec-18 20	
SU-000009 SU-000010	PBR-Bonnieville(3) 69kV BKRRpl PBR Contours (1) 60kV BKR Pr	5,143.14	-	(5,143.14)	100.00% 100.00%	0.00%	875,816.25	870,673.11	(5,143.14) 4,140.99			Jan-17 Ort 17	20 Mav-18 20	
SU-000010 SU-000011	PBR-Carntown (1) 69kV BKR Rpl PBR-Clinton(3) 69kV BKR Rpl	(4,140.99) (57,150.15)	-	4,140.99 57,150,15	100.00%	-0.01%	285,894.29 855,731,18	290,035.28 912,881.33	4,140.99			Oct-17 Jan-17	May-18 20. Oct-18 20	
SU-000011 SU-000012	PBR-DxDamPlnt (3) 69kV BKR Rpl	(57,150.15) 15,059.90	-	57,150.15 (15.059.90)	100.00%	-0.01%	381,836.27	912,881.33 366,776.37	57,150.15 (15,059.90)			Jan-17 Jan-17	Oct-18 20 Oct-18 20	
SU-000012 SU-000013	PBR-Kenton (2) 69kV BKR Rpl	(12,579.66)	-	(15,059.90) 12,579.66	100.00%	0.00%	1,276,630.36	1,289,210.02	(15,059.90) 12,579.66			Jan-17 Oct-17	Cct-18 20 Feb-19 20	
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							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original Budget	In Dollars	As Percent	Of Budget	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
SU-000021	PAR-WClff Arsts604,614,624,634	22,554,54	Buuget -	(22,554.54)	100.00%	0.00%	35,501.77	12.947.23	(22,554.54)	Start	Ella	Jan-18	Dec-18	Explanations	2019
SU-000022	PCA-Carrollton CC704, 714, 744	316,350.19	-	(316,350.19)	100.00%	0.06%	345,455.93	29,105.74	(316,350.19)			Oct-18			2019
SU-000023	PCA-Clark Co CC (724)	1,163.48	3,337.80	2,174.32	65.14%	0.00%	138,132.12	140,306.44	2,174.32	Jan-18	Feb-19	Jan-18	Feb-19		2019
SU-000026	PPLC-Hardinsburg 704	45,914.65	331.558.68	(45,914.65) 331,558,68	100.00%	0.01%	63,718.63	17,803.98 331,558,68	(45,914.65) 331,558,68			Jan-18	Jul-20		2019
SU-000030 SU-000031	PGG-HgbyMill Grnd Grid Enhance PGG-LxPInt GG Audit/Remdiation	7,819.39	331,558.68	331,558.68 (7.819.39)	100.00% 100.00%	0.00%	117,677.46	331,558.68 109,858.07	331,558.68 (7,819,39)	Sep-19	May-21	Nov-17	Dec-18		2019 2019
SU-000033	PGG-Rodburn GG Audi/Rendiation	(1.507.15)		1.507.15	100.00%	0.00%	149,155,77	150.662.92	1,507,15			Nov-17	Oct-18		2019
SU-000035	RST-Higby Mill SSVT Add	1,138.60	-	(1,138.60)	100.00%	0.00%	146,395.83	145,257.23	(1,138.60)			Jan-18	Dec-18		2019
SU-000036	RST-Paris SSVT Add	3,447.26	-	(3,447.26)	100.00%	0.00%	154,790.82	151,343.56	(3,447.26)			Nov-17	Dec-18		2019
SU-000037 SU-000040	RST-Pisgah SSVT Add PBR-Pineville (1) 345kV	21,334.12	-	(21,334.12) 127,734,75	100.00% 43.09%	0.00%	154,852.73	133,518.61 685,252,34	(21,334.12)	Jan-18	1 10	Jan-18	Dec-18		2019 2019
SU-000040 SU-000043	PBR-Delvinta (4) 138kV BKR	168,683.55 23,534.65	296,418.30	(23.534.65)	43.09%	0.03%	557,517.59 1,406,635.14	685,252.34 1.383,100.49	127,734.75 (23,534.65)	Jan-18	Apr-19	Jan-18 Aug-17	Apr-19 Oct-18		2019
SU-000044	PBR-Howard Branch(1) 138kV BKR	120,564.68	200,000.04	79,435.36	39.72%	0.02%	199,277.58	278,712.94	79,435.36	Jan-18	Aug-19	Jan-18	Aug-19		2019
SU-000050	PBR-London(5) 69kV BKR	(35.58)	-	35.58	100.00%	0.00%	945,275.64	945,311.22	35.58			Aug-17	Oct-18		2019
SU-000052	PBR-Nebo (3) 69kV BKR	342,220.95	40,038.15	(302,182.80)	-754.74%	0.07%	475,352.65	532,490.88	57,138.23	Dec-18	Dec-19	Dec-18	Dec-19		2019
SU-000053 SU-000055	PBR-Okonite (2) 69kV BKR PCH-Winchester CH,PRLY,PBR,PAR	299,092.21	26,692.11 186,516.60	26,692.11 (112,575.61)	100.00% -60.36%	0.00%	299,092.21	266,534.48 1,834,472.17	266,534.48 1,535,379.96	Jan-18 Jul-19	May-20 Dec-20	Jul-19			2019 2019
SU-000055 SU-000056	RSC-Pineville Sec Upgr	299,092.21 904 476 54	1 295 377 00	(112,575.61) 390,900,46	-00.30%	0.06%	1 635 522 26	2,026,422,72	390 900 46	Aug-17	Aug-20	Aug-17	Aug-20		2019
SU-000064	PRLY-Adams 108-614-634	2,635.69	-	(2,635.69)	100.00%	0.00%	227,289.13	224,653.44	(2,635.69)		146 20	Nov-17	Dec-18		2019
SU-000066	PRLY-Dorch 072-604 Panel	(13,124.81)	-	13,124.81	100.00%	0.00%	· -	13,124.81	13,124.81			Jan-18	Jul-19		2019
SU-000070	PCH-SHELBYVILLE CONTROL HOUSE	-	177,947.25	177,947.25	100.00%	0.00%	-	1,062,974.45	1,062,974.45	Jan-19	Mar-22				2019
SU-000079	REL Bromley 29-605/615/635 MOS	520,587.15	129,999.96	(390,587.19)	-300.45%	0.10%	520,587.15	129,999.96	(390,587.19)	Nov-18	Dec-19	Nov-18	Dec-19		2019
SU-000081 SU-000082	REL-Dix Dam 25-624 Recloser REL-E Frankfort 69kV Bus Tie	867.309.37	171,999.96 648,999.96	171,999.96 (218.309.41)	100.00% -33.64%	0.00%	867.309.37	171,999.96 648,999.96	171,999.96 (218,309.41)	Jan-19 Jan-19	Dec-19 Jan-20	Jan-19	Jan-20		2019 2019
SU-000084	REL-Loudon DFR	14.641.53	201.000.00	186.358.47	92.72%	0.00%	14.641.53	201.000.00	186,358.47	Jan-19 Jan-19	Oct-20	Jan-19 Jan-19	Jan-20		2019
SU-000086	REL-Okonite RTU	135,319.77	171,999.96	36,680.19	21.33%	0.03%	135,319.77	171,999.96	36,680.19	Jan-19	Apr-19	Jan-19	Apr-19		2019
SU-000088	REL-River Queen DFR	744.69	-	(744.69)	100.00%	0.00%	744.69	234,999.96	234,255.27			Jan-19	Oct-20		2019
SU-000089	REL-South Paducah DFR	22,468.25	-	(22,468.25)	100.00%	0.00%	22,468.25	155,000.04	132,531.79			Jan-19			2019
SU-000093	PRBrown Plant 117-744 Panel	(31,359.80)	-	31,359.80	100.00%	-0.01%	278,592.40	309,952.20	31,359.80		<b>D</b> 10	Jan-18	Dec-18		2019
SU-000096 SU-000097	REL Gorge REL-Danville East 834-605 MOS	116,637.34	321,999.96 101,973.80	321,999.96 (14,663.54)	100.00% -14.38%	0.00%	117,252.75	321,999.96 102,589.21	321,999.96 (14,663.54)	Jan-19 Nov-18	Dec-19 Apr-19	Nov-18	Apr-19		2019 2019
SU-000097	TEP-Trimble Co 345kV Reactr	890.96	-	(890.96)	100.00%	0.00%	-	(890.96)	(14,005.54) (890.96)	1404-13	Apr-19	Nov-17	Dec-18		2019
SU-000099	TEP-Somerset South Cap Bank	-	1,033,989.00	1,033,989.00	100.00%	0.00%	-	1,033,989.00	1,033,989.00	Jan-19	Dec-19		Project c	ancelled due to lack of need.	2019
SU-000108	PPLC 009-872/884	381,957.77	-	(381,957.77)	100.00%	0.07%	516,484.26	134,526.49	(381,957.77)			Sep-18	Aug-19		2019
SU-000109	PPLC 009-794 DCB	(5,841.67)	-	5,841.67	100.00%	0.00%	56,729.96	62,571.63	5,841.67			Dec-17	Oct-18		2019
SU-000111 SU-000116	PPLC 100-714 DCB PPLC 150-834/836	(1,050.64)	50,000.04	1,050.64 50,000.04	100.00% 100.00%	0.00%	47,748.37	48,799.01 50,000.04	1,050.64 50,000.04	Jan-19	Dec-19	Dec-17	Oct-18		2019 2019
SU-000118 SU-000117	PPLC 032-814 DCB		50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04	Jan-19 Jan-19	Dec-19 Dec-19				2019
SU-000118	PPLC 066-744		50,000.04	50,000.04	100.00%	0.00%		50,000.04	50,000.04	Jan-19	Dec-19				2019
SU-000119	PPLC 071-608 DTT		136,048.16	136,048.16	100.00%	0.00%	-	136,048.16	136,048.16	Jan-19	Dec-19				2019
SU-000120	PPLC 162-804 DCB	61,755.81	50,000.04	(11,755.77)	-23.51%	0.01%	61,755.81	50,000.04	(11,755.77)	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000122 SU-000123	PPLC 222-704 DCB PPLC 085-714 DCB	33,056.88	50,000.04 50,000.04	16,943.16 50.000.04	33.89% 100.00%	0.01%	33,056.88	50,000.04 50,000.04	16,943.16	Jan-19	Jul-20	Jan-19	Jul-20		2019 2019
SU-000123 SU-000124	PPLC 085-714 DCB PPLC 203-814 DTT	-	50,000.04	50,000.04	100.00%	0.00%	-	50,000.04	50,000.04 50,000.04	Jan-19 Jan-19	Dec-19 Dec-19				2019
SU-000120	PR Harlan Y CONTROL HOUSE	992.02	355,894,51	354,902,49	99.72%	0.00%	992.02	709,905,39	708.913.37	May-19	Oct-22	May-19			2019
SU-000139	PR Arnold 121-604 Panel	10,501.89	10,819.70	317.81	2.94%	0.00%	394,993.22	395,311.03	317.81	Jan-18	Dec-18	Jan-18	Dec-18		2019
SU-000140	PRLY Carrolton 067-624	7,936.25	-	(7,936.25)	100.00%	0.00%	109,284.84	101,348.59	(7,936.25)			Jan-18	Mar-19		2019
SU-000144	PRLY Dix Dam Plnt 025-604 Panl	708,074.95	222,677.08	(485,397.87)	-217.98%	0.14%	708,074.95	222,677.08	(485,397.87)	Jan-19	Jan-20	Jan-19	Jan-20		2019
SU-000146 SU-000148	PRLY-GRS 100-604/624 Panel Rel PRTU Munfordsville (EKP)	113,260.16 2.607.24	222,677.08	109,416.92 (2,607.24)	49.14% 100.00%	0.02%	113,260.16 62,836.78	222,677.08 60,229.54	109,416.92 (2.607.24)	Jan-19	Dec-19	Jan-19 Jan-18	Dec-19 Dec-18		2019 2019
SU-000149	PRTU Columbia (EKP)	2,457.50	-	(2,457.50)	100.00%	0.00%	43,913.62	41,456.12	(2,457.50)			Jan-18	Dec-18		2019
SU-000150	PRTUMackville (EKP)	318.97	-	(318.97)	100.00%	0.00%	89,908.15	89,589.18	(318.97)			Jan-18	Dec-18		2019
SU-000151	PRTU Avon N83 (EKP Tie)	3,251.95	-	(3,251.95)	100.00%	0.00%	74,073.81	70,821.86	(3,251.95)			Nov-17	Dec-18		2019
SU-000152	PRTU E Bardstown (EKP Tie)	(610.93)	-	610.93	100.00%	0.00%	62,748.31	63,359.24	610.93			Nov-17	Oct-18		2019
SU-000153 SU-000154	PRTU Green Co. (EKP Tie) PRTU Hodgenville (EKP Tie)	5,505.67 (7,665.85)	-	(5,505.67) 7.665.85	100.00% 100.00%	0.00%	74,634.66 59.677.50	69,128.99 67,343,35	(5,505.67) 7,665.85			Jan-18 Nov-17	Oct-18 Oct-18		2019 2019
SU-000154 SU-000155	PRTU Stephensburg (EKP Tie)	(7,005.85) (600.74)	-	600.74	100.00%	0.00%	48.575.14	49,175.88	600.74			Jan-18	Oct-18 Oct-18		2019
SU-000155	PRTU Laurel Co. (EKP Tie)	52,729.43	-	(52,729.43)	100.00%	0.01%	52,729.43	-	(52,729.43)			Jan-18	Aug-19		2019
SU-000165	PRTU Owen Co. (EKP Tie)	38,973.14	150,000.00	111,026.86	74.02%	0.01%	41,915.00	152,941.86	111,026.86	Oct-18	Aug-19	Oct-18	Aug-19		2019
SU-000166	PRTU Renaker (EKP Tie)	50,210.14	150,000.00	99,789.86	66.53%	0.01%	54,162.48	153,952.34	99,789.86	Oct-18	Aug-19	Oct-18	Aug-19		2019
SU-000167 SU-000168	PRTU Falmouth (KU Load on EKP)	(8,242.55)	150,000.00 150,000.00	158,242.55	105.50% 47.67%	0.00%	-	158,242.55 150,000.00	158,242.55	Sep-18	Jul-19	Sep-18	Nov-19		2019 2019
SU-000168 SU-000169	PRTU Revelo (KU Load on EKP) PRTU Whtly City-KU Load on EKP	78,502.49	150,000.00	71,497.51 150,000.00	47.67%	0.02%	78,502.49	150,000.00	71,497.51 150,000.00	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19	Dec-19		2019
SU-000170	PRTU Shelby Co * (EKP Tie)	11.684.57	150,000.00	138,315,43	92.21%	0.00%	61.412.64	199.728.07	138,315,43	Aug-18	Dec-19 Dec-18	Aug-18	Dec-18		2019
SU-000178	REL-Lebanon West 138 RTU	6,641.53	-	(6,641.53)	100.00%	0.00%	83,533.98	76,892.45	(6,641.53)			Jan-18	Dec-18		2019
SU-000179	RSC-Pocket N. Security Upgrds												The bud	get was prepared prior to completion of a detailed engineering analysis.	2019
		778.319.63	1.828.036.80	1.049.717.17	57.42%	0.15%	966,137,47	3,157,375.02	2.191.237.55	Jan-18	Ma - 21	Jan-18	The proj and 202	ect scope was less costly than assumed, however has extended into 2020	
SU-000180	REL-Shadrack 138 RTU	778,319.63 8,825,57	1,828,036.80	1,049,717.17 (8.825.57)	57.42% 100.00%	0.15%	966,137.47 128,769.09	3,157,375.02 119,943.52	2,191,237.55 (8,825.57)	Jan-18	Mar-21	Jan-18 Jan-18	Dec-18		2019
SU-000180	TEP-Adms-Delapln 69kV Term Eqp	6,271.80	3,944.10	(2,327.70)	-59.02%	0.00%	290,259.89	287,932.19	(2,327.70)	Jan-18	Dec-18	Jan-18	Dec-18 Dec-18		2019
SU-000188	TEP-Bnesboro N-Wnchstr 69kV Br	1,063.05	-	(1,063.05)	100.00%	0.00%	127,377.18	126,314.13	(1,063.05)			Jan-18	Dec-18		2019
SU-000195	TEP-Elihu 161/69kV CT Settings	-	5,068.64	5,068.64	100.00%	0.00%	-	5,068.64	5,068.64	Jan-19	Dec-19				2019
SU-000196 SU-000198	TEP-Etown-Etown 4 69kV Trm Eqp TED Exh. Lib Check 60kV Trm Eq.	-	44,486.78	44,486.78	100.00%	0.00%	-	44,486.78	44,486.78	Jan-19	Sep-50	1	E 1 10		2019 2019
SU-000198 SU-000199	TEP-Frly-Lib Chrch 69kV Trm Eq TEP-Haefling-Spindletop Trm Eq	46,323.00	5,068.64	(46,323.00) 5,068.64	100.00% 100.00%	0.01%	95,560.67	49,237.67 5,068.64	(46,323.00) 5,068.64	Jan-19	Dec-19	Jan-18	Feb-19		2019 2019
SU-000200	REL-Hardesty 69 RTU	46,781.03	107,454.04	60,673.01	56.46%	0.00%	46,781.03	107,454.04	60,673.01	Jan-19 Jan-19	Jul-20	Jan-19	Jul-20		2019
SU-000203	TEP-Hardin Co-Etwn 69kV 2 Line	891,122.70	999,736.34	108,613.64	10.86%	0.17%	891,122.70	13,382,903.73	12,491,781.03	May-19	Dec-21	May-19			2019

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project No.	Project Title/Description	Actual Cost	Original	In Dollars	As Percent	Of	Project Cost	Project Cost	In Dollars	Budget Start	Budget End	Actual Start	Actual End	Explanations	Year
SU-000205	TEP-Meredith 138kV Capacitor	818,862.35	Budget 303,145.70	(515,716.65)	-170.12%	Budget 0.16%	987,452.74	471,736.09	(515,716.65)	Jan-17	Aug-19	Jan-17		Explanations The project began sooner than anticipated in the budget.	2019
SU-000206	TEP-Middlesboro 69kV Capacitor	64,994.22	250,169.20	185,174.98	74.02%	0.01%	142,534.94	327,709.92	185,174.98	Jan-17	Dec-21	Jan-17		The project began sooner than undepared in the budget.	2019
SU-000208	REL-Reynolds Breaker Line Prot	453,795.98	464,282.00	10,486.02	2.26%	0.09%	455,093.95	464,282.00	9,188.05	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000208	REL-Reynolds Breaker Line Prot	1,297.97	-	(1,297.97)	100.00%	0.00%	455,093.95	464,282.00	9,188.05			Jan-19	Dec-19		2019
SU-000209 SU-000210	REL-Rumsey 69 RTU REL-Salem 69 RTU	33,849.20	111,508.76 122.659.72	77,659.56 122,659.72	69.64% 100.00%	0.01%	33,849.20	111,508.76 122,659,72	77,659.56 122,659.72	Jan-19 Jan-19	Feb-20 Dec-19	Jan-19	Feb-20		2019 2019
SU-000210 SU-000213	REL-Salein 09 RTU	145,947.50	107,454.04	(38,493.46)	-35.82%	0.03%	145,947.50	107,454.04	(38,493.46)	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19	Dec-19		2019
SU-000217	TEP-Tyrone 138/69kV Bushing CT	-	5,068.64	5,068.64	100.00%	0.00%	-	5,068.64	5,068.64	Jan-19	Dec-19				2019
SU-000218	REL-UK Scott Street 69 RTU	97,093.02	122,659.72	25,566.70	20.84%	0.02%	97,093.02	122,659.72	25,566.70	Jan-19	Jan-20	Jan-19	Jan-20		2019
SU-000219 SU-000224	REL-Wlsn Dwng 899-625/615 MOS REL-Oak Hill 69 RTU	-	108,467.72	108,467.72	100.00%	0.00%	-	108,467.72	108,467.72	Jan-19	Dec-19	0.10			2019 2019
SU-000224 SU-000229	REL-Lakeshore (Alt 2A)	42,850.53 259.12	223,498.60	(42,850.53) 223,239.48	100.00% 99.88%	0.01%	42,850.53 259.12	107,439.76 5,560,192.00	64,589.23 5,559,932.88	Jul-19	Jul-27	Oct-19 Jul-19	Jun-20 Nov-20		2019
SU-000229	TEP-Gtown-Lmns Mll 69kV Lne Sw	56.041.71		(56.041.71)	100.00%	0.01%	231.533.67	175.491.96	(56.041.71)	Jul-19	501-27	Jan-18	Dec-19		2019
SU-000241	REL-IBM 69 RTU	54,426.56	-	(54,426.56)	100.00%	0.01%	54,426.56	112,507.32	58,080.76			May-19	Dec-19		2019
SU-000243	PBR-Wickliffe (4) 69kV BKR Rpl	12,333.45	-	(12,333.45)	100.00%	0.00%	804,139.69	791,806.24	(12,333.45)			Oct-17	Dec-18		2019
SU-000244 SU-000246	PRLY-Hardinsburg 714 TEP-Bardstwn 138/69kV Xfmr Rpl	81,974.86 38.26	-	(81,974.86) (38.26)	100.00% 100.00%	0.02%	85,054.73 597,809,18	3,079.87 597,770.92	(81,974.86) (38.26)			Jan-18 Jan-18	Dec-19 Oct-18		2019 2019
SU-000247	LEX UNDRGD-PHASE 1 SUBS	299,241.19	442.075.55	142.834.36	32.31%	0.06%	965.053.47	1,107,887.83	142.834.36	Oct-17	Jan-20	Oct-17	Jan-20		2019
SU-000248	TEP-Artemus(1)69kV Brk,PAR,PIN	157,595.59	25,000.00	(132,595.59)	-530.38%	0.03%	197,281.75	64,686.16	(132,595.59)	Oct-18	Aug-19	Oct-18	Aug-19		2019
SU-000249	PCA-Boonesboro North	204,411.88	62,497.78	(141,914.10)	-227.07%	0.04%	211,118.30	69,204.20	(141,914.10)	Jan-18	Dec-19	Jan-18	Dec-19		2019
SU-000250 SU-000251	PCA-CC Pull Forward PCA-Delvinta CC (814.824.834)	-	99,960.00	99,960.00	100.00%	0.00%	-	99,960.00	99,960.00	Jan-19	Dec-19				2019 2019
SU-000251 SU-000252	PCA-Delvinta CC (814,824,834) PCA-East Frankfort Arresters	179,749.28	99,960.00 159,262.84	99,960.00 (20,486.44)	100.00% -12.86%	0.00%	186,578.14	99,960.00 166,091.70	99,960.00 (20,486.44)	Jan-19 Oct-18	Dec-19 Dec-19	Oct-18	Dec-19		2019
SU-000252 SU-000253	PCA-Morganfield 69 kV bus	-	300.770.96	300.770.96	100.00%	0.00%	-	300.770.96	300,770.96	Jan-19	Dec-19 Dec-19	001-18	Dec-17		2019
SU-000254	PCA-Spencer Road	57,102.50	25,000.00	(32,102.50)	-128.41%	0.01%	63,082.33	30,979.83	(32,102.50)	Dec-18	Aug-19	Dec-18	Aug-19		2019
SU-000255	PCA-UK Med Center 69 kV bus	-	45,000.00	45,000.00	100.00%	0.00%	-	45,000.00	45,000.00	Jan-19	Dec-19				2019
SU-000256 SU-000257	PGG-Pittsburg GG PGG-Rogersville GG	163.785.92	300,000.00 249,960.00	300,000.00 86,174,08	100.00% 34.48%	0.00%	- 167.021.97	300,000.00 253,196.05	300,000.00	Jan-19	Dec-19	0.10	Dec-19		2019 2019
SU-000257 SU-000258	PGG-Rogersville GG PIN-Millersburg 69kV+	163,785.92	249,960.00	86,174.08	.34.48% 43.64%	0.03%	157,796.59	253,196.05	86,174.08 122,163.41	Oct-18 Dec-18	Dec-19 Dec-19	Oct-18 Dec-18	Dec-19 Dec-19		2019
SU-000259	REL LaGrange E 897-605 MOS	101,170.07	277,700.00	122,105.41	45.6476	0.05%	101,190.09	279,900.00	122,105.41	Dec 10	Dec 17	Dec 10		The budget was prepared prior to completion of a detailed engineering analysis.	2019
														The project scope was more costly than assumed and began later than anticipated.	
SU-000281	REL Gtwn 669-605/615 MOS	981,727.42	107,040.00	(874,687.42)	-817.16%	0.19%	981,727.42	107,040.00	(874,687.42)	Jan-19	Sep-20	Jan-19			2019
SU-000281 SU-000305	PBR- Bimble (3) 69kV PIN PAR	215,716,73	122,000.00 370,354,37	122,000.00 154,637,64	100.00% 41.75%	0.00%	462.521.63	122,000.00 617,159,27	122,000.00 154,637,64	Jul-17 Jan-18	Dec-19 Apr-19	Jan-18	Apr-19		2019
SU-000309	RST-Lake Reba SSVT	-	90,698.80	90,698.80	100.00%	0.00%		90,698.80	90,698.80	Jan-19	Dec-19	200 10			2019
SU-000310	RST-Lansdowne SSVT	232,395.84	90,698.80	(141,697.04)	-156.23%	0.04%	232,395.84	90,698.80	(141,697.04)	Jan-19	Jan-20	Jan-19	Jan-20		2019
SU-000316	PGG-Taylor Co. Fence	165,009.20	370,794.92	205,785.72	55.50%	0.03%	167,362.49	373,148.21	205,785.72	Nov-18	Dec-19	Nov-18	Dec-19		2019
SU-000317 SU-000318	PGG-Pittsburg Grnd Grid Enhanc PRLY-Green River Steel 724	112,959.32	181,397.56	68,438.24	37.73% 100.00%	0.02%	112,959.32	181,397.56 108,202.98	68,438.24 108,202.98	Dec-18	Aug-19	Dec-18	Aug-19		2019 2019
SU-000320	PRLY-Bonds Mill 604	136.08	-	(136.08)	100.00%	0.00%	136.08	108,202.98	108,066.92			Jul-19	Jul-20		2019
SU-000324	PCH-Dorchester			(10000)										Budget assumed the project would occur during 2021-2022, however this was	2019
		1,528,684.59	-	(1,528,684.59)	100.00%	0.30%	1,528,684.59	1,609,960.71	81,276.12			Jun-19		accelerated into 2019-2020 and is less costly than anticipated.	
SU-000326 SU-000327	PDFR-Pineville Transmission PDFR-Brown N	3,607.47 68 907 75	-	(3,607.47)	100.00%	0.00%	3,607.47	135,253.76	131,646.29			Oct-19 Jul-19			2019 2019
SU-000327 SU-000328	PRTU-Bracken Co. EKP Tie	46.665.47	108 838 44	(68,907.75) 62,172,97	100.00% 57.12%	0.01%	68,907.75 53,950.89	135,253.77 116,123.86	66,346.02 62,172.97	Oct-18	Aug-19	Oct-18	Aug-19		2019
SU-000329	PRTU-Murphysville EKP Tie	44,755.34	108,838.44	64,083.10	58.88%	0.01%	49,197.77	113,280.87	64,083.10	Oct-18	Dec-19	Oct-18	Dec-19		2019
SU-000330	PRTU-Whitley City	89,336.83	108,838.44	19,501.61	17.92%	0.02%	89,336.83	108,838.44	19,501.61	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000331	PRTU-Somerset EKP Tie	73,952.80	108,838.47	34,885.67	32.05%	0.01%	73,952.80	108,838.47	34,885.67	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000332 SU-000333	PRTU-Garrard KU Load on EKP PRTU-Keoke TVA Load	86,284.77 74,659,68	108,838.47 108,838.47	22,553.70 34,178,79	20.72% 31.40%	0.02%	86,284.77 74,659,68	108,838.47 108,838,47	22,553.70 34,178,79	Jan-19 Jan-19	Dec-19 Dec-19	Jan-19 Jan-19	Dec-19 Dec-19		2019 2019
SU-000333	PRTU-Owingsville KU Load on EK	43,061.13	108,838.47	65.777.34	51.40% 60.44%	0.01%	51,722.94	117,500.28	65,777.34	Jan-19 Oct-18	Aug-19	Jan-19 Oct-18	Aug-19		2019
SU-000343	TEP-MV Simpsonville-Finch. Bkr	-	26,692.08	26,692.08	100.00%	0.00%	-	279,699.43	279,699.43	May-19	May-20				2019
SU-000344	TEP-Virginia City Reactor	159,690.15	88,973.64	(70,716.51)	-79.48%	0.03%	159,690.15	425,137.34	265,447.19	Mar-19	Feb-21	Mar-19			2019
SU-000349 SU-000351	TEP-Lemons Mill 69kV Cap Bank TEP-Taylorsville 69kV Cap Bank	-	194,852.32	194,852.32	100.00%	0.00%	-	1,098,070.79	1,098,070.79	Mar-19	Jan-20				2019 2019
SU-000351 SU-000352	TEP-Taylorsville 69k v Cap Bank TEP-Warsaw East Cap Bank	49.40 117,353.44	219,764.93	219,715.53 (117,353.44)	99.98% 100.00%	0.00%	49.40 117,353.44	1,069,020.28 1,021,030.73	1,068,970.88 903,677.29	Mar-19	Aug-20	Mar-19 Aug-19	Nov-20		2019
SU-000352	TEP-Spencer Road 69kV Cap Bank		411,058.21	411,058.21	100.00%	0.02%		837,455.15	837,455.15	Jan-19	Mar-20	. mg-19			2019
SU-000354	TEP-LebLeb. S. 69kV Line	-	-	-	100.00%	0.00%	-	1,512,656.01	1,512,656.01						2019
SU-000371	PBR-Simmons (1) BKR	221,649.93	71,665.57	(149,984.36)	-209.28%	0.04%	221,649.93	143,320.92	(78,329.01)	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000372 SU-000373	PBR-Rogersville Sw (3) BKR PBR-S Paducah (4) BKR (PIN)	196,920.26 319 615 74	224,880.88 368 350 94	27,960.62 48,735.20	12.43% 13.23%	0.04%	196,920.26 319,615,74	487,619.21 798,286,48	290,698.95 478 670 74	Mar-19 Jun-19	Jun-20 Dec-20	Mar-19 Jun-19	Jun-20		2019 2019
SU-000375	PBR_Clark Co (4) BKR (PIN)		409.278.76	409.278.76	100.00%	0.00%		886,984,89	886,984,89	Jun-19 Jun-19	May-20	Juli-19			2019
SU-000375	PBR-Finchville (1) BKR	-	61,391.84	61,391.84	100.00%	0.00%	-	133,047.75	133,047.75	Jun-19	May-20				2019
SU-000377	PBR-Lebanon W (1) BKR	180,420.04	102,319.74	(78,100.30)	-76.33%	0.03%	180,420.04	221,746.26	41,326.22	Feb-19	Jan-20	Feb-19	Jan-20		2019
SU-000378	PBR-Rumsey (1) BKR	223,252.61	33,810.01	(189,442.60)	-560.32%	0.04%	223,252.61	133,774.42	(89,478.19)	Mar-19	Jun-20	Mar-19	Jun-20		2019
SU-000389 SU-000390	PRLY-Spencer Rd 018-618 REL-IBM 617 MOS	112,359.17 284,253.71	106,768.35 35,589.39	(5,590.82) (248,664.32)	-5.24% -698.70%	0.02%	112,359.17 284,253.71	106,768.35 35,589.39	(5,590.82) (248,664.32)	Jan-19 Jan-19	Aug-19 Aug-19	Jan-19 Jan-19	Aug-19 Aug-19		2019 2019
SU-000390	TEP-Byle C-Vksdhl 69kV Trm Eq		7,117.89	7,117.89	100.00%	0.05%	204,233.71	7,117.89	7,117.89	Jan-19 Jan-19	Nov-19	Jan-19	Aug-19		2019
SU-000394	TEP-Matnzas-Wilsn 161kV Trm Eq	257.63	31,140.78	30,883.15	99.17%	0.00%	38,015.32	68,898.47	30,883.15	Aug-18	Feb-19	Aug-18	Feb-19		2019
SU-000395	RST-Lake Reba SSVT-	469,359.79	35,581.82	(433,777.97)	-1219.10%	0.09%	469,359.79	35,581.82	(433,777.97)	Apr-18	Mar-20	Apr-18	Dec-19		2019
SU-000396 SU-000397	PPLC-Arnold PCA PPLC-Dorchester 072-814 DCB	73,775.43	22,243.35 4 448 69	(51,532.08) 4 448 69	-231.67% 100.00%	0.01%	73,775.43	221,374.46 44 274 89	147,599.03 44 274 89	Jan-19	Dec-19	Jan-19	Dec-19		2019 2019
SU-000397 SU-000398	PPLC-Dorchester 072-814 DCB PPLC-Delvinta 139-804, 824 DCB	-	4,448.69 8.007.63	4,448.69 8.007.63	100.00%	0.00%	-	44,274.89 127,486.29	44,274.89 127,486.29	Jan-19 Jan-19	May-20 May-20				2019
SU-000398	PPLC-West Irvine 193-608 DCB	52,169.52	8,897.35	(43,272.17)	-486.35%	0.00%	52,169.52	87,778.06	35,608.54	Jan-19 Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000400	PPLC-Lake Reba 163-658 DTT	23,278.58	4,448.69	(18,829.89)	-423.27%	0.00%	23,278.58	44,274.89	20,996.31	Jan-19	Jun-20	Jan-19	Jun-20		2019
SU-000401 SU-000404	PPLC-Lake Reba Tap 162-714 DTT	26,665.02	8,897.35	(17,767.67)	-199.70%	0.01%	26,665.02	87,778.06	61,113.04	Jan-19	May-20	Jan-19	Jun-20		2019 2019
SU-000404	RTU-Beattyville	50,651.14	38,258.57	(12,392.57)	-32.39%	0.01%	50,651.14	106,405.67	55,754.53	Jan-19	Jul-20	Jan-19	Jul-20		2019

							Total	Total		Date	Date				
		Annual	Annual	Variance	Variance	Percent	Actual	Budget	Variance	Original	Original	Date	Date		
Project	Project	Actual	Original	In	As	Of	Project	Project	In	Budget	Budget	Actual	Actual		
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End	Explanations	Year
SU-000405	PCH-Lancaster	-	232,318.73	232,318.73	100.00%	0.00%		1,525,229.96	1,525,229.96	Jan-19	Oct-24				2019
SU-000407	TEP-Lebanon S. 69kV Line	51,630.75	-	(51,630.75)	100.00%	0.01%	51,630.75	3,097,812.11	3,046,181.36			Jul-19	Jul-20		2019
SU-000408	PCH-Boyle County	-	109,437.60	109,437.60	100.00%	0.00%	-	1,089,162.78	1,089,162.78	Jan-19	Oct-20				2019
SU-000425	PBR-LebanonBkr,PRLY, PIN, PRTU	-	-	-	100.00%	0.00%	-	-	-						2019
SU-000434	PDFR West Garrard	20,913.41	-	(20,913.41)	100.00%	0.00%	20,913.41	-	(20,913.41)			Oct-19			2019
SU-000439	TEP-Etown Bay Add	9,367.10	-	(9,367.10)	100.00%	0.00%	9,367.10	-	(9,367.10)			May-19			2019
SU-000440	Lebanon 69kV Line	72,697.70	-	(72,697.70)	100.00%	0.01%	72,697.70	-	(72,697.70)			Sep-19			2019
SU-000445	TEP-Hoover Cap Bank	120.26	-	(120.26)	100.00%	0.00%	120.26	-	(120.26)			Oct-19			2019
158702	Work at Home RSC 2018 K	659.59	-	(659.59)	100.00%	0.00%	4,846.64	4,187.05	(659.59)			Nov-18	May-19		2019
158952	TL Comp Rel Hardware_KU	45,801.29	-	(45,801.29)	100.00%	0.01%	45,801.29	-	(45,801.29)			Jan-19	Jan-19		2019
160822K	Work at Home Phase 2 K	29,509.22	-	(29,509.22)	100.00%	0.01%	29,509.22	-	(29,509.22)			Jul-19	Mar-20		2019
160862K	CS Monitors 2019 K	8,849.98	-	(8,849.98)	100.00%	0.00%	8,849.98	-	(8,849.98)			Jul-19	Jun-20		2019
IT0194K	ITS Integration-KU18	28,968.57	-	(28,968.57)	100.00%	0.01%	78,548.52	49,579.95	(28,968.57)			Feb-18	Apr-19		2019
IT0583K	MATLAB Licenses-KU19	3,115.87	-	(3,115.87)	100.00%	0.00%	3,115.87	-	(3,115.87)			Apr-19	Jul-19		2019
158702	Work at Home RSC 2018 K	296.34	-	(296.34)	100.00%	0.00%	2,177.48	1,881.14	(296.34)			Nov-18	May-19		2019
158952	TL Comp Rel Hardware_KU	20,577.39	-	(20,577.39)	100.00%	0.00%	20,577.39	-	(20,577.39)			Jan-19	Jan-19		2019
160822K	Work at Home Phase 2 K	13,257.77	-	(13,257.77)	100.00%	0.00%	13,257.77	-	(13,257.77)			Jul-19	Mar-20		2019
160862K	CS Monitors 2019 K	3,976.08	-	(3,976.08)	100.00%	0.00%	3,976.08	-	(3,976.08)			Jul-19	Jun-20		2019
IT0194K	ITS Integration-KU18	13,014.86	-	(13,014.86)	100.00%	0.00%	35,289.91	22,275.05	(13,014.86)			Feb-18	Apr-19		2019
IT0583K	MATLAB Licenses-KU19	1,399.88	-	(1,399.88)	100.00%	0.00%	1,399.88	-	(1,399.88)			Apr-19	Jul-19		2019
		442,276,688.51	436,270,707.99	(6,005,980.52)											2019 Total
		-	-												

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End Explanations	Year
135911	DLC - KU	2,527,275.75	1,355,164.50	(1,172,111.25)	-86.49%	0.53%	5,875,508.03	9,702,669.28	3,827,161.25	Jan-12	Dec-19	Jan-12	The increased costs is due to greater than anticipated customer engagement in the Jun-12 Commercial Demand program. This project is for an Advanced Meter System Ope-In project and is a multi-year project and includes network infrastructure, computer systems to control the network, meter data management systems and Indrwahes/Ottware 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	2015
145405	Adv Meter Sys KU 2015	698,893.34	191,500.00	(507,393.34)	-264.96%	0.15%	698,893.34	2,506,735.00	1,807,841.66	Jan-15	Dec-19	Jan-15	purchasing meters previously provided by the supplier and enhancements to My Sep-15 Account & My Meter.	2015
122609	Ghent Ash Pond/Landfill	7,981,337.67	9,978,081.00	1,996,743.33	20.01%	1.67%	326,155,685.94	328,152,429.27	1,996,743.33	Nov-06	Oct-14	Nov-06	Under budget due to delays in engineering and obtaining contracts for CCRT add'l Jun-14 work.	2015
125101	Brown Ash Pond Phase II	207.00	-	(207.00)	-100.00%	0.00%	19,435,175.93	19,434,968.93	(207.00)			Sep-09	Sep-12	2015
127134	TC CCP LANDFILL PH1 RAV-KU	1,404,007.50	2,112,000.00	707,992.50	33.52%	0.29%	12,285,115.41	72,577,109.03	60,291,993.62	Jun-09	Dec-16	Jun-09	Under budget due to permitting delays. Under budget due to re-forecast of EPC milestones after budget was completed.	2015
130867	BR3 FABRIC FILTER	29,298,221.99	32,543,024.00	3,244,802.01	9.97%	6.13%	87,643,438.85	90,888,240.86	3,244,802.01	Jan-10	May-15	Jan-10	Dec-15	2015
130870 130871	GH1 FABRIC FILTER GH2 FABRIC FILTER	28,913,445.47 52.017.048.55	36,057,629.72 63,316,055,60	7,144,184.25 11.299.007.05	19.81% 17.85%	6.05% 10.88%	162,146,847.33 130,433,934.05	169,291,031.58 145,744,702.86	7,144,184.25 15,310,768.81	Jan-10 Jan-10	Apr-15 Nov-15	Jan-10 Jan-10	May-15 Timing of Change Orders with the primary contractor KBR Dec-15 Timing of Change Orders with the primary contractor KBR	2015 2015
130872	GH3 FABRIC FILTER	9,725,786.70	815,129.84	(8,910,656.86)	-1093.16%	2.03%	180,041,494.57	171,130,837.71	(8,910,656.86)	Jan-10	Jun-14	Jan-10	Jun-14 Timing of Change Orders with the primary contractor KBR	2015
130873	GH4 FABRIC FILTER	12,523,825.23	8,783,053.41	(3,740,771.82)	-42.59%	2.62%	149,846,660.39	146,105,888.57	(3,740,771.82)	Jan-10	Jan-15	Jan-10	Dec-14 Timing of Change Orders with the primary contractor KBR	2015
132245 132371	Brown Landfill Phase II Brown Landfill PH I	21,506.59 44,392,730.88	2,173,500.00 39,584,438,00	2,151,993.41 (4.808,292.88)	99.01% -12.15%	0.00%	21,506.59 100,729,582.63	28,048,501.00 96,194,047,75	28,026,994.41 (4,535,534,88)	Jan-15 Oct-10	Oct-19 Dec-15	Jan-15 Oct-10	Project delayed. Sep-16 Over due to re-forecast of EPC milestones after budget was completed.	2015 2015
133939	BR3 SCR Catalyst	1,863,417.21	1,954,000.00	90,582.79	4.64%	0.39%	2,374,826.70	2,465,409.49	90,582.79	Jun-13	Nov-15	Jun-13	Apr-15	2015
137492	TC Landfill Add'l Land KU	11,803.40	333,000.00	321,196.60	96.46%	0.00%	815,182.91	2,266,379.51	1,451,196.60	May-12	Dec-16	May-12		2015
140375 141213	BR3 Spare HWRS Pump TC CCR TREATMENT KU	403,582.92	402,522.00 9,696,000.00	(1,060.92) 9,696,000.00	-0.26% 100.00%	0.08% 0.00%	797,485.41	796,424.49 73,087,874.00	(1,060.92) 73,087,874.00	Jun-13 Jul-13	Mar-15 Dec-20	Jun-13	Feb-15 Under budget due to permitting delays.	2015 2015
144038	GHENT LANDFILL PHASE IB	6,486,948.45	7,663,380.00	1,176,431.55	15.35%	1.36%	9,785,791.68	10,962,223.23	1,176,431.55	May-14	Sep-15	May-14	Under budget due to delays in engineering and obtaining contracts for CCRT add'l Jul-16 work. Over budget due to re-forecast of EPC milestones after budget was completed.	2015
144610	BR Main Pond Closure	6,948,870.04	6,417,000.00	(531,870.04)	-8.29%	1.45%	7,261,937.11	17,494,067.07	10,232,129.96	Jun-14	Oct-16	Jun-14	1	2015
146880	BR3 SCR Ash Sweepers Install	163,814.15	-	(163,814.15)	-100.00%	0.03%	163,814.15	-	(163,814.15)			Feb-15	Apr-15	2015
147243	BR3 SCR 3rd Layer Catalyst 16	451,035.60 205,833,758.44	223,375,478.07	(451,035.60) 17,541,719.63	-100.00%	0.09%	451,035.60	-	(451,035.60)			Aug-15	Apr-16 2015	2015 5 Total
147243	BR3 SCR 3rd Layer Catalyst 16	380,709.35	425,000.00	44,290.65	10.42%	0.10%	831,744.95	876,035.60	44,290.65	Aug-15	Apr-16	Aug-15	Apr-16	2016
150856	BR3 SCR Top Layer Catalyst 17	477,461.49	-	(477,461.49)	-100.00%	0.12%	1,478,911.24	-	(1,478,911.24)			Feb-16	May-17	2016
151174	BR CCRT Capital Spares GH Leachate Pond Transformer	187,404.71 34 932 09	-	(187,404.71) (34,932.09)	-100.00%	0.05%	189,602.13 34 932 09	-	(189,602.13) (34,932.09)			Apr-16 Jun-16	Dec-16 Sep-16	2016
152646	GH Leachate Pond Transformer GH 0MH103Z Conv Belt Repl 16	23.657.99	-	(34,932.09) (23,657.99)	-100.00%	0.01%	23,657.99		(23,657.99)			Jun-16 Aug-16	Sep-16 Sep-16	2016
153444	GH 2-1 Transport Blower	38,223.52	-	(38,223.52)	-100.00%	0.01%	38,223.52		(38,223.52)			Jul-16	Oct-16	2016
130867 132245	BR3 FABRIC FILTER	884,505.57 2.536.34	774,663.61 8.694,000.00	(109,841.96)	-14.18%	0.23%	85,071,045.74	88,418,102.46 11,665,256.59	3,347,056.72	Jan-10	Dec-15	Jan-10	Dec-15 Apr-18 ECR	2016
132245	Brown Landfill Phase II Brown Landfill PH I	6,294,506.19	4,109,126.26	8,691,463.66 (2,185,379.93)	99.97% -53.18%	0.00%	165.37 107.060.192.86	11,665,256.59 104,838,708,89	(2,221,483.97)	Jan-15 Oct-10	Oct-19 Sep-16	Jan-15 Oct-10	Apr-18 ECR Sep-16 ECR	2016 2016
132371	Brown Landfill PH I	22,096.00	-	(22,096.00)	-100.00%	0.01%	107,060,192.86	104,838,708.89	(2,221,483.97)			Oct-10	Sep-16	2016
132371	Brown Landfill PH I	7,873.76 4,180.273.96	- 8,118,871.20	(7,873.76) 3.938.597.24	-100.00%	0.00%	107,060,192.86	104,838,708.89	(2,221,483.97)	Jun-14	Oct-17	Oct-10	Sep-16 Oct-17 ECR	2016
144610 148827	BR Main Pond Closure GH ATB #1 CCR	4,180,273.96	8,118,871.20	3,938,597.24	48.51%	0.00%	12,989,288.90	15,380,808.31	2,391,519.41	Jun-14 Jun-15	Dec-22	Jun-14	ECR	2016
149346	BR3 HG CONTROL INJECTION SYS		70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-16	Dec-16			2016
152377 152379	BR Process Water	22,865.71 347,638.31	-	(22,865.71) (347,638.31)	-100.00%	0.01%	1,164,579.01 40,839,874.37	-	(1,164,579.01) (40,839,874.37)			Jun-16 May-16		2016 2016
152898	GH Process Water BR CCR Rule New Construction	269.86	-	(269.86)	-100.00%	0.09%	40,839,874.37 8.518.31	-	(40,839,874.37) (8,518,31)			Jul-16		2016
152899	GH CCR Rule New Construction	123,313.60	-	(123,313.60)	-100.00%	0.03%	2,295,648.89	-	(2,295,648.89)			Jul-16		2016
122609 130870	Ghent Ash Pond/Landfill GH1 FABRIC FILTER	12,686,926.76 1.979.753.28	8,050,000.00 600.000.00	(4,636,926.76) (1.379,753.28)	-57.60% -229.96%	3.31% 0.52%	342,460,575.21 165,688,285,68	334,205,685.94 162,746,847,33	(8,254,889.27) (2,941.438.35)	Nov-06 Jan-10	Sep-14 May-15	Nov-06 Jan-10	Jun-14 ECR Mav-15 ECR	2016 2016
130870	GH4 FABRIC FILTER	1,038,337.04	1,000,000.00	(38,337.04)	-3.83%	0.32%	151,650,662.34	150,846,660.39	(2,941,438.55) (804,001.95)	Jan-10 Jan-10	Dec-14	Jan-10 Jan-10	Dec-14	2016
144038	GHENT LANDFILL PHASE IB	220,306.99	3,500,000.00	3,279,693.01	93.71%	0.06%	10,006,140.75	13,285,791.68	3,279,650.93	May-14	Jul-16	May-14	Jul-16 ECR	2016
149170 149177	GH U1 HOT WATER RECIRC GH2 WFGD IMPROVEMENTS	2,551,422.89	2,600,000.00 9,000,000.00	2,600,000.00 6,448,577.11	100.00% 71.65%	0.00% 0.67%	3,077,193.07	10,400,000.00 9,000,000.00	10,400,000.00 5,922,806.93	Jan-16 Jul-15	Dec-16 Apr-17	Jul-15	Project cancelled due recent needs assessment. Mar-17 ECR	2016 2016
1491/7	GH1 HG CONTROL INJECTION	2,331,422.89 93,165.58	1,627,500.00	1,534,334.42	94.28%	0.02%	1,066,863.79	1,627,500.00	560,636.21	Jul-15	Jan-18	Jul-15 Jul-15	Jan-18 ECR	2016
149348	GH2 HG CONTROL INJECTION	115,400.70	1,377,500.00	1,262,099.30	91.62%	0.03%	833,626.28	1,377,500.00	543,873.72	Jul-15	Jan-18	Jul-15	Jan-18 ECR	2016
149350 149351	GH3 HG CONTROL INJECTION GH4 HG CONTROL INJECTION	81,836.32 74,399.54	1,377,500.00	1,295,663.68 1,303,100.46	94.06% 94.60%	0.02%	628,858.73 574,574,31	1,377,500.00	748,641.27 802.925.69	Jul-15 Jul-15	Jan-18 Jan-18	Jul-15 Jul-15	Jan-18 ECR Jan-18 ECR	2016 2016
149331	TC CCRT FA KU	10,723,535.39	-	(10,723,535.39)	-100.00%	2.80%	22,516,401.66	1,577,500.00	(22,516,401.66)	Jui-15	Jan-18	Mar-16	ECR	2016
151120	TC CCRT FA KU	548.43	-	(548.43)	-100.00%	0.00%	22,516,401.66	-	(22,516,401.66)			Mar-16		2016
151121 151122	TC CCRT G KU TC CCRT TRANS KU	10,833,193.57 2,126,476.08	-	(10,833,193.57) (2,126,476.08)	-100.00%	2.83% 0.55%	28,002,357.89 5,403,408.37	-	(28,002,357.89) (5,403,408.37)			Mar-16 Mar-16	ECR	2016 2016
151122 151123	TC CCRT TRANS KU TC CCRT LANDFILL KU	2,126,476.08 9,347,071.13	-	(2,126,476.08) (9,347,071.13)	-100.00%	0.55%	5,403,408.37 22,676,502.08		(5,403,408.37) (22,676,502.08)			Mar-16 Mar-16	ECR	2016 2016
152903	TC CCR New Construction KU	350,074.40	-	(350,074.40)	-100.00%	0.09%	350,074.40	-	(350,074.40)			Jul-16	Jan-17	2016
153616	GH LAND PWS ELG TC CCP LANDFILL PH1 RAV-KU	3,695.70 (8,521,690.96)	20 844 771 77	(3,695.70) 29.366.462.73	-100.00% 140.88%	0.00%	10,276.83	80 474 292 69	(10,276.83) 76,714,156,40	Jun-09	Apr-18	Nov-16 Jun-09	Dec-16 ECR	2016
127134	TC Landfill Add'I Land KU	(8,521,690.96) (305.86)	346,000.00	346,305.86	100.09%	0.00%	1,147,820.93	1,945,182.91	797,361.98	May-12	Nov-17	May-12	Dec-17	2016
141213	TC CCR TREATMENT KU	-	22,424,003.87	22,424,003.87	100.00%	0.00%	-	61,583,991.80	61,583,991.80	Jan-16	Dec-16		ECR	2016
141216	TC CCR TRANSPORT KU BR AUX POND CCR	-	2,580,000.00	2,580,000.00	100.00%	0.00%	-	6,914,400.01 68 612 999 97	6,914,400.01 68,612,999,97	Jan-16 Jun-15	Dec-16 Dec-20		ECR	2016
148824 130871	GH2 FABRIC FILTER	5,645,641.80	8,149,762.00	2,504,120.20	30.73%	1.47%	136,676,798.48	138,583,696.05	1,906,897.57	Jan-10	Nov-15	Jan-10	Dec-15 ECR	2016
130872	GH3 FABRIC FILTER	2,217,265.43	900,000.00	(1,317,265.43)	-146.36%	0.58%	182,974,503.52	180,941,494.57	(2,033,008.95)	Jan-10	Jun-14	Jan-10	Jun-14 ECR	2016
152385	TC KU Process Water DLC - KU	408,348.69	1 676 553 00	(408,348.69) 1.676 553 00	-100.00%	0.11%	13,407,795.87 8,023,817,27	15 926 052 03	(13,407,795.87) 7 902 234 76	Jan-12	Sep. 12	Jun-16	Combine with line below. The net change is \$261k under budget.	2016
135911	DLC - KU DLC - KU	1,415,194.44	1,070,333.00	(1,415,194.44)	-100.00%	0.00%	8,023,817.27	15,926,052.03	7,902,234.76	Jan-12	Sep-12	Jan-12	Jun-12 Combine with line above. The net change is \$261k under budget.	2016
145405	Adv Meter Sys KU 2015	266,305.25	655,821.00	389,515.75	59.39%	0.07%	1,092,785.66	3,648,698.34	2,555,912.68	Jan-15	Jan-15	Jan-15	Sep-15	2016
145405 149601	Adv Meter Sys KU 2015 Bron Tax Con KU Mash	34,579.43	29.424.23	(34,579.43) 29,424.23	-100.00% 100.00%	0.01%	1,092,785.66	3,648,698.34 147,121.15	2,555,912.68 147,121.15	Jan-16	Dec-16	Jan-15	Sep-15	2016 2016
149001	Prop. Tax Cap KU Mech	66,719,750.47	29,424.23 135,710,996.92	68,991,246.45	100.00%	0.00%		147,121.15	147,121.15	Jan-16	Dec-16		2016	2016 6 Total
150856	BR3 SCR Top Layer Catalyst 17	1,001,449.75	1,071,000.00	69,550.25	6.49%	0.20%	1,478,911.24	1,548,461.49	69,550.25	Feb-16	May-17	Feb-16	May-17	2017
151174	BR CCRT Capital Spares BR3 Bot Ash Overfl Piping Repl	2,197.42 393,581.32	-	(2,197.42) (393,581.32)	-100.00%	0.00%	189,602.13 393,581.32	187,404.71	(2,197.42) (393,581.32)			Apr-16 Apr-17	Dec-16 Dec-17	2017 2017
154365	GH CCR Well and Pump		497,432.00	(393,581.32) 497,432.00	100.00%	0.08%		497,432.00	(393,581.32) 497,432.00	Mar-17	Nov-17	Apr-17		2017 2017

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		Annual			Variance	Percent	Total Actual	Total Budget	Variance	Date	Date	D.:	Date	
Project	Project	Annual Actual	Annual Original	Variance In	As	Of	Project	Project	In	Original Budget	Original Budget	Date Actual	Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations	Year
154141	GH Spare Transport Blower	38,967.05	-	(38,967.05)	-100.00%	0.01%	38,967.05	-	(38,967.05)			Feb-17	Apr-17	2017
156316 130867	GH MH102Z CCR ConvBelt Repl BR3 FABRIC FILTER	11,188.09 (3.456.898.68)	-	(11,188.09) 3 456 898 68	-100.00%	0.00%	11,188.09 85 071 045 74	88 527 944 42	(11,188.09) 3 456 898 68			Dec-17 Jan-10	Dec-17 Dec-15 ECR	2017
130867	BRS FABRIC FILTER Brown Landfill Phase II	(23,877,56)	11.747.250.00	11.771.127.56	-100.00%	-0.08%	165.37	11.771.292.93	11.771.127.56	Jan-15	Oct-19	Jan-10 Jan-15	Apr-18 ECR	2017
132371	Brown Landfill PH I	6,134.28	-	(6,134.28)	-100.00%	0.00%	107,060,192.86	107,054,058.58	(6,134.28)			Oct-10	Sep-16	2017
144610	BR Main Pond Closure	1,547,077.83	-	(1,547,077.83)	-100.00%	0.30%	12,989,288.90	11,442,211.07	(1,547,077.83)			Jun-14	Oct-17 ECR	2017
152377	BR Process Water GH Process Water	1,141,713.30 40.492.236.06	20,792,800.02 34,615,000.00	19,651,086.72 (5,877,236,06)	94.51% -16.98%	0.22%	1,164,579.01 40 839 874 37	69,592,667.64	68,428,088.63 74,174,730,78	Jun-16	Dec-19	Jun-16	ECR	2017 2017
152379	BR CCR Rule New Construction	40,492,236.06 8,248.45	34,615,000.00	(5,877,236.06) 165,751.55	-16.98% 95.26%	0.00%	40,839,874.37 8,518.31	115,014,605.15 752,269.88	743,751.57	May-16 Jul-16	May-19 Dec-19	May-16 Jul-16	EUR	2017
152899	GH CCR Rule New Construction	2.172.335.29	1.133.000.00	(1.039.335.29)	-91.73%	0.43%	2,295,648.89	1,256,313.60	(1,039,335.29)	Jul-16	Dec-19 Dec-20	Jul-16	ECR	2017
155061	GR CCR New Construction	807,964.62		(807,964.62)	-100.00%	0.16%	807,964.62		(807,964.62)			Aug-17	May-18 ECR	2017
155518	TC CCR New Const Proces Pd KU	214.07	-	(214.07)	-100.00%	0.00%	214.07	-	(214.07)			Jun-17		2017
155546 122609	BR LF ALL PHASE EVALUATION Ghent Ash Pond/Landfill	63,654.14 3,617,962.51	4.000.000.00	(63,654.14) 382,037.49	-100.00% 9.55%	0.01%	63,654.14 342,460,575,21	- 342.842.612.70	(63,654.14) 382.037.49	Nov-06	Sep-14	Jul-17 Nov-06	Jun-14	2017 2017
130870	GH1 FABRIC FILTER	1.561.685.07	4,000,000.00	(961,685,07)	-160.28%	0.31%	165.688.285.68	164,726,600,61	(961.685.07)	Jan-10	May-15	Jan-10	May-15 ECR	2017
130871	GH2 FABRIC FILTER	597,222.63	-	(597,222.63)	-100.00%	0.12%	136,676,798.48	136,079,575.85	(597,222.63)			Jan-10	Dec-15 ECR	2017
130872	GH3 FABRIC FILTER	715,743.52	-	(715,743.52)	-100.00%	0.14%	182,974,503.52	182,258,760.00	(715,743.52)			Jan-10	Jun-14 ECR	2017
130873	GH4 FABRIC FILTER	765,664.91	600,000.00	(165,664.91)	-27.61%	0.15%	151,650,662.34	151,484,997.43	(165,664.91)	Jan-10	Dec-14	Jan-10	Dec-14	2017
144038 149177	GHENT LANDFILL PHASE IB GH2 WEGD IMPROVEMENTS	42.08 525 770 18	-	(42.08) 979.229.82	-100.00%	0.00%	10,006,140.75 3.077,193.07	10,006,098.67 4,056,422,89	(42.08) 979,229.82	Jul-15	Apr-17	May-14 Jul-15	Jul-16 Mar-17 ECR	2017 2017
149177	GH1 HG CONTROL INJECTION	973.698.21	1,560,000.00	586.301.79	37.58%	0.10%	1.066.863.79	4,036,422.89	586.301.79	Jul-15	Jan-18	Jul-15	Jan-18 ECR	2017
149348	GH2 HG CONTROL INJECTION	718,225.58	2,040,000.00	1,321,774.42	64.79%	0.14%	833,626.28	2,155,400.70	1,321,774.42	Jul-15	Jan-18	Jul-15	Jan-18 ECR	2017
149350	GH3 HG CONTROL INJECTION	547,022.41	1,670,000.00	1,122,977.59	67.24%	0.11%	628,858.73	1,751,836.32	1,122,977.59	Jul-15	Jan-18	Jul-15	Jan-18 ECR	2017
149351 151120	GH4 HG CONTROL INJECTION TC CCRT FA KU	500,174.77 11,792,271,53	1,230,000.00	729,825.23 2.658.878.47	59.34%	0.10%	574,574.31 22 516 401 66	1,304,399.54 32,535,687,62	729,825.23 10.019,285.96	Jul-15 Mar-16	Jan-18 Nov-18	Jul-15 Mar-16	Jan-18 ECR ECR	2017 2017
151120	TC CCRT FA KU TC CCRT FA KU	46.31	14,451,150.00	2,658,878.47	-100.00%	2.31%	22,516,401.66	32,535,687.62	10,019,285.96	Mar-16	Nov-18	Mar-16 Mar-16	EUK	2017
151120	TC CCRT G KU	17.169.164.32	19,167,938.40	1.998.774.08	10.43%	3.36%	28.002.357.89	39,300,002,17	11,297,644,28	Mar-16	Oct-18	Mar-16	ECR	2017
151122	TC CCRT TRANS KU	3,276,932.29	6,893,869.82	3,616,937.53	52.47%	0.64%	5,403,408.37	21,991,046.02	16,587,637.65	Mar-16	Nov-19	Mar-16	ECR	2017
151123	TC CCRT LANDFILL KU	13,329,430.95	18,320,017.96	4,990,587.01	27.24%	2.61%	22,676,502.08	45,217,107.33	22,540,605.25	Mar-16	Dec-19	Mar-16	ECR	2017
152385	TC KU Process Water	12,999,447.18	12,849,120.00	(150,327.18)	-1.17%	2.55%	13,407,795.87	39,680,029.67	26,272,233.80	Jun-16	Apr-19	Jun-16		2017
153616	GH LAND PWS ELG GH DTLS MAINT ACCESS	6,581.13 210.95	-	(6,581.13) (210.95)	-100.00%	0.00%	10,276.83 210.95	3,695.70	(6,581.13) (210.95)			Nov-16 Sep-17		2017
127134	TC CCP LANDFILL PH1 RAV-KU	(3.288.16)	-	3.288.16	-100.00%	0.00%	3.760.136.29	3 763 424 45	3.288.16			Jun-09	Dec-16	2017
137492	TC Landfill Add'l Land KU	332,943.88	784,000.00	451,056.12	57.53%	0.07%	1,147,820.93	1,598,877.05	451,056.12	May-12	Nov-17	May-12	Dec-17	2017
													Combine with the row below. The net change is \$972k less than the budget and are	
													due to 3 primary factors : lower marketing of and customer participation in the Residential Demand program, lower need for cellular meters and manufacturing	
135911	DLC - KU		1 705 284 50	1 705 284 50	100.00%	0.00%	8 023 817 27	10 498 202 92	2 474 385 65	Jan-12	Sep-12		delays for the 4G demand load control devices.	2017
													Combine with the row above. The net change is \$972k less than the budget and are	
													due to 3 primary factors : lower marketing of and customer participation in the	
125011	N.C. WI	722 111 00			100.000	0.1.04	0.000.017.07	10,100,202,02	A 171 AAS 15				Residential Demand program, lower need for cellular meters and manufacturing Jun-12 delays for the 4G demand load control devices.	2017
135911 145405	DLC - KU Adv Meter Sys KU 2015	733,114.80 78,631.23	226,481.55	(733,114.80) 147,850.32	-100.00% 65.28%	0.14% 0.02%	8,023,817.27 1,092,785.66	10,498,202.92 1.454,160.96	2,474,385.65 361,375.30	Jan-15	Jan-15	Jan-12 Jan-15	Sep-15	2017 2017
145405	Adv Meter Sys KU 2015 Adv Meter Sys KU 2015	14.376.41	-	(14.376.41)	-100.00%	0.00%	1.092,785.66	1,454,160.96	361,375.30	Jan-15	Jan-15	Jan-15	Sep-15 Sep-15	2017
156271	214 ITRON Meters from LG&E	76,817.21		(76,817.21)	-100.00%	0.02%	76,817.21		(76,817.21)			Oct-17	Dec-17	2017
	-	114,536,077.33	157,633,344.25	43,097,266.92										2017 Total
135284	GH4 PJFF Bag Replacement 19	257 909 11		(257,909,11)	100.00%	0.04%	1 521 105 05	2 075 638 11	554 533 06			0.10		2018
153284	BR3 SCR Catalyst - Middle	254,072.84		(254,072.84)	100.00%	0.04%	1,349,174.01	2,075,638.11 2,012,510.80	554,533.06 663,336.79			Oct-18 Sep-18	Apr-19 Nov-19	2018
154365	BR3 Bot Ash Overfl Piping Repl	8,891.76		(8,891.76)	100.00%	0.00%	402,473.08	393,581.32	(8,891.76)			Apr-17	Dec-17	2018
155516KU	TC CCRT EQUIP & SPARES												This was a budget placeholder. Charges of \$384K were incurred in project	2018
			513.820.80	513.820.80	100.00%	0.00%		513,820,80	513,820.80	Jan-18	Dec-18		158429LGE/158429KU. The remaining \$687K was not spent due to CCRT project delays in 2018.	
15812181	TC CCRT BOTTOM ASH SPARES	(349.02)	515,820.80	315,820.80	100.00%	0.00%	0.01	515,820.80	515,820.80	Jan-18	Dec-18	Jan-18	Jan-20	2018
	TC CCRT BA SYSTEM SPARE EQUIP	184,335.37		(184,335.37)	100.00%	0.03%	184,335.37	-	(184,335.37)			Jan-18	Oct-18	2018
122609	Ghent Ash Pond/Landfill	5,095,499.03	-	(5,095,499.03)	100.00%	0.87%	349,074,296.69	342,460,419.85	(6,613,876.84)			Nov-06	Jun-14 Scope changes prolonged and delayed spending.	2018
122609	Ghent Ash Pond/Landfill	17.78	-	(17.78)	100.00%	0.00%	349,074,296.69	342,460,419.85	(6,613,876.84)			Nov-06	Jun-14	2018
130867 130870	BR3 FABRIC FILTER GH1 FABRIC FILTER	149,236.93 119,873.08	-	(149,236.93) (119,873.08)	100.00% 100.00%	0.03%	85,220,282.67 165,830,837.53	85,071,045.74 165,688,285.68	(149,236.93) (142,551.85)			Jan-10 Jan-10	Dec-15 May-15	2018 2018
130870	GH2 FABRIC FILTER	641.451.56		(641.451.56)	100.00%	0.02%	137,303,254.39	136,676,798.48	(626,455,91)			Jan-10 Jan-10	Dec-15 Scope changes prolonged and delayed spending.	2018
130872	GH3 FABRIC FILTER	(1,186.05)	-	1,186.05	100.00%	0.00%	182,973,317.47	182,974,503.52	1,186.05			Jan-10	Jun-14	2018
130873	GH4 FABRIC FILTER	(19,820.70)	-	19,820.70	100.00%	0.00%	151,630,841.64	151,650,662.34	19,820.70			Jan-10	Dec-14	2018
132245	Brown Landfill Phase II	(165.37)	2,200,000.00	2,200,165.37	100.01%	0.00%	(0.00)	12,130,165.37	12,130,165.37	Jan-15	Oct-19	Jan-15	Apr-18 Project set up as non ECR. Closed to move funds to ECR project, 158187.	2018
137492 144610	TC Landfill Add'l Land KU BR Main Pond Closure	3,295.45 544 757 41	-	(3,295.45) (544.757.41)	100.00%	0.00%	1,151,116.38	1,147,820.93	(3,295.45) (544.881.29)			May-12 Jun-14	Dec-17 Oct-17 Project was budgeted under Project #152898	2018 2018
149347	GH1 HG CONTROL INJECTION	51 907 61	-	(51.907.61)	100.00%	0.09%	1 118 771 40	12,989,288.90	(51 907 61)			Jun-14 Jul-15	Jan-18	2018
149348	GH2 HG CONTROL INJECTION	541,821.96	-	(541,821.96)	100.00%	0.09%	1,375,448.24	833,626.28	(541,821.96)			Jul-15	Jan-18 Scope changes prolonged and delayed spending.	2018
149350	GH3 HG CONTROL INJECTION	299,306.95	-	(299,306.95)	100.00%	0.05%	928,165.68	628,858.73	(299,306.95)			Jul-15	Jan-18	2018
149351	GH4 HG CONTROL INJECTION	239,985.53	-	(239,985.53)	100.00%	0.04%	814,559.84	574,574.31	(239,985.53)			Jul-15	Jan-18	2018
151120	TC CCRT FA KU	4.596.580.66	8.081.748.00	3,485,167,34	43.12%	0.79%	28,551,936,81	30.598,149,66	2,046,212.85	Mar-16	Apr-19	Mar-16	Under budget due to re-forecast of EPC milestones after budget was completed Apr-19	2018
151121	TC CCRT G KU	4,390,380.00	8,081,748.00	3,463,107.34	43.1270	0.79%	20,001,900.01	30,398,149.00	2,040,212.05	Mai-10	Api-19	Wai-10	Under budget due to re-forecast of EPC milestones after budget was completed	2018
		4,528,600.09	9,835,452.00	5,306,851.91	53.96%	0.77%	34,658,194.58	37,837,809.89	3,179,615.31	Mar-16	Apr-19	Mar-16	Apr-19	
151122	TC CCRT TRANS KU	11.227.794.93	9.270.000.00	(1.957.794.93)	-21.12%	1.92%	25.710.983.49	30.848.928.37	5.137.944.88	Mar-16	Jan-20	Mar-16	Over budget due to re-forecast of EPC milestones after budget was completed Jan-20	2018
151123	TC CCRT LANDFILL KU	6.261.076.23	9,270,000.00 13,964,400.00	(1,957,794.93) 7.703.323.77	-21.12% 55.16%	1.92%	25,710,983.49 33,049,992.78	30,848,928.37 48,520,902.08	5,137,944.88 15,470,909.30	Mar-16 Mar-16	Jan-20 Oct-21	Mar-16 Mar-16	Jan-20 Construction was delayed into 2019	2018
152377	BR Process Water	6,301,660.58	24,701,000.00	18,399,339.42	74.49%	1.08%	23,350,524.33	25,865,579.01	2,515,054.68	Jun-16	May-20	Jun-16	May-20 Contract finalized June 2018 majority of scope moved out into 2019	2018
152379	GH Process Water	84,346,967.26	91,498,000.00	7,151,032.74	7.82%	14.43%	150,698,963.66	145,908,874.37	(4,790,089.29)	May-16	Mar-20	May-16	Apr-20 Additional scope and delays (2-3 months) dollars push out into 2019	2018
152385	TC KU Process Water									-			Due to testing and operations we alligned Subproject 1 and BOP work to be	2018
152898	BR CCR Rule New Construction	17,151,738.20	20,270,307.56	3,118,569.36	15.38%	2.93%	37,226,911.59	40,996,903.41	3,769,991.82	Jun-16	Jun-19	Jun-16	Oct-19 completed with Subproject 2. This moved many payments to 2019.	2018
152898	DK CCK Rule new Construction	3.449.250.95	5,181,000.00	1,731,749.05	33.42%	0.59%	11,689,408.08	5,529,518.31	(6,159,889.77)	Jul-16	Dec-20	Jul-16	Under Budget due to weather delays. Portion of budget allocated to 144610.	2016
									(., .,				Plan reworked after fatal safety indicident resulting in spend being pushed into	2018
152899	GH CCR Rule New Construction													
152899	GH CCR Rule New Construction												2018. Additionally, due to revised plan, gyspum removed from Gypsum Stack	
152899	GH CCR Rule New Construction	22 368 267 42	12 308 000 00	(10.060.267.42)	-81 74%	3.83%	35 046 197 85	25 547 648 89	(9.498.548.96)	Iul-16	Dec-21	Jul-16		
152899	GH CCR Rule New Construction		12,308,000.00	(10,060,267.42) (510,723.60)	-81.74% 100.00%	3.83% 0.09%	35,046,197.85 521,000.43	25,547,648.89 10,276.83	(9,498,548.96) (510,723.60)	Jul-16	Dec-21	Jul-16 Nov-16	2018. Additionally, due to revised plan, gyspum removed from Gypsum Stack	2018
		22,368,267.42	12,308,000.00	(		0100.70			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Jul-16	Dec-21		2018. Additionally, due to revised plan, gyspum removed from Gypsum Stack project to construct the North and South Cooling Ponds under this project.	2018

Project	Project	Annual Actual	Annual Original	Variance In	Variance As	Percent Of	Total Actual Project	Total Budget Project	Variance In	Date Original Budget	Date Original Budget	Date Actual	Date Actual	
No.	Title/Description	Cost	Budget	Dollars	Percent	Budget	Cost	Cost	Dollars	Start	End	Start	End Explanations Year	
155061	GR CCR New Construction												Project closed, charges moved to 150046. Determined that there shouldn't be any 2018	
155518	TC CCR New Const Proces Pd KU	(807,964.62) 2.160.106.04	3,600,000.00 1.656,000.00	4,407,964.62 (504,106.04)	122.44%	-0.14% 0.37%	3.722.518.13	5,107,964.62 3,600,214.07	5,107,964.62 (122,304.06)	Aug-17 Jun-17	Dec-19 Jun-19	Aug-17 Jun-17	May-18 Capital charges on Project 155061 Oct-19 Reforecast since original budget- scope moved into 2018 2018	
155518	GH DTLS MAINT ACCESS	2,160,106.04	1,656,000.00	(1,249,871.84)	-30.44%	0.37%	3,722,518.13	3,600,214.07 210.95	(122,304.06) (1,251,746.96)	Jun-1/	Jun-19		Oct-19 Reforecast since original budget- scope moved into 2018 2018 Jan-19 Construction was delayed into 2018; was originally budgeted in 2017. 2018	
157594	TC HALE LAND 2018 KU	1,249,871.84 59,146.18			100.00%	0.21%	76.101.39					Sep-17		
158187	BR LF PHASE II CONSTR	59,146.18	-	(59,146.18)	100.00%	0.01%	/6,101.39	-	(76,101.39)			Apr-18	Dec-18 2018 New Project for 2018, ECR Project 36, Created to be in compliance with Federal 2018	
138187	BR LF PHASE II CONSTR	3,611,229.22		(3,611,229.22)	100.00%	0.62%	9,034,978.06		(9,034,978.06)			Jul-17	Regulations 2018 , ECK Project 56, Created to be in compitance with Pederal 2018	
135911	DLC - KU	3,011,229.22		(3,011,22,222)	100.00%	0.0270	7,004,710.00		(),034,770.00)			541-17	The budget anticipated capital spend for DLC projects in 2018, but the DSM tariff 2018	4
		-	900,025.44	900.025.44	100.00%	0.00%	8.044.574.06	8,923,842,71	879,268.65	Jan-12	Sep-12		filed with the PSC for 2018 expects no DSM spend.	
135911	DLC - KU	16,453.49	-	(16,453.49)	100.00%	0.00%	8,044,574.06	8,923,842.71	879,268.65			Jan-12	Jun-12 2018	,
145405	Adv Meter Sys KU 2015	315,529.88	218,371.53	(97,158.35)	-44.49%	0.05%	2,726,448.05	1,435,955.63	(1,290,492.42)	Jan-15	Jan-15	Jan-15	Sep-15 2018	
145405	Adv Meter Sys KU 2015	189.93	-	(189.93)	100.00%	0.00%	2,726,448.05	1,435,955.63	(1,290,492.42)			Jan-15	Sep-15 2018	
156643	254 ITRON Meters (KU from LG&E	97,841.90	-	(97,841.90)	100.00%	0.02%	97,841.90	-	(97,841.90)			Jan-18	Mar-18 2018	
		175,815,905.01	204,198,125.33	28,382,220.32									2018 Total	
122609	Ghent Ash Pond/Landfill												Project was not budgeted in 2019; additional maintenance access platforms added 2019	
		1,518,360.03	-	(1,518,360.03)	100.00%	0.29%	349,074,296.69	347,555,936.66	(1,518,360.03)			Nov-06	Jun-14 and completed in 2019.	
130867 130870	BR3 FABRIC FILTER GH1 FABRIC FILTER		-		100.00%	0.00%	85,220,282.67	85,220,282.67	-				2019 Mav-15 2019	
130870	GH1 FABRIC FILTER GH2 FABRIC FILTER	22,678.77 (14.995.65)	-	(22,678.77) 14,995,65	100.00% 100.00%	0.00%	165,830,837.53 137,303,254,39	165,808,158.76 137,318,250,04	(22,678.77) 14.995.65			Jan-10 Jan-10		
135102	BR3 PJFF BC Repl	(14,995.65)	-	14,995.65	100.00%	0.00%	137,303,254.39	137,318,250.04	14,995.65			Jan-10	Dec-15 2019 Bag Testing results came back after 2019 BP was finalized and determined that the 2019	
133102	вко гэгт вс кері		2,574,524.16	2,574,524.16	100.00%	0.00%		2,574,524.16	2,574,524.16	Jan-19	Nov-20		bags did not need to be replaced until further out in the plan.	
135277	GH1 PJFF B&C Replacement2021		2,374,324.10	2,374,324.10	100.00%	0.00%		2,374,324.10	2,374,324.10	Jan-19	1404-20		This project was originally budgeted for 2019/2020 but was delayed until 2019	,
			849,964.00	849,964.00	100.00%	0.00%		2,217,759.12	2,217,759.12	Jan-19	Jun-21		2020/2021	
135284	GH4 PJFF Bag Replacement 19												The original budget overestimated the labor and materials for this project. This was 2019	,
													the first time a bag replacement was performed since the original installation of the	
		1,263,195.94	2,483,421.12	1,220,225.18	49.13%	0.24%	1,521,105.05	2,741,330.23	1,220,225.18	Oct-18	Apr-19	Oct-18	Apr-19 PJFF system	
135911	DLC - KU	-	-	-	100.00%	0.00%	8,044,574.06	8,040,270.76	(4,303.30)				2019	
135911	DLC - KU	4,303.30		(4,303.30)	100.00%	0.00%	8,044,574.06	8,040,270.76	(4,303.30)			Jan-12	Jun-12 2019	
144610	BR Main Pond Closure	123.88	-	(123.88)	100.00%	0.00%	13,534,170.19	13,534,046.31	(123.88)			Jun-14	Oct-17 2019	
145405	Adv Meter Sys KU 2015	1 202 020 70	A 10 000 07	(1.052.020.02)	101.111	0.05%		1 001 005 50	(020.0.12.10)				The PSC ordered an expansion of the AMS Opt-In program from 10,000 to 20,000 2019	
145405	Adv Meter Sys KU 2015	1,302,839.79 15,102.79	249,999.96	(1,052,839.83) (15,102.79)	-421.14% 100.00%	0.25%	2,726,448.05 2,726,448.05	1,786,505.57 1,786,505.57	(939,942.48) (939,942.48)	Jan-15	Jan-15	Jan-15 Jan-15	Sep-15 customers throughout the service territory. Sep-15 2019	
148842	TC AP KU CCR	15,102.79	-	(15,102.79)	100.00%	0.00%	2,720,448.03	1,780,505.57	(939,942.48)			Jan-15	Sep-15 2019 The budget assumed all material would be received in 2020. The material was 2019	
140042	IC AF ROCCR												acelerated to ensure the project remained on schedule and was received in 2019.	
				-	100.00%	0.00%		-					······································	
151120	TC CCRT FA KU												Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of 2019	e
		1,438,954.49	847,548.00	(591,406.49)	-69.78%	0.28%	28,551,936.81	27,960,530.32	(591,406.49)	Mar-16	Apr-19	Mar-16	Apr-19 Contractor milestones being different than budgeted.	
151121	TC CCRT G KU												Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of 2019	
		2,127,236.60	418,992.00	(1,708,244.60)	-407.70%	0.41%	34,658,194.58	32,949,949.98	(1,708,244.60)	Mar-16	Apr-19	Mar-16	Apr-19 Contractor milestones being different than budgeted.	
151122	TC CCRT TRANS KU	9 079 780 19	10 810 440 00	1 730 659 81	16.01%	1.76%	25,710,983.49	29,199,163.30	3,488,179.81	Mar-16	I 20	Mar-16	Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of Jan-20 Contractor milestones being different than budgeted. 2019	
151123	TC CCRT LANDFILL KU	9,079,780.19	10,810,440.00	1,750,059.81	16.01%	1.70%	25,710,985.49	29,199,105.50	3,466,179.61	Mar-10	Jan-20	war-16	2019 spend lower than budgeted due to weather delaying construction into 2020. 2019	,
151125	re cent latta ile no	4,112,414.47	4,934,574.23	822,159.76	16.66%	0.80%	33,049,992.78	35,942,152.54	2,892,159.76	Mar-16	Oct-21	Mar-16	2017 spena tower man onagenea due to weather densying considerior nao 2020.	
151992	BR3 SCR Catalyst - Middle												Timing of Milestone Payments: 1st progress payment made in 2018 (\$254k) as 2019	,
													opposed to 2019 when budgeted. Final progress payment and SCR tuning delayed until 2020 to ensure that SCR was working properly as stated in the contract (\$152k). Remaining \$500k favorable came from bids being better than budget	
		1,095,101.17	2,021,846.40	926,745.23	45.84%	0.21%	1,349,174.01	2,275,919.24	926,745.23	Sep-18	Dec-19	Sep-18	Nov-19 estimates.	
152377	BR Process Water	15,884,284.74	18,500,084.01	2,615,799.27	14.14%	3.07%	23,350,524.33	26,566,744.60	3,216,220.27	Jun-16	May-20	Jun-16	May-20 2019 spend lower than budget after the budget was completed. 2019	
152379	GH Process Water												Late 2018 spend occurred in 2019 and scope changes increased overall cost. 2019	
		25,512,122.03	10,791,849.00	(14,720,273.03)	-136.40%	4.93%	150,698,963.66	135,978,690.63	(14,720,273.03)	May-16	Mar-20	May-16	Apr-20	
152385	TC KU Process Water		1 201 200 22	(1.073.140.25)	20.074	1.000	27 22 4 01 4 70	25 252 212 21	(1.072.170.27)	Jun-16	Jun-19		Spend higher than budget due to various C/O's due to an excusable event for 2019	
152898	BR CCR Rule New Construction	6,667,377.52	4,794,209.27	(1,873,168.25)	-39.07%	1.29%	37,226,911.59	35,353,743.34	(1,873,168.25)	Jun-16	Jun-19	Jun-16	Oct-19 performance testing delays. Spend higher than budget due to diffuser work and the majority of the Process Pond 2019	
152898	BK CCK Rule New Construction	8,231,638.82	2,107,000.00	(6,124,638.82)	-290.68%	1.59%	11,689,408.08	5,564,769.26	(6,124,638.82)	Jul-16	Dec-20	Jul-16	Construction being pushed into 2019.	
152899	GH CCR Rule New Construction	8,251,058.82	2,107,000.00	(0,124,038.82)	-290.08%	1.59%	11,039,408.08	5,504,709.20	(0,124,058.82)	541-10	Dec-20	201-10	Spend higher than budget due to reforcasting of Contractor milestones after budget 2019	,
		10.382.281.54	6,760,000.00	(3,622,281.54)	-53.58%	2.01%	35,046,197.85	38,206,916,31	3.160.718.46	Jul-16	Dec-21	Jul-16	completed.	
153226	DLC KU Electric (Proposed \$s)	-	-	-	100.00%	0.00%	-	-	-				. 2019	,
155061	GR CCR New Construction			-	100.00%	0.00%	-	-	-				2019	e
155518	TC CCR New Const Proces Pd KU	1,562,198.02	1,520,249.28	(41,948.74)	-2.76%	0.30%	3,722,518.13	3,680,569.39	(41,948.74)	Jun-17	Jun-19	Jun-17	Oct-19 2019	
155849	GH DTLS MAINT ACCESS	1,875.12		(1,875.12)	100.00%	0.00%	1,251,957.91	1,250,082.79	(1,875.12)			Sep-17	Jan-19 2019	
157594	TC HALE LAND 2018 KU	16,955.21	-	(16,955.21)	100.00%	0.00%	76,101.39	59,146.18	(16,955.21)			Apr-18	Dec-18 2019	
	TC CCRT BOTTOM ASH SPARES	349.03	-	(349.03)	100.00%	0.00%	0.01	(349.02)	(349.03)			Jan-18	Jan-20 2019	
158187	BR LF PHASE II CONSTR	5,423,748.84	11,348,029.23	5,924,280.39	52.21%	1.05%	9,034,978.06	14,959,258.45	5,924,280.39	Jul-17	Dec-20	Jul-17	The budget included both the work in Cell 2 and MAP Closure 2019	
	TC CCRT BA SYSTEM SPARE EQUIP	-	-		100.00%	0.00%	184,335.37	184,335.37	-				2019 2019 2019	
159091KU 159093KU	TC CCRT FLYASH SPARE EQUIP TC CCRT GYPSUM SPARE EOUIP	29,488.46 209,121.52	-	(29,488.46)	100.00%	0.01%	29,488.46	-	(29,488.46)			Jan-19	Jui 20	
159093KU 160933	TC CCRT GYPSUM SPARE EQUIP TC LAND PURCH MCCUTCHEON KU	209,121.52	-	(209,121.52)	100.00%	0.04%	209,121.52	-	(209,121.52)			Jan-19	Dec-19 2019 2019	
161073	BR LAND PURCH MCCUTCHEON KU	4,935.00		(4,935.00)	100.00%	0.00%	4.935.00		(4,935.00)			Oct-19	Nov-20 2019	
101013	in it is i or or or or or it is the	95.891.471.62	81.012.730.66	(14,878,740,96)	100.00%	0.00%	4,755.00	-	(4,255.00)			001-19	Nov-20 2019 2019 Total	
				(									2019 10(a)	

### Kentucky Utilities Company Case No. 2020-00349 Calculation of Capital Construction Project Slippage Factor -Non-Mechanism Construction Projects

Schedule 27b(1)

Source: Schedule 27a - Construction Projects

Years	Base Rate Capital Actual Cost	<b>Base Rate Capital Budget Cost</b>	Variance in Dollars	Variance as a percent	<b>Slippage Factor</b>
2019	442,276,689	436,270,708	6,005,981	1.377%	101.377%
2018*	365,743,710	360,095,886	5,647,825	1.568%	101.568%
2017	331,452,600	353,148,308	(21,695,708)	-6.144%	93.856%
2016	257,316,496	247,479,708	9,836,788	3.975%	103.975%
2015	240,247,704	254,705,926	(14,458,222)	-5.676%	94.324%
Totals	1,637,037,198	1,651,700,535	(14,663,338)	-0.888%	99.112%

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

99.020%

The Base Rate Capital Actual Cost is the Annual Actual Cost per Schedule 27(a)Non-Mechanism Construction Projects . The Base Rate Capital Budget Cost is the Annual Original Budget per Schedule 27(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

\*2018 - Removed the budgeted amount related to Advanced Metering Systems as this was denied by Kentucky Public Service Commission in 2018.

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	Calculation of C		ucky Utilities Compa ase No. 2020-00349 ct Slippage Factor - M	2	ruction Projects Only			Schedule 27b (2
27a - Construction F	Projects B	C=A+B	D	E	F=D+E	G=C-F	H=G/F	I=C/F
Actual ECR	Actual DSM	-	Budget ECR	Budget DSM	-			Slippage Factor
94,569,226	1,322,246	95,891,472	80,762,731	250,000	81,012,731	14,878,741	18.366%	118.366%
175,385,890	430,015	175,815,905	203,079,728	1,118,397	204,198,125	(28,382,220)	-13.899%	86.101%
113,633,138	902,940	114,536,077	155,701,578	1,931,766	157,633,344	(43,097,267)	-27.340%	72.660%
65,003,671	1,716,079	66,719,750	133,378,623	2,332,374	135,710,997	(68,991,246)	-50.837%	49.163%
202,607,589	3,226,169	205,833,758	221,828,814	1,546,665	223,375,478	(17,541,720)	-7.853%	92.147%
651,199,514	7,597,449	658,796,963	794,751,474	7,179,201	801,930,675	(143,133,712)	-17.849%	82.151%
	A           Actual ECR           94,569,226           175,385,890           113,633,138           65,003,671           202,607,589	A         B           Actual ECR         Actual DSM           94,569,226         1,322,246           175,385,890         430,015           113,633,138         902,940           65,003,671         1,716,079           202,607,589         3,226,169	Calculation of Capital Construction Projects           A         B         C=A+B           Actual ECR         Actual DSM         Actual Total           94,569,226         1,322,246         95,891,472           175,385,890         430,015         175,815,905           113,633,138         902,940         114,536,077           65,003,671         1,716,079         66,719,750           202,607,589         3,226,169         205,833,758	Calculation of Capital Construction Project Slippage Factor - N           27a - Construction Projects         B         C=A+B         D           A         B         C=A+B         D           Actual ECR         Actual DSM         Actual Total         Budget ECR           94,569,226         1,322,246         95,891,472         80,762,731           175,385,890         430,015         175,815,905         203,079,728           113,633,138         902,940         114,536,077         155,701,578           65,003,671         1,716,079         66,719,750         133,378,623           202,607,589         3,226,169         205,833,758         221,828,814	Calculation of Capital Construction Project Slippage Factor - Mechanisms Const           A         B         C=A+B         D         E           Actual ECR         Actual DSM         Mechanism Capital Actual Total         Budget ECR         Budget DSM           94,569,226         1,322,246         95,891,472         80,762,731         250,000           175,385,890         430,015         175,815,905         203,079,728         1,118,397           113,633,138         902,940         114,536,077         155,701,578         1,931,766           65,003,671         1,716,079         66,719,750         133,378,623         2,332,374           202,607,589         3,226,169         205,833,758         221,828,814         1,546,665	Calculation of Capital Construction Project Slippage Factor - Mechanisms Construction Projects Only         27a - Construction Projects         A       B       C=A+B       D       E       F=D+E         Actual ECR       Actual DSM       Mechanism Capital Actual Total       Budget ECR       Budget DSM       Mechanism Capital Budget Total         94,569,226       1,322,246       95,891,472       80,762,731       250,000       81,012,731         175,385,890       430,015       175,815,905       203,079,728       1,118,397       204,198,125         113,633,138       902,940       114,536,077       155,701,578       1,931,766       157,633,344         65,003,671       1,716,079       66,719,750       133,378,623       2,332,374       135,710,997         202,607,589       3,226,169       205,833,758       221,828,814       1,546,665       223,375,478	Calculation of Capital Construction Project Slippage Factor - Mechanisms Construction Projects Only         27a - Construction Projects         A       B       C=A+B       D       E       F=D+E       G=C-F         Actual ECR       Actual DSM       Mechanism Capital Actual Total       Budget ECR       Budget DSM       Budget Total       Dollars         94,569,226       1,322,246       95,891,472       80,762,731       250,000       81,012,731       14,878,741         175,385,890       430,015       175,815,905       203,079,728       1,118,397       204,198,125       (28,382,220)         113,633,138       902,940       114,536,077       155,701,578       1,931,766       157,633,344       (43,097,267)         65,003,671       1,716,079       66,719,750       133,378,623       2,332,374       135,710,997       (68,991,246)         202,607,589       3,226,169       205,833,758       221,828,814       1,546,665       223,375,478       (17,541,720)	Calculation of Capital Construction Project Slippage Factor - Mechanisms Construction Projects Only         27a - Construction Projects         A       B       C=A+B       D       E       F=D+E       G=C-F       H=G/F         Actual ECR       Actual DSM       Actual Total       Budget ECR       Budget DSM       Budget Total       Dollars       percent         94,569,226       1,322,246       95,891,472       80,762,731       250,000       81,012,731       14,878,741       18.366%         175,385,890       430,015       175,815,905       203,079,728       1,118,397       204,198,125       (28,382,220)       -13.899%         113,633,138       902,940       114,536,077       155,701,578       1,931,766       157,633,344       (43,097,267)       -27.340%         65,003,671       1,716,079       66,719,750       133,378,623       2,332,374       135,710,997       (68,991,246)       -50.837%         202,607,589       3,226,169       205,833,758       221,828,814       1,546,665       223,375,478       (17,541,720)       -7.853%

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.

### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

### **Question No. 28**

### **Responding Witness: Daniel K. Arbough**

- Q-28. 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-28. There is no predetermined capitalization rate. Employees charge their labor to either expense or capital based on activity performed. The clearing account overheads are distributed between capital and operating expense based on the labor charged. Non-labor costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).

### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

### Question No. 29

### **Responding Witness: Christopher M. Garrett**

- Q-29. 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-29. Kentucky Utilities Company does not capitalize interest on assets subject to the jurisdiction of the Kentucky Public Service Commission for book accounting purposes.

### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

### Case No. 2020-00349

### Question No. 30

### **Responding Witness: Christopher M. Garrett**

- Q-30. State whether any changes have been made to the utility's internal accounting manuals, directives, and policies and procedures since the utility's most recent rate case. If so, provide each item that was changed and identify the changes.
- A-30. See attached for a listing of accounting policies that have been updated including a description of the changes made since the previous rate case. A copy of the associated accounting policies that have been updated is also provided.

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### Case No. 2020-00349

Internal Accounting Policy Index

Policy #	Policy	Description of the Change
250	Balance Sheet Account Reconciliation	Updated to reflect new remote accounting close requirements.
251	Journal Entries	Updated to reflect new remote accounting close requirements.
251	Journal Entries Policy Appendix A	
354	Materiality Policy	Updated to reflect changes in materiality levels and qualitative measures.
354	Materiality Policy-Appendix A- Error Assessment Memo	
357	Asset Liability Classification	Update of the definition for current assets and liabilities per the Master Glossary of the Accounting Standards Codification.
450	Derivatives and Hedging	Effective January 1, 2019, the Companies adopted accounting guidance (ASU 2017-12) which reduces complexity when applying hedge accounting as well as improves the transparency of an entity's risk management activities. This had no impact on the Companies.
451	Contractual Review	Update in the scope of contracts to be reviewed.
452	Goodwill	Effective January 1, 2020, the Companies adopted accounting guidance (ASU 2017-04) that simplifies the test for goodwill impairment by eliminating the second step of the quantitative test.
454	Leases	Effective January 1, 2019, the Companies adopted accounting guidance (ASC 842) that requires lessees to recognize a right-of-use asset and liability for leases, unless determined to meet the definition of a short-term lease.
456	Pension and Postretirement Plans	Update to reflect US GAAP requirements for settlement accounting.
650	Capital-Additions and Retirements Policy and Procedures	Discussion added to reflect PowerPlan workflow approval settings and the AIP checklist process.
651	Capital-AFUDC Policy and Procedures	Updates to reflect the 2019 AFUDC debt and equity rate calculations and the addition of language (including an example) of the semi-annual compounding calculation.
651	Capital-AFUDC Policy and Procedures Appendix A	
652	Capital-Asset Retirement Obligations Policy and Procedures	Update to reflect journal entries recorded for ARO settlements.
654	Asset Impairment	Update to the wording to reflect a change in internal control procedures performed.
655	Capital-Hardware and Software Capitalization	Effective January 1, 2020, the Companies adopted accounting guidance (ASU 2018-15) that requires a customer in a cloud computing hosting arrangement that is a service contract to capitalize implementation costs consistent with internal-use software guidance for non-service arrangements.
656	Capitalized Property Taxes	Updates to the wording to reflect the exclusion of reimbursable projects.
658	Joint Ownership-Use Assets	Updates to reflect the addition of new jointly-owned facilities.
658	Appendix A LKE Allocation	
660	Contract Retainage	Wording updates to: align the materiality threshold with the Accrual policy and requirement for contracts to separately track retainage amounts on invoices.
750	Oracle Burdening Process	Update to clarify the wording to describe the burden warehouse clearing calculation.
850	Inventory Management	Updates to clarify the types of purchased materials subject to the warehouse (stores) burden and inclusion of sales tax on inventory and purchased materials in the stores account.

# Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 Page 2 of 354

		1 age 2 01 334
950	Spreadsheet Policy	Garrett Updates to ensure consistency with PPL Corporate policy including clarification of required vs. recommended controls.
953	Reserve for Bad Debts Policy	Effective January 1, 2020, the Companies adopted accounting guidance (ASC 326) that requires the use of a current expected credit loss (CECL) model for the measurement of credit losses on financial instruments, which includes accounts receivable. The CECL model requires an entity to measure credit losses using historical information, current information and reasonable and supportable forecasts of future events, rather than the incurred loss impairment model required under previous GAAP. Additionally, the Companies changed from an income statement approach to a balance sheet approach for calculating its bad debt reserve to align with PPL EU's methodology.
954	Coal Inventory Valuation	Update to clarify the wording used to describe the daily burn and inventory balance calculation.
959	Escheatment	Updates for Illinois filing requirements.
966	Intracompany Interest	Update to clarify the interest rate used for money pool borrowings.
971	Sundry Billing Policy	Update to streamline the policy by moving the procedures for the various sundry billing items into an appendix.
1055	Regulatory Assets and Liabilities Accounting Policy	Update to remove the reference to LG&E and KU Services Company.
1055	Regulatory Assets and Liabilities Accounting Policy Appendix A	
1058	Variable Interest Entities	Update to streamline the policy to reflect the annual review performed and documented via a memo to reassess the primary beneficiary for identified VIEs.
1059	Unbilled Revenues	Update to reflect the change made to the unbilled revenue calculation. The allocation of unbilled volumes to the various revenue classes no longer considers a weather adjustment for industrial customers.
1060	Regulatory Compliance	Wording updates for the following: remove the reference to the Tennessee PUC; addition of new meal expenditure types, and requirement for employee recognition expenses to be charged below-the-line.
1061	Green Energy Renewable Energy Certificates	Update to reflect the inclusion of Virginia customers as a result of the Order received in PUR 2019-00060.
	Remote Accounting Close Requirements	New policy established in 2020 to address changes brought about by the COVID-19 pandemic.

## (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<sup>1</sup> 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

<sup>&</sup>lt;sup>1</sup> Please note an exception exists for account activity and balances associated with the consolidation elimination companies and FERC reversal companies. Management has determined that these company-account combinations do not need to be reconciled and do not have assigned risks or department owners.

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

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.

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

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

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

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

**Material activity** is defined as having average annual debits or average annual credits which are greater than the materiality threshold as defined above. The average annual debits and credits are calculated using the totals of the most recent twelve months' transactions as of the month used for the risk assessment, divided by  $12^2$ .

**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

 $<sup>^{2}</sup>$  In the case of new accounts that have existed for less than twelve months, the average will be calculated based on the number of months the account has existed.

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

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 <u>fs1\acctpolicies\Account Recs Procedures</u>. 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 7<sup>th</sup> work day. Reviews must be completed by noon on the 7<sup>th</sup> work day of each month following the quarter end and by the 9<sup>th</sup> work day of each month following non-quarterend 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.

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

• 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. 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 electronically in pdf format and saved at the following file path: fs1\acctpolicies\Account Recs Procedures\Balance Sheet Remote Process-[YYYY]\[Dept]\[PYYY-MM]\. Reconciliations must 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:

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

- 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.
- 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;
- The preparer's name and date prepared; and
- The reviewer's name and date reviewed. (The reviewer will generally be the responsible manager or a delegate assigned by the manager). The reviewer's name indicates that the balance sheet reconciliation was completed according to the requirements listed above and that the balance on the reconciliation ties to the control listing.

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

- 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 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<sup>3</sup> 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,

 $<sup>^{3}</sup>$  See the 950 – Spreadsheet Policy for more information on spreadsheet controls.

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

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.

- 13. Each calendar year, approximately mid-year, Corporate Accounting will perform the following process to affirm review of and compliance with the policies around journal entries and account reconciliations by all individuals who prepare such.
  - Corporate Accounting will contact HR to obtain from PeopleSoft a list of the current employees of the departments that prepare or review journal entries and account reconciliations.
  - Based on that list, Corporate Accounting will send to the members of those departments an email with a requested response date and voting buttons. The voting options will state:
    - I confirm that I have read and understand the 251 Journal Entries Policy and the 250 – Balance Sheet Account Reconciliation Policy. I am in compliance with those policies and with the related SOX controls.
    - I have no duties related to the preparation or review of journal entries or account reconciliations.
  - Corporate Accounting will follow up with any members of those departments who do not respond.
  - Corporate Accounting will document and retain the responses in a checklist based on the initial PeopleSoft list.

Reports Generated and Recipients:

- Balance sheet reconciliations.
- Balance sheet reconciliation control listing on  $fs1\acctpolicies\Account Recs Procedures$
- <u>EiS report "LKE High Risk BS Trending</u>"
- All reconciliation Excel preparation files are stored on a shared drive accessible by all members of a given department. Reconciliation pdf files with support are stored on fs1\acctpolicies\Account Recs Procedures\Balance Sheet Remote Process-[YYYY]\[Dept]\[YYY-MM]\.

Additional Controls or Responsibility Provided by Other Procedures: Remote Accounting Close Requirements

Regulatory Requirements: None

# **Reference:**

Authority Limit Matrix Company Policy Cash Reconciliation Company Policy 354 – Materiality Policy 950 – Spreadsheet Policy
# 250 - Balance Sheet Account Reconciliation

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

Guidelines for Spreadsheets and Other End User Computing Tools (see <u>PPL Policies directory</u> on the acctrestricted drive)

Electronic Evidence Requirements (see <u>PPL Policies directory</u> on the acctrestricted drive)

Key Contact:

Manager, Corporate Accounting

Corresponding PPL Policy No. and Name:

200 – Account Analysis Procedures

## Administrative Responsibility:

Controller Director, Accounting and Regulatory Reporting

Date created: 9/30/04 Dates revised: 10/29/04, 8/19/05, 12/02/05, 6/16/06, 4/8/09, 9/1/09, 4/20/11, 8/5/11, 3/4/13, 11/12/13, 12/17/13, 7/16/14, 8/27/14, 3/17/15, 3/11/16, 6/16/17, 6/30/19, 9/1/20

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

**Policy:** Manual and recurring 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 or Recurring), manual journal entries for companies on CCS and manual journal entries entered into HFM. Excludes automated journal entries created by interfaces, Oracle mass allocations and Oracle project allocations.

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

### **General Requirements**

### Detailed Procedures Performed:

Two all-inclusive checklists are maintained by Corporate Accounting on a shared drive accessible to all departments. The "MMYY JE Checklist Standard.xlsx" file contains one tab each for standard Oracle journal entries (routine monthly entries), CCS standard entries (LG&E & KU only) and HFM entries. The "MMYY JE Checklist Non Standard.xlsx" file contains a non-standard journal entry tab (ad hoc, non-routine entries). The two checklists include the journal entry number, general description, the initials of the persons who prepared and approved the entry, the date posted, and optional comments. If a standard entry does not need to be completed for a certain month, this fact is indicated by "N/A". Also, recurring entries require approval initials only at initial set up or modification. Otherwise, the approval is marked as '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*

# (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 ADI Journal Entries**

Oracle manual 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 saved as a pdf file to the following file path: <u>\\fs1\acctpolicies\Journal</u> Entry Procedures\Journal Entries Remote Process-[YYYY]\[Dept]\ [MMYY]\ and all supporting documentation must be appended, 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 ADI journal entry Excel templates 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

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

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 ADI 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. Errors in this stage of the validation result in yellow warnings.

The person uploading the journal entry reviews the upload error report and if there are yellow warning 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.

An additional validation occurs to ensure that intercompany lines on the journal entry are in balance by company and by intercompany segment, and that the expenditure orgs on these lines belong to the affiliate listed in the intercompany segment. Errors in this stage of the validation result in red warnings which automatically clear from the interface table.

After the ADI journal entry is uploaded with no errors, the Concurrent ID number of the upload job is documented on the appropriate line of the journal entry. The journal entry is then available for posting. The person selects the journal entries to be posted in Oracle, submits the posting job, and views the job on the Concurrent Requests screen. If the job does not complete successfully, the person who uploaded the journal entry views the job output report, corrects the errors, resubmits the posting job and checks the job output report again. When there are no errors, the Concurrent ID number of the posting job is documented on the appropriate line 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.

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

### **Reversals of ADI Journal Entries**

ADI 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. Entries should be reversed in Oracle instead of by preparing a new manual reversing entry. Reversals of journal entries should be noted on the journal entry form by adding the following information to the footer section of the original copy of posted journal entry:

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

In some cases, the original copy of the posted journal entry may have already been uploaded into Quest. 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 pdf file should be saved in the Journal Entry Remote Process current month folder on the acctpolicies drive, with the information listed above appended to the copy of the entry. Also, 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 uploaded 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 month. 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 ADI journal entries using the "Prior Period Adjustment" journal category with the amounts and months 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 along with the month(s) to which it pertains must be provided to the Regulatory Accounting and Reporting Department if LG&E or KU are affected. (Note that entries booked to an LKS allocable project will likely affect LG&E and KU when the charges are allocated.)

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

Reclassifications which are non-routine and non-recurring must not be added to a standard journal entry, but instead 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.

# **Oracle Recurring Journal Entries**

Recurring journal entries (Oracle General Ledger system-generated journals) are run monthly by individual accounting departments. Recurring journals are considered standard, routine, non-reversing monthly journals where the accounting information and amounts are the same for multiple months.

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

Recurring journal entries are set up in Oracle and updated on a periodic basis, as appropriate. General Ledger validation prevents a recurring journal entry from being generated until all corrections are made to the journal set-ups. General Ledger validation includes the following: The category, source, currency, and each account segment value are compared against tables containing valid and enabled lists of values. Cross-validation rules control which account segment values can be used together. The Project/Task combination must exist, but there is no validation against the set-up values within the Project Accounting system. This validation must be done manually at inception. The EiS report "LKE Lookup Project and Task GLAFF and Validations" may be used for this validation.

Recurring journals are run per a designated schedule determined by the manager of each applicable department. The journal will normally be posted via the AutoPost function in Oracle, but can be manually posted if desired. During the post process, the accounting date is checked to ensure that it falls within an open period. If needed, a recurring journal entry can be suspended for a month and a non-standard journal can be created in its place.

# (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 or recurring 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<sup>1</sup> 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, Approval and Storage of Entries**

Effective with the March 2020 close, new accounting procedures were implemented to address the electronic approval and storage of journal entries as a result of the COVID-19 pandemic (see **Remote Accounting Close Requirements**).

<sup>&</sup>lt;sup>1</sup> 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.)

All journal entries must be reviewed. Evidence of review of electronic journal entries is the email approvals appended to the pdf files. (See cycle/transaction 080.05, Control Activity 1 in the Sarbanes Oxley Compliance documentation.)

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.

New recurring journal entries, or changes to existing recurring journal design, must be reviewed and approved by the manager of the applicable department, or his or her delegate, prior to generating the journals. Upon the creation or modification to a recurring journal, a copy of the supporting work papers with evidence of review and approval must be uploaded as an attachment to the Oracle recurring journal set-up window. Additionally, an annual review of existing recurring journal set-ups must be performed by each applicable accounting department to ensure that the journals continue to comply with the current business environment, with evidence of review uploaded to the Oracle recurring journal set-up window. Oracle retains the history of all attachments uploaded by sequence numbering.

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-standard 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 standard 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.

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

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 electronically 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.
- 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<sup>2</sup>. 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.

 $<sup>^{2}</sup>$  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.

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

(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, including verification or review of calculations or other information received from outside departments.
- 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.

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.

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

During close, an Accounting Analyst in Corporate Accounting runs an EiS report that lists the entries that require further review/approval and posts the list to the Director, Accounting and Regulatory Reporting's SharePoint site so that it can be reviewed during the Day 4 closing meeting. The Accounting Analyst in Corporate Accounting re-runs the list on Day 5 after the books are closed, posts it to SharePoint and sends a notification so that any remaining approvals by the respective Director and Controller can be obtained before the closing meeting with PPL on workday 7.

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

Oracle journal entries are uploaded into Quest by the Senior Secretary and/or Assistant to the Controller. CCS and HFM journal entries are not uploaded to Quest, but can be accessed in the Journal Entry Remote Process folder on the accepticies drive.

# 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.

After the journal entry is entered and "saved as completed", the document number of the saved entry is documented on the bottom of the journal entry. The journal entry is then available for

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

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 documented 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.. 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.

# **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.

### **Confirmation of Compliance with the Policy**

Each calendar year, approximately mid-year, Corporate Accounting will perform the following process to affirm review of and compliance with the policies around journal entries and account reconciliations by all individuals who prepare such.

- Corporate Accounting will contact the managers of the departments that prepare or review journal entries and account reconciliations to confirm who in their departments, including contractors, are performing these tasks
- Based on that list, Corporate Accounting will send to the members of those departments an email with a requested response date and voting buttons. The voting options will state:
  - I confirm that I have read and understand the 251 Journal Entries Policy and the 250 Balance Sheet Account Reconciliation Policy. I am in compliance with those policies and with the related SOX controls.
  - I have no duties related to the preparation or review of journal entries or account reconciliations.
- Corporate Accounting will follow up with any members of those departments who do not respond.

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

Corporate Accounting will document and retain the responses in a checklist based on the initial distribution list.

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

# Reports Generated and Recipients:

- ADI journal entries (uploaded 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)
- EiS report "LKE Lookup Project and Task GLAFF and Validations" (used by all preparers of journal entries)
- CCS journal entries (saved to the Journal Entry Remote Process folder on the acctpolicies drive and 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 (saved to the Journal Entry Remote Process folder on the acctpolicies drive)
- 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.) 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 <u>PPL Policies directory</u> on SharePoint)

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

CCS Journal Entry Job Aid Electronic Evidence Requirements (see <u>PPL Policies directory</u> on SharePoint) <u>Remote Accounting Close Requirements</u>

#### **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, 6/12/17, 6/27/18, 9/5/18, 11/6/18, 9/1/20

(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:

# (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).

# (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.

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

# **Oracle (Recurring) Journal Entries**

### **Recurring Batch Header Information**:

- 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. Then there should be a short text to uniquely identify this batch. The short description text can have spaces and underscores. The batch name should be less than 30 characters total.
- Description: A short description of the journal entry.
- Recurring Batch Type: Single Ledger
- Ledger: LGE ENERGY LLC
- Enable Security: Do not flag

### **Recurring Journal Entry Header Information**:

- Journal Name: The journal entry number stored in Oracle, using the following syntax: J###-cccc-yyyy, where ### = 3 digit journal entry number from the journal entry checklist, cccc = 4 digit company number, and yyyy = 4 digit year. Every time the journal is generated regardless of the GL period, the journal will have this Journal Name.
- Ledger: LGE ENERGY LLC
- Category: Describes the type of journal entry, based on a predefined list in Oracle selected by the user. "Prior Period Adjustment" and "Accrual" categories are not applicable to recurring journal entries and should not be used.
- 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.
- Conversion Type: Blank
- Effective Dates (From/To): Lists the period of time for which the recurring batch is effective. Generation of the batch must occur between these two dates.

### **Recurring Journal Entry Attachment Information**

Recurring journal entry supporting work papers must be attached at the batch header level. Attachments must not be deleted if the journal supported by the attachment has been generated and posted. Enter the information specified below. If the attachment is in the Document Catalog and is being used to assign the attachment to the journal, then the information defaults from the catalog and does not have to be re-entered.

- Main
  - Seq: Sequence number
  - o Category: Journal

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

- Title: Meaningful name using the following syntax: Name-Rev#, where Rev# is the revision number in case there is an update to the recurring journal.
- Description: A short description of the journal entry.
- May be Changed Flag: Defaults to checked and is not editable at the point of journal creation. If user elects to pull the attachment to the Document Catalog, then this can be changed to off.
- Source
  - o Data Type: File
  - File: Upload File containing work papers. Oracle will ask the user to browse for the file. Upon selection, the attachment will be saved in the Oracle database.
  - Optionally, if the attachment needs to be added to a different Recurring Batch journal, then the attachment can be published to the Document Catalog

The work papers must contain a summary sheet of the GLAFFs used, total amount, and the recurring amount by GLAFF.

The work papers must contain a cover page in OCR A Extended font. 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:

- Number of Months: The number of months the journal will be generated.
- Source: Recurring
- Group Id: The employee number of the person uploading the journal entry, excluding the leading letter and leading zeros.
- Long 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.
- Location of Support: Optional. This field may contain the original electronic location of your work papers.
- Total Amount: Total amount of the recurring journal.
- Monthly Amount: Total amount divided by the number of months the journal covers.
- Prepared By/Date: The person preparing the journal entry signs or initials here (include the date prepared). The Prepared By person does not have to be the person that generates the journal each month. This may be typed.
- Approved By Signature/Date: 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

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

whether approval is required and at what level for standard journal entries with total debits less than or equal to \$50,000. Original signature is required.

# **Recurring Journal Entry Line Information:**

- Line: Sequential Number. This will be the journal entry line number.
- 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.
- 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. If left blank, the line description will populate with "Created by recurring journal entry program."

### **Recurring Journal Entry Formula Information:**

- Step: Sequential number
- Operator: First row should always be Enter. If a formula is used to calculate the final amount, the other options on the following rows are +(plus), -(minus), x(multiplication), /(division). Enter the dollar amount of the transaction. A negative number or result is a credit. A positive number or result is a debit.
- Line DFF Segment: On the last row entered into the formula area,
  - o Account needs Project/Task?

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

- If no project/task is being charged, type No
- If yes, enter the Project and Task. Note, other than validating that the Project/Task exists there is no validation that the combination is chargeable or that the associated GLAFF matches the -Project/Task set-up information. This validation must be confirmed manually before entering the data with evidence included in the work paper support uploaded into Oracle. The EiS report "LKE Lookup Project and Task GLAFF and Validations" may be used as evidence. The reviewer is responsible for checking that the evidence for this validation exists prior to signing off.

### **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.

(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: 11/1/18



Note: The file naming convention to be used for this memo is "Topic from "Re" line below Error Assessment Memo MM-DD-YYYY"

#### MEMORANDUM

Date:	Insert Date here & in 2 <sup>nd</sup> page header
То:	Controller
From:	Insert name of memo preparer &/or relevant manager
Re:	Insert topic here & in 2 <sup>nd</sup> page header
cc:	<ul> <li>Insert name of relevant Director or Officer and the following recipients:</li> <li>Director, Audit Services</li> <li>Manager, Sarbanes-Oxley Compliance</li> <li>Manager, Financial Reporting</li> <li>Deloitte</li> <li>Director, Shared Accounting Services, PPL</li> <li>Controller, PPL</li> <li>(Draft &amp; final distribution of the memo is the responsibility of the manager responsible preparing the memo. No distribution should occur before memo has been reviewed and approved by the Controller.)</li> </ul>

#### **Overview of Error**<sup>1</sup>

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.

<sup>&</sup>lt;sup>1</sup> 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.

Insert Date Page 2 Insert Topic

## **How Error Was Identified**

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
2017				
2016				
2015				
Pre-2015				

#### 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) (include federal and state income tax impact)

Adjust dates in this table		9ME 09/30/14		3ME 09/30/14	
Fin Statement Line Item	Company	<u>Debit</u>	<u>Credit</u>	<u>Debit</u>	<u>Credit</u>

(\$ in thousands)

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

Insert Date Page 3 Insert Topic

	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 an item capable of precise measurement or whether it arises from an estimate and, if so, the degree of imprecision inherent in the 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

Insert Date Page 4 Insert Topic

- Whether it concerns a segment or other portion of the registrant's business that has been identified as playing a significant role in the registrant's operations or profitability.
- 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.

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- 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;

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- 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.

# (Note: Text in italics indicates key SOX control 80.08.08)

## **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

### (Note: Text in italics indicates key SOX control 80.08.08)

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 reclassifications, 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.

## (Note: Text in italics indicates key SOX control 80.08.08)

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 be made. The assessment with the Controller and a final determination will be made. The assessment will be shared with the Sarbanes Oxley Compliance department and the external auditors. The materiality conclusions for the reclassifications will be reflected in the Overall Error Assessment memo prepared by the Financial Reporting Department for each reporting period.

### Quantitative

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

# (Note: Text in italics indicates key SOX control 80.08.08)

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 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:

- 1<sup>st</sup> Quarter Projected full year pretax income from the current year budget
- 2<sup>nd</sup> Quarter Projected full year pretax income from the 1<sup>st</sup> quarter's reforecast
- 3<sup>rd</sup> Quarter Projected full year pretax income from the 2<sup>nd</sup> quarter's reforecast
- 4<sup>th</sup> 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

# (Note: Text in italics indicates key SOX control 80.08.08)

budget for the first quarter, projected full year pretax income from the 2<sup>nd</sup> and 3<sup>rd</sup> 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<sup>nd</sup> and 3<sup>rd</sup> 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<sup>nd</sup> and 3<sup>rd</sup> 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;

# (Note: Text in italics indicates key SOX control 80.08.08)

- 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 based on the effects of correcting all misstatement based on the effects of correcting all misstatement, 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.
## (Note: Text in italics indicates key SOX control 80.08.08)

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 an item capable of precise measurement or whether it arises from an estimate and, if so, the degree of imprecision inherent in the 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 concerns a segment or other portion of the registrant's business that has been identified as playing a significant role in the registrant's operations or profitability;
- 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

### (Note: Text in italics indicates key SOX control 80.08.08)

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

#### Detailed Procedures Performed:

1. All adjustments, no matter the dollar amount, must be booked to the general ledgers prior to closing the books each month. Adjustments may only be "waived as immaterial" if they are not timely identified during the closing process and are immaterial based on determinants in this policy or are determined by Management to be a valid deferred adjustment (i.e., amounts less than \$100,000 for the months January through November and less than \$50,000 in December that has not yet been processed for payment in Accounts Payable [See Accounting Policy and Procedures 751 – AP – Manual Accrual]).

## (Note: Text in italics indicates key SOX control 80.08.08)

- 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 "WaivedAdjustments X Year X Qtr" (i.e., WaivedAdjustments 2020 2<sup>nd</sup> Qtr) 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

The SOC has defined procedures and process flow for reviewing potential deficiencies which can be found on the SOC SharePoint site.

- 4. Adjustments waived as immaterial must be booked as soon as practical but no later than the close of the next quarter. Waived adjustments that are elected to not be booked must be approved by the CFO and controller.
- 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<sup>1</sup>) should be addressed to the Controller and copied to the relevant

<sup>&</sup>lt;sup>1</sup> 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

## (Note: Text in italics indicates key SOX control 80.08.08)

Director(s) and the reporting workpapers. Communications of the draft and final error assessment memo should be performed by the author of the error assessment memo. 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).

An electronic copy of the memo must be filed on the <u>\\lgeenergy.int\shares\Group3</u>: 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.

The SOX Compliance department uses the information contained in Error Assessment Memo to evaluate the impact of the error on the Company's system of internal controls. Care should be taken to include relevant information in the Error Assessment Memo. The SOX Compliance department should review the Error Assessment prior to finalization.

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.

## (Note: Text in italics indicates key SOX control 80.08.08)

All final error assessment memos are saved in the appropriate quarter's directory on the shared <u>\\lgeenergy.int\shares\Group3</u>: 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 \<u>\lgeenergy.int\shares\Group3</u>: 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.
- 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.

## (Note: Text in italics indicates key SOX control 80.08.08)

#### 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

#### **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

(Note: Text in italics indicates key SOX control 80.08.08)

#### Administrative Responsibility:

Controller

Date Created: 10/31/05 Dates Revised: 11/03/05 07/18/06 11/11/06 02/29/08 08/27/09 03/21/11 07/05/11 08/03/11 10/03/11 6/22/12 10/19/12 4/2/13 10/7/13 6/30/14 5/26/15 1/16/2016 4/1/16 11/13/2017 9/1/2020

### Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 <u>LG&E and KU Energy LLC Accounting Policy and Procedures</u> Garrett

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### 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 used to designate cash and other assets or resources commonly identified as those 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 the Master Glossary of the Accounting Standards Codification ("ASC"), current liabilities are used principally to designate obligations whose liquidation is reasonably expected to require the use of existing resources properly classifiable as current assets, or the creation of other current liabilities. Per ASC 210-10-45-7, various debt transactions may result in current liability classification. These transactions are the following: due on demand loan agreements, callable debt agreements, and shot-term obligations expected to be refinanced.

#### Current Assets:

For LKE, current assets typically include resources such as:

- Cash, cash equivalents, restricted cash and restricted cash equivalents<sup>i</sup>
- 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<sup>i</sup>
- 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

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### 357 - Assets/Liabilities Classification

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

- Prepaid expenses such as insurance, rents, taxes, current paid advertising service not yet received applicable to the next 12 months
- Certain deferred income tax assets
- Assets held for sale
- 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, GLT, Plant Outage Normalization 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<sup>i</sup>
- 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 <sup>ii</sup>

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## 357 - Assets/Liabilities Classification

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

- Long-term debt portion payable within 12 months<sup>iii</sup>
- Debt and other obligations due on demand (many customer and collateral deposits are considered current because they are due on demand)
- Accruals of expenses such as wages, commissions, rentals and royalties
- Income and other taxes payable (including taxes withheld payable) within 12 months
- 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 accounting policy and procedure 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 non-net zero balances for the period for all companies and populates a "Check" column within the query with "YES" if certain criteria detailed above are met.

Reports Generated and Recipients:

EIS query - GL\_Trial Balance review

Additional Controls or Responsibility Provided by Other Procedures:

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

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#### 357 - Assets/Liabilities Classification

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

#### Regulatory Requirements:

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, 8/18/2020

<sup>&</sup>lt;sup>i</sup> Generally, only investments with original maturities of three months or less qualify a scash 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 a scash equivalents. However, a Treasury note purchased three years a go does not become a cash equivalent when its remaining maturity is three months or less).

<sup>&</sup>lt;sup>ii</sup> 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

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#### 357 - Assets/Liabilities Classification

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

equity securities have been issued for the purpose of refinancing the short-term obligation on a long-term basis. If equity securities have been issued, the short-term obligation, although excluded from current liabilities, shall not be included in owners' equity.

- B. Financing agreement. Before the balance sheet is issued or is a vailable 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 a greement is expected to be financially capable of honoring the agreement.

<sup>iii</sup> 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 a greement at the balance sheet date for which the violation would make the obligation callable.

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

## **Policy:**

FASB's Accounting Standards Codification Topic 815 (ASC 815), <u>Derivatives and Hedging</u> 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.

The Company's policy is to designate all contracts for commodity purchases for fuel and other products that are derivatives and that have physical delivery points where there is customer need or for company operations as normal purchases. The Company believes that these commodity contracts are derivatives; however, the contracts fall under the exception guidelines and are considered normal purchases, exempt from fair value mark to market accounting. Management noted that the commitment contracts for commodity purchases are executed in the ordinary course of business. The Company's intention is to take physical delivery of the materials purchased and to utilize them in the daily transactions of normal production or transportation to its customers. Management noted that certain contracts have provisions to be able to net settle (forward contracts). While certain provisions exist, management has no intention to net settle as these purchases are used in operations or delivery to customers. As such, the contracts qualify for the normal purchase, normal sale exemption in accordance with Company policy as well as outlined in ASC 815 and accordingly are exempt from fair value mark to market accounting. No trading commodity swaps are transacted at this time, as documented in Note 18 in the Authority Limits Matrix, which states: "*No contracts or transactions for any of the commodities listed* 

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

under Power Supply, Fuel and By-Products or Gas Supply may be entered into utilizing financial instruments including, but not limited to, forwards, futures, and/or swaps. As such, 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:

- 1. It has (1) one or more **underlyings** and (2) one or more **notional amounts**<sup>1</sup> 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.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Sometimes, other names are used. For example, the notional amount is called a face amount in some contracts.

<sup>&</sup>lt;sup>2</sup> 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

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

- 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<sup>3</sup> 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 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

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. <sup>3</sup> 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.

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

- 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 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 remeasured at fair value under GAAP with changes in fair value reported in current earnings.

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

• 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:
  - 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.

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

#### **General Requirements:**

#### **Detailed Procedures Performed:**

LKE does not currently elect hedge accounting, but rather utilizes 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, <u>Derivatives and Hedging</u>, provides for three types of hedges, which are described briefly below:

- 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.

FASB issued ASU 2017-12 Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities with the intent to improve the financial reporting of hedging relationships to better portray the economic results of an entity's risk management activities in its financial statements. In addition, the FASB made certain targeted improvements to simplify the

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

application of hedge accounting guidance. The update provides further guidance on the treatment of fair value, cash flow, and net investment hedges. As LKE does not currently elect hedge accounting, these updates do not apply to the Company.

## **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 Regulatory Accounting & Reporting (RAR) personnel to discuss and review contract terms to determine whether the contract, or any of its components, must be accounted for under derivative accounting guidance. With input from the business line contacts, RAR 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 RAR 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.

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

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

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

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

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.
- 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

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

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 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**

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.

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

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 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.

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

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, 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

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

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.

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)**

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

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

#### 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 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

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

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.

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

## **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<sup>4</sup> 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 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.

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

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

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

- 1. The terms of the contract require physical delivery of electricity. That is, the contract does not permit net settlement provisions, as described in ASC 815-10-15-100 through 15-109 under the contract terms or through a market mechanism settlement. For an option contract, physical delivery is required if the option contract is exercised.
- 2. The power purchase or sales agreement (whether a forward contract, an option contract, or a combination of both) is a capacity contract. Differentiating between an 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 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

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

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 815-15-10(b) for that reporting entity

LKE policies to comply with this guidance follow:

- Forward physical contracts (non-option-based contracts) subject to unplanned netting (that is, subject to possibly being booked out) are **not** eligible to qualify for the NPNS exception unless delivery is highly probable. If not eligible for NPNS, these transactions may be eligible for cash flow hedge accounting. (See "Qualifying for Cash Flow Hedge Accounting.")
- Forward option contracts requiring delivery of the related asset at an established price under the contract only if exercised are **not** eligible to qualify for the NPNS exception, unless they meet the definition of a capacity contract. (For example, plant-specific tolling arrangements may qualify for the normal exception.) Again, if not eligible for NPNS, these transactions may be eligible for cash flow hedge accounting.
- Forward contracts containing optionality features that do not modify the quantity of the asset to be delivered are eligible for the normal purchases and normal sales exception. If an option component permits modification of the quantity of the assets to be delivered (as in the case of a requirements contract), the contract is **not** eligible for the normal purchase and normal sales exception, unless it is probable that the contract will result in physical delivery, and if the option component permits the holder only to purchase additional quantities at the market price at the date of delivery.
- Power purchase or sales agreements (whether a forward contract, option contract, or a combination of both) that are classified as capacity contracts (see definition above) may qualify for the normal purchases and normal sales exception if it meets certain criteria.

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

• 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.
- 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.

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

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.

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

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

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.

#### **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

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

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

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

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.
- 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.

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

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.

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

#### **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

#### **Reference:**

ASC-815, Derivatives and Hedging

#### **Corresponding PPL Policy No. and Name:**

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

400 - Accounting Policy for Derivatives and Hedging

#### Key Contact:

Manager, Regulatory Accounting & Reporting Manager, Corporate Finance

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting Controller Treasurer

Date Created: 3/31/11 Dates Revised: 9/21/11, 11/1/12, 3/20/15, 4/1/16, 3/27/2017, 2/11/19

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

### **Appendix 1: Derivative Evaluation Flowchart**



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

#### APPENDIX 2 - Derivative

#### ASC 815 - Derivative Evaluation Worksheet Counterparty Name

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

#### **Additional Comments (Overview)**

#### Summary of Conclusions:

Is the contract a derivative?

Does the contract qualify for NPNS?

Do price adjustment features exist and therefore NPNS cannot be taken?

- 0 (automatically populated)
- 0 (automatically populated)
- 0 (automatically populated)

## LG&E and KU Energy LLC Accounting Policy and Procedures

## 450 – Derivatives and Hedging

### (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)
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)

(automatically populated) 0

# LG&E and KU Energy LLC Accounting Policy and Procedures

#### 450 – Derivatives and Hedging

#### (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 815-15-10(b) shall not be considered normal purchases and normal sales.

# LG&E and KU Energy LLC Accounting Policy and Procedures

#### 450 – Derivatives and Hedging

#### (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 815-15-10(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** 

(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, revenue recognition reporting requirements, derivatives, purchase obligations, joint and several liability, 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 Reporting (FR) 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
- Any contract with an indeterminable amount.
- All long-term commodity transactions entered into by Power Supply (no financial threshold).

The financial thresholds and guidelines are based on a determination of contracts that may have a material impact on the financial statements.

The review of contracts is documented differently based on the financial impact of the contract as follows:

- Review of a contract greater than \$5 Million or a term of 5 years or longer is required to be documented using the contract review template. (See Step 2 Review of the Contracts, Item 2 below).
- Review of contracts that are greater than \$1 Million, but less than \$5 Million, is done at a higher level with the goal of complex issue identification. Completion of the contract review template is not required; however, it may be used if a complex accounting issue is identified. (See Step 3 Contract Inventory and Conclusions, Item 2 below).
- Review of a contract that has no estimable total value is required to be documented using the contract review template. (See Step 2 Review of the Contracts, Item 2 below).

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

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

Included in this policy are the references to the Sarbanes-Oxley Transaction 80.04 <u>Contracts</u> <u>Control Activities (80.04 CA 1, 2, 4).</u>

#### **Objective of Procedure:**

The objective of this procedure is to establish guidance for the review and evaluation of contracts so that the proper accounting treatment may be applied, and to provide a process for ascertaining LKE's compliance with the Dodd-Frank Act.

#### **General Requirements:**

#### **Detailed Procedures Performed**

Step 1 - Gathering the Contracts

- 1. Microsoft SharePoint will be utilized as a central location to gather in-scope contracts to be reviewed. FR 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. An AIM request must be completed to receive access to the site.
- 2. FR will notify Group Admins of monthly submission deadlines via Microsoft Outlook Calendar appointment (with copy to site Calendar) to be sent in January as a recurring monthly appointment for the year. Group Admins are responsible for meeting this monthly submission deadline. Upon submission, Group Admins are also responsible for initiating review workflows and assigning a review task to the FR Analyst.
- 3. FR generates an Oracle report, which lists all contracts and purchase orders entered into Oracle greater than \$1M to gather monthly procurement contracts. These report are used to ensure that FR has received all contracts that are required to be reviewed.

## Step 2 – Review of the Contracts [80.04 CA1]

1. All contracts are reviewed by the FR Analyst and evaluated to determine that the appropriate accounting features have been identified in the contract. The evaluation is

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

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 842, <u>Leases</u>)
- 1057 Guarantees (ASC 460, <u>Guarantees</u>)
- 1058 Variable Interest Entities (ASC 810, <u>Consolidation</u>)
- ASC 606 Revenue from Contracts with Customers technical memos
- 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. FR 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. FR 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. FR 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 FR analyst, and must be reviewed by the Manager, Financial Reporting (FR Manager) and Manager, Credit and Contract Administration (CCA Manager), or delegate. The FR analyst initiates a workflow task to be completed by FR Manager and CCA Manager (or delegate) indicating the completion of their reviews. This occurs quarterly. [80.04 CA 1]
- 6. The CCA Manager, or delegate, 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 or as changes are made [80.04 CA2]*. 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

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individual contracts, FR 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 FR.

- 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, FR 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.
- Gas Supply for Generation 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 Credit/Contract Administration and Regulated Trading and Dispatch departments. In lieu of reviewing individual contracts, FR will confirm quarterly with the Credit/Contract Administration 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, Gas Supply, and Credit/Contract Administration departments to the FR Analyst before the last day of a quarter-end month and uploaded by the FR Analyst to the Contracts Database SharePoint site. (See Appendix A) [80.04 CA 2]

Step 3 - Contract Inventory and Conclusions

- 1. All conclusions reached through the contract review process should be included within the appropriate document set for the contract and available to the Business Line contacts and others for review.
- 2. A listing of all contracts over \$5 million along with completed templates and a listing of contracts between \$1 and \$5 Million will be sent to PPL Technical Accounting before the quarter-end closing meeting.
- 3. Audit Services will have access to the SharePoint Site to facilitate gathering SEC reporting, SOX, and quarterly/annual Client Assistance contract review supporting documentation.

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

#### Security

The FR 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 completing an AIM request. Assistance completing the AIM request can be requested from FR.

Access to the Contracts SharePoint site is restricted to individuals with a valid business purpose. On a quarterly basis, the FR analyst reviews user access rights to the SharePoint site to ensure that only appropriate individuals have access. The FR manager confirms the review and the results. [CA 4]

#### Reports Generated and Recipients

The following reports are generated quarterly:

- Contract Inventory listing of contracts greater than \$5 million from FR is sent to PPL Technical Accounting.
- Contract Inventory listing of contracts between \$1 \$5 million from FR is sent to PPL Technical Accounting
- Confirmations received from Economic Development and Major Accounts and the Gas Management Planning and Supply departments are sent to FR

#### Additional Controls or Responsibility Provided by Other Procedures None

Regulatory Requirements None

<u>Reference</u> ASC-460, Guarantees ASC-606 Revenue from Contracts with Customers ASC-810, Consolidation of Variable Interest Entities ASC-815, Accounting for Derivative Instruments and Hedging Activities ASC-842, 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 Reporting

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

Administrative Responsibility Director, Accounting and Regulatory Reporting Controller

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, 2/28/17, 1/1/19, 2/11/19, 8/12/20

(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 a greements for the applicable quarter did not deviate from the base a greement.

# 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 a greements 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?







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

#### **Confirmation of Normal Purchase Normal Sales Transactions**

#### Group Name : Credit/Contract Administration

The purpose of this confirmation is to confirm that all transactions entered into under the base contract a greements 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 and KU?

(no transactions occurred without the probable intent of being used for LG&E and

KU generation)

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?



(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, <u>Intangibles – Goodwill and Other</u>, and ASC 820, <u>Fair Value Measurements and Disclosures.</u>

**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, <u>Intangibles – Goodwill and Other</u>, 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 must be recognized in the financial statements. Below are definitions of values used for testing goodwill:

- Impairment of good will is the condition that exists when the carrying value of the good will exceeds its fair value.
- Carrying value of goodwill is defined as the value of the asset as it appears on the balance sheet.
- Fair Value As stated in ASC 820, <u>Fair Value Measurements and Disclosures</u>, "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.

## **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:

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

- Definition of the reporting units;
- Allocation of goodwill to the various reporting units;
- Determination of the fair value of each reporting unit;
- Comparison of the fair value of each reporting unit with the carrying value of the reporting unit;
- Adjustment of goodwill in the event of impairment (carrying value of the reporting unit exceeds its fair value).

Testing for impairment of goodwill is conducted at least annually on the reporting unit level. The impairment test may be performed any time during the fiscal year provided the test is performed at the same time every year. LKE and its affiliates have determined that the annual impairment testing for reporting units will occur in the fourth quarter of each year based on the current long-term planning data. (For example, the goodwill impairment for 2011 would occur in October of 2011 using long-term planning data from the 2012 Plan.)

#### Reporting unit – definition

Goodwill impairment test must be performed on the reporting unit level. According to ASC 250 – *Segment Reporting*, a reporting unit is an operating segment or one level below an operating segment (referred to as a component). An operating segment is defined as a component of an enterprise that engages in business activities from which it may earn revenues and incur expenses whose operating results are regularly reviewed by the chief operating decision-maker to make decisions about resources to be allocated to the segment and assess its performance, and for which discrete financial information is available.

A component of an operating segment is a reporting unit if the following criteria are fulfilled:

- The component constitutes a business for which discrete financial information is available;
- The components have different economic characteristics and;
- Segment management regularly reviews the results of that component.

Currently, LKE has three reporting units – LKE and subsidiaries, Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU).

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

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

on the net asset value of each company. The goodwill represents value paid for the rate regulated business located in a defined service area, which provides for investment, future earnings and cash flow growth. LG&E's and KU's franchise values are being attributed to the going concern value of the business and thus, were recorded as goodwill rather than a separately identifiable intangible asset. None of the goodwill recognized is deductible for income tax purposes or included in customer rates.

When a portion of a reporting unit that constitutes a business is to be disposed of when the reporting structure is reorganized the amount of goodwill shall be allocated based on the relative fair values of the portion of the business to be disposed of and the portion of the reporting unit to be retained. However, if the business to be disposed of was never integrated into the reporting unit after its acquisition, (thus the benefits of the acquired goodwill were never realized by the rest of the reporting unit) the current carrying amount of that acquired goodwill shall be included in the carrying amount of the business to be disposed of. When only a portion of goodwill is allocated to the business to be disposed of, the goodwill remaining in the portion of the reporting unit retained shall be tested for impairment.

#### Qualitative Assessment (Step 0 Analysis)

In 2011, the FASB issued Accounting Standard Update (ASU) 2011-08 which amends the guidance in ASC 350-20 on testing goodwill for impairment. Under the revised guidance, beginning with fiscal years beginning after December 15, 2011, entities testing goodwill for impairment have the option of performing a qualitative assessment before calculating the fair value of the reporting unit (i.e., step 1 of the goodwill impairment test). In the qualitative assessment, entities would determine whether it is more likely than not (i.e., a likelihood of more than 50 percent) that the fair value of the reporting unit is less than the carrying amount. If so, they would proceed to step 1 of the goodwill impairment analysis in ASC 320-20. However, if not, further testing of goodwill for impairment would not be required to be performed. Because the qualitative assessment is optional, entities may bypass it for any reporting unit in any period and begin their impairment analysis with the quantitative calculation in step 1. Entities may resume performing the qualitative assessment in any subsequent period.

The ASU did not change how goodwill is calculated or assigned to reporting units, nor does it revise the requirement to test goodwill annually for impairment. In addition, the ASU does not 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

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

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 – <u>Impairment of Long-Lived Assets</u>) 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 marketdependent multiples or metrics (consider in both absolute terms and relative to peers), a change in the market for an entity's products or services, or a regulatory or political development

c. Cost factors such as increases in raw materials, labor, or other costs that have a negative effect on earnings and cash flows

d. Overall financial performance such as negative or declining cash flows or a decline in actual or planned revenue or earnings compared with actual and projected results of relevant prior periods

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

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

all, or a portion, of a reporting unit, the testing for recoverability of a significant asset group within a reporting unit, or recognition of a goodwill impairment loss in the financial statements of a subsidiary that is a component of a reporting unit

g. If applicable, a sustained decrease in share price (consider in both absolute terms and relative to peers).

Entities should also consider:

• The "extent to which each of the adverse events and circumstances identified could affect the comparison of a reporting unit's fair value with its carrying amount. An entity should place more weight on the events and circumstances that most affect a reporting unit's fair value or the carrying amount of its net assets."

• Any "positive and mitigating events and circumstances that may affect" the analysis. However, positive and mitigating evidence should not be viewed as a rebuttable presumption that an entity does not need to perform the quantitative calculation under step 1.

• The difference between the current-period carrying amount and the fair value of a reporting unit calculated in a recent prior period.

• The factors in their totality. No one factor is meant to be a determinative event that triggers a quantitative calculation.

If the qualitative analysis is performed it must be documented thoroughly including any underlying analysis to support the assertion of whether the fair value of the reporting unit is not more likely than not less than its carrying amount.

#### Indicators for a possible decrease in value

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

- A significant adverse change in legal factors or in the business climate;
- An adverse action or assessment by a regulator;
- Unanticipated competition;
- A loss of key personnel;
- 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 <u>Property</u>, <u>Plant and Equipment</u> of a significant asset group within a reporting unit;

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

• 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

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 is impaired and an impairment charge will be recognized.

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 retains 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.

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:

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

- A description of the facts and circumstances leading to the impairment;
- The amount of the impairment loss and the method of determining the fair value of the associated reporting unit;
- If a recognized impairment loss is estimated that has not yet been finalized, that fact and the reasons therefore and, in the subsequent periods, the nature and amount of any significant adjustments made to the initial estimate of the impairment loss.

Goodwill disclosure requirements pursuant to ASC 350 include, but are not necessarily limited to the following:

- The total carrying amount at the end of each financial reporting period;
- The change in the carrying amount of goodwill during the period, including the aggregate amount of goodwill acquired, the amount of impairment losses recognized, and the amount of goodwill included in the gain or loss on disposal of a reporting unit (or portion thereof).

Relevant personnel will determine, by use of Impairment Questionnaires and Checklists, the applicability of reporting requirements pursuant to ASC 350 on at least an annual basis (or more frequently based on the occurrence of relevant events) as previously described. (See Asset Impairment Accounting Policy and Procedures.)

The PPL Controller and PPL Senior Director of Financial Planning is responsible for determining whether the optional qualitative analysis will be performed, coordinating the performance of any required impairment tests with PPL's and LKE's Financial Planning departments and/or external consultants, reviewing the results with the external auditor and communicating the results to LKE. LKE's Regulatory Accounting and Reporting department will record any entries required if impairment exists.

(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 Planning Manager, Regulatory Accounting and Reporting Manager, Financial Reporting

#### **Corresponding PPL Policy No. and Name:**

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

#### Administrative Responsibility:

Director, Accounting & Regulatory Reporting Director, Financial Planning & Analysis Controller

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

Date Created: 6/30/05 Dates Revised: 7/27/10, 3/31/11, 9/8/11, 3/7/12, 3/3/16, 2/11/19, 8/11/2020

(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, Commercial Operations, Right of Way, and other appropriate departments 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**

The accounting principles for leases are primarily promulgated by Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 842 (Leases). ASC 842 supersedes ASC 840. The most significant change in ASC 842 is the recording of most leases on the balance sheet for lessees. 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.

In-scope contracts (contracts of \$1M or greater) are reviewed quarterly and evaluated to determine appropriate accounting treatment. *Through this 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 is 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.)

As noted in the Company-wide lease policy, Accounting must be notified once it is determined that a draft agreement contains a lease. All leases must be communicated to Accounting, regardless of dollar amount.

#### Scope

ASC 842-10-20 defines a lease as a "contract, or part of a contract, that conveys the right to control the use of identified property, plan, or equipment (an identified asset) for a period of time in exchange for consideration". Only land and depreciable assets are included in the scope of ASC 842.

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

ASC 842-10-15-1 excludes the following:

- Leases of intangible assets (accounted for under ASC 350) (includes software licenses)
- Leases to explore for or use minerals, oil, natural gas, and similar nonregenerative resources (accounted for under ASC 932 or ASC 930)
- Leases of biological assets (accounted for under ASC 905)
- Leases of inventory (accounted for under ASC 330)
- Leases of assets under construction (accounted for under ASC 360)

## Lease Identification

ASC 842-10 defines a lease as follows:

842-10-15-3 A contract is or contains a lease if the contract conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. A period of time may be described in terms of the amount of use of an identified asset (for example, the number of production units that an item of equipment will be used to produce).

842-10-15-4 To determine whether a contract conveys the right to control the use of an identified asset for a period of time, an entity shall assess whether, throughout the period of use, the customer has both of the following:

- a. The right to obtain substantially all of the economic benefits from the use of the identified asset
- b. The right to direct the use of the identified asset.

See appendix A for a flowchart to assist with identifying a lease.

## Identified Asset

An identified asset must be present for the arrangement to be a lease. This asset may either be explicitly or implicitly identified.

Once determined that an asset is present in the agreement, the Company must also evaluate whether the supplier has substantive substitution rights. If so, in accordance with ASC 842-10-15-10, the underlying asset does not represent an identified asset and the contract does not contain a lease. If a supplier has substantive substitution rights, the supplier controls the asset. For a substitution to be considered substantial, the supplier must have the practical ability to substitute the asset and the supplier must economically benefit from the substitution.

## Right to Control Use

To have the right to control the use of the asset, the customer must have both of the following:

• The right to obtain substantially all of the economic benefits from the use of the asset

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

• The right to direct the use of the asset

ASC 842-10-15-17 discuss the concept of economic benefits. Economic benefits may include primary outputs, by-products, cash flows derived from outputs and by-products and can be obtained either directly or indirectly.

ASC 842-10-15-20 discuss the right to direct the use of the asset:

A customer has the right to direct the use of an identified asset throughout the period of use in either of the following situations:

- a. The customer has the right to direct how and for what purpose the asset is used throughout the period of use.
- b. The relevant decisions about how and what purpose the asset is used are predetermined and at least one of the following conditions exists:
  - 1. The customer has the right to operate the asset (or to direct others to operate the asset in a manner that it determines) throughout the period of use without the supplier having the right to change those operating instructions.
  - 2. The customer designed the asset (or specific assets of the asset) in a way that predetermines how and for what purpose the asset will be used throughout the period of use.

# Lease Components

After determining that a contract contains a lease, ASC 842-10-15-28 states that a company should identify the separate lease components within the contract. This is intended to help companies evaluate whether the contract is providing multiple individual outputs or a single output (right of use).

Once separate lease components are identified, companies must determine where there are nonlease components to be separated. Practical expedients were made available in adopting 842. As a practical expedient, a lessee may, as an accounting policy election by class of underlying asset, choose not to separate non-lease components from lease components and instead account for them as a single lease component. The Company will separate the lease and non-lease components for real estate leases and continue to evaluate other asset classes going forward. Currently, all other asset classes contain only lease components.

## Lease Term

The commencement date of a lease is the date on which a lessor makes an underlying asset available for use by a lessee. ASC 842-10-30-1 states "an entity shall determine the lease term as the noncancellable period for which a lessee has the right to use an underlying asset, together with all of the following:

a. Periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option,

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

- b. Period covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option,
- c. Periods covered by an option to extend (or not to terminate) the lease in which exercise of the option is controlled by the lessor."

The noncancellable period of a lease is the period for which the contract is enforceable. The lease is no longer enforceable when both the lessee and the lessor have the right to terminate the lease without permission from the other party with no more than an insignificant penalty.

If a lease contract includes a termination option that gives only the lessee the right to terminate, the Company would evaluate whether it is reasonably certain that the lessee will not exercise the termination option.

If the contract gives only the lessor the right to terminate, the Company would not consider that termination option when evaluating the lease term.

#### Evergreen Leases

ASC 842 applies to contracts that automatically renew. In determining the term for such arrangements, the Company would consider the same factors as it would for all other leases. The Company would need to consider contract-based, asset-based, market-based, and entity-based factors to determine the term over which the lease is reasonably certain to be extended.

#### Short-Term Leases

ASC 842-10 defines a short term lease as a lease with a term of 12 months or less and does not include an option to purchase the underlying asset that the lessee is reasonably certain to exercise.

A lessee can elect by asset class not to record short term leases on the balance sheet. The Company has made this election for all short-term leases. Short-term lease costs will be captured via use of specific expenditure types for short-term leases. Reports will be generated from Oracle to obtain the short-term lease expense for disclosure reporting.

If the lease term increases to more than 12 months, or it becomes certain that the lessee will exercise an option to purchase the asset, the lessee would no longer be able to apply the short-term lease exception and would account for the lease as it would other leases.

See Appendix B for a listing of lease expenditure types required to be used for lease transactions.

#### **Discount Rate**

Companies use discount rates to calculate the present value of lease payments. The discount rate used is determined based on information as of the lease. Typically, a lessee will use the

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

incremental borrowing rate. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term an amount equal to the lease payments in a similar economic environment. Unless the rate is stated in the lease agreement, LKE will use the incremental borrowing rate for the discount rate. This rate is provided by the Corporate Finance department.

#### Lessee Accounting

#### Lease Classification

Once a lease has been identified, the lessee must determine whether the lease is finance or operating. ASC 842-10-25-2 provides criteria that must be met for a lease to be classified as a finance lease.

Under the prior standard, ASC 840, bright lines were required to be used in the evaluation to determine whether a finance lease existed. ASC 842 does not require bright lines; however, companies are allowed to use bright lines for classification purposes if it elects to do so. LKE has elected to maintain these bright lines. Thus, LKE will use the following criteria in determining if a finance lease exists:

- a. The lease transfers ownership of the underlying asset to the lessee by the end of the least term.
- b. The lease grants the lessee an option to purchase the underlying asset that the lessee is reasonably certain to exercise.
- c. 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
- d. The present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments...equals or exceeds 90% of the fair value of the underlying asset
- e. The underlying asset is of such a specialized nature that it is expected to have no alternative use to the lessor at the end of the lease term.

If none of these criteria are met, the lease will be classified as an operating lease.

The Finance vs Operating spreadsheet template will be completed by lease owners to make an initial determination as to whether the leases is finance or operating. This template can be found on the Controller Group's Sharepoint site. Generally, the Company does not enter into finance leases to avoid potential impact to debt covenants. The PowerPlan Lease Module contains

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functionality to classify leases as either operating or finance. Each lease will be reviewed to ensure the module classifies the lease correctly.

Lessees will recognize a right-of-use asset and a lease liability for all leases (finance and operating). ASC 842-20-30-1 states "at the commencement date, a lessee shall measure both of the following:

- a. The lease liability at the present value of the lease payments not yet paid, discounted using the discount rate for the lease at lease commencement
- b. The right-of-use asset as described in paragraph 842-20-30-5."

ASC 842-20-30-35 states "at the commencement date, the cost of the right-of-use asset shall consist of all of the following:

- a. The amount of the initial measurement of the lease liability
- b. Any lease payments made to the lessor at or before the commencement date, minus any lease incentives received
- c. Any initial direct costs incurred by the lessee..."

#### Subsequent Measurement of a Finance Lease

After lease commencement, a lessee measures it lease liability by using the effective interest rate method. In each period, the liability will be increased to reflect the interest that is accrued on the related liability by using the appropriate discount rate, offset by a decrease in the liability resulting from periodic lease payments. The lessee will generally recognize the ROU asset at cost, reduced by any accumulated amortization and accumulated impairment losses.

The ROU asset is amortized on a straight line basis. Lessees would separately present the interest and amortization expense in the income statement

#### Subsequent Measurement of an Operating Lease

For an operating lease, the subsequent measurement of the ROU asset is linked to the amount recognized as the lease liability. Thus, the ROU asset would be measured as the lease liability adjusted by accrued or prepaid rents, the remaining unamortized initial directs costs and lease incentives, and impairments of the ROU asset.

After lease commencement and over the lease term, a lessee would recognize in the income statement:

- a. A single lease cost calculated in a manner that results in the allocation of the remaining lease costs over the remaining lease term, on a straight line basis
- b. Variable lease payments not recognized in the measurement of the lease liability in the period in which the related obligation has been incurred, and
- c. Any impairment of the operating lease ROU.

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

#### Derecognizing a lease

When a lease is terminated before the expiration of the lease term, for both operating and finance leases, the lessee would derecognize the ROU asset and corresponding lease liability. Any difference would be recognized as a gain or loss related to the termination of the lease. Similarly, if a lessee is required to make any payments or receives any consideration when terminating the lease, it would include such amounts in the determination of the gain or loss upon termination.

#### **Lease Payments**

To determine the appropriate lease classification and measure a lessee's ROU asset and lease liability and a lessor's net investment in the lease, lessees and lessors must determine the lease payments related to use of the underlying asset. This determination incudes an assessment of any payments during renewal periods that are deemed to reasonably certain to be exercised.

Lease payments include:

- fixed payments, which include in substance fixed payments, less any lease incentives paid
- variable payments that depend on an index or rate
- exercise price of a purchase option reasonably certain to be exercised; penalties for terminating a lease
- fees paid to the owners of special purpose entities
- amounts that it is probably the lessee will owe under a residual value guarantee

The following items are not included in the calculation of the lease payment:

- variable payments that not depend on an index or rate
- the lessee's guarantee of the lessor's debt
- amounts allocated to non-lease components

#### Lessor Accounting Lease Classification

Leases are classified by lessors as either sales-type leases, direct financing leases, or operating leases.

#### Sales-type lease

In a sales-type lease, the lessor transfers control of the underlying asset to the lessee. The evaluation of whether a lease qualifies as a sales-type lease focuses on whether the lessee effectively obtains control of the entire underlying asset (and not just the right to use it).

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

The five criteria that a lessee users to determine if a lease is a finance lease are the same criteria used by a lessor to determine if a lease is a sales-type lease.

#### Direct financing lease

If none of those criteria are met, the lessor evaluates whether the lease is a direct financing lease. If both of the following criteria are met, the lease should be classified as a direct financing lease:

- a. The present value of the sum of the lease payments and any residual value guaranteed by the lessee that is not already reflected in the lease payments equals or exceeds substantially all of the fair value of the underlying asset
- b. It is probably that the lessor will collect the lease payments plus any amount necessary to satisfy a residual value guarantee.

#### Operating lease

If neither the sales-type lease criteria nor the direct financing lease criteria are met, the lease is an operating lease.

As LKE 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 guidance, see applicable accounting literature or contact Regulatory Accounting and Reporting (RAR).

Accounting for sales-type leases

- Recognize an initial net investment in the lease on the balance sheet. The net investment in the lease comprises the sum of the lease receivable and the present value of the unguaranteed residual value.
- > Reduce the net investment in the lease for consideration received from the lessee.
- Derecognize the carrying value of the underlying asset. If the fair value of the underlying asset equals the carrying value, defer any initial direct costs.
- Increase the net investment tin the lease for the interest income earned. Reduce the carrying value of the investment due to any impairment.
- Recognize any selling profit or leasing loss immediately. If the fair value of the underlying asset dos not equal the carrying value, expense any initial direct costs immediately.
- Recognize interest income on the basis of the net investment in the lease at the implicit rate in the lease. Recognize any impairments.

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.

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

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.

#### **Other Leasing Provisions**

#### Embedded Leases

LKE will evaluate service arrangements that involves the use of PP&E to determine whether the arrangement contains an embedded lease.

#### Sale-Leaseback Transactions

A sale-leaseback transaction involves the transfer of an asset by an owner to an acquirer and a transfer of the right to control the use of that same asset back to the original owner for a period of time. When accounting for a sale-leaseback transaction, the seller-lessee:

- Records the sale
- > Derecognizes the carrying amount of the underlying asset
- Accounts for the lease in accordance with 842-20
- Recognizes the gain or loss from the sale, calculated as the differences between the carrying amount of the underlying asset and its fair value.

#### Subleases

If the original lessee is not relieved of the primary obligation under the original lease, the original lessee shall continue to account for the original lease in one of the following ways:

- a. If the sublease is classified as on operating lease, the original lessee shall continue to account for the original lease as it did before commencement of the sublease.
- b. If the original lease is classified as a finance lease and the sublease is classified as sales type lease or direct financing lease, the original lessee shall derecognize the original ROU asset and continue to account for the original lease liability as it did before commencement of the sublease
- c. If the original lease is classified as an operating lease and the sublease is classified as a sales-type or direct financing lease, the original lessee shall derecognize the original ROU asset and account for the original lease liability in accordance with 842-20-35-1 through 35-2.

When classifying a sublease, the Company will do so based on the underlying asset that is the subject of the less, rather than the right of use asset.

If the original lessee is relieved of its primary obligation, the transaction will be considered a termination of the original head lease. The lessee/intermediate lessor would derecognize the ROU asset and lease liability for the head lease and would recognize any difference in profit or loss. If the lessee remains secondarily liable, then the lessee is a guarantor and the transaction should be accounted for in accordance with ASC 460.

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

If the original lease is replaced with a new lease agreement, the Company, as the lessor, shall account for the original lease as a terminated lease and the new lease as a separate transaction.

#### Related Party Leases

Leases between related parties normally use the same criteria as similar leases between unrelated parties.

#### Accounting for Leasehold Improvements

Amounts for leasehold improvements are recognized separately from the underlying leased ROU asset.

ASC 842-20-35-12 states that leasehold improvements shall be amortized over the shorter of the useful life of those leasehold improvements and the remaining lease terms, unless the lease transfers ownership of the underlying asset to the lessee or the lessee is reasonably certain to exercise an option to purchase the underlying asset, in which case the lessee shall amortize the leasehold improvements to the end of their useful life.

### Land and Buildings

ASC 842-10-15-29 requires that land be considered a separate lease component in a contract involving land and other assets, unless the effect of separately account for the land portion of the contract is insignificant.

The Company has determined that if the company enters into a lease for only a portion of a building, when the company has the right to control the use of substantially of the capacity of the building, it also has the right to control the use of substantially all of the capacity of the land.

## Lessee Involvement in Asset Construction

Rights to use assets under construction are outside the scope of ASC 842. The lessee should determine whether it controls the underlying asset before commencement of a lease. If it does, the lessee must:

- a. Recognize the entire asset as the deemed accounting owner and
- b. Apply sale-leaseback guidance to assess whether it may derecognize the assets on the lease commencement date.

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

#### Impairment

Lessees must test ROU assets for impairment in a manner consistent with its treatment of other long-lived assets, in accordance with ASC 360. If the ROU asset related to an operating lease is impaired, the lessee would amortize the remaining ROU asset in accordance with the subsequent-measurement guidance that applies to finance leases. Typically, this would be on a straight-line basis over the remaining lease term. In this case, the operating lease would no longer qualify for the straight line treatment of total lease expense. In periods after the impairment, a lessee would continue to present the ROU asset reduction and interest accretion related to the lease liability as a single line item in the income statement.

Impairment is expected to be a very unlikely scenario due to the regulated nature of the industry. A question in the quarterly 302 survey asks recipients whether a significant adverse change in legal factors or the business climate could affect the value of a leased asset. Affirmative responses will be followed up on to determine if an impairment needs to be made. If an impairment does need to be made, ASC-Topic 340, Property, Plant, and Equipment, will be followed to ensure proper accounting treatment.

#### Remeasurement

After the commencement date of the lease, a lessee must remeasure the lease liability if there has been a change to the amounts that make up a lease payment. Generally, there will be a change in lease payments when certain reassessment-related events occur or when a lease is modified and hat modification is not account for as a separate contract. Some of these events will require an update to the discount rate used to measure the liability. When a modification is not accounted for as a separate contract, the discount rate must be based on a rate as of the remeasurement date. In addition, if there is a change in the lease term or in the assessment of whether the lessee will exercise a purchase option, the rate will need to be updated.

A remeasurement of the lease liability will result in an adjustment to the corresponding ROU asset.

The following events trigger remeasurement:

- Change in the lease term
- Change in assessment of purchase option exercise
- Change in the amount probable of being owed by a lessee under a residual value guarantee
- Variable payments become lease payments due to the resolution of a contingency

# **Financial Statement Presentation**

Lessee

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

ASC 842-20-45 provides the requirements for reporting leases in the financial statements. See Appendix C for a listing of GLAFF balance sheet accounts used for lessee accounting. See Appendix D for an example of lessee operating lease journal entries.

#### Balance Sheet

- A lessee will either present on the balance sheet or disclose in the notes finance lease ROU assets and operating lease ROU assets separately from each other and from other assets; and, finance lease liabilities and operating lease liabilities separately from each other and other liabilities.
- If a lessee does not present finance lease and operating lease ROU assets and lease liabilities separately on the balance sheet, the lessee shall disclose which line items in the statement of financial position include those right of use assets and lease liabilities.
- Lessees are prohibited from presenting finance ROU assets in the same line items as operating ROU assets and finance lease liabilities in the same line item as operating lease liabilities.
- ROU assets and lease liabilities will be considered the same as other nonfinancial assets and financial liabilities in classifying them as either current or non-current

#### Income Statement

- For finance leases, the interest expense on the lease liability and amortization of the ROU asset is not required to be presented as separate line items. They shall be presented in a manner consistent with how entity presents other interest expense and deprecation of similar assets
- For operating leases, lease expense shall be included in the lessee's income from continuing operations.

#### Statement of Cash Flows

- Repayments of the principal portion of the lease lability arising from finance leases should be presented within financing activities
- Interest on the lease liability arising from finance leases should be classified in accordance with the requirements relating to interest paid in Topic 230 on cash flows
- > Payments arising from operating leases should be classified within operating activities
- Variable lease payments and short term lease payments not included in the lease liability should be classified within operating activities.

#### Lessor

Sales-Type and Direct Financing Leases

Balance Sheet

- Lease assets should be presented separately from other assets on the balance sheet
- Lease assets will be considered the same as other nonfinancial assets and financial liabilities in classifying them as either current or non-current

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

#### Income Statement

- Income arising from leases should be presented in either the income statement or disclosed in the notes. If a lessor does not separately present lease income in the statement of comprehensive income, the lessor shall disclose which line items include lease income in the statement of comprehensive income.
- Any profit or loss should be presented in a manner that best reflects the lessor's business model.

## Statement of Cash Flows

Cash receipts from leases should be classified within operating activities

#### **Operating Leases**

#### Balance Sheet

> The underlying assets should be presented in accordance with other applicable Topics Income Statement

- Income arising from leases should be presented in either the income statement or disclosed in the notes. If a lessor does not separately present lease income in the statement of comprehensive income, the lessor shall disclose which line items include lease income in the statement of comprehensive income.
- Any profit or loss should be presented in a manner that best reflects the lessor's business model.

## Statement of Cash Flows

> Cash receipts from leases should be classified within operating activities

## Disclosure

## Lessee Disclosure Requirements

ASC 842-20-50-1 requires lessees to disclose its leases, significant judgements made in applying the requirement of ASC 842, and the amounts recognized in the financial statements relating to those leases. Lessee disclosure requirements can be subdivided in the following topics:

- > Information about the nature of an entity's leases (including sublease)
  - o General description of leases
  - Basis and terms and conditions on which variable lease payments are determined
  - o Terms and conditions of options to extend or terminate leases
  - Residual value guarantees
  - o Restrictions or covenants imposed by leases.
- Leases that have not yet commenced
- Significant assumptions and judgments
  - Whether a contract contains a lease

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

- Allocation of consideration in a contract
- Discount rate
- > Amounts recognized in the financial statements
  - Finance lease cost
  - Operating lease cost
  - o Short-term lease cost
  - o Variable lease cost
  - o Sublease income
  - o Net gain or loss from sale-and-leaseback transactions
  - o Cash paid for amounts included in measurement of lease liability
  - Supplemental noncash information
  - Weighted-average remaining lease term
  - Weighted average discount rate
- Maturity analysis of liabilities
- Lease transactions with related parties
- Practical-expedient disclosure related to short-term leases
- Practical-expedient disclosure related to separating lease components
- > Electing transition practical expedients:
  - o Hindsight practical expedient
  - o Practical expedient package
- Proposal permitting entities to elect not to restate comparative periods in the period of adoption

See the Leases whitepaper that includes the financial statement format of the disclosures.

#### Lessor Disclosure Requirements

Historically the Companies have entered into very few leases for which the Companies were the lessor. Therefore, it is the Companies' expectation that any such leases would be immaterial in aggregate to present as a standalone line item on the face of the financial statements or disclose in the notes to the financial statements. However, should these leases become material; the Companies will adhere to the standard.

ASC 842-20-50-1 requires lessors to disclose its leases, significant judgements made in applying the requirement of ASC 842, and the amounts recognized in the financial statements relating to those leases. Lessor disclosure requirements can be subdivide in the following topics:

- Information about the nature of an entity's leases
  - General description of leases
  - o Basis and terms and conditions on which variable lease payments are determined
  - o Term and conditions of options to extern or terminate leases
  - Existence of terms and conditions for a lessee to purchase a leased asset
- Significant assumptions and judgements

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

- o Whether a contract contains a lease
- Allocation of consideration in a contract
- Amount lessor expect to derive from underlying asset after the end of the lease term
- Lease transactions with related parties
- Residual assets and risk management
- > Amounts recognized in the financial statements
  - Sales-type leases and direct financing leases
    - Tabular disclosures
    - Components of net investments in leases
    - Significant changes in the balance of unguaranteed residual assets and deferred selling profit
    - Maturity analysis of lease receivables
    - Operating leases
      - Tabular disclosures
      - Maturity analysis of lease payments
      - Separate ASC 360 disclosures

## Procedures

- 1. The current contract review process ensures contracts with a value greater than \$1 million are reviewed to determine if they contain leases. Any leases identified in the contract review process are provided to Regulatory Accounting and included in the lease inventory.
- 2. Per the LKE Leases Policy, all lease agreements are required to be reviewed by Regulatory Accounting and the appropriate budget contact prior to finalization. The policy requires that lease executors send copies of all lease agreements, regardless of dollar amount, to Regulatory Accounting. Upon review and confirmation by Regulatory Accounting that the agreement is a lease, the agreement is added to the lease inventory. The budget contact will set up the project and task for the lease payment.
- 3. To help ensure that all leases have been communicated to Regulatory Accounting, payments charged to lease expenditure types will be reviewed monthly. Any payments that are not appropriately matched to an identified lease are investigated to determine if the agreement does contain a lease and are subsequently added to the inventory.

Training has been provided to lease owners or those who have responsibility for entering into lease agreements and to those responsible for informing Regulatory Accounting of such agreements. The objective of this training was for these departments to understand what could potentially qualify as a lease under ASC 842 to help in the identification of contracts that would most likely contain a lease.

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

- 4. When a lease has been identified, it will be entered into the PowerPlan Lease Module based on the terms of the lease by the accounting analyst. The manager will review to ensure the lease was entered correctly.
- 5. Departments responsible for leases are sent a listing of their leases monthly to confirm that there have been no changes to existing leases and to make notification of any new leases.
- 6. The manager reviews the journal entry generated by the PowerPlan Lease Module each month to ensure the entry is reasonable and is properly classified between the long-term and short-term.
- 7. Account reconciliations are prepared each month by the analyst and reviewed by the manager.

#### Responsibility

- RAR is responsible for implementing and maintaining procedures to ensure that the practices set forth in this policy are followed.
- The Legal Department and Business Line Contacts are responsible for providing timely notification to RAR of new arrangements or changes to existing arrangements.
- RAR 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.
- RAR will be responsible for ensuring that the appropriate accounting/disclosure requirements are implemented based on those conclusions/decisions in a timely manner.
- RAR must notify Financial Reporting of outcome of analysis, conclusions/decisions reached in a timely manner so that required disclosures can made in financial statements.

## **Reports Generated and Recipients**

- Inventory listing of contracts within scope of contract review that include review for leases provided by RAR
- Contract review templates provided by Lease Reviewers

## Additional Controls or Responsibility Provided by Other Procedures

451 - Contractual Review policy Leases-LKE Company Policy

#### **Regulatory Requirements**

Federal Energy Regulatory Commission (FERC) Reporting

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

FERC issued guidance on 12/27/18 confirming that the FASB's ASU will have no impact on the existing FERC ratemaking treatment or practices.

- The Commission will not be amending its Uniform System of Accounts (USofA) at this time. Leases will continue to be recorded within FERC's existing regulated accounting framework.
- If a jurisdictional entity chooses to implement the ASU's guidance to report operating leases on the FERC balance sheet, it may do so, by using the existing USofA balance sheet accounts for capital leases. In addition, entities must:
  - Provide footnote disclosures in the regulated financial statements of any amounts in the capital lease accounts that relate to capitalized operating leases;
  - Maintain unique subaccounts and auxiliary ledgers to separately identify and track the capitalized operating lease amounts;
  - Implement strong internal controls to ensure there is no impact on the existing ratemaking treatment or practices for leases.
- No other changes will be made to the existing FERC accounting treatment for leases.
  - No changes related to land easements.
  - No changes to income statement accounts or amounts related to leases.
  - No changes related to lessor accounting.
- If a jurisdictional entity has a specific lease transaction that it proposes to treat differently from the guidance provided, it should seek approval prior to implementing its proposed accounting.

## **References - Related Publications**

A Roadmap to Applying the New Leasing Standard 2018-Deloitte FASB Accounting Standard Update Lease Topic 842 Section C Background Information and Basis for Conclusion FERC Lease Guidance Issued 12-27-2018 FERC Lease Accounting Whitepaper-EEI ASC 842 FERC Task Force

## **Accounting Pronouncements**

- ASC 842 (Leases)
- ASC 360 (Property, Plant and Equipment)
- ASC 860 (Transfers and Servicing)
- ASC 310 (Receivables)
- ASC 410 (Asset Retirement and Environmental Obligations)

## **Corresponding PPL Policy No. and Name**

• 403 Determining Whether an Agreement Contains a Lease

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

• 404 Accounting and Reporting Requirements for Leases

#### Whitepaper

Leases Memo (add date once finalized)

#### **Key Contact**

Manager, Regulatory Accounting and Reporting

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting Controller

Date Created: 3/31/11 Dates Revised: 9/19/11, 4/1/16, 1/15/19,10/1/20

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

#### Appendix A-Lease Identification Decision Tree



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

## Appendix B Lease Expenditure Types

The following expenditure types should be used for leases greater than 12 months:

Exp						
Type #	Description	Examples				
501	Lease Vehicles and Equipment Long- Term	Transportation Department Fleet leased vehicles				
618	Lease Other Long-Term	Railcars Office Trailers Equipment Defibrillators				
620	Lease-Buildings Long-Term	LG&E Center Office Space Building for storage				
631	Parking Long-Term	LG&E Center Marriott Jefferson Center Actors				
632	Lease Land Long-Term	FCD Docks/Easements Telecom Sites Land for Substation/Storage Pole Yard				
633	Lease/Rental Other-Short-Term	All leases/rentals less than 12 months.				
671	Nontaxable Lease Other (Service Equipment Operator Provided) Long- Term	Helicopter				

The following expenditure types should be used for leases less than 12 months:

Exp Type#	Description	Examples
503	Lease/Rental Vehicles Short-Term	Transportation Department Fleet lease/rental vehicles less than 12 months
633	Lease/Rental Other-Short-Term	All leases/rentals less than 12 months.
657	Lease Land Short-Term	Leases/rentals less than 12 months for real property

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

# Appendix C

Lessee Balance Sheet GLAFF Accounts

Account Number	Account Description	GAAP Line Item		
101130	PROPERTY UNDER	Other Noncurrent Assets		
	OPERATING LEASES			
101131	PROPERTY UNDER	Regulated Utility Plant		
	FINANCING LEASES			
101132	PROPERTY UNDER	Other Noncurrent Assets		
	PREPAID LEASES			
101136	ACCUM AMORT	Other Noncurrent Assets		
	PROPERTY UNDER			
	OPERATING LEASES			
101137	ACCUM AMORT	Other Noncurrent Assets		
	PROPERTY UNDER			
	<b>OPERATING LEASES</b> -			
	IMPAIRMENT			
101138	INITIAL DIRECT COST-	Regulated Utility Plant		
	FINANCE LEASE			
111105	ACCUM DEPR PROPERTY	Reserves for Depreciation		
111105	UNDER FINANCING	and Amortization		
	LEASES			
184730	LEASE PAYMENT -	Other Current Assets		
	CLEARING			
227101	OBLIGATIONS UNDER	Other Noncurrent Liabilities		
	<b>OPERATING LEASES</b> -			
	NONCURRENT			
227102	OBLIGATIONS UNDER	Long-term Debt		
	FINANCING LEASES -			
	NONCURRENT			
232035	LEASE ACCRUAL OTHER	Other Current Liabilities –		
	MISC	Misc Payables		
243102	OBLIGATIONS UNDER	Other Current Liabilities		
	<b>OPERATING LEASES</b> -			
	CURRENT			
243103	OBLIGATIONS UNDER	Short-term Debt		
	FINANCING LEASES -			
	CURRENT			
421106	GAIN - LEASE DISP	O&M Expense		

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

421206	LOSS - LEASE DISP	O&M Expense
426526	IMPAIRMENT OF LEASED	Other Income (Expense)
	ASSETS	_
426527	IMPAIRMENT OF	Other Income (Expense)
	FINANCE LEASES	_
426561	IMPAIRMENT ON LEASED	Other Income (Expense)
	ASSETS	_
431106	INTEREST ON PROPERTY	Interest Expense
	UNDER FINANCING	_
	LEASES	

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

#### Appendix D Lessee Operating Lease Journal Entry Example

Lease Term:	3 years (no renewal option)
Economic Life:	5 years
Purchase Option:	None
Rent Payments:	\$100 paid in arrears
Interest Rate:	7%
Fair Value of Asset:	\$500
Residual value guarantee:	None

			Notes	Inception	Year 1	Year 2	Year 3	End
00	404420	Devente Hades Occurries Learnes		070				
DR	101130	Property Under Operating Leases	Lease module will	270				
			adjust monthly the ST and					
			LT lease liability via a					
			reclassification entry					
			based on the					
			remaining term of the					
CR	2/13102/227101	Obligations Under Operating Leases- Current/Non-current	lease	(270)				
OIX	243102/221101	Initial recognition of lease	lease	(210)				
		initial recognition of rease						
DR		Lease payment clearing			100	100	100	
CR	232100/131090	AP/Cash			(100)	(100)	(100)	
DR	243102	Obligations Under Operating Leases-Current			84	90	96	
			For operating leases					
			interest charges					
			same expense					
			account as rent					
DR		Rents- Corporate HQ (interest portion)	expense		16	10	4	
CR	184730	Lease payment clearing			(100)	(100)	(100)	
			Based on					
			amortization of					
DR	931904	Rents- Corporate HQ (interest portion)	lease schedule		84	90	96	
CR	101136	Accum Depr Property Under Operating Leases			(84)	(90)	(90)	
DR	101136	Accum Depr Property Under Operating Leases						270
CR	101130	Property Under Operating Leases						(270)
		End of Lease Retirement						

(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, <u>Compensation – Retirement Benefits</u>.

**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 plan covers 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

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

assumptions applied to actual employees and retirees. An obligation for each employee and retiree is calculated and projected to an assumed date of death using Society of Actuaries mortality tables, as adjusted following consultation with the actuaries, then discounted to present value.

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 plan meets specific IRS guidelines and is 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 generally 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 21<sup>st</sup> 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

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

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

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

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

## **Definitions:**

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

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

"Discount rate" – The interest rate used to adjust for the time value of money.

"Expected long-term rate of return on plan assets" – An assumption as to the rate of return on plan assets stated as a percentage reflecting the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation.

(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

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

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

#### Detailed Procedures Performed:

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

#### Measurement date / Remeasurements:

ASC 715-30-35-62 through 68 provides the following guidance in regard to the measurement date. The measurement 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 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 settlement and curtailment. 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.

(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 1<sup>st</sup> 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

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

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

According to the EY Accounting Manual, section P1.1.11.5.1, the roll-forward approach is acceptable and "a company may be able to satisfy itself that the use of beginning-of-the-year participant data "aged" one extra year to calculate year-end measurements would obtain results that are reasonably not expected to be materially different from the results that would have been obtained using end of the year participant data". Therefore, when LKE receives the updated estimate of pension liabilities in the 2<sup>nd</sup> 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:

<u>Discount rate:</u> 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

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

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

Expected rate of return on plan assets: LKE's Treasury department, in conjunction with the PPL Employee Benefit & Pension Board (EBPB), monitors and reports on the returns achieved by LKE's pension and other postretirement benefit plans and provides guidance for expectations of future performance. Consideration is given to the percentage of assets invested in equities, bonds, real estate and cash in weighting the Return on Plan Assets. Consideration is also given as to whether the assets are actively managed.

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

The expected return on plan assets is determined based on a market-related value of plan assets, which is calculated by rolling forward the prior year market-related value with contributions, disbursements and long-term expected return on investments. One-fifth of the difference between the actual value and the expected value is added (or subtracted if negative) to the expected value to determine the new market-related value.

<u>Health care cost trend rate:</u> 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.

<u>Lump-sum option election rate:</u> Percentage of employees assumed to take the lump-sum option available to them. This rate is set based on prior experience. The rate is compared to industry experience and evaluated for consistency

<u>Mortality:</u> 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.

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

<u>Retirement rate:</u> 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.

<u>Salary increase rate:</u> 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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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.

As detailed above, ASC 715-30-35-24 requires amortization of gains and losses over the average remaining service period for plan participants. However, if plan participants are all or almost all inactive, the average remaining life expectancy of inactive participants should be used as the amortization period for gains and losses. There is no firm guidance to determine the threshold when all or almost all plan participants are considered inactive. Practice has evolved for this threshold to be triggered when 90% of plan participants are inactive. As such, PPL will apply this threshold to all plans.

Because of the limited number of employees covered under PPL's non-qualified plans, there could be instances when these plans meet the 90% inactive threshold and then fall back below that threshold when inactive participants become deceased. PPL will base amortization of gains and losses on the average remaining life expectancy of inactive participants at the initial point these plans meet the 90% inactive threshold and will not revert back to amortization based on average remaining service period, if in future periods inactive participants make up less than 90% of plan participants, as these plans are not significant in size nor their impact on the financial statements material.

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 stipulation 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.

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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

GAAP requirements for settlement accounting, absent regulatory asset treatment, require the pro rata share of the unamortized gains/losses to be recognized immediately. However, in accordance with FERC guidance, LG&E and KU have recorded actuarial gains and losses to a regulatory asset. LG&E and KU will not immediately recognize a pro rata share of the unamortized gains/losses in the Plan. Instead, LG&E and KU will preserve existing regulatory accounting treatment. LKS allocates the amortization of the gains and losses recorded on LKS accounting ledgers to LG&E, KU and LKC. LKE will follow the same allocation methodology for gains and losses recorded on LKS accounting ledgers which are subject to settlement. Thus, the settlement allocated to LG&E and KU will be recorded as a regulatory asset on the books of LG&E and KU. The settlement of the AOCI allocated from LKS to LKC and the settlement of the AOCI recorded on the accounting ledgers of LKC will be immediately expensed. The settlement charge allocated to the portion of KU which is subject to regulation by the Federal Energy Regulatory Commission (FERC) for KU's municipal customers and to regulation by the Virginia State Corporation Commission (VSCC) for KU's Old Dominion Power customers will be immediately expensed since those portions of KU do not have a regulatory requirement for fifteen year amortization of gains and losses. The Company's actuary will isolate the settlement gains/losses previously below the 10% amortization corridor and begin to amortize them over fifteen years from the date of settlement.

## **Responsibilities:**

<u>Treasury (Allentown)</u> – 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.

<u>Human Resources</u> – 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.

<u>Risk Management</u> – 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

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

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 actuary 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 <u>Regulated Operations</u>

#### **Corresponding PPL Policy No. and Name:**

401 - Defined Benefit Pension and Other Postretirement Plans

#### **Related LKE Accounting Policy:**

1055 – Regulatory Assets and Liabilities Accounting Policy 12-6-16 1055 – Regulatory asset Liability Policy Appendix A 7-25-17

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

#### **Related Technical Accounting File Memos:**

- Accounting Treatment of Pension Settlements 9-30-20
- Pension and Post-Retirement Accounting Process 8-24-18
- Prospective Accounting Treatment of Non-Service Costs under ASU 2017-07 4-4-18
- Accounting Treatment of Pension Settlements 10-3-17
- Pension Purchase Accounting Adjustment 2-22-16
- KY Rate Case Settlement on Amortization of Pension Gains and Losses 12-17-15
- Pension Post Retirement and SERP rollfoward by actuary 07-25-14
- Purchase Accounting Memo 2-24-11
- Pensions, ARO, etc. 4-8-08
- FAS 158 Regulatory Treatment 3-21-07
- Pensions FAS 158 Goodwill Adj. 2-9-07
- Pensions FAS 158 11-6-06
- PPL 2018 File Memo ASU 2018 14

#### **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, 12/7/18, 10/1/20

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

**Policy:** Capital assets will be recorded based on the acquisition or construction of property, plant and equipment ("PP&E") with useful lives greater than one year, and assets will be removed based on retirements and disposals of PP&E to ensure the accounting records are accurate.

**Procedure:** The procedures for adding and removing capital assets are described in the detailed instructions below.

**Scope:** All asset additions and retirements of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

**Objective of Procedure:** Ensure that all capital assets and retirements are properly added or removed from the accounting records.

#### **General Requirements:**

#### Detailed Procedures Performed:

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

<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

#### (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.

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

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

- <u>Preliminary Stage</u> the period during which the acquisition or construction of specific PP&E is being evaluated. Feasibility studies often occur during this stage. At this stage the project is not yet approved by Management and all costs are expensed as incurred. The only capitalizable costs are payments to obtain an option to purchase PP&E.
- <u>Preacquisition Stage</u> the acquisition or construction of specific PP&E is deemed probable at this time, so appropriate costs can be capitalized. Only those costs that are directly identifiable to the asset are capitalized. Activities often include zoning, surveying, and engineering studies.

Directly identifiable costs include:

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

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

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

- <u>Acquisition or Construction Stage</u> 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 <u>directly</u> identifiable related to the asset during this stage can be capitalized. Examples are listed below:
  - labor and burden costs related to time spent on specified activities performed by the entity during this stage.
  - depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
  - inventory (including spare parts) used directly in the construction or installation of PP&E.
  - payment to obtain an option to acquire PP&E.
  - incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
  - for real estate, costs incurred for property taxes, insurance and ground rentals are capitalizable during the time that activities are necessary to get the asset ready for its intended use are in progress. The cost of demolition that occurs with the acquisition of real estate is capitalized during a reasonable period of time thereafter.
- <u>In-Service Stage</u> PP&E is substantially complete and ready for its intended use. Capitalized interest, if any, ceases (see AFUDC Policy and Procedures) and depreciation commences at this stage. Costs that are incurred during this stage can be as follows:
  - repair and maintenance expensed as incurred.
  - replacement of existing components of PP&E capitalized under the guidelines of the FERC Uniform System of accounts.
  - additional components to PP&E- follow the capitalization criteria set forth in the first three stages within this policy.

NOTE: <u>Major maintenance activities</u> may include costs related to replacements of PP&E and should be capitalized (when incurred and not accrued) according to the FERC Uniform System of Accounts. Additions to PP&E should follow the capitalization criteria

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set forth in first three stages within this policy. All other maintenance costs should be expensed as incurred.

Refer to Appendix A – Summary of Accounting, for more details on accounting for specific types of costs.

LKE and its subsidiaries have historically applied the standards of the Federal Energy Regulatory Commission ("FERC") and other regulators in their accounting practices when making capital versus expense determinations. It has been LKE's practice is to capitalize the following:

- Direct costs related to asset construction costs directly charged such as labor, purchased material, contractors and inventory.
- Burden Cost Component cost that can NOT be directly charged. Examples of burdens include pensions, insurance, payroll taxes and other labor related costs.
- A portion of indirect overheads directly attributable to capital activities –including Administrative and General Expense-Transferred ("A&G") and Engineering, Warehouse and Transportation Overheads. A&G is an allocation from Operation and Maintenance to Capital which allocates labor and expenses of employees that support the capital process but do not work directly on a particular capital project. These costs can be capitalized per the Code of Federal Regulations and have been deemed recoverable in rates by the various regulating entities.

According to the Capital and Investment Review Policy guidelines, projects with a total cost of \$5,000 or less will be expensed, and any Authorization for Investment Proposal ("AIP") that is received for \$5,000 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). *Configuration exists in PowerPlan to contain preset AIP approval levels which drives the workflow approval process within PowerPlan (SOX Cycle 40.01, CA#21). Accounting Analysts use the PowerPlan AIP Approval Checklist posted on Property Accounting's shared drive to aid in the AIP approval process. This checklist ensures that AIPs are approved consistently by all Accounting Analysts (SOX Cycle 40.01, CA#19). 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.* 

#### (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, Property Accounting capitalizes 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.

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 to aid in the capitalization and retirement process. This checklist ensures that fixed asset records are processed consistently by all Accounting Analysts or Associates, 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 or Associate 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 Accounting Analyst or Associate in the case of manual as-builts, and those established from inventory transactions in the case of automated as-builts. The Accounting Analyst or Associate again verifies the segmentation is correct and assigns the asset to a segmented plant account pursuant to FERC regulations.

The retirement process includes the following:

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

- 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 or Associate 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 Accounting Analyst or Associate 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.

ITo ensure 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 in 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 identified for projects which meet the above guidelines. Preliminary retirements where the total estimated asset costs by project to be retired are equal to or less than \$100,000 will not be recorded as the resulting reduction in depreciation expense is considered to be immaterial. Preliminary retirements will be processed during the 'mid' month (February, May, August and November) of each quarter. Once a project is unitized, all related retirements, including those less than or equal to \$100,000 are recorded in the system.

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

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depreciated based on their in-service date and depreciable lives. For equipment in these accounts, AIP reporting for retirements is not necessary.

For both additions and retirements, PowerPlan validation rules prevent the Accounting Analyst or Associate 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. PowerPlan does not allow the posting of assets with incomplete data fields.

After the Accounting Analyst or Associate creates the assets in PowerPlan, and before the transaction is posted, the work is reviewed (SOX Cycle 40.01, CA#5) to ensure additions and retirements are compliant with the various accounting rules (FERC, Company guidelines, etc.) by another Accounting Analyst. After the review and approval process is completed, relevant data including project number, amount added or retired, cost of removal, salvage amount, and the Accounting Analyst's or Associate's initials are entered into the PowerPlan Classification Spreadsheet maintained on the Property Accounting shared drive. The spreadsheet calculates a control total of all additions, retirements, removal and salvage costs entered by Accounting Analysts or Associates during the month. The as-built folder is then passed to an Accounting 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. 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 to ensure that all steps are completed.

Reports Generated and Recipients:

• 90-Day Report sent to the Budget Coordinators

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

- Job Log report
- Plant Additions and Retirement Report PowerPlant Classification Spreadsheet
- 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

# (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; 06/06/17; 11/03/17; 9/7/18; 2/29/20
# (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			В
Internal/external legal fees for litigation proceedings related to PP&E	X			В
Internal/external legal fees for condemnations proceedings, including court and counsel costs for land and land rights	X			
Internal/external legal fees for environmental activities directly related to PP&E	X			С
Internal/external fees for incorporation related to a regulated entity	X			
Salaries of developers, legal counsel and other Company personnel working to facilitate obtaining a	X			D

# (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 External fees to negotiate and secure project financing	X		Х	
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			

## (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 precondition to permit issuance.
- D. Limited to time spent on a specific permit/license. Not time exploring several possible sites; costs should not be significant.
- E. Costs include professional fees of engineers, attorneys, appraisers, and financial advisors, etc.
- F. Areas include hazardous material and waste management, pollution prevention, environmental permitting & impact analysis, and regulated licensing/renewals
- G. Capitalize if the demolition is probable upon purchase and occurs within approximately one year after and classify as land.

# (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 startup activities. Startup losses should be expensed.
- K. Extensive connection delays or rework expenses must be expensed. Need to distinguish from startup activities. Startup 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.

# (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<sup>1</sup> 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

<sup>&</sup>lt;sup>1</sup><u>Generation</u>: 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. <u>Transmission</u>: 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.

# (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.

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

For purposes of illustration the following calculation for the annual rate used in 2019 is presented:

S - Avg. Short Term Debt	114,935,750.00
s - Short Term Debt Interest rate	3.085%
D - Long Term Debt	2,341,852,405.00
d- Long Term debt Interest Rate	4.156%
P - Preferred Stock	0.00
p - Preferred Stock Cost Rate	0.000%
C - Common Equity	2,835,126,675.89
c - Common Equity Cost Rate	10.00%
W - Avg CWIP Balance	308,561,000.00

Ai = Gross allowance for borrowed funds used during construction rate.

Ai =	s(S/W) +	D d () D + P + C	(1 - S/W)	
Ai =	0.0233			0.023288521

Ae = Allowance for other funds used during construction rate.

Ae =	[1 - S/W]	P [ p () D + P + C	C + c ()] D + P + C
Ae =	0.0344		0.034365053

## Total Rate

FERC Jurisdictional Rate Per D. Leichty - 2018 Jurisdictional Allocation Study per 3/21/1

Ai =	2.33%	100.00%	1.996%	0.046507%
Ae =	3.44%	100.00%	1.996%	0.068662%
	5.77%	100.00%	1.996%	0.115169%

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

# **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. The variance is based on calculated rates before applying the jurisdictional factor. 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, less exclusions, + 1/2 of current month) = AFUDC charge

# (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.<sup>2</sup>

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.

There are certain expenditure types that are excluded from the CWIP balance for the AFUDC calculation. These include:

- 0211 Warehouse Accruals (Accrual Entries Only)
- 0311 Outside Services Accruals (Accrual Entries Only)
- 0391 Retention
- 0411 Purchased Materials Accruals (Accrual Entries Only)
- 0611 Other Expenditures Accruals (Accrual Entries Only)
- 0646 Contributions: Charitable
- 0647 Community Relations
- 0675 Misc Accounting Use Misc JE Cust Payment RWIP
- 0676 Misc Accounting Use Misc JE Cust Payment CWIP

Note: Expenditure types 0686 (AFUDC – CWIP Equity) and 0688 (AFUDC – CWIP Debt) are only included in the CWIP balance for AFUDC calculation purposes if those charges have been compounded into the AFUDC beginning base. The AFUDC compounding process is described below.

<sup>&</sup>lt;sup>2</sup> 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)

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

## **Compounding AFUDC:**

AFUDC is compounded **only** in June and December, in compliance with FERC guidance. For an example calculation, please refer to the following AFUDC calculation report from **December 2018**:

Project	Beginning AFUDC Base	Total Beginning Base	1/2 Current Month Charges	Compound Eligible AFUDC	Total AFUDC Base	AFUDC Debt	AFUDC Equity	Total AFUDC
151120	35,243,042.73	35,243,042.73	314,813.18	83,262.57	35,641,118.48	5,646.27	9,175.45	14,821.72
151121	42,825,574.95	42,825,574.95	106,502.86	104,710.66	43,036,788.47	6,817.89	11,079.39	17,897.28
151122	20,161,040.85	20,161,040.85	954,805.99	42,162.57	21,158,009.41	3,351.85	5,446.92	8,798.77
151123	37,726,748.11	37,726,748.11	283,708.46	90,027.23	38,100,483.80	6,035.88	9,808.59	15,844.47
151414	179,243.77	179,243.77	3,700.70	213.46	183,157.93	29.02	47.15	76.17
152379	116,479,311.46	116,479,311.46	4,172,685.59	247,212.01	120,899,209.06	19,152.85	31,124.29	50,277.15
152385	39,498,995.02	39,498,995.02	531,547.91	88,061.87	40,118,604.80	6,355.59	10,328.13	16,683.72
152899	19,678,669.15	19,678,669.15	2,286,695.64	33,361.49	21,998,726.28	3,485.04	5,663.35	9,148.39
	311,792,626.04	311,792,626.04	8,654,460.33	689,011.86	321,136,098.23	50,874.38	82,673.28	133,547.66

What is in AFUDC Beginning Base?

- 1. 100% of all prior months charges to 107001 that did not use an excluded expenditure type (0211, 0311, 0391, 0411, 0611, 0646, 0647, 0675, 0676, 0686, 0688)
- 2. 100% of charges to AFUDC expenditure types 0686 and 0688 as of the month prior to the last compounding date. In the above example, the last compounding month was June 2018, therefore anything charged to expenditure types 0686 and 0688 thru May 2018 month end, is included in the "Beginning AFUDC Base.

What is in <sup>1</sup>/<sub>2</sub> Current Month Charges?

1. 50% of current month charges to 107001 that did not use an excluded expenditure type (0211, 0311, 0391, 0411, 0611, 0646, 0647, 0675, 0676, 0686, 0688). In the above example, December is the current month.

# What is in Compound Eligible AFUDC?

1. 100% of AFUDC charges to expenditure types 0686 and 0688 beginning the month of the last compound (i.e. June in the example). In the above example, all charges to expenditure types 0686 and 0688 between June and November 2018 are shown as "Compound Eligible AFUDC".

In the example above for December 2018, PowerPlan sums the previous six months AFUDC charges (June-November 2018) made to expenditure types 0686 and 0688 and classifies those as "Compound Eligible" AFUDC. This amount is then included in the "Total AFUDC Base" for purposes of the December AFUDC calculation. The monthly AFUDC debt and equity rates are

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

then multiplied by the total AFUDC base to calculate current month AFUDC. Note: Current month charges to the expenditure types 0686 and 0688 during a compound month, do not roll into the AFUDC base calculation until the next compounding month. In the month **following** compounding (January or July), the amounts that were included under the "Compound Eligible AFUDC" column are moved into the "Beginning AFUDC Base" column.

# 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 PowerPlan

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 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

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

**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; 7/31/219

AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISIONS OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

#### ORDER NO. 561

#### FEDERAL POWER COMMISSION

#### 57 F.P.C. 608; 1977 FPC LEXIS 1165

February 2, 1977 \*

\* Published in the Federal Register on February 15, 1977 (42 F.R. 9161). Order issued April 1, 1977 granting application for rehearing for purpose of further consideration, unreported. Order No. 561-A issued August 1, 1977 denying application for rehearing and clarifying prior order, 59 FPC 1340 [Editor's note: Petition for review filed on September 28, 1977 sub nom. Jersey Central Power & Light Co., et al. v. F.P.C., in CADC No. 77-1883.] Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P

## [\*1]

## ORDER ADOPTING AMENDMENT TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPA-NIES

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith, John H. Holloman III and James G. Watt.

### **OPINION:**

On May 20, 1975, the Commission issued a notice of proposed rulemaking in Docket No. RM75-27 (40 F.R. 23322, May 29, 1975). This rulemaking proposed to establish a uniform formulary method for determining the maximum rates to be used in computing the Allowance for Funds Used During Construction (AFUDC) and to provide accounting and reporting requirements for AFUDC which accord with the elements entering into the determination of AFUDC rates. The stated objective of the proposed rule was to establish a method which would give recognition to the interrelationship between capital utilized for rate case purposes and the capital components of AFUDC in a manner that would permit a utility to achieve a rate of return on its total utility operations, including its construction program, at approximately the rate which would be allowed in a rate case.

Comments were invited from interested parties on or before July 7, 1975. Due to requests, this date was extended to [\*2] September 5, 1975. In response to the proposed rulemaking, the Commission received comments from 79 respondents (Attachment A). In general, the reaction to the proposed rulemaking was favorable as to its overall objective, but many respondents questioned the ability of the proposal to meet such objective and made suggestions for improvement.

Many respondents objected to the weight given short-term debt in the proposed rule and suggested a number of alternatives. These respondents argued that short-term debt is not necessarily the first source of construction funds, as would be indicated by application of he proposed formula, and should be ignored or given less weight. We are not convinced, however, that we should modify the proposed formula with respect to short-term debt. It is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of our proposed rule to do so. Instead, we proposed a rule that would give a utility an opportunity to be compensated for the total cost of capital devoted to utility operations, including its construction program. In order to accomplish this, it is necessary to look to how [\*3] the cost of capital is handled in a rate proceeding so that a method for determining

AFUDC can be devised that will not result in double counting of the same capital cost or will not omit important categories of capital cost. Typically, short-term debt has not been included in rate of return computations for cost of service purposes on the grounds that such debt is temporary and is used essentially for construction purposes; however, the cost of such debt represents a valid and necessary expenditure for conducting utility operations which ultimately must be recovered through rates. By adopting the approach of permitting the capitalization of short-term debt cost through AFUDC, we provide such a mechanism. It should be understood that this method is for the purpose of establishing a rate for AFUDC and not for establishing a method for allocating short-term interest cost for the purpose of a rate proceeding.

Many respondents also questioned the use of embedded cost rates for long-term debt and preferred stock in the proposed AFUDC formula and suggested incremental cost rates be used instead. For essentially the same reasons that we believe the proposed handling of short-term debt [\*4] should not be modified, we are rejecting this suggestion. If incremental cost rates were utilized for these categories of capital cost in the AFUDC formula, there would be a double counting for the same costs. Embedded cost rates are normally used for rate of return purposes and such cost rates include the cost of new as well as old issues of long-term debt and preferred stock. Therefore, the composite return on rate base collected through rates provides for the proportionate recovery of new or incremental capital costs in the ratio of rate base to the size of the capital structure used for rate of return purposes. If we assume for the sake of argument that the sum of a utility's permanent capital structure plus short-term borrowing is equal to the sum of its rate base plus construction work in progress balances, it is obvious that the use of incremental cost for AFUDC purposes and embedded cost for rate of return purposes would result in double counting of the same costs. Although the above illustration somewhat oversimplifies the issue, we believe that the principle is adequately demonstrated.

The other basic component for AFUDC relates to common equity funds. Comments by [\*5] respondents on this subject primarily related to how the reasonable cost rate for common equity funds should be determined. Unlike debt costs or the cost of preferred stock, which can be objectively determined by analysis of actual contractual obligations and expenditures, the cost of common equity is not ordinarily related to contractual requirements. In the proposed rule we indicated that the cost rate to be used for common equity would be the rate granted common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding 3 years should be used. We recognize, based on the comments received, that this approach may require some modification in situations where ratemaking bodies use other than an "original cost" rate base or where utilities are subject to multiple rate jurisdiction. However, in developing a general rule relating to AFUDC, we find any possible inequities of this nature can best be handled on an individual company basis.

Having considered the broad issues of the various components of the AFUDC, it is now necessary to focus on the many constructive and [\*6] helpful comments and suggestions received relating to other facets of the proposed rule-making.

Many comments were received regarding the desirability of segregating AFUDC into two components, borrowed funds and other funds, and the relocation of the allowance for borrowed funds to the Interest Charges Section of the income statement. The main objection to this proposed requirement was that it would have the effect of reducing interest coverages and thereby restrict the issuances of additional debt by some companies. We recognized that this may be a particularly uninviting aspect of the proposed rule for some utilities since "Other Income" will be reduced upon application of the proposed rule and such income is frequently, in whole or part, used for interest coverage tests. n1 However, we believe this change to be necessary in order to better inform readers of the financial statements of utilities as to the nature and level of the capitalized allowance for borrowed funds. Since there is little conceptual difference between capitalization of the cost of borrowed funds used for construction purposes and other costs of construction such as labor and materials, we believe that the [\*7] readers of financial statements will be better informed if such construction interest is shown as an allocation of cost by a reduction in the Interest Charges Section of the income statement rather than as an income item.

nI We also recognize that interest coverages for some utilities may be increased if in their coverage computations they use net interest charges since this amount will be reduced upon application of the proposed rule.

A number of respondents criticized the proposal to determine the current year's AFUDC rates by the use of average actual book balances and cost rates of the prior year principally because short-term debt cost rates and balances are very volatile and the use of averages for a previous year does not give a proper indication of the cost of short-term debt for

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 Page 168 of 354 Garrett Page 3

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

prospective computations of AFUDC. We agree that this is a valid point and believe that modifications of the proposed rule in this are are necessary.

We are modifying the proposed rule to provide that the balances of long-term debt, preferred stock, and common equity for use in the formula for the current year will be the balances in such accounts at the end of the prior year; the cost rates [\*8] for long-term debt and preferred stock will be the effective weighted average cost of such capital. The average short-term debt balances and relatec cost and the average construction work in progress balance will be estimated for the current year. We shall require, however, that public utilities and natural gas companies monitor their actual experience and adjust to actual at year-end if a significant deviation from he estimate should occur. For this purpose we shall consider a significant deviation to exist if the gross AFUDC rate exceeds by more than one-quarter of a percentage point (25 basis points) the rate that is derived from the formula by use of actual 13 monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year.

Many respondents requested clarification as to whether premiums, discounts and expenses related to long-term debt, and compensating balances and commitment fees related to short-term debt, were to be considered when determining the cost rate for such funds. With respect to long-term debt, the cost of such capital should be the yield to maturity determined in the same manner [\*9] as set forth in § 35.13(b)(4)(iii), Statement G -- Rate of Return, of the Commission's Regulations under the Federal Power Act and § 154.63(f), Statement F(3) -- Debt Capital, of the Commission's Regulations under the Natural Gas Act which gives appropriate recognition to premiums, discounts and expenses related to long-term debt. In regard to short-term debt, several respondents have pointed out that compensating balances and commitment fees have cost implications with respect to bank loans and as support for commercial paper and urged that recognition be given for such costs. We agree that in some instances, such items could properly be considered in determining the effective cost rate for short-term debt for use in the formula. However, primarily because of measurement problems, we do not believe that specific recognition should be given in the general rule. Instead, where an individual company has a written agreement and can support the fact that compensating balances and commitment fees are necessary in order to obtain favorable short-term financing and are not considered in its rate proceedings, we will permit an adjustment to the nominal short-term interest rates to reflect [\*10] this additional cost. We believe that this approach is necessary because of the diversity of rate treatment for these items; the commingling and lack of identification of bank balances kept for normal operating purposes and those used for compensating bank balance purposes; and the frequent lack of formal agreements for required levels of compensating bank balances.

Some respondents commented that the value of noninvestor sources of funds such as accumulated deferred income taxes and contributions in aid of construction should be recognized in the formula. We are not adopting this suggestion since normally the entire balances in the accumulated deferred income taxes accounts are used to reduce rate base for cost of service purposes. n2 To include such balances in determining the AFUDC rate would result in double counting of the same dollars. The same reasons apply for contributions in aid of construction, since under our Uniform System of Accounts such contributions are credited directly to construction costs.

n2 There is one category of accumulated deferred taxes which is not used to reduce rate base. Under our ratemaking practices the balances of Account 281, Accumulated deferred income taxes-Accelerated amortization, are included in the capitalization used for rate of return purposes at zero cost. The balances in these accounts, however, are relatively small and the effect on the AFUDC rate if taken into consideration would be negligible.

[\*11]

A number of respondents commented that previously capitalized AFUDC should be included in the cost base to which the AFUDC rate applies since AFUDC is a cost of construction similar to labor, materials and other elements of construction. Thus, it is asserted that the compound method must be recognized if AFUDC is to properly compensate the utility for use of funds while devoted to construction. We agree that compounding of AFUDC is proper in theory and necessary as a matter of sound cost determination; however, we believe that a monthly compounding of AFUDC as dends are not normally made on a monthly basis. We shall therefore permit compounding but no more frequently than semiannually.

25 change

A number of respondents also indicated that any rules issued with respect to AFUDC should apply to Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication (Account 120.1) in the same manner as Construction Work in Progress. We agree with these comments and will so provide.

Certain other constructive suggestions received from respondents have been included in [\*12] the accounting instructions for the purpose of adding clarity to the accounting text.

We have also deleted that portion of the proposed plant instructions pertaining to computations of income taxes. We believe that these proposed instructions are not now necessary in view of our Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 739) in Docket Nos. R-424, Accounting for Premiums, Discount and Expense of Issue, Gains and Losses on Refunding and Reaquisition of Long-Term Debt, and Interperiod Allocation of Income Taxes and R-446, Amendments to the Uniform System of Accounts for Classes A, B and C Public Utilities and Licensees and Natural Gas Companies: Deferred Income Taxes. As stated in Order No. 530-A:

The accounting for deferred income taxes prescribed in Order No. 530 was structured to accommodate utilities under the rate jurisdiction of the various state regulatory bodies that may or may not authorize deferred tax accounting for rate purposes (See General Instruction 18). If a net of tax allowance for funds rate is prescribed by a regulatory body in setting the rate levels of utilities, we consider that such treatment is consistent with the intent of Order [\*13] No. 530 and it is not necessary for utilities to set aside deferred income taxes related to the interest component of the allowance for funds rate. In light of this, we do not believe that it is necessary to make provision in the Uniform System of Accounts to cover this matter.

#### The Commission finds:

(1) The notice and opportunity to participate in this rulemaking proceeding with respect to the matters presently before this Commission through the submission, in writing, of data, views, comments and suggestions in the manner described above, are consistent and in accordance with the procedural requirements prescribed by 5 U.S.C. 553.

(2) The amendments to Parts 101 and 104 of the Commission's Uniform System of Accounts for Public Utilities and Licensees and to FPC Forms No. 1, No. 1-F, and No. 5 required by § 141.1, 141.2, and 141.25 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Federal Power Act.

(3) The amendments to Parts 201 and 204 of the Commission's Uniform System of Accounts for Natural Gas Companies, and to FPC Forms No. 2, No. 2-A, and No. 11 required by § 260.1, 260.2, [\*14] and 260.3 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Natural Gas Act.

(4) Since the amendments prescribed herein, which were not included in the notice of the proceeding, are consistent with the prime purpose of the Proposed Rulemaking, further notice thereof is unnecessary.

(5) Good cause exists for making the amendments to the Uniform System of Accounts for Public Utilities and Licensees and Natural Gas Companies ordered herein effective on January 1, 1977, and the amendments to FPC Forms No. 1, No. 1-F, No. 2, No. 2-F, No. 5, and No. 11 ordered herein, effective for the reporting year 1977.

*The Commission*, acting pursuant to the provisions of the Federal Power Act, as amended, particularly Sections 3, 4, 301, 304, 308, 309, and 311 (41 Stat. 1063, 1065; 49 Stat. 838, 839, 854, 855, 858, 859; *16 U.S.C. 796, 797, 825, 825c, 825g, 825h, 825j*) and of the Natural Gas Act, as amended, particularly Sections 8, 10, and 16 (52 Stat. 825, 826, 830; *15 U.S.C. 717g, 717i, 717o*), orders:

(A) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class A and Class [\*15] B Public Utilities and Licensees in Part 101, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition." As amended, this portion of General Instruction 17 reads:

### **GENERAL INSTRUCTIONS**

\* \* \*

17. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.

\* \* \*

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit.

\* \* \*

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Electric Plant Instruction "3. *Components of Construction Cost.*" is amended by revising the first sentence of the paragraph and by adding two new paragraphs (a) and (b) immediately following the first paragraph. As amended, subparagraph (17) reads:

ELECTRIC PLANT INSTRUCTIONS

\* \* \*

3. Components of Construction Cost.

\* \* \*

(17) "Allowance for funds [\*16] used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) below. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

- D = Long-term debt
- d = Long-term debt interest rate
- P = Preferred stock
- p = Preferred stock cost rate
- C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication.

(b) The [\*17] rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actully earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinerment, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: \* \* \*

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction;" by adding a new account 432, Allowance for Borrowed [\*18] Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

\* \* \*

2. Other Income and Deductions

A. Other Income

\* \* \*

419.1 Allowance for other funds used during construction.

\* \* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction-Credit. Net interest charges

\* \* \*

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

**INCOME ACCOUNTS** 

\* \* \*

2. Other Income and Deductions

\* \* \*

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [\*19] in Electric Plant Instruction 3(17).

\* \* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction-Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 3(17).

\* \* \*

(B) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Public Utilities and Licensees in Part 104, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. Long-term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition." As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

\* \* \*

15. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.

\* \* \*

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit. [\*20]

\* \* \*

(2) Electric Plant Instruction "2. Components of Construction Cost." is amended by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

ELECTRIC PLANT INSTRUCTIONS

\* \* \*

2. Components of Construction Cost.

A. The cost of construction of property chargeable to the electric plant accounts shall include, where applicable, the cost of labor; materials and supplies; transportation; work done by others for the utility; injuries and damages incurred in construction work; privileges and permits; special machine service; allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below; and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

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

Ae = [1 - S / W] [p(P / D [\*21] + P + C) + c(C / D + P + C)]

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances [\*22] and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "431, Other Interest Expense" and revising the subtotal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

\* \* \*

2. Other Income and Deductions

A. Other Income

\* \* \*

419.1 Allowance for other funds used during construction.

\* \* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction - Credit.

Net interest charges

\* \* \*

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," [\*23] and by adding a new acount 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "432, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

INCOME ACCOUNTS

\* \* \*

2. Other Income and Deductions

\* \* \*

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

\* \* \*

3. Interest Charges

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

\* \* \*

(C) Effective January 1, 1977, the Commission's Uniform System of Accounts for [\*24] Class A and Class B Natural Gas Companies in Part 201, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition." As amended, this portion of General Instruction 17 reads:

GENERAL INSTRUCTIONS

\* \* \*

17. LONG-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.

\* \* \*

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit.

\* \* \*

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Gas Plant Instruction "3. Components of Construction Cost." is amended by revising the present paragraph, and immediately following the present paragraph, adding two new paragraphs (a) and (b). As amended, subparagraph (17) reads:

GAS PLANT INSTRUCTIONS

\* \* \*

3. Components of Construction Cost.

\* \* \*

(17) "Allowance for funds used during [\*25] construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development of leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

- s = Short-term debt interest rate
- D = Long-term debt
- d = Long-term debt interest rate
- P = Preferred stock
- p = Preferred stock cost rate
- C = Common equity
- c = Common [\*26] equity cost rate
- W = Average balance in construction work in progress

(b) The rates shall be determined annually. The balances for long-term debt, preferred stok and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations

under the Natural Gas Act. Te cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the proceeding 3 years shall be used. He short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: \* \* \*

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed [\*27] Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

**INCOME ACCOUNTS** 

(Chart of Accounts)

\* \* \*

2. Other Income and Deductions

A. Other Income

\* \* \*

419.1 Allowance for other funds used during construction.

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction -- Credit.

Net interest charges.

\* \* \*

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

**INCOME ACCOUNTS** 

\* \* \*

2. Other Income and Deductions

\* \* \*

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [\*28] in Gas Plant Instruction 3(17).

\* \* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amount computed in accordance with the formula prescribed in Gas Plant Instruction 3(17).

\* \* \*

(D) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Natural Gas Companies in Part 204, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition." As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

\* \* \*

15. Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.

\* \* \*

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit. [\*29]

\* \* \*

(2) Amend Gas Plant Instruction "2. Components of Construction Cost." by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

GAS PLANT INSTRUCTIONS

\* \* \*

2. Components of Construction Cost.

A. The cost of construction of property chargeable to the gas plant accounts shall include, where applicable, fees for construction certificate applications paid after grant of certificate, the cost of labor, materials and supplies, transportation, work done by others for the utility, injuries and damages incurred in construction, privileges and permits, special machine service, allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below, training costs and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs. (See Operating Expense Instruction 3.) When the utility employs its own funds in exploration and development on [\*30] leases acquired after October 7, 1969, no alloance for funds used during construction on such funds shall be included in these accounts.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations under the Natural Gas Act. The cost rate for common equity shall be the rate granted common [\*31] equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-totoal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Court of Income Accounts reads:

```
INCOME ACCOUNTS
```

(Chart of Accounts)

\* \* \*

2. Other Income and Deductions

A. Other Income

\* \* \*

419.1 Allowance for other funds used during construction.

\* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction -- Credit.

Net interest [\*32] charges.

\* \* \*

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

INCOME ACCOUNTS

\* \* \*

2. Other Income and Deductions

\* \* \*

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

\* \* \*

3. Interest Charges

\* \* \*

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction [\*33] shall be capitalized on plant which is completed and ready for service.

\* \* \*

(E) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1, Annual Report for Electric Utilities, Licensees and Others (Class A and Class B), prescribed by § 141.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B n1 and C n2 hereto.

## n1 Omitted in printing.

## n2 Omitted in printing.

(F) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2, Annual Report for Natural Gas Companies (Class A and Class B), prescribed by § 260.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B and D n3 hereto.

## n3 Omitted in printing.

(G) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1-F, Annual Report for Public Utilities and Licensees (Class C and Class D), prescribed by § 141.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment E n4 hereto.

## n4 Omitted in printing.

(H) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2-A, Annual Report for Natural [\*34] Gas Companies (Class C and Class D), prescribed by § 260.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment C hereto.

(I) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 5, Monthly Statement of Electric Operating Revenue and Income, prescribed by § 141.25, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment F n5 hereto.

## n5 Omitted in printing.

(J) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 11, Natural Gas Pipeline Company Monthly Statement, prescribed by § 260.3, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment G n6 hereto.

## n6 Omitted in printing.

(K) The Secretary shall cause prompt publication of this Order to be made in the Federal Register.

## ATTACHMENT A

Respondents RM75-27

## Respondent

## Accounting Firms

\* Arthur Anderson & Co.

\* Not filed within the time prescribed.

\* Orrin T. Colby, Jr.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 Page 179 of 354 Garrett Page 1



AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISION OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

ORDER NO. 561-A

#### FEDERAL POWER COMMISSION

### 59 F.P.C. 1340; 1977 FPC LEXIS 281

August 1, 1977 \*

\* Published in the Federal Register on August 5, 1977 (42 F.R. 39661). Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P61,050.

#### [\*1]

## ORDER DENYING APPLICATIONS FOR REHEARING AND CLARIFYING PRIOR ORDER

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith and John H. Holloman III.

#### **OPINION:**

On March 4, 1977, El Paso Natural Gas Company (El Paso), Public Systems n1, three bulk power suppliers for rural electric cooperatives (Oglethorp) n2 and eight investor-owned public utilities (Private Group) n3 filed Applications for Rehearing of our Order No. 561, issued February 2, 1977, in *Docket No. RM75-27, 57 FPC 608*. On March 7, 1977, Pennsylvania Power & Light Company (PP&L) filed a separate Application for Rehearing. On April 1, 1977, an order was issued granting application for rehearing by the aforementioned petitioners for the purpose of further consideration of Order No. 561. On April 18, 1977, pursuant to Section 1.34(d) of the Commission's Rules of Practice and Procedure, the Public Service Commission of the State of New York (New York) and the Private Group filed responses to Applications for Rehearing filed by the Private Group and Public Systems, respectively.

n1 See Appendix A for members of Public Systems.

n2 Oglethorp Electric Membership Corporation, North Carolina Electric Membership Corporation and Old Dominion Electric Cooperative, Inc.

n3 Jersey Central Power & Light Company, Long Island Lighting Company, Metropolitan Edison Company, New England Power Company, Northeast Utilities Company, Pacific Power & Light Company, Pennsylvania Electric Company and Pennsylvania Power & Light Company.

[\*2]

Short-Term Debt

El Paso's application stated that it fully supported the Commission's objective in the instant rulemaking proceeding of providing adequate compensation for funds devoted to construction but believed that the formulas devised by the Commission and promulgated pursuant to Order No. 561 fall short of accomplishing this objective. El Paso submits that the approach adopted by the Commission is grounded upon two erroneous assumptions, *i.e.* (i) that short-term debt is the first source of funds for construction purposes, and (ii) that short-term debt is used exclusively for construction. El Paso purposed that instead of the formula adopted by the Commission that the rate for AFUDC be expressed as follows:

R = d(D/D + P + C) + P(P/D + P + C) + c(C/D + P + C)

In this formula R represents the AFUDC rate and the other symbols have the same meaning as defined in Order No. 561 except that D would equal the sum of long-term and short-term debt and d would equal the weighted average interest rate for D. El Paso states that this formula is grounded upon the more realistic assumption that construction work in progress is financed by funds provided according [\*3] to the *pro rata* capitalization of the company, including short-term debt, if any. In the event, however, that the Commission chooses to retain the formula set forth in Order No. 561, El Paso requests clarification in cases where short-term debt exceeds construction work in progress to ensure that negative AFUDC rates do not result.

Public Systems states that the Commission correctly concludes that short-term debt is the primary source of funds for the construction of new utility plant and the procedures for the calculation of AFUDC reflect this fact. However, Public Systems expressed concern over the statement in Order No. 561 that the AFUDC method established was not for the purposes of establishing a method for allocating short-term interest cost for the purpose of a rate proceeding. They believe that such statement may be interpreted as an invitation to include the cost of construction related short-term borrowings in the development of AFUDC and to recognize the same costs in the development of the allowed return in rate proceedings. Public Systems also objects to any possible recognition of costs associated with bank or other borrowings, such as compensating bank balances, [\*4] in determining short-term debt cost. They believe that recognition of such costs should be sanctioned, if at all, only in general rate proceedings after a hearing on the record.

PP&L also disagrees with the Commission's premise in Order No. 561 that all short-term debt should be allocated to financing construction work in progress. PP&L states that there are many instances when a utility can specifically identify the utilization of short-term debt for purposes other than financing construction work in progress and in such cases, it would be erroneous to include this debt in the AFUDC computation.

As we stated in Order No. 561, it is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of the proposed rule to do so. We recognize that short-term debt is a source of funds that can be used for many corporate purposes other than construction. However, short-term debt cost is a valid cost of conducting utility operations and a mechanism for the recovery of such cost should be provided for within the regulatory framework. Recovery of capital costs is usually provided for through the rate of return allowance [\*5] in a general rate proceeding. However, in a typical rate case situation, short-term debt cost does not lend itself to reasonable measurement for use in setting future rates since, as El Paso graphically illustrated in the Appendix to its application, the amount of short-term debt that a company has outstanding can fluctuate widely over short periods of time. In addition, the interest rate for short-term debt often changes at frequent intervals. On the other hand, the cost of short-term debt can be effectively measured and capitalized for subsequent recovery (through depreciation charges in rates) since under our formula the balances and rates for the forthcoming year are estimated annually, with appropriate adjustments to the amounts capitalized if the estimates used are not reasonably reflective of actual experience. Therefore, we do not believe that we should modify Order No. 561 with respect to the weight given short-term debt in the formula.

El Paso's point on possible negative AFUDC rates in situations where short-term debt exceeds construction work in progress is well taken. We believe that this matter can best be clarified by stating herein that if short-term debt balances [\*6] exceed construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication the maximum total AFUDC rate to be utilized will be the weighted average short-term debt rate. In instances where this occurs, the entire credit for AFUDC will be recorded in Account 432, Allowance for borrowed funds used during construction -- Credit.

We do not believe that Public System's concerns are well founded with regard to the inclusion of short-term debt for rate of return purposes or the potential recognition in certain instances of short-term debt costs arising from such items as compensating balances. Order No. 561 neither changes the Commission's policy with respect to treatment of

short-term debt in capitalization used for rate of return purposes nor does it grant blanket approval for recognition of compensating balances and commitment fees in costing short-term debt. The burden of proof is upon the companies to justify such items before they will be permitted.

#### State Commission Rate Determinations

Both Public Systems and Oglethorp object to the provision in Order No. 561 that the cost rate to be used for common equity be the rate granted [\*7] common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding three years. They believe that the return on equity rate should be based upon determinations of the Federal Power Commission, whether the FPC has primary rate jurisdiction or not. Public Systems and Oglethorp believe that the approach adopted by the Commission is an unjustified abdication of statutory responsibility. On the other hand, Private Group urges that Order No. 561 be amended to provide that, if a state ratemaking agency having primary rate jurisdiction over an electric utility has prescribed a method of determining or applying an AFUDC rate, such electric utility may use such State Commission-directed rate rather than the rate developed under the formula in Order 561.

In its response to the application for rehearing filed by Public Systems, the Private Group stated the following:

Order No. 561 is designed to provide an orderly method for accrual of AFUDC month-by-month during the on-going operations of a public utility. For the most part, the facilities constructed by an electric utility [\*8] cannot be segregated as between those which will be employed solely for retail service and those which will be employed solely for wholesale service; instead, allocation procedures for joint use facilities are required and appropriate methods of allocation have been developed and are routinely applied. Under those circumstances, the utility must have a single AFUDC rate to apply to facilities under construction which will ultimately serve both groups of customers. A reasonable recognition of, and accommodation to, the Federal-State relationship involves the use of a cost rate for common equity which is equal to that last approved by the body having primary rate jurisdiction

We fully agree with the above response by the Private Group with respect to the cost rate for equity funds. We believe that this argument is also supportive of the Commission's adoption of a uniform method for all jurisdictional companies to follow so that a single rate is developed for each company. Additionally, since the financial statements of electric utilities and natural gas companies are used by government agencies, investors, the general public, and others for purposes other than setting rates, [\*9] it is important that a uniform method be used. This is especially important in an area such as AFUDC which has such a material impact on the earnings and cost determinations of utilities. We shall therefore deny rehearing on this point.

#### The Relocation of AFUDC in the Interest Charges Section of the Income Statement

The Private Group and PP&L urged that Order No. 561 be revised to eliminate the provision that directs the relocation of the allowance for borrowed funds as a credit to the interest charge section of the income statement. New York in its response to application for rehearing filed by Private Group supported this position. These parties argue that the relocation required by Order No. 561 is likely to have an adverse effect on the ability to finance both debt and preferred stock securities due to coverage test requirements included in mortgage indentures and corporate charters. PP&L also questions whether the relocation of a portion of AFUDC as a reduction of interest charges will better inform readers of the financial statements as to the nature of the capitalized allowance for borrowed funds as stated in Order No. 561. They argue that such reclassification [\*10] may in fact mislead readers of financial statements if such amount is considered a reduction of the actual amount of interest a company must pay.

We are unpersuaded by these arguments that we should modify Order No. 561 with respect to the location of the interest portion of AFUDC in the income statement. We purposely did not require that the amount of interest charged to the income statement be shown net of interest capitalized but instead required that the gross interest charges be shown in the income statement with a separate line item for the capitalized allowance for borrowed funds. This enables readers of financial statements to be informed as to the total interest liability incurred for the year as well as to any lesser amount of interest entering into the determination of net income for the year. We continue to believe that the readers of the financial statements will be better informed with this form of accounting disclosure than other suggested methods. Furthermore, the change in the location on the income statement for the allowance for interest capitalized does not in itself change either the nature of the item or the degree of protection afforded security holders [\*11] by earnings of a utility.

### Net-of-tax AFUDC Rate

Public Systems objects to the normalization of income tax benefits of construction interest through the use of a net-of-tax AFUDC rate and asks that Order No. 561 be revised to prohibit this practice.

Public Systems' arguments are misplaced. The proposed plant instructions pertaining to computation of income taxes were deleted when the Commission adopted Order No. 561 because these matters were previously spoken to in the *Commission's Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 44)* in Docket Nos. R-424 and R-446. These orders are currently under review by the D.C. Circuit (*Public Systems, et al. v. F.P.C., CADC Nos. 76-1609, 76-1830.*) \*\*

\*\* [Editor's note: Remanded, Public Systems, et al. v. F.E.R.C., 606 F. 2d 973 (CADC-1979).]

#### Other Matters

Private Group states in their application that in order for the AFUDC rate to be fully compensatory, estimates of weighted average embedded long-term debt and preferred stock costs as they are expected to exist during the current year should be used rather than the effective weighted average cost of the long-term debt and preferred [\*12] stock at the end of the prior year as required by Order No. 561.

Private Group also argues that compounding of AFUDC should be permitted <u>monthly</u> rather than semi-annually, since utility accounting is on an accrual basis. If, however, the Commission considers the timing of cash outlays for interest and dividend to be relevant, Private Group argues that quarterly compounding would be more appropriate than semi-annual compounding since dividends on preferred and common stock and interest on short-term debt are almost invariably paid quarterly, and these items account in the aggregate for more than half of the AFUDC accrual. The remainder of the accrual relates to long-term debt which is normally paid semi-annually.

Public Systems objects to the provisions of Order No. 561 which indicate that amounts capitalized for AFUDC for the year will not be required to be adjusted if the gross AFUDC rate actually used for the year does not exceed by more than 25 basis points the rate that would be derived from the formula by use of actual thirteen monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year. [\*13] Public System argues that this provision creates an incentive to "misestimate" AFUDC and pocket additional prospective but unjustified revenues. Public System assumes that this provision was intended to ease accounting burdens but submits that the governing statutes do not contemplate such windfalls in the name of administrative convenience.

Oglethorp states that Order No. 561 excludes all non-investor sources of funds from the AFUDC computation on the ground that such sources are treated as rate base deductions but argues that some non-investor funds may not be treated as rate base deductions and hence could be incorrectly also overlooked for AFUDC purposes. Oglethorp believes the Order should be modified to provide that all non-investor funds which are not deducted from rate base should be included in the AFUDC formula at zero cost.

The requirement that the AFUDC rate for the current year be based on the effective weighted average cost of the long-term debt and preferred stock at the end of the prior year and the requirement that the AFUDC be compounded no more frequently than semi-annually may, in some instances, tend to slightly understate the cost of capital used for construction. [\*14] Conversely, there may be relatively minor items of consumer contributed capital which are not considered in either the ratemaking process or through AFUDC and there may well be some instances in which the estimates used exceed by up to 25 basis points the rate that would be derived from actual experience.

We conclude that Order No. 561 should not be modified with respect to these matters. When considered together the proposed modifications tend to offset each other. We believe that Order No. 561 clearly provides for a rate for AFUDC which is in the zone of reasonableness, based upon uniform standards which can be effectively implemented and administered.

In light of the above, we believe that the applications for rehearing filed by the aforementioned applicants should be denied.

The Commission finds





The application for rehearing filed on March 4, 1977, by El Paso, Public Systems, Oglethorp and Private Group and on March 7, 1977, by PP&L present no facts or principles of law which would require modification of Order No. 561.

## The Commission orders:

(A) The applications for rehearing filed by El Paso, Public Systems, Oglethorp and Private Group on March 4, 1977, [\*15] and PP&L on March 7, 1977, are denied.

(B) The Secretary shall cause prompt publication of the Order in the Federal Register.

APPENDIX A

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 PUBLIC SYSTEMS SPONSORING THE APPLICATION FOR REHEARING OF ORDER NO. 561

 Anaheim, California
 Bryan, Ohio

 Azusa, California
 Colton, California

 Banning, California
 Croswell, Michigan

 Bowling Green, Ohio
 High Strain

Electric Cities of North Carolina and its members, the following municipalities:

Virginia:	
Blackstone	Iron Gate
Culpeper	Manassas
Franklin	Wakefield
Harrisonburg	
North Carolina;	
Albemarle	Hobgood
Apex	Hookerton
Ayden	Huntersville
Belhaven	Kings Mountain
Benson	Kingston
Black Creek	LaGrange
Bostic	Landis
Cherryville	Laurinburg
Clayton	Lexington
Concord	Lincolnton
Cornelius	Louisburg
Dallas	Lucama
Davidson	Lumberton
Drexel	Macclesfield
Edenton	Maiden
Elizabeth City	Monroe
Enfield	Morganton
Farmville	Murphy
Fayetteville	New Dern
Forest City	Newton
Fountain	Oak City
Fremont	Pikeville
Gastonia	Pinetops
Granite Falls	Pineville
Greenville	Red Springs
Hamilton	Robersonville
Hertford	Rocky Mount
Highlands	Scotland Neck
High Point	Selma
Sharpsburg	Wake Forest
Shelby	Walztonburg
Smithfield	Washington
Southport	Waynesville
	• CA 100 CONTINUES

## (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")).

**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. 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, the Property Accounting Analyst in charge of ARO accounting reviews the AIP and if needed, contacts the Legal and Environmental personnel who will make the final determination of the

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

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.

Property Accounting distributes semi-annual ARO review voting emails to determine if any new AROs need to be established or if any changes are required to existing AROs (SOX Cycle 40.01, CA 13). The semi-annual voting emails 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. The semi-annual ARO voting emails also provide education on ARO accounting requirements. Recipients of the semi-annual ARO voting emails 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. (SOX Cycle 40.01, CA#14) When an ARO revision occurs, Property Accounting personnel will review the change in ARO estimates provided by field personnel. The review includes understanding and supporting the change in cost estimates, use of contingency, timing and other changes (overhead, inflation, etc.), as applicable. To the extent possible, the mathematical accuracy of the supporting files received will be verified through recalculation. A detailed view of factors driving the ARO revisions will be reviewed with the Director, Accounting and Regulatory Reporting. (SOX Cycle 40.01, CA#18) Any 3<sup>rd</sup> 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 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.

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

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:** All lines of business will be required to provide 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 semi-annual ARO review voting email process /other 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

**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

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

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 effective July 1, 2016.
- 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 amortized using a non-levelized 10-year amortization of actual closure costs effective July 1, 2016.

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

On August 9, 2017, FERC Staff approved the uncontested Settlement agreement (Docket No. ER17-234 Filing of Recovery of Asset Retirement Obligations) filed on May 30, 2017 which contained the following provisions:

- The FERC portion of the regulatory assets associated with the surface-impoundment closures (ash and environmental ponds) and related ground water monitoring at Trimble County, Brown and Ghent will be amortized using a non-levelized 25-year amortization of actual closure costs effective July 1, 2016 with amortization beginning January 1, 2017.
- The FERC portion of the regulatory assets associated with the surface-impoundment closures (ash ponds) at the retired Green River, Pineville and Tyrone plants will be amortized over 28 months effective January 1, 2017.

On May 9, 2018, the VSCC ("Virginia State Corporation Commission") issued a Final Order (Case No. PUR-2017-00106) for Kentucky Utilities Company dba Old Dominion Power Company providing for the following:

- The VSCC portion of the regulatory assets associated with the CCR Rule related surfaceimpoundment closures (ash and environmental ponds) and related ground water monitoring at Trimble County, Brown and Ghent will be amortized using a straight-line 23-year amortization of total estimated closure costs effective June 1, 2018.
- The VSCC portion of the regulatory assets associated with the surface-impoundment closures (ash ponds) at the retired Green River, Pineville and Tyrone plants will be amortized using a straight-line 4-year amortization of total estimated closure costs effective June 1, 2018.

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, FERC Docket No. ER17-234 Filing of Recovery of Asset

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

Retirement Obligations and VSCC Case No. PUR-2017-00106 (primarily ash/environmental ponds and related ground water monitoring) are not amortized and are reversed as part of the ARO settlement process described below.

**Settlement:** As settlement activities occur, the following entries for closure costs incurred are recorded:

For AROs which are NOT covered by the 2016 ECR Plan Order:

- Dr. 108799 RWIP--ARO
  - Cr. 131XXX Cash

For AROs which are covered by the 2016 ECR Plan Order:

- Dr. 108899 RWIP--ARO--ECR--Clearing<sup>1</sup>
  - Cr. 131XXX Cash
- Dr. 230799 ARO Liability--ECR Cr. 108899 - RWIP--ARO-- ECR—Clearing<sup>1</sup>

At the time of settlement processing (after closure activities are complete) in PowerPlan, all of the related ARO amounts in accounts 101XXX, 108XXX, 1823XX and 230XXX are reversed. The following PowerPlan journal entries are recorded for all ARO settlements, including those that are covered by the 2016 ECR Plan Order:

Reverse ARO liability and regulatory asset:

- Dr. 230XXX ARO Liability
  - Cr. 1823XX Other Regulatory Assets ARO

Retire the ARO Asset Retirement Cost and related accumulated depreciation:

Dr. 108XXX - Accumulated Depreciation – ARO Asset Retirement Cost

Cr. 101XXX - Plant In Service – ARO Asset Retirement Cost

<sup>&</sup>lt;sup>1</sup> 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.)

For AROs which are NOT covered by the 2016 ECR Plan Order, actual closure costs incurred are applied against 108XXX - Accumulated Depreciation –Net Cost of Removal. The following PowerPlan journal entry is made to apply actual cash spend against cost of removal reserves:

Dr. 108XXX- Accumulated Depreciation – Cost of Removal Cr. 108799 - RWIP--ARO

For AROs which are covered by the 2016 ECR Plan Order, actual closure costs incurred are recorded in account 182387 – Other Regulatory Assets ARO. The following journal entries are recorded to establish this regulatory asset:

Reclass cash back to account 108899 for automated PowerPlan settlement processing (Oracle journal entry):

Dr. 108899 - RWIP--ARO--ECR—Clearing<sup>1</sup> Cr. 230799 - ARO Liability--ECR

Reclass cash spend to regulatory asset (PowerPlan journal entry):

- 182387 Other Regulatory Assets ARO
- Cr. 108899 RWIP--ARO--ECR—Clearing<sup>1</sup>

# 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

Dr.

# 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))
- Docket No. ER17-234 Filing of Recovery of Asset Retirement Obligations
- VSCC Order Case No. PUR-2017-00106

# 652 – Capital - Asset Retirement Obligations Policy and Procedures

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

#### **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

# 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; 9/7/17; 9/7/18; 2/28/19; 2/29/20

# (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 or impairment indicators exist, 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 and intangible assets other than goodwill. See also Policy 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.

# Detailed Procedures Performed:

#### Long-lived assets

Assets should be tested for recoverability whenever events or circumstances indicate that their carrying value may not be recoverable. The following are examples of such events or changes in circumstances:

- 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.

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

In the event a potential indicator exists, an impairment analysis will be performed. 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).

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.

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

If the intangible asset has an indefinite useful life, it is not amortized. Intangible assets that are not subject to amortization are tested for impairment annually, or more frequently if events or changes in circumstances indicate that the asset might be impaired. The impairment test consists of a comparison of the fair value of the intangible asset to its carrying amount. Potential contract renewals are considered in determining the future cash flows to be discounted if a marketplace participant looking to acquire the intangible asset would consider such renewals. In selecting a discount rate, refer to the guidance noted under "Long-lived assets." If the carrying amount of the intangible asset exceeds its fair value, an impairment loss is recognized in an amount equal to that excess.

Due to the fact that virtually all of the long-lived and intangible assets are on the regulated utilities' (LG&E's and KU's) books, and the utilities earn a return on capitalization in base rates and the environmental cost recovery mechanism, unless a triggering event occurs with an indication that a regulator will not allow recovery of an asset, an impairment test is not performed.

# **Quarterly questionnaires**

*Long-lived assets will be assessed for impairment. (SOX Cycle 10.01, CA#20)* The review for impairment is accomplished via a question included in the quarterly Sarbanes Oxley 302 questionnaire. Recipients of the questionnaire are asked whether a significant adverse change in legal factors or the business climate could affect the value of a long-lived or other intangible assets. Affirmative responses will be followed up on to determine if an impairment exists. An email communicating the results of this quarterly review will be sent to the Controller.

If an impairment calculation is warranted, the Manager, Property Accounting ensures that the Financial Reporting and Financial Planning departments are made aware of the potential impairment and completes the steps detailed above related to determining the impairment value. The Property Accounting and Regulatory Accounting & Reporting departments collaborate on preparing and recording any impairment entries needed.

# Reports Generated and Recipients:

• Quarterly Sarbanes Oxley 302 Questionnaires

# Additional Controls or Responsibility Provided by Other Procedures:

# 452 – Goodwill

**Regulatory Requirements:** 

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

• FERC Accounting Guidelines

# **Reference:**

- FASB ASC 350, Intangibles Goodwill and Other
- FASB ASC 360, Property, Plant and Equipment

# **Corresponding PPL Policy No. and Name:**

402 - Impairments

Key Contact: Manager, Property Accounting

# 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; 2/28/19

# (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)
- FASB Accounting Standards Update No. 2015-05, Customer's Accounting for Fees Paid in a Cloud Computing Arrangement
- FASB No. 2018-15, Intangibles--Goodwill and Other--Internal-Use Software: Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract

# **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 \$5,000 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:

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

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 \$5,000 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.

# 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.

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 (Cloud Computing):

In connection with accessing and using software products, hosted software agreements are arrangements in which the Company does not currently have possession of the software. Instead, the software application resides on hardware that is external to the Company's network and the Company accesses and uses the software on an as-needed basis. **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:

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

- a. The ability to take delivery of the software without incurring significant costs (i.e. costs in excess of the current capitalization threshold of \$5,000).
- b. The ability to use the software separately without significant diminution in utility or value.

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 fees should be expensed.

Implementation costs incurred in connection with hosted software that is a service agreementwill either be expensed or capitalized as described below in the <u>Accounting for</u> <u>Related Costs</u> section—provided that the term (evidenced by a contract) of the hosting agreement is consistent with the depreciable software life established in the most recently approved depreciation study.

The term of the hosting arrangement shall be determined as the fixed noncancellable term of the hosting arrangement plus all of the following:

- a. Periods covered by an option to extend the hosting arrangement if the Company is reasonably certain to exercise that option.
- b. Periods covered by an option to terminate the hosting arrangement if the Company is reasonably certain not to exercise that option.
- c. Periods covered by an option to extend (or not to terminate) the hosting arrangement in which exercise of the option is controlled by the vendor.

For FERC financial statement reporting, capitalized implementation costs related to hosting agreements will be recorded in Utility Plant (account 101-Plant in Service). Accounting guidance for GAAP financial statement reporting requires that capitalized implementation costs incurred related to hosting agreements that are a service agreement be reported as "Other noncurrent assets" for the long-term portion and "Prepayments" for the current portion.

Amortization of the capitalized implementation costs for hosted software should be reported as depreciation and amortization for FERC reporting. The capitalized implementation costs will be amortized utilizing the approved composite amortization rates from the most previous depreciation study for software. For GAAP financial statement reporting, these costs will be reported within "Other operation and maintenance" which is the same financial statement line item as the associated hosting service will be reported.

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

These differing financial statement presentations create a FERC to GAAP difference. The following table depicts the accounts being used and how they are mapped:

Account Number	FERC Mapping	GAAP Mapping	Reason	
101	Utility plant	Other noncurrent assets	Record unitized implementation costs into PP&E for FERC and Other noncurrent assets for GAAP.	
101	Utility plant	Prepayments	Record implementation costs that are to be amortized within the next 12 months.	
106	Utility plant	Other noncurrent assets	Record Completed Construction not Classified (CCNC) implementation costs into PP&E for FERC and Other noncurrent assets for GAAP.	
106	Utility plant	Prepayments	Record potential CCNC implementation costs that are to be amortized within the next 12 months.	
111	Reserves for depreciation	Other noncurrent assets	Record accumulated depreciation for FERC and accumulated amortization within Other noncurrent assets for GAAP.	
107	Utility plant	Other noncurrent assets	Accumulate costs in CWIP for FERC and Other noncurrent assets for GAAP.	
404	Amortization expense	O&M	Record depreciation expense for FERC and O&M for GAAP.	

For a more detailed discussion on the accounting requirements, see the technical memo entitled "Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement Memo 10.31.19" on the acctrestricted drive.

Projects involving hosting arrangements should be discussed with Property Accounting prior to submission of the Authorization of Investment Proposal (AIP).

Upgrades/Enhancements to Software:

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

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

#### Accounting for related costs:

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. Capitalization of costs shall begin when a.) the preliminary project stage is completed and 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. Application stage costs include the following:
  - a. design activities including documentation of process changes required (tobe process documentation), detailed application requirements, analysis of system functionality and identification of required changes/customizations

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

(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, travel expenses and payroll costs of the Information Technology Department. User (i.e., line of business) department costs may be charged to a project, but are limited to charges incurred by persons actively working on the project. Examples of employee activities include, but are not limited to design, coding and testing during the application development stage. Charges of persons serving on steering or advisory committees are excluded from capital costs.

- 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. Perpetual **license fees** can be capitalized along with the costs to purchase software. License fees under a term or subscription agreement should be expensed. See also the Hosted Software Agreements section.
- 5. All **training** costs should be expensed as incurred.
- 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. The cost of celebrations and other expenses (food, room rentals, entertainment, outings, etc.) 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. In some cases, software contract fees may include **multiple-arrangements**, such as training for the software, maintenance fees for routine maintenance work to be

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

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.

- 8. 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.
- 9. **Maintenance** costs, including the first year of maintenance, should be expensed as incurred.
- 10. **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).
- 11. 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 Budgeting
- Manager, Property Accounting-PPL
- All IT Directors

Reports Generated and Recipients:

• None

# Additional Controls or Responsibility Provided by Other Procedures:

• Financial Planning and Budget personnel and Property Accounting Analysts review Authorization for Investment Proposals to confirm that hardware, software and related costs are being properly capitalized.

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

# 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)
- 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)
- FASB Accounting Standards Update No. 2018-15, Intangibles--Goodwill and Other--Internal-Use Software: Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract
- August 7, 2018 FERC and EEI Accounting Liaison meeting minutes
- FERC Order No. AI20-1-000, Accounting for Implementation Costs Incurred in a Cloud Computing Arrangements that is a Service Contract
- Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement Memo 10.31.19.docx (Technical 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; 1/27/17; 1/1/20

# (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.

# (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 internaluse 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 implementationoperation stage shall be expensed as incurred. (ASC 350-40-25-6)

(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)

<u>Hosted arrangement implementation costs</u>: Impairment shall be recognized and measured in accordance with the provisions of Section 360-10-35 as if the capitalized implementation costs were a long-lived asset. That guidance requires that assets be grouped at the lowest level for which there are identifiable cash flows that are largely independent of the cash flows of other groups of assets. The guidance is applicable, for example, when one of the following events or changes in circumstances occurs related to

the **hosting arrangement** that is a service contract indicating that the carrying amount of the related implementation costs may not be recoverable: (ASC 350-40-35-11)

- a. The hosting arrangement is not expected to provide substantive service potential.
- b. A significant change occurs in the extent or manner in which the hosting arrangement is used or is expected to be used.
- c. A significant change is made or will be made to the hosting arrangement.

Paragraphs 360-10-35-47 through 35-49 require that the asset be accounted for as abandoned when it ceases to be used. Implementation costs related to each module or component of a hosting arrangement that is a service contract shall be evaluated separately as to when it ceases to be used. (ASC 350-40-35-12)

See Policy 654 – Asset Impairment for guidance on asset impairment.

# **Hosting Arrangements**

<u>Hosting Arrangement</u> - In connection with accessing and using software products, an arrangement in which the customer of the software does not currently have possession of the software; rather, the customer (i.e. our Company) accesses the uses of the software on an asneeded basis. (ASC 350-40 Master Glossary)

The guidance in the General Subsections of 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):

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

- 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)

<u>Implementation Costs:</u> Implementation costs of a hosting arrangement that does not meet both criteria in paragraph 350-40-15-4 shall be accounted for in accordance with the Implementation Costs of a Hosting Arrangement That Is a Service Contract Subsections of this Subtopic. (ASC 350-40-15-4)

An entity shall apply the General Subsection of this Section as though the **hosting arrangement** that is a service contract were an internal-use computer software project to determine when implementation costs of a hosting arrangement that is a service contract are and are not capitalized. (ASC 350-40-25-18)

Implementation costs capitalized in accordance with the Implementation Costs of a Hosting Arrangement That Is a Service Contract Subsections of this Subtopic shall be amortized over the term of the associated hosting arrangement, considering the guidance in paragraph 350-40-35-17, on a straight-line basis unless another systematic and rational basis is more representative of the pattern in which the entity expects to benefit from access to the hosted software. This Subsection considers the right to access the hosted software to be equivalent to actual use, which shall not be affected by the extent to which the entity uses, or the expectations about the entity's use of, the hosted software (for example, how many transactions the entity processes or expects to process or how many users access or are expected to access the hosted software). (ASC 350-40-35-13)

An entity (customer) shall determine the term of the hosting arrangement that is a service contract as the fixed noncancellable term of the hosting arrangement plus all of the following: (ASC 350-40-35-14)

- a. Periods covered by an option to extend the hosting arrangement if the entity (customer) is reasonably certain to exercise that option
- b. Periods covered by an option to terminate the hosting arrangement if the entity (customer) is reasonably certain not to exercise that option

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

c. Periods covered by an option to extend (or not to terminate) the hosting arrangement in which exercise of the option is controlled by the vendor.

An entity (customer) shall periodically reassess the estimated term of the arrangement and shall account for any change in the estimated term as a change in accounting estimate in accordance with Topic 250 on accounting changes and error corrections. (ASC 350-40-35-15)

For each module or component of a hosting arrangement, an entity shall begin amortizing the capitalized implementation costs related to the hosting arrangement that is a service contract when the module or component of the hosting arrangement is ready for its intended use, regardless of whether the overall hosting arrangement will be placed in service in planned stages that may extend beyond a reporting period. For purposes of this Subsection, a hosting arrangement (or a module or component of a hosting arrangement) is ready for its intended use after all substantial testing is completed. If the functionality of a module or component is entirely dependent on the completion of other modules or components, the entity shall begin amortizing the capitalized implementation costs related to that module or component when both that module or component and the other modules or components upon which it is functionally dependent are ready for their intended use. (ASC350-40-35-17)

An entity shall present the amortization of implementation costs described in paragraph 350-40-35-13 in the same line item in the statement of income as the expense for fees for the associated **hosting arrangement**. (ASC 350-40-45-1)

An entity shall present the capitalized implementation costs described in paragraph 350-40-25-18 in the same line item in the statement of financial position that a prepayment of the fees for the associated hosting arrangement would be presented. (ASC 350-40-45-2)

An entity shall classify the cash flows from capitalized implementation costs described in paragraph 350-40-25-18 in the same manner as the cash flows for the fees for the associated hosting arrangement. (ASC 350-40-45-3)

# **Upgrades and Enhancements**

Upgrades and enhancements are defined as modifications to existing internal-use software that result in additional functionality—that is, modifications to enable the software to perform tasks that it was previously incapable of performing. Upgrades and enhancements normally require new software specifications and may also require a change to all or part of the existing software specifications. (ASC 350-40-05-9)

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

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

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

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)

# (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 (<u>18 CFR 101</u>) 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

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

construction. .... In addition, regulated utilities may be able to include constructionrelated 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:

- have a projected cost of greater than \$500,000<sup>1</sup>
- are constructed over a period of greater than 12 months.

(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. Reimbursable projects with an in-service date prior to January 1 of the assessment year are also excluded.)

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.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup>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.

 $<sup>^2</sup>$  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.

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

#### Detailed Procedures Performed:

Property taxes are assessed annually based on net book value included in CWIP at the end of the preceding year. For example, property taxes on CWIP for 2015 are based on CWIP balances as of December 31, 2014.

- 1. 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

<u>Regulatory Requirements:</u> 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

# Administrative Responsibility:

Director, Corporate Tax and Payroll

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

Date Created: 4/27/07 Dates Revised: 12/1/10; 9/23/11; 6/2/15; 3/02/16; 3/22/16, 9/29/2020

# (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:** <u>Jointly Used Assets</u> – Buildings and related assets such as parking lots and driveways which were originally constructed and owned by a single company (generally either LG&E or KU) but are subsequently being used by more than one company. An example of these assets is the Broadway office complex (BOC). The original BOC assets consisting of the core infrastructure of the building (roof, HVAC, exterior walls, parking lot) are owned solely by LG&E. Rent is charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount is based upon the depreciation associated with the infrastructure assets at the location.

Jointly used assets are the following locations:

#### **Locations:**

Broadway Office Complex (including the Health Clinic) One Quality Street Dix Transmission Control LG&E Building Leasehold Improvements\*\* Pineville Call Center Morganfield Riverport Auburndale Health Clinic East Operations Center Safety and Training Center

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

Guidelines for establishing ownership of assets located at jointly used locations:

- 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).
- <u>Infrastructure Assets Ownership and Rent:</u> 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. In general, 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 indirect accounts. Accounts 454900 and 493900 are used for electric and gas intercompany rental income and account 931900 for intercompany rental expense. The expenditure org of the source company is used for both the intercompany rental income and the intercompany rental expense.
- <u>Non-Infrastructure Assets Ownership</u>: 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.

# **\*\*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).

# (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 "<u>Infrastructure Assets Ownership and Rent</u>" guidelines established on page 2 of this policy.
- When LKE receives reimbursement for improvements under the tenant allowance agreement, a tenant incentive liability is recorded that is then amortized straight-line over the remaining lease term and allocated on the same basis as the rent expense.

# Morganfield jointly used assets:

Morganfield is a facility which was constructed in 2011 predominantly to meet the needs of KU. The facility houses a storeroom, walk-in customer business office, Meter Reading/Field Service office space and office space/staging area for Distribution Operations personnel. Additionally, the facility contains a customer service call center which serves customers of both LG&E and KU.

Guidelines for establishing ownership of assets located at Morganfield:

- Since the Morganfield facility was constructed primarily for KU purposes, the building infrastructure and land are owned solely by KU. Asset purchases made to replace or enhance the infrastructure will be purchased by KU.
- Rent will be charged to LG&E for the benefit of the use of the building assets for the call center. The rent will be based on the "<u>Infrastructure Assets Ownership and Rent</u>" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the call center will be established at the time the project is initiated/approved and will follow the "<u>Non-infrastructure Assets Ownership</u>" guidelines established on page 2 of this policy.

# 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.

Guidelines for establishing ownership of assets located at Riverport:

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- 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. Riverport is used mostly for warehouse space with the Central Maintenance Shop occupying a smaller portion of the building. The rent will be based on the "<u>Infrastructure Assets Ownership</u> and <u>Rent</u>" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the site will be established at the time the project is initiated/approved and will follow the "<u>Non-infrastructure Assets Ownership</u>" guidelines established on page 2 of this policy.

# East Operations Center Safety and Training Center jointly used assets:

The East Operations Center (EOC) Safety and Training Center is a centralized training laboratory facility which supports the training needs of the employees of both electric and gas distribution operations. The Safety and Training Center was constructed in 2018 and located in LG&E's service territory at the EOC, an existing facility owned solely by LG&E and used for LG&E operations only. At the time of construction, there were no employees assigned to the Safety and Training Center facility on a permanent basis, making it difficult to determine an accurate joint ownership percentage. For these reasons, it was determined that the facility will be solely owned by LG&E.

Guidelines for establishing ownership of assets located at EOC Safety and Training Center:

- 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. Since there are no employees permanently located at the building, it was determined rent guidance in the "<u>Infrastructure Assets and Rent</u>" section on page 2 of this policy would <u>not</u> be appropriate. Instead, it was decided that rent should be based on the CAM ratio for Total Electric/Gas distribution assets.
- Ownership percentages for non-infrastructure assets purchased for the site will be established at the time the project is initiated/approved and will follow the "<u>Non-infrastructure Assets Ownership</u>" guidelines established on page 2 of this policy.

The original building at EOC will continue to be solely owned and used to support LG&E.

# BOC and Auburndale Health Clinic jointly used assets:

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In 2020, LG&E began the construction of two on-site health clinics located within the BOC and Auburndale Operations Center's facilities. These clinic locations will include operational features such as waiting area / reception, examination rooms, nurse's station, provider office(s), hearing test / lab areas and restrooms. Auburndale and BOC were originally constructed by LG&E and the infrastructure assets are solely owned by LG&E; therefore, the determination was made that the clinics would be jointly used assets.

Guidelines for establishing ownership of assets located at the BOC and Auburndale Health Clinics:

- Asset purchases made to replace or enhance the infrastructure for either the BOC or Auburndale locations will be purchased by LG&E.
- Rent will be charged to KU for the benefit of the use of the building assets for the health clinic. For the BOC location, the rent will be based on the "<u>Infrastructure Assets</u> <u>Ownership and Rent</u>" guidelines established on page 2 of this policy. Since the rest of Auburndale is not a jointly used location (i.e. the building is used for LG&E only) it is not appropriate to use the "<u>Infrastructure Assets Ownership and Rent</u>" guidelines for rent. Instead, it is anticipated that rent will be charged based on the CAM ratio for the total number of employees for each Company.
- Ownership percentages for non-infrastructure assets purchased for the health clinics will be established at the time the project is initiated/approved and will follow the "<u>Non-infrastructure Assets Ownership</u>" guidelines established on page 2 of this policy.

# 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:

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

**Definition:** <u>Jointly Owned Assets</u> – Assets whose total cost is split between the companies benefitting from the use of the assets based on stated ownership percentages. For the majority of these assets, ownership percentages are established prior to construction.

#### Generation jointly owned assets:

	<b>Ownership:</b>		
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	
Brown Solar	39	61	
Cane Run 7 Combined Cycle GT (CR7)/Pipeli	ne 22	78	
Paddy's Run 13/Pipeline	53	47	
Simpsonville Solar Share (Arrays 1 & 2)	44	56	
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	
following assets are not jointly owned but are liste	ed here for ease	of reference only:	
Brown CT nineline		100	

The following assets are not jointly owned but are listed here for ease of reference only:Brown CT pipeline100Solar-Maker's Mark100Solar-Archdiocese of Louisville100

Guidelines for establishing ownership percentages:

- Generation ownership percentages are typically determined by the Integrated Resource Plan (IRP). Note: Simpsonville Solar Share ownership is allocated based on the number of electric customers (excluding ODP) that existed at the date of the original construction of array 1.
- 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

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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.)
- If the land for the plant site is a new purchase (at a location not previously solely owned by one of the companies), the entire plant site will be jointly owned by each company according to the established ownership percentages.

<u>Exception</u>: For generation jointly owned projects whose cost is estimated at \$25,000 or less, the assets will not be split based on the ownership percentages. Rather, 100% of the assets will be recorded on the financial records of the company with the largest ownership percentage. Projects smaller than \$25,000 are a very small amount when compared to the overall total cost of generation assets and do not justify the processing time required for all parties involved.

# **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. (See section below for Transmission Control House, an exception to this statement.)
- 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:**

<u>Generator owner</u> – 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).

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<u>Transmission owner</u> – 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.

<u>Generator Interconnection</u> – 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 Generator Interconnection Agreement (GIA). Order No. 2003 more specifically distinguished which transmission assets, determined necessary for a Generator Interconnection (GI), 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 accounts for new transmission facilities constructed in connection with a generating facility after 2003 is in accordance with Order No 2003.

A different GIA exists for each GI installed post the 2003 Order and each pre-2003 generator required to make a GI request thru the OATT for changes to the interconnection or its capability. Each GIA 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.

The GIA identifies three groups of assets for functional classification. The groups and their functional groupings are identified below.

<u>Generator Interconnect Facilities</u> - Requirements of the GIA 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

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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 GIA specify that assets from the POI to the "Transmission Owner's" (TO) network facilities are transmission assets. In accordance with the GIA, 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

- 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

For example, 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, Troutman Sanders LLP (on behalf of LG&E/KU) held a conversation with FERC which resulted in 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 GIA 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 GIA specify that assets after the point of interconnection, such as transmission substation equipment, the substation control house and

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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).
  - 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 GIA OATT Studies)

# Transmission Mobile Control House:

In 2018, a prefabricated transmission control house was procured. This mobile control house can be quickly deployed to restore a sufficient level of transmission protection and control in the event of a catastrophic event. Since this mobile control house can be deployed to either LG&E or KU, it was determined that it would be jointly owned (KU-66% ~LG&E-34%). Joint ownership was based on the Transmission Coordination Agreement in effect in 2018.

# Brown Solar distribution assets:

The E.W. Brown Solar plant is a 10MW solar powered GI, which began operation in June 2016. Brown Solar is jointly owned (KU-61%~LG&E-39%). Brown Solar contains both generation assets and distribution assets as determined by the Vice President-Power Production and Vice President-Electric Distribution. Per the OATT, the distribution assets shall be treated as interconnect assets and accounted for similar to the transmission interconnect assets at CR 7. (See immediately preceding section for discussion on CR 7 interconnect assets.) The distribution assets consist of a transformer, switchgear, poles, conductor and other assets associated with distribution operations. Since Brown Solar is located in KU's service territory and the current distribution assets are owned by KU, it is determined that KU is the distribution owner. These

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distribution assets will be recorded at \$0 as the Brown Solar generation owners/projects (KU-61%~LG&E-39%) will fund these assets as a contribution in aid of construction. The contribution dollars will be accounted for on the Brown Solar generation projects as a spread cost and will be allocated over the generating assets being constructed. As the "distribution owner" KU will be the sole owner of these distribution assets (which are valued at \$0). Subsequent improvements made to these assets will be 100% funded by KU as the distribution owner and the costs will be added to the distribution accounts and not spread over generation assets.

#### Simpsonville jointly owned assets:

Two separate facilities are located at the jointly owned Simpsonville, Kentucky site:

- 1. A combined Transmission Control/Information Technology (IT) Data Center
- 2. A Distribution Control Center (DCC)

Simpsonville's **Transmission Control/IT Data Center** assets will be split on a functional basis based on square footage occupied by each function as follows:

Location:	Transmission %	<u>IT %</u>
Simpsonville-Trans Con/IT Data Cente	r 52	48

Ownership of infrastructure assets (example: roof, HVAC, driveway) at Simpsonville's Transmission Control/IT Data Center will first be split functionally per the ownership percentages above. Ownership of the functional assets will then be further split between LG&E, KU and LG&E & KU Capital LLC (LKC) based on the following ownership percentages, which were established at the time of original construction based on the CAM:

		Ownership:	
Location:	<u>LG&amp;E %</u>	<u>KU %</u>	LKC%
Simpsonville-Transmission Control	30%	70%	
Simpsonville-IT	52%	47%	1%

In 2018, a capital allocation rule was set up for use on Simpsonville infrastructure projects. The capital allocation rule is based on the same ownership percentages for Simpsonville as stated above. LKC's ownership portion in the two-step capital allocation rounded down to zero, so it was decided LKC would no longer share ownership on infrastructure projects going forward. The ownership percentages in the capital allocation rule are as follows:
#### (Note: Text in italics indicates a key SOX control.)

	Owner	<u>ship:</u>
Location:	<u>LG&amp;E %</u>	<u>KU %</u>
Simpsonville-Transmission Control	16%	36%
Simpsonville-IT	25%	23%

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.

Exceptions:

- 1. <u>Simpsonville Infrastructure assets \$10,000 or less</u>: 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. <u>Simpsonville Infrastructure assets between \$10,001 and \$50,000</u>: 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%) based on the original ownership of the facility. The cost to establish these assets does not justify the processing time required to split the assets functionally between Transmission Control and IT.

Ownership of infrastructure assets at Simpsonville's **DCC** are as follows:

Location:	<u>LG&amp;E %</u>	<u>KU %</u>
Simpsonville-DCC	42	58

Joint ownership was based on the Number of Customers – Electric only ratio in effect at the time of construction.

Ownership percentages for asset purchases made for DCC 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.

Exceptions:

**Simpsonville DCC Infrastructure assets \$10,000 or less:** For infrastructure asset projects whose cost is estimated at \$10,000 or less, the assets will be owned by KU (as the majority owner) for administrative efficiencies.

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## South Service Center Engineering jointly owned assets:

In 2020, Electric Distribution Operations (EDO) began construction of a new building on the existing LG&E owned land at South Service Center. The new facility will be constructed on an approximate 2.3-acre section of land and will accommodate the office space needs of EDO engineering, design, analytical, and administrative positions. This facility will be jointly owned by both companies (KU-57% / LG&E-43%) since it will be newly constructed (as opposed to an existing building already owned solely by LG&E) and will support the engineering needs of both LG&E and KU. Joint ownership was based on the Electric Distribution assets ratio in effect at the time of construction. The land under the facility, which was originally solely owned by LG&E, will ultimately be owned jointly by both LG&E and KU.

Purchases for infrastructure assets at the South Service Center Engineering facility made subsequent to construction will maintain the same ownership percentages (KU-57% / LG&E-43%). Ownership percentages for asset purchases made for non-infrastructure assets made subsequent to the original construction 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 original building at SSC will continue to be solely owned and used to support LG&E.

## 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.

## 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.

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<u>LG&E Building Furniture jointly owned assets</u>: As part of the LG&E building remodeling project commencing in 2013, new furniture is being purchased. This furniture and subsequent furniture purchases made (regardless of floor) will be jointly owned in accordance with the applicable CAM ratios in effect at the time the AIP is completed. The 2013 furniture purchase is jointly owned by LG&E, KU and LKS.

#### **General Information:**

All capital charges are considered direct charges for purposes of classification on the FERC Form 60.

Effective August 1, 2013, IT and other similar assets purchased by LKS that are jointly owned by both regulated and nonregulated entities should charge LKS rather than LKC for the nonregulated portion. Depreciation expense associated with the assets capitalized on LKS will then be charged back to LKC as rent expense in entirety.

The "LKE capital allocation" process allows for the charging of all expenditures on jointly owned assets to a single project ("source"). Source projects will be on the Company paying the 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 a SERV 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%.

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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.
- 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

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• Generator Interconnection White Paper dated May 12, 2014--Transmission Policy and Tariffs Department

## **Corresponding PPL Policy No. and Name:**

N/A

**Key Contact:** Manager, Property Accounting

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 3/21/12 Dates Revised: 10/21/13; 5/15/15; 3/02/16; 9/1/16; 4/4/18, 5/11/20 LKS (LG&E and KU Services Company) owns a piece of the project and SERVCO is paying the bills.

	IT Pro	jects,	/LG&E	Building	furniture:
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3	Dr.		0100	107001 (CWIP)	0020	\$ 52		LG&E Target
4	Dr.		0110	107001 (CWIP)	0020	\$ 46		KU Target
-		Cr.	0020	184xxx (LKE Clearing)	0000		\$ 98	-

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

5	Dr.		0020	146100 (Intercompany)	0100	\$ 52		Batch 1
		Cr.	0100	146100 (Intercompany)	0020		\$ 52	-
								-

6	Dr.		0020	146100 (Intercompany)	0110	\$ 46		Batch 2
		Cr.	0110	146100 (Intercompany)	0020		\$ 46	-

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The "charge" account and the "clearing" account. The use of the 184xxx allows us to use it as the "charge" when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the "clearing" account on the target expenditure (the "charge" for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184xxx account.

#### Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) pays the bills; assets are owned by LG&E, KU and possibly LKC (Simpsonville II only). LKS has no asset ownership.

IT Projects/LG&E Building furniture:



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.

escript		&E an	d KU joi	<b>type of allocation would</b> ntly own the asset. LG& n the company paying tl	E is pa	<b>ed:</b> ying the					Case No. 2020-00349 Response to PSC-1 Question No. 30 Page 233 of 354 Garrett
			lointly c	wned generation or pro	iects v	vhere I K <sup>o</sup>	S is n	ot pa	vin	ø the	hills:
Exar	mple	TC2			10000					<u>,</u>	
		Sou	rce"								"Target"
L		ε <b>Ε ((</b> c 107	<b>)100</b> ) 001	)			8	1%		$\rightarrow$	KU (0110) a/c 107001
	r	etain	s 19%								
0	Dr.		<b>CO</b> 0100	<b>Acct</b> 107001 (CWIP)		<b>IC</b> 0000	\$	100			Original Transaction
		Cr.	0100	232xxx/131xxx Trade/Cash)	(AP	0000			\$	100	-
2	Dr.		0100	184xxx (LKE Clearing)		0000	\$	81			LKE Reversal
		Cr.	0100	107001 (CWIP)		0000			\$	81	-
3	Dr.	Cr.	0110 0100	107001 (CWIP) 184xxx (LKE Clearing)		0100 0000	\$	81	\$	81	_LG&E Target
	Inte			reated when target tr						6L	Patch 1

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.

(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. Contracts should clearly state that retainage amounts are identified separately on invoices. 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 contracts that contain contract retainage terms.. This policy follows the same thresholds outlined in Accounting policy 751 – Manual Accruals.

## **Objective of Procedure:**

The procedure will ensure that contract retainage is accounted for and reported accurately and recognized in a separate general ledger account for current and noncurrent financial reporting.

## **General Requirements:**

## Detailed Procedures Performed:

Generally contract retainage is used on construction projects and major equipment purchases with progress payments in advance of the project being completed or receipt of the equipment. Retainage can also be used on contracts for professional services.

Upon execution of a contract containing retainage, personnel with knowledge of the language (up to and including Supply Chain, Commercial Operations, the Project Engineering Contract group and Operations management) must notify the Budgeting/Accounting manager or analyst for their respective areas of responsibility to ensure retention is properly accrued. The designated Budgeting/Accounting group will accrue the invoices via a journal entry and record the retainage

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

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.

Coordination between Budget/Accounting analysts, Procurement and Accounts Payable is required to ensure proper accounting treatment. The project will be debited to CWIP 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 Accounting/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.

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 discusses any contracts containing retention clauses with the appropriate contract administrator / contract manager/operations manager for their respective area of responsibility. 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.

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

#### 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.

## Additional Controls or Responsibility Provided by Other Procedures:

250 - Balance Sheet Account Reconciliation policy

Regulatory Requirements:

None

(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, 3/31/19

(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 the Oracle flex value set, GBLPA\_Burden\_Component\_Lookup.

**Scope:** This policy covers all labor related costs including benefits, off-duty, team incentive award (TIA) warehouse burdens and payroll taxes. 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 TIA 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.

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

## **General Requirements:**

Detailed Procedures Performed:

## **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) Bal Sheet (Excl Cap/Clearing)
  - 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** Straight-time Straight-time special **EXPENDITURE TYPE** 0101, 0110, 0115, 0120, 0125 0102

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

**EXPENDITURE TYPE** 

#### COST BASE

Overtime	0111, 0112, 0121, 0126, 0127, 0131, 0146
Other	0130, 0145, 0148, 0151, 0152, 0153
Warehouse Generation – KU	0280, 0452, 0453
Warehouse Trans/Dist – KU	0281,0451,0454
Warehouse Generation – LGE	0285, 0455, 0457
Warehouse Trans/Dist – LGE	0286, 0456, 0458
Non-labor	0301-0699

(There are a few expenditure types within the non-labor range that do not get burdened. Nonlabor expenditure types are only potentially burdenable on capital and other balance sheet accounts. Refer to Chart of Accounts>Expenditure type on Controller Intranet team site for listing of expenditure types that are not burdened.)

- 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.

## **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:

<b>Burden Cost Component</b>	Department Responsible for Developing
	Estimate
Life Insurance	Benefits
Dental Insurance	Benefits

(Note: Text in	italics indicates	a key SOX	control.)
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Burden Cost Component	Department Responsible for Developing Estimate
Medical Insurance	Benefits
Company Match – 401k	Benefits
Long Term Disability	Benefits
Pension	Actuary
Postretirement	Actuary
Postemployment	Actuary
TIA	Compensation, HR Sys & Analytics
TIA Overtime	Compensation, HR Sys & Analytics
Workers' Compensation	<b>Risk Management Services Corporation</b>
Vacation	Regulatory Accounting and Reporting
Holiday	Regulatory Accounting and Reporting
Other Off-duty	Regulatory Accounting and Reporting
Sick	Regulatory Accounting and Reporting
FICA Payroll Tax	Payroll
FICA Overtime	Payroll
Federal Unemployment Tax	Payroll
State Unemployment Tax	Payroll
Unemployment Tax Overtime	Payroll
Warehouse Overheads-	Generation/PE & Safety Budgeting
Generation	
Warehouse Overheads-	Transmission/Gas & ES Budgeting, Elec
Transmission/Distribution	Dist & Cust Serv Budgeting, and Material
	Serv & Logistics
Administrative and General	Regulatory Accounting and Reporting
Engineering Overheads-	Generation/PE & Safety Budgeting
Generation	
Engineering Overheads-	Transmission/Gas & ES Budgeting
Transmission	
Engineering Overheads-Gas	Elec Dist & Cust Serv Budgeting
Distribution	
Engineering Overheads-Electric	Elec Dist & Cust Serv Budgeting
Distribution	
Wage increase Assumption	Compensation, HR Sys & Analytics

Calculating the burden components:

• The Regulatory Accounting and Reporting department obtains information on current staffing levels, vacation entitlements and average hourly rates by expenditure

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

organization and by employee type from the 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 estimate for each burden cost component is divided 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 using the balance in the burden clearing account, the estimated charges to those accounts and forecasted costs of purchased materials, budgeting and accounting analysts calculate a ratio to allocate the cost in the clearing accounts to the withdrawals from inventory and purchased materials. 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 Analysts 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 provided to the Regulatory Accounting and Reporting department to be divided by the estimated amount of raw capital dollars (labor and non-labor) to develop the rate.
- Engineering Overheads using the balance in the engineering overhead clearing account and the estimated charges to those accounts, the budgeting personnel calculate the burden rate to allocate the balance in this account to capital projects. They also must estimate the amount of raw capital dollars that will be spent. The account balance at year-end in these accounts are reclassified to capital via a reversing journal entry at the end of the year.
- After management review, the rates are given to Corporate Accounting to be updated 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, Regulatory Accounting and Reporting will analyze the balance in each labor burden 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

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

significantly. All labor rates are revised in December. Rates are always changed effective the first day of the month.

Accounting personnel monitor the balances in the non-labor burden clearing accounts via the balance sheet reconciliation process and make any needed rate adjustments prospectively, effective the first day of a future month.

#### Sending Burdens from Oracle Project Accounting to the General Ledger

The burden process was implemented in Oracle Project Accounting to apply the burdens to raw cost and to store raw cost and burdened cost on the same transaction. A custom program was developed to change the account and expenditure type on the burden transaction before it is posted in the General Ledger. This process uses a flex value set in Oracle 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 throughout the month 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 Corporate Accounting department will run EiS queries to obtain the appropriate labor base for December and the balances in all the burden clearing accounts. The Regulatory Accounting and Reporting department 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 Corporate Accounting department will enter the revised percentages in the Oracle burden schedules and recalculate all the burdens for the month. All these changes in the burden amounts are sent to the General Ledger. The Corporate Accounting department works with the Regulatory Accounting and Reporting department to ensure the balances in the clearing accounts are minimal, and the components with target balances have previously been reclassified to a liability. Any small remaining amounts are expensed to the corporate cost center.

#### Reports Generated and Recipients:

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

N/A

Additional Controls or Responsibility Provided by Other Procedures:

Balance Sheet Account Reconciliations

Regulatory Requirements:

N/A

## **Reference:**

N/A

## **Corresponding PPL Policy No. and Name:**

700 – Compensated Absences

## **Key Contact:**

Manager, Regulatory Accounting and Reporting

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting

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; 08/09/18; 12/31/18; 7/31/19,09/01/20

Iumber 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	Case No. 2020-0034 Attachment to Response to PSC-1 Question No. 3			Question No. 30		
<form></form>			Materials and	Supplies Inv	entory Excess and/or Obsolete Review For	Page 245 of 354
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<form></form>		here ''obsolete'' ir	e reviewed this year:		Number of items reviewed year to date: Yes/No Drop down box	Drop down box
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Approved By:						
Approved By:			C:			
Print         Signature         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			Signature			
Print         Signature         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		Approved Bv:			Date:	
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		FF	Print			
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Mark Schmitt, Director, Supply Chain, BOC-2 LOB - Transmission Lines, Distribution Lines and Substation <b>Or</b> Joe Clements, Director, Power Generation Commercial Ops, LGE Center-8 LOB - Generation		Return Form	To:			
Or Joe Clements, Director, Power Generation Commercial Ops, LGE Center-8 LOB - Generation			Mark Schmitt, Direct			
LOB - Generation			LOD - ITANSITIISSION L		LINES and Substation	
Director Initial: Date:					neration Commercial Ops, LGE Center-8	
			Director Initial:		Date:	

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No Yes

GLO	GLOBAL	
CRS	CANE RUN	
ESC	EAST SERVICE CENTER	
KBR	BROWN STATION	
KBW	BARLOW FACILITY	
KCR	CARROLLTON FACILITY	
KCV	CAMPBELLSVILLE FACILITY	
KDS	DANVILLE SUBSTATION	
KDT	DANVILLE TRANSMISSION	
KDV	DANVILLE FACILITY	
KEA	EARLINGTON FACILITY	
KED	EDDYVILLE FACILITY	
KES	EARLINGTON SUBSTATION	
KET	ELIZABETHTOWN FACILITY	
KGF	GREENVILLE FACILITY	
KGH	GHENT STATION	
KGR	GREEN RIVER STATION	
KGT	GO TRANSMISSION FACILITY	
KHR	HARLAN FACILITY	
KLD	LONDON FACILITY	
KLS	LEXINGTON SUBSTATION	
KLT	LEXINGTON TRANSMISSION	
KLX	LEXINGTON FACILITY	
KMG	MORGANFIELD FACILITY	
KMS	MOUNT STERLING FACILITY	
KMV	MAYSVILLE FACILITY	
KMW	MIDWAY FACILITY	
KNR	NORTON FACILITY	
KPF	GO PANEL FABRICATION FACILITY	
KPG	PENNINGTON GAP FACILITY	
KPN	PINEVILLE FACILITY	
KPR	PARIS FACILITY	
KPS	PINEVILLE SUBSTATION	
KPT	PINEVILLE TRANSMISSION	
KRC		
KSO	SOMERSET FACILITY	
KSS	KENTUCKY SOUTH SERVICE	
KSV	SHELBYVILLE FACILITY	
KSY	SYSTEMS LABORATORY	
KTD	KU TRANSMISSION & DISTRIBUTION	
KTE	ELIZABETHTOWN TRANSMISSION	
KTR	EARLINGTON TRANSMISSION	

KWN	WINCHESTER FACILITY
LTD	LOUISVILLE TRANSMISSION & DELIVERY
MCS	MILL CREEK
SSC	SOUTH SERVICE CENTER
TCS	TRIMBLE CO.
TRF	TRANSFORMER SHOP

KUDistribution LineLGEGeneration

Substation Transmission

2015-1st 2015-2nd 2015-3rd 2015-4th 2016-1st 2016-2nd 2016-3rd 2016-4th 2017-1st 2017-2nd 2017-3rd 2017-3rd

#### (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 must be valued at:

- 1) Original cost for new, and estimated if not known, for large reusable items
- 2) Current price, if the reusable item is relatively small and the original installed value cannot be easily determined
- 3) The net realizable value, for scrap and nonusable material

#### Classification of Inventory

Materials and Supplies inventory should consist of the following:

- Stock Items Inventory that has a specific, anticipated or generic use for the Company and can be tracked at individual locations (i.e. min/max...etc.). This should exclude items classified as Excess or Obsolete which is detailed in the Corporate Inventory Management Policy.
- 2) Emergency Spares a spare part or spare equipment that is directly related to a particular piece of equipment and is required in order to avoid substantial operational time loss caused by emergency failure and is not readily available from a vendor or manufacturer without special ordering. This item is required to directly mitigate an emergency.

#### Physical Inventory Count

A complete physical inventory of materials and supplies inventory must be conducted at least every two years as required by FERC at 18 CFR Ch.1, Pts. 101 & 201, FERC Account No. 163. Although regulations only require inventory to be counted every two years, it is recommended that

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

inventory be counted more often, close to once a year, to improve overall inventory accuracy (see the Company's Inventory Management procedures).

A coal stockpile inventory assessment will be conducted annually (See Corporate Fuels and By-Products Policies and Procedures).

Inventory Costing and Accounting

FERC Account Nos. 151, 154, and 164.1: Fuel, Materials and Supplies, and Underground Gas Storage

Cost of inventory items must include the following cost when it can be directly identified with an item (in accordance with FERC at 18 CFR Ch. 1, Ferc Account Nos. 151 and 154).

- a) Invoice price of fuel/materials less cash or other discounts.
- b) Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
- c) Customs duties and excise taxes.
- d) Operating, maintenance, and depreciation expenses and ad valorem taxes on utilityowned 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). Defined types of purchased materials are burdened with stores expense since there is oversight by warehouse supervision and physical material handling even though the items are not placed in inventory due to their immediate use. The following expenditure types are used for these types of purchased materials:

- 0451 PURCHASED MATERIAL TRANS. AND DISTRIB KU
- 0452 PURCHASED MATERIAL GENERATION KU
- 0455 PURCHASED MATERIAL GENERATION LGE
- 0456 PURCHASED MATERIAL TRANS. AND DISTRIB LGE

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)

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

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Stores expense accounts will be cleared by adding to the cost of materials and supplies issued or purchased by applying an appropriate loading charge which will distribute the expense equitably over all inventory material issues and defined types of purchased materials. 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. Sales tax related to the inventory and defined purchased material is also included in stores expense accounts. (See 18 CFR Ch. 1, Pts. 101 & 201 at FERC Account No. 163 and Inventory Management Procedures for other stores expense cost items.)

#### 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 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 Materials Serv & Logistics and Generation/PE & Safety Budgeting to resolve any unexpected balances.

**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

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

• Disposition of Company Assets corporate policy

#### **Corresponding PPL Policy No. and Name:**

- 800 Material Supplies Inventory General
- 801 Material Supplies Inventory Excess & Obsolete
- 802 Material Supplies Inventory Refurbished Material

#### **Key Contact:**

Manager, Regulatory Accounting and Reporting

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Revision: 4/07/08, 3/22/11, 9/22/11, 6/2/15, 3/22/16, 9/12/17, 9/1/2020

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

## **Policy:**

This policy sets standards and procedures for developing and maintaining controls related to spreadsheets. It provides criteria for evaluating the required spreadsheet controls and the appropriate procedures for changes and testing of changes to established spreadsheets.

## **Procedure:**

The procedures for evaluating, controlling, changing and testing the spreadsheets are described in the detailed instructions below.

#### Scope:

This procedure applies to all spreadsheets used for accounting or financial reporting purposes.

#### **Objective of Procedure:**

This procedure is to ensure consistent and accurate control of all spreadsheets used for accounting or financial reporting purposes. In addition, this procedure is to ensure that all critical accounting spreadsheets are evaluated to determine whether spreadsheet controls are required and tested whenever changes to the spreadsheet occur. The purpose is to ensure accuracy of the spreadsheets.

#### **General Requirements:**

The recommended minimum spreadsheet controls require testing after changes are made to a critical accounting spreadsheet.

#### Detailed Procedures Performed – (Risk identification):

After development, a new spreadsheet must be evaluated based on the complexity and type of use to determine the level of risk.

## (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.

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

## <u>Risk Level</u>

The risk associated with each spreadsheet is evaluated based on the information below. If qualitative risk is present, adjust the 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<sup>1</sup> 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.

Low risk (spreadsheet controls are not required): Spreadsheets that are used only for electronic logging and informational tracking.

## **Spreadsheet Controls**

<sup>&</sup>lt;sup>1</sup> 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.)

The spreadsheet must then be evaluated based on the complexity and risk to determine appropriate spreadsheet controls, as follows: (See cycle/transaction 80.05 Control Activity 13 in the Sarbanes-Oxley Compliance documentation.) (See Appendix C for further detail regarding the Spreadsheet Risk/Complexity Matrix). All spreadsheets should be continually monitored for compliance with regulatory and GAAP requirements.

	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:

• **Required** - Files are stored on a shared drive or SharePoint site with limited access.

Medium Risk Spreadsheet Controls:

- **Required** Files are stored on a shared drive or SharePoint site with limited access.
- **Recommended** Files may be tested at manager's discretion; testing is documented after the file has been changed. See <u>Detailed Procedures Performed (Changes)</u>.
- **Recommended** Files may be protected at manager's discretion via Excel Protection.

Additionally, see High Risk spreadsheet controls that may be used on Medium Risk spreadsheets as deemed necessary by management.

# High Risk Spreadsheet Controls (See cycle/transaction 80.05 Control Activity 13 in the Sarbanes-Oxley Compliance documentation.):

- **Required** Files are stored on a shared drive or SharePoint site with limited access.
- **Required** Someone independent of the spreadsheet development 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.
- **Required** When changes occur, someone independent of the spreadsheet development must assess the logic to ensure it continues to function as intended, while considering current business circumstances, such as regulatory and GAAP requirements. Documentation of the assessments must be maintained in each department. Files must be tested, and testing must be documented after the file has been changed. See <u>Detailed</u> <u>Procedures Performed – (Changes).</u>
- **Required** Reconciliation of data performed to ensure data entry is complete and accurate.
- **Required** Validation checks on data input and calculation (including balancing, footing and cross-footing) are built into the spreadsheet or performed manually.

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

- **Required** File naming conventions must 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).
- **Recommended** It is recommended that "Track Changes" be on when making significant changes to a spreadsheet.
- **Recommended** Files are recommended to be protected via Excel Protection
- **Recommended** Cells that contain formulas or data, which do not change frequently, <u>should</u> be protected or locked as the spreadsheet allows.
- **Recommended** The spreadsheets should be designed with a clear and self-explanatory layout.

See Appendix A for a summary of minimum recommended spreadsheet controls for each risk category.

## Detailed Procedures Performed – (Spreadsheet Inventory):

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, such as spreadsheets used to calculate standard journal entries.
- 2. Spreadsheets used in performing a key control in the internal control documentation, including all medium-risk and high-risk account reconciliations.
- 3. 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
    - vii. All spreadsheets related to calculations of rates charged to customers. Some examples include the following:
      - 1. Base rates
      - 2. Fuel Adjustment Clause
      - 3. Environmental Cost Recovery
      - 4. Demand Side Management
      - 5. Gas Supply Clause
      - 6. Performance-Based Ratemaking

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

7. Weather normalization

See Appendix B, Required Data for Spreadsheets Inventory, for a list of required data.

#### **Exclude from the inventory**

- 1. Budget-only spreadsheets.
- 2. Spreadsheets containing nothing but the journal entry template, if there are no 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 which must be documented.
- 3. Changes to formulas, macros, layout, links, queries or reports that impact the results of a high-risk spreadsheet are reviewed by a person other than the individual making those changes. The reviewer independently validates the appropriateness of the changes and verifies the accuracy and reasonableness of the results of the spreadsheet calculations and other information on the spreadsheet that will be used for financial reporting. Evidence of the review is maintained and is recommended to be stored on a separate tab within the spreadsheet.

#### 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.

## Regulatory Requirements:

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

N/A

## **Reference:**

SOX 404 250 – Balance Sheet Account Reconciliation Policy 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

## **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, 10/1/20

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## 950 - Spreadsheet Policy and Procedures

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

#### Appendix A

#### Minimum Spreadsheet Controls

	Risk category			
	Low	Medium	High	
Change Controls				
Version Control	n/a	Version control - controls are in place (Recommended)	Version control - controls are in place ( <b>Required</b> )	
Change Control	n/a	Basic change controls are applied (Recommended)	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 spreadsheet developer and should be formally documented. <b>(Required)</b>	
Archiving	n/a	Historical files maintained in segregated drive (Recommended)	Written procedures for archiving exist (Recommended)	
Documentation	n/a	n/a	Comprehensive documentation of the spreadsheet's functionality and user guidance is available <b>(Required)</b>	
Safety and Integrity Controls				
Access Control	n/a	Appropriate users have proper file and worksheet access <b>(Recommended)</b>	Strong access restrictions apply on file level (special directory with limited access to authorized people only); full access is only granted to individuals who input information directly onto the Excel spreadsheet; other individuals only have read-only access ( <b>Recommended</b> )	
Backups	n/a	Regular and timely backup (e.g. regular network drive backups) <b>(Required)</b>	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 required longer, e.g. for auditors. ( <b>Required</b> )	
Data Input Control	n/a	n/a	Data input controls exist, ensuring that data is complete and accurate (Required)	
Integrated Analytic Controls	n/a	Basic spreadsheet self-checks apply <b>(Recommended)</b>	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) <b>(Required)</b>	
Spreadsheet Protection Segregation of Duties/Roles and	n/a	Basic protection of formulas against unintentional changes (Recommended)	Basic protection of the spreadsheet to prevent changes to standing data, formulas etc.; the spreadsheet has a clear and self-explaining layout, e.g. variables, assumptions and flexible inputs are separate from the working area ( <b>Recommended</b> ) Segregation of duties/roles and procedures are adequately considered and implemented	
Procedures	n/a	n/a	(Required)	

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

## Appendix B 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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## 950 - Spreadsheet Policy and Procedures

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

# **Appendix C – Spreadsheet Risk/Complexity Matrix**

Complexity	(and use of	spreadsheet)

		High	Medium	Low
		)	Medium	LOW
the spreadsheet supports)	High	<ul> <li>High \$ value - high risk of material error</li> <li>Many manual inputs (or created manually)</li> <li>Many calculations</li> <li>Complicated referencing</li> <li>Significant number of columns, rows and/or workbooks</li> <li>Mathematical accuracy must be verified by recalculation</li> <li>Use of macros and linked spreadsheets</li> <li>Significant dependency on output (large number of users)</li> <li>High frequency or great extent of changes to spreadsheet</li> </ul>	N/A	N/A
Nature and significance of the account or process that the spreadsheet supports)	Medium	<ul> <li>Medium risk of material error</li> <li>Many manual inputs (or created manually)</li> <li>Many calculations</li> <li>Complicated referencing</li> <li>Significant number of columns, rows and/or workbooks utilized</li> <li>Mathematical accuracy must be verified by recalculation</li> <li>Use of macros and linked spreadsheets</li> <li>Significant dependency on output (large number of users)</li> <li>High frequency or great extent of changes to spreadsheet</li> </ul>	<ul> <li>Medium risk of material error</li> <li>Several manual inputs</li> <li>Several calculations</li> <li>Mathematical accuracy may require recalculation</li> </ul>	N/A
(Nature and signifi	Low	N/A	<ul> <li>Not SOX supporting</li> <li>Low \$ value - low</li> <li>risk of material error</li> <li>Several manual</li> <li>inputs</li> <li>Several calculations</li> <li>Mathematical</li> <li>accuracy may</li> <li>require recalculation</li> </ul>	<ul> <li>Not SOX supporting</li> <li>Low \$ value - low risk of material error</li> <li>Minimal manual inputs (or system generated)</li> <li>Minimal calculations</li> <li>Can visually review for mathematical accuracy</li> <li>Minimal dependency on output (small number of users)</li> <li>Low frequency or small extent of changes to spreadsheet</li> </ul>



Spreadsheet controls are required. Spreadsheet controls may be required. No spreadsheet controls necessary.

Risk and signifi (Nature
(Note: Text in italics indicates a key SOX control.)

#### **Policy:**

The reserve for bad debts is evaluated monthly to ensure the amounts are appropriate.

#### **Procedure:**

Reserve for retail bad debts is calculated monthly by utilizing a balance sheet approach based on an aging accounts receivable methodology. The calculation first determines the estimated monthly charge off amount based on a three-year average. The estimated monthly charge off amount based on a three-year average. The estimated monthly charge off amount is then assigned to each aging bucket utilizing a waterfall approach to determine the monthly charge off percentages for each aging bucket.<sup>1</sup> The monthly charge off percentages for each aging bucket, in order to the current period's receivable and accrued revenue balances, by aging bucket, in order to determine the bad debt reserve. Accounts with no payment activity are charged off after four months, although collection efforts continue thereafter absent a disconnection moratorium.

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:**

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.

ASC 326 provides that an entity recognize an allowance for credit losses that results in the financial statements reflecting the net amount expected to be collected from the financial asset.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> The waterfall approach assigns the monthly charge off amount for each a ging bucket (30+, 60+, 90+, 120+, 365+) generally producing a higher charge off percentage as receivables increase in age.

 $<sup>^2</sup>$  ASC 326-20-30 provides that "The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net amount expected to be collected on the financial asset. At the reporting date, an entity shall record an allowance for credit losses on financial assets within the scope of this Subtopic. An entity shall report in net income (as a credit loss expense) the amount necessary to adjust the allowance for credit losses for management's current estimate of expected credit losses on financial asset(s).

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

It requires organizations to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions and reasonable and supportable forecasts.

The guidance was issued as part of ASU 2016-13 and subsequently codified in ASC 326.

#### **General Requirements:**

#### Detailed Procedures Performed:

#### **Retail:**

- 1. Each month, the retail reserve balances for (bad debts) uncollectible accounts receivable, for LG&E and KU, are evaluated by the Revenue Accounting and Analysis department.
- 2. A historical charge off percentage is calculated by dividing the net charge offs to total sales based on a three-year average. The monthly net charge offs and total sales are accumulated on a spreadsheet using data from the following source documents under normal conditions:
  - 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 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 three-year average charge off percentage is then applied to (multiplied by) the prior three-year average revenue balances to calculate the average monthly net charge off balance for the current period. The three-year revenue balances are accumulated on a spreadsheet using data from the revenue volume analysis report prepared monthly by the Revenue Accounting and Analysis department. Please see Reserve for Bad Debts Appendix, Section (A) for an illustration of this calculation.
- 4. Using the waterfall method, a percentage of charge offs is calculated and applied for each aging bucket based on the average aging charge off balance of the prior three calendar periods, using data from the CCS 4011 Charge (Write) off Aging report. Please see Reserve

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

for Bad Debts Appendix, Section (B) for an illustration of this calculation. The waterfall balances are multiplied to the three-year average aging balances to create the current month charge off percentages by aging bucket. Please see Reserve for Bad Debts Appendix, Section (C) for an illustration of this calculation.

- 5. The current month total reserve for bad debts is calculated by multiplying the current month charge off percentages by aging bucket by the current month's accounts receivable and accrued revenues balances by aging bucket using data from the CCS 4010 AR Aging report and Oracle GL connect. Each reserve amount by aging bucket is added together to compute the total needed reserve for bad debts for the current month. Please see Reserve for Bad Debts Appendix, Section (D) for an illustration of this calculation.
- 6. The total calculated reserve is split between the billed accounts receivable reserve balance and the unbilled (accrued) revenues reserve balance based on the current month-end balances for each. Please see Reserve for Bad Debts Appendix, Section (E) for an illustration of this calculation.
- 7. The actual billed and unbilled (accrued) reserve balances per the general ledger are compared to the calculated reserves, and a journal entry is created to record the net charge offs in CCS to bad debt expense and adjust (true-up) the resulting billed and unbilled (accrued) reserve balances to the calculated balances.
- 8. An adjustment to the accrual (e.g. change from the historical-charge off percentage to a different charge off percentage or change resulting from regulatory decisions such as customer disconnection moratoriums) will be performed when it is believed the historical charge off percentage is not representative of current conditions and reasonable and supportable forecasts as required by ASC 326.
- 9. In addition to the calculated billed and unbilled reserve accruals, additions to the reserve balances are made by specific identification. If a customer balance is identified as uncollectible before it is 120 days old, the reserves are increased for the specific amount of the balance. (See cycle/transaction 10.04 Control Activity 13 in the Sarbanes-Oxley Compliance documentation.)
- 10. The Revenue Collections department is responsible for the collection and dunning process for retail customers.

#### Wholesale:

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

- 1. The Revenue Accounting and Analysis department performs counterparty checkouts via email and issues an invoice in the month following the month of flow.
- 2. Balance sheet account reconciliations include an aging of the accounts receivable, showing balances over 30, 60 and 90 days past due. (See 250–Balance Sheet Accounts Reconciliation Policy)
- 3. After a receivable becomes over 30 days past due, the Revenue 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 Revenue 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 Revenue 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).

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

- d. If no response, or a negative response, is received by the date indicated in the letter, a second letter is sent to the counterparty offering assistance if it needs further information regarding the open balance. The counterparty would again be requested to respond within 10 days. This letter would be reviewed by the Legal department and sent via registered mail.
- e. If no response, or a negative response, is received from the second letter by the date indicated, the Revenue 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:

Monthly, the Corporate Accounting Department runs the Aged Trial Balance of open Sundry Accounts Receivable in Oracle and sends to Revenue Collections, which is the department responsible for the collection and dunning process for sundry customers. Accounts not paid in full are reserved after 120 days, unless information is provided to indicate that the accounts are still collectable.

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

For damage claims, a determination of collectability of accounts over 60 days past due is made with the following actions taken. First, Revenue Collections sends a dunning letter once the claim has been turned over by Underwriters Safety and Claims providing 15 days for payment. If no payment is made, Legal is then contacted for outstanding invoices over \$5,000 to provide or confirm valid contact information and to determine whether legal action should be taken in coordination with Revenue Collections and Operations.

The other sundry past-due receivables receive two collection letters. Revenue Collections distributes the first dunning letter on day 46, providing 15 days for payment. If no payment occurs, Revenue Collections sends a second letter on day 61 stating possible further legal action if not paid. Legal consideration for past-due sundry invoices is determined in coordination with Revenue Collections and the department responsible for the invoice.

#### Reports Generated and Recipients:

The evaluation of the retail accounts receivable reserve balance is documented within the respective files used to create the journal entry for each company (LG&E – "JE098 Adj Bad Debt Reserve YYYY.MM.xlsm" and KU – "J517 AR Reserve Adj YYYY.MM.xlsm").

For wholesale accounts, an aging of the open accounts receivable balance is maintained on the financial accounting shared drive (LG&E – "100.142003, 144009, 232010.xlsx"; KU – "100.142003, 144009, 232010.xlsx"). Additional reports include the first and second (if applicable) informational letters to the counterparties.

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

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

Review and approval of the monthly calculations, evaluations, and journal entries by the Manager, Revenue Accounting and Analysis.

#### **Regulatory Requirements:**

None

#### **Reference:**

- FASB ASC 326-20-30-1, Assets Investments Financial Instruments–Credit Losses Measured at Amortized Cost – Initial Measurement
- Accounting Standards Updates (ASU) 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments

#### **Corresponding PPL Policy No. and Name:**

- 903 Reserve for Bad Debts
- 904 Reserve for Bad Debts Unregulated

#### **Key Contact:**

Manager, Revenue Accounting and Analysis

#### Administrative Responsibility:

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*), 03/27/20, 07/27/2020, 11/11/2020

#### 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 inventory.

## **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 the coal inventory of LG&E and KU.

## **Objective of Procedure:**

To accurately account for the value of coal 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.

Daily 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 per unit on a daily basis*. The MMBTUs associated with these tons are multiplied by the subtotal weighted average \$/MMBTU established in Step 1 to determine the daily burn dollars. The burn tons, dollars, and MMBTUs are subtracted from the subtotals 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).
- 3. The daily burn amounts are added together to determine the total burn expense for the month.

#### 954 - Coal Inventory Valuation

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

Annual coal inventory valuation:

An annual physical inventory is conducted by a third party at the request of Corporate Fuels and any adjustments related to the coal stockpile valuations are included on the general ledger before the end of the year. See Sarbanes Oxley transaction document 50.02 Coal Inventory 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 State Regulation and Rates:

- Kentucky Public Service Commission (KPSC) Form B, Analysis of Coal Purchased for Fuel Clause Backup
- Fuel Receipts Detail by Shipment

Regulatory Accounting and Reporting generates the following reports to be provided to State Regulation and Rates:

- KPSC Form A Filing Data (includes monthly fuel expenses and generation, purchase and sale statistics)
- KPSC Form B Filing Data (includes unit statistics; fuel inventory schedules)

Corporate Fuels prepares the EIA-923 Filing Data (includes monthly fuel receipts and consumption, fuel inventory, and other generation related statistics) using fuel and generation reports before electronically filing the EIA-923 monthly report with the Department of Energy.

Additional Controls or Responsibility Provided by Other Procedures:

#### 954 - Coal Inventory Valuation

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

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, 9/12/2017, 9/1/2020

#### (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 393A.

**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 ("LKS"), 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 393A, 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. However, there are some states that do require separate filings. Unclaimed property for Indiana, Nevada, Arkansas, Alabama, New Jersey, Maryland, Michigan, North Dakota, Delaware, Illinois 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 Virginia and Maryland and \$50 for Kentucky, Tennessee, Michigan, Indiana, Nevada, Arkansas, Alabama, New Jersey, Delaware, <u>Illinois</u> 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 cloud application that is used by the Kentucky Department of Treasury.

## Detailed Procedures Performed:

#### **Oracle Transactions:**

#### LG&E and KU

- 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, KU and LKS. 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, KU and LKS have chosen to escheat certain funds before the Stateestablished 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<u>, and</u> Delaware<u>and</u> <u>Illinois</u>), 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.
  - The Delaware filing is due March 1, so an attempt to locate the owners between November 1 and December 30 is required.
  - The Illinois filing is due May 1, so an attempt to locate the owners between January 1 and March 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.

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

# WKE 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 and Delaware), 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.
  - The Delaware filing is due March 1, so an attempt to locate the owners between November 1 and December 30 is required.
  - <u>The Illinois filing is due May 1, so an attempt to locate the owners between January 1 and March 1 is required.</u>
- 3) Checks remain outstanding in Oracle until ready to be escheated. The balance of the outstanding checks is transferred to a liability account 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**:

- 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 an Excel spreadsheet providing all data necessary for meeting the state's due diligence and reporting requirement.
- 2) Additionally, LG&E and KU have chosen to escheat certain funds before the Stateestablished 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, and Delaware and <u>Illinois</u>), an attempt to locate the owners between July 1 and September 1 is required.

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

- The Michigan filing is due on July 1, so an attempt to locate the owners between March 1 and May 1 is required.
- The Delaware filing is due March 1, so an attempt to locate the owners between November 1 and December 30 is required.
- The Illinois filing is due May 1, so an attempt to locate the owners between January 1 and March 1 is required.
- If the owner of the CCS account is located, a check is issued and documented in the Excel spreadsheet produced by CCS. If the owner is deceased and the estate files for the unclaimed property, appropriate documentation is required from the estate before a check is issued. At the appropriate time, transactions and the supporting accounting entries are generated in CCS to remove the credit balances and the customer deposits being escheated.

#### **Payroll Transactions:**

- 1) Balances eligible for escheatment are identified by an accounting analyst in Corporate Accounting by reviewing the list of outstanding Checks for the payroll accounts of all appropriate companies.
- 2) For LG&E, KU and LKS, 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 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, and Delaware and <u>Illinois</u>), 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.
  - The Delaware filing is due March 1, so an attempt to locate the owners between November 1 and December 30 is required.
  - The Illinois filing is due May 1, so an attempt to locate the owners between January 1 and March 1 is required.
- 4) For WKE and LKC, checks remain outstanding in PeopleSoft until ready to be escheated. The balance of the outstanding checks is transferred to a liability account in preparation for escheatment. A Corporate Accounting analyst posts a journal entry that debits cash

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

and credits account 242014 (escheated deposits). The checks are then cleared from PeopleSoft.

5) For WKE 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, and March 1 for Delaware and May 1 for Illinois)
- 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 \$50, 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 cloud application, and is then saved to CD and forwarded with the filing. WKE and LKC, with 10 or fewer owner accounts, must file electronically as well. Most states now require electronic filing and will no longer accept filings reported on paper or CD.

#### Reports Generated and Recipients:

- 1) Excel spreadsheet used in journal entry preparation. (LG&E, KU, WKE, LKS, LKC)
- 2) UPExchange unclaimed property database to monitor the escheatment balances (LG&E, KU and LKS)
- 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 other 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.

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

#### **Regulatory Requirements:**

Kentucky Revised Statutes 393A 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) Delaware Code Title 12, Chapter 11 Unclaimed Property Law Illinois Title 15, Revised Uniform Unclaimed Property Act

#### **Reference:**

Kentucky Department of Treasury Report Forms and Instructions (<u>www.kytreasury.com</u>) Virginia's Annual Holder Report Forms and Instructions (<u>http://www.trs.virginia.gov/</u>) Uniform Disposition of Unclaimed Property Act Reporting Forms and Instructions (<u>www.treasury.state.tn.us/unclaim</u>) Indiana's Managing Unclaimed Property Guide (<u>www.indianaunclained.com/reporting</u>) Michigan Department of Treasury Manual for Reporting Unclaimed Property (<u>http://www.michigan.gov/unclaimedproperty</u>) State of Delaware Escheat Handbook (https://finance.delaware.gov/unclaimedproperty.shtml) <u>Illinois State Treasurer Unclaimed Property Reporting Guidelines</u> (<u>https://icash.illinoistreasurer.gov/app/reporting-guidelines</u>)

#### **Corresponding PPL Policy No. and Name:**

N/A

#### **Key Contact:**

Manager, Corporate Accounting

#### Administrative Responsibility:

Controller

I

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

Date Created: 11/30/2004 Dates Revised: 3/17/2011; 8/10/2011; 2/26/2013; 3/15/2016; 9/25/2018, 12/20/2019; 036/276/2020

# (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 Corporate Accounting 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 lower of 1) the rate for a one month Euro-dollar loan under the revolving credit facility of such Utility Subsidiary using LIBOR as of the last day of the prior calendar month as reported by the Wall Street Journal; or 2) the one month rate of other shortterm borrowings available to the Parties, including third party or affiliate loans using LIBOR as of the last day of the prior calendar month as reported by the Wall Street Journal; or 3) the sum of (a) such daily rate for 30-day A2/P2 rated non-financial commercial paper programs as published by the Federal Reserve (or substantially equivalent rate, if such rate is discontinued or modified) on the last business day of the prior calendar month and (b) five (5) basis points. The journal entry is reviewed by the Corporate 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 Wallstreet, 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

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

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 Wallstreet when the BAI files interface daily to Wallstreet, which creates the accounting and adjusts the balances in the money pools. The Cash Management Module in Wallstreet houses the daily transactions and generates interest for the balances in the money pools (see accounting procedures for Wallstreet in the debt journal entry file on generating interest on money pool balances). At the end of each month, interest is generated in Wallstreet 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 nonregulated 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 Wallstreet 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 Wallstreet based on the daily balance, charged at the one month LIBOR rate on the last business day of the prior month, which feeds into Wallstreet automatically, plus a spread that has been set up previously in Wallstreet 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 Wallstreet 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 Wallstreet based on the daily balance, charged at the one month LIBOR rate on the last business day of the prior month, which feeds into Wallstreet automatically plus a spread that has been set up previously in Wallstreet 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 Wallstreet 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:

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

Item I – Excel spreadsheet prepared by Accounting Analyst in Corporate Accounting Items II and III - Interest calculation performed in Wallstreet by a Corporate Finance Treasury Analyst.

#### Additional Controls or Responsibility Provided by Other Procedures:

## 250 - Balance Sheet Account Reconciliation Policy

#### Regulatory Requirements:

All of the following entities require that no subsidization occurs between the regulated utilities or their affiliates:

- o 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

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

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, 8/12/2020

#### (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) invoices that cannot be processed through the CCS (Customer Care Solution) system. Invoicing is coordinated through the Corporate Accounting Department and 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 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 in Appendix A	Account Debited	Account Credited	Source of Billing Information
Work for customer jobs	1	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	2			Contracts for refundable jobs-Business Offices and Distribution Operations Engineering Advances -Cash Remittance Department Refund requests - Performance Metrics Department
- to invoice		142012	184650	. <b>r</b>
– to set up advance		184650	252011 (10 yr. refund) 252015 (mobile homes	

#### Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 <u>LG&E and KU Energy LLC Accounting Policy and Procedures</u> <u>Case No. 2020-00349</u> Page 284 of 354 <u>Carrett</u> Date 09/30/20 Page 2 of 13

# 971 - Sundry Billing Policy and Procedures

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

Description	Discussion Paragraph in Appendix A	Account Debited	Account Credited -4+7 yrs. refund)	Source of Billing Information
KU electric line extensions – cash received as deposit at a KU business office	2	131050	252013	KU Business Offices
Work for Kentucky Transportation Department and Indiana Department of Transportation	3	142012	Capital, retirement and/or O&M account provided by lines of business	Property Accounting
Property damages	4	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)	5	142012	107001	KU Business Offices
IMEA/IMPA	6	143003 143004	107001 417004 Various fuel and O&M accounts	Property Accounting, Regulatory Accounting, and Fuels Accounting
Mutual assistance/aid	7	143012	143024	Elec Dist & CS Budgeting
Refined Coal	8-10	143042 172002	454008 501019 232043	Fuels Accounting
Joint trenching	11	143012	107001	Distribution Operations
Rubber goods	11	143043	456008	Safety & Tech Training
Pole attachments	11	172001	454001 454002 454003	Electrical Engineering and Planning Group
Rental invoice	11	172002	454009	Real Estate & Right of Way, Transmission Policy & Tariffs
Transmission sales	11	142004	456XXX	Transmission Policy & Tariffs
Beyond the meter	11	142012	173002	Various business offices
IBEW	11	143012	426501 O&M account	Industrial Relations HRIS
Beneficial Reuse Sales (Gypsum, Fly Ash, etc) at Generation Facilities	11	143012	502001 – Gypsum (non-ECR) 502011 – Gypsym (ECR) 501253 – Fly ash 501203 – Bottom ash	Corp Fuels & By Products, Generation/PE & Safety Budgeting
Scrap Metal Invoices	11	143012	107001 108901	Supply Chain & Commercial Operations

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

Description	Discussion Paragraph in Appendix A	Account Debited	Account Credited	Source of Billing Information
			Various O&M accounts	
River Trading	11	143043	415005	CorpFuels & By Products, Generation/PE & Safety Budgeting

- 1. Transactions are billed according to contract terms or invoice requests. See Appendix A. Invoice requests are received daily in Corporate Accounting. 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. Invoices are accrued at quarter-end if they have not been billed.
- 2. Invoices > \$50K require review by a person independent of the preparer.
- 3. Cash posting related to sundry receivable accounts:

Remittance reports are received from Remittance and Collection with backup. The Business Offices forward support for payments received in the office, which were deposited locally. All cash receipts are posted by Corporate Accounting to Oracle AR by batch using RPA or manually using the date the cash is received and a receipt register is run and reviewed. The total on the receipt register for LG&E/KU equals the total for "Sundry and Miscellaneous Cash Total Damage Tracking" plus the "Total Misc Cash/Sundry" sections of the Remittance Report plus "add-on" receipts processed by the KU Business Offices each day, less miscellaneous cash items processed through J001 that were not invoiced through Oracle AR.

- 4. Processing of various journal entries related to sundry billing:
  - Although cash receipts are posted in Oracle AR, journal entries are posted for sundry cash receipts to allow for the correct project and tasks to be assigned to transmission sales and to clear the Sundry Cash Clearing account 131050 where all sundry cash receipts are accumulated for each month.
  - LG&E & KU miscellaneous journal entries are posted to set up and reclass charges if corrections cannot be made in the Oracle AR module.
  - 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 monthly by an Accounting Analyst to Business Office personnel who are knowledgeable of projects that should be accrued, ensuring all known receivables are accounted for properly.

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

- An accrual journal entry is prepared monthly for highway jobs by Property Accounting (Distribution and Gas jobs) and Transmission/Gas & ES Budgeting (Transmission jobs) for billable charges of a significant nature (exceeding \$100,000 per job for the months January through November and lowered to \$50,000 in December, consistent with the 751-Manual Accrual Policy) which have not been invoiced to the appropriate governmental entity.
- 5. On a monthly basis, the Oracle AR module is interfaced to the GL, to record all transactions for the month in the general ledger. A transaction register 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 and there are no GLAFF errors with any invoices. 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 via RPA or manually to complete the process and the output is reviewed before posting to the GL
- 6. On a monthly basis, all sundry AR accounts are reconciled to the general ledger. This is performed through running the LKE Aged Receivables 7 Buckets Report for each account and reconciling this amount with what is recorded in the GL. As Oracle DTS also holds claims that are being tracked, the GBLAR DTS Aged Trial Balance Report is reconciled to the Oracle GL.
- 7. On a monthly basis, in order to monitor collections, the LKE Aged Receivables 7 Buckets Report is prepared and distributed to the Manager, Corporate Accounting; the Manager, Remittance & Collection; the company contact at USCKY; the legal department; and Remittance and Collection employees. The status of invoices over 120 days old are provided to Corporate Accounting by Remittance and Collection who respond with comments regarding status or action needed.
- 8. Credit memos entered to reduce the amount a customer owes by >\$1,000 due to a customer dispute or negotiation require approval by the Manager, Corporate Accounting for amounts between \$1,000 and \$100,000; and approval by the Director, Accounting & Regulatory Reporting for amounts between \$100,000 and \$500,000, according to the Authority Limits Matrix. Credit memos entered merely to correct a billing or account coding error do not require approval. Credit memos initiated and reviewed by Remittance and Collections do not require approval.

# **Reports Generated and Recipients:**

• Printed invoices – to customers and to Remittance and Collection, upon request.

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

- Cash receipt register to Corporate Accounting
- Cash receipt log produced by RPA to Corporate Accounting
- Incomplete Invoices Report to Corporate Accounting
- GBLAR DTS Aged Trial Balance Report to Corporate Accounting and USCKY
- Various Oracle EiS reports
  - LKE Aged Receivables 7 Buckets Report to Corporate Accounting, Collections, Legal and USCKY
  - o LKE Lookup Project-task GLAFF Report to Corporate Accounting
  - o LKE AR Transaction Register to Corporate Accounting
  - o LKE AR Customer Advances Transaction Register to KU Operations
  - o LKE Trimble County Generation Expenses to Corporate Accounting
  - LKE IMEA-IMPA O&M to Corporate Accounting

## Additional Controls or Responsibility Provided by Other Procedures:

Authority Limits Matrix SOX Control 80.05.01 Journal Entry Review SOX Control 80.05.09 Balance Sheet Account Reconciliations are Prepared, Reviewed and Monitored 751-Manual Accrual Policy

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:** FERC Uniform System of Accounts

**Key Contact:** Manager, Corporate Accounting

#### Administrative Responsibility:

Director, Accounting & Regulatory Reporting

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

Date Created:
Dates Revised:

December 09, 2004 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 August 5, 2016 September 30, 2020

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

#### Appendix A Sundry Billing Detailed Procedures

- 1. Work for Customer Jobs
  - The customer signs a contract or accepts a quote for work to be performed by LG&E or KU and paid for by the customer. An estimated cost is determined by operations personnel in the area through which the job has been requested<sup>1</sup>. The customer chooses whether to pay an estimate of the cost or the actual cost, in which case a deposit based on the estimate is required. If the customer chooses actual cost, the customer is either billed or refunded for the difference between the estimated deposit and the actual cost by Corporate Accounting with authorization from Distribution Operations Engineering.
  - 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.
- 2. 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 Engineering.
- LG&E electric line extension customers deposit a pre-determined amount of money which is refundable, pursuant to the contract. Refunds are based on additional customer hookups to the main extension over the following ten years, as well as 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. Distribution Operations Engineering analyzes the revenue earned, to determine if the terms of the contract have been met and a

<sup>&</sup>lt;sup>1</sup> In most cases, a proxy amount calculated by operations personnel is used for billing purposes and is considered the actual cost.

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

refund is due. Line extensions are manually tracked by Distribution Operations Engineering who authorize Corporate Accounting to refund to the customer.

- KU electric line extension customers deposit a pre-determined amount of money, which is refunded based upon additional customer hook-ups to an electric extension over the following ten years, pursuant to the contract. The refund is a fixed amount for each hook-up. Each month, KU Business Operations personnel review the LKE AR Customer Advances Transaction Register sent by Corporate Accounting to determine if any additional customer hook-ups have occurred. If a hook-up has occurred, the responsible personnel notify Corporate Accounting, who then initiates the refund process.
- 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 hook-up 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 Parts A & B, the customer deposits a pre-determined amount of money, which is refundable, based upon additional customer hook-ups to a main extension over the following ten years. For each additional customer hookup, the original customer receives a refund (Part B of contract).
- 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 Analyst in Corporate Accounting runs the LKE AR Customer Advances Transaction Register from Oracle EiS, which lists the customers that could be due a refund. The report is sent to various Business Office personnel to authorize a refund.
- KU takes deposits for electric line extensions in its business offices. When cash deposits are received at the business office, the balance of the deposit is recorded in FERC Account No. 252013, Customer Advances Construction Long Term, until service is turned on. Once service is turned on, the balance is transferred to FERC Account No. 252011 (Line Extensions) or 252015 (Mobile Home Line) and is processed through the refund processes noted above. LG&E does not accept cash deposits for electric line extensions.
- If at the end of the KU electric line extension agreement period there is a balance remaining, the Company is not required to refund the final balance to the customer and the balance is forfeited. The advance is also forfeited if the customer violates the line extension terms or fails to maintain service for the duration of the agreement period. The forfeited balance will be credited back to the respective plant account.

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

- 3. Highway jobs performed for the Kentucky Transportation Department (KTD), Indiana Department of Transportation (INDOT), or other governmental entity. (Invoicing information is submitted by Property Accounting)
  - Property Accounting receives notification from the Project Manager to bill the appropriate governmental entity.
  - Property Accounting runs EiS Reports to generate information to invoice.
  - Property Accounting sends the information for invoicing to Corporate Accounting, who prepares invoices using the Oracle AR module. The invoice is sent to the customer along with required forms.
  - The Property Accounting Analyst provides support for each invoice submitted for processing.
  - See Property Accounting detailed procedures.
- 4. Property damage items (Damage Tracking System (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 cost details, such as meal ticket, material cost, transportation/equipment cost, labor cost and contractor cost, if applicable.
  - The invoice data is interfaced from Oracle DTS to Oracle AR and to the general ledger.
  - In the case of collection issues, instances will occur where the responsible party and the Company/USCKY will negotiate a settlement.
  - The Company's originating department/USCKY notifies Remittance and Collection of the settlement and the balance of the invoice will be charged back in Oracle DTS by Corporate Accounting to the originating department(s') operating budget or capital.
  - Oracle DTS and Oracle AR billings are balanced on a monthly basis as part of the account reconciliation process.

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

- 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.
- 5. 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 an administrative assistant. To ensure all invoices are printed, invoices will be printed weekly using transaction type (1UGIN) and the date range from Monday through Sunday of the previous week as the parameters.
  - An incomplete invoice report is processed weekly by Corporate Accounting, 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 Corporate Accounting 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 Corporate Accounting 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 Corporate Accounting by Business Office personnel, indicating the invoice number, customer name, credit amount and an explanation detailing the reason for the credit. Corporate Accounting will process the credit memo in Oracle AR.

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

# 6. IMEA & IMPA:

- Monthly invoices for cost for operations, maintenance, and construction work
  performed on TC1 & TC2 due to joint ownership (IMEA owns 12.12% and IMPA
  owns 12.88%), and special projects at the request of IMEA and IMPA. IMPA is
  billed by the 13<sup>th</sup> calendar day at their request, and IMEA is billed by the 12<sup>th</sup>
  business day. Payment is received before the end of the month from both partners.
  (This is invoiced outside of the Oracle AR module).
- Billings are calculated as follows:
  - Fuel/Reactant Operation Expenses (Article 7.1.1) are allocated to each partner based on their portion of generation for each unit. Source: Oracle EiS Report LKE Trimble County Generation Expenses
  - Fixed Operation and Maintenance Expenses (Article 7.1.2) are allocated to each partner based on their respective ownership percentages. Source: Oracle EiS Report LKE IMEA-IMPA O&M
  - Non-Fuel Operating Component (Article 7.1.3) is allocated to each partner based on their respective ownership percentages. Source: Oracle EiS Report LKE IMEA-IMPA O&M
  - Working Capital Component (Article 7.1.4) is allocated to each partner based on their respective ownership percentages. Source: Regulatory Accounting & Reporting Journal Entry J138-0100
  - IMEA ONLY (Article 7.1.6) is also billed a monthly Service Charge based on 5% of expenses allocable to TC1. Source: Regulatory Accounting & Reporting Journal Entry J136-0100
  - Incremental Capital Assets (Article 6.3) are allocated to each partner based on their respective ownership percentages. Source: Property Accounting's Incremental Capital Assets file
- Partners also receive the following credits:
  - Credit for Reactive Power (Article 2.2 of Joint Partial Settlement Agreement) is a fixed credit that each partner receives. Source: Regulatory Accounting and Reporting Journal Entry J137-0100
  - Refined Coal Credits partners receive credits for the License & Services and Coal Handling & Consulting fees billed to Trimble Clean Fuels, LLC. These credits are allocated to each partner based on their portion of generation for each unit. Source: Fuels Accounting Journal Entry J109-0100

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

# 7. Mutual Assistance:

• LG&E and KU provide mutual assistance to utility companies that have major storm damage. A unique project is established by Distribution Operations Budgeting for each storm, and all costs are charged to these specific projects. Either an LKS project is set up for assistance provided by both utilities, or an LG&E project is set up for gas mutual assistance. Distribution Operations Budgeting tracks these charges and prepares an invoice request for Corporate Accounting after all charges are complete.

# 8. GS RC Ghent Refined Coal:

- Invoices are prepared a month in arrears and support is provided by Fuels Accounting. Invoices must be sent by the 10<sup>th</sup> calendar day.
- Invoices are exchanged each month between KU and GS RC Ghent. KU invoices for the sale of coal to GS RC Ghent. The coal goes through a refinement process and is then sold back to KU. These amounts net to zero and are both invoiced and paid in the same month.
- KU's invoice also includes a monthly license fee and a monthly coal yard services fee. These amounts are fixed throughout the term of the contract and will not change, absent a contract amendment.
- 9. Trimble Clean Fuels Refined Coal:
  - Invoices are prepared a month in arrears and support is provided by Fuels Accounting. Invoices must be sent on the 3<sup>rd</sup> business day.
  - Invoices are exchanged each month between LG&E and Trimble Clean Fuels. LG&E invoices for the sale of coal to Trimble Clean Fuels. The coal goes through a refinement process and is then sold back to LG&E. These amounts net to zero, and a payment is not actually made.
  - LG&E prepares a separate invoice for the monthly license and coal handling fees. These fees are dependent upon the volume of tons of refined coal processed each month. Payment is received for this invoice. These fees are used in the calculation of the credits that IMEA & IMPA receive on their monthly invoice.

10. Mill Creek Clean Fuels Refined Coal:

- Invoice process is similar to the Trimble County agreement, but does not include the accounting for the IMEA and IMPA ownership share. Invoices are prepared a month in arrears and support is provided by Fuels Accounting. Invoices must be sent on the 3<sup>rd</sup> business day.
- Invoices are exchanged each month between LG&E and Mill Creek Clean Fuels. LG&E invoices for the sale of coal to Mill Creek Clean Fuels. The coal goes through

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

a refinement process and is then sold back to LG&E. These amounts net to zero, and a payment is not actually made.

- LG&E prepares a separate invoice for the monthly license and coal handling fees. These fees are dependent upon the volume of tons of refined coal processed each month. Payment is received for this invoice.
- 11. Other Sundry Billings:
  - Joint Trenching Creating a trench, so other utility companies can install their underground services
  - Rubber Goods Testing 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
  - IBEW Invoicing the union (IBEW) for an employee's hourly rate, workers compensation and FICA when he or she has performed work for the union
  - Beneficial Reuse Sales (Gypsum, Fly Ash, etc) at Generation Facilities invoicing for by-products sold at various LG&E & KU plants
  - Scrap Metal Invoices Invoicing for scrap metal sales for various locations
  - River Trading Invoicing for providing coal services to the Kosmos Cement plant
  - Other Miscellaneous invoice requests for one-off situations

#### **Reference:**

Electric line extension contracts Gas line extension contracts Work for customer contracts State transportation contracts Refined coal contracts Beneficial reuse contracts IMEA/IMPA contracts

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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 2012-00221 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case) KPSC 2016-00370 (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 VSCC PUR 2017-00106	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.	FERC FA 12-12-000 (ARO accounting entries provided) FERC ER17-234-000 (approval for amortizing CCR costs in FERC jurisdiction) VSCC PUR 2017-00106 (approval for amortizing CCR costs in Virginia)	KPSC: 10 years (from 7/2016 through 6/2026) for closed plants and 25 years (from 7/2016 through 6/2041) for open plants VSCC: Projected cumulative spend for CCRs for the active plants is amortized on a straight-line basis over a period of 23 years from June 2018 through May 2041. Projected cumulative spend for CCRs for the closed plants is amortized on a straight-line basis over a period of 4 years from June 2018 through May 2022. FERC: Amortizing costs for departing munis only - 28 months (from 1/2017 through 4/2019) for closed plants and 25 years (from 1/2017 through 12/2041) for open plants VSCC: Projected cumulative spend for CCRs for the active plants is amortized on a straight-line basis over remaining period of 21.17 years beginning April 1, 2020. Projected cumulative spend for CCRs for the closed plants is amortized on a straight-line basis over a remaining period of 2.17 years beginning April 1, 2020.	Property & Regulatory
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) KPSC 2016-00370 (subsequent rate case) KPSC 2018-00034 (Tax Cuts and Jobs Act) VSCC PUR 2017-00106 (subsequent rate case)	Ongoing	Тах
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.		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) KPSC 2016-00370 (subsequent rate case) KPSC 2018-00294 (subsequent rate case)	Ongoing	Regulatory
Green River Units 3 & 4	Costs of retiring Green River Units 3 & 4 beginning in 2015	KPSC 2014-00371 (established and recovery) KPSC 2016-00370 (subsequent rate case)	July 2015 through the next rate case	Budget & Foreca

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Garrett

To be addressed in future ratemaking proceedings - due | Regulatory

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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 2014-00371 (subsequent rate case)         KPSC 2016-00370 (subsequent rate case)         KPSC 2018-00295 (subsequent rate case)         307 U.S. at 120-121         294 U.S. at 73	2014 rate case expenses: July 2015 through the next rate case 2016 rate case expenses: July 2017 through the next rate case of projected rate case expenses in the filing	Regulatory
Wind (Hurricane Ike) Storm 2008	September 2008 Kentucky wind storm restoration costs	KPSC 2008-00457 (established) KPSC 2009-00458 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case) KPSC 2018-00294 (subsequent rate case)	Ongoing	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 2009-00548 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case)	August 2010 through July 2020	Regulatory
Summer Storm	July 2018 Kentucky storm restoration costs	KPSC 2018-00304 (established) KPSC 2018-00294 (subsequent rate case)	May 1, 2019 through May 1, 2029	Regulatory

COVID-19 VA

Authority to create Regulatory Asset for incremental prudently incurred costs and suspended late payment VSCC PUR 2020-00074 fees attributable to the COVID-19 pandemic.

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 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case) VSCC PUR 2017-00106 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) KPSC 2016-00370 (subsequent rate case) KPSC 2018-00034 (Tax Cuts and Jobs Act) VSCC PUR 2017-00106 (approval)	Ongoing	Tax
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) KPSC 2016-00370 (subsequent rate case) VSCC PUR 2017-00106 (approval in Virginia) KPSC 2018-00294 (subsequent rate case - TC) FERC EL 15-92-000 (FERC denial to pass the proceeds of the refined coal arrangements to their customers through their Fuel Adjustment Clause) VSCC PUR 2019-00060 (subsequent rate case)	Ghent: annual amortization of \$9,341K through the next rate case. TC: no amortization, reservations fees are added to the reg. liability In Virginia: Jun-18 to Jul-21 TC: annual amortization of \$125,081 Ghent: annual amortization of \$523,523	Corp Fuels / FAA
Tax Cuts and Jobs Act- KPSC and VA	Changes in tax rates as result of tax cuts and jobs act	KPSC 2018-00034 (approval) VSCC PUR 2017-00106 (approval) KPSC 2018-00294 (subsequent rate case) VSCC PUR 2019-00060 (subsequent rate case)	KPSC: Apr-18 to Apr-19 KPSC:Authorized to expire VSCC: one-time distribution of reg liability for interim period 1/1/2018 - 5/31/2018 - \$1,036,588	Tax / Revenue
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Tax Cuts and Jobs Act and HB 487 FERC	Public Utility transmission rate changes to address ADIT impacts related to tax rate changes as result of TCJA and KY HB 487.	FERC Docket No. RM19-5-000; Order No. 864	Effective date 11/21/2019	Tax / Revenue
Kentucky State Tax Reform	Excess accumulated deferred income taxes created by HB 487, which among other things, reduced the Kentucky corporate income tax rate from 6% to 5% for taxable years beginning after December 31, 2017.	KPSC 2018-00304 (established) KPSC 2018-00294 (subsequent rate case)	Unprotected excess ADIT - 15-year amortization period. Property related excess ADIT ARAM	Tax
Brown Units 1 and 2 Inventory	Remaining Kentucky jurisdicational inventory values of retired units 1 and 2 write-off.	KPSC 2018-00294 (approval)	Amortize over three-year period	Regulatory
Brown Unit 1 Stack Repair	Costs to repair Unit 1 Stack to be deferred and recorded as a regulatory asset.	KPSC 2018-00294 (approval)	Amortize over three-year period Approved cost exceeds current estimated costs. Established reg liab	Regulatory

Late Payment Charge (LPC) Waiver	LPC waivers granted from May 1, 2019 until the next base rate proceedings will receive regulatory asset accounting treatment	KPSC 2018-00294 (established)	Recovery will be addressed in the next base rate proceeding.	Revenue
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. Special contract with NAS to levelize the combined FAC/OSS Factor by allowing KU to recover changes in fuel costs using an annual average fixed fuel factor.	807 KAR 5:056 Filed in March 2020 - awaiting approval	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
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) KPSC 2016-00370 (subsequent rate case) 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 2012-00221 (subsequent rate case)      KPSC 2012-00221 (subsequent rate case)      KPSC 2012-00221 (subsequent rate case)      KPSC 2014-00371 (subsequent rate case)      KPSC 2016-00370 (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) KPSC 2016-00370 (subsequent rate case)	Rolling 15 years	Risk

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Plant Outage Normalization	Generator outage expenses that are greater or less than the eight-year average of KU's generator outage expenses are recorded as regulatory assets / liabilities	KPSC 2016-00370 (approval)	To be determined in the next rate case	tt Budgt & Forecas Gen Ops
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
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	N/A	Property
Inamortized 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) KPSC 2016-00370 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2010-00060 VSCC PUE 2010-0013 (subsequent rate case) VSCC PUE 2010-00063 (subsequent rate case) VSCC PUE 2010-00063 (subsequent rate case) VSCC PUE 2010-00063 (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 October 2040)	Regulatory
VEC 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) KPSC 2016-00370 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2011-00013 (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

2020

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Louisville Gas & Electric			Garrett
Regulatory Asset and Liability Matrix Regulatory Asset under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or	Recovery / payback period
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account 411.1).	Providing Precedence/Other Support KPSC 203-00428 (regulatory assets established by adopting FAS 143 are approved) KPSC 2008-00252 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2019-00222 (subsequent rate case) KPSC 2014-00272 (subsequent rate case) KPSC 2014-00272 (subsequent rate case) FRSC 741-02073 (subsequent rate case) FRSC 741-0200 (ARO accounting entries provided) FERC FA 12-12-000 (ARO accounting entries provided) FERC FA 12-12-000 (ARO accounting entries provided)	Ongoing
ARO-Generation-CCR	The on-poing depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (accound 11.1) related to the Combustion Coal Residuals (CCR) ash and environmental plants included in the 2016 ECR Plan.	IKPSC 2003-00426 (regulatory assets established by adopting FAS 143 are approved) IKPSC 2003-00433 (subsequent rate case) IKPSC 2008-00252 (subsequent rate case) IKPSC 2008-00222 (subsequent rate case) IKPSC 2014-00272 (subsequent rate case) IKPSC 2014-00272 (subsequent rate case) IKPSC 2014-00272 (approval for amontzing CCR costs) IKPSC 2016-00271 (subsequent rate case) FREC FA 12-12-000 (ARC accounting entries provided) FERC FA 12-12-000 (ARC accounting entries provided) FERC FA 12-34-000	KPSC: 10 years for closed plants and 25 years for open plants
fax 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 Timble County bond. That bond was refinanced on September 15, 2016 along with the LG&E 4166 million Timble 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 \$322MM 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 2008-00525 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2014-00372 (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)
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 2014-00037 (pubsequent rate case) KPSC 2016-00371 (pubsequent 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)
Winter (loe) Storm 2009 (Electric/Gas)	January and February 2009 Kentucky Ice Storm restoration costs	KPSC 2009-00175 (established) KPSC 2009-00549 (recovery) KPSC 2012-0022 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) KPSC 2018-00295 (subsequent rate case)	Ongoing
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) KPSC 2016-00371 (subsequent rate case) KPSC 2016-00371 (ras Cuts and Jobs Act)	Ongoing
Vind (Hurricane Ike) Storm 2008	September 2008 Kentucky wind storm restoration costs	KPSC 2008-00456 (established) KPSC 2009-00549 (established) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2018-00295 (subsequent rate case)	Ongoing
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) KPSC 2016-00371 (subsequent rate case)	August 2010 through April 2035
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 an easo-class with consulting services, engineering services, advertising expenses and lega services in preparation of the testimony and support of each rate case.	KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) KPSC 2018-00295 (subsequent rate case) 307 U.S. at 120-121 294 U.S. at 73	2014 rate case expenses: July 2015 through the next rate case 2016 rate case expenses: July 2017 through the next rate case of projected rate case expenses in the filing
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 2012-0022 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2014-00371 (subsequent rate case)	Ongoing
Swap Termination - Bank of America	Termination costs incurred when LG&E terminated an interest rate swap agreement in November 2016. Prior to termination settlements on the swap were recorded as interest expense and recovered in base rates.		July 1, 2017 through May 1, 2034
Summer Storm	July 2018 Kentucky storm restoration costs	KPSC 2018-00304 (established) KPSC 2018-00295 (recovery)	May 1, 2019 through May 1, 2029
2018 Ice Storm	November 2018 Kentucky ice storm restoration costs	KPSC 2018-00295 (established)	Recovery / amortization to be addressed in next rate case.
Regulatory Liability under US GAAP (ASC	Description	Case No. / Order Approving Regulatory Asset / Liability or	Recovery / payback period
980) Forward Starting Swaps - 2013	Gain realized upon termination of forward starting swape used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2013.	KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case)	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)
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to unamortized investment tax credite (ITC), excess deferred taxes and enacted changes in tax laws or rates, and are recovered through base rates.	Report of action, dated 12/13/2013 indicate cash settlement of swaps would be amortized over if led associated bond. KPSS 2005-00180 (change in tax rates beginning 2005) KPSS 2006-00457 (change in tax rates beginning 2007) KPSS 2009-00549 (prdorma adjustment related to ITC approved) KPSS 2014-00372 (subsequent rate case) KPSS 2014-00371 (subsequent rate case) KPSS 2014-00371 (subsequent rate case) KPSS 2018-00341 (rax Cuts and Jobs Act)	Ongoing
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) KPSC 2016-00371 (subsequent rate case) KPSC 2018-00295 (established - TC and MC) FERC EL 15-92-000 (FERC denial to pass the proceeds of the refined coal arrangements to their customers through their Fuel Adjustment Clause)	TC and MC: amortize \$173K per year through th next rate case. Any additional reservation fees wi be added on to the reg. liability balance
Tax Cuts and Jobs Act-KPSC	Changes in tax rates as result of tax cuts and jobs act	KPSC 2018-00034 (approval) KPSC 2018-00295 (subsequent rate case)	Apr-18 to Apr-19 Authorized to expire

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Louisville Gas & Electric			Garrett
Regulatory Asset and Liability Matrix Tax Cuts and Jobs Act and HB 487 FERC	Public Utility transmission rate changes to address ADIT impacts related to tax rate changes as result of TCJA	FERC Docket No. RM19-5-000; Order No. 864	Effective 11/21/2019
	and KY HB 487.		
Centucky State Tax Reform	Excess accumulated deferred income taxes created by HB 487, which among other things, reduced the Kentucky corporate income tax rate from 6% to 5% for taxable years beginning after December 31, 2017.	KPSC 2018-00304 (established) KPSC 2018-00295 (subsequent rate case)	Unprotected excess ADIT - 15-year amortizatio period. Property related excess ADIT ARAM
	Rentucký corporate income tax rate from 6% to 5% for taxable years beginning after December 31, 2017.	KPSC 2018-00295 (subsequent rate case)	period. Property related excess ADTT ARAM
Summer Storm 2011	August 2011 Kentucky storm restoration costs	KPSC 2011-00380 (established) KPSC 2012-00222 (recovery)	Monthly amortization of \$67.1K until next rate case.
		KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case)	Amortization period extended to June 2021.
		KPSC 2018-00295 (subsequent rate case)	
Late Payment Charge (LPC) Waiver	LPC waivers granted from May 1, 2019 until the next base rate proceedings will receive regulatory asset accounting treatment	KPSC 2018-00295 (established)	Recovery will be addressed in the next base rat proceeding.
Nodification of existing territorial boundary -	BREC initial payment and annual payments to LG&E for foregoing any claim to serve Nucor steel mill.	KPSC 2019-00370 (established)	Addressed in the next rate case
Buttermilk Falls Industrial Park			
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
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
Gas Supply Clause (GSC)	Over- or under-recovered gas supply expenses and purchased gas adjustments through the GSC mechanism.	KPSC 2016-00371 (subsequent rate case) KPSC 9133 (order issued 01/07/1985)	Ongoing
	Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case)	
	Performance-based Rates allow the company to retain a portion of gas cost savings above established	KPSC 2009-00549 (subsequent rate case)	
	benchmark levels.	KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	
		KPSC 2016-00371 (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) KPSC 2016-00371 (subsequent rate case)	
Fuel Adjustment Clause	Over- or under-recovered fuel expenses through the FAC mechanism. Over-recoveries result in a regulatory	807 KAR 5:056	Ongoing
Environmental Cost Recovery	liability and under-recoveries result in a regulatory asset. Over- or under-recovered return on approved environmental capital projects and the associated O&M expenses.		Ongoing
Off-System Tracker	Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset. Over- or under-recovered off-system sales margin via the Off-System Sales Tracker ("OST"), which is included		Ongoing
	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	s KPSC 2016-00371 (subsequent rate case)	
DSM Cost Recovery	regulatory asset. Over- or under-recovered actual costs of approved demand programs, revenue from lost sales and incentive, and	807 KAR 5:056 d KRS 278.285	Ongoing
	return on capitalization earned related to capital investments as compared to the estimated program costs for the 12-month period.		
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)	Ongoing
		KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case)	
		KPSC 2014-00372 (subsequent rate case)	
		KPSC 2016-00371 (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)	
Pension Gain-Loss Amortization - 15 Year	Deferred pension plan actuarial gain or loss amortization using a 15-year amortization period (for Kentucky iurisdictional rates) instead of amortizing the actuarial gains and losses in excess of 10% of the greater of the	KPSC 2014-00372 (established and recovery) KPSC 2016-00371 (subsequent rate case)	Rolling 15 years
	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).		
Plant Outage Normalization	Generator outage expenses that are greater or less than the eight-year average of LG&E's generator outage expenses are recorded as regulatory assets / liabilities	KPSC 2016-00371 (approval) KPSC 2018-00295 (subsequent rate case)	To be determined in the next rate case Amortization of existing reg A/L (2016-00371)
			over 8 years. New normalization uses 5-year actual historical average. Amortization to be
			addressed in future rate case.
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
Cost of Removal	Represents the cost of removal (COR) component of KPSC approved depreciation rates for the underlying search which is received from evidences through base rates. COR is ack uppedied as a powerlater lisbility for	ASC 980-410-25-2	N/A
	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.	PwC Guide to Accounting for Utilities and Power Companies - 2013, Question 13-4 & section 18.8.1.1	
Unamortized Debt Expense	Purchase Accounting adjustment for the reclassification of deferred debt issuance costs from a long-term asset	Companies - 2013, Question 13-4 & section 18.8.1.1 FERC AC11-83-000	Over the life of the bonds that are outstanding a
Chantonizou Dobi Expelise	(other noncurrent) to a regulatory asset. Deferred debt issuance costs are generally eliminated in purchase	FERC EC10-77-000	the acquisition (December 2005 through Februa
	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 righ		2037)
	to recovery. As such, these costs were treated as a regulatory asset and were not eliminated as a result of the acquisition.	KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	
		KPSC 2016-00371 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase	
OVEC Power Purchase Contract	Durahase Association market valuation of the power purchase and the town the second se	accounting is not recognized for rate making purposes.	Nevember 2010 though March 2000
UVEC 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	FERC AC11-83-000 FERC EC10-77-000	November 2010 though March 2026
	intangible asset.	Change in control proceeding: KPSC 2010-00204	
		KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case)	
		KPSC 2016-00371 (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.	

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

**Policy:** The books and records of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"), (collectively, "the Utilities"), 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 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 Utilities.

**Procedure:** The Utilities 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 and regulatory requirements. The regulatory assets and liabilities are relieved and charged to revenue or expense as they are collected from customers through rates.

Scope: All books and records of the Utilities.

**Objective of Procedure:** Proper identification and recording of regulatory assets and regulatory liabilities in the Utilities' financial statements in accordance with ASC 980 and the FERC Uniform System of Accounts.

# General Requirements:

# Background:

LG&E and KU are public utility companies regulated by the KPSC and the FERC. KU is also regulated by the VSCC. 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, KPSC and VSCC. Under GAAP the Utilities are subject to ASC 980 – Regulated Operations.

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. 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:

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

182.1 Extraordinary Property Losses (requires FERC approval)182.2 Unrecovered Plant and Regulatory Study Costs (requires FERC approval)182.3 Other Regulatory Assets254 Other Regulatory Liabilities

Regulatory assets and liabilities arise from different circumstances and may be initiated by either the Utilities or a commission.

The Utilities may initiate a filing with a commission (generally KPSC or 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 coordinated by the State Regulation and Rates Department ("Rates") with assistance from the Regulatory Accounting and Reporting ("RAR"), Legal, and applicable business area departments. Once filed with the appropriate commission, the commission investigates the request and issues an order. If the commission approves the request, RAR receives the order from Rates or obtains a copy from the amortization schedule and records the amortization as stipulated in the order.

In a November 3, 2016 Order, KPSC placed all jurisdictional utilities on notice that KPSC authorization is required before a utility can record as a regulatory asset an expense that meets one or more of the following four criteria: (1) an extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning, (2) an expense resulting from a statutory or administrative directive (3) an expense in relation to an industry-sponsored initiative or (4) an extraordinary or nonrecurring expense that over time will result in a saving that fully offsets the cost. The four categories are not the only forms of deferral accounting recognized by the KPSC.

The Utilities may also experience a Major Event storm late in the fiscal year and proceed with recording the Major Event storm expenses as a deferred asset prior to receiving commission approval in order to meet financial closing deadlines. Under current KPSC regulation, the Utilities must immediately notify KPSC of the deferred asset and file an application within 90 days of the occurrence of the Major Event storm requesting KPSC approval for the deferred asset. Following an investigation, KPSC will issue an order. If the request is approved, RAR receives the order from Rates or obtains a copy from KPSC's website and prepares the amortization schedule to record the amortization as stipulated in the order. If the request is denied by KPSC, the costs will be immediately expensed.

A commission could also 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 or obtain a copy from the commission website and record the appropriate amount per the order.

# (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. FERC generation and transmission formula rate calculations are utilized to determine the amount of the regulatory asset or liability to be established and the method and period of recovery or refund of costs. Alternatively, the Utilities can forgo deferring the costs and instead include them in current rates as incurred.

## Controls performed:

The attached Appendix documents the regulatory assets and regulatory liabilities recorded on the Utilities' 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 Utilities with the 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, 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 are classified as current if, upon initial recognition, the amount related to an item will be largely recovered or refunded within a year of the balance sheet date (e.g. regulatory mechanisms including: FAC; GSC; ECR; GLT; DSM), otherwise it will be considered noncurrent. Under 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 carrying charge or return on the regulatory asset is being provided

If at any point, the Utilities 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, if material, will be classified as an event

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

or transaction that is of an unusual nature and/or infrequently occurring as a separate component of income from continuing operations. The nature and amount of any material event or transaction considered to be of an unusual nature or of a type that includes infrequency of occurrence or both 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

• Utility Rate Regulation 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 (<u>https://www.ferc.gov/</u>) Code of Federal Regulations (<u>www.ecfr.gov</u>) FERC Uniform System of Accounts (<u>https://www.ferc.gov/enforcement-</u> <u>legal/enforcement/accounting-matters</u>) VSCC rules of practice and procedures (<u>www.scc.virginia.gov</u>) Controller Group website (<u>https://teams.sp.lgeenergy.int/sites/ControllerGrp/Pages/default.aspx</u>) Kentucky Public Service Commission (<u>https://psc.ky.gov/</u>)

# Corresponding PPL Policy No. and Name:

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

None

# **Key Contact:**

Manager, Regulatory Accounting & Reporting

# Administrative Responsibility:

Controller Director, Accounting & 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, 9/1/20

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# **1058 - Variable Interest Entities**

## ATTACHMENT A

**Policy:** To account for and disclose variable interest entities (VIEs) in conformity with FASB ASC 810, <u>Consolidations</u>.

**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 venture seldom changes, and its stock is usually not traded publicly. A noncontrolling interest held by public ownership, however, does not preclude a corporate joint venture.

**Variable interest entity:** A legal entity subject to consolidation in accordance with the provisions of the variable interest entities subsections of ASC 810-10.

**Variable interest (explicit or implicit):** The investments or other interests that will absorb portions of a VIE's expected losses or receive portions of the entity's expected residual returns are called variable interests. Variable interests in a VIE are contractual, ownership, or other pecuniary interests in a VIE that change with changes in the fair value of the VIE's net assets exclusive of variable interests. Equity interests with or without voting rights are considered variable interests if the legal entity is a VIE and to the extent that the investment is at risk as described in ASC 810-10-15-14. ASC 810-10-

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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, <u>Using Cash Flow Information</u> 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 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

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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.

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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.
  - $\checkmark$  The obligation to absorb the expected losses of the entity.
  - $\checkmark$  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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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 Reporting department ("FR"), governs the process for identifying contracts which meet designated thresholds for which VIE review is required.
- FR 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.
- FR 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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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 FR to PPL
- Contract review templates provided by VIE Reviewers to FR

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# Additional Controls or Responsibility Provided by Other Procedures:

See 451 - Contractual Review policy

## **Regulatory Requirements:**

None

#### **References:**

#### Accounting Pronouncements

- o ASC 810, Consolidation
- ASC 820, Fair Value Measurements and Disclosures
- o ASC 860, Transfers and Servicing

#### Other

- PPL Energy Supply Financial Services White Paper, ESFS 04-2,
  "Accounting for the Discontinuance of Hedge Relationships from Changes in Consolidation Related to the Adoption of FIN 46"
- PPL Energy Supply Financial Services White Paper, ESFS 04-12, "FIN 46 Assessment for Energy Contract"
- 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&SP06-17, "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.
- o LKE Technical Research Memo, Contract Review for VIEs
- LKE Technical Research Memo Evaluation of Brown Combustion Turbine Lease Agreement under FIN 46(R), Consolidation of Variable Interest Entities

## **Corresponding PPL Policy No. and Name:**

1008 Accounting for Variable Interest Entities FIN 46 Policy

## **Key Contact:**

Manager, Financial Reporting

## Administrative Responsibility:

Director, Accounting and Regulatory Reporting Controller

Date Created: 3/31/11 Dates Revised: 9/22/11, 9/15/14, 3/24/16, 2/11/19, 11/12/19

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

#### Procedures to Evaluate Potential VIEs

<u>Initial Steps</u> (Note: When using the ASC guidance listed, pay attention to transition guidance as this may provide updated information that is applicable to LKE) Step 1: Determine if the Variable Interest Entities Subsections of ASC 810-10 apply to the entity (Is the entity within the scope of the guidance as outlined in ASC 810-10-15?)

• VIE guidance applies to legal entities. A "legal entity" is defined as any legal structure used to conduct activities or to hold assets. Examples include corporations, partnerships, limited liability companies and grantor trusts and trusts.

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- 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.

- 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.

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• 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.
- 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:

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- 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 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

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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 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.

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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).

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 FR 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**

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## **1058 - Variable Interest Entities**

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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 noncontrolling 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.

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

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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.

#### ATTACHMENT B

# <u>On-going steps for Reconsideration of a VIE and whether an enterprise is the primary beneficiary</u>

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.

LKE reviews contracts over \$1 million as part of the Contract Review process to determine whether or not a VIE is present. LKE will review previously identified VIE's on an annual basis to reassess primary beneficiary. This re-assessment will be documented in a memo.

# Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 LG&E and KU Energy LLC Accounting Policy and Procedures Date 9/30/14

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# **Variable Interest Entities Policy and Procedures**

#### ATTACHMENT C

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

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

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

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

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

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# Variable Interest Entities Policy and Procedures

## ATTACHMENT C

- ✓ Synthetic leases (lease structures that are treated as operating leases for accounting purposes, even though for tax purposes the lessee is considered the owner)
- ✓ Certain partnerships in real estate investments
- Financial assets
  - ✓ Transactions involving the sale/transfer of financial assets such as receivables (e.g. factoring arrangements or securitizations) to a special purpose entity
  - Transactions involving a commercial paper conduit, such as sponsoring a conduit to purchase and securitize assets from third parties
  - ✓ Vehicles used to hedge off-balance sheet positions
- ♦ Start-ups, research and development
  - ✓ Funding arrangements for research and development
  - ✓ Newly formed entities that are designed to manage or fund the start-up of a new product or business
  - ✓ Entities sponsored by venture capital enterprises
- Transactions involving management, officers and employees
  - ✓ The transfer or sale of assets to an entity owned by a single employee or by members of an entity's management
  - ✓ Management of an unconsolidated asset or business by an enterprise or its officers
  - ✓ Funding of an entity's independent equity by another enterprise's managing members

# • Insurance

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

# • Obligations associated with other entities

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

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## Variable Interest Entities Policy and Procedures

#### ATTACHMENT C

✓ An agreement requiring an enterprise to make a payment if its credit is downgraded

# • Rights to assets

- ✓ Rights to use an "under construction" asset not recorded in the enterprise's balance sheet (the debt used to fund the construction being recourse only to that specified asset)
- ✓ Leasing assets from an entity that financed these assets with debt that is recourse to the individual asset rather than to all of the lessor entity's assets
- ✓ The transfer of financial assets to an entity subject to debt that is recourse only to those financial assets rather than to all of the entity's assets
- ✓ Variable lease payments, variable license-fee payments, or other variable payments for the right to use an asset (i.e. the payments change with the fluctuations in market interest rates)
- ✓ Ownership of an asset that an enterprise holds for tax purposes but does not record on its balance sheet

# • Other

- ✓ Sale of assets or operations where the seller retains some governance rights and/or an economic interest
- ✓ The purchase of businesses or assets by a third party or a newly formed entity on behalf of another company (i.e. an off-balance-sheet acquisition vehicle)
- ✓ Investments made through intermediaries in entities that generate losses from a financial-reporting perspective
- ✓ Tolling arrangements with project finance companies
- ✓ Transactions in which an enterprise's primary counterparties are financial institutions (i.e. banks, private equity funds, insurance companies)
- ✓ Arrangements with an entity whose capital structure (often the equity) is partially owned by (or provided by) a charitable trust
- ✓ An unconsolidated entity whose name is included in the enterprise's name
- ✓ When an enterprise provides administrative or other services on behalf of an unconsolidated entity or services its assets
- ✓ When an unconsolidated entity provides financing or other services exclusively to an enterprise, its vendors or customers

# (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 department for retail revenues, wholesale municipal revenues and other third party wholesale revenues 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<sup>1</sup>).

# **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.

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

<sup>&</sup>lt;sup>1</sup> Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts (SFAC) CON 5: Recognition and Measurement in Financial Statements of Business Enterprises

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

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)<sup>2</sup>.

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<sup>3</sup> (KU only);
  - d. company usage;
  - e. free kWh<sup>4</sup> (ODP only); and
  - f. specifically identified large customers<sup>5</sup> (LG&E and KU only).
- 2) An unbilled percentage of each day's available load is estimated by dividing the monthto-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.

 $<sup>^{2}</sup>$  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.

<sup>&</sup>lt;sup>3</sup> 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.

<sup>&</sup>lt;sup>4</sup> Certain municipal buildings in the ODP service territory receive a small a mount 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.

 $<sup>^{5}</sup>$  The meters for certain very large customers are generally read and recorded near the last day of the month from portion cycles 17 through 20. 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, large customers.

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

- 4) The total unbilled kWh for each day is then allocated to individual revenue classes<sup>6</sup> 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, except for the Industrial revenue class since these volumes are not significantly driven by weather. The total unbilled kWh during the month is then determined for each type of customer by adding the daily unbilled kWh by revenue class. Industrial unbilled kwh is calculated by applying a 12-month average industrial billed kWh to a 12-month average unbilled percentage.
- 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 unbilled kWh rate is determined using the applicable billing rate from 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 rates in effect for the following billing month after a rate change. The calculation consists of the billed revenue for the base service charge, demand charge, and demand ECR charge multiplied by the annual average unbilled percentage (i.e., total unbilled kWh for the month/total kWh

<sup>&</sup>lt;sup>6</sup> Electric retail revenue classes include Residential, Commercial, Industrial, Street Lighting, and Public Authority.

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

available). The amounts are then accrued and reversed each month until the next rate change.

Analysis of the demand charge is performed periodically 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

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

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.

• <u>Un-invoiced amounts</u>: 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<sup>7</sup>. The un-invoiced accruals are determined by identifying all customers that were not billed in CCS during the current month<sup>8</sup> (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:

 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:

<sup>&</sup>lt;sup>7</sup> 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.

<sup>&</sup>lt;sup>8</sup> 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.

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

- a. gas transport9;
- b. line losses;
- c. company usage<sup>10</sup>;
- d. gas used in generation<sup>10</sup>; and
- e. specifically identified large customers<sup>5</sup>.
- 2) An unbilled percentage of each day's available load is estimated by dividing the monthto-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<sup>11</sup> 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 fixed amounts for February) and is adjusted for applicable rate changes during the

<sup>&</sup>lt;sup>9</sup> 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.

 $<sup>^{10}</sup>$  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.

<sup>&</sup>lt;sup>11</sup> Gas retail revenue classes include Residential, Commercial, Industrial, and Public Authority.
# **1059 – Unbilled Revenue**

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

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. For the Demand-Side Management (DSM), Gas Supply Clause (GSC), and Gas Line Tracker (GLT) rate mechanism unbilled accruals, the unbilled kWh rate is determined using the applicable billing rate from the following month.
- c. 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.
- d. 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.

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.

# 1059 – Unbilled Revenue

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

# 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 Revenue Accounting and Analysis department.

### Reports Generated and Recipients:

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

# 1059 – Unbilled Revenue

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

None

Regulatory Requirements:

None

### **Reference:**

- Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts (SFAC) CON 5: Recognition and Measurement in Financial Statements of Business Enterprises
- FASB Accounting Standards Codification (ASC) 605 Revenue Recognition

### **Corresponding PPL Policy No. and Name:**

• 1009 Revenue Recognition – Regulated

# **Key Contact:**

Manager, Revenue Accounting and Analysis

### Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 11/30/04 Dates Revised: 12/31/07, 7/12/10, 8/31/10, 12/1/10, 3/31/11, 9/8/11, 04/02/13, 12/18/14, 3/9/16, 2/29/2020 (*formatted to new template*)

# (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"), Internal Revenue Service (IRS), Securities and Exchange Commission ("SEC") and Financial Accounting Standards Board ("FASB"). The KPSC and VSCC 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, 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 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. 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

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

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) and Virginia. 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
    - <u>Directly Assignable</u> Expenses incurred for activities and services exclusively for the benefit of one affiliate.
      - Example: a labor hour worked specifically on storm restoration in a single utility's service territory.
    - <u>Directly Attributable</u> Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
      - Example: Cost related to billing inserts for affiliate companies.
  - o Indirect Charges
    - <u>Indirectly Attributable</u> Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

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

- Example: Servco employees in Accounting who charge their labor costs to affiliated companies based on predetermined ratios.
- o 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 is to the xxx100 level accounts and indirect charges are coded to the xxx900 level accounts. For example: General & Administrative Salaries/Labor, FERC Account 920 direct charges for this labor account are coded to 920100 and indirect charges are coded to 920900. This structure is generally, but not universally, the same format with other FERC accounts. Contact the Regulatory Accounting & Reporting (RAR) department with any questions regarding use of accounts.
- Employee personal information, such as names listed for drug screenings, etc. should not be used in any description field for the transaction.
- Merger-related costs often take two primary forms, transaction and transition costs:
  - Transaction costs are primarily legal, consulting, and professional services in nature that are predominantly incurred prior to the consummation of the merger. They usually relate to the direct merger transaction itself, including the negotiating, documenting, approval and closing phases thereof. These types of expenses are not considered operating in nature. Should the merger impact an entity that is required to keep its books in accordance with the USofA, FERC has required those entities to record such transaction costs in Account 426.5. However, as merger transactions do not ordinarily relate to the provision of the utility service, such transaction costs normally should not be allocated or charged (or allowed to remain charged/recorded) to utilities, unless in an appropriate below-the-line or similar status. Thus, regardless of where recorded or charged, such transaction costs should not be recovered by utilities in state retail or federal wholesale power or transmission formula rates.
  - Transition costs, such as integration costs and other operational costs are often incurred subsequent to the merger. They usually relate to business, operational or administrative changes which are beneficial or otherwise useful as a result of the combination of the merging companies, but less directly related to the merger transaction itself. Often, they are incurred to effectuate savings. These transition costs are considered operating in nature. Should the merger impact an entity with USofA accounts, FERC has stated that it is not appropriate to record transition

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

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 <u>cannot</u> 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.

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

- 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, 0643, Meals/Entertainment – Fully Deductible or 0656 Meals – Non 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, 0643 and 0656, refer to the <u>Corporate Tax SharePoint site</u> and click on Meals. Expenditure type 0650 Company Dues/Memberships and 0664 Convenience Payments -Dues should be used for all dues related expenses that are 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 and 0679 Convenience Payments 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).

# (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,	ATL
regional markets, customer accounts, sales and related administrative and	
general charges	
Informational and instructional advertising (FERC account 909) for	ATL
safety, DSM, environmental.	
Brand or promotional advertising (FERC account 913) – these charges	ATL
are not allowed in rates, and are adjusted out during rate cases, but should	
initially be coded to account 913	
Safety events and awards	ATL
Meeting room rental and meals for management meetings, all hands, etc.	ATL
Meals with a documented business purpose	ATL
Employee relocation expenses – requires support maintained by HR that	ATL
the cost was to facilitate employment of a qualified individual not readily	
available in the new location.	
Entertainment related to company business	ATL
Severance or separation expenses (allocate to entities by following the	ATL
labor charges and using expenditure type 0152) when position is	
eliminated	
Social meetings or events with no general or specific business purpose	BTL
(retirement celebrations, holiday parties, etc.)	
Employee Recognition	BTL
Lobbying	BTL
Fines and penalties	BTL
Charitable contributions, sponsorships (UK/UofL, Little League, Junior	BTL
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 for charitable contributions and 0647 for	
sponsorships. Note: Majority of charitable contributions are made by the	
LG&E and KU Foundation	
Severance or separation expenses (allocate to entities by following the	BTL
labor charges and using expenditure type 0152) when position is not	
eliminated	

#### Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 <u>LG&E and KU Energy LLC Accounting Policy and Procedures</u> Carrett Date 09/30/20 Page 7 of 9

#### **1060 - Regulatory Compliance**

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

Merger transaction costs charge to LKC or, if related to utility-provided service, use account 426.5 for LG&E and KU	LKC or BTL (if recorded on LG&E or KU)
Merger transition costs, where the companies have committed, agreed or	LGGL OF RC)
been ordered to hold rate-payers harmless from, or otherwise not pass	LIC
through, any merger-related costs	
Merger transition costs, where the companies have not committed, agreed	ATL or BTL,
or been ordered to hold rate-payers harmless from, or otherwise pass	using normal
through, any merger-related costs	operating expense
Company paid spousal travel	LKC
Officer benefits - reserved parking; physicals; tax planning & financial	LKC
advice, club memberships, STI, LTI, etc.	
Deferred compensation expenses for all eligible employees, STI and LTI	LKC
Race sponsorship at Churchill Downs/Keeneland	LKC
Suites (Churchill Downs, Slugger Field, UK, UofL)	LKC
Derby events	LKC
Tickets to sporting events (non-utility company functions)	LKC
Expenses that do not directly or indirectly relate to the Company's utility	LKC
operations	

**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 (e.g. preparation of company financial reports, monthly detailed expense review, etc.)
- 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

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

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. If a transaction was incorrectly coded a Change of Distribution ("COD") is used to correct it in accordance with the Change of Distribution Request Procedure. There is no dollar threshold for reclassifying an expense between an ATL and BTL or vice versa. However, a threshold of \$1,000 is used for reclassifying expense between one ATL to another ATL.

# Regulatory Accounting and Reporting Transaction Review:

For each general ledger period, RAR performs a review of general ledger transactions including; BTL, company and employee dues, advertising expenses, FERC account 923, FERC account 930.2 and miscellaneous expenditures (Expenditure type 0670). Through this process RAR identifies transactions needing revision and communicates with the budget coordinators to ensure the transactions are corrected preferably 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 ensure that future transactions are properly recorded and to reduce time spent analyzing and reclassifying transactions, the RAR department will communicate with each individual and that individual's manager, as appropriate, regarding corrections that are required and/or failure to adhere to these policies and guidelines. Continued issues will be further escalated to the appropriate director and/or officer.

Questions regarding proper coding of transactions should be directed to the RAR department.

### Disclosure requirements:

Incorrectly coded charges impact amounts reported in FERC Form 1/3, FERC Form 60, and may be publicly disclosed in the event of a rate case. Additionally, errors in recording transactions impact FERC jurisdictional formula rate calculations and may impact retail rates established by the KPSC and VSCC.

### Reports Generated and Recipients:

None

# Additional Controls or Responsibility Provided by Other Procedures:

LG&E and KU Energy LLC Accounting Policies and Procedures

- 250 Balance Sheet Accounts Reconciliation policy
- 962 Compliance with GAAP policy

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

- 1055 Regulatory Asset & Liability policy
- Change of Distribution Request Procedure: <u>https://teams.sp.lgeenergy.int/sites/SupplyChain/Documents/Change% 20of% 20Distribut</u> <u>ion% 20Request% 20Procedure.docx</u>

### 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 (<u>www.ferc.gov</u>) Code of Federal Regulations (<u>https://www.ecfr.gov</u>) VSCC rules of practice and procedures (<u>www.scc.virginia.gov</u>) Controller Group SharePoint site (<u>click here</u>) Corporate Tax SharePoint site (<u>click here</u>) Kentucky Public Service Commission (<u>http://www.psc.state.ky.us</u>)

### **Key Contact:**

Manager, Regulatory Accounting & Reporting Director, Accounting & Regulatory 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, 10/23/17,09/30/20

# (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<sup>1</sup> program based on the amount of Green Energy credits billed to customers.

### **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"), Kentucky Utilities Company ("KU") and Old Dominion Power ("ODP") (together, the "Companies").

### **Objective of Procedure:**

Green Energy receipts from customers and payments for RECs 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 and the Virginia State Corporation Commission ("VSCC"), Case No. PUR-2019-00060.

#### **General Requirements:**

Because Kentucky, the state in which LG&E, KU and ODP 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:

 The Green Energy program offers customers the option to purchase green energy credits in increments of \$5 (for residential and small commercial customers – rate codes RS, RTOD and GS) and \$13 (for large commercial and industrial customers – rate codes PS,

<sup>&</sup>lt;sup>1</sup> Green energy relates to energy produced from renewable energy resources, including biomass, hydro, geothermal, biodiesel, trash combustion, fuel cells, solar and wind.

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

TODS, TODP, RTS and FLS). Customers voluntarily participating in the Companies' Green Energy program are invoiced through the Customer Care Solution ("CCS") System each billing period for the amount of green energy credits purchased.

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 and the VSCC Order, Case No. PUR-2019-00060. Liabilities are established in account 242018, with the appropriate tasks, for the cost of RECs to be purchased on behalf of the customers. Liabilities are established in account 242019, with appropriate tasks, 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	FERC	DR	CR
	Acct		
Green Energy REC Liability	242018	Total RECs	
		Billed	
Sm Green Energy REC	242018		75% Sm RECs Billed
Lg Green Energy REC	242018		96.15% Lg RECs Billed
Sm Green Energy Marketing	242019		25% Sm RECs Billed
Lg Green Energy Marketing	242019		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 be used for marketing, promotional and educational activities to increase enrollment in the programs. When utilized, these amounts are recognized as reductions to account 242019. The remaining portion of payments received for green energy credits are used to purchase RECs on behalf of the customers.

Accounts Impacted	FERC Acct	DR	CR
Sm Green Energy Marketing		25% Sm	
	242019	<b>RECs</b> Rec	

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

Lg Green Energy Marketing		3.85% Lg	
	242019	<b>RECs Rec</b>	
Cash – Invoice			25% Sm RECs Rec
disbursements	131xxx		
Cash – Invoice			3.85% Lg RECs Rec
disbursements	131xxx		

- 4) The Revenue Accounting and Analysis department reports the amount of green energy payments received, to be used for REC purchases, to the Energy Efficiency department. Energy Efficiency notifies the Regulated Trading & Dispatch department for procurement.
- 5) Invoices for the RECs are coded to the Small and Large Green Energy REC accounts. Invoices for marketing, promotional and educational activities associated with the program are coded to the Small and Large Green Energy Liability accounts.
- 6) Provide the Regulated Trading & Dispatch department any necessary updates for their monthly REC purchasing worksheet related to the PJM-GATS subscription fee. This fee is a program cost and reduces the amount of program dollars available to purchase RECs for customers. Any changes to the subscription fee amounts should be provided promptly to Regulated Trading & Dispatch.

### 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 Energy Efficiency department. This summary is located on the Revenue Accounting and Analysis department shared drive (revact 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

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

• Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 350 Intangibles - Goodwill and Other

### **Corresponding PPL Policy No. and Name:**

• 1011 RECs Policy

# **Key Contact:**

Manager, Revenue Accounting and Analysis

#### Administrative Responsibility:

Director, Accounting and Regulatory Reporting

Date Created: 3/31/11 Dates Revised: 9/8/11, 3/9/16 – *formatting to SOX template*, 8/27/2020, 9/10/2020 – addition of ODP eligibility.



# Remote Accounting Close Requirements

This document will detail the current standard procedures starting with the March 2020 accounting close to comply with the Remote requirements that the Company is currently experiencing. The Company will strictly comply with the 251 – Journal Entry Policy and 250 – Balance Sheet Account Reconciliation Policy. However, this document shall provide a waiver of certain requirements as discussed below.

# General Requirements

- 1) All Accounting related deadlines to remain the same. We will close the accounting books by end of Day 4.
- 2) All SOX Controls must be performed.
  - a. Working remotely may necessitate changes in the evidence of control performance.
    - i. Any changes require management and SOX Compliance approval.
    - ii. Accounting will coordinate with the Sarbanes-Oxley Compliance department (SOX) and SOX will coordinate communication and approval from Deloitte.
- 3) Any departure requires Controller approval with the following exception:
  - a. Changes in estimates for accruals and other journal entry matters may be necessitated due to unforeseen circumstances.
    - i. To the extent that 3<sup>rd</sup> party accrual documentation for milestone payments is not available from the vendor/service provider at month-end, it is permitted to depend on the best estimate of Company personnel until such time as the vendor/service provider information is available. Proper documentation must be maintained. The Manual Accrual Policy allows this practice for non-milestone and built to suit payments.
- 4) Electronic approvals of journal entries and account reconciliations are permitted but must follow the requirements discussed within the "Electronic Requirements for Journal Entries" section below. Physical approvals are still permitted with no changes to existing policies and procedures. Electronic procedures should still be followed for storage, see Item 3 within the Journal Entry section below.
- 5) Each accounting department should maintain a list of key deliverables (to & from) required to complete the close. Use this to update the Controller directed email to those

department's outside of the Controller Group to ensure everyone gets the necessary data needed during the close process.

- 6) Consolidation schedule has not changed and will continue to be targeted for Day 5. Any extensions must be discussed with PPL Corporate Accounting.
- 7) Journal entries (whether hard copy or electronic) will be sent to Xerox on Day 8.
- 8) Xerox will have scanned journal entries & support into Quest by Day 10.
- 9) Unless specifically discussed in this document, all existing processes to remain unchanged.

#### Electronic Requirements for Journal Entries

- 1) Review notes/comments are to be performed electronically through Excel text box, Adobe PDF tools, or email. Review notes/comments are essential evidence of review performance.
- 2) All journal entries are required to be approved via email, if applicable, by the respective manager or their delegate to comply with the 251 Journal Entry Policy. The email approval should include, in the body or the subject line of the email, that the respective Journal Entry number has been reviewed and approved. (Ex. I have reviewed & approve J001-0100-0320) This emailed approval, if applicable, is required to be included in the final support file saved to PDF format for delivery to Xerox and upload to Quest.
- All journal entry support to be stored electronically including email approval, if applicable, via PDF on the AcctPolicies share drive, a master journal entry folder for each department has been created at: <u>Y:\Journal Entry Procedures\Journal Entry Remote</u> <u>Process-2020</u>

Under this folder, there are subfolders for each department<u>and month</u>, which have additional subfolders for "Standard" and "Non-Standard" journal entries. Within each of these additional subfolders, there should be a folder for each journal entry recorded by each respective department into the general ledger for the respective month. The PDF formatted journal entry and support should be within this folder by end of Day 5, except for Consolidation journal entries for which the deadline is Day 6.

<u>Reversals of journal entries must take place on Day 5, with the reversal job ID and</u> posting ID annotated to the face of the journal entry PDF document by end of Day 5 (or Day 6 for Consolidation journal entries).

4) Controller Group administrative assistants will coordinate the transfer of these documents to Xerox on Day 8 to ensure upload into Quest by Day 10.

Please see attached job aid for Adobe Acrobat XI Pro – this includes steps to convert files to PDF and creating a PDF from multiple files:



#### Electronic Requirements for Balance Sheet Reconciliations

- All balance sheet account recons will be approved via electronic initial or signature sign-offs, similar to normal hard copy initial or signature sign-offs, including preparer & date, plus reviewer & date, by the respective manager or their delegate on the account recon Lead sheet or the first page of the electronic account reconciliation file to comply with the 250 Balance Sheet Account Reconciliation Policy. The electronic initial or signature should be clearly visible and include the date of approval.
- 2) Each accounting department must store all of its reconciliations on its shared drive. All reconciliations performed for January and February close will be stored via hard copy in binders. At managers' discretion, account recons starting with March 2020 may be stored electronically if all their recons will continue to be prepared electronically; otherwise, they must be printed and stored in binders when staff return to the office.
- 3) Approval of balance sheet account recons in aggregate are appropriate only when it's current practice.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 30 Page 354 of 354 Garrett

#### **KENTUCKY UTILITIES COMPANY**

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### Question No. 31

#### **Responding Witness: Lonnie E. Bellar**

- Q-31. Provide the utility's long-term construction planning program.
- A-31. KU and LG&E's business plans are 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.

There are six primary areas of long-term construction planning:

- 1. Generation Planning
- 2. Environmental Planning
- 3. Power Production Planning
- 4. Electric Transmission Planning
- 5. Electric Distribution Planning
- 6. Information Technology
- 1. KU and LG&E's integrated resource planning process consists of the following activities: 1) assessment of demand-side options, 2) development of a robust forecast of system energy requirements and peak demands, 3) determination of a target reserve margin criterion, 4) adequacy assessment of existing generating units and purchase power agreements, and 5) assessment of supply-side options. The impact of KU and LG&E's demand-side management programs are reflected in the forecast of energy requirements and peak demands. Then, KU and LG&E's resource assessment combines key elements of the remaining activities into a plan for meeting future energy requirements at the lowest reasonable cost.

KU and LG&E continually evaluate their resource needs. The Integrated Resource Plan ("IRP") represents a snapshot of this ongoing resource planning process using current business assumptions and assessment of risks. Because the planning process is constantly evolving, KU and LG&E's leastcost expansion plan may be revised as conditions change and as new information becomes available. Even though the IRP represents KU and LG&E's analysis of the best options to meet customer needs at this given point in time, this plan is reviewed, reevaluated, and assessed against other market available alternatives prior to commitment and implementation. The next IRP will be filed October 2021.

- 2. Environmental planning is based on known and expected future environmental requirements. Each year in the Business Planning Process these requirements are updated in terms of assumptions, and the Business Plans include the most current estimates of the timing of future requirements and the capital and O&M spend associated with those requirements. To the extent the environmental regulations impact future generation, that planning is also included in the IRP discussed in the preceding paragraph.
- 3. Power Production planning, apart from what is already covered in Generation planning and Environmental planning, covers the long-term needs of current and future generating facilities. A 10-year plan for replacing key components in each power station is updated each year as part of the Business Planning process. This includes replacing key components of the boiler circuitry within each unit, adding equipment that reduces future risk, such as a spare generator step-up transformer or spare stator bars.
- 4. Transmission develops its long-term construction plan with information from various sources. The Transmission Expansion Plan ("TEP"), Generator Interconnection Request ("GI"), and Transmission Service Request ("TSR") processes set forth in the LG&E/KU Open Access Transmission Tariff ("OATT") may result in construction projects. In addition, KU and LG&E evaluate their existing assets and target certain replacements and/or enhancements that may require construction to improve reliability of service to customers.

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 generating customer, a study is conducted to assess whether enhancements to the transmission system are required to accommodate the new supply source. A TSR is required to serve new customer load or to deliver energy into or out of the transmission system. For long-term TSRs (i.e., beyond 18 months), a study is conducted to assess whether enhancements to the transmission system are required to accommodate the new service. Short-term requests (i.e., ending within 18-months) are evaluated based on posted available transmission capacity. Enhancements, as a result of either a GI or long-term TSR, may include new transmission lines and/or substation equipment.

The TEP, GI, and TSR studies are approved by KU and LG&E's Independent Transmission Organization ("ITO"). Specifically, the ITO ensures KU and LG&E follow their Transmission Planning Guidelines and associated criteria when performing the required studies. TranServ International is the current ITO under contract to perform this work.

5. For the Electric Distribution planning process, each year KU and LG&E substation and circuit loads (where available) are gathered and analyzed. Ten years of historical data on peak summer and winter loads are used to forecast distribution substation loading for a ten year period. This analysis becomes the basis for planning for system wide capacity additions. Using actual data on current loads, forecasted load growth, and known new load additions, each substation with loads exceeding 90 percent of the substation transformer's capacity during the next ten years is analyzed to determine the need and timing for capacity additions. Other capacity additions are driven by the need to serve large new loads such as a new industrial customer or an existing industrial customer planning a significant expansion. Substation and circuit additions are also evaluated and planned where there is significant value in providing contingency capacity and improved reliability in high risk areas.

Substations and circuit additions or improvements for load are planned for completion in the year when a substation or circuit is expected to exceed its allowable summer or winter rating. New distribution circuits or distribution circuit improvements such as increasing the size of a circuit's conductor are also considered to allow load transfers between substations to relieve substation or circuit loading and/or to improve power quality, reliability and/or contingency in an area.

In addition, KU and LG&E evaluate their existing assets and target certain replacements and/or enhancements that may require construction to improve reliability of service to customers.

6. For Information Technology ("IT"), the IT Business Relationship Managers work with business leaders to develop a five year IT Strategic Plan for the company. IT Projects identified during the strategy discussion are incorporated into an IT Business Plan which also includes IT Infrastructure and Security projects necessary to maintain the security and reliability of the IT environment. 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 LG&E and KU. The committee's primary focus is to assess business IT plans and projects to ensure alignment with Company goals. The committee has the authority to approve and prioritize IT investment requests for the business. Once the TPMC has approved the plan, the results are used in KU's and LG&E's business planning process.

In addition, a Strategic Network Design study is conducted as needed to assess investment needs for the transport network. As part of this study, the condition of the current Kentucky State-wide Network ("KSTN") for data transport is assessed to determine the remaining useful life of the networks, while also assessing potential new technologies for the KSTN and the practicality and desirability of implementing them. Capacity analysis is performed for existing and new fiber based transport networks to determine current and/or projected traffic levels requirements. Based on this information, multiple projects are proposed as part of the business plan to ensure that we continue to provide a reliable network that meets the needs of the business.

#### **KENTUCKY UTILITIES COMPANY**

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### Question No. 32

#### **Responding Witness: Christopher M. Garrett**

- Q-32. 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-32. See the information provided as required by Commission regulation 807 KAR 5:001, Section 16(7)(s), located at Tab 49 of the Filing Requirements.

#### KENTUCKY UTILITIES COMPANY

### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### Question No. 33

#### Responding Witness: Daniel K. Arbough / Christopher M. Garrett

- Q-33. For each of the following Accounting Standards Codification (ASC), provide the information listed concerning implementation by the utility.
  - a. ASC 410-20, "Asset Retirement Obligations."
    - (1) The effect on the financial statements.
    - (2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
  - b. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of ASC 410-20. The schedule should identify the assets corresponding to the affected depreciation rates.
  - c. ASC 715-20, "Defined Benefit Plans General."
    - (1) The effect on the financial statements.
    - (2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- A-33.
- a.
- (1) Asset Retirement Obligations ("AROs") are the projected fair value of the legal obligations associated with the retirement of tangible, longlived assets. ARO liabilities are recorded in Account 230-Asset Retirement Obligations on the Balance Sheet. An offsetting asset representing Asset Retirement Costs ("ARCs") is recorded in Account 101-Plant In Service on the Balance Sheet. Depreciation is calculated on the ARCs and recorded in Account 108-Accumulated Provision for Depreciation on the Balance 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 PSC approved the amortization of the Regulatory Asset, for actual surfaceimpoundment-closure costs in order to comply with the federal Coal Combustion Residuals final rule for its active generating stations and for the closed Green River, Pineville, and Tyrone generating stations. The amortization is based on the non-levelized actual costs incurred over 25 years for the active generating stations and 10 years for the closed generating stations. The monthly amortization amounts are being collected through the environmental cost recovery mechanism.

- (2) 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 1 above, included in the base period and forecasted test period, is eliminated through the environmental cost recovery pro forma adjustment.
- b. See attached
- c. ASC 715-20, "Defined Benefit Plans General."
  - (1) KU adopted SFAS No. 158, now referred to as Accounting Standards Codification ("ASC") 715-20, effective December 31, 2006. The impact of the implementation of this standard is discussed in Question No. 35.
  - (2) Neither the base period nor the forecasted test period include any impact from the implementation. See the response to Question No. 35 for a complete description of pension accounting.

#### Kentucky Utilities Company Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
BROWN CT TRANSMISSION SUBSTATION	114313AROP	GSU 130MVA XFRM 3P,GOO53	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	123128AROP	GSU 130 MVA XFMR G0054, 145-13 KV, 3P	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137939AROP	GSU TRANSF. 130MVA.13.8KV,3P,ABB,S/N:LNM59612	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	137940AROP	GSU TRANSF. 130MVA.13.8KV,3P,ABB,S/N:LNM59611	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142246AROP	GSU POWER TRANSFORMER- CT 6	2.21%	2.21%
BROWN CT TRANSMISSION SUBSTATION	142247AROP	GSU POWER TRANSFORMER - CT 7	2.21%	2.21%
BROWN NORTH TRANSMISSION SUBSTATION	062433AROP	GSU MCGRAW EDISON 450 MVA 30 POWER TRANSFORMER	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	058941AROP	GSU WEST TRANSFORMER, MAIN POWER, 120000 KVA, 30 13800	2.21%	2.21%
BROWN PLANT TRANSMISSION SUBSTATION	059009AROP	GSU GE TRANSFORMER, FDA-T-60 1850,000KVA-138,000KVA	2.21%	2.21%
E W BROWN CT UNIT 11	PIP2BRAROC	AROC - CT FUEL OIL PIPING	0.00%	3.55%
E W BROWN CT UNIT 9	114355AROC	AROC - CT9 FUEL OIL TANKS	0.00%	3.39%
E W BROWN CT UNIT 9	114355AROP	FUEL TANK/BERM&LINER	3.39%	3.39%
E W BROWN STEAM UNIT 1	101524AROC	AROC - BR 1 COAL STORAGE	0.00%	2.25%
E W BROWN STEAM UNIT 1	101524AROP	COAL STORAGE	2.90%	2.90%
E W BROWN STEAM UNIT 1	114424AROC	AROC - ASH POND	0.00%	2.25%
E W BROWN STEAM UNIT 1	114424AROP	ASH POND	2.90%	2.90%
E W BROWN STEAM UNIT 1	COALBRAROC	AROC - COAL PILE RETENTION POND	0.00%	2.25%
E W BROWN STEAM UNIT 3	102462AROC	AROC - BR 3 FUEL OIL TANKS	0.00%	3.39%
E W BROWN STEAM UNIT 3	102462AROP	FUEL OIL STORAGE TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	132682AROC	AROC - BR3 SEWAGE TREATMENT PLANT	0.00%	3.39%
E W BROWN STEAM UNIT 3	132682AROP	SEPTIC TANK	3.91%	3.91%
E W BROWN STEAM UNIT 3	1763547AROP	GSU CT5 TRANSFORMER	2.21%	2.21%
E W BROWN STEAM UNIT 3	PIPBRAROC	AROC - STATION FUEL OIL PIPING	0.00%	3.39%
E W BROWN STEAM UNIT 3	RADBRAROC	AROC - RADIATION SOURCES	0.00%	3.39%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROC	AROC - GH4 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	063991AROP	GSU MAIN POWER TRANSFORMER	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROC	AROC - GH1 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	064114AROP	GSU MAIN POWER TRANSF. COMPLETE W/ACCESS., 550MVA,3O,	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	064115AROC	AROC - GH2 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	064115AROP	GSU MAIN POWER TRANSF.540MVA	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROC	AROC - GH SPARE GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732720AROP	GSU 145/18KV,600 MVA TRANSFORMER SPARE	2.21%	2.21%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROC	AROC - GH3 GSU TRANSFORMER	0.00%	1.90%
GHENT PLANT TRANSMISSION SUBSTATION	1732740AROP	GSU 345/21KV,605 MVA TRANSFORMER GHENT 3	2.21%	2.21%
GHENT UNIT 1	104329AROC	AROC - COAL STORAGE	0.00%	2.82%
GHENT UNIT 1	104329AROP	ADDITION TO COAL YARD BASE	3.12%	3.12%
GHENT UNIT 1	104352AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.82%

Case No. 2020-00349

Attachment to Response to PSC-1 Question No. 33(b) Page 1 of 3 Garrett

#### Kentucky Utilities Company Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
GHENT UNIT 1	104352AROP	SEWER SYSTEM AND SEWAGE TREATING PLANT	3.12%	3.12%
GHENT UNIT 1	104400AROC	AROC - UG TANK COAL YARD	0.00%	2.82%
GHENT UNIT 1	104400AROP	100,000 GAL. OIL TANK, COMPLETE	3.12%	3.12%
GHENT UNIT 1 SCRUBBER	133299AROC	AROC - GYPSUM STACK	0.00%	5.11%
GHENT UNIT 1 SCRUBBER	133299AROP	GYPSUM STACK DECANT STRUCTURE	5.67%	5.67%
GHENT UNIT 2	104973AROC	AROC - STATION FUEL OIL PIPING	0.00%	1.49%
GHENT UNIT 2	104973AROP	FUEL OIL PIPING	1.84%	1.84%
GHENT UNIT 4	105544AROC	AROC - CHEMICAL TANKS GH4	0.00%	1.93%
GHENT UNIT 4	105544AROP	CHEMICAL FEED TANK	2.16%	2.16%
GHENT UNIT 4	133391AROC	AROC - ASH POND GH4	0.00%	1.93%
GHENT UNIT 4	133391AROP	ASH POND (WET OR DRY)	2.16%	2.16%
GHENT UNIT 4	RADGHAROC	AROC - RADIATION SOURCES	0.00%	1.93%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045084AROC	AROC - GR3 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045084AROP	GSU G.E. POWER TRANSFORMER 48000/64000/8000 KVA 30	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045085AROC	AROC - GSU SPARE TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045085AROP	GSU G.E. TYPE OA/FA/FA-T AUTO TRANSFORMER 60000/80000/	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045207AROC	AROC - G1-2 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045207AROP	GSU TRANSF. 12500KVA,69000/13200KV, TYPE H-60,W91,2,3,	2.21%	2.21%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045281AROC	AROC - GR4 GSU TRANSFORMER	0.00%	1.90%
GREEN RIVER PLANT TRANSMISSION SUBSTAT	TIO 045281AROP	GSU 3 OHM TRANSFORMER 120/134.4MVA	2.21%	2.21%
GREEN RIVER UNIT 4	103939AROC	AROC - OIL STORAGE TANKS	0.00%	2.32%
GREEN RIVER UNIT 4	103939AROP	500,000 GALLON TANK	3.10%	3.10%
GREEN RIVER UNIT 4	132623AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.32%
GREEN RIVER UNIT 4	132623AROP	SEWAGE LIFT STATION PUMP AND M	3.10%	3.10%
GREEN RIVER UNIT 4	HAZGRAROC	AROC - HAZARDOUS MATERIAL TANK	0.00%	2.32%
GREEN RIVER UNIT 4	MERCGRAROC	AROC - MERCURY SOURCES	0.00%	2.32%
GREEN RIVER UNIT 4	NUCGRAROC	AROC - NUCLEAR SOURCE	0.00%	2.32%
GREEN RIVER UNITS 1 & 2	102983AROC	AROC - ASH POND	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	102983AROP	SLUDGE POND FOR S02 SCRUBBER	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103022AROC	AROC - COAL STORAGE	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103022AROP	DRAINAGE SYSTEM AROUND COAL YARD	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	103234AROC	AROC - LIMESTONE SILO	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	103234AROP	500 TON LIME STORAGE BIN	1.71%	1.71%
GREEN RIVER UNITS 1 & 2	1706389AROC	AROC - UNDERGROUND TANKS 1& 2	0.00%	0.89%
GREEN RIVER UNITS 1 & 2	1706389AROP	CAUSTIC STORAGE TANK	1.71%	1.71%
SYSTEM LABORATORY	LABBRAROC	AROC - LAB	0.00%	4.22%
TYRONE PLANT TRANSMISSION SUBSTATION	051476AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T106	2.21%	2.21%

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Attachment to Response to PSC-1 Question No. 33(b) Page 2 of 3 Garrett

#### Kentucky Utilities Company Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
TYRONE PLANT TRANSMISSION SUBSTATION	051477AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T107	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051478AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y T109	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051480AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-99	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051481AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-100	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051482AROP	GSU TRANSFORMER, 12,500KVA, 39830/69000Y B-101	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051486AROP	GSU TRANSFORMER, G.E. 80000KVA 13200 69000VOLTS #G-2	2.21%	2.21%
TYRONE PLANT TRANSMISSION SUBSTATION	051487AROP	GSU TRANSFORMER, G.E. 6,250 KVA 69000Y/24000	2.21%	2.21%
TYRONE UNIT 3	101197AROC	AROC - COAL STORAGE	0.00%	1.03%
TYRONE UNIT 3	101197AROP	COAL STORAGE AREA	2.13%	2.13%
TYRONE UNIT 3	101251AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	1.03%
TYRONE UNIT 3	101251AROP	SEWAGE TREATMENT PLANT	2.13%	2.13%
TYRONE UNIT 3	101281AROC	AROC - ASH POND	0.00%	1.03%
TYRONE UNIT 3	101281AROP	ASH BASIN LINE	2.13%	2.13%
TYRONE UNIT 3	101358AROC	AROC - SVC WATER PUMP STATION	0.00%	1.03%
TYRONE UNIT 3	101358AROP	WESTINGHOUSE CIRCULATING WATER PUMPS, VERTICAL FLO	2.13%	2.13%
TYRONE UNIT 3	122567AROC	AROC - FUEL OIL TANKS	0.00%	1.03%
TYRONE UNIT 3	122567AROP	FUEL OIL STORAGE TANK-550 GALL	2.13%	2.13%
TYRONE UNIT 3	MERCTYAROC	AROC - MERCURY SOURCES	0.00%	1.03%
TYRONE UNIT 3	PIPTYAROC	AROC - STATION FUEL OIL PIPING	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROC	AROC - FUEL OIL TANKS UNIT 1	0.00%	1.03%
TYRONE UNITS 1 & 2	100858AROP	14000 GAL FUEL OIL TANK	2.13%	2.13%

#### **KENTUCKY UTILITIES COMPANY**

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### Question No. 34

#### **Responding Witness: Gregory J. Meiman**

- Q-34 Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.
- A-34. KU currently offers employees who retire from active employment, the following Post-Retirement Benefits package:

#### **Post-Retirement Medical**

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/2006 are eligible for a retiree medical premium account that is credited with a one-time contribution credit equal to \$2,500 multiplied by the retiree's full years of service after age 45, but not to exceed \$37,500. 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 only use the premium account to pay for the full cost or partial cost for retiree medical coverage sponsored by the Company; however, when the premium account is depleted, the retiree pays the full monthly cost of the retiree medical coverage.
- 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 (\$220/mo. between ages 55 and 60, \$510/mo. between ages 60 and 65, and \$220/mo. after age 65. These amounts increase by \$10 effective 1/1/21). 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.
- Retirees who retired prior to 1/1/2012 with the retiree medical premium credit received a fixed \$220 (increased by \$10 effective 1/1/21) monthly retiree premium credit and a fixed \$100 monthly dependent medical premium credit under similar plan provisions in effect at their retirement.

#### **Post-Retirement Dental & Vision**

• Other than COBRA, post-retirement dental and vision are not offered.

#### **Post-Retirement Life Insurance**

• Retirees age 55 with at least 10 years of service, retired on or after 1/1/2000, are entitled to coverage equal to one hundred percent of their base annual salary with a \$100,000 maximum benefit. At age 65, the retiree life benefit reduces to 50% of the annual base pay, with a \$50,000 maximum benefit. At age 70, the retiree life benefit reduces to a \$10,000 death benefit.

#### **KENTUCKY UTILITIES COMPANY**

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 35**

#### **Responding Witness: Daniel K. Arbough**

- Q-35. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.
- A-35. The financial accounting and reporting of pension costs for KU are as follows:

KU's pension costs for the year are determined by an actuarial firm (Willis Towers Watson) and follow the requirements of Statement of Financial Accounting Standards ("SFAS") No. 87, "Employers' Accounting for Pensions" as amended by SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – An Amendment of FASB Statements No. 87, 88, 106 and 132(R)". These standards were codified under Accounting Standards Codification ("ASC") 715. Pension costs are applied to all labor charged during the year to distribute the costs between capital, expense, and regulatory assets.

For rate-making, a pro forma adjustment was made to the net periodic pension costs projected for calendar years 2021 and 2022 to account for the time period covered by the test year. The test year covers the last six months of 2021 and the first six months of 2022, therefore the pension costs projected for the test year are the sum of 1/2 of the cost for 2021 and 1/2 of the cost for 2022.

Under SFAS 87, employer's 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 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 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 158 (which amended SFAS 87 and is also codified under ASC 715), effective December 31, 2006, KU adjusted the regulatory asset related to Pensions. Under FAS 158, no minimum pension liability is recorded, rather the funded status of pension plan is now recorded as the pension prepaid or liability on the balance sheet. Funded status of a benefit plan is measured as the difference between the fair value of plan assets and the Projected Benefit Obligation ("PBO"). The PBO is based on employees' history of service and compensation adjusted to reflect future compensation levels to the extent that the pension benefit formula defines pension benefits wholly or partially as a function of future compensation levels.

The Company continues to record a regulatory asset for the portion of the obligation that will be recognized in future periods and subject to inclusion in future base rates. The regulatory asset represents the expected future recovery of accumulated prior service costs and actuarial gains and losses, and it is adjusted as prior service cost and actuarial gains and losses are amortized in net periodic benefit cost.

On November 26, 2014, KU filed a request with the Kentucky Public Service Commission (KPSC) for an increase in annual base rates for KU's electric operations (Case No. 2014-00371). On April 20, 2015, KU and other parties to the proceedings filed a unanimous settlement agreement with the KPSC. The settlement agreement was approved by the KPSC on June 30, 2015. Among other things, the agreement required amortization of accumulated actuarial gains and losses over 15 years. The difference between a) pension costs recorded in accordance with KU's pension accounting policy on record with the Securities and Exchange Commission and in accordance with Generally Accepted Accounting Principles ("GAAP") and b) pension costs as recorded using the 15 year amortization period was recorded as a regulatory asset. The new rates and all elements of the settlement became effective July 1, 2015.

Not all of KU's costs are regulated by the KPSC. A portion of KU's costs are regulated by either the Virginia State Corporation Commission (VSCC) for Virginia customers or the Federal Energy Regulatory Commission (FERC) for municipal customers. KU records amortization costs based on the 15 year amortization methodology agreed upon in the June 30, 2015 KPSC settlement. This settlement does not apply to the portion of the amortization cost that is attributed to KU's VSCC or FERC customers. Therefore, KU records journal

entries for the additional amortization based on its GAAP amortization methodology as compared to the 15 year amortization already recorded for the portion of the cost attributed to VSCC and FERC customers. None of the amortization on the GAAP amortization basis is attributed to the KPSC regulated customers.

LG&E and KU Services Company (LKS) allocates a portion of its pension costs (including amortization of gains and losses) to KU. LKS records amortization costs based on the 15 year amortization methodology agreed upon in the June 30, 2015 KPSC settlement. Because a portion of LKS's costs get allocated to KU's VSCC and FERC customers, LKS records journal entries to adjust those customers back to the GAAP amortization methodology in the same fashion as KU. None of the amortization on the GAAP amortization basis is attributed to the KPSC regulated customers.

Trimble County 2 (TC2) and the Cane Run 7 (CR7) units are operated by LG&E personnel, but KU owns a significant share of the units. Consequently, LG&E allocates a portion of its pension costs (including amortization of gains and losses) to KU through the burdening process. LG&E records amortization costs based on the 15 year amortization methodology agreed upon in the June 30, 2015 KPSC settlement to KPSC jurisdictional customers and based on the GAAP amortization methodology to non-jurisdictional customers. The pension cost charged from KU to LG&E for the jointly owned combustion turbines at the E.W. Brown plant is considered immaterial and no adjustments are made for pension amortization related to this labor.

GAAP requirements for settlement accounting, absent regulatory asset treatment, require the pro rata share of the actuarial gain/(loss) to be recognized immediately. Given the regulatory construct, when settlement occurs KU preserves existing accounting treatment by continuing regulatory asset treatment and fifteen-year amortization of the regulatory asset. This regulatory treatment was discussed with KPSC staff at a KPSC meeting on August 10, 2017. LKS allocates a portion of amortization of gains and losses to KU. When settlement occurs, the portion of the settlement allocated to KU is recorded as a regulatory asset for KU and is subject to the fifteen-year amortization methodology.

On March 10, 2017, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2017-07 ("ASU 2017-07"). This guidance amends ASC 715 regarding the presentation of net periodic pension costs. Under previous guidance, all components of pension costs were presented, net, as an operating cost and were eligible for capitalization. Beginning in 2018, ASU 2017-07 requires bifurcation of pension costs into service costs and non-service costs. Service costs are presented as a component of employee compensation or capital assets, as appropriate. The non-service costs are presented as a component of
other income and expense. Non-service costs are no longer eligible for capitalization under GAAP.

Accounting requirements for pension costs under the FERC Uniform System of Accounts have not been modified to incorporate the impact of ASU 2017-07. In FERC guidance issued 12/28/17, FERC stated that companies can elect to change their capitalization policy for FERC accounting and reporting purposes consistent with ASC 715 or companies can continue to capitalize all the components of net pension costs.

Consistent with the accounting reviewed with KPSC staff in a KPSC meeting on December 11, 2017, for regulatory accounting purposes, FERC accounting standards for pension costs allow KU and entities that provide services to KU, such as LKS, to continue capitalization of non-service costs for regulatory reporting.

KU makes GAAP accounting adjustments to the regulatory accounting records to eliminate the capitalized non-service costs through consolidation. A contra fixed asset is recorded to reduce the fixed asset balances for GAAP reporting purposes with an offsetting entry to a regulatory asset. The regulatory asset is amortized over the weighted average life of the assets put into service within each calendar year and the contra fixed asset is depreciated in concert with the regulatory asset. There is no change to net income or retained earnings for KU using this approach. The expensed portion of the pension costs are mapped to operations and maintenance expense for regulatory reporting and other income and expense for GAAP reporting.

## **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 36

## **Responding Witness: Gregory J. Meiman**

- Q-36. 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-36. There are no anticipated early retirement plans or staff reduction programs occurring during the base period or the forecasted test period.

## KENTUCKY UTILITIES COMPANY

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

## Question No. 37

# **Responding Witness: Gregory J. Meiman**

- Q-37. Provide all current labor contracts and the most recent labor contracts previously in effect.
- A-37. The current contract between Kentucky Utilities Company and USW Local 9447-01 was effective August 1, 2020, see Attachment 1. The most recent previous contract is Attachment 2.

The current contract with KU IBEW Local 2100 was effective August 1, 2018, see Attachment 3. The most recent previous contract is Attachment 4.

Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 1 of 259 Meiman

## COLLECTIVE BARGAINING AGREEMENT BETWEEN

## EARLINGTON OPERATIONS,

## AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY

### AND

THE UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

\* \* \*

Effective

Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 2 of 259 Meiman

## August 1, 2020 to August 1, 2023



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#### AGREEMENT

THIS AGREEMENT entered into this 1st day of August, 2020, by and between EARLINGTON OP-ERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF

KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter

called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of August 1, 2020.

### ARTICLE I PURPOSE AND INTENT

### 1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutu-

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al respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

### 1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

## ARTICLE II SCOPE OF AGREEMENT

## 2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case No. 9-RC-11595, namely:

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All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal vard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

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The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee." The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

## 2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

### 2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necesCase No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 20 of 259 Meiman

sarily limited to: Blacktopping Sandblasting and metal spraying

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Acid clean boilers Non-destructive testing (turbine equipment and boiler tubing, generators) Painting Insulating Tree trimming Conveyor belt vulcanizing Unloading frozen coal Railroad track maintenance and repair Large vacuum equipment, removal of fly ash, etc. Construction work:

Foundation work Piping installation

Earth moving equipment and river dredging Unloading and/or erecting heavy equipment Electrical contracts (new construction) Service Engineers:

Turbine overhaul supervision

Safety valve maintenance/repair supervision Soot blower maintenance/repair supervision Mobile equipment maintenance/repair Maintenance work:

Major boiler repairs

Major condenser repairs

Specialized major turbine repairs, generator repairs General maintenance at Green River

Power Station when peak work load exceeds

capacity of bargaining unit personnel

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Surveying

Fabrication of replacement parts at outside service shops

Motor rewinding work completed at outside service shops Contract hauling Service Contracts: Elevators Portable restroom facilities Street lighting maintenance Building transmission, distribution lines, substations Pole setting Pole inspections Substation foundation, site preparation Crane service, hauling heavy equipment Substation fencing Bus insulator cleaning Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

### 2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or ratify any strike, slow-

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down, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

## 2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

## 2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

## 2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it

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shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

### 2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

### 2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing work regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

To perform work requiring skills or abilities not available among employees.

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In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

## 2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form and will pay for the cost of the booklets. The Company will furnish copies to the Union to give to its members.

## ARTICLE III UNION SECURITY

## 3.1 Union Security

All present employees of the Company covered by this Agreement on the date of execution of this Agreement shall have the right to remain, but shall not be required to remain, members of the Union. All employees covered by this Agreement who are hired after the date of execution of the Agreement shall have the right to become, but shall not be required to become, members of the Union. The parties agree that if, during the term of this Agreement, KRS 336.130(3) ("Kentucky Right to Work Act) is repealed, in its entirety, by the Common-wealth of Kentucky, if a new public act invalidates

KRS 336.130(3), if it becomes unenforceable in any way, or if the language contained in Article 3.1 of the agreement expiring August 1, 2017 becomes lawful for any other reason, the language of Article 3.1 of the agreement expiring August 1, 2017 shall replace the current language in Article 3.1 without the need for any bargaining.

## 3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee during their first week of employment for a brief orientation at a time when it does not inter-

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fere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

### 3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

## ARTICLE IV MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufactured or sold and services to be rendered; to determine
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the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontinue facilities, processes, service methods, equipment, ma- chinery, methods of production or operations; to sub- contract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise disci- pline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

# ARTICLE V HOURS OF WORK

## 5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River

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Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fi schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 a.m. on Monday and ending the following Sunday at 11:59 p.m.This includes Green River Power Station Coal Equipment Operators. For all other employees at the Green River Power Station, work-week means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until the end of the employee's normal shift if the employee reports to his regular work station

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for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

#### 5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for an event and works at least sixteen (16) continuous hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half

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of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the em- ployee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

# 5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

# 5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

# 5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8)

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hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

# 5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

# 5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connec- tion with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

# 5.8 Call-Out Beyond Normal Work Hours

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A. When an employee is called out to work, or voluntarily reports for and is allowed to work an event outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the ap- plicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employ- ee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the ad- ditional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1  $\frac{1}{2}$ ) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1  $\frac{1}{2}$ ) times their hourly wage rate for those actual hours worked outside their normal schedule.

## 5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable

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rate including shift or other premium, if any.

# 5.10 Standby Pay

The Company agrees that, due to the current satis-

factory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville

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- Morganfield/Sebree
- Earlington/Dawson Springs
- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid one hundred fifty (\$150) per week and will be guaranteed a minimum of four (4) hours pay at one and onehalf (11/2) times their regular hourly rate of pay during their standby week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI-Over-time.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

# 5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half  $(1 \frac{1}{2})$  times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

# 5.12 Adverse Work Premium

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A. 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

related to an emergency as determine by the Company. The adverse work premium will not be paid when an employee is being paid his overtime rate and the adverse work premium will not be compounded with other premiums. Start time will begin upon assignment of emergency work in adverse conditions. Employee must be performing work in the adverse condition.

Adverse work premium will be paid only if the following criteria is met:

1. Temperatures below  $10^{\circ}$ F or above  $100^{\circ}$  F as identified by the National Weather Service and/or

2. Cloud to ground lightening within 5 miles as identified by National Weather Service and/or

3. Ice accumulations equal to or greater than  $\frac{1}{2}$ " as identified by the National Weather Service

B. During the course of a public health emergency (i.e. COVID-19) declared by a federal or state government or federal public health agency (i.e. CDC), an adverse work premium of one-half ( $\frac{1}{2}$ ) times the employee's regular straight-time hourly rate shall be paid for hours spent using level two PPE, as defined and directed by management, when entering and performing work inside a customer's premises.

## ARTICLE VI

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## **OVERTIME**

## 6.1 Purpose

This Article provides the basis for the calculation

of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

## 6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employ- ee during periods which commence more than

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eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an event as determined by the Company, for pay purposes the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.

5) Notwithstanding the provisions of section 6.2(2) (a), an employee in the operating groups at the Green River Power Station who is required by the Company to work more than twelve (12) consecutive hours to facilitate shift preference change, all hours over twelve (12) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green Riv-

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er Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half  $(1 \frac{1}{2})$  times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of sixteen (16) continuous hours. For pay purposes the continuity of the employee's work shall not be considered to be broken by a rest period of less than eight (8) hours therefore, the employee will be paid at two times the employee's regular base pay until a rest period of eight (8) hours is achieved.

2) For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

3) Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

## 6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single

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highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case). Articles 5.8 and 5.9 will not be pyramided for the purposes of calculating overtime.

# 6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

# 6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and

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in such manner as the Company shall determine.)At the end of each two (2) week period, an over- time list for each overtime group will be posted at that group's location. 2. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

3. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

4. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

5. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the

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least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount.

6. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

7. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

8. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

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10. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay period nearest the first of January.

## 6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

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4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

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7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.

8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a sixteen (16) hour shift and he or she had worked a sixteen (16) hour shift the day before, the operator may reject the sixteen (16) hour shift without it adding to his or her total overtime hours.

## II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime.
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From this point until twelve (12) hours before the overtime shift starts, one (1) call will be made before calling the next operator. In the event that an operator is to be offered an additional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator.

If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that clas-

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sification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than four (4) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

B. Layover Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

C. Call-In Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime beginning with the operator who is on top of the list established in 6.6.2. One (1)

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call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

### ARTICLE VII HOLIDAYS

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### 7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day Memorial Day Fourth of July Labor Day Thanksgiving Day Friday after Thanksgiving Christmas Eve Christmas Day

Eligible employees who do not work on the above holidays will receive eight (8) hours pay at their normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments).

3 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before May 1, employee will receive 24 hours of Floating Holiday
- Hired between May 1 and June 30, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

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B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Sat- urday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the

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first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

# 7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are re- quired to work on a holiday may accumulate

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and "bank" up to three (3) holidays to be used in conjunction with regularly scheduled vacations or at other times mutually agreed upon in advance, which "banked" holidays, (1) may be carried forward into the next succeeding calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such three (3) holidays "banked". If, however, while such an employee has three (3) holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such fourth accumulated holiday must be utilized prior to the next holiday.

# 7.3 Eligibility

A To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for

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the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

# 7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vaca- tion, the employee will be granted an extra day vacation time.

### 7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

# ARTICLE VIII VACATIONS

### 8.1 Amount of Vacation

Effective January 1, 2021, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
10 days	Years 0*-4
15 days	Years5-9

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20 days	Years 10-19
25 days	Years 20 and above

\*Vacation eligibility in an employee's first calendar year of employment will be prorated.

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

## 8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is

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paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall

become eligible for vacation based on his or her anniversary date:

- An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.
- An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at

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the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

### 8.3 Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

D. Employees at the Green River Power station will be able to choose vacation in four rounds of selection. Each employee on the same shift will be allowed to choose one continuous block of vacation up to their entire vacation entitlement by seniority. After all employees on the same shift have scheduled one continuous block of vacation, then employees on the same shift will be allowed to schedule another continuous block of vacation. After the second round of scheduling, then

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employees will be allowed to schedule another block in the same manner. After the third round of scheduling, employees will be allowed to schedule any remaining entitlements (vacation, floating holidays, personal days or banked holidays) by seniority, this round does not have to be continuous blocks. Any remaining entitlements not scheduled at the end of these four rounds of scheduling will be scheduled on a first come request basis.

## 8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

# 8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

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### 8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in February of the following year.

# 87 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability

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insurance payments at the end of a vacation year and is unable to work during any unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C. C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

### 8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the

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compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

## ARTICLE IX SENIORITY

## 9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

## 9.2 Definitions

A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits

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but shall be considered as a new employee for all other purposes of this Agreement.

B. Qualified

Wherever used in this Agreement "qualified" shall mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

# 9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

# 9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until 6 months from date of hire. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employ-

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ment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

### 9.5 Termination of Seniority

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following:

(A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of two (2) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Satur-days, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return re- ceipt requested) to the last address shown on the Com- pany records (and copies of said notice having also been given to the Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

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(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the em-

ployee's Seniority, if more at the time his absence commences, to a maximum of two (2) years.

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance.

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death
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## 9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F),

the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

### 9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

# 9.8 Temporary Employees

Temporary employees shall have the same status as

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Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be: A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days) in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Park-way) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days

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will be accrued to any employee's account for the time worked as a temporary employee.

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### ARTICLE X REDUCTION AND RESTORATION OF FORCES

### 10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

(1) for which he is qualified, and

(2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and

(3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his resi- dence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee

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with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof. (C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job satisfactorily due to knowledge and skills developed on other jobs with the Company.

## 10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

# 10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

# 10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be

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recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees recalled must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

# 10.5 Notification of Layoff

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice un-less an emergency condition beyond the control of the Company makes such notice impossible.

# 10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

# ARTICLE XI EMPLOYMENT FOR HANDICAPPED

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## EMPLOYEE

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually

agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work.

B. An employee, who is injured or acquires a workrelated illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

## ARTICLE XII GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

## 12.1 Grievance Procedure

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Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

### Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

C. If the grievance is not resolved to the satisfaction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written griev-

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ance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

# Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

## Step 3

If the answer of the Step 2 supervisor, or his des-

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ignee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

# 12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

## 12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville Morganfield/Sebree

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Earlington/Dawson Springs Greenville Green River but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and

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keep such list current.

# 12.4 Time Limits

A grievance that is not filed, appealed or referred

to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

# 12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

# 12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

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## 12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union as such, as opposed to its obligations to the individual

employee(s). Also in the event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

# 12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

### 12.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during negotiations for an extension or renewal of this Agreement shall specifically be deemed as

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requiring a liberal interpretation of this Section.

## ARTICLE XIII ARBITRATION PROCEDURE

## 13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

## 13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date

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as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

### 13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby. The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

### 13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an em-

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ployee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

### 13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.

## ARTICLE XIV DISCIPLINARY SUSPENSION AND DISCHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimand- ed or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warn- ing to an employee prior to discharge, the Company will inform the employee of his or her right to union representation, and the Company will inform the Union of such meeting in advance.. If the employee notifies the Company that he or she does not want union

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representation at a disciplinary meeting, he or she will be provided the opportunity to acknowledge that fact in writing. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

## ARTICLE XV <u>TEMPORARY ASSIGNMENTS AND</u> PERMANENT JOB VACANCIES

### 15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been tempo- rarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order

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to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

### 15.2 Permanent Job Vacancies

A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company's intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

B. Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements for members of service organizations, if

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applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacan-
cy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only.

(2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to

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illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be returned to his previous job.

# D. Bidding Limitation

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

# E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

F. Hiring Experienced Employees

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Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

### G. Reclassification

A reclassification of an employee to a higher rated job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to re- quire the Company to post any such higher rated position.

# H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Para-

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graph B(l) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become gualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (1) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become gualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall not be assigned to such classification until he satisfac- torily completes his training and becomes qualified.

I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher

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rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

### J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an event basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians shall reside within twenty-five (25) radial miles of their reporting location.

## ARTICLE XVI ABSENCES AND LEAVES OF ABSENCE

### 16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already

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left with- out him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with

established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

### 16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

## 16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be

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granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

### 16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes

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the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union.

E. Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

# 16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

# 16.6 Parental Leave

A leave of absence with 160 hours of paid time off for activities related to the care and well-being of their newborn(s) or newly adopted child(ren) will be granted.

1. Parental leave must be used consecutively and during the first 12 weeks following the birth or adoption of a child(ren). If eligible, the employee will be required to use FMLA as well.

2. An employee must give notice to his or her man-

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ager prior to parental leave.

3. If both parents are eligible LKE employees, both may apply for parental leave.

4. There is no pay in lieu of unused parental leave under any circumstances.

5. If the birth or adoption involves multiple children, the maximum benefit an employee is eligible to use is 160 hours of parental leave following that event.

6. The 160 hours must be used within 30 calendar days from the start of the parental leave.

- The employee must obtain approval from Absence Management 15 days prior to each Parental Leave.
- Acceptable substantiated documentation must be provided to Absence Management within 5 days of returning to work from parental leave. i.e. hospital birth record, birth certificate, adoption documents, paternity affidavit, etc.

## 16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company,

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without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

### 16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

## 16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

## ARTICLE XVII ALLOWED TIME

## 17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sonsin-law; daughters-in-law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

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Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

## 17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service

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of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

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## 17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

### 17.4 Sick Leave Plan

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Any employee who cannot report to work as scheduled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee. An employee may use sick leave in one-hour increments.

A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;

2. Must adopt such remedial measures as may be commensurate with his or her disability;

3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or that the injury or illness was non-occupational;

4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and

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5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

B. No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.

# 17.5 Personal Days

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An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

## 17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of 09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this pur-

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pose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives

under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

## ARTICLE XVIII HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including postretirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company, except as described in 18.1,

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below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. (A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occa- sion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substi- tuted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recom-

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mending 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 ex-
tent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

### 18.1 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. All such eligible employees who retire prior to January 1, 2021 will receive the retiree medical credit as outlined in the provisions of the retiree medical continuation master plan document.

For bargaining unit employees employed by the Company as of December 31, 2005, who retire on or after January 1, 2021, the Company will contribute monthly up to \$230.00 toward the cost of a Company medical plan for the eligible retiree. Such \$230.00 credit shall continue until attainment of age 60, which at such time the credit shall increase to \$520.00. The \$520.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to

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\$230.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional \$100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either \$330.00 or \$620.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, \$2,500.00 per year of service after age 45, with a maximum initial account balance of \$37,500.

2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly

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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.

### ARTICLE XIX TRANSFER OUT OF THE BARGAINING UNIT

### 19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to an- other job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other po- sition outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The

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Company will notify the Unit Secretary of the date of permanent transfer.

### 19.2 Temporary Transfer

Should an employee covered by this Agreement temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard-See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

### ARTICLE XX WAGES

### 20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

### 20.2 Shift Differential

A. A shift differential of ninety cents (\$.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar

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and five cents (\$1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift.

B. A shift differential of forty-five cents (\$.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence.

C. A shift differential of one dollar and five cents (\$1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

### 20.3 Sunday Differential

A Sunday differential of one dollar and twentyfive cents (\$1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

# 20.4 Pay for Work Performed

If an employee who is regularly required to, and

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who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification.

# ARTICLE XXI TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a \$1.00 per hour premium over their regular rate of pay.

### ARTICLE XXII EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

### 22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for

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the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency.

Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

### 22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional \$7.00 of compensation to be

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added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a <sup>1</sup>/<sub>2</sub> hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own lunch with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area.

B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is im-

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practical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it

is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work 30 minutes earlier than would be the case where an hour lunch period is taken.

Except during emergencies or during extraordinary circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

### ARTICLE XXIII <u>RETIREMENT</u>

The practice of retirement of employees at age sixty-five (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

# ARTICLE XXIV BULLETIN BOARD

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The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any employee or employees of the Company.

### ARTICLE XXV SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

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B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs. C. Vacancies created while operators are in training will be filled by Relief Operators from Relief Group "R".

D. When possible, because of available relief, the Senior Relief Group "R" operator in the classification needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group "R" Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

### ARTICLE XXVI SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any

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change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

### ARTICLE XXVII MOVING EXPENSES

A When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

• One (1) month's base

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodg-

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ing expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

### ARTICLE XXVIII LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station:

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Overall Jackets Work Shirts Work Trousers The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made.

The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

# ARTICLE XXIX SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall con- sist of not more than two (2) members of the Union. The Union representatives who shall attend a particular

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meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also (except for items such as safety shoes and long sleeved shirts which would replace an employee's normal cloth- ing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

### ARTICLE XXX CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

# ARTICLE XXXI ENTIRE AGREEMENT

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This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

### ARTICLE XXXII TERMINATION

This Agreement shall be in full force from August 1, 2020, without modification or addition for its duration to 12:01 A.M. August 1, 2023, unless amended by mu- tual agreement.

Thereafter, it shall continue in force until sixty (60)

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days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above. Not withstanding the other provisions of this Article, the company and union may reopen the Wage Scale, of this Agreement for the purpose of negotiating wage rates to become effective August 1, 2021, and again reopen the Wage Scale of this Agreement for the purpose of negotiating wage rates to become effective August 1, 2022, unless other topics are mutually agreed to be reopened by the parties

Official address for such notification is: Company: Manager, Labor Relations	
	LG&E AND KU ENERGY LLC. 220 West Main St. P.O. Box 32010
	Louisville, Kentucky 40232
Union:	Sub-District Director - District 8 United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union 200 High Rise Drive, Suite 144 Louisville, Kentucky 40213

With a copy to Staff Representative servicing contract at that time.

Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 211 of 259 IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be excepted in an their duly authorized representative: For the Company: For the Union: Kentucky Utilities Company United Steal, Paper and Forestry, Earlington Operations, Areas I and 2 Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Interdational Union MAMAD emou Human Resources Tho esident ine mations Ulas Wilson, Director, Human Resources John International Secretary sica Treas Dale Bielefeld, Ming. Field Services Ops. DR n.) NU an. Dures-Smiley, Mgr. Npenti - Center (an Affairs) 10 Santh Gibson, Sr. HR Generalist Ernest R. Direc Thomson. tor/ Dist. 8 Michelle Stigall Michello Stigall, Manager, Hurnan Resources Christopher Ormes, Sub District Director usucan Brandon Duncan, Staff Representative LOCAL UNION COMMITTEE obster, Unit Secretary Local 9447-01 sident Local 9447-01 Brad Joonthan Rendolph. crit Pr uceti Jeff Nogentiating Committee Reginald Scisney, Negotiating Committee Perry Hayes, Negotiating Committee

1-7 0-6 10/20/20

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#### EXHIBIT A

#### WAGE RATES

# HOURLY RATES CLASSIFICATIONS BARGAINING UNIT EMPLOYEES

### EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) INCLUDING GREEN RIVER GENERATING STATION KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten cents (10) per hour above the employee's rate prior to the promo- tion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee

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who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.
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Any employee, other than a supervisor, who is designated by the Company to operate digger/derrick used by crews shall receive six cents (6) per hour in addition to his regular wage.

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Classification	WAGE SCALE		
	First Year In Classification	After One Year in Classification	After Two Years in Classification
Laborer - General	\$23.33	\$24.91	\$26.53
Line Technician A	\$38.17	\$40.25	\$43.05
Line Technician B	\$32.33	\$33.70	\$36.00
Line Technician C	\$28.20	\$29.91	\$32.19
Meter Technician A	\$38.17	\$40.25	\$43.05
Meter Technician B	\$33.93	\$35.48	\$37.30
Meter Reader (Note 5)	\$32.33	\$33.70	\$36.00
Patroller	\$33.93	\$35.48	\$37.30
Service Technician A	\$38.17	\$40.25	\$43.05
Service Technician B	\$32.33	\$33.70	\$36.00
Service Technician C	\$28.20	\$29.91	\$32.19
Auxiliary Operator	\$36.68	\$38.17	\$39.54
Coal Equipment Operator	\$37.64	\$39.80	\$42.19
Ass't. Coal Yard Supervisor (Note 1)	\$44.44	\$44.44	\$44.44
Maintenance Technician A (M)	\$38.17	\$40.25	\$42.74
Maintenance Technician B (M)	\$36.34	\$36.86	\$37.31
Maintenance Technician C (M)	\$32.33	\$33.70	\$36.00
Maintenance Technician A (E,I)	\$38.93	\$41.05	\$43.60
Maintenance Technician B (E,I)	\$37.08	\$37.60	\$38.06
Maintenance Technician C (E,I)	\$32.99	\$34.39	\$36.72
Lead Mechanic or Lead Electrician (Note 2)	\$44.78	\$44.78	\$44.78
Unit Operator	\$42.89	\$43.68	\$44.44
Unit Operator Assistant	\$39.80	\$40.83	\$42.74
Trainee (Note 3)	\$27.28	\$29.00	\$30.76
Lead Line Technician (Note 4)	\$43.54	\$43.54	\$43.54

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Substation Technician A	\$38.17	\$40.25	\$43.05
Substation Technician B	\$32.33	\$33.70	\$36.00
Substation Technician C	\$28.20	\$29.91	\$32.19
Customer Order Technician (Note 6)	\$23.79	\$25.38	\$27.01

\*2021 and 2022 wages subject to wage reopener

Note 1 - Applicable, upon Plant General Manager's recommendation, to not more than one em- ployee in a crew which is normally super- vised by a Coal Yard Supervisor. Employ- ees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervi- sor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.

Note 2 - Applicable, upon Plant General Manager's recommendation, to not more than one em- ployee in a crew of 3 or more which is nor- mally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivi- sion of it, in the absence of the regular super- visor.

Note 3 - Applicable to employees who have been se-lected for and are in training for Line Techni- cian or Service Technician C, Auxiliary Op- erator, Substation Technician C, or any other classification having a first year hourly rate in excess of the trainee hourly rate. Employ- ees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he

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is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 4 - Applicable in overhead line construction

crews normally consisting of 6 or more, in- cluding the Supervisor, in which supervision by other than Supervisor is frequently required.

Note 5 - Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.

Note 6 - Employees or new hires entering the Cus- tomer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by \$.30 above the Laborer-General wage scale.

Note 7 - Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

### MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers–General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by \$.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training and have been successfully recommended by the EEI

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CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

## **MEMORANDUM OF AGREEMENT**

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

## 1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1.

# 2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

## **3. CREW SELECTION**

Employees will be allowed to select crews per Article XXV of the Contract.

### 4. SHIFT DIFFERENTIAL

An additional \$1.05 will be paid for all hours worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all

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overtime hours worked.

# 5. SUNDAY PREMIUM

An additional \$1.25 will be paid for all hours

worked on Sunday. This will be included and paid at the over- time rate for all overtime hours worked.

### 6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 <sup>1</sup>/<sub>2</sub> times the straight time rate or may saved to be used at another agreed upon time. The last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate. An employee will be paid at two (2) times his hourly wage rate for all hours worked over twelve (12) hours on a holiday.

When an employee is called into work on a calendar holiday when it is their scheduled day off the employee will be paid at one and one half  $(1 \frac{1}{2})$  times the employ- ees normal straight time hourly wage rate (including regular shift differential, if any) for the first twelve (12) hours worked. An employee will be paid at two (2) times their hourly wage rate for all hours worked over twelve (12) hours.

## 7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

c. Full day vacations will be paid at 12 hours pay.

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d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will

not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

f. For the twelve (12) hour shifts, employees who scheduled vacation during their forty-eight (48) hour normal work week will have the option of taking forty (40) hours of vacation and the eight (8) hours will not be paid.

## 8. OVERTIME

a. Overtime will be paid at  $1\frac{1}{2}$  times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour week is required to work more than the scheduled 36 hours, the employee will be paid  $1\frac{1}{2}$ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

b. Double time will be paid to an employee who is

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required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day. c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift

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supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit clas- sification beginning with operator in that classifica- tion with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this

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position. If a qualified KU employee cannot be reached and no qualified contractor accepts the overtime, a nonbargaining unit employee may fill the twelve (12) hour shift. An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

g. At any time after an employee agrees to accept available overtime and later decides that he no longer wants to work the overtime (except during emergency situations) the employee must provide at least twenty four (24) hour notice to management prior to the overtime. If less than twenty four hour (24) notice is given the employee will be required to work the scheduled overtime.

### 9. JURY DUTY

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a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform his/her supervisor as soon as possible. If the employee

is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six

(6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

# **10. BEREAVEMENT**

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

# **11. SICK LEAVE PLAN**

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

# **12. RETIREMENT SERVICE**

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 sched- uled hours worked in a two week payroll period count- ed as straight time for purposes under the Pension Plan.

# **13. VOTING TIME FOR ELECTIONS**

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be

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allowed up to two (2) paid hours to vote if they wish to do so. It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

## **14. UNANTICIPATED ISSUES**

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

### 15. Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Savings Time (normally in the spring) and who only actually works eleven (11) hours instead of his normal twelve (12) hours because of the change shall receive pay for his normal twelve (12) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Savings Time (normally In the fall) and who actually works thirteen (13) hours because of the change, shall receive pay at the established premium rate for the thirteenth (13th) hour.

# Memorandum of Agreement

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Throughout the 2020 contract negotiations the Company and the Union had numerous discussions concerning the safety and health of employees, especially during the current COVID-19 health pandemic.

As a result of these discussions, both parties agreed to meet and discuss alternative ways and methods to help promote a safer and healthier work environment, in light of the pandemic. Subjects of discussion may include, but are not limited to, working from unconventional locations, minimizing person to person contact, alternative work schedules such as 10 hour shifts, controlled leave pay, training personnel on healthy hygiene practices, hazards in dealing with the public, etc. Both parties acknowledge that continued discussions may be necessary as changing conditions develop.

This memorandum shall not in any way limit or diminish the Company's existing management rights nor impede or restrict the Union's rights held under the collective bargaining agreement.

### Memorandum of Agreement – AMI (Smart Meters)

The company agrees there will be no layoff of employees covered under the USW collective bargaining agreement in the Customer Order Technician or Meter Reader classification as of August 1, 2020, due to the deployment and operation of the Advanced Metering Infrastructure (AMI). The Company agrees to meet and discuss with the Union any changes to these job classifications that result from deployment and operation of AMI and negotiate wages for those jobs located in the western division.

# LETTER OF UNDERSTANDING

### **Green River Generating Station**

This will confirm the understanding between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Em- ployees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of

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fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is con- ditioned 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 con- tractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company. This list will also be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary. The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an em- ployee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into posi- tions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new posi- tion and their pay shall be red-circled at the rate of pay which results from reducing the employ- ees' former rate of pay by fifty percent (50%) of the difference between

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his former rate of pay and the rate of pay for his new classification. Em- ployees placed into a position in the same clas- sification at a Kentucky Utilities facility out-

side of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then cur- rent rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employ- ees placed into positions at any other facilities will be paid in accordance with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified. Any employ- ee placed in a position pursuant to this paragraph shall have a sixty (60) day trial period in the posi- tion. Upon the conclusion of that trial period, the employee may elect to receive the severance the employee would have been entitled to receive pursuant to Paragraph 2 of this Agreement, less the wages paid to the employee during the sixty (60) day trial period.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have

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their pay red- circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. Employees who have their pay red-circled pursuant to this provision shall be eligible for potential wage increases two (2) years after the date their pay is red-circled if the collective bargaining agreement provides for such an increase. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed. In the event one of these employees subsequently departs from such a Meter Reader position, the Company will make the position available for bid to the other similarly placed employees who have filled Meter Reader positions prior to utilizing a contractor.

5. Employees placed into positions pursuant to Para- graph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate. Employees who relocate in order to satisfy the residency requirements for a position shall be eligible for applicable relocation benefits following the completion of the trial

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period referenced in Paragraph 3.

6. It is understood that this agreement will not be construed as the Company's position of either previous

or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede all provisions set forth in Article 10 of the Collective Bargaining Agreement except for Article 10.6.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2025 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who have previous operations and maintenance experience at Green River Generating Station and who seek such positions will be deemed to have met the educational requirements of the new positions but are not exempt

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from all qualifications as established by the com- pany including successful completion of any test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority. 9. In the event the Company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportu-

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nity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be
more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for train- ing and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein. Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 251 of 259 Meiman

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to first become effective February 1, 2012, and as revised effective August 1, 2014.

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# Green River Generating Station Green River Operation 12 Hour Shift Overtime Language

#### AGREEMENT

This will confirm the understanding reached between Kentucky Utilities and the United Steelworkers regarding the Memorandum of Agreement regarding 12-hour shift schedules and the Letter of Understanding regarding Green River Station. The parties agree to the following:

• This language will supersede the language in para- graph 10 of the Letter of Understanding regarding Green River Station (with regard to contractor employees participation in the filling of overtime only) and paragraphs 8(d) of the Memorandum of Agreement regarding 12-hour shift schedules.

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled by "qualified contract operators" where possible. Remaining operator positions will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of overtime hours actually worked, the oper-

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ator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the va-

cancies filled in paragraph titled (1). Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/ calling the next higher bargain- ing unit classification beginning with the operator in that classification with the least amount of total overtime. These contacts in this step will be com- pleted by 8:00 a.m. Saturday.

(3) The operator previously scheduled for a vacancy in paragraph titled (1) will be required to check with the shift supervisor any time after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in paragraph titled (2), the operator scheduled for that vacancy in paragraph titled (1) will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) Go to overtime list of available operators and the first one contacted is required to work the overtime. If the required operator requests, the company will attempt to contact other employees using the over- time list to obtain an operator for this vacancy. If no opera-

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tor is contacted, the Company will then call qualified, available contractor operators. If no contractor operator is contacted for the overtime, the Company will then call shift supervisors. If no shift supervisor accepts the overtime, the required employee will be required to work the overtime. If a qualified contract operator is contacted he will be required to work and the Company will call the re- quired employee back to release them from the ob- ligation. If a shift supervisor accepts the overtime, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached then the person that accepted the shift will be called and released from the overtime and the required person will report for this position.

If a qualified KU employee cannot be reached and no qualified contractor accepts or is required to work the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

(6) It is the intent of both parties to use full twelve hour shifts when filling overtime, when possible, including the use of bargaining unit employees, qualified contractors and non-bargaining unit em- ployees. Split shifts will only be used as a last option.

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This overtime distribution process shall be reviewed by the Company every three months. If the Company determines that this process is resulting in an unequal distribution of overtime, the parties will meet to attempt to agree on modifications that will create better overtime distribution. If the parties cannot agree then they will revert back to the language set forth in paragraph 10 of the Letter of Understanding regarding Green River Station and paragraph 8(d) of the Memorandum of Agreement regarding 12-hour shifts. This agreement will expire with the retirement of the current Green River 3 & 4 units or at the expiration of the current collective bargaining agreement. Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question 37 Page 259 of 259 Meiman Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 37 Page 1 of 258 Meiman

# COLLECTIVE BARGAINING AGREEMENT BETWEEN

### EARLINGTON OPERATIONS,

# AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF KENTUCKY UTILITIES COMPANY

# AND

# THE UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

\* \* \*

# Effective

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> August 1, 2017 to August 1, 2020

> > externe s

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#### AGREEMENT

THIS AGREEMENT entered into this 1st day of August, 2017, by and between EARLINGTON OP-ERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) OF

KENTUCKY UTILITIES COMPANY (hereinafter called "Company") and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (hereinafter

called "Union"). Except as otherwise expressly provided herein the provisions of this Agreement shall be effective as of August 1, 2017.

### ARTICLE I PURPOSE AND INTENT

### 1.1 Purpose and Intent

It is the purpose and intent of the parties to set forth herein the agreement between the parties covering rates of pay, hours of work and conditions of employment for employees in the unit for which the Union has been certified by the National Labor Relations Board as exclusive bargaining representative; to promote harmonious industrial and economic relationships between the Company and its employees in an atmosphere of mutual respect and understanding to the end that there shall be no interruption of, interference with, or impeding of work during the life of this Agreement, and to provide procedures for the equitable adjustment of grievances.

### 1.2 Periodic Meetings

Upon mutual agreement, the parties agree to meet on the reasonable request of either party at times which should be least disruptive to the Company's operations. Such meeting shall not be for the purpose of conducting collective bargaining negotiations but shall be for the sole purpose of appraising any problem which may have arisen in the application, administration or interpretation of this Agreement or of the problems of general concern to either party. Therefore, such meeting shall not modify, add to, or detract from the provisions of this Agreement. If such meeting is requested by the Company, it will pay employees for time lost.

### ARTICLE II SCOPE OF AGREEMENT

# 2.1 Recognition

The Company hereby recognizes the Union as exclusive representative for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and other conditions of employment for employees in its Earlington Operations, Areas 1 (Parkway) and 2 (Green River), included in the unit for which the Union has been certified by the National Labor Relations Board on September 17, 1976, in Case

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No. 9-RC-11595, namely:

All production and maintenance employees of the Employer employed in the Employer's Earlington Operations, Areas 1 (Parkway) and 2 (Green River), including servicemen, linemen, metermen, patrolmen, chief electricians, groundmen and truck drivers, but, excluding business development and home demonstration employees, right-of-way solicitors, shift engineers, line foremen A, service foremen A, line foremen B, service foremen B, the chief electricians employed at the Green River Generating Station, the chief mechanic, the coal yard foreman, the chemist, and assistant chemist, all engineering and professional employees, office clerical employees, guards and supervisors. The Term "supervisor" means any individual having authority, in the interest of the employer, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline other employees, or responsibly to direct them, or to adjust their grievances, or effectively to recommend such action, if in connection with the foregoing the exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment.

The Company also recognizes the Union as the collective bargaining agent for the employees of new plants built or new service areas established, whose operations are consolidated with the operations of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) and who perform the same classifications or nature of work as those employees covered by this Agreement.

The employees in such bargaining unit and represented by the Union and covered by this Agreement are hereinafter referred to as "employees" or individually as "employee." The Union makes this Agreement in its capacity as exclusive bargaining representative of the employees. As the representative of the employees, the Union may process grievances through grievance procedure, including arbitration, in accordance with the provisions of this Agreement, or adjust or settle the same.

# 2.2 No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability, veteran status, or because of the exercise by an employee of his rights as a member or representative of the Union. The terms "he" or "his" as used in this Agreement shall apply to both male and female employees.

# 2.3 Contracting Out

It is agreed that the Company has historically from time to time contracted out work, examples of which are set forth below, which practice may continue. The Company agrees, however, that except for work historically contracted out, and work of a similar nature, it will not subcontract any work historically and principally performed by employees covered by this Agreement as a part of their normal duties if such subcontracting shall cause the reduction of schedule of employees qualified to perform the work. Such work which the Company has historically contracted out includes but is not necessarily limited to:

Blacktopping Sandblasting and metal spraying Acid clean boilers Non-destructive testing (turbine equipment and boiler tubing, generators) Painting Insulating Tree trimming Conveyor belt vulcanizing Unloading frozen coal Railroad track maintenance and repair Large vacuum equipment, removal of fly ash, etc. Construction work: Foundation work Piping installation Earth moving equipment and river dredging Unloading and/or erecting heavy equipment Electrical contracts (new construction) Service Engineers: Turbine overhaul supervision Safety valve maintenance/repair supervision Soot blower maintenance/repair supervision Mobile equipment maintenance/repair Maintenance work:

Major boiler repairs

Major condenser repairs

Specialized major turbine repairs, generator repairs

General maintenance at Green River

Power Station when peak work load exceeds

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capacity of bargaining unit personnel Surveying Fabrication of replacement parts at outside service shops Motor rewinding work completed at outside service shops

Contract hauling

Service Contracts:

Elevators

Portable restroom facilities

Street lighting maintenance

Building transmission, distribution lines, substations Pole setting

Pole inspections

Substation foundation, site preparation

Crane service, hauling heavy equipment

Substation fencing

Bus insulator cleaning

Janitorial and Custodial Work

The Company agrees that, other factors being basically equal i.e. price, availability, qualifications, etc, contractors who employ Union members will be given consideration. It is understood that this provision in no way creates 3rd party beneficiary status for any individual contractor.

### 2.4 No-Strike Clause

During the term of this Agreement, employees, the Union, its officers, representatives, and members shall not take part in, cause, authorize, instigate, aid, sanction, encourage, condone or ratify any strike, slowdown, sit-down, stoppage of work, boycott, picketing, or other interference with, or interruption of Company operations or the work and business of the Company. The Union and its representatives will exert every effort to cause employees covered by this Agreement who participate in any such activities to desist therefrom. Failure or refusal on the part of any employee to comply with the provisions of this Article shall be cause for appropriate disciplinary action, including suspension or discharge.

### 2.5 No Lock-Out Clause

During the term of this Agreement the Company will not cause or engage in any lock-out of its employees.

# 2.6 Restraining Orders and Injunctions

Nothing in this Article or elsewhere in this Agreement shall be deemed or construed to preclude the Company from enforcing the provisions of Section 2.4 in any court of competent jurisdiction, and such court shall not be precluded by any provision of this Agreement from entertaining any such suit for violation of said Section and granting all appropriate injunctive relief. An equal right to seek judicial relief is retained by the Union should the Company, in its opinion, violate the provisions of Section 2.5.

# 2.7 Picket Line

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where
loss of Company property or injury to the employee is threatened.

#### 2.8 Visitation

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

#### 2.9 Supervisors Working

Supervisors will not displace qualified available employees in the bargaining unit by performing wor regularly performed by them. Nothing, however, shall limit the performance of bargaining unit work by personnel outside the bargaining unit of work which such personnel have previously performed and similar work, or under any of the following circumstances:

In the instruction and training of employees.

In relief, or to replace an absent employee, or to accomplish work which bargaining unit employees have been permitted to decline.

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To perform work requiring skills or abilities not available among employees.

In the event of breakdowns or emergencies, or to help straighten out problems.

At locations or in crews where there are three (3) or less bargaining unit employees.

In developmental work on, or testing of, equipment, products, services, or methods.

In non-overtime situations.

By service supervisors, service managers, chief electricians, and coal yard supervisors.

## 2.10 Copies of Agreement

The Company shall arrange to have copies of this Agreement printed in booklet form, and the Company and the Union shall share the printing cost in proportion to the number of copies that each orders for its own use.

#### ARTICLE III UNION SECURITY

# 3.1 Union Security

All present employees of the Company covered by this Agreement on the date of execution of this Agreement shall have the right to remain, but shall not be required to remain, members of the Union. All employees covered by this Agreement who are hired after the date of execution of the Agreement shall have the right to become, but shall not be required to become, members of the Union.

The parties agree that if, during the term of this Agreement, KRS 336.130(3) ("Kentucky Right to Work Act) is repealed, in its entirety, by the Common-wealth of Kentucky, if a new public act invalidates

KRS 336.130(3), if it becomes unenforceable in any way, or if the language contained in Article 3.1 of the agreement expiring August 1, 2017 becomes lawful for any other reason, the language of Article 3.1 of the agreement expiring August 1, 2017 shall replace the current language in Article 3.1 without the need for any bargaining.

## 3.2 Check-Off

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee Union dues in the amount(s) authorized by such employee, and as specified by the International Secretary-Treasurer, on one of such forms. Such deductions of regular monthly dues for a particular month shall be made from the first pay period of the succeeding month and shall be forwarded monthly to the International Secretary-Treasurer. In the event an employee has insufficient earnings due during the first pay period of any month, then such deduction shall be made from the first pay period thereafter in which the employee has sufficient earnings from which the deduction can be made. The Company will permit a Union designated representative to be introduced to a new employee during their first week of employment for a brief orientation at a time when it does not interfere with the duties of either.

The Company, where so authorized and directed by the employee in writing upon an authorization form meeting all requirements of law, will deduct from the wages of such employee political action committee contributions in the amount(s) authorized by such employee on one of such forms.

#### 3.3 Law

This Article is intended to comply with the provisions of State and Federal law, and nothing herein contained shall require the Company to take any action in violation thereof. The Union agrees to indemnify and save the Company harmless from any claims, demands, suits or other forms of liability arising out of any action taken by the Company in compliance with this Article.

#### ARTICLE IV MANAGEMENT

Except to the extent expressly abridged or limited by a specific provision of this Agreement, the Company reserves and retains, solely and exclusively, all of its inherent rights, functions and prerogatives of management as such rights, functions and prerogatives existed prior to the certification of the Union or the execution of this Agreement. Such rights, functions and prerogatives include, but are not limited to, the Company's right to establish, continue and change, from time to time, policies, practices and procedures for the conduct of the business; to determine products to be manufac-

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tured or sold and services to be rendered; to determine the number, location and types of its operations and the methods, processes, services and materials to be employed; to institute, change, curtail or discontiue facilities, processes, service methods, equipment, machinery, methods of production or operations; to subcontract; to assign work to employees in accordance with requirements determined by the Company; to make and enforce reasonable rules for the maintenance of discipline; to suspend, discharge or otherwise discipline employees for just cause; and otherwise to take such measures as the Company may determine to be necessary for the orderly, safe and efficient conduct of the business. Recognizing the desirability of avoiding any impediment to the exercise by the Company of its management rights, functions and prerogatives in a manner beneficial to the employees, it is agreed that no such right, function or prerogative shall be limited by any practice or course of conduct or otherwise than by the express provisions of this Agreement.

# ARTICLE V HOURS OF WORK

#### 5.1 Normal Work Schedule

A. Except for employees at the Green River Power Station, the normal work schedule for full time employees will consist of five (5) consecutive days of eight (8) consecutive hours of work (interrupted only by an unpaid lunch break) Monday through Friday. The normal work schedule for full time employees at Green River Power Station will be as agreed to in negotiations and as in effect on the date of execution of this Agreement. Although the Company reserves the right to change such schedules, it agrees that if the changed schedule is permanent and will thereafter become the employee's regular schedule, the Company will notify the Union of its intention and afford the Union an opportunity to present its views before finally making its decision.

B. The anticipated schedule of working hours for the coming week for employees such as relief personnel who are not on a fi schedule shall be posted no later than the end of day shift on Wednesday of each week.

C. "Workweek", as used in this Agreement, means seven consecutive days starting at 12:00 midnight on Saturday night and ending at 12:00 midnight on the following Saturday night. This includes Green River Power Station Coal Equipment Operators. For all other employees at the Green River Power Station, workweek means seven consecutive days, starting at 6:00 am Monday and ending at 6:00 am on the following Monday.

D. This section provides for the normal scheduling pattern and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of work per day or per week (including overtime).

E. In the event of a temporary change (not to exceed

two (2) consecutive days) in an employee's schedule due to training or line switching, employees will be permitted to work until the end of the employee's normal shift if the employee reports to his regular work station for work in appropriate dress, however, this provision shall not apply when an employee is required to be away from his normal work station overnight.

#### 5.2 Sufficient Rest Time/Balance of Shift

When in the opinion of the Company, an employee has worked such an extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours. Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this Section. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for an event and

works at least sixteen (16) continuous hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

# 5.3 Lunch Period

Employees at Green River Power Station on continuous shift operations will be allowed a paid lunch break during their shift. Other employees at Green River Power Station will receive an unpaid thirty (30) minute lunch break near the midpoint of their shift. Other employees will receive an unpaid lunch break near the midpoint of their shift.

# 5.4 Wash Up Time

Nonoperating employees at the Green River Power Station will be allowed a five (5) minute wash up period just prior to their lunch break and a fifteen (15) minute clean-up period (tools and locker room) just prior to the end of their shift. However, this provision shall not be interpreted to permit employees to leave Company premises until the designated shift time is terminated.

# 5.5 Daylight Saving Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time

(normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

# 5.6 Continuation of Regular Shift Duties

Should an employee complete his regular shift of duty and be assigned to double shift or part shift, he will still be allowed to continue his regular shift of duties during any work week.

# 5.7 Reporting Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes, interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his

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own request or due to his own fault.

## 5.8 Call-Out Beyond Normal Work Hours

A. When an employee is called out to work, or voluntarily reports for and is allowed to work an event outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours. However, if an employee completes his work and is called out to work again before the four (4) hour minimum time has expired, he will not be entitled to another minimum four (4) hours pay for the second call out, but will be paid for the additional time actually worked beyond the four (4) hours minimum from the first call out.

B. This provision shall not apply to an employee who is notified prior to leaving the work area to report early, or if the work is a continuation of his regular shift.

C. Maintenance employees at the Green River Power Station who are called into work less than four (4) hours prior to their normally scheduled start time will be paid only for the hours actually worked outside their normal schedule at one and one-half (1  $\frac{1}{2}$ ) times their hourly wage rate. Employees at the work site prior to their start time who are requested to begin work early will only be paid one and one-half (1  $\frac{1}{2}$ ) times their hourly wage rate for those actual hours worked outside their normal schedule.

# 5.9 Planned Overtime

For planned overtime work by an employee on his scheduled day off, he will receive a minimum of four (4) hours' pay at one and one-half (1-1/2) times his straight time base hourly rate of pay, or his applicable rate including shift or other premium, if any.

# 5.10 Standby Pay

The Company agrees that, due to the current satisfactory responsiveness of employees in this union to call-outs, there will be no initial implementation of this provision, unless the employees in one or more of the areas described below voluntarily request to implement weekly Standby in their Area. If implemented, each Area may determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Should the responsiveness of employees in any area become unsatisfactory, the Company reserves the right to implement this provision in the affected area. If the Company implements this weekly Standby, each Area will determine their own system of determining their Standby person, with emphasis on volunteerism but with an objective of sharing the workload.

Any standby system developed will be done through the union.

Within the workgroups where the Company is implementing standby in accordance with the second paragraph, the Company reserves the right to assign the standby person, if the union fails to develop an acceptable system within a reasonable time.

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The potential Areas in Distribution Operations to be staffed with a weekly Standby person are as follows:

- Barlow
- Eddyville
- Morganfield/Sebree

- Earlington/Dawson Springs
- Greenville

Each employee who serves in a weekly Standby status, in exchange for agreeing to remain available and fit to respond to call outs during the week, will be paid one hundred dollars (\$100) in year one of the contract, one hundred twenty-five (\$125) in year two of the contract, and one hundred fifty (\$150) in year three of the contract per week and will be guaranteed a minimum of four (4) hours pay at one and one-half (1-1/2) times their regular hourly rate of pay during their standby week. If an employee works on service calls outside his normal scheduled workday during his Standby week, he will be paid for such time worked in accordance with Article VI - Overtime.

If an employee is assigned in a Standby status for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in a Standby status for service calls.

# 5.11 Emergency electric restoration for another utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day and two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. However, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

## 5.12 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 related to electric distribution restoration. The adverse work premium will not be paid when an employee is being paid his overtime rate and the adverse work premium will not be compounded with other premiums. Start time will begin upon assignment of restoration in adverse conditions. Employee must be performing work in the adverse condition.

Adverse work premium will be paid only if the following criteria is met:

1. Temperatures below 10°F or above 100° F as identified by the National Weather Service and/or

2. Cloud to ground lightening within 5 miles as identified by National Weather Service and/or

3. Ice accumulations equal to or greater than  $\frac{1}{2}$ " as identified by the National Weather Service

# ARTICLE VI OVERTIME

# 6.1 Purpose

This Article provides the basis for the calculation of, and payment for, daily or weekly overtime hours and shall not be construed as a guarantee of hours of work per day or per week or of days of work per week, nor a limitation on the scheduling of hours of work per day or per week (including overtime). Overtime pay shall be computed including shift differential, if any, and/or any other regular hourly payments, unless otherwise noted.

#### 6.2 Overtime Pay

A. An employee shall be paid at the rate of one and one-half (1-1/2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of forty (40) hours in any one workweek.

2) For employees scheduled eight (8) hours per day, for work performed in excess of eight (8) hours in any normal twenty-four (24) hour workday except (a) if it is a change made through the exercise of Seniority rights (such as bidding, bumping, shift preference, etc.), or (b) in the case of the change of employees on continuous shifts from one schedule or shift to another.

3) For all continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled workday if the employee completes his regular shift on such workday. During the continuation of an event as determined by the Company, for pay purposes the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor. 4) For work performed on the sixth day worked in the workweek and on the seventh day worked in the workweek, provided the employee works each of his scheduled workdays (excluding days on layoff) in the workweek or his absence (a) resulted from inability to work because of his illness or the illness of his spouse or child, when such case is substantiated by a doctor's certificate if requested by the Company, or (b) was time paid for but not worked under the provisions of this Agreement, or (c) was excused in advance for Union business.

5) Notwithstanding the provisions of section 6.2(2) (a), an employee in the operating groups at the Green River Power Station who is required by the Company to work more than twelve (12) consecutive hours to facilitate shift preference change, all hours over twelve (12) consecutive hours shall be compensated at applicable overtime rates. This provision shall not apply when an employee elects to change shifts resulting in the employee working sixteen (16) consecutive hours.

6) For employees in Maintenance at the Green River Power Station who are required to work preventative maintenance during non-outage situations will be paid one and one-half  $(1 \frac{1}{2})$  times their hourly wage rate for all hours worked outside their normal shift.

B. An employee shall be paid at the rate of two (2) times the employee's regular base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments:

1) For work performed in excess of sixteen (16) continuous hours. For pay purposes the continuity of the employee's work shall not be considered to be broken by a rest period of less than eight (8) hours therefore, the employee will be paid at two times the employee's regular base pay until a rest period of eight (8) hours is achieved.

2) For work performed by an employee who is required to work on his last consecutive off day, provided he worked at least four (4) hours on his previous off day.

3) Employees called back within four (4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

#### 6.3 Non-Duplication

No overtime or premium pay will be pyramided or duplicated. In the event that overtime or premium pay is applicable to the same hours worked under any two or more provisions of this Agreement, only the single highest premium payment required under any provision shall be paid, and hours that are paid for at overtime or premium rates under one provision of this Agreement shall not be considered as hours worked for the purpose of computing overtime work under another provision (unless specifically provided in any case). Articles 5.8 and 5.9 will not be pyramided for the purposes of calculating overtime.

# 6.4 Cooperation

Recognizing that the nature of the Company's operations requires overtime from time to time, it is agreed that performing overtime work, daily or weekly when needed, constitutes a part of the duties and responsibilities of an employee's job.

# 6.5 Overtime Distribution

For employees at Green River Power Station other than those in Operations Groups (covered by §6.6 of this contract) and at locations other than Green River, the following will apply:

1. Subject to the requirement that an employee assigned overtime must be qualified to perform the work, when the Company assigns overtime to bargaining unit employees, it will be distributed equitably, averaged over a reasonable period of time, among employees permanently assigned to the classification at the location at which the overtime is assigned, provided such employees are available. (In the event qualified employees are not available or are permitted to decline such overtime, it may be assigned to such person and in such manner as the Company shall determine.)At the end of each two (2) week period, an overtime list for each overtime group will be posted at that group's location.

2. An employee will be charged with any overtime he is permitted to decline and with any overtime that he would have been offered or assigned during periods when the Company honors his request that he not be offered or assigned overtime unless necessary.

3. Except for absent members of crews who are called to work overtime an employee will not be charged with overtime when he cannot be contacted. An employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his classification at the location.

4. An employee will be charged with overtime as set forth above among employees permanently assigned to his regular classification whether then working in or out of his regular classification.

5. It shall be the responsibility of an employee to bring any substantially adverse distribution of overtime to him (under normal circumstances, more than twenty-four (24) hours less than the amount charged to any employee in his classification at the location) to the attention of his supervisor, and after it is brought to his supervisor's attention, the Company shall correct any such inequality by the future assignment of overtime not later than the next reasonable opportunity for which the employee is available should he have accrued the least amount of overtime credit and otherwise to the available qualified employee who then has accrued the least amount. 6. Notwithstanding the provisions of Paragraphs 1 and 5 above, with respect to maintenance work at Green River only when the Company assigns overtime mandatorily, the Company will assign the work to the
qualified available employee (including any relief operators then working maintenance) with the least amount of overtime actually worked. For the purposes of assignment of maintenance overtime, in determining the amount of overtime worked by a relief operator, overtime worked both in maintenance and as an operator shall be considered.

7. Whenever an employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

8. When an employee successfully bids into a classification he or she will be charged the same overtime hours as that of the employee in the new classification with the most overtime hours. Overtime hours will not change when employees are reclassified to a higher rated position, as referenced in Section 15.2(G).

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. The overtime lists for all overtime groups will start with each employee at zero at the start of the pay

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period nearest the first of January.

#### 6.6 Green River Power Station Operating Groups Overtime Work

I. General Information

1. Each time an operator is offered an overtime shift, it will be the responsibility of the Shift Supervisor on duty to see that all designated information is entered in the Overtime Log Book.

2. At the end of each one (1) week period, an overtime list will be posted on the Operator's Bulletin Board, grouped according to classification. In each classification, operators will be listed according to total overtime hours, with operator at the top having the least amount of total overtime hours. Total overtime hours will include hours worked plus hours rejected (with exceptions as noted later). Where a tie exists, the listing will be according to seniority. Operators may volunteer to be excluded from being offered overtime assignments. However, they remain obligated to work forced overtime assignments.

3. Any operator on vacation, holiday, union business, off sick or on STD will not be offered overtime and his or her total overtime will remain unchanged. However, an employee who is absent for more than five (5) weeks will return with an amount of overtime equal to the average amount of other employees in his or her classification.

4. In no case should an operator work more than sixteen (16) consecutive hours, unless an emergency

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exists.

5. The Shift Supervisor on duty has the responsibility of seeing that the layover operator is furnished necessary meal or meals. The layover operator has the option of furnishing his or her own meals and receiving one hour extra pay if the layover shift is 8-4, or one-half hour extra pay for the 4-12 or 12-8 shift. Overtime operators will furnish their own meals unless the overtime results in double shift, in which case the same rules apply as for a layover. If a layover operator chooses a meal instead of an extra one-half hour overtime pay then the Shift Supervisor should call a local restaurant for a pick-up meal. If operating conditions permit, the Shift Supervisor will allow the layover operator to pick up his or her meal when ready. If, in the opinion of the Shift Supervisor, the layover operator should not leave, then the Shift Supervisor will designate someone else to pickup the meal for him or her. A Company truck will normally be available. If the layover operator is on a special diet that cannot be obtained at a local restaurant, then the Shift Supervisor should, if at all possible, allow him or her to pick up a meal at home (in this case, he or she will not be allowed extra pay for his or her meal).

6. When an operator is promoted, he or she will be charged the same overtime hours as that of the operator in the new classification with the most total overtime hours.

7. Any operator working with Maintenance personnel may be requested from time to time to work overtime. This will be charged to the operator as overtime worked or rejected.

8. The overtime list will start with each operator at zero at the start of the pay period near the first of January as referenced in Article XXV, Section A.

9. Overtime paid for safety meetings, meals, and other events sponsored by the Company will not be counted as part of the total overtime, i.e., hours paid but not actually worked.

10. Should an operator be offered an overtime shift which would give him or her a sixteen (16) hour shift and he or she had worked a sixteen (16) hour shift the day before, the operator may reject the sixteen (16) hour shift without it adding to his or her total overtime hours.

### II. Overtime Assignments

The following steps will be taken when an operator is needed on an overtime basis.

# A. Scheduled Procedure, Full or Partial Shifts

When the Company has at least twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as scheduled.

Operators will be offered the overtime beginning with the senior operator in the job classification required who has the least amount of total overtime. From this point until twelve (12) hours before the overtime shift starts, one (1) call will be made before calling the next operator.

In the event that an operator is to be offered an ad-

ditional overtime shift(s) in the same classification and on the same shift as one that the shift supervisor was unable to reach him or her for, then one call to that operator will be made for each additional shift(s) before calling the next operator. If no operator is obtained in the job classification required then the Company will go to the next higher Bargaining Unit classification(s) and proceed as per this section.

If no operator is obtained using this procedure and at least one call has been made to each available Bargaining Unit operator, the operator on duty in the job classification required, with the least amount of overtime actually worked will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

When the Company finds it necessary to call-in an operator for less than four (4) hours it will be considered as a call-in, partial shift. The operators in the job classification required working the next shift will be called beginning with the senior operator who has the least amount of total overtime. If no operator is obtained using this procedure, the overtime selection will follow the Call-in Procedure.

#### **B.** Layover Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin the overtime will be treated as a layover.

The operators on duty in the job classification required will be offered the overtime beginning with the senior operator who has the least amount of total overtime.

If no operator is obtained using this procedure the overtime selection will follow the Call-In Procedure.

### C. Call-In Procedure

When the Company has less than twelve (12) hours notice prior to the time the overtime is to begin and the Layover Procedure (for that particular job classification) is exhausted the overtime will be treated as a call-in.

The operators in the job classification required will be offered the overtime beginning with the operator who is on top of the list established in 6.6.2. One (1) call will be made before calling the next operator.

If no operator is obtained by the Call-In Procedure (for that particular job classification), the Company will go to the next higher Bargaining Unit Classification(s) and proceed as per the Layover Procedure. Operators who volunteer to be excluded from being offered overtime assignments will not be called, but will be charged with a reject.

If no operator is obtained using this procedure and

at least one call has been made to each available Bargaining Unit Operator, the operator on duty in the job classification required, with the least amount of overtime actually worked per the list established in 6.6.2, will layover and he or she will not be charged with the previous rejection.

It is recognized that there may be times when the operator on duty with the least amount of worked overtime is physically unable to perform his or her duties for the additional overtime. In this case the next operator on duty in the job classification required with the second least amount of worked overtime will layover. If all operators in the job classification required are physically unable to perform, the Company will go to the next higher classification(s) and proceed as per this section beginning with the operator on duty in that classification with the least amount of worked overtime.

#### ARTICLE VII HOLIDAYS

### 7.1 Holidays

A. The following will be considered holidays for the purposes of this Agreement:

New Years Day

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Good Friday Memorial Day Fourth of July Labor Day Thanksgiving Day Friday after Thanksgiving Christmas Eve Christmas Day

Eligible employees who do not work on the above holidays will receive eight (8) hours pay at their normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments).

2 Floating Holidays are available during the calendar year for current employees. During the first year of employment floating holidays will be pro-rated according to the following schedule:

- Hired before July 1, employees will receive 16 hours Floating Holiday
- Hired between July 1 and October 31, employees will receive 8 hours Floating Holiday
- For those hired on or after November 1, employees will not be eligible for their floating holidays until January 1 of the following year.

B. Floating holidays will be taken in each calendar year on a day mutually agreed upon between the employee and the Company.

C. For employees scheduled Monday through Friday, if one of the above designated holidays falls on a Saturday, it shall be recognized on the preceding Friday (except that when Christmas Day falls on a Saturday, Christmas Eve and Christmas Day shall be recognized on the preceding Thursday and Friday), and if one of the above designated holidays falls on a Sunday, it shall be recognized on the following Monday (except that when Christmas Eve falls on a Sunday, it shall be recognized on the preceding Friday).

For employees scheduled other than Monday through Friday, (including employees who alternately work Monday through Friday and Tuesday through Saturday schedules), when a holiday falls on an off day, it shall be recognized on the next regularly scheduled day of work except in the case of two consecutive holidays such as Thanksgiving Day and Friday after Thanksgiving and Christmas Eve and Christmas Day, in which the following procedure shall apply:

If both holidays fall on an employee's off days, the first holiday shall be recognized on his last regularly scheduled day of work preceding the holidays, and the second holiday shall be recognized on the first regularly scheduled day of work immediately following the holidays. If the employee is scheduled off on only one of the holidays, then (a) if he is scheduled to work the first holiday, the second holiday shall be recognized on his first regularly scheduled day of work following the holidays, and (b) if the employee is scheduled to work the second holiday, then the first holiday shall be recognized on his last regularly scheduled day of work immediately preceding the holidays.

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In all cases, if an employee is regularly scheduled to work on one of the above designated holidays, the holiday shall be recognized on that day.

#### 7.2 Holiday Work

A. An employee who is required by the Company to work on a holiday will be paid at the rate of one and one-half (1-1/2) times the employee's normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments), for the first eight (8) hours worked, in addition to holiday pay, if the employee is entitled to holiday pay as such, or in lieu thereof, such employee may work at his normal straight time hourly rate (including regular Shift Differential, if any, and any other regular hourly payments) on the holiday and be absent with holiday pay on another mutually agreed upon day. No additional holiday may be accumulated until such holiday is utilized except with prior consent of the Company. An employee will be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

B. Notwithstanding the foregoing Paragraph A, employees who are regularly scheduled to work in six (6) or seven (7) consecutive day periods and who are required to work on a holiday may accumulate and "bank" up to three (3) holidays to be used in conjunction with regularly scheduled vacations or at other times mutually agreed upon in advance, which "banked" holidays,

(1) may be carried forward into the next succeeding

calendar year and (2) will not affect such an employee's option as set forth in Paragraph A with respect to a subsequent holiday while he has such three (3) holidays "banked". If, however, while such an employee has three (3) holidays "banked", he elects to be absent without pay on another holiday in lieu of receiving pay for working on such day, then such fourth accumulated holiday must be utilized prior to the next holiday.

# 7.3 Eligibility

A. To be eligible to receive holiday pay an employee must have worked in the workweek in which the celebrated holiday falls, or be on paid sick leave for such week unless (a) his absence resulted from inability to work by reason of illness or injury, for which he is not compensated, verified by a doctor's certificate if requested by the Company, or (b) he was on paid vacation during such week, or (c) he was on leave for union business during such week, in any of which cases, he must have worked either in the week immediately preceding or the four (4) weeks immediately following the workweek in which the celebrated holiday falls.

B. If an employee is scheduled to work on any holiday recognized herein and fails to report or perform his scheduled work, he shall become ineligible for pay for the unworked holiday unless he has failed to report or perform such work because of sickness or because of death in the immediate family or for comparable good cause.

## 7.4 Holiday During Vacation

When such a holiday for which an employee is eligible for holiday pay occurs during an employee's vacation, the employee will be granted an extra day vacation time.

#### 7.5 Holiday During Sick Leave

When a holiday for which an employee is eligible for holiday pay occurs on a day for which an employee would otherwise receive sick pay under the Company's program, he will receive the holiday pay and no charge will be made against his paid sick leave days.

#### ARTICLE VIII VACATIONS

#### 8.1 Amount of Vacation

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service At- tained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

## 8.2 Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave. A full-time employee to be eligible for a vacation must have worked not less than twelve hundred forty-eight (1248) hours during the twelve (12) months next proceeding the date he first becomes eligible to take such vacation. A part-time employee to be eligible for a vacation must have worked at least seventy-five percent (75%) of the number of hours an employee on his weekly schedule would work in a year. For purposes of this Section 8.2, in calculating the number of hours worked, there shall be included his normal workday for days for which he is absent but for which he is paid vacation pay, holiday pay, paid sick leave, short term disability, funeral leave, jury duty, military leave or workers' compensation supplement.

B. An employee reinstated from inactive status shall become eligible for vacation based on his or her anniversary date: • An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.

• An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

#### **83** Scheduling of Vacations

A. An employee's vacation will, to the extent reasonably practicable, be granted at the time most desired by the employee in order of Seniority among those employees with whom his vacation must be coordinated, but the final right to schedule vacation is reserved to the Company in order to assure efficient operations.

B. Vacations will be taken at least one workweek at a time except (1) with the consent of the Company, or (2) an excused absence for legitimate reasons may, at the request of the employee, be charged against any vacation to which he is then entitled.

C. Relief operators at the Green River Generating Station not on a fixed schedule who schedule five (5) consecutive days off on Monday through Friday shall be guaranteed the Saturday and Sunday before and after such days off as off days, for a total of nine (9) days.

D. Employees at the Green River Power station will be able to choose vacation in four rounds of selection. Each employee on the same shift will be allowed to choose one continuous block of vacation up to their entire vacation entitlement by seniority. After all employees on the same shift have scheduled one continuous block of vacation, then employees on the same shift will be allowed to schedule another continuous block of vacation. After the second round of scheduling, then employees will be allowed to schedule another block in the same manner. After the third round of scheduling, employees will be allowed to schedule any remaining entitlements (vacation, floating holidays, personal days or banked holidays) by seniority, this round does not have to be continuous blocks. Any remaining entitlements not scheduled at the end of these four rounds of scheduling will be scheduled on a first come request basis.

### 8.4 Accumulating Vacations

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with prior notification to the responsible manager, an employee may defer up to five days of vacation to the following calendar year.

## 8.5 Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

### 8.6 Pay in Lieu of Vacation

An employee with at least four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a

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week of worked vacation will occur in February of the following year.

#### 87 Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired. However, at the sole discretion of the Company, vacation may be restored to an employee and rescheduled at a later date.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period as provided in Section 8.6, will not receive pay for the vacation not taken, except as provided in Section 8.7C. C. In the year in which an employee incurs an occupational injury or illness, after the application of Section 8.4, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

- an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and
- an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

## 8.8 Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation under Section 8.6 above.

# ARTICLE IX

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#### **SENIORITY**

#### 9.1 Seniority Recognition

In cases of filling permanent vacancies, decrease of force and recalls from layoff, consideration shall be
given to length of continuous service, all as specifically set forth in various sections of this Agreement dealing with such events.

## 9.2 Definitions

# A. Bargaining Unit Seniority

For all purposes of this Agreement, an employee's bargaining unit seniority ("Seniority") shall date from his first day of work following his employment with the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of the Company or his last reemployment if his continuous service has been broken. An employee of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) in the bargaining unit on the effective date of the first contract shall have Seniority equal to his continuous service with the Company in any of its regions in any position. Any employee of the Company who accepts transfer into the bargaining unit covered by this Agreement following the effective date of the first contract shall retain his previous Company service for computing vacation, pension and insurance benefits but shall be considered as a new employee for all other purposes of this Agreement.

# B. Qualified

Wherever used in this Agreement "qualified" shall

mean that the employee has the ability to perform the required duties of the job on a regular basis under the degree of supervision normally given to employees in the job and to perform those duties safely and efficiently.

# 9.3 Seniority List

A seniority list showing the Seniority of each employee was posted under the Collective Bargaining Agreement effective October 9, 1977. The Company will revise such list from time to time as necessary for it to be kept current. It shall be the responsibility of the employees to bring any error to the attention of the Company, with a copy to the Unit Secretary.

# 9.4 Probationary Employees

A newly hired employee (or an employee rehired after loss of Seniority) will be considered a probationary employee and will not accrue any Seniority until 90 calendar days from date of hire. During the employee's probationary period the Company may terminate the employee with or without cause and such termination shall not be subject to review in the grievance or arbitration procedure. During the probationary period, the Company may from time to time transfer a probationary employee or assign various duties for the purpose of determining his suitability for permanent employment. Upon satisfactory completion of his probationary period, an employee will be credited with Seniority in accordance with Section 9.2(A).

# 9.5 Termination of Seniority

An employee shall lose all Seniority with the Company and all rights under this Agreement (except for previously accrued pension and insurance benefits, if any, to the extent specifically provided elsewhere) upon the occurrence of any of the following: (A) Resignation or quit by the employee for any reason

(B) Discharge for just cause

(C) Layoff for twelve (12) consecutive months, or the length of the employee's Seniority, if more at the start of his layoff, to a maximum of two (2) years

(D) Absence for two (2) consecutive working days without having notified the Company unless impossible to do so, and furnished a satisfactory explanation within such period

(E) Fails to notify the Company of his intention to return to work from layoff within ten (10) days (Saturdays, Sundays and Holidays excepted) after mailing of notification by registered or certified mail (return receipt requested) to the last address shown on the Company records (and copies of said notice having also been given to the Union) or fails, without reasonable excuse, to report for work at the time designated in the notice

(F) Failure to return to work from absence due to sickness or injury within twelve (12) months after the last day of active employment, or the length of the employee's Seniority, if more at the time his absence commences, to a maximum of two (2) years.

(G) Acceptance of wages or other compensation for services rendered for others, or accrual of income from self-employment, (other than earnings the employee would have received even if he had not lost time from work, such as from his farm, etc.) during leave of absence unless such payment was from the Union or was authorized in writing by the Company in advance.

(H) Failure to return at or prior to the expiration of a leave of absence, if possible, or failure to notify the Company of his inability to return if such notification is possible.

(I) Transfer out of the bargaining unit as provided in Article XIX

(J) Transfer out of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River)

(K) Absence for a period in excess of that provided in Section 16.6 relating to pregnancy

(L) Retirement

(M) Death provided, however, nothing in this Section 9.5 shall operate to deprive any employee, or his heirs, whose Seniority is terminated by reason of his retirement or death, of benefits, if any, accrued prior to such retirement or death

## 9.6 Compensable Disability

Notwithstanding the provisions of Section 9.5(F), the Seniority of any employee covered by this Agreement shall not be broken so long as he receives regular periodic payments under Workers' Compensation for disability incurred during the course of his employment with the Company which prevents his return to work. If the job he held at the time the absence commenced has been permanently filled during his absence or is otherwise no longer available, for the purpose of reclaiming his job or in selecting another job in the manner as if he had been laid off from his old job at the time of his return as provided in Section 10.1, such an employee with five (5) years of Seniority or more at the time his absence commences shall continue to accrue Seniority during the entire period of such absence, but an employee with less than five (5) years Seniority at the time his absence commences shall not be considered to have continued to accrue Seniority during the period of his absence in excess of three (3) years.

## 9.7 Identical Hiring Dates

When two (2) or more employees in the bargaining unit have identical hiring dates or dates of transfer into the bargaining unit, Seniority shall be awarded in the alphabetical order of the spelling of their names, surnames listed first.

#### 9.8 Temporary Employees

Temporary employees shall have the same status as Probationary Employees for the full duration of their temporary employment and shall accrue no Seniority of any kind. "Temporary Employees" shall be:

A. Those who are hired on jobs at or below the General Laborer classification for an agreed and limited period of time (not more than ninety (90) days)

in order to fill temporary needs for additional personnel resulting from absence of regular employees by reason of vacations, sickness or other cause; or

B. Part-time help such as grass-cutters at various locations in the Earlington Operations, Areas 1 (Park-

way) and 2 (Green River) who do not regularly work more than twenty-four (24) hours per week; or

C. Employees of other companies (customers of Kentucky Utilities Company) whose only function shall be to operate switches at Sub-Stations and other remote locations. However, it is specifically understood and agreed that the operation of Company owned switches will be the work of employees in the bargaining unit covered by this Agreement should it be necessary to call someone out at night to perform such function.

Should the status of a Temporary Employee be changed to that of a permanent employee in the bargaining unit, his Seniority shall date from the date of such change of status, except that the date from which the employee has continuously worked a regular schedule of at least twenty (20) hours each week will be considered as the date of employment for the purposes of determining vacation. However, no sick leave days will be accrued to any employee's account for the time worked as a temporary employee.

#### ARTICLE X REDUCTION AND RESTORATION OF FORCES

## 10.1 Permanent Layoff

The following procedure shall be followed in a reduction of forces:

(A) If the number of employees in a particular classification at a location is to be reduced, but some retained, employees will be reduced, in inverse order of Seniority, provided that the remaining employees are qualified for the work to be performed.

(B) A surplus employee may upon reduction displace an employee holding a job:

- (1) for which he is qualified, and
- (2) which is at the same or lower rate than the job as to which he is surplus (except that an employee may return to a higher classification formerly held), and
- (3) which is either (a) held by an employee with less Seniority at the surplus employee's location or at any location close enough to his residence so he can meet his normal work schedule and such emergency call-out requirements as are inherent in the job (it being specifically agreed that, except with the consent of the Company, members of service organizations must live in the service area served), or (b) held by an employee with the least Seniority in a classification at any other location in the bargaining unit with the understanding that to do so would require a change of residence, or accept layoff in lieu thereof.

(C) Should the surplus employee not have previously qualified on the job he chooses under the above procedure, no training time will be allowed. However, such employee shall be oriented in the job requirements and will be given up to maximum of five (5) working days to display his qualifications, or lack thereof, should there be good cause to believe he can perform the work on the job satisfactorily due to knowledge and skills developed on other jobs with the Company.

## 10.2 Rates on Demotion

When an employee is demoted in a reduction of forces, he will be paid at the lower of (a) the top of the rate range of the job to which he has been demoted or (b) the rate that he was being paid on the job from which he was demoted.

## 10.3 Notice of Recall

Recall of an employee after a layoff shall be in writing and mailed to the employee's last known address by certified or registered mail as it appears on the Company's records. If an employee on layoff changes his address, he must notify the Company in writing by certified or registered mail with a copy of said notice being mailed to the local Union.

# 10.4 Restoration of Forces

(A) In the restoration of forces, employees shall be recalled in order of Seniority to the jobs they held before the reduction of forces (if available) or to other jobs they have previously held or for which they are otherwise qualified, provided that the employees re-

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called must be qualified for the work to be performed.

(B) Should the Company decide to recall an unqualified employee to attempt to train for a vacancy, it will give preference to the senior employee on layoff whose prior experience, work record, skill and ability, and demonstrated physical and mental capacities indicate that he is capable of becoming qualified within a reasonable period.

#### 10.5 Notification of Layoff

When a reduction in working force becomes necessary and employees are to be reduced in classification or laid off, the concerned employees and the Union shall be given not less than forty-eight (48) hours' notice unless an emergency condition beyond the control of the Company makes such notice impossible.

## 10.6 Retention of Officers and Committee

The Unit President, Unit Secretary and Unit Grievers (should the Unit Griever remain in the geographic area he represents), will not be released from active employment in a reduction of force as long as work for which they are qualified to perform is available in the bargaining unit.

# ARTICLE XI <u>EMPLOYMENT FOR HANDICAPPED</u> <u>EMPLOYEE</u>

A. Notwithstanding the Seniority provisions of this Agreement, the Company and the Union may mutually

agree to fill a vacancy of any length by assignment of an employee during the time he is handicapped, recuperating from any accident or illness or otherwise is unable to perform the duties of his regular job but is qualified to perform the needed work. B. An employee, who is injured or acquires a workrelated illness in the course of his employment and made subject to the provisions of the Kentucky Workers' Compensation laws and as a result thereof loses his ability to return to his regular job, may use his Seniority to displace a junior employee on any equal or lower rated job (provided he is released by the Company doctor to perform the duties of this job) in the same manner and with the same effect as if he had been released for lack of work under the provisions of Section 10.1 of this Agreement.

#### ARTICLE XII GRIEVANCE PROCEDURE

It is agreed that any employee may discuss any problem or complaint with his supervisor on an informal basis, with or without the presence of his Grievance Committeeman or Steward and without resort to the grievance procedure.

## 12.1 Grievance Procedure

Any difference arising as to the application or interpretation of the provisions of this Agreement shall constitute a grievance and shall be settled in the following manner:

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#### Step 1

A. An employee who has a grievance shall present the grievance orally to his immediate supervisor, with or without the presence of his Grievance Committeeman or Steward, within five (5) days after the complaining employee knew, or by reasonable diligence should have known, of such incident.

B. In the settlement of a grievance, the Company shall not enter into any agreement with any individual employee covered by this Agreement in conflict with the terms of this Agreement which will have any effect on the rights of other employees, and any settlement under any such private agreement will not constitute a precedent should a similar situation arise in the future.

If the grievance is not resolved to the satis-C faction of the employee and it is desired that the grievance be considered further, the employee or his Grievance Committeeman or Steward may immediately file a written grievance with such supervisor. In any event, regardless of when the employee presents it orally to his immediate supervisor, or knows, or should have known, of the incident, such written grievance must be presented not more than fifteen (15) days next following the incident that caused the grievance (unless a different time is provided elsewhere in this Agreement for the particular type of grievance). The written grievance shall state the nature of the incident, the Section or Sections of this Agreement upon which the grievance is based and the redress or relief that is sought, and shall be signed by the employee and his Grievance Committeeman or Steward. The supervisor, or his designee, will discuss the grievance with the employee and his Grievance Committeeman or Steward and will give his answer within five (5) days after receipt of the written grievance. If the immediate supervisor and the Grievance Committeeman or Steward, at such meeting, feel the need for aid in arriving at a solution, they may, by agreement, invite such additional Company or Union representatives or witnesses as may be necessary and available to participate in further discussion.

## Step 2

If the Step 1 supervisor, or his designee, does not give his answer within the prescribed time or if the answer is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after the answer (or within five (5) days of expiration of the five (5) day answer period if no answer is given) with the person who supervises the Step 1 supervisor, signed by the employee's Grievance Committeeman. Such supervisor, or his designee, will discuss the grievance with the employee and the Grievance Committeeman and will give his answer in writing within five (5) days after the meeting.

## Step 3

If the answer of the Step 2 supervisor, or his designee, is unsatisfactory to the Union and it is desired to appeal the grievance for further consideration, an appeal may be filed within five (5) days after receipt of the answer with the manager of the Step 2 supervisor, signed by the employee's Grievance Committeeman. The manager or their designee(s), will discuss the grievance in a meeting with the employee, the Grievance Committeeman and the International Union Representative, and will give an answer in writing within five (5) days after the meeting.

#### 12.2 Grievance Meetings

Grievances to be handled through the grievance procedure should be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, and the Union representative is agreeable to meeting at such time, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

## 12.3 Grievance Committee

The Union's Grievance Committee shall consist of regular employees of the Company covered by this Agreement selected by the Local Union to represent major geographic groupings of employees. The initial major geographic groupings are considered to be at:

Barlow/Eddyville Morganfield/Sebree Earlington/Dawson Springs Greenville

## Green River

but said groupings may change with the addition or deletion of department and/or shift assignment of employees covered by this Agreement, but not to exceed five (5) in total. One (1) Grievance Committeeman shall be elected by the Local Union membership to represent each of said major geographic groupings.

In large areas and/or on shifts at the Green River Power Station where no Grievance Committeeman is employed, a Steward will be appointed as determined by the Local Union so that there will be at least one (1) Grievance Committeeman or Steward on each active shift. The Steward will act as an assistant to the Grievance Committeeman and be limited to the handling of grievances through Step 1 only.

During his term of office, should a Grievance Committeeman or Steward cease to be employed within the major group he represents, the office of Grievance Committeeman or Steward representing that group shall become vacant and shall be filled by the Local Union with a permanent employee of said group.

The Local Union President and Unit President shall be considered as a member of the Local Union Grievance Committee in addition to the Grievance Committeemen provided for above.

The Union shall furnish to the Company a list of its Officers, Grievance Committeemen and Stewards, and keep such list current.

#### 12.4 Time Limits

A grievance that is not filed, appealed or referred to arbitration within the prescribed time limits shall be considered settled and shall not be processed in any subsequent steps of the grievance or arbitration procedure. If the second or third step supervisor does not timely answer, the Union can demand an answer by giving notice by registered or certified mail, return receipt requested, to the corporate labor relations manager. If no written answer is given in person or by posting in the mail within five (5) days after receipt of such demand, the particular grievance shall be deemed to be granted but without precedent.

# 12.5 Calculation of Time

The term "days" as used in this Article XII and the following Article XIII shall be understood and agreed to exclude all Saturdays, Sundays or Holidays occurring in each such calculation.

## 12.6 Group Grievances

In the event more than one employee desire to file identical grievances, either the Grievance Committeeman or Steward for the area in which the alleged grievance has arisen, or one of the aggrieved employees selected by the others, may file and process the grievance on their behalf as a class, provided the employees involved are adequately identified in the initial written grievance.

# 12.7 Union Grievances

A. The Union may file a grievance at Step 3 with regard to any obligation of the Company to the Union

as such, as opposed to its obligations to the individual employee(s). Also in the event an employee dies the Union may process any claim he would have had relating to any money due under any provision of this Agreement. In processing such claim on behalf of a deceased employee, the fifteen (15) day time limit for filing the initial grievance shall be waived.

B. In the event the Union believes that an interpretation contrary to the terms of this Agreement has occurred with respect to one or more employees, which interpretation, if established as a practice, might adversely affect other employees in the future, if the directly affected employees fail to file a grievance, then the Union may file a grievance in its own name at Step 2 for the purpose of obtaining a prospective determination with respect to employees generally.

## 12.8 Expedited Procedure

Notwithstanding the procedures set forth in this Article, the parties may by agreement omit any Step or Steps and proceed to a higher Step.

## 121.9 Extension of Time Limits

It is understood and agreed that any time limits specified in this Article XII and the following Article XIII may, and should be, extended for good reason shown. The period during negotiations for an extension or renewal of this Agreement shall specifically be deemed as requiring a liberal interpretation of this Section.

# ARTICLE XIII

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#### **ARBITRATION PROCEDURE**

#### 13.1 Arbitration Procedure

If the Step 3 answer of the Plant General Manager, the Manager Substation Construction and Maintenance, the Manager Electric System Planning Engineering and Metering, or the Manager Earlington Operations, or their designee(s), is unsatisfactory to the Union, the Union may refer such grievance to arbitration by delivering to the Manager, Corporate Labor Relations, within twenty (20) days after receipt of the answer, written notification that it desires to arbitrate the grievance. If the Company and the Union are unable to agree to an arbitrator, the Company and Union shall jointly request the Federal Mediation and Conciliation Service to provide a list of seven (7) qualified arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party's alternately striking a name from the list until one name remains. More than one grievance may be submitted to the same Arbitrator if a multiple submission is agreeable to both parties.

## 13.2 Arbitration Hearing

The arbitration hearing shall be scheduled for a date as soon as mutually agreeable but within sixty (60) calendar days of the date that the Arbitrator is selected by the parties, provided the Arbitrator is available. The arbitration hearing shall be held at the Green River Power Station or the Company's District Office nearest to

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where the grievance arose or at a place mutually agreed upon by the Company and the Union or, if they are unable to agree, the Arbitrator shall select a neutral place in Madisonville, Kentucky for the hearing.

## 13.3 Duties of the Arbitrator

It shall be the duty of the Arbitrator to hear and render a decision on a dispute submitted to him in accordance with the terms of this Agreement. The Arbitrator shall regard the provisions of this Agreement as the sole and complete understanding governing the relationship of the parties, and it shall be his function to interpret and apply the specific provisions of this Agreement. The Arbitrator shall not supplement, enlarge, diminish or alter the scope or meaning of any provisions of this Agreement, nor entertain jurisdiction of any subject not covered hereby. The decision and award of the Arbitrator shall be final and binding on the Company, the Union and the employees.

## 13.4 Costs of Arbitration

The compensation and expenses of the Arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence, except that an employee at the Green River Power Station or an employee in the district where the grievance arose who is a witness may appear during his normal working hours for the time necessary to give his testimony only without loss of pay.

#### 13.5 Arbitrator's Decision

The Arbitrator shall be jointly requested to render a copy of his decision to each party in writing within thirty (30) calendar days from the date of close of the hearing, or the filing of briefs, if any.
#### ARTICLE XIV DISCIPLINARY SUSPENSION AND DIS-CHARGE

While it shall remain the policy of the Company to warn employees for minor infractions before taking disciplinary action or discharging them, it is understood that certain major offenses may be cause for immediate discipline, including discharge. Grievances involving discharge shall automatically be referred to Step 3.

In the event any employee is called before a Company representative for the purpose of being reprimanded or receiving disciplinary action, he will be, if he so chooses, allowed to have a Local Union representative present. In the event the Company intends to suspend or discharge an employee, or give a final written warning to an employee prior to discharge, the Company will inform the employee of his or her right to union representation. The parties agree that in general it is in the best interest of all concerned that disciplinary action be taken in private.

Should it be determined by the Company during the grievance procedure that any disciplinary action is too severe, or if a grievance concerning disciplinary action by the Company is referred to arbitration and the final decision of the Arbitrator results in a modification of the disciplinary action taken, the employee shall receive compensation for time lost from work in such amount as the Company and the Union mutually agree if the matter is resolved in the grievance procedure, or, if the matter is decided by an Arbitrator, as the Arbitrator may deem necessary to give proper redress under the circumstances, including consideration of any earnings or other compensation received by the employee during the period of such lost time; but the Arbitrator shall not reduce any back pay award by reason of earnings the employee would have received (such as from his farm, etc.) even if he had not lost time from work.

If an employee is discharged after completion of his probationary period and the discharge is protested through the grievance procedure, the Company will continue normal insurance coverage for such employee until the grievance is finally resolved.

#### ARTICLE XV <u>TEMPORARY ASSIGNMENTS AND</u> <u>PERMANENT JOB VACANCIES</u>

#### 15.1 Temporary Assignments

The Company may temporarily assign any employee to work in any other job classification; except that at Green River Power Station, other than in cases of emergency, consideration will be given to the senior available employee temporarily working out of his classification when there is a need to return an employee to such classification. If the employee has been temporarily assigned to a lower rated job, the applicable rate shall be the rate of his regular job, and if the employee has been temporarily assigned to a higher rated job, the applicable rate will be the higher of the rate of his regular job or the minimum of the rate range for the job to which he is assigned. Such assignments shall be effective upon the execution of a payroll authorization by a supervisor, and payment for work in a higher classification will be for a period of not less than eight (8) hours. When a temporary assignment to another job classification or another shift of one (1) week or more is to be made, employees in the various classifications required will be permitted to indicate their choice of assignment in order of seniority, but the final right to make such assignments, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Such temporary assignments on a shift at the Green River Power Plant will not exceed two (2) hours if the crew is not fully staffed (at least five (5) employees).

# 15.2 Permanent Job Vacancies

# A. Policy

It shall be the Company's policy to advance senior employees when permanent job vacancies occur, provided the employee is qualified.

It is the Company's intent to allow current bargaining unit members to bid on jobs before hiring from the outside, where possible. Depending on the current operational needs, the Company agrees to bid lower positions such as C or B, (if no C classification exists), lower positions (Unit Operator Assistant and/or Auxiliary Operator) in the Green River Power Plant operational group, and/or Trainee, where no qualified bidders exist for top rated positions. Should the Company determine the need is for immediately filling an upper rated position, the Company will discuss this with the Union before hiring from the outside. The final decision will rest solely with the Company, based on operational needs.

#### **B.** Posting Procedure

(1) When the Company determines that there is, or will be a permanent vacancy in the bargaining unit, it will post, for five (5) days, Saturdays, Sundays and Holidays excluded, a notice describing the job and its special qualifications, if any, including residency requirements for members of service organizations, if applicable, on bulletin boards throughout the bargaining unit. Copies of all such postings shall also be sent to the Union's Unit Secretary. An employee desiring consideration in the event of such a permanent vacancy should make written application on forms provided by the Company during such five (5) day period. After having given consideration to each applicant's Seniority, prior experience, work record, skill and ability, the Company will post the name and seniority date of the successful bidder, if any, on the bulletin boards throughout the bargaining unit. Normally such announcement will be made within three (3) weeks after completion of the posting. During the time necessary to consider applications, the Company may fill the vacancy temporarily by assignment of any available employee. Employees who fail to make application will be considered to have waived their interest in the particular vacancy for that particular occasion only. (2) If a posting is for a vacancy in a classification to which employees normally advance without bidding, such as provided in Paragraph G below, and if there is no qualified applicant and the Company does not hire a new employee from outside for the posted vacancy, then if the Company desires to fill the vacancy with an employee in a lower rated job than the one previously posted, it will post such lower rated job prior to hiring a new employee for such lower rated job.

# C. Bid by Absentee

The Company and the Union will cooperate in contacting any employee who is absent from work due to illness, injury, vacation or for other legitimate reason as specified in this Agreement during the entire posting period who notified either the Company or the Union, if possible, prior to his absence of an interest in bidding, to assure he is notified of the posting. If such employee is absent for three (3) weeks or less and is not contacted during such period and afforded an opportunity to bid, then upon return to work, he may bid on a job posted during his absence. However, such bid must be made within five (5) working days after the employee's return to work. If the Company awards the bid to such previously absent employee and if it had previously made an award to another applicant, such other applicant will be

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returned to his previous job.

#### **D. Bidding Limitation**

An employee shall be limited to no more than one permanent job transfer per year under this bidding procedure to a job of equal or lower rate unless for reasons of health or for other good and sufficient reasons shown. Additionally, any employee hired (or an employee rehired after loss of Seniority), after August 1, 2002 shall be ineligible to bid for a period of one (1) year from their date of hire.

#### E. No Qualified Applicants

Should there be no qualified applicant for any vacancy, then the Company may exercise its discretion in the filling of the vacancy by voluntary transfer or by hiring or it may cancel the posting.

# F. Hiring Experienced Employees

Should the Company hire any new employee who has had prior experience on a similar job requiring such skills for which hired to fill a vacancy for which the bidding procedure has not been completed, he shall be placed in the proper classification at a rate commensurate with such experience. Should any lower-rated employee with Seniority at the time of hiring such new experienced employee believe that he was qualified to perform the job for which the new employee was hired and desires assignment to such job, he may request and shall be granted a review of his qualifications and shall be upgraded to the same rate for which such new employee was hired should the facts demonstrate he was so qualified. Such up-grading and pay for same to become effective the date of hiring the new employee.

# G. Reclassification

A reclassification of an employee to a higher rated

job, such as from Line Technician B to Line Technician A or from Maintenance Technician B to Maintenance Technician A, shall not be considered the filling of a permanent vacancy for purposes of this Article XV, and nothing in this Section 15.2 shall be construed to require the Company to post any such higher rated position.

# H. Training

In filling permanent vacancies in higher rated jobs in operating groups at the Green River Power Station, it is agreed that if there is no qualified applicant and if a qualified person cannot be hired from outside, the Company will be guided by the factors set forth in Paragraph B(1) above in selecting an employee from a lower classification in the operating group to attempt to train for the vacancy with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period and provided that such employee has not been selected for another training position as described in this paragraph within the previous twelve (12) month period. Also, should the Company decide to attempt to train an unqualified employee to fill a vacancy other than in an operating group at the Green River Power Station, it will be guided by the factors set forth in Paragraph B (1) above in selecting an employee for such training with the senior applicant given preference if the other factors are relatively equal, provided that such employee has demonstrated the basic physical and mental capacities to become qualified within a reasonable period. In either event the Company will post a vacancy in the classification it desires to fill, designating that it is for training. The applicant selected shall not be assigned to such classification until he satisfactorily completes his training and becomes qualified.

#### I. Return to Former Classification

In the event an unqualified employee is selected by the Company for training for a job and does not become qualified within a reasonable period, he shall be returned to his former classification or a classification of similar status. It is agreed that under normal circumstances an employee selected for training for a higher rated job in an operating group at the Green River Power Station under Paragraph H above should become qualified within 480 hours, within a 120 calendar day period.

# J. Residence Requirements

It is recognized that as a public utility the Company is obligated to provide reliable service to its customers. Such may at times make it necessary for employees to work overtime, both scheduled and on an event basis. Employees are expected to work their fair share of overtime work when called upon to do so by the Company and failure to do so may be cause for appropriate disciplinary action.

(a) In addition, to assist in promptly responding to overtime callouts for emergencies, Line Technicians, Service Technicians, Substation Technicians, Meter Technicians and Customer Order Technicians hired prior to August 1, 2014 shall reside within twenty-five (25) radial miles of their reporting location.

(b) Any employee hired on or after August 1, 2014 for the Line Technician, Service Technician, Substation Technician, Meter Technician and Customer Order Technician classifications shall reside within fifteen (15) radial miles of their reporting location.

#### ARTICLE XVI ABSENCES AND LEAVES OF ABSENCE

#### 16.1 Absences

A. It is understood that an employee has a responsibility to his job and to the Company to report for work on time as scheduled. An employee who reports for work after his starting time may be refused work for the day at the discretion of his supervisor if a replacement for him has been called, his crew has already left without him or there is otherwise no work readily available for him.

B. When an employee cannot for any reason, report for work as scheduled he must, in accordance with established procedures in effect at the time, notify the Company (personally or by other acceptable means) prior to scheduled start time, indicating to the extent possible the probable duration of his tardiness and absence, unless unavoidable circumstance would prevent employee from doing so. Failure to comply could result in an unexcused absence, even if the absence would otherwise have been legitimate.

# 16.2 Disability Leave

Upon reasonable advance request, if possible, leave of absence without pay will be granted to any employee for illness, injury or pregnancy which prevents the employee from working, verified by the employee's doctor if requested, and concurred in, if the Company deems advisable, by a doctor selected by the Company, and will from time to time be extended if the circumstances warrant unless the employee's Seniority terminates under Section 9.5(F) or (K). The Company may require reasonable periodic verification from the employee of continued inability to work. To the extent such absence is covered by paid sick leave, long-term disability insurance or similar insurance, the reports under such programs shall be sufficient verification.

# 16.3 Personal Leave

At the Company's discretion, leaves of absence without pay for an agreed upon period of time may be granted to any employee for personal reasons, and may from time to time be extended for additional periods if the circumstances warrant. Requests for such leaves of absence and extensions must be made in writing and approved by the Company.

# 16.4 Return To Work

A. The Company may require that an employee returning to work after being absent for a period in excess of five (5) consecutive workdays due to any temporary disability or personal leave furnish, prior to the resumption of his duties, a certificate of ability to return to work and perform his regular duties from the employee's doctor, concurred in, if the Company deems advisable, by a doctor selected by the Company.

B. Examination by the doctor selected by the Company shall be confined to the illness or injury that caused the absence or to an illness or injury known or reasonably suspected to have occurred to the employee during such leave of absence. Such examination shall not be directed toward a condition that existed prior to the temporary disability or leave of absence unless the Company reasonably believes it would affect his ability to be qualified for his job.

C. Examination by the doctor selected by the Company shall be at the expense of the Company.

D. In the case of a disagreement between an employee's doctor and the Company doctor concerning the health of an employee, and the dispute becomes the subject of a grievance, a third disinterested doctor having special knowledge and experience in the matter shall be chosen by mutual agreement between the Company and the Union or if they are unable to agree, a third doctor chosen by an arbitrator shall examine the employee, and his decision shall be final and binding. The expense of the third physician shall be borne equally between the Company and the Local Union. E. Nothing in this section shall be interpreted to affect the Company's right to require a physical examination at any time when it has reason to believe that an employee has a disability which could affect his ability to perform his job safely.

# 16.5 Early Termination

Any employee who desires to terminate his leave and return to work prior to the normal expiration date of any leave granted him may do so upon satisfying the requirements for return and giving the Company three (3) working days notice.

# 16.6 Pregnancy Leave

An employee on pregnancy leave may remain on leave for a period equal to the time allowed for nonwork related illness or injury as provided in Section 16.2. Upon return to work, she may reclaim her job or select another in the same manner as if she had been absent for any other non-work related illness or injury. If the employee fails to apply for reinstatement, or refuses to take an available position as above provided, her employment shall be terminated.

# 16.7 Leave For Union Business

A leave of absence without pay will be given to employees who are elected and/or chosen delegates for the purpose of attending conventions, conferences and such usual and proper functions of the Union (normally not to exceed two (2) weeks plus travel time). Not more than two (2) employees shall be eligible for such leave at any one time, but if two (2) are to be absent at the same time, they will be selected from unrelated work groups so as to avoid a double burden on the remaining employees by reason of the absences. The Company, without creating any future obligation or precedent, may grant Union requests for leaves for additional employees. The Union will give sufficient notice to allow for orderly replacement on work assignments.

#### 16.8 Periodic Payments

It should be the responsibility of the employee to make arrangements for the payment of any insurance premiums and the like which are his obligations during any leave of absence.

#### 16.9 Fraud

Obtaining a leave of absence or extension thereof under false pretense or falsifying forms, applications, and other information pertaining to a leave may be cause for appropriate disciplinary action.

# ARTICLE XVII ALLOWED TIME

# 17.1 Funeral Pay

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother; sister; grandparents; grandchildren; parents-in-law; sonsin-law; daughters-in-law; spouses of the employee's brothers or sisters; employee's spouse's brothers, sisters, parents and grandparents; step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall be computed in direct relation to the death and funeral, but shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral. Payment will not be made for any day during such three- or five-day period on which the employee would otherwise not work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

If a day for which an employee would otherwise be entitled to funeral pay falls on a day on which the employee had scheduled vacation, holiday or other time off, at the request of the employee, the previously scheduled time may be rescheduled and the employee will receive Funeral pay.

#### 17.2 Military Training or Temporary Duty

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this Article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage up to twelve (12) months. Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States

The employment status of an employee shall not

be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

#### 17.3 Jury Duty

If a regular full-time employee (other than a probationary employee) is summoned for jury duty or is subpoenaed to appear as a witness in court and is required to so report or serve or appear on a regular workday during normal working hours which he would otherwise be scheduled to work, he shall be paid the difference between his normal straight time hourly rate (including regular shift differential, if any, and any other regular hourly payments) for those hours lost and the payment received for such service (but not including any payment officially designated as expenses). In the case of such an employee on an afternoon or night shift, the Company shall reschedule him to the day shift for days he is required to report to court. If any such employee is not required to appear until, or is released from such service at, a time that reasonably permits him to report to work or to return to work during his scheduled hours, he will so report or return and may be assigned to his normal duties or may be assigned to such other work as may be available. To be entitled to pay under this section, an employee must notify his supervisor as far in advance of the date he is required to report for such duty as possible and present a statement from the Clerk of the Court giving the time and date of such duty and the amount of compensation received for

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such service. In no event shall pay under this Section exceed eight (8) hours pay per day.

# 17.4 Sick Leave Plan

Any employee who cannot report to work as sched-

uled because of personal or family illness should attempt to contact his or her manager before the scheduled start time or as soon as possible thereafter. Medical certification may be requested. Any employee at Green River should contact his or her supervisor or manager at least one hour before the scheduled start time unless unavoidable circumstance would prevent employee from doing so.

The Company will provide up to 40 hours of sick leave per calendar year.

Unused sick leave may not be accumulated. Unused sick leave is not paid to the employee. An employee may use sick leave in one-hour increments.

#### A. Employee

1. Must report the cause of the employee's absence to his or her immediate supervisor (or to the individual designated by the supervisor to receive such reports) as soon as possible, but in any event not later than the beginning of the first work shift from which the employee will be absent;

2. Must adopt such remedial measures as may be commensurate with his or her disability;

3. Must, upon request, present evidence satisfactory to the Company, of the employee's inability to work, or

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that the injury or illness was non-occupational;

4. Must have accumulated unused sick leave credit at least equal to the hours being reported for sick leave pay; and 5. Must advise his or her supervisor (or the individual designated by the supervisor to receive such reports) of the date on which the employee expects to return to work as far in advance thereof as possible. Where the employee's work is being performed by relief or substitute personnel, at the supervisor's request such advice must be given at least one hour prior to the beginning of the shift on which the employee expects to return to work.

**B.** No sick leave will be allowed for any injury or illness arising out of, or in the course of, any occupation or employment for wage or profit.

Sick leave credit cannot be used for any other purpose than specified in the plan, and is not payable in cash, or in any other form, should the employee leave the Company. This plan is designed to assist the employee to prevent a loss of income due to absence from duty because of illness.

If an employee becomes ill or injured while on vacation, the employee shall be paid only for the vacation, except as noted in 8.7(A).

If an employee becomes ill or injured on a holiday, the employee is to be paid only for the holiday.

If the illness continues after a vacation or holiday

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period, benefits under the Sick Leave Plan would commence upon completion of the scheduled vacation or holiday.
# 17.5 Personal Days

An employee should prearrange all personal days with his or her supervisor or manager. Two personal days are available during the calendar year for current employees. During the first year of employment personal days will be pro-rated according to the following schedule:

- Hired before July 1, the employee will receive 16 hours personal days
- Hired between July 1 and October 31, the employee will receive 8 hours personal day
- Those hired on or after November 1 will not be eligible to receive their personal days until January 1 of the following year.

If an employee has available personal days, he or she will be required to use that time for bridging to Short Term Disability (STD) if remaining sick time is not adequate.

There is no carry-over of unused personal days.

There is no pay in lieu of personal days under any circumstances.

# 17.6 Accumulated Sick Leave

An employee's unused sick leave hours, as of

09/30/99, can be used for the same purposes, other than for family illness, as the sick leave in Section 17.4 after the sick leave awarded each calendar year under 17.4 has been exhausted. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In addition, unused sick leave hours as of 09/30/99 may be used to increase the pay an employee receives under the STD program in Article 18 for hours at 75% to 100%. The unused sick leave hours will be reduced by the number of hours used for this purpose.

In accordance with the provisions of the Company's retirement Annuity Plan, an employee's "credited service" at retirement as that term is defined in the Plan, will be increased by the number of that employee's unused days of sick leave as of his or her retirement date at a rate of 260 days being equal to one year of "credited service." Unused days exceeding, or less than, 260 will be expressed as a fraction of a year, as it is defined herein.

# ARTICLE XVIII HEALTH AND RETIREMENT BENEFITS

During the term of this Agreement the Company will continue to provide the existing or no less favorable group life insurance, long-term disability insurance, retirement annuity and medical, including postretirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan, short term disability and workers' compensation supplement for members of the bargaining unit as are provided for other full time employees of the Company, except as described in 18.1, below. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans.

(A) payments for such benefits must be deductible as business expenses or contributions to a qualified plan, and (B) benefits provided through an insurance carrier shall be those provided by the policy or contract and such coverage must continue to be available from the same or another carrier on a reasonable basis. If occasion to change or discontinue any such benefits should arise under clause (A) or (B), the Company will notify the Union and the parties will promptly enter into negotiations as to the benefits to be changed or substituted. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of his accumulated sick leave and the aggregate amount of his contributions to the retirement plan.

With respect to medical benefits, to the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A representative of this union will participate on a

joint Health Care Task Force which will meet biannually to review trends in health care, review current Company Medical benefit plans, and make cost containment recommendations. The joint Health Care Task Force will also be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical, so long as benefits for employees covered by this Agreement are the same as provided to other full-time employees of the Company.

# 18.1 Retiree Medical Insurance

A. Bargaining unit employees employed by the Company as of December 31, 2005 will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. For employees retiring January 1, 2012 through December 31, 2014, the Company will contribute monthly up to \$200.00 toward the cost of a Company medical plan for the eligible retiree. Such \$200.00 credit shall continue until attainment of age 62, which at such time the credit shall increase to \$465.00. The \$465.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to \$200.00. Additional-

ly, the eligible retiree's spouse or other dependent will be eligible for an additional \$100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either \$300.00 or \$565.00 depending upon the age of the former employee. For bargaining unit employees employed by the Company as of December 31, 2005, who retire January 1, 2015 through December 31, 2017, the Company will contribute monthly up to \$210.00 toward the cost of a Company medical plan for the eligible retiree. 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 eligible retiree's spouse or other dependent will be eligible for an additional \$100.00 toward the cost of his/her insurance premium. The maximum total monthly credit shall be either \$310.00 or \$600.00 depending upon the age of the former employee.

For Bargaining unit employees employed by the Company as of December 31, 2005, who retire January 1, 2018 or after, the Company will contribute monthly up to \$220.00 toward the cost of a Company medical plan for the eligible retiree. Such \$220.00 credit shall continue until attainment of age 60, which at such time the credit shall increase to \$510.00. The \$510.00 credit shall continue until age attainment of age 65, which at such time the credit shall revert to \$220.00. Additionally, the eligible retiree's spouse or other dependent will be eligible for an additional \$100.00 toward the cost of

his/her insurance premium. The maximum total monthly credit shall be either \$320.00 or \$610.00 depending upon the age of the former employee.

B. Bargaining unit employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

- 1. For the retiree, \$2,500.00 per year of service after age 45, with a maximum initial account balance of \$37,500.
- 2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

## ARTICLE XIX TRANSFER OUT OF THE BARGAINING UNIT

#### 19.1 Permanent Transfer

The selection of employees to be promoted to supervisory positions or to be transferred to other positions excluded from the bargaining unit shall be at the sole discretion of the Company, subject to the agreement of the employee. For the first sixty (60) calendar days the employee shall continue to accrue Seniority in the bargaining unit. If the Company transfers him back to the bargaining unit, or he asks to be removed from the position within the sixty (60) days period, he shall return to the bargaining unit and will be placed on the job he held prior to such promotion or transfer, or to another job in accordance with such accrued Seniority if an adjustment in the workforce has occurred during his absence. If he continues in the supervisory or other position outside the bargaining unit beyond the sixty (60) day period, his Seniority shall be broken and he shall lose all rights under this Agreement. The Company will notify the Unit Secretary of the date of permanent transfer.

### 19.2 Temporary Transfer

Should an employee covered by this Agreement

temporarily be designated by the Company as a Temporary Supervisor to fill in temporarily for eight (8) hours or more for any regular supervisor such as during vacations, illness, death in the family, jury duty or other absences of a temporary nature, and the employee accepts such duties, he shall receive his regular rate of pay or the rate of the supervisor whose work he performs, whichever is higher, during the period that the employee performs such work. (An exception is in the Coal Yard - See Note 1) The area grievance committeeman or Unit President will be informed of such designation.

# ARTICLE XX WAGES

### 20.1 Hourly Wages

The hourly wage rates for the respective job classifications and the effective dates thereof are as set forth in Exhibit A to this Agreement.

### 20.2 Shift Differential

A. A shift differential of ninety cents (\$.90) per hour shall be paid for all work performed by full time employees assigned to an afternoon shift, and one dollar and five cents (\$1.05) per hour shall be paid for all work performed by such employees assigned to a night shift. Any shift regularly commencing at or after 5 a.m. and prior to 12 noon shall be considered a day shift. Any shift regularly commencing at or after 12 noon and prior to 8 p.m. shall be considered an afternoon shift. Any shift regularly commencing at or after 8 p.m. and prior to 5 a.m. shall be considered a night shift. B. A shift differential of forty-five cents (\$.45) per hour shall be paid for all work performed by full time employees at Green River Power Station assigned to a rotating shift regardless of when a particular shift may commence. C. A shift differential of one dollar and five cents (\$1.05) shall be paid for all work performed by full time employees at Green River Power Station assigned to a relief shift regardless of when a particular shift may commence.

D. Only one shift differential can be applicable to any particular hours by any employee.

# 20.3 Sunday Differential

A Sunday differential of one dollar and twentyfive cents (\$1.25) per hour shall be paid for all work performed on Sunday by full time employees who are assigned to work on Sunday as a part of their normal (non-overtime) schedule. This differential will be in addition to any applicable shift differential.

# 20.4 Pay for Work Performed

If an employee who is regularly required to, and who is qualified to, perform the work of the next higher classification makes a request to the Company that he be promoted, the Company at its option will either (a) stop requiring him to perform the work, (b) temporarily assign him to the classification under Section 15.1 for the periods he is required to perform the work or (c) permanently promote him to such classification. Case No. 2020-00349 Attachment 2 to Response to PSC-1 Question No. 37 Page 188 of 258 Meiman

### ARTICLE XXI TWO-PERSON CREW PREMIUM

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a \$1.00 per hour premium over their regular rate of pay.

## ARTICLE XXII EMPLOYEES WORKING AWAY FROM THEIR REGULAR PLACE OF EMPLOYMENT

# 22.1 Transportation and Lodging

Whenever an employee is temporarily assigned duties away from his regular place of employment, he will be provided transportation, or compensation for transportation, between the temporarily assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging (single room, if available) and board at or near the place of such temporary employment.

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked. It is not the policy of the Company to require any employee to stay away from his regular place of employment or headquarters for a continuous period of more than two (2) weeks, except in cases of emergency. Except in cases of emergency, employees who will be required to stay away from home overnight will be given notice of that requirement as soon as possible, but not later than the day before.

#### 22.2 Meals

When it is necessary for any employee to work in areas away from his regular headquarters, or to work hours in excess of his normal hours, the Company will provide additional compensation or meals as follows:

A. Whenever a line crew, service crew, substation crew, or any employee is working away from their regular headquarters and returning to their regular headquarters each day, but are working in an area where it is not practical to return to headquarters within the 1-hour period allowed for the noon meal, the Company shall provide an additional \$7.00 of compensation to be added to the employee's payroll check as reimbursement for the purchase of the noon meal by the employee, provided the lunch can be obtained in the area in which the crew or employee is working. Work groups who choose to use a 1/2 hour lunch period will forfeit any meal entitlement to which they may otherwise have been entitled. Where the lunch cannot be obtained in the area in which the crew or employee is working, then each employee will be required to bring his own lunch

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with him from home. In those instances in which it will be necessary for the employee to bring his own lunch, then the supervisor should so advise on the day before working in the area. B. Whenever a line crew, service crew, substation crew, or any employee performs work in excess of 2 hours beyond his normal quitting time of his normal scheduled shift, the Company will furnish or pay for the employee's meal, or meals, required during such hours of work.

C. Whenever any employee or crew is working away from regular headquarters and not returning to their regular headquarters each day, then all board and lodging while away from regular headquarters will be paid for by the Company. Under such circumstances, the supervisor will arrange for a hot lunch to be selected from the regular menu at a public eating place at noon if it is practical to do so. Under no circumstances should more than one (1) hour be taken for the noon lunch period, including travel time from work area to the eating place and return. If the work is so located that it is impractical for the crew to go to a public eating place for their noon meal, then the supervisor will arrange for lunches to be provided at the job site.

D. In those cases where the work is so located that it is impractical for the crew to go to a public eating place for their noon meal and the employee is either provided the noon meal or is reimbursed for the purchase of the noon meal under this Section 22.2, it will be permissible for the supervisor to authorize the taking of only 30 minutes for the lunch period and quitting work 30 minutes earlier than would be the case where an hour lunch period is taken.

Except during emergencies or during extraordinary

circumstances, the lunch hour of day shift employees shall normally begin not earlier than 11:00 a.m., nor later than 1:00 p.m. local standard time.

# ARTICLE XXIII <u>RETIREMENT</u>

The practice of retirement of employees at age sixtyfive (65) will continue in effect; provided, however, that if for any period during the life of this Agreement, mandatory retirement at such age shall be prohibited by law, then for so long as such prohibition shall remain in effect, the retirement age hereunder shall be increased to such age as is necessary in order to comply with the law.

## ARTICLE XXIV BULLETIN BOARD

The Company will either provide space on its bulletin boards, or provide separate bulletin boards at the same locations, where notices of the Union meetings and other official business of the Union may be posted from time to time. Such notices shall not consist of or include advertising or the promotion of political, religious or charitable projects or contain any material derogatory to the Company, any of its affiliates, or any

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employee or employees of the Company.

### ARTICLE XXV SHIFT PREFERENCE

A. At the Green River Power Station, the selection of assignments within the operating groups will be made as follows:

During the month of December of each year, the Company shall first identify the operating groups by posting under the name of the Shift Supervisor; provided this shall not restrict the Company's management right to change supervision from time to time. The employees in the various classifications required will be permitted to indicate their choice of assignment to an operating group in order of seniority, but the final right to schedule group positions, and to change them from time to time, is exclusively reserved to the Company in order to assure safe and efficient operations. Any resulting change in group assignments will become effective at the start of a pay period near the first of January selected by the Company.

B. In the event that a vacancy occurs in an operating group after the shift selection process above, the replacement will be placed on the shift where the opening occurs.

C. Vacancies created while operators are in training

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will be filled by Relief Operators from Relief Group "R".

D. When possible, because of available relief, the Senior Relief Group "R" operator in the classification

needed shall have first choice in filling the temporary vacancy created because of training.

E. When a successful bidder is posted on or before December 1, he or she will be permitted a shift selection for the following year within the classification to which they bid by order of seniority among the employees in that classification regardless of whether training has or has not been completed.

F. The Relief Group "R" Unit Operators, Unit Operator Assistants, and Auxiliary Operators will work non-relief days at assigned duties.

G. Relief operators shall be listed on the overtime list in his/her own classification, and one classification immediately below.

## ARTICLE XXVI SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bar-

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gaining Agreement a condition of the sale or merger of the Company.

### ARTICLE XXVII MOVING EXPENSES

A When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Section 15.2 of this Agreement, or, (b) when the Company requests him to take a job which requires his moving to another location, or, (c) when he is released for lack of work and then exercises his placement rights to displace another employee under Section 10.1 of this Agreement, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, and payable upon the employee's relocation equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

D. Nothing in this Article of this Agreement shall be interpreted to require any employee to change his place of residence.

### ARTICLE XXVIII LAUNDRY

The Company will continue, as in the past, to pay for laundering the following items of employees' wearing apparel soiled in connection with the operation or maintenance of the Green River Power Station: Coveralls, Overalls, Overall Jackets, Work Shirts, and Work Trousers. The Company will not be responsible for dry cleaning any employee's clothing nor will it be responsible for laundering other items of clothing, such as underwear, T-shirts, socks, caps, gloves, towels, etc., nor for any special service, such as clothing repairs, for which a special charge is made. The Plant General Manager will arrange for the above service with a commercial laundry operating in the area in such a manner as will insure satisfactory quality at reasonable cost.

## ARTICLE XXIX SAFETY AND HEALTH

The Company will continue, as heretofore, to make reasonable provisions for the safety and health of its employees during the hours of their employment. The Company and Union will cooperate in the continuing objective to eliminate accidents and health hazards.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting. The Company will continue its practice of paying for approved lens and safety frames for an employee which are ordered through, and pursuant to the terms of, the Company's safety spectacle program. Also
(except for items such as safety shoes and long sleeved shirts which would replace an employee's normal clothing) protective devices, protective clothing and other equipment required to be worn by the Company safety rules, and all tools required to perform the Company's work, shall be provided by the Company without cost to the employee.

## ARTICLE XXX CONFLICT WITH LAW

In the event any provision of this Agreement is held to be in conflict with or in violation of any state or federal statute, rule, decision, or valid administrative rule or regulation, such statute, rule, decision, administrative rule or regulation shall control, but all of the provisions of this Agreement not in conflict therewith shall continue in full force and effect.

## ARTICLE XXXI ENTIRE AGREEMENT

This Agreement sets forth the entire understanding between the Company and the Union and represents the full and complete agreement between the parties on all bargainable issues for the duration hereof. Both the Company and the Union unqualifiedly waive, for the duration of this Agreement, any obligation on the part of the other to bargain collectively with respect to any subject or matter not expressly covered by this Agreement. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein and this Agreement shall be strictly construed. This Agreement applies only to the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) of Kentucky Utilities Company as described in Article II herein, and no employee covered by this Agreement shall have or be entitled to any rights, benefits or privileges in any other region, plant or operation of the Company (now existing or hereafter established). None of the benefits, rights or privileges afforded by this Agreement to the Union or any employee shall survive the expiration or termination of this Agreement.

## ARTICLE XXXII TERMINATION

This Agreement shall be in full force from August 1, 2017, without modification or addition for its duration to 12:01 A.M. August 1, 2020, unless amended by mutual agreement.

Thereafter, it shall continue in force until sixty (60) days subsequent to notification by certified or registered mail, return receipt requested, by either party to the other party, but in no case shall terminate prior to the date indicated above.

Official address for such notification is:

Company: Manager, Labor Relations			
	LG&E AND KU ENERGY LLC.		
	220 West Main St.		
	P.O. Box 32010		
	Louisville, Kentucky 40232		
Union:	Sub-District Director District 8 United		
	Steel, Paper and Forestry, Rubber,		
	Manufacturing, Energy, Allied Industrial		
	and Service Workers International Union		
	200 High Rise Drive, Suite 144		
	Louisville, Kentucky 40213		

With a copy to Staff Representative servicing contract at that time.

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IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative.

For the Union: For the Company: United Steel, Paper and Forestry, Kentucky Utilities Company Earlington Operations, Areas 1 and 2 Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union 6.3. Gerard, International President VP Human Resources Leo W ireg M Stan al Secretary -Treasurer ahin ADEM BUL Thomas C International VP (Admin.) Services Ops Dale Bie VP (Human Affairs) Donald Mills, Mgr. Operations Center Fred Redmond, Intl. wall Welan essica Wilson, Mgr., Staffing Services Dist. 8 Director. Tehm Leader, Line Contr. & Maint loe Villines District Director OCAL UNION COMMITTEE nt Local 9447-01 Todd Carver, Unit Secretary Local 9447-01 Unit Preside Scott Saxon, Negotiating Committee gotiating Committee walse Keith Walker, Negotiating Committee

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### EXHIBIT A

### WAGE RATES

# HOURLY RATES CLASSIFICATIONS

## **BARGAINING UNIT EMPLOYEES**

## EARLINGTON OPERATIONS, AREAS 1 (PARKWAY) AND 2 (GREEN RIVER) INCLUDING GREEN RIVER GENERATING STATION KENTUCKY UTILITIES COMPANY

Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification or the next higher step in that classification which is at least ten cents (10) per hour above the employee's rate prior to the promotion. Thereafter he shall progress as though he had already worked the period required by the preceding steps in his new classification.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed, shall be given credit for such experience, except that he shall not start higher than the "After One Year" step and, in such event, shall receive the "After Two Years" step after one year's continuous employment. However, if after employment he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment. Any employee, other than a supervisor, who is designated by the Company to operate digger/derrick used by crews shall receive six cents (6) per hour in addition to his regular wage.

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7/23/17

Classification	WAGE SCALE			
	First Year In Classification	After One Year in Classification	After Two Years in Classification	
Laborer – General	21.66	23.13	24.63	
Line Technician A	35.44	37.38	39.98	
Line Technician B	30.02	31.30	33.42	
Line Technician C	26.19	27.78	29.88	
Meter Technician A	35.44	37.38	39.98	
Meter Technician B	31.50	32.95	34.63	
Meter Reader (Note 5)	30.02	31.30	33.42	
Patroller	31.50	32.95	34.63	
Service Technician A	35.44	37.38	39.98	
Service Technician B	30.02	31.30	33.42	
Service Technician C	26.19	27.78	29.88	
Auxiliary Operator	34.07	35.44	36.72	
Coal Equipment Operator	34.95	36.96	39.18	
Ass't. Coal Yard Supervisor (Note 1)	41.27	41.27	41.27	
Maintenance Technician A (M)	35.44	37.38	39.69	
Maintenance Technician B (M)	33.75	34.22	34.64	
Maintenance Technician C (M)	30.02	31.30	33.42	
Maintenance Technician A (E,I)	36.15	38.12	40.49	
Maintenance Technician B (E,I)	34.44	34.92	35.34	
Maintenance Technician C (E,I)	30.63	31.93	34.10	
Lead Mechanic or Lead Electrician (Note 2)	41.58	41.58	41.58	
Unit Operator	39.82	40.56	41.27	
Unit Operator Assistant	36.96	37.91	39.69	
Trainee (Note 3)	25.33	26.93	28.57	
Lead Line Technician (Note 4)	40.43	40.43	40.43	
Substation Technician A	35.44	37.38	39.98	
Substation Technician B	30.02	31.30	33.42	
Substation Technician C	26.19	27.78	29.88	
Customer Order Technician (Note 6)	22.09	23.57	25.08	

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7/22/18

Classification	WAGE SCALE			
	First Year In Classification	After One Year in Classification	After Two Years in Classification	
Laborer – General	22.20	23.71	25.25	
Line Technician A	36.33	38.31	40.98	
Line Technician B	30.77	32.08	34.26	
Line Technician C	26.84	28.47	30.63	
Meter Technician A	36.33	38.31	40.98	
Meter Technician B	32.29	33.77	35.50	
Meter Reader (Note 5)	30.77	32.08	34.26	
Patroller	32.29	33.77	35.50	
Service Technician A	36.33	38.31	40.98	
Service Technician B	30.77	32.08	34.26	
Service Technician C	26.84	28.47	30.63	
Auxiliary Operator	34.92	36.33	37.64	
Coal Equipment Operator	35.82	37.88	40.16	
Ass't. Coal Yard Supervisor (Note 1)	42.30	42.30	42.30	
Maintenance Technician A (M)	36.33	38.31	40.68	
Maintenance Technician B (M)	34.59	35.08	35.51	
Maintenance Technician C (M)	30.77	32.08	34.26	
Maintenance Technician A (E,I)	37.05	39.07	41.50	
Maintenance Technician B (E,I)	35.30	35.79	36.22	
Maintenance Technician C (E,I)	31.40	32.73	34.95	
Lead Mechanic or Lead Electrician (Note 2)	42.62	42.62	42.62	
Unit Operator	40.82	41.57	42.30	
Unit Operator Assistant	37.88	38.86	40.68	
Trainee (Note 3)	25.96	27.60	29.28	
Lead Line Technician (Note 4)	41.44	41.44	41.44	
Substation Technician A	36.33	38.31	40.98	
Substation Technician B	30.77	32.08	34.26	
Substation Technician C	26.84	28.47	30.63	
Customer Order Technician (Note 6)	22.64	24.16	25.71	

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7/21/19

Classification	WAGE SCALE			
	First Year In Classification	After One Year in Classification	After Two Years in Classification	
Laborer – General	22.76	24.30	25.88	
Line Technician A	37.24	39.27	42.00	
Line Technician B	31.54	32.88	35.12	
Line Technician C	27.51	29.18	31.40	
Meter Technician A	37.24	39.27	42.00	
Meter Technician B	33.10	34.61	36.39	
Meter Reader (Note 5)	31.54	32.88	35.12	
Patroller	33.10	34.61	36.39	
Service Technician A	37.24	39.27	42.00	
Service Technician B	31.54	32.88	35.12	
Service Technician C	27.51	29.18	31.40	
Auxiliary Operator	35.79	37.24	38.58	
Coal Equipment Operator	36.72	38.83	41.16	
Ass't. Coal Yard Supervisor (Note 1)	43.36	43.36	43.36	
Maintenance Technician A (M)	37.24	39.27	41.70	
Maintenance Technician B (M)	35.45	35.96	36.40	
Maintenance Technician C (M)	31.54	32.88	35.12	
Maintenance Technician A (E,I)	37.98	40.05	42.54	
Maintenance Technician B (E,I)	36.18	36.68	37.13	
Maintenance Technician C (E.I)	32.19	33.55	35.82	
Lead Mechanic or Lead Electrician (Note 2)	43.69	43.69	43.69	
Unit Operator	41.84	42.61	43.36	
Unit Operator Assistant	38.83	39.83	41.70	
Trainee (Note 3)	26.61	28.29	30.01	
Lead Line Technician (Note 4)	42.48	42.48	42.48	
Substation Technician A	37.24	39.27	42.00	
Substation Technician B	31.54	32.88	35.12	
Substation Technician C	27.51	29.18	31.40	
Customer Order Technician (Note 6)	23.21	24.76	26.35	

- Note 1 Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew which is normally supervised by a Coal Yard Supervisor. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor. In the absence of both the Coal Yard Supervisor and Assistant Coal Yard Supervisor on a shift, another employee will be temporarily moved up to the Assistant's position and paid the Assistant Coal Yard Supervisor rate.
- Note 2 Applicable, upon Plant General Manager's recommendation, to not more than one employee in a crew of 3 or more which is normally supervised by a Chief Electrician, Chief Mechanic or Maintenance Manager. Employees in this classification will be expected to supervise the crew, or any subdivision of it, in the absence of the regular supervisor.
- Note 3 Applicable to employees who have been selected for and are in training for Line Technician or Service Technician C, Auxiliary Operator, Substation Technician C, or any other

classification having a first year hourly rate in excess of the trainee hourly rate. Employees who are successful demotional job bidders to a trainee classification will receive the highest rate of pay for that classification. A trainee in this category will be assigned to the classification for which he is in training at the end of three (3) to six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

- Note 4 Applicable in overhead line construction crews normally consisting of 6 or more, including the Supervisor, in which supervision by other than Supervisor is frequently required.
- Note 5 Employees or new hires entering the Meter Reader classification on or after August 1, 2000 will be paid the Laborer-General wage scale.
- Note 6 Meter Readers hired prior to August 1, 2000 who enter this classification as of July 24, 2005 will continue to be paid per the Meter Reader pay scale.

## MEMORANDUM OF AGREEMENT

1. Reclassify existing Meter Readers and Meter Readers – General Labor into the new classification of Customer Order Technician. Employees currently in the Meter Reader classification will continue being paid per that wage scale. A Note 6 will be added to the contract as follows: Note 6 – Employees or new hires entering the Customer Order Technician classification on or after August 1, 2005 will be paid the new Customer Order Technician wage scale, which will be increased by \$.30 above the Laborer-General wage scale.

2. Customer Order Technicians will be trained to safely perform non-climbing service work, including after-hours reconnects.

3. Customer Order Technicians will be the first classification called to perform after-hours reconnects. If the Customer Order Technicians in an area are not available, the next person(s) called will be as listed on the call-out list for that area.

4. Employees called out to perform an after-hours reconnect shall be paid a minimum of four (4) hours at the applicable overtime rate, even if the employee actually works less than four (4) hours.

5. The Company agrees to provide Line Technician training, as business conditions allow for those Customer Order Technicians who request the training

and have been successfully recommended by the EEI CAST test and a physical abilities test. The Health and Safety Coordinator for the Earlington Operations Area will determine the need for protective footwear for the trainee.

## MEMORANDUM OF AGREEMENT

The following language applies specifically to Green River Operations group employees only working a 12-hour shift schedule. Where an issue is not specifically addressed, the provisions of the Contract will apply.

## 1. WORKDAY AND WORKWEEK

a. The normal workday will be 6 a.m. to 6 p.m. for day shift and 6 p.m. to 6 a.m. for night shift.

b. The workweek will begin at 6 a.m. Monday morning and end 6 a.m. the following Monday.

c. The current 12-hour schedule now in effect will be the continued as per Article V, Section 5.1.

## 2. REST BREAKS AND LUNCH BREAKS

An employee will be given three (3) paid breaks and a paid lunch.

## **3. CREW SELECTION**

Employees will be allowed to select crews per Article XXV of the Contract.

## 4. SHIFT DIFFERENTIAL

An additional \$1.05 will be paid for all hours

worked by employees scheduled on night shift. This will be included and paid at the overtime rate for all overtime hours worked.

## 5. SUNDAY PREMIUM

An additional \$1.25 will be paid for all hours

worked on Sunday. This will be included and paid at the overtime rate for all overtime hours worked.

## 6. HOLIDAYS

Holidays will remain as currently in the Contract. The first 8 hours will be paid at 2 <sup>1</sup>/<sub>2</sub> times the straight time rate or may saved to be used at another agreed upon time. The last 4 hours of a 12 hour shift on a holiday will be paid at the straight time rate. An employee will be paid at two (2) times his hourly wage rate for all hours worked over twelve (12) hours on a holiday.

When an employee is called into work on a calendar holiday when it is their scheduled day off the employee will be paid at one and one half  $(1 \frac{1}{2})$  times the employees normal straight time hourly wage rate (including regular shift differential, if any) for the first twelve (12) hours worked. An employee will be paid at two (2) times their hourly wage rate for all hours worked over twelve (12) hours.

## 7. VACATION

a. The amount of vacation will be 40 hours per week of eligible vacation.

b. Full weeks of vacation will be calculated on the normal hours scheduled for that week.

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c. Full day vacations will be paid at 12 hours pay.

d. Less than a full day of vacation will be continued per Section 8.3.

e. Employees who take a full week of vacation will

not be required to work their scheduled days off before, or after their vacation, with a maximum of one employee on each shift. Should two employees request to block out the same off days, the senior employee will be allowed to chose which off day period to block. The Company may allow more employees to block the same set of off days or an employee to block before and after their vacation if operational needs allow or no other employee has the time blocked.

f. For the twelve (12) hour shifts, employees who scheduled vacation during their forty-eight (48) hour normal work week will have the option of taking forty (40) hours of vacation and the eight (8) hours will not be paid.

## 8. OVERTIME

a. Overtime will be paid at  $1\frac{1}{2}$  times the straight time rate for hours worked in excess of 12 hours in a day or 40 hours in a week. In the event an employee working a 36 hour week is required to work more than the scheduled 36 hours, the employee will be paid  $1\frac{1}{2}$ times the straight time rate for hours worked in excess of the employee's normally scheduled 36 working hours, except for the first 4 hours of non-mandatory meetings which will be paid at the regular straight time rate.

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b. Double time will be paid to an employee who is required to work on his last available consecutive off day, provided he has worked at least 6 hours on his previous off day. c. Double time will be paid for any hours worked in excess of 16 hours in a day.

d. Open positions on the Operating Schedule being prepared for the following work week will be filled using the following procedure:

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the vacancies filled in Step 1. Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for that vacancy in Step 1 will be required to check with the shift supervisor anytime after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in Step 2, the operator scheduled for that vacancy in Step 1 will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) In filling overtime vacancies where the Company has short notice, the overtime will be considered a Call In. Calls will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin calling the next higher bargaining unit classification beginning with operator in that classification with the least amount of total overtime. The first operator contacted will be informed that they will be required to fill this vacancy. If this operator requests, the Company will continue to attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If another operator accepts the overtime shift, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached, then the person that accepted the shift will be called back and released from the overtime and the required person will report for this position. If a qualified KU employee cannot be reached and no qualified contractor accepts the overtime, a nonbargaining unit employee may fill the twelve (12) hour shift. An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

e. If the call in of operators becomes a problem, a call in list may be established. Volunteers will be given the first opportunity for overtime. If coverage is still a problem, it may be necessary to establish a standby or on call list. The operators on call will be paid standby pay as outlined in the Contract.

f. A layover operator has the option of furnishing his or her own meals and receiving one-half hour overtime pay if he works in excess of two hours after his normal quitting time.

g. At any time after an employee agrees to accept available overtime and later decides that he no longer wants to work the overtime (except during emergency situations) the employee must provide at least twenty four (24) hour notice to management prior to the overtime. If less than twenty four hour (24) notice is given the employee will be required to work the scheduled overtime.

## 9. JURY DUTY

a. An employee will be paid 12 hours pay minus any fees paid by the court for missing a full shift.

b. An employee selected for jury duty must inform

his/her supervisor as soon as possible. If the employee is scheduled to work the day shift, the employee will report to work if there is at least four (4) hours remaining in the shift. If an employee is scheduled to work the night shift, such employee will work the first six (6) hours of the shift on the day(s) of the jury service. If the employee is held past 1400 hours, the employee will not report for day shift or will be relieved of duty for the night shift.

## **10. BEREAVEMENT**

An employee will be paid 12 hours pay for days missed. The number of days for various family members will be as outlined in Article XVII, Section 17.1.

## **11. SICK LEAVE PLAN**

Employees will have 40 hours to be taken as outlined in Article XVII, Section 17.4.

## **12. RETIREMENT SERVICE**

Employees hired before 1/1/06 who are covered by the defined benefit pension plan will have up to 80 scheduled hours worked in a two week payroll period counted as straight time for purposes under the Pension Plan.

## **13. VOTING TIME FOR ELECTIONS**

Employees who are scheduled to work day shift on the day of a federal, state, or local election will be allowed up to two (2) paid hours to vote if they wish to do so. It is understood that employees will only be allowed off for the minimum length of time they need to vote depending on their place of residence in relation to the plant.

## **14. UNANTICIPATED ISSUES**

The Company and the Union realize there may be issues that arise concerning employees on a 12-hour shift that may not have been anticipated. The Company and the Union will meet and attempt to resolve these issues using the principle that the solution will be as cost neutral as possible for both the Company and the employee(s). Should a resolution not be reached, the issue may be taken up in the Grievance and Arbitration Procedure.

## 15. Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Savings Time (normally in the spring) and who only actually works eleven (11) hours instead of his normal twelve (12) hours because of the change shall receive pay for his normal twelve (12) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Savings Time (normally In the fall) and who actually works thirteen (13) hours because of the change, shall receive pay at the established premium rate for the thirteenth (13th) hour.

## LETTER OF UNDERSTANDING

Green River Generating Station

This will confirm the understanding between The United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW) and Kentucky Utilities Company (Company) concerning the Green River Generating Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Green River Generating Station because of the retirement of the Green River Generating Station's coal fired units or part thereof, the following procedure shall be followed:

1. The Company shall not lay off any Green River Generating Station employees as a result of the retirement of the Green River Generating Station's coal fired units.

2. Green River Generating Station employees shall have the right to elect severance benefits. Employees assigned to fill openings elsewhere in the Company will have the option of either electing severance benefits or accepting assignment to a new position. Green River Generating Station employees shall be entitled to a severance benefit payment equal to two weeks of pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay an employee's group medical and dental premiums, provided an employee elects COBRA or retiree medical coverage, for a period equal to one month of coverage for each two full years of service, without proration, up to a maximum of twelve months. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

3. Green River Generating Station employees who do not elect severance benefits will be provided a list of available positions within the Company. This list will also be made available to the union. The available positions may be with any LG&E and KU Energy LLC subsidiary. The employees provided with this list shall be allowed to state their preference for the available openings. With consideration being given to the list of employee preference, the available openings shall be filled based on Union seniority. In the event an employee refuses an available position pursuant to this provision, the employee will not be offered or entitled to any other position, but may elect to receive severance benefits in accordance with Paragraph 2 above. Employees placed into positions within the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) pursuant to this paragraph shall be reclassified to the new position and their pay shall be red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification. Employees placed into a position in the same classification at a Kentucky

Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall be paid at the then current rates of pay applicable to that facility and consistent with the employees' step rate at the time of the placement. Employees placed into a position in a different classification at a Kentucky Utilities facility outside of the Earlington Operations, Areas 1 (Parkway) and 2 (Green River) shall receive the top rate of pay for the classification in which they are placed. Employees placed into positions at any other facilities will be paid in accordance with the then current pay practices and rates applicable to that facility. The company reserves the right to determine the appropriate classification and level for which the employee being placed is qualified. Any employee placed in a position pursuant to this paragraph shall have a sixty (60) day trial period in the position. Upon the conclusion of that trial period, the employee may elect to receive the severance the employee would have been entitled to receive pursuant to Paragraph 2 of this Agreement, less the wages paid to the employee during the sixty (60) day trial period.

4. The Company will make available Meter Reader positions equal to the number of Meter Reader positions filled by contractors in the Earlington Operations area at the time of the retirement of the Green River
Generating Station. Meter Reader positions filled by employees pursuant to Paragraph 3 above shall have their pay red-circled at the rate of pay which results from reducing the employees' former rate of pay by fifty percent (50%) of the difference between their former rate of pay and the rate of pay for a COT after two years in classification and shall not be required to relocate. Employees who have their pay red-circled pursuant to this provision shall be eligible for potential wage increases two (2) years after the date their pay is red-circled if the collective bargaining agreement provides for such an increase. The Company retains the right, at its discretion, to contract out any Meter Reader positions filled by employees pursuant to Paragraph 3 above, in the event such employees subsequently leave the respective Meter Reader positions in which they are placed. In the event one of these employees subsequently departs from such a Meter Reader position, the Company will make the position available for bid to the other similarly placed employees who have filled Meter Reader positions prior to utilizing a contractor.

5. Employees placed into positions pursuant to Paragraph 3 must, in the Company's sole discretion, meet all requirements for the position, including, but not limited to satisfying the qualifications for the position, the education requirements for the position, and the residency requirements for the position. With respect to meeting the residency requirement, employees will have up to twelve (12) months to relocate. Employees who relocate in order to satisfy the residency requirements for a position shall be eligible for applicable

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relocation benefits following the completion of the trial period referenced in Paragraph 3.

6. It is understood that this agreement will not be construed as the Company's position of either previous

or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Green River Generating Station employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

7. With respect to Green River Generating Station employees, the provisions in this Letter of Understanding shall supersede all provisions set forth in Article 10 of the Collective Bargaining Agreement except for Article 10.6.

8. In the event the Company begins staffing a new generating facility on or before 12-31-2025 in the Earlington Operations, Areas 1 (Parkway) or 2 (Green River), the Company will endeavor to make available fifty percent (50%) of any union positions at such a new plant to former Green River Generating Station employees who were displaced as a result of the retirement of the Green River Generating Station's coal fired units and who remain employed by the Company at the time their service is needed at the new generating facility. Former Green River Generating Station employees who have previous operations and maintenance experience at Green River Generating Station and who seek such positions will be deemed to have met the educational requirements of the new positions

but are not exempt from all qualifications as established by the company including successful completion of any test required for such positions. Employees who satisfy all requirements will fill any such positions based on union seniority. 9. In the event the Company requires employees to complete proper plant shutdown work, at least one of the Unit Officials, (Unit President, Unit Secretary, Unit Grievers), will be provided the opportunity to perform the proper plant shut down work for a period up to a maximum of 8 weeks, provided the Unit Official is qualified to perform the plant shut down work. The number of available positions to conduct proper plant shut down and the qualifications required for this work will be determined solely by the Company.

10. With respect to operations work at the Green River Generating Station, in order to satisfy labor requirements in the period leading up to the retirement of the facility, it is understood and agreed that the Company may contract out operations work pursuant to Article 2.3 of Collective Bargaining Agreement. Such operations contractors brought in pursuant to Article 2.3 will begin training in preparation to cover employee absences and other labor shortages. There will be no reduction in the normal work schedule as result of the utilization of contractors in operations. The normal work schedule is as defined in Article 5.1 of the contract. The overtime procedure outlined in the Memorandum of Agreement on 12 hour shifts will be used to fill any overtime vacancy. Once the overtime list is exhausted, then contract operators that are qualified to fill the vacancy will be offered the overtime opportunity. If no contractor accepts the overtime, the tagged operator ("required employee") will be required to fill the overtime opportunity. At no time will there be more contractors assigned to a shift than the number necessary to ensure that the total number of qualified personnel on a shift is four (4) inclusive of contractors. Contractors may, however, be assigned to any shift for training and other assigned duties on that shift. In the event that the number of employees on a shift drops to three (3), a qualified contractor may be assigned to that shift in order to maintain a staffing level of (4) inclusive of contractors. As long as there are four (4) employees per shift, if both units are running, contractors, once qualified, will not be offered call in or planned overtime unless that overtime is first offered to employees. In the event that only one (1) unit is running, should a vacancy occur, no overtime will be assigned on a shift staffed by three (3) qualified personnel inclusive of contractors unless management deems it necessary in order to meet operational needs. No employee will be displaced as result of the assignment of a contractor to a shift.

11. The Company shall determine staffing requirements and the timing and procedures for completing the selection and/or assignment subject to the provisions set forth herein. IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative to first become effective February 1, 2012, and as revised effective August 1, 2014.

Anoji Doman

nuvrk-

pa Villies

## Green River Generating Station Green River Operation 12 Hour Shift Overtime Language

#### AGREEMENT

This will confirm the understanding reached between Kentucky Utilities and the United Steelworkers regarding the Memorandum of Agreement regarding 12-hour shift schedules and the Letter of Understanding regarding Green River Station. The parties agree to the following:

• This language will supersede the language in paragraph 10 of the Letter of Understanding regarding Green River Station (with regard to contractor employees participation in the filling of overtime only) and paragraphs 8(d) of the Memorandum of Agreement regarding 12-hour shift schedules.

(1) The operating schedule for the following week will be posted with all the required positions filled. Any vacancies on the schedule not filled by "on shift" operators will be filled by "qualified contract operators" where possible. Remaining operator positions will be filled on an overtime basis using the operator in the classification required with the least amount of actually worked overtime hours. Should a tie exist in the number of overtime hours actually worked, the operator with the least amount of bargaining unit seniority will be used.

(2) After the schedule is posted the Company will begin asking/calling available operators for the va-

cancies filled in paragraph titled (1). Contacts will be made beginning with the operator in the classification required with the least amount of total overtime. If no operator is obtained, the Company will begin asking/ calling the next higher bargaining unit classification beginning with the operator in that classification with the least amount of total overtime. These contacts in this step will be completed by 8:00 a.m. Saturday.

(3) The operator previously scheduled for a vacancy in paragraph titled (1) will be required to check with the shift supervisor any time after 8:00 a.m. Saturday to determine if they have been released from that overtime. If no operator is obtained in paragraph titled (2), the operator scheduled for that vacancy in paragraph titled (1) will be required to fill the vacancy.

(4) Vacancies will be filled beginning with the classification that is required for that shift. Example: If a Unit Operator is to be off work who would have been working in a Unit Operator Assistant position, then a Unit Operator Assistant will be scheduled for that position.

(5) Go to overtime list of available operators and the first one contacted is required to work the overtime. If the required operator requests, the company will attempt to contact other employees using the overtime list to obtain an operator for this vacancy. If no operator is contacted, the Company will then call qualified, available contractor operators. If no contractor operator is contacted for the overtime, the Company will then call shift supervisors. If no shift supervisor accepts the overtime, the required employee will be required to work the overtime. If a qualified contract operator is contacted he will be required to work and the Company will call the required employee back to release them from the obligation. If a shift supervisor accepts the overtime, the Company will call the required employee back to release them from the obligation. If the required employee cannot be reached then the person that accepted the shift will be called and released from the overtime and the required person will report for this position.

If a qualified KU employee cannot be reached and no qualified contractor accepts or is required to work the overtime, a non-bargaining unit employee may fill the twelve (12) hour shift.

An employee will not be charged with more than one reject for any workday (6 a.m. to 6 a.m.) period that overtime is refused. The supervisor will not be required to make another call to that employee. However, this does not exempt an employee from getting additional calls for required overtime.

(6) It is the intent of both parties to use full twelve hour shifts when filling overtime, when possible, including the use of bargaining unit employees, qualified contractors and non-bargaining unit employees. Split

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shifts will only be used as a last option.

This overtime distribution process shall be reviewed by the Company every three months. If the Company determines that this process is resulting in an unequal distribution of overtime, the parties will meet to attempt to agree on modifications that will create better overtime distribution. If the parties cannot agree then they will revert back to the language set forth in paragraph 10 of the Letter of Understanding regarding Green River Station and paragraph 8(d) of the Memorandum of Agreement regarding 12-hour shifts. This agreement will expire with the retirement of the current Green River 3 & 4 units or at the expiration of the current collective bargaining agreement.

For the: Unique Soman Company:

Union: Joe Villies

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## AGREEMENT

between

## Kentucky Utilities Company Old Dominion Power Company

and

## INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS



# LOCAL 2100

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#### Effective August 1, 2018 to August 1, 2021

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## **OFFICERS**

## PRESIDENT/BUSINESS MANAGER PJ BREEDING

## VICE-PRESIDENT NATE FROGGETT

## RECORDING SECRETARY RANDY BARMORE

## TREASURER ROB CALEBS

## **EXECUTIVE BOARD**

DANNY CLEMONS BRADLEY HOWARD ARIC MERSHALL DAMON NEWTON BRIAN WETHINGTON Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 37 Page 4 of 108 Meiman

#### CHIP WHEELER

## OFFICE PHONE NO.

(502) 935-4010

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THIS AGREEMENT, made and entered into as of the 1st day of August, 2018, by and between KENTUCKY UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

#### WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

#### **ARTICLE I**

#### Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

## Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All present employees of the Company covered by this Agreement on the date of execution of this Agreement shall have the right to remain, but shall not be required to remain, members of the Union. All employees covered by this Agreement who are hired after the date of execution of the Agreement shall have the right to become but shall not be required to become members of the Union.

The parties agree that if, during the term of this agreement, KRS 336.130(3) ("Kentucky Right to Work Act") or VA Code Sections 40.1-59 and 40.1-62 are repealed, in their entirety, if a new public act invalidated

KRS 336.130(3) ("Kentucky Right to Work Act") or VA Code Sections 40.1-59 and 40.1-62, if these statutes become unenforceable in any way, or if the language contained in Article 1, Section 2 of the agreement expiring August 1, 2018, becomes lawful for Kentucky or Virginia employees covered by this Agreement, the language in Article 1, Section 2 of the agreement expiring August 1, 2018, shall replace the current language for employees in the state impacted by such a change in law without need for any bargaining.

#### Section 3

The Company, where so authorized and directed by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made

#### Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

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#### Section 5

Section 2 of this Article is intended to comply with all requirements and the provisions of applicable state and

federal law, and nothing herin contained shall require the taking of any action in violation therof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith.

#### Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules

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or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

#### **ARTICLE II**

#### Section 1 No Strike - No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sit-down, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

#### Section 2 Subcontracting

(1) The Company currently and historically utilizes

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outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will

not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the
work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

## Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

## **ARTICLE III**

Section 1 Notification in Event of Discharge of Employee

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In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville, Kentucky, written notice thereof. If a written reprimand is given to an employee a copy will also be given to the Union.

## Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

## Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward

## Section 4 Grievance Procedure

Should differences arise between the Company

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and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any step of this procedure will be final:

(1) The employee and/or his steward shall first bring the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be

considered settled.

(5) The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources

representative within the time specified in paragraph (4) written notification that it desires to arbitrate the grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

(6) Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

## **Section 5 Arbitration**

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which

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have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Except where prohibited, precluded or preempted

by applicable law, the parties agree that in matters the Union agrees to submit to arbitration, the Arbitrator shall be explicitly authorized to decide any statutory issues that may arise under Section 8 of the National Labor Relations Act ("NLRA"), or that if proven would form the basis for an unfair labor practice under such provisions.

## Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

# ARTICLE IV

## Leaves of Absence - Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee

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who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary. Union members who are excused from work for the conduct of Union business, and who are not eligible for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

## ARTICLE V

## **Exclusive Contract**

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

# ARTICLE VI

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No Discrimination, Interference or Intimidation of Employee by Company or Union The Company further agrees that it will not interfere with, restrain or coerce employees because of membership or lawful activity in the Union, nor will it by discrimination with respect to hire, tenure or employment or any other term or condition of employment or in any manner attempt to discourage membership in the Union.

The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

## ARTICLE VII

## Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such

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employees shall be classed as probationary employees until completion of one hundred eighty (180) days of continuous employment, during which the employee works for the Company, and during said time such employee shall acquire no seniority. Any employee, if still employed at the end of said one hundred eighty (180) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment. There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of one hundred eighty (180) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

# Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

# ARTICLE VIII

# Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the

bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and physical fitness are relatively equal, length of continuous service shall govern. If any claim shall be made that any promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

## Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union on a quarterly basis.

## Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice

yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

## Section 4 Loss of Seniority

Seniority shall be lost for the following reasons:

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

(c) By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

## **Section 5 Job Vacancies**

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee quits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such

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action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or vacancies will be posted by the Company, as hereinabove provided, and application must be made for the job during said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/ or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure cannot subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

\*\*Please see agreement at the back of this contract\*\*

## Section 6 Moving Expenses

A. When the permanent reporting location of an

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employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or, (c) when the Company requires the employee to transfer to another location, and the employee is required to move his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

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# Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their seniority and by mutual agreement between the employees involved, the Union and the Company, such period may be further extended.

## Section 8 Absence from Duties

Upon prior arrangement with Company, employees shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

## Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

# Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

# Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

## Section 12 Residence Requirements

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(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Substation Technicians shall reside within thirty (30) road miles of the reporting location. Line Technicians and Substation Technicians, whose reporting location is changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. Employees in Substation Technician positions as of the effective date of this policy (January 1, 2013) who do not meet this residency requirements will not be required to move. Additionally, those Service, Line or Substation Technicians residing outside the requirement as specified in (a) or (b) above can not move any further.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service, Line or Substation Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

## Section 13 Maternity Leave

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An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan to return to work, accumulated paid sick leave may be utilized to the same extent it could be if the employee applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

## Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety

Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2)

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members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting.

# ARTICLE IX

## **Employees in the Armed Forces**

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all LG&E and KU Energy LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

#### ARTICLE X

## Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day,

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Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In addition, employees may utilize two floating holidays and two personal days during a calendar year. New employees hired between July 1 – September 30 will be eligible for only one floating holiday and one personal day in the calendar year in which the employee is hired. New employees hired on or after October 1 will not be eligible for floating holidays or personal days until January 1 of the following year.

# Section 2

An employee scheduled to work or on call on any of the above holidays and works eight (8) hours or more shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

# Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his

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hourly wage rate, provided he worked at least three (3) hours on his previous off day.

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## ARTICLE XI

## Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year
5 days	Maximum in year of hire
10 days	Years 1-4
15 days	Years 5-14
20 days	Years 15-24
25 days	Years 25 and above

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

# Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status
shall become eligible for vacation based on his or her anniversary date:

An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.

An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D.An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

#### **Scheduling of Vacations**

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A. Vacations, except in case of emergency (in which case special arrangements must be made by the employee with his department head), shall be taken at least one work week at a time.

B. In the event that an employee doesn't sign his weeks consecutively, the Company will go to the next employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

## **Accumulating Vacations**

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

## Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment

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of the Company during any calendar year shall be entitled to any vacation pay in the following year.

## Pay in Lieu of Vacation

An employee with four weeks of vacation eligibility (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

# Vacation During Illness, Disability, or Personal Leave of Absence

A If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of

up to one week vacation carry-over as specified within this article, the employee shall receive payment for any remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

• an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and

• an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

#### Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

## ARTICLE XII

## Section 1 Work Away from Headquarters, Travel on

#### **Company Time, Meals**

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided transportation or transportation expense between the assigned job and his regular place of employment or headquarters. If, in the opinion of his supervisor, it is impractical for the employee to return daily to his regular place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work, the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company \$7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a \$7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a \$7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's

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normal start time and continues into the employee's normal shift, or planned work or emergency work continues beyond the employee's normal shift end time more than two (2) hours.

Whenever any employee or employees, after completing their normal working hours, are called out for extra work because of emergency or service interruption and required to work three (3) hours.

For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

# Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

## Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

## Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

## Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent

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of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

#### Section 6 Acting Supervisor

On a crew with three or more persons, whenever a regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

#### Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

#### Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company

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may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a \$1.00 per hour premium over their regular rate of pay.

## Section 9 Temporary or Emergency Work in Lower Classification

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

#### Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

## Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

## ARTICLE XIII

## Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to

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exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

The Line crews and Service Technicians shall begin their workday at 7:30 a.m. and end at 4:00 p.m. with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m. to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time.

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

#### Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twentyfour hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

## Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees

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regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime record will be posted on the appropriate bulletin board.

## Section 4 Overtime – Idle Holiday Counted as Time Worked

An idle holiday shall be counted as a day worked for determining weekly overtime.

## Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the eventthat:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

(b) An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

#### Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of three (3) hours' pay at one and one-half times their regular rate of pay for such work.

Employees called back within four(4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

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Employees called out for emergency work on a normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and onehalf times his regular rate of pay for such work.

#### Section 7 Planned Overtime on Off Day

An employee scheduled for planned overtime work on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

## Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid

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at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee may either return to work at his regular hourly rate of pay or not return to work and forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

## Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at his regular hourly rate

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of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals, refreshments, or rest periods authorized by his supervisor.

An employee who is called out for emergency work more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

#### Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually worksnine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

## Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

#### Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid one hundred dollars (\$100) per week in year one of the contract, one hundred and twenty-five dollars (\$125) in year two of the contract and one hundred

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and fifty dollars (\$150) in year three of the contract. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be paid for such time worked in accordance with Article XII Overtime. On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The on-call employee, in exchange for on call pay, agrees to remain available and fit to respond to call outs during the week they serve as the On-Call person. If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service calls.

A total of three employees for each of the following three areas Harlan/Pineville, London/Somerset and Norton/Pennington Gap will be on-call from any of the classifications listed in the Eligibility section below for the following holidays including any adjacent weekends, Good Friday, Memorial Day weekend, Independence Day (weekend if Independence Day is adjacent to the weekend) and Labor Day weekend. The third employee who serves in any of these designated holidays On-Call status will be paid one hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves On-Call status for service calls. This third employee may include any classification from those listed in the Eligibility list below and may also include Line Technician B or C.

#### **Eligibility:**

All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B

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- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

## Areas to be staffed with an On-Call person:

- Harlan
- Pineville
- London
- Somerset
- Norton
- Pennington Gap

## **On-Call Staffing:**

Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

## **Dispatcher's Priority**

Dispatcher's will make the first call to the "On-Call" person for that area.

Exception: (a) there are other bargaining unit employees already working that can respond more quickly (b) the "On-Call" person for that area has been sent home to rest or has initiated a rest period.

## **Customer Order Technicians**

The Company reserves the right to determine if and when Customer Order Technicians will be assigned to on-call.

# Section 13 Emergency Electric Restoration for Another Utility

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An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate provision does not apply when such work is performed for Kentucky Utilities or Old Dominion Power, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

#### ARTICLE XIV

#### Classification of Schedule "A"

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents  $(5\phi)$  per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter

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Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

#### ARTICLE XV

Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

#### Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother, sister, grandparents, grandchildren, parents-in-law, sons-in-law, daughters-in-law, spouses of the employee's brothers or sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave. Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

## ARTICLE XVI

#### **Bulletin Boards for Union Use**

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own bulletin boards, of a size not larger than the Company's bulletin boards.

The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The

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Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.
## ARTICLE XVII

#### **No Discrimination**

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

# ARTICLE XVIII

# Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2021, unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter unless either party at least sixty (60) days prior to the expiration of this Agreement or any extension thereof shall serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article,

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the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2020 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2017. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2020, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2021, and the wage rates in effect as of midnight July 31, 2019, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2020 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2020.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and addressed to Local No. 2100, International Brotherhood of Electrical Workers, AFL-CIO, 10400 Dixie Highway, Louisville, Kentucky 40272.

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate Labor Relations Manager, LG&E and KU Energy, LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

IN TESTIMONY WHEREOF, Union and Company have caused their respective names to be hereunto subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this 25th day of August, 2018.

#### KENTUCKY UTILITIES COMPANY

Witness:

For the Company: LG&E and KU Energy LLC.

Human Resources olman.

Stephanie Dunean, Manager Labor Relations

Dale Biclefeld, N lanager field Service Ops

tewart Spradlin, Manager Ops. Center

Manager Staffing Services

Fandra Miller, Sr. HR O

Breeding, President/Business Manager

For the Union:

International Brotherhood of Electrical Workers Local 2100

ommittee

Committee Member

Justi

ittee Member

letcher, Committee Member

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#### SCHEDULE "A"

## WA G E R A T E S, H O U R L Y R A T E D CLASSIFICATIONS EFFECTIVE AUGUST 5, 2018 APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/ or record of material used by the crews, shall, in addition to his regular wage, receive \$15.00 per month during the first year he is so designated, \$20.00 per month during the second year, and \$30.00 per month thereafter as compensation for the satisfactory performance of these

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duties.

The following rates are applicable to all employees working normally on the day shift from 8:00 a.m. to 4:00 p.m.

To employees normally working on the second shift (generally 4:00 p.m. to 12:00 midnight), add fifty cents (50) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninetyfive cents (95) per hour in addition to their straight time and shift premium rates.

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# 8/5/2018

	WAGE SCALE		
	First	After One	After Two
Classification	Classification	Year in Classification	Years in Classification
Chief Electrician	\$39.43	\$41.64	\$44.88
Chief Meter Technician	\$44.88	\$44.88	\$44.88
Technician	\$36.33	\$38.31	\$40.68
Semi-Skilled Technician	\$30.77	\$32.08	\$34.26
Laborer-General	\$22.20	\$23.71	\$25.25
Line Technician A	\$39.18	\$39.60	\$40.98
Line Technician B	\$30.77	\$32.08	\$34.26
Line Technician C	\$26.84	\$28.47	\$30.63
Meter Technician A	\$36.33	\$38.31	\$40.98
Meter Technician B	\$32.29	\$33.77	\$35.50
MeterReader(Note4)	\$30.77	\$32.08	\$34.26
Operator, Coal Equipn	nent \$35.82	\$37.88	\$40.16
Unit Operator	\$40.82	\$41.57	\$42.30
Unit Operator Assistant	\$37.88	\$38.86	\$40.68
Line Supervisor B (Not	te 1) \$42.62	\$42.62	\$42.62
Service Technician A	\$39.18	\$39.60	\$40.98
Service Technician B	\$30.77	\$32.08	\$34.26
Service Technician C	\$26.84	\$28.47	\$30.63
Shift Engineer	\$40.12	\$42.10	\$44.88
Substation Supervisor B	\$42.62	\$42.62	\$42.62
Substation Technician A	\$39.18	\$39.60	\$40.98
Substation Technician B	\$30.77	\$32.08	\$34.26
TraineeA(Note2)	\$27.61	\$27.61	\$27.61
Trainee B (Note 3)	\$25.96	\$25.96	\$25.96
Customer Order Techn	ician \$22.64	\$24.16	\$25.71

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# 7/21/2019

		WAGE SCAL	Æ
	First	After One	After Two
Classification	Classification	Year in Classification	Years in Classification
Chief Electrician	\$40.42	\$42.68	\$46.00
ChiefMeterTechnician	\$46.00	\$46.00	\$46.00
Technician	\$37.24	\$39.27	\$41.70
Semi-Skilled Technician	\$31.54	\$32.88	\$35.12
Laborer-General	\$22.76	\$24.30	\$25.88
Line Technician A	\$40.16	\$40.59	\$42.00
Line Technician B	\$31.54	\$32.88	\$35.12
Line Technician C	\$27.51	\$29.18	\$31.40
Meter Technician A	\$37.24	\$39.27	\$42.00
Meter Technician B	\$33.10	\$34.61	\$36.39
MeterReader(Note4)	\$31.54	\$32.88	\$35.12
Operator, Coal Equipn	nent \$36.72	\$38.83	\$41.16
UnitOperator	\$41.84	\$42.61	\$43.36
Unit Operator Assistant	\$38.83	\$39.83	\$41.70
Line Supervisor B (Not	te 1) \$43.69	\$43.69	\$43.69
Service Technician A	\$40.16	\$40.59	\$42.00
Service Technician B	\$31.54	\$32.88	\$35.12
Service Technician C	\$27.51	\$29.18	\$31.40
Shift Engineer	\$41.12	\$43.15	\$46.00
Substation Supervisor B	\$43.69	\$43.69	\$43.69
Substation Technician A	\$40.16	\$40.59	\$42.00
Substation Technician B	\$31.54	\$32.88	\$35.12
TraineeA(Note2)	\$28.30	\$28.30	\$28.30
TraineeB(Note3)	\$26.61	\$26.61	\$26.61
Customer Order Techn	ician \$23.21	\$24.76	\$26.35

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Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-Skilled Technician, Substation Technician B, or any other classification having a first year hourly rate in excess of the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

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## AGREEMENT

The Kentucky Utilities/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job created within the Pineville, London and Norton Operations Areas, the employees within the classification who meet the requirements shall be given first opportunity to fill the opening in accordance with procedures agreed to by the parties. In the event the vacancy is not filled by the foregoing procedures, the vacancy shall be posted in accordance with Article VIII, Section 5 of the Agreement.

This agreement shall remain in effect for one year

from the date of the agreement, at which time the Company and Union will meet and discuss the continuation of this practice.

This agreement is strictly non-precedential. It shall not be used in any arbitrations case unless such case involves the enforcement of the terms set forth herein. Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 37 Page 106 of 108 Meiman Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 37 Page 107 of 108 Meiman Case No. 2020-00349 Attachment 3 to Response to PSC-1 Question No. 37 Page 108 of 108 Meiman



# "Regardless Of The Demands

# Of The Work, You Are

# **Expected To Take Time**

# To Do It Safely."

Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 AGREEMENT Page 1 of 60 Meiman

between

# Kentucky Utilities Company Old Dominion Power Company

and

# INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS





Effective August 1, 2015 to August 1, 2018



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# PRESIDENT/BUSINESS MANAGER CURTIS STRATTON

# VICE-PRESIDENT P.J. BREEDING

# RECORDING SECRETARY RANDY BARMORE

# TREASURER BICK BAYMER

# **EXECUTIVE BOARD**

DANNY CLEMONS TERRY CUNDIFF PHILLIP WALKER DAVID JOYNER CECIL MILBY RON MILES CHIP WHEELER

# OFFICE PHONE NO. (502) 935-4010

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AGREEMENT	

## Attachment 4 to Response to PSC-1 Question No. 37

THIS AGREEMENT, made and entered into PageoT of 60 the 1st day of August, 2015, by and between KENTUCK Meiman UTILITIES COMPANY, a Virginia and Kentucky Corporation, with its principal offices and place of business in Lexington, Fayette County, Kentucky (doing business in Virginia as Old Dominion Power Company), hereinafter referred to as the "Company," party of the first part, and LOCAL UNION NO. 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, hereinafter referred to as the "Union," party of the second part.

#### WITNESSETH:

THAT WHEREAS, the parties hereto desire to cooperate in the maintenance of just and equitable terms and conditions of employment and to provide methods for fair and peaceable adjustment of differences that may arise between them and to promote harmony and efficiency to the end that the Company and the Union and the general public may mutually benefit; and

WHEREAS, the continuous operation of the business of the Company is essential to the public welfare and it is, therefore, a recognized obligation on the part of both the Company and the Union to maintain continuous and dependable service, irrespective of any differences which may occur at any time, it is mutually agreed by said parties as follows:

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## Section 1 Union Recognition

The Company hereby recognizes the Union as the exclusive bargaining agency for all its employees in its Pineville and Norton Operations and will continue to recognize the Union for all matters pertaining to rates of pay, hours of work and any and all conditions of employment during the life of this contract, but excluding without limitation all clerical employees, line supervisors and substation supervisors and supervisors who have the authority to hire and fire or recommend such action. This Agreement is restricted entirely to said Pineville and Norton Operations of the Company's system and is applicable only to the employees located within said Pineville and Norton Operations and within the classifications referred to in Article XIV.

# Section 2 Authorization for Dues, Agency Fees, Deductions etc.

All Kentucky employees of the Company covered by this Agreement who on the date of execution of this Agreement are members or agency fee payers of the Union shall, as a condition of continued employment, remain members or agency fee payers for the term of the Agreement to the extent of paying the periodic dues or agency fees uniformly required. All Kentucky employees covered by this Agreement who are hired after the date of execution of this Agreement shall, as a condition of continued employment, become members or agency fee payers of the Union at the completion of their probationary period and remain members or agency fee payers for the term of this Agreement, to the extent of paying the initiation fee (or reinstatement fee) and periodic dues or agency fees uniformly required.

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The Company, where so authorized and direcMeiman by an employee in writing upon an authorization form, meeting all requirements of law and approved by the Company, will deduct from the wages of any and all employees in its Pineville and Norton Operations for whom the Union is bargaining agent, Union dues, agency fees, initiation fees and lawful unit wide assessments in the amounts authorized by each employee on one of the above mentioned forms. This deduction shall be made as designated by the employee on the approved form on the first pay day of each month and remitted promptly to Local Union No. 2100, 10400 Dixie Highway, Louisville, Kentucky 40272. All checks shall be made payable to International Brotherhood of Electrical Workers, Local No. 2100. Each remittance shall be accompanied by a list setting forth the amount deducted and the names of those from whom the deductions were made.

# Section 4

In the event there is an overcharge made in making payroll deduction for dues, agency fees, initiation fees and assessments, the Union shall be responsible for adjustment of such claim, with the individual members.

# Section 5

Section 2 of this Article shall not apply to Virginia employees. This Article is intended to comply with all requirements and the provisions of applicable state and federal law, and nothing herein contained shall require the taking of any action in violation thereof; the Union agrees to indemnify and save the Company harmless from any claim or liability arising out of any action taken by the Company in compliance herewith. However, in the event changes in the state and/or federal law should make

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the application of Section 2 above lawful for **Viagenia** of 60 employees, then the provisions of said Section 2 sh**Meiman** apply to said Virginia employees.

## Section 6 Management Rights

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

It is further agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety, which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss such changes during the fourteen (14) calendar day period if requested.

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## Section 1 No Strike – No Lockout

Union pledges to Company the loyal, honest, safe and dependable service of all its members who perform work under this Agreement.

The Company agrees not to lock out its employees and the Union agrees that there shall be no slowdown, sitdown, strike or other interference with or stoppage of the work of the Company on the part of the Union or any of its members, during the existence of this agreement.

Although it is a recognized obligation on the part of both the Company and the Union to cooperate in maintaining a continuous and dependable public service, it shall not be a violation of this Agreement, nor cause for discharge or disciplinary action, for an employee as an individual matter to decline to cross a picket line at premises other than premises of the Company where loss of Company property or injury to the employee is threatened.

A duly identified and authorized representative of the Union shall, upon due advance arrangement, be granted access to Company premises for the purpose of investigating problems with which he is properly concerned in the administration of this Agreement. Union activity as permitted herein does not include Union business of an internal nature which does not involve the Company.

# Section 2 Subcontracting

(1) The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain

Attachment 4 to Response to PSC-1 Question No. 37 specialized services not readily available wit**Fageth2** of 60 Company's work force; for purposes of busin**49**siman expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary for prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation, transmission and distribution of electricity of a type normally and usually performed by employees in journeyman classifications or above when such subcontracting would cause the layoff of, such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force.

(2) If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

(3) It is agreed that outside contractors will not perform overtime work, normally performed by employees covered by this Agreement, except in the following circumstances and situations: where the employees in the work area affected have been offered the

Attachment 4 to Response to PSC-1 Question No. 37 work; if an emergency exists and employees in the Regerth of 60 area affected by the emergency have been fully utiliz Ageiman or if it is necessary to have an equipment outage for the contractor to complete the work he is performing. It is not a violation of this Section for a contractor to continue or complete work on an overtime basis, provided the contractor is responsible for that work during the normal workweek. However, contractors will not be called out to perform overtime work unless one of the above three (3) exceptions has been met.

(4) The Company agrees that, others factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

# Section 3 Successorship

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

# ARTICLE III

# Section 1 Notification in Event of Discharge of Employee

In the event of a discharge or suspension of any employee, the Company shall within forty-eight (48) hours give the employee and Local No. 2100 at Louisville,

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Kentucky, written notice thereof. If a written rep**Pageatd of 60** is given to an employee a copy will also be given to **Meiman** Union.

## Section 2 Grievance After Discharge or Suspension

In the event the Union or any discharged or suspended employee shall fail to file a written grievance within five (5) working days concerning the above mentioned discharge or suspension, such discharge or suspension shall be final.

## Section 3 Union Representation – Stewards

For adequate representation of the employee groups, there shall be a steward at the following locations: Somerset, Kentucky, London, Kentucky, Pineville, Kentucky, Harlan, Kentucky, Pennington Gap, Virginia, and Norton, Virginia, and as many assistant stewards as may be needed, the names of all of whom shall be furnished to the Company. It is understood an assistant steward will function only in the absence of the steward. It is agreed that the Company will recognize the stewards as the official representatives of the employee group covered by the terms of this Agreement. (The right is reserved by the Union to change the stewards at will, provided that notice of any change is immediately given to the Company.) No steward shall be discriminated against by the Company because of his faithful performance of his duties as steward.

## Section 4 Grievance Procedure

Should differences arise between the Company and Union as to the meaning and/or application or the observation and performance of any of the provisions of this Agreement, the following shall be the procedure for adjustment thereof, and any settlement reached in any

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(1) The employee and/or his steward shall first br**Meiman** the grievance to the attention of his immediate supervisor.

(2) If the grievance is not settled, it shall be reduced to writing so as to describe the complaint, designate the article and section of the contract which the aggrieved party contends has been violated and state briefly the events or actions which are alleged to be in violation of the contract and which justify the complaint and shall be presented by the aggrieved employee and/or his steward to the employee's immediate supervisor and the next level of management who did not participate at Step 1.

(3) If the matter is not satisfactorily disposed of within three (3) working days, a Business Representative of the Union shall be called in. The Business Representative, the Steward, and such person or persons as the Union may designate, shall meet with the appropriate manager and such person or persons the Company may designate to make a thorough investigation. It is agreed that a fair and sincere effort shall be made to reach a satisfactory adjustment or settlement of all matters so presented within ten (10) working days after this meeting.

(4) If the matter cannot be settled in the foregoing manner, it is agreed that the Union may refer the grievance to arbitration by giving notice to the Company in the manner hereafter specified, provided that such notice is given within forty-five (45) days after the occurrence of the event or action upon which the grievance is based or within such time as the period for giving notice may be extended by agreement of the parties in writing. If notice is not given within such period, the grievance shall be considered settled.

The Union may refer a grievance which the parties are unable to settle under the grievance procedure to arbitration by delivering to the human resources

Attachment 4 to Response to PSC-1 Question No. 37 representative within the time specified in paragepth of 60 (4) written notification that it desires to arbitrate Meiman grievance. The Company and the Union shall each appoint a representative and such representatives shall seek agreement as to the identity of a mutually acceptable arbitrator. If they are unable to agree, the Company and Union shall jointly request the American Arbitration Association to provide a list of seven (7) qualified (National Academy of Arbitrators member) arbitrators who have training or experience in the subject of the dispute in question. The representatives of the parties shall either agree to an arbitrator on the list or select one by each party alternating striking a name from the list until one name remains, either party may reject one list per case. More than one grievance may be submitted to the same arbitrator if a multiple submission is acceptable to both parties. The compensation and expenses of the arbitrator shall be borne equally by the parties. The compensation and expenses, if any, of witnesses and other participants in the arbitration shall be borne by the party desiring or requesting their presence.

Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

## Section 5 Arbitration

The jurisdiction of the arbitrator shall be strictly limited to the determination of disputes having to do with the application of the provisions of the Agreement which have been submitted to arbitration as provided herein. But said arbitrator shall have no power to change any of the provisions of the Agreement.

Except where prohibited, precluded or preempted

Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 by applicable law, the parties agree that in matRageth2 of 60 Union agrees to submit to arbitration, the Arbitrator shAleiman be explicitly authorized to decide any statutory issues that may arise under Section 8 of the National Labor Relations Act ("NLRA"), or that if proven would form the basis for an unfair labor practice under such provisions.

## Section 6 Grievance Meetings

Grievances to be handled through the grievance procedure shall be taken up at such time of day as will least interfere with the regular working hours of the employees involved. If the Company finds it more convenient and practical to conduct such proceedings during regular working hours, then Union grievance representatives who are called from their regular duty will be paid their regular wages as though they were on regular duty.

# ARTICLE IV

# Leaves of Absence – Union Business

The Company, upon written request from the union, shall grant to the officers and committees of the Union all necessary and reasonable leaves of absence to transact Union business, provided reasonable notice shall be given and their seniority and all other rights with the Company shall not be affected due to their absence. It is understood and agreed, however, that the Company shall not be required to grant such leave of absence to any employee whose absence, in the opinion of the Company, would interfere with the proper operation of its business. The Company shall also have the right to recall any employee who has been granted a leave of absence, in the event an emergency or for operational effectiveness shall, in the opinion of the Company, make such recall necessary.

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Union members who are excused from **wBageft8 of 60** the conduct of Union business, and who are not eligi**Meiman** for compensation by the Company for the time so spent, shall, upon request by the Union, be compensated by the Company for straight-time work hours missed. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

Union members' absences from work for the conduct of Union business will be limited to twenty (20) work days in a calendar year. However, the Company will give additional consideration in this area on a case by case basis to requests which are submitted in writing.

### ARTICLE V

## **Exclusive Contract**

During the life of this Agreement the Company will not enter into any contract with any employee or group of employees, or with any other organization in the Company which would supersede or modify the provisions of this Agreement, unless required to do so under the provisions of the National Labor Relations Act or any of the amendments thereto.

#### ARTICLE VI

No Discrimination, Interference or Intimidation of Employee by Company or Union

The Company further agrees that it will not

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The Union agrees that neither the Union nor any of its members will interfere with, intimidate, restrain or coerce any employee in any manner whatsoever with respect to his right to work or the free exercise of his own choice as to Union membership or non-union membership, and further that there shall be no solicitation of employees for Union membership or dues on Company's time or property, provided, however, that if any employee shall lease or rent his residence from Company, then such residence shall not be considered as Company property for the purpose of this paragraph.

Any claim of violation of any of the provisions of this Article, either by Company or Union, shall constitute a complaint which shall be adjusted through the grievance procedure provided for in Article III hereof.

# ARTICLE VII

#### Section 1 Probationary Period

The Company and the Union agree that it is necessary for the Company to hire additional employees, in excess of the number needed from time to time for normal operation, for the purpose of new construction work, unusual, seasonal or emergency maintenance or operating conditions, and to train such employees for replacement of, or additional to, its regular personnel. All such employees shall be classed as probationary employees until completion of one hundred twenty (120) days of continuous employment, during which the employee

Attachment 4 to Response to PSC-1 Question No. 37 works for the Company, and during said timRagel20 of 60 employee shall acquire no seniority. Any employee Meiman still employed at the end of said one hundred twenty (120) days period, shall either be released from employment by the Company or placed upon the regular employee list, and if and when so placed upon the said regular employee list, his seniority shall begin from the date of his original employment. There shall be no responsibility for reemployment of probationary employees if they are laid off or released during said period of one hundred twenty (120) days. However, any claim of personal prejudice or any claim of discrimination for Union activity in connection with the layoff or release of probationary employees shall be considered and decided through the grievance procedure provided for in Article III hereof. Such claims must be supported by written evidence at the time the complaint is filed.

#### Section 2 Temporary Employees

When students and others are hired for vacation replacements or other temporary needs, it is agreed that their employment is temporary and will not exceed one hundred ten (110) working days. These employees shall not accrue seniority.

### **ARTICLE VIII**

#### Section 1 Determination of Seniority

Region-wide seniority shall mean the aggregate years, months and days of work performed in the bargaining unit by an employee on the job for this Company. However, for the purpose of this Article VIII, region-wide seniority shall consist of (a) length of continuous service; (b) knowledge, skill and ability; and (c) physical fitness. When knowledge, skill and ability and
Attachment 4 to Response to PSC-1 Question No. 37 physical fitness are relatively equal, length of con Plage 21 of 60 service shall govern. If any claim shall be made that Aleiman promotion, demotion, transfer or increase or decrease in force, including layoff or reemployment made by the Company, is due to discrimination, the dispute shall be settled under the grievance procedure provided for in Article III hereof.

# Section 2 Seniority List

The Company will post a list of its employees' seniority records, including those now in the military service, and give the Union a copy for checking for its correctness.

An up-to-date seniority list shall be made available by the Company to the Union on a quarterly basis.

# Section 3 Decrease or Increase of Working Force

Whenever the Company reduces its working force, employees shall be laid off in accordance with and in inverse order of their seniority, via; length of continuous service, knowledge, skill and ability and physical fitness as provided in Section 1 hereof.

Whenever the Company increases its working force after a layoff, the employees shall be returned to work in the inverse order in which they were laid off. No new employee shall be hired for jobs covered by this Agreement before all laid off employees qualifying under Section 1 of this Article shall have been offered the opportunity to return to work.

Each laid off employee shall keep the Company advised in writing of his correct mailing address twice yearly and the mailing or telegraphing by the Company of notice that a job is available, to the said address, shall be deemed sufficient compliance with any provision hereof with respect to giving preference to said laid off employees.

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Seniority shall be lost for the following reasons: Meiman

(a) By the employee voluntarily leaving the employ of the Company.

(b) By the discharge of an employee, if such discharge is not reversed through the grievance procedure.

By the failure of an employee, after a layoff, to report back to work within six (6) days after being offered reemployment or to give a satisfactory reason to the Company for further delay.

## Section 5 Job Vacancies

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job is created; that is to say, when an employee guits or is discharged or is transferred from one department or from one location to another, or is changed from one shift to another, or is retired, or dies, the Company shall post a notice of such vacancy within five (5) working days after the vacancy occurs, stating the maximum rate of pay, classification, immediate supervisor, shift and residence requirements, if any, on all bulletin boards for a minimum of five (5) working days before permanently selecting the employee. If such notice is subsequently modified it shall remain posted for a minimum of five (5) working days after such modification before the Company permanently selects the employee. The Company will select the employee to fill the vacancy within twenty (20) working days following its posting of said notice. Within five (5) working days after the Company's Region Office receives a fully approved payroll authorization, authorizing such action, the employee selected shall be placed on the job, and all other applicants for the job will be advised in writing of the name of the selected applicant. When new jobs are created or vacancies occur, said jobs or

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vacancies will be posted by the Company, as here Page 23 of 60 provided, and application must be made for the job dur Meiman said period of five (5) working days. The advice and recommendation of a board consisting of the employee's steward, a Business Representative of the Union and not to exceed two employees having knowledge of the job and/ or qualifications of the bidders, selected by the steward and the Business Representative will be considered in filling such vacancies, which board will meet with not more than four (4) Company representatives, but such jobs may be filled by the Company temporarily until a suitable person has been selected by the Company. In the event an employee makes an application for a job vacancy posted in accordance with the provisions of this Article and is selected to fill the vacancy, then refuses to accept that job, the Company shall not be obligated to consider applications for other job vacancies, with the exception of a vacancy created by death, from that employee for a period of six (6) months following the date of posting of the job vacancy which was refused by the employee.

Any employee who successfully changes Line of Business through the bidding procedure can not subsequently bid to another Line of Business for one (1) year.

Any employee hired during the term of this contract shall be barred from bidding to another Line of Business for one (1) year from date of hire.

\*\*Please see agreement at the back of this contract\*\*

## Section 6 Moving Expenses

A. When the permanent reporting location of an employee is changed (a) because of his bidding into a permanent job vacancy under Article VIII, Section 5 of this Agreement, or, (b when the Company requests and the employee consents to transfer to another location, or,

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(c) when the Company requires the employee to **Page 24 of 60** to another location, and the employee is required to m**Ateiman** his residence because of this change, the Company will pay a lump sum payment, net of taxes, equal to:

- One (1) month's base pay for renters
- Two (2) month's base pay for home owners

B. As much advance notice as possible will be given the employee of the proposed change in headquarters to give him sufficient time to arrange for new quarters in the new locality. If it is not possible to give the employee reasonable notice of the proposed change in permanent headquarters, and it is necessary for the employee to live in the new location until he can arrange to move, the Company will pay his reasonable board and lodging expenses not to exceed one calendar month unless otherwise agreed upon. If it is not possible to give such reasonable notice of the change, but it is not necessary for the employee to live in the new location until he can arrange to move, the Company will pay mileage at its standard rate for the mileage by which the distance from his present residence to his new headquarters exceeds the distance to his old headquarters, not to exceed one calendar month unless otherwise agreed upon.

C. The Company shall not be obligated to pay the moving expenses of (a) any employee who has less than twelve (12) months of continuous service since last date of hire, or, (b) in the case of any other employee, more than once in any period of twelve (12) consecutive months in connection with that employee's transfer to a new regular place of employment, unless (in either case) the move is at the Company's request.

## Section 7 Leave of Absence

Employees may, for proper cause, be granted leave of absence up to thirty (30) days without jeopardizing their

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seniority and by mutual agreement between the em**Plage25 of 60** involved, the Union and the Company, such period m**Meiman** be further extended.

# Section 8 Absence from Duties

Upon prior arrangement with Company, employees shall be entitled to be absent from their duties without pay not to exceed three (3) days per calendar year.

## Section 9 Return to Work After Accident or Illness

After a regular employee has recovered from accident or sickness and reports for work, he shall be returned to his regular job, provided he is physically able and qualified to perform his job.

## Section 10 Handicapped Employees

Nothing in this Article shall be construed to diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation Laws of Kentucky and Virginia or other applicable laws.

# Section 11 Unexcused Absence from Job Grounds for Discharge

The absence of any employee from his regular shift of duty for a total of three times within any three months' period without properly notifying the Company and without a reasonable and satisfactory excuse may, at the Company's option, be grounds for discharge.

## Section 12 Residence Requirements

(a) Line Technicians shall reside either (1) within the service territory of the technician's reporting location or (2) within thirty (30) road miles of that same reporting location. Substation Technicians shall reside within thirty

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(30) road miles of the reporting location. Line Tecl**Pagia26 of 60** and Substation Technicians, whose reporting location**Meiman** changed by the Company, will not be required to relocate.

(b) Service Technicians shall reside either (1) within the service territory of the office to which the technician regularly reports or (2) within twenty (20) road miles of that same reporting office.

(c) Employees in Service or Line Technician positions as of the effective date of this policy (August 1, 1992) who do not meet these residency requirements will not be required to move. Employees in Substation Technician positions as of the effective date of this policy (January 1, 2013) who do not meet this residency requirements will not be required to move. Additionally, those Service, Line or Substation Technicians residing outside the requirement as specified in (a) or (b) above can not move any further.

(d) Line Technicians may transfer or bid to other positions within that line crew or to another line crew at the same reporting location without having to move.

(e) Line Technicians described in paragraph (a) who transfer to Service Technician positions described in paragraph (b), must meet the residency requirements set forth in paragraph (b) even if the transfer does not involve a change in reporting location.

(f) Service, Line or Substation Technicians that transfer to a position at a different reporting location than they now have must meet the residency requirements for that location.

# Section 13 Maternity Leave

An employee on maternity leave (or otherwise absent by reason of pregnancy) may utilize any accumulated paid sick leave in accordance with the Company's paid sick leave plan, and even if the employee does not plan

Attachment 4 to Response to PSC-1 Question No. 37 to return to work, accumulated paid sick leave **frage 27 of 60** utilized to the same extent it could be if the employ**4eiman** applied for maternity leave.

An employee on maternity leave may remain on leave for a period equal to the time allowed for non-work related illness or injury.

Upon return to work the employee will either be returned to the former job or placed in another position in accordance with the practice in effect for employees returning from leave because of sickness or injury. If the employee fails to return to work at or prior to the expiration of maternity leave or refuses to take the position made available as above provided, her employment will terminate.

## Section 14 Health & Safety

The Company and the Union recognize the need for a strong Health and Safety

Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

The Company and the Union agree to a Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Manager, Health and Safety, and shall meet quarterly. This Committee shall consist of not more than two (2) members of the Company and two (2) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Manager, Health and Safety not less than two (2) weeks prior to the date established for the meeting. At

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the same time, the Union shall notify the CompanPaget28 of 60 subjects it desires to address at the meeting. Meiman

#### ARTICLE IX

#### **Employees in the Armed Forces**

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, the Company's policy states that it will provide support for employee's military service obligations consistent with its obligations under the Uniformed Services Employment and Reemployment Rights Act (USERRA) and any applicable state and/or local laws. The Military Leave Policy applies to all LG&E and KU Energy LLC and subsidiaries. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States

# ARTICLE X

#### Section 1 Holidays

The Company will permit as many of its employees as practicable to be absent from their duties with regular pay on the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day. In addition, employees may utilize two floating holidays and two personal days during a calendar year. New employees hired between July

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1 – September 30 will be eligible for only one **fragei2g of 60** holiday and one personal day in the calendar year **Meiman** which the employee is hired. New employees hired on or after October 1 will not be eligible for floating holidays or personal days until January 1 of the following year.

# Section 2

An employee scheduled to work or on call on any of the above holidays and works eight (8) hours or more shall be entitled, at his option, either (a) upon the exercise of this option by notice to the Company before the end of the pay period involved, to be paid at the rate of one and one-half (1-1/2) times his regular rate of pay for the hours worked, or (b) to be absent from his duties with regular pay on a day to be mutually agreed upon between the employee and the Company. An employee shall be paid at two (2) times his hourly wage rate for all hours worked over eight (8) on a holiday.

Except in cases of emergency, unscheduled absences of other employees, or with respect to an employee regularly scheduled to work on a holiday, employees shall be notified three (3) working days in advance of being required to work on a holiday.

# Section 3 Work on Scheduled Off Days

Any employee who is required to work on his scheduled off day shall be paid time and a half and shall not be denied continuing his regular shift of duties during the week.

Any employee who is required to work on his last consecutive off day shall be paid at two (2) times his hourly wage rate, provided he worked at least three (3) hours on his previous off day.

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## Vacations

Effective January 1, 2000, eligible employees will earn vacation from date of hire based on years of service in accordance with the following schedule:

Vacation Earned	Completed Years of Service Attained During Calendar Year		
5 days	Maximum in year of hire		
10 days	Years 1-4		
15 days	Years 5-14		
20 days	Years 15-24		
25 days	Years 25 and above		

Such employees on a forty (40) hour workweek shall be paid the equivalent of forty (40) hours at their straight time hourly base rate of pay plus regular Shift Differential, if any, and any other regular hourly payments, for each week of vacation. Such employees who normally work more than twenty (20) but less than forty (40) hours per week (a part-time employee, should such be included in the bargaining unit during the life of this Agreement) shall be eligible for one-half the normal vacation entitlement (earned/accrued).

# Eligibility

A. To qualify for vacation in the following year, an employee must be active on the payroll as of December 31. An exception to this requirement applies to those employees who are on approved Family and Medical Leave.

B. An employee reinstated from inactive status

Attachment 4 to Response to PSC-1 Question No. 37

shall become eligible for vacation based on hisPagedat of 60 anniversary date:

An employee returning to work from January 1 through June 30 is eligible for earned vacation during the calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay.

An employee returning to work on or after July 1 is ineligible for vacation during the calendar year.

C. Employees hired directly by the Company to fill temporary positions (not hired as temporaries through contractors) who later become regular employees of the Company are eligible for vacation accrual retroactive to the beginning of their temporary employment with the Company.

D. An employee hired between January 1 and June 30 is eligible for 5 days of vacation during that calendar year. Such employee must work three (3) continuous months before being eligible for vacation pay. An employee hired on or after July 1 is ineligible for vacation during the initial calendar year of employment. After the initial calendar year of employment, an employee can take vacation effective January 1 or upon three (3) continuous months of active service, whichever is later, based upon the above schedule.

E. Employees who are rehired as regular full time employees accrue vacation at the same rate as when they left employment if they were employed for one year of continuous service prior to separation and if the separation was for one year or less.

## Scheduling of Vacations

A. Vacations, except in case of emergency (in which case special arrangements must be made by the employee with his department head), shall be taken at least one work week at a time.

# Attachment 4 to Response to PSC-1 Question No. 37

B. In the event that an employee doesn't **sequel32 of 60** weeks consecutively, the Company will go to the n**Meiman** employee in seniority who will be entitled to sign for his vacation.

C. Heads of departments shall schedule vacations annually as soon as practicable after the beginning of the year. Subject to the need to maintain the necessary complement of employees at all times, departmental employees shall have their choice of time for vacations in order of their seniority.

D. At an employee's request, an excused absence may be charged to vacation time to which an employee is then entitled.

## **Accumulating Vacations**

Vacation time may not be accumulated from one year to the next, and vacations earned as of any January 1 must be liquidated by time off by December 31 of that same year, except that with the responsible manager's prior written approval, an employee may defer up to five days of vacation to the following calendar year.

## Vacation Pay at Separation

An employee who quits, dies, retires or is discharged on or after any January 1 and without having received the vacation for which he became eligible upon such date, will be entitled to his vacation pay upon termination of employment. Any such payment due an employee who has died shall be made to the person designated as beneficiary on his group life coverage, if living, otherwise to the employee's estate. No employee leaving the employment of the Company during any calendar year shall be entitled to any vacation pay in the following year.

#### Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 Pay in Lieu of Vacation Page 33 of 60

An employee with four weeks of vacation eligibil**Meiman** (including carry-over) may "sell back" one week of vacation after they have taken two weeks of vacation and carried over one week. Payout for such a week of worked vacation will occur in January of the following year.

# Vacation During Illness, Disability, or Personal Leave of Absence

A. If an employee goes on paid sick leave or becomes unable to work because of compensable occupational injury prior to the time his vacation is scheduled to commence, his vacation will be rescheduled later in the year, except that an employee on paid sick leave or Short Term Disability may, at his option, cease receiving sick pay or Short Term Disability pay and take his vacation as previously scheduled. The vacation of an employee who becomes ill or is injured after working his last shift prior to vacation will not be rescheduled, and he will not be eligible for any sick pay until such scheduled vacation has expired.

B. An employee on paid sick leave or Short Term Disability may, upon advance written request, elect at the end of the calendar year to cease receiving sick pay or Short Term Disability pay for any unused vacation period in order to avoid loss of vacation pay. An employee disabled as the result of a compensable occupational injury or who is receiving long term disability insurance payments at the end of a vacation year and is unable to work during any unused vacation period or take pay in lieu of vacation within the parameters specified within this article, will not receive pay for the vacation not taken, except as provided in Paragraph C below.

C. In the year in which an employee incurs an occupational injury or illness, after the application of

# Attachment 4 to Response to PSC-1 Question No. 37

up to one week vacation carry-over as specified **Paget34 of 60** this article, the employee shall receive payment for **Adjuman** remaining unused vacation in an amount sufficient to make up the difference between what the employee received from workers' compensation insurance or Short Term Disability pay and the employee's regular straight time wages assuming a 40-hour work week.

D. An employee will earn vacation during approved personal leaves of absence on a prorated basis as follows:

• an employee on a PLOA of one full month to three full months will earn 75 percent vacation benefit for the following year, based upon the above schedule; and

• an employee on a PLOA of four to six months will earn 50 percent vacation benefit for the following year, based upon the above schedule.

## Vacation at Retirement

Any employee who retires may elect to work during all weeks of any vacation to which he may be entitled in the year of retirement, and for each such week of vacation worked, shall receive with his final payroll check additional compensation in an amount computed on the same basis as is then employed in computing the compensation paid to other employees who work during one week of their vacation and take pay in lieu as specified within this article.

# ARTICLE XII

# Section 1 Work Away from Headquarters, Travel on Company Time, Meals

(a) Whenever an employee is assigned duties distant from his regular place of employment, he will be provided transportation or transportation expense between the assigned job and his regular place of employment or

Attachment 4 to Response to PSC-1 Question No. 37 headquarters. If, in the opinion of his supervisBaget 35 of 60 impractical for the employee to return daily to his reguMeiman place of employment, the Company will provide suitable lodging and board near the place of such temporary employment. Except in cases of emergencies, employees required to stay away from home overnight will be given notice as soon as possible but not later than the day before. Under normal circumstances where employees are performing work which is not of an emergency nature, a light-duty Company vehicle, which is adequate to provide transportation, is assigned to the job and available, and the location of the work is within 50 road miles distance from the place at which the employees regularly report to work. the employees will not be required to stay out of town overnight, such travel to be on Company time. Customer Order Technicians will be provided by the Company \$7.00 for the purchase of the noon meal which will be added to the employee's payroll check for performing work that is outside of the employee's assigned service territory. Employees who are scheduled for a lunch period of no more than 30 minutes are not eligible to receive a noon meal allowance. Line Technicians and Service Technicians who are required to work through their established lunch period will be provided by the Company a \$7.00 meal ticket to be added to the employee's payroll check. Employees will be provided by the Company a \$7.00 meal ticket to be added to the employee's payroll check for meals outside normal working hours as provided under sections 1(b), 1(c) and 1(d) of this Article XII.

(b) Whenever planned work or emergency work begins more than two (2) hours prior to the employee's normal start time and continues into the employee's normal shift, or planned work or emergency work continues beyond the employee's normal shift end time more than two (2) hours.

# Attachment 4 to Response to PSC-1 Question No. 37

Whenever any employee or employee **Spaget36** of 60 completing their normal working hours, are called out **Meiman** extra work because of emergency or service interruption and required to work three (3) hours.

For every five (5) hours of continuous work after the first meal ticket is provided until the employee is released from work.

# Section 2 Work Away from Regular Place of Employment

No employee shall be required, except during emergencies, to stay away from his regular place of employment or headquarters for a continuous period of more than two weeks.

## Section 3 Travel Time

For each trip authorized by the Company, between the places of work assigned and the regular place of work or headquarters, time required for travel shall be considered as time worked.

# Section 4 Double Shift or Part Shift

Any employee who, after the completion of a regular shift of duty, is ordered to double shift, or part shift, shall not be denied the privilege of continuing his regular shift during any work week.

# Section 5 Temporary Transfer

No employee who is performing a regular job attained by virtue of seniority shall be transferred by the Company to another location without the consent of the employee, except in case of temporary transfers not exceeding three months in duration or in case of emergency.

#### Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 Section 6 Acting Supervisor Page 37 of 60

On a crew with three or more persons, wheneve**Meiman** regular supervisor in the classification of Line Supervisor, Service Supervisor, Substation Supervisor, Shift Engineer, Chief Electrician or Chief Meter Technician is on vacation or off the job for any cause, and another employee is ordered by the person to whom such supervisor reports (or, in his absence, such person's supervisor) to perform the work of a supervisor, the employee shall receive his regular rate of pay or the rate of pay of the supervisor, whichever is higher, during the period that the employee performs said work.

## Section 7 Temporary Supervisor

When the Company combines two or more crews (to form a combined crew of four or more) for a project, unless a Supervisor A is assigned to the resulting work group, a Supervisor B will be temporarily promoted to Supervisor A for the period during which the crews are combined. If a crew normally consisting of four or more men, including the Supervisor, is reduced to a crew consisting of three men, including the Supervisor, the Supervisor A of that crew shall continue to receive the wage of a Supervisor A as long as he continues in the position of Supervisor of that crew.

# Section 8 Two-Person Crew Premium

When two non-supervisory employees are assigned work to be performed without the direction of a supervisor and the work involves the installation, maintenance or operation of electric lines or equipment, the company may designate one of the employees to be in charge of the work to be performed. The employee designated to be in charge shall be paid a \$1.00 per hour premium over their regular rate of pay.

## Attachment 4 to Response to PSC-1 Question No. 37 Section 9 Temporary or Emergency Work in Hagw 29 of 60 Classification Meiman

An employee ordered to perform work for the convenience of the Company, temporarily or in an emergency, in a lower classification, shall receive the rate of pay for the classification in which he is regularly employed.

#### Section 10 Furnishing of Tools

The Company will furnish all tools required by the employee for use in the performance of his normal work.

#### Section 11 Uniform Laundering

The Company will arrange uniform laundering for employees working out of their service territory for extended periods.

## ARTICLE XIII

#### Section 1 Normal Work Week

The normal work week of employees covered by this Agreement shall consist of five days of eight hours each, Monday through Friday. Except during emergencies or during extraordinary circumstances, lunch hour shall not begin earlier than eleven (11:00) A.M. nor later than one (1:00) P.M., local standard time.

The Substation Department crews, Meter Department personnel, and Meter Reading personnel shall begin their workday at 7:30 a.m. and end at 3:30 p.m. These employees will be permitted to take a short break not to exceed 20 minutes to eat and not to begin earlier than ten (10:00) a.m. nor later than twelve (12:00) noon, local standard time.

# Attachment 4 to Response to PSC-1 Question No. 37

The Line crews and Service TechnicianRagh 31 of 60 begin their workday at 7:30 a.m. and end at 4:00 p.Meiman with a thirty (30) minute lunch period. Customer Order Technicians will continue to work the schedule of 8:00 a.m. to 5:00 p.m. with a one (1) hour lunch period. The lunch period shall not begin earlier than (11:00) a.m. nor later than one (1:00) p.m., local standard time,

The Company may consider reasonable requests received from a majority of the members of a service crew to change the normal starting and quitting times, such decision to remain solely within the Company's discretion to exercise.

#### Section 2 Overtime, Rates of Pay

The wages of the aforesaid employees shall be computed on an hourly basis, equal to the employees' hourly rate as provided in Article XIV hereof. The basic wage shall consist of forty hours worked each week at the employee's hourly rate, and in addition to such basic wage, time and one-half shall be paid for all hours worked in excess of eight hours within any twenty-four hour period, or forty hours within a work week, whichever is greater, but in no case both; provided, however, said additional payment for work in excess of eight hours in any twentyfour hour period shall not be paid to any employee in a relief classification for work he performs while working his regular relief schedule.

# Section 3 Division of Overtime

The Company will endeavor to divide overtime work, other than in an emergency, equally among the employees regularly assigned to that kind of work. An employee who cannot be contacted will not be charged with overtime which he would otherwise have worked. For overtime groups at various locations who so desire, an overtime record will be posted on the appropriate bulletin board.

## Attachment 4 to Response to PSC-1 Question No. 37 Section 4 Overtime – Idle Holiday Counted **& Agen40** of 60 Worked Meiman

An idle holiday shall be counted as a day worked for determining weekly overtime.

# Section 5 Pay Provisions for Change in Schedule and Partially Used Time

An employee who is scheduled or notified to report for work on a regular shift and does report for work at the time specified without having been given actual notice of change of schedule, shall receive full pay at his regular rate for his scheduled (non-overtime) hours on that day, even though idle or sent home early because of delay or shortage of materials or for other reasons beyond his control. This provision shall not apply in the event that:

(a) Strikes or work stoppages by employees in the bargaining unit covered by this Agreement in connection with labor disputes interfere with the conduct of normal operations; or

An employee is not put to work or is released from work after having been put to work either at his own request or due to his own fault.

# Section 6 Call Out Time

Employees called out for emergency work shall receive a minimum of three (3) hours' pay at one and one-half times their regular rate of pay for such work.

Employees called back within four(4) hours of being released from their regular shift, shall have their additional hours actually worked added to the hours worked before being released for the purposes of calculating overtime pay and total hours worked.

Employees called out for emergency work on a normal day off or on an observed Company holiday will receive a minimum of three (3) hours' pay at one and onehalf times his regular rate of pay for such work.

# Attachment 4 to Response to PSC-1 Question No. 37 Section 7 Planned Overtime on Off Day Page 41 of 60

An employee scheduled for planned overtime w**Meiman** on a day which would be a scheduled off day on his normal work schedule will receive a minimum of four (4) hours' pay at one and one-half times his regular rate of pay. Employees shall not, in order to be entitled to the four hours' minimum, be required to remain on the job for any longer than it takes to complete the planned work, including any work related to or arising from the planned work. On three-day weekends, the Company will not schedule planned overtime work on customer-owned facilities, except in the case of hospitals.

An employee making timely request may decline planned overtime; provided sufficient employees regularly assigned to and qualified to perform the work are available and willing to work.

## Section 8 Minimum Rest Period

When in the opinion of the Company, an employee has worked such any extended period of time as to impair his effectiveness or present a hazard to his health or safety, or to the health and safety of fellow employees, he may be required by the Company to leave work for a rest period of up to eight (8) hours. After sixteen (16) continuous hours worked an employee may request and will be granted a minimum rest period of eight (8) hours.

Such rest period shall be taken in its entirety unless the employee is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period overlaps the employee's regular hours on a regularly scheduled work day, the employee shall be paid at his regular hourly rate of pay for the hours which overlap unless the rest period was initiated by the employee in accordance with this policy. If the rest period ends within two (2) hours or less of the end of the employee's regularly

Attachment 4 to Response to PSC-1 Question No. 37 scheduled shift, the employee may either return Regord of 60 at his regular hourly rate of pay or not return to work addeiman forfeit the remaining hours in his shift.

An employee who is called out for emergency work and works at least sixteen (16) hours, and continues into the employee's regular shift, that employee may request an eight (8) hour rest period after one half of the employee's regular shift is completed and be paid at his regular hourly rate of pay for the hours remaining in his shift up to four (4) hours. If in this situation the employee chooses to continue to work the remainder of his shift and the Company agrees for him to work, he will continue to be paid double-time for the rest of his shift.

# Section 9 Continuous Hours Worked (Time and one-half)

All continuous hours worked after the end of the employee's last previous regular shift by an employee during periods which commence more than eight (8) hours prior to the employee's next regularly scheduled starting time and continue into his regular hours on a regularly scheduled work day shall be paid at one and one-half (1-1/2) times the employee's regular hourly rate of pay if the employee completes his regular shift on such work day; provided, however, if the emergency situation (or other cause for his presence outside his normal working hours) should end during the employee's regularly scheduled shift of duty he may either leave work at that time (without loss of the time and one-half treatment for such continuous hours worked) or complete the remainder of his regular shift at his regular hourly rate of pay. During the continuation of an emergency situation as determined by the Company, for pay purposes, the continuity of the employee's work shall not be considered to be broken by short breaks for meals,

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refreshments, or rest periods authorized by his supPagis43 of 60

An employee who is called out for emergency w**Meiman** more than four (4) hours before his regular starting time and who completes such work within two (2) hours of his regular starting time and is thereafter released from duty, shall continue to be paid at the appropriate overtime rate until his normal starting time. He will be paid his normal straight-time rate of pay for working his normal shift.

#### Section 10 Daylight Savings Time

An employee working a regularly stated schedule at the time the change is made to Daylight Saving Time (normally in the spring) and who only actually works seven (7) hours instead of his normal eight (8) because of the change shall receive pay for his normal eight (8) hours. An employee working a regularly stated schedule at the time the change is made from Daylight Saving Time (normally in the fall) and who actually works nine (9) hours because of the change, shall receive pay at the established premium rate for the ninth (9th) hour.

## Section 11 Continuous Hours Worked – (Double-time)

An employee who works more than sixteen (16) continuous hours shall be paid two (2) times his hourly wage rate for all such hours worked.

# Section 12 On-Call

Each employee who serves in a weekly On–Call status will be paid eighty-five dollars (\$85.00) per week. If an employee works on service calls outside his normal scheduled workday during his On-Call week, he will be paid for such time worked in accordance with Article XIII-Overtime. The eighty-five dollars (\$85.00) weekly On-Call pay is provided to compensate the employee for the interruption of lifestyle being on-call contains. The

#### Attachment 4 to Response to PSC-1 Question No. 37

on-call employee, in exchange for the eighty-five**Rhyeat4** of 60 (\$85.00), agrees to remain available and fit to respond**Meiman** call outs during the week they serve as the On-Call person. If an employee serves in an On-Call status for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves in an On-Call status for service in an On-Call status for serves in an On-Call status for service calls.

A total of three employees for each of the following three areas Harlan/Pineville, London/Somerset and Norton/Pennington Gap will be on-call from any of the classifications listed in the Eligibility section below for the following holidays including any adjacent weekends, Good Friday, Memorial Day weekend, Independence Day (weekend if Independence Day is adjacent to the weekend) and Labor Day weekend. The third employee who serves in any of these designated holidays On-Call status will be paid one hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he serves On-Call status for service calls. This third employee may include any classification from those listed in the Eligibility list below and may also include Line Technician B or C

## **Eligibility:**

All employees in the area who are classified as:

- Service Technician A
- Line Technician A
- Line Supervisor B
- Service Technician B with at least two years in classification as a Technician B
- Line Technician B with at least two years in classification as a Technician B

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Areas to be staffed with an On-Call person: Page 45 of 60 Meiman

- Harlan
- Pineville •
- London •
- Somerset
- Norton
- Pennington Gap

# **On-Call Staffing:**

Each area will implement their own system of determining their On-Call person, with emphasis on volunteerism but with an objective of sharing the workload. At least on a weekly basis, the Union will provide to management the name of the employee designated to be on-call for each area.

# **Dispatcher's Priority**

Dispatcher's will make the first call to the "On-Call" person for that area.

# Customer Order Technicians

The Company reserves the right to determine if and when Customer Order Technicians will be assigned to on-call

# Section 13 Emergency Electric Restoration for Another Utility

An employee who performs emergency electric restoration work for another utility will be paid one and one half (1-1/2) times his hourly rate for the first eight (8) hours worked in any one day.

An employee who performs emergency electric restoration work for another utility will be paid two (2) times his hourly wage rate for all hours worked over eight (8) in any one day. This two (2) times his hourly wage rate Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 provision does not apply when such work is perPager4d of 60 for Kentucky Utilities or Old Dominion Power, howev4feiman if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.

# ARTICLE XIV

# **Classification of Schedule "A"**

It is agreed that wage rates for the several classifications of work shall be established in accordance with the work classifications and progression schedule attached hereto and made a part hereof, marked Schedule "A" for identification, and that the application thereof shall be in the following manner: Whenever an employee is promoted to a classification having a higher starting rate, he shall receive the starting rate of the new classification, or if such starting rate represents an increase in pay of less than five cents  $(5\phi)$  per hour, he shall receive the rate of the new classification applicable (After One Year). In the event such employee is promoted to a new classification at a higher rate than the starting rate, he shall progress as though he had already worked the period required by the preceding steps of the classification.

An employee who successfully bids between the Line Technician C, Service Technician C, or Meter Technician C classifications will retain the employee's rate and time in progression steps.

Payroll periods will be on a bi-weekly basis with employees being paid every other Friday.

# Section 1 Sick Leave, Group Insurance, Survivors Insurance, Service Annuity, Medical Care Plan, Employee Savings Plan, Employee Assistance Program, Dependent Care Assistance Plan, Dependent Life Insurance Plan

During the term of this Agreement the Company will provide the existing or no less favorable sick leave, group life insurance, long-term disability insurance, retirement annuity and medical, including post-retirement medical insurance benefits, dental assistance program, employee savings plan, employee assistance program, dependent care assistance plan, and dependent life insurance plan for members of the bargaining unit as are provided for other full time employees of the Company. The details of such benefits shall be as specifically provided in master plan documents or insurance contracts covering the terms of such plans. The Company will furnish identification cards for medical purposes. The Company will furnish each employee annually the amount of accumulated sick leave.

The Company will assume an increase of 4% in each year of the Contract in medical and hospitalization expense per employee. To the extent this expense increases over 4% the employees will absorb increases up to the next 4%. Should the total increase exceed 8%, the Company and the employees will equally share in the balance of that expense.

# Section 2 Funeral Leave

Funeral leave is paid for a maximum of five days for Immediate Family Members who include: spouse, child, step-child, or parent or step-parent.

Funeral leave is paid for a maximum of three days for Other Family Members who include: brother, sister,

Attachment 4 to Response to PSC-1 Question No. 37

grandparents, grandchildren, parents-in-law, sons **Hage 48**, of 60 daughters-in-law, spouses of the employee's brothers **Meiman** sisters, employee's spouse's brothers, sisters, parents and grandparents, step relations of the preceding, or any relative living with the employee.

Such days shall be consecutive work days and shall not extend beyond the day following the funeral, except in the case of the death of an Immediate Family Member in which case such days may extend to the second day following the funeral, and shall be conditioned on the employee's attendance at the funeral. Payment will not be made for any day during such three-day period on which the employee would not otherwise work.

Employees will not be paid for unused funeral leave.

Should the employee need to be absent on a normal scheduled day or days, other than those for which payment is provided above, the employee may elect to take such day or days as vacation time, provided he is then entitled to sufficient vacation time which he has not utilized by time off or for which he has not been paid.

Payment shall be made on the next pay day after receiving notice in writing from the employee and (a) the name of the deceased person and relationship to the employee, and (b) the date and location of the funeral.

#### ARTICLE XVI

## **Bulletin Boards for Union Use**

At all places where the Company now has bulletin boards, the Company will in the exercise of its discretion either furnish space on said bulletin boards or furnish nearby space upon which the Union may erect its own bulletin boards, of a size not larger than the Company's bulletin boards. Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 The Union agrees that it shall confine such**Paget49 of 60** notices to information concerning Company-Uni**Meiman** relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. All such notices shall be submitted to the Manager Human Resources for review prior to posting.

# ARTICLE XVII

## No Discrimination

There shall be no discrimination in the administration of this Agreement with regard to race, color, religion, national origin, age, sex, disability or veteran status.

# ARTICLE XVIII

# Notice of: Changes, Modifications, or Terminations Effective Date, Termination Date

Within the period of one hundred twenty (120) days prior to expiration date of Agreement; either party hereto may request the other to meet for the purpose of negotiating modifications to this Agreement or negotiating a new agreement, to become effective on the expiration of this Agreement. The parties agree to meet within twenty (20) days of such request and to bargain in good faith thereafter, as required by Section 8(a)(5), (b)(3) and (d), of the Labor Management Relations Act of 1947, as Amended.

This Agreement shall become effective as of the date set forth at the commencement hereof and shall continue in full force and effect from that date until August 1, 2018, unless changed or modified by mutual consent, and shall automatically be extended from year to year thereafter

Attachment 4 to Response to PSC-1 Question No. 37 unless either party at least sixty (60) days prioPaget50 of 60 expiration of this Agreement or any extension thereof shafeiman serve upon the other party written notice that the same shall not be renewed at the applicable expiration date.

Notwithstanding the other provisions of this Article, the Company and the Union may reopen the Wage Scale, of this agreement for the purpose of negotiating wage rates to become effective August 1, 2017 provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2017. This Agreement will be reopened for such purposes only if the Company or the Union actually delivers to the other, not later than July 1, 2017, written notice of intent to reopen. Failing receipt by the Company or the Union, on the date specified, of such written notice to reopen, this Agreement shall continue in full force and effect through August 1, 2018, and the wage rates in effect as of midnight July 31, 2016, shall continue in full force and effect for the duration of the Agreement. If this Agreement is reopened in accordance with the provisions of this paragraph, and the parties have not reached an agreement by midnight July 31, 2017 as appropriate, this Agreement shall be suspended and the Company and the Union shall have the same rights and obligations as they would have possessed had the Agreement expired, provided that neither the Company nor the Union may require the other to negotiate concerning any term other than the wage rates to be effective August 1, 2017.

Service of the above notices on the Union shall be deemed sufficient by depositing the notice, signed by the Corporate Manager Labor Relations of the Company, in the United States Mail, registered or certified, and addressed to Local No. 2100, International Brotherhood

Attachment 4 to Response to PSC-1 Question No. 37 of Electrical Workers, AFL-CIO, 10400 Dixie Higgs 51, of 60 Louisville, Kentucky 40272. Meiman

Service of the above notices on the Company shall be deemed sufficient by depositing the notice, signed by a Business Manager of the Union, in the United States Mail, registered or certified, and addressed to the Corporate Labor Relations Manager, LG&E and KU Energy, LLC, 220 West Main, P.O. Box 32020, Louisville, Kentucky 40232.

Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 IN TESTIMONY WHEREOF, Union and Collage 52 of 60 have caused their respective names to be hereun Meiman subscribed by their duly authorized officers and seven copies of this Agreement to be executed, each to have the force and effect of an original, this 25th day of August, 2015.

#### KENTUCKY UTILITIES COMPANY

Witness:

For the Company: LG&E and KU Energy LLC.

lef fatter

Paula Pottinger, SVP Human Resources

Stephanie Duncan, Mgr. Labor Relations

Dale Bielefeld, Mgr. Field Service Ops.

Stewart Spradlin, Mgr. Ops. Center

Wilson, HR Manager

For the Union: International Brotherhood of Electrical Workers Local 2100

eci

Joward, Committee Member

Committee Member

Just Huff, Committee Member

Todd Rand, Committee Member

Phillip Walker, Committee Member

# Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 SCHEDULE "A" Page 53 of 60 Meiman WAGE RATES, HOURLY RATED CLASSIFICATIONS

#### WAGE RATES, HOURLY RATED CLASSIFICATIONS EFFECTIVE JULY 26, 2015 APPLICABLE TO LOCAL UNION 2100, INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, AFL-CIO, OF KENTUCKY UTILITIES COMPANY AND OLD DOMINION POWER COMPANY.

It is agreed that wage rates and applications thereof for the several classifications of work shall be established in accordance with the following schedule.

Any new employee, upon producing evidence satisfactory to the Company of previous experience in the classification in which he is being employed shall be given credit for such experience, except that he shall not start higher than the "After One Year" step, and in such event shall receive the "After Two Years" step after one year's continuous employment. However, if after employment, he demonstrates that he has the knowledge, skill and ability equivalent to that of an employee who has had two (2) years' experience in the classification, he shall receive the "After Two Years" step beginning with the first payroll period commencing after sixty (60) days of employment.

Any employee, other than a supervisor, who is designated by the Company to keep time of crews and/ or record of material used by the crews, shall, in addition to his regular wage, receive \$15.00 per month during the first year he is so designated, \$20.00 per month during the second year, and \$30.00 per month thereafter as compensation for the satisfactory performance of these duties.

The following rates are applicable to all employees working normally on the day shift from 8:00 a.m. to 4:00 p.m.

#### Attachment 4 to Response to PSC-1 Question No. 37

To employees normally working on the seco**Rdgdi5ft of 60** (generally 4:00 p.m. to 12:00 midnight), add fifty ce**Msiman** (50) per hour to the following rates.

To employees normally working on the third shift (generally 12:00 midnight to 8:00 a.m.), and to swing and relief shift employees, add sixty-seven cents (67) per hour to the following rates.

Employees who have been assigned a regular schedule of work which includes work on Sunday pursuant to an approved payroll authorization specifying such schedule shall receive a Sunday work premium of ninetyfive cents (95) per hour in addition to their straight time and shift premium rates.

Attachment 4 to Response to PSC-1 Question No. 37 Effective July 26, 2015 Page 55 of 60 Meiman

		WAGE SCALE			
	First	After One Year in	After Two Years in		
Classification	Classification	Classification	Classification		
Chief Electrician	36.44	38.48	41.47		
Chief Meter Technician	41.47	41.47	41.47		
Technician	33.57	35.40	37.59		
Semi-Skilled Technician	28.44	29.65	31.66		
Laborer - General	20.52	21.91	23.33		
Line Technician A	36.20	36.59	37.87		
Line Technician B	28.44	29.65	31.66		
Line Technician C	24.81	26.31	28.30		
Meter Technician A	33.57	35.40	37.59		
Meter Technician B	29.83	31.21	32.80		
Meter Reader (Note 4)	28.44	29.65	31.66		
Operator, Coal Equipmen	t 33.10	35.00	37.11		
Unit Operator	37.72	38.42	39.09		
Unit Operator Assistant	35.00	35.91	37.59		
Line Supervisor B (Note 1	) 39.39	39.39	39.39		
Service Technician A	36.20	36.59	37.87		
Service Technician B	28.44	29.65	31.66		
Service Technician C	24.81	26.31	28.30		
Shift Engineer	37.07	38.90	41.47		
Substation Supervisor B	39.39	39.39	39.39		
Substation Technician A	36.20	36.59	37.87		
Substation Technician B	28.44	29.65	31.66		
Trainee A (Note 2)	25.52	25.52	25.52		
Trainee B (Note 3)	23.99	23.99	23.99		
Customer Order Technicia	n 20.93	22.32	23.76		

Attachment 4 to Response to PSC-1 Question No. 37

Effective July 24, 2016

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		WAGE SCALE			
	First	After One Year in	After Two Years in		
Classification	Classification	Classification	Classification		
Chief Electrician	37.35	39.44	42.51		
Chief Meter Technician	42.51	42.51	42.51		
Technician	34.41	36.29	38.53		
Semi-Skilled Technician	29.15	30.39	32.45		
Laborer - General	21.03	22.46	23.91		
Line Technician A	37.11	37.50	38.82		
Line Technician B	29.15	30.39	32.45		
Line Technician C	25.43	26.97	29.01		
Meter Technician A	34.41	36.29	38.53		
Meter Technician B	30.58	31.99	33.62		
Meter Reader (Note 4)	29.15	30.39	32.45		
Operator, Coal Equipment	33.93	35.88	38.04		
Unit Operator	38.66	39.38	40.07		
Unit Operator Assistant	35.88	36.81	38.53		
Line Supervisor B (Note 1	) 40.37	40.37	40.37		
Service Technician A	37.11	37.50	38.82		
Service Technician B	29.15	30.39	32.45		
Service Technician C	25.43	26.97	29.01		
Shift Engineer	38.00	39.87	42.51		
Substation Supervisor B	40.37	40.37	40.37		
Substation Technician A	37.11	37.50	38.82		
Substation Technician B	29.15	30.39	32.45		
Trainee A (Note 2)	26.16	26.16	26.16		
Trainee B (Note 3)	24.59	24.59	24.59		
Customer Order Technicia	n 21.45	22.88	24.35		

Note 1 - Applicable to supervisor of crews normally consisting of three employees, including the supervisor.

Note 2 - Applicable to employees who have been selected for and are in training for Meter Reader, Semi-
#### Case No. 2020-00349

Attachment 4 to Response to PSC-1 Question No. 37

Skilled Technician, Substation Technician B, or arRaget T of 60 classification having a first year hourly rate in excess Meiman the Trainee A hourly rate. A trainee in this category will be assigned to the classification for which he is training at the end of six (6) months, if he is then qualified, or, if not, as soon thereafter as he becomes qualified.

Note 3 - Applicable to employees who have been selected for and are in training for Line or Service Technician C, only. A trainee in this category will be assigned to the classification for which he is in training at the end of six (6) months, if he is then qualified, or, if not, as he becomes qualified.

Note 4 - New hires entering the Meter Reader classification on or after August 1, 2003 will be paid the Customer Order Technician wage scale.

#### Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 AGREEMENT Page 58 of 60 Meiman

The Kentucky Utilities/Old Dominion Power Company and the International Brotherhood of Electrical Workers, Local 2100, agree as follows:

In the event a vacancy occurs which, in the opinion of the Company, must be filled or a new job created within the Pineville, London and Norton Operations Areas, the employees within the classification who meet the requirements shall be given first opportunity to fill the opening in accordance with procedures agreed to by the parties. In the event the vacancy is not filled by the foregoing procedures, the vacancy shall be posted in accordance with Article VIII, Section 5 of the Agreement.

This agreement shall remain in effect for one year from the date of the agreement, at which time the Company and Union will meet and discuss the continuation of this practice.

This agreement is strictly non-precedential. It shall not be used in any arbitrations case unless such case involves the enforcement of the terms set forth herein. Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 Page 59 of 60 Meiman Case No. 2020-00349 Attachment 4 to Response to PSC-1 Question No. 37 Page 60 of 60 Meiman



# "Regardless Of The Demands Of The Work, You Are Expected To Take Time To Do It Safely."

#### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 38**

#### **Responding Witness: Gregory J. Meiman**

- Q-38. Provide the information requested in Schedule J for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, the base period, and the forecasted test period. Explain any variance exceeding 5 percent.
- A-38. See attached. In addition, the Company currently does not capture wage information by employee group for the budget in the calendar years provided. Monthly variances in total that exceed 5% during the periods provided are attributed to open positions, storm outage work, unplanned outages, and timing differences of planned outage work and off-duty compared to budget.

		Number of F Employ		Number o Time Em				Mo	nthly Budget					Mo	nthly Actual			Vari	ance Pei	rcent
Month	Employee Group	Budgeted	Actual	Budgeted	Actual		Reg.		OT		Total		Reg.		ОТ		Total	Reg.	ОТ	Tota
201701	Union-Hourly	584	574	0	0		0					\$	4,603,161	\$	808,942	\$	5,412,103	0		
201701	Exempt	153	129	0	0							\$	7,255,423	\$	-	\$	7,255,423			
201701	Non-exempt	205	216	0	0							\$	1,447,908	\$	507,568	\$	1,955,477			
201701	Part-time other	0	0	11	20															
201701	Total	942	919	11	20	\$	13,641,352	\$	812,402	\$	14,453,754	\$	13,306,492	\$	1,316,510	\$	14,623,002	-2.5%	62.1%	1.2
201702	Union-Hourly	584	573	0	0							\$	4,188,432	\$	665,190	\$	4,853,622			
201702	Exempt	153	129	0	0							\$	6,803,953	\$	-	\$	6,803,953			
201702	Non-exempt	205	215	0	0							\$	1,773,147	\$	134,650	\$	1,907,797			
201702	Part-time other	0	0	11	18															
201702	Total	942	917	11	18	\$	12,399,486	\$	1,023,623	\$	13,423,109	\$	12,765,532	\$	799,840	\$	13,565,372	3.0%	-21.9%	1.1
201702		505	5.00	0	0							٩	4 550 200	¢	1 5 40 000	¢	6 500 501			
201703	Union-Hourly	585	568	0	0							\$	4,778,299		1,760,222		6,538,521			
201703	Exempt	152	125	0	0							\$	7,803,740		(215)		7,803,525			
201703	Non-exempt	205	212	0	0							\$	2,144,689	\$	241,889	\$	2,386,578			
201703	Part-time other	0	0	11	17															
201703	Total	942	905	11	17	\$	14,713,410	\$	1,232,649	\$	15,946,059	\$	14,726,729	\$	2,001,896	\$	16,728,624	0.1%	62.4%	4.9
201704	Union-Hourly	585	564	0	0							\$	3,934,136	\$	1,288,148	\$	5,222,284			
201704	Exempt	152	123	0	0							\$	6,292,355		-,	\$	6,292,355			
201704	Non-exempt	205	212	0	0							\$	1,729,717		181,222		1,910,939			
201704	Part-time other	0	0	11	17							·	, ,		- /	·	,,			
201704	Total	942	899	11	17	\$	12,393,639	\$	1,229,569	\$	13,623,208	\$	11,956,208	\$	1,469,370	\$	13,425,578	-3.5%	19.5%	-1.5
							,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-,,	·	, ,		,,		-, -,			
201705	Union-Hourly	585	565	0	0							\$	4,396,715	\$	1,074,585	\$	5,471,300			
201705	Exempt	152	124	0	0							\$	7,323,492	\$	-	\$	7,323,492			
201705	Non-exempt	205	215	0	0							\$	2,036,194	\$	182,196	\$	2,218,390			
201705	Part-time other	0	0	12	16															
201705	Total	942	904	12	16	\$	14,799,143	\$	777,019	\$	15,576,162	\$	13,756,400	\$	1,256,781	\$	15,013,181	-7.0%	61.7%	-3.6
201706		505	575	0	0							\$	4 177 146	¢	0.42 (71	¢	5 120 017			
201706 201706	Union-Hourly	585 151	565 122	0	0							ֆ Տ	4,177,146		943,671		5,120,817			
	Exempt	_		-	0							ծ Տ	6,977,245			\$	6,977,245			
201706	Non-exempt	205	218	0								\$	2,099,727	\$	140,183	\$	2,239,911			
201706 201706	Part-time other	0 941	0 905	12 12	19		13,908,219	\$	781,516	¢	14,689,735	\$	13,254,118	¢	1,083,855	\$	14,337,973	-4.7%	38.7%	2
201700	Total	941	903	12	19	э	15,908,219	ф	/81,510	\$	14,069,755	э	15,254,118	\$	1,085,855	ф	14,557,975	-4.7%	38.7%	-2.4
201707	Union-Hourly	583	565	0	0							\$	3,882,885	\$	1,050,905	\$	4,933,789			
201707	Exempt	150	122	0	0							\$	6,296,962	\$	-	\$	6,296,962			
201707	Non-exempt	205	217	0	0							\$	1,778,471	\$	118,338	\$	1,896,809			
201707	Part-time other	0	0	12	20															
201707	Total	938	904	12	20	\$	12,991,040	¢	795,233	¢	13,786,273	\$	11,958,318	¢	1,169,242	¢	13,127,560	-7.9%	47.0%	-4.

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		N 1 67		N 1	6D /															
		Number of F Employ		Number o Time Em				Мот	nthly Budget					Mo	nthly Actual			Vari	ance Pe	rcent
Month	Employee Group	Budgeted	Actual	Budgeted	1 1		Reg.		OT		Total		Reg.	1110	OT		Total	Reg.	OT	Total
201708	Union-Hourly	583	562	0		)			-			\$	4,727,986	\$	846,121	\$	5,574,107	- 81	-	
201708	Exempt	149	122	0	C	)						\$	7,678,653			\$	7,678,653			
201708	Non-exempt	205	215	0	C	)						\$	2,139,077		130,531		2,269,608			
201708	Part-time other	0	0	11	15	;						+	_,,	+		Ŧ	_,,			
201708	Total	937	899	11		5 \$	15,279,634	\$	791 718	\$	16,071,352	\$	14,545,716	\$	976,652	\$	15,522,368	-4.8%	23.4%	-3.4%
201700	Total	251	077		10	Ψ	15,279,051	Ψ	//1,/10	Ψ	10,071,002	Ψ	11,515,710	Ψ	970,052	Ψ	15,522,500	1.070	25.17	5.170
201709	Union-Hourly	583	564	0	C	)						\$	3,984,546	\$	1,699,802	\$	5,684,348			
201709	Exempt	149	124	0	C	)						\$	6,566,302		-	\$	6,566,302			
201709	Non-exempt	205	214	0								\$	1,785,047		144,909		1,929,955			
201709	Part-time other	0	0	-	15							÷	1,700,017	Ψ	11,505	Ψ	1,727,700			
201709	Total	937	902			5 \$	13,484,796	S	915 313	\$	14,400,109	\$	12,335,895	\$	1,844,711	\$	14,180,606	-8.5%	101 5%	-1.5%
201702	Total	251	202		10	Ψ	15,101,790	Ψ	<i>y</i> 10,515	Ψ	11,100,109	Ψ	12,555,675	Ψ	1,011,711	Ψ	11,100,000	0.070	101.5 /	1.570
201710	Union-Hourly	583	561	0	C	)						\$	4,425,873	\$	1,352,549	\$	5,778,422			
201710	Exempt	149	125	0								\$	7,307,344		-	\$	7,307,344			
201710	Non-exempt	205	218	0								\$	1,907,901		193,922		2,101,823			
201710	Part-time other	0	210	11	15							Ŷ	1,207,201	Ψ	170,722	Ψ	2,101,020			
201710	Total	937	904	11	15		14,733,302	\$	1,202,668	\$	15,935,970	\$	13,641,118	\$	1,546,470	\$	15,187,589	-7.4%	28.6%	-4.7%
201710	Total	251	201		10	Ψ	11,755,502	Ψ	1,202,000	Ψ	15,755,770	Ψ	13,011,110	Ψ	1,510,170	Ψ	15,107,507	7.170	20.07	1.770
201711	Union-Hourly	583	561	0	0	)						\$	3,980,579	\$	1,235,135	\$	5,215,714			
201711	Exempt	149	125	0		)						\$	6.639.199			\$	6,639,199			
201711	Non-exempt	205	219	0								\$	1,740,431		185,325		1,925,756			
201711	Part-time other	0	0	11	15							÷	1,7 10,101	Ψ	100,020	Ψ	1,,,20,,000			
01711	Total	937	905	11	15		13.289.668	\$	1,218,140	\$	14,507,808	\$	12,360,209	\$	1,420,460	\$	13,780,669	-7.0%	16.6%	-5.0%
01/11	Total	251	205		10	Ψ	15,207,000	Ψ	1,210,110	Ψ	11,507,000	Ψ	12,500,205	Ψ	1,120,100	Ψ	15,700,007	7.070	10.07	5.070
201712	Union-Hourly	582	565	0	C	)						\$	3,894,758	\$	906,985	\$	4,801,743			
201712	Exempt	149	126	0	C	)						\$	5,603,525		(159)	\$	5,603,366			
201712	Non-exempt	205	219	0	C	)						\$	1,648,922		132,351		1,781,272			
201712	Part-time other	0	0	11	13	3							,,-		- ,		,,			
201712	Total	936	910	11			12,053,965	\$	824,070	\$	12,878,035	\$	11,147,205	\$	1,039,177	\$	12,186,382	-7.5%	26.1%	-5.4%
																	, ,			
2017	Total	936	910	11	13	\$	163,687,652	\$	11,603,920	\$	175,291,572	\$	155,753,941	\$	15,924,963	\$	171,678,904	-4.8%	37.2%	-2.1%
201801	Union-Hourly	559	563	0	C	)						\$	4,681,398	\$	1,028,853	\$	5,710,251			
201801	Exempt	124	125	0	C	)						\$	7,755,258	\$	(296)	\$	7,754,963			
201801	Non-exempt	243	219	0	C	)						\$	1,905,958	\$	172,544	\$	2,078,501			
201801	Part-time other	0	0	8	11															
201801	Total	926	907	8	11	\$	14,918,870	\$	945,140	\$	15,864,010	\$	14,342,614	\$	1,201,101	\$	15,543,715	-3.9%	27.1%	-2.0%
201802	Union-Hourly	559	558	0	C	)						\$	4,144,961	\$	1,298,911	\$	5,443,872			
201802	Exempt	124	123	0	C	)						\$	7,032,111	\$	-	\$	7,032,111			
201802	Non-exempt	243	217	0	C	)						\$	1,773,994	\$	217,973	\$	1,991,967			
201802	Part-time other	0	0	8	14	I I									, -					
201802	Total	926	898	8	14	\$	12,538,738	\$	930,922	\$	13,469,660	\$	12,951,067	\$	1,516,884	\$	14,467,951	3.3%	62.9%	7.4%
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		Number of F Employ		Number o Time Em				Mor	thly Budget					Mo	nthly Actual			Vari	ance Pei	cent
Month	Employee Group	Budgeted	Actual	Budgeted	Actual		Reg.	NIOL	OT		Total		Reg.	110	OT		Total	Reg.	OT	Tota
201803	Union-Hourly	560	561	0	0		8		~-			\$	4,437,422	\$	1,903,222	\$	6,340,644	8		
201803	Exempt	124	121	0	0							\$	7,203,787			\$	7,203,787			
201803	Non-exempt	243	213	0	0							\$	2,240,875		363,101		2,603,976			
201803	Part-time other	0	0	8	15							Ψ	2,210,070	Ψ	505,101	Ψ	2,000,000			
201803	Total	927	895	8	15		14,115,837	\$	1,159,462	\$	15,275,299	\$	13,882,084	\$	2,266,323	\$	16,148,407	-1.7%	95.5%	5.79
201000	Total	, 21	0,0	0	10	Ŷ	1 1,1 10,007	Ψ	1,109,102	Ψ	10,270,299	Ψ	10,002,001	Ψ	2,200,020	Ψ	10,110,107	11770	201070	0.17
201804	Union-Hourly	558	558	0	0							\$	4.368.167	\$	1.533.890	\$	5,902.057			
201804	Exempt	125	124	0	0							\$	7,066,027		(502)		7,065,525			
201804	Non-exempt	243	212	0	0							\$	1,829,497		227,370		2,056,868			
201804	Part-time other	0	212	8	14							Ψ	1,029,197	Ψ	227,370	Ψ	2,050,000			
201804	Total	926	894	8	14		12,866,717	\$	1,086,500	\$	13,953,217	\$	13,263,691	\$	1,760,758	\$	15,024,449	3.1%	62.1%	7.7
201004	Total	720	074	0	17	Ψ	12,000,717	Ψ	1,000,500	Ψ	15,755,217	Ψ	15,205,071	Ψ	1,700,750	φ	13,024,449	5.170	02.170	1.1
201805	Union-Hourly	558	562	0	0							\$	4,523,473	\$	1,264,675	\$	5,788,148			
201805	Exempt	125	125	0	0							\$	7,391,202		502		7,391,704			
201805	Non-exempt	243	211	0	0							\$	1,965,767		221,876		2,187,643			
201805	Part-time other	0	0	10	13							φ	1,905,707	φ	221,870	φ	2,107,045			
201805	Total	926	898	10	13		14,592,249	\$	1,037,231	¢	15,629,480	\$	13,880,442	¢	1,487,053	¢	15,367,495	-4.9%	43.4%	17
201805	Total	920	090	10	15	э	14,392,249	ф	1,037,231	ф	15,029,460	ф	15,660,442	ф	1,467,035	¢	15,507,495	-4.9%	45.4%	-1./
201806	Union-Hourly	558	562	0	0							\$	4,195,215	¢	1,459,216	¢	5,654,431			
	5			0	0								, ,		1,439,210					
201806	Exempt	125 243	129 207	0	0							\$ \$	6,899,693 1,827,665		- 367,718	\$	6,899,693			
201806	Non-exempt			-								Э	1,827,005	\$	307,718	Э	2,195,383			
201806	Part-time other	0	0	10	12		10 751 700	¢	1 112 004	¢	12.065.666	¢	10.000.570	¢	1.006.025	¢	14 740 507	1.20/	64.00/	<i>c</i> 1
201806	Total	926	898	10	12	\$	12,751,782	\$	1,113,884	\$	13,865,666	\$	12,922,572	\$	1,826,935	\$	14,749,507	1.3%	64.0%	6.4
201007			550	0	0							¢	4 125 500	¢	1 070 200	¢	6 105 070			
201807	Union-Hourly	557	559	0	0							\$	4,135,590		1,970,280		6,105,870			
201807	Exempt	124	126	0	0							\$	6,922,271		-	\$	6,922,271			
201807	Non-exempt	243	210	0	0							\$	1,796,283	\$	272,186	\$	2,068,469			
201807	Part-time other	0	0	10	14	<b>^</b>		<u>^</u>		<b>*</b>	110.00	<b>^</b>		<b></b>		<u>^</u>				
201807	Total	924	895	10	14	\$	13,497,470	\$	1,460,330	\$	14,957,800	\$	12,854,144	\$	2,242,466	\$	15,096,610	-4.8%	53.6%	0.9
				_																
201808	Union-Hourly	557	556	0	0							\$	4,903,874		1,213,437		6,117,311			
201808	Exempt	124	126	0	0							\$	7,606,026		(652)		7,605,374			
201808	Non-exempt	243	216		0							\$	2,113,876	\$	184,200	\$	2,298,077			
201808	Part-time other	0	0	8	13															
201808	Total	924	898	8	13	\$	15,393,935	\$	1,037,730	\$	16,431,665	\$	14,623,776	\$	1,396,986	\$	16,020,761	-5.0%	34.6%	-2.5
201809	Union-Hourly	557	559	0	0							\$	4,143,448		1,316,622		5,460,070			
201809	Exempt	124	128	0	0							\$	6,547,898		-	\$	6,547,898			
201809	Non-exempt	243	216	0	0							\$	1,743,003	\$	185,698	\$	1,928,701			
201809	Part-time other	0	0	8	12															
201809	Total	924	903	8	12	\$	12,333,109	\$	905,023	\$	13,238,132	\$	12,434,349	\$	1,502,319	\$	13,936,669	0.8%	66.0%	5.39

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ied         Actual           557         55           124         12           243         21           0         924           924         90           5557         55           124         12           243         21           0         924           924         90           9243         21           0         924           924         90           924         90           924         90           555         55	roup 1		Time Employee           Budgeted         Actu           0         0           0         0           0         0		Reg.	Mo	nthly Budget			1		Mo	nthly Actual			Varia	ance Per	cent
557         55           124         12           243         21           0         924           924         90           557         55           124         12           2243         21           0         924           90         924           924         90           9243         21           0         924           924         90           924         90           9554         55		557 558 124 128 243 218 0 0	0	0	Reg.							1	•	1				
124         12           243         21           0         924           924         90           5557         55           124         12           243         21           0         924           924         90           924         90           924         90           555         55           554         55		124 128 243 218 0 0	0	0			ОТ		Total		Reg.		OT		Total	Reg.	OT	Total
243         21           0         924         90           557         55         124         12           124         12         243         21           0         924         90         90           557         55         55         55           554         554         55	· _	243 218 0 0		- 0						\$	4,827,078		1,680,041		6,507,119			
0 924 90 557 55 124 12 243 21 0 924 90 554 55		0 0	0							\$	7,864,837		-		7,864,837			
924         90           557         55           124         12           243         21           0         0           924         90           5554         554			-	0						\$	2,121,634	\$	249,813	\$	2,371,447			
557 55 124 12 243 21 0 924 90 554 55		924 904	8	12														
124 12 243 21 0 924 90 554 55		724 704	8	12	\$ 15,307,321	\$	1,165,268	\$	16,472,589	\$	14,813,549	\$	1,929,854	\$	16,743,403	-3.2%	65.6%	1.6%
243     21       0     0       924     90       554     55		557 559	0	0						\$	4,093,473	\$	1,675,002	\$	5,768,476			
0 924 90 554 55		124 127	0	0						\$	6,686,049	\$	-	\$	6,686,049			
924 90 554 55		243 219	0	0						\$	1,822,190	\$	229,892	\$	2,052,083			
554 55		0 0	8	12														
		924 905	8	12	\$ 12,935,761	\$	1,219,635	\$	14,155,396	\$	12,601,713	\$	1,904,895	\$	14,506,607	-2.6%	56.2%	2.5%
		554 557	0	0						\$	4,069,102	\$	1,251,364	\$	5,320,465			
124 12		124 130	0	0						\$	6,006,913			\$	6,006,913			
		243 217	0	0						\$	1,788,490		268,394		2,056,884			
			8	12						φ	1,700,490	φ	200,594	φ	2,050,004			
-		921 904	8		\$ 10,996,805	\$	1,039,554	\$	12,036,359	\$	11,864,504	\$	1,519,758	\$	13,384,262	7.9%	46.2%	11.2%
001 04	$\vdash$	031 004	0	12	¢ 1/2 249 592	¢	12 100 (50	¢	175 240 252	¢	160 424 505	¢	20 555 222	¢	190.000.927	1 10/	56.00/	2 28/
<u>121 9(</u>	⊨	921 904	8	12	ə 102,248,593	\$	13,100,679	\$	175,349,272	\$	100,434,505	\$	20,555,332	\$	180,989,837	-1.1%	50.9%	3.2%
560 55		560 555	0	0						\$	4,806,974	\$	967,131	\$	5,774,106			
		127 130	0	0						\$	7,927,029		,	\$	7,927,029			
		221 216	0	0						\$	2,130,757		278,025		2,408,781			
0			14	13						+	_,,.	-	,	+	_,,			
	-	908 901	14	13	\$ 15,474,880	\$	1,002,230	\$	16,477,110	\$	14,864,760	\$	1,245,156	\$	16,109,916	-3.9%	24.2%	-2.2%
					+	-	-,,	+		Ŧ	,,	Ŧ	-,,	-	, ,			
560 54		560 549	0	0						\$	4,282,032	\$	877,045	\$	5,159,077			
127 12		127 129	0	0						\$	7,155,453	\$	-	\$	7,155,453			
		221 214	0	0						\$	2,026,578		156,793		2,183,371			
			14	14														
908 89		908 892	14	14	\$ 13,152,905	\$	955,716	\$	14,108,621	\$	13,464,063	\$	1,033,838	\$	14,497,901	2.4%	8.2%	2.8%
563 54		563 549	0	0						\$	4,513,650	\$	1,600,213	\$	6,113,863			
		127 127	0	0						\$	7,446,048		, ,	\$	7,446,048			
		221 217	0	0						\$	2,050,893		230,220		2,281,113			
			14	14						φ	2,030,093	φ	250,220	φ	2,201,113			
	⊢	911 893	14	14	\$ 14,095,043	\$	1,228,099	\$	15,323,142	\$	14,010,591	¢	1,830,433	¢	15,841,024	-0.6%	49.0%	3.4%
/11 89		911 893	14	14	φ 14,095,043	¢	1,228,099	Ф	13,323,142	ф	14,010,391	\$	1,030,433	Ф	13,041,024	-0.0%	49.0%	5.4%
		563 543	0	0						\$	4,381,397	\$	1,309,950	\$	5,691,347			
563 54		127 127	0	0						\$	7,226,884	\$	-	\$	7,226,884			
		221 218	0	0						\$	2,037,083	\$	215,000	\$	2,252,082			
127 12		0 0	14	18														
127 12 221 21		911 888	14		\$ 14.069.369	\$	1,330.238	\$	15,399,607	\$	13,645.363	\$	1,524.950	\$	15,170,313	-3.0%	14.6%	-1.5%
		127 221 0	127 218 0	127 0 218 0 0 14	127         0         0           218         0         0           0         14         18	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	127         0         0           218         0         0           0         14         18	127 0 0 218 0 0 0 14 18	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	127         0         0         \$           218         0         0         \$           0         14         18         \$	127         0         0         \$ 7,226,884           218         0         0         \$ 2,037,083           0         14         18         \$ 2,037,083	127       0       0       \$ 7,226,884 \$         218       0       0       \$ 2,037,083 \$         0       14       18       \$ 2,037,083 \$	127       0       0       \$ 7,226,884 \$ -         218       0       0       \$ 2,037,083 \$ 215,000         0       14       18	127       0       0         218       0       0         0       14       18	127         0         0         0         \$ 7,226,884 \$         - \$ 7,226,884           218         0         0         \$ 2,037,083 \$         \$ 215,000 \$         \$ 2,252,082           0         14         18         \$ 14,069,369 \$         1,330,238 \$         15,399,607 \$         \$ 13,645,363 \$         1,524,950 \$         \$ 15,170,313	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	127       0       0       \$ 7,226,884 \$ - \$ 7,226,884         218       0       0       \$ 2,037,083 \$ 215,000 \$ 2,252,082         0       14       18

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	1	Employ	Vees	Time Em	nlovees		Mon	nthly Budget					Mo	nthly Actual			Vari	ance Per	cent
Month	Employee Group	Budgeted	Actual	Budgeted		Reg.	10101	OT		Total		Reg.		ОТ		Total	Reg.	OT	Total
201905	Union-Hourly	563	543	0	0	8					\$	4,478,047	\$	1,435,070	\$	5,913,117	8		
201905	Exempt	127	125	0	0						\$	7,554,079		(399)		7,553,681			
201905	Non-exempt	223	215	0	0						\$	2,158,811		189,376		2,348,187			
201905	Part-time other	0	0	16	23						+	_,	+		-	_, ,			
201905	Total	913	883	16	23	 15,499,147	\$	1,146,311	\$	16,645,458	\$	14,190,937	\$	1,624,047	\$	15,814,984	-8.4%	41.7%	-5.0%
				-	-	-, -, -, -,		, -,-		-,,		, ,		,- ,		- ,- ,			
201906	Union-Hourly	563	533	0	0						\$	4,005,979	\$	1,381,283	\$	5,387,262			
201906	Exempt	127	126	0	0						\$	6,629,545	\$	-	\$	6,629,545			
201906	Non-exempt	223	220	0	0						\$	1,962,652	\$	187,026	\$	2,149,678			
201906	Part-time other	0	0	16	24														
201906	Total	913	879	16	24	\$ 12,764,042	\$	1,172,036	\$	13,936,078	\$	12,598,176	\$	1,568,309	\$	14,166,485	-1.3%	33.8%	1.7%
201907	Union-Hourly	563	540	0	0						\$	4,369,761	\$	1,198,293	\$	5,568,054			
201907	Exempt	126	127	0	0						\$	7,339,141	\$	-	\$	7,339,141			
201907	Non-exempt	223	218	0	0						\$	2,134,663	\$	155,139	\$	2,289,802			
201907	Part-time other	0	0	16	22														
201907	Total	912	885	16	22	\$ 14,938,053	\$	1,365,780	\$	16,303,833	\$	13,843,565	\$	1,353,432	\$	15,196,997	-7.3%	-0.9%	-6.8%
201908	Union-Hourly	563	541	0	0						\$	4,702,601	\$	1,147,946	\$	5,850,548			
201908	Exempt	126	126	0	Ő						\$	7,633,246		(101)		7,633,146			
201908	Non-exempt	223	221	0	Ő						\$	2,153,738		204,038		2,357,777			
201908	Part-time other	0	0	14	16						+	_,,	+	,	-	_,			
201908	Total	912	888	14	16	\$ 15,527,556	\$	1,038,527	\$	16,566,083	\$	14,489,586	\$	1,351,884	\$	15,841,470	-6.7%	30.2%	-4.4%
		-			-	- / /		,,-		- , ,		,,		, ,		-,- ,			
201909	Union-Hourly	563	542	0	0						\$	4,316,427	\$	1,218,096	\$	5,534,523			
201909	Exempt	126	125	0	0						\$	7,029,935	\$	-	\$	7,029,935			
201909	Non-exempt	223	222	0	0						\$	1,903,539	\$	208,762	\$	2,112,301			
201909	Part-time other	0	0	14	17														
201909	Total	912	889	14	17	\$ 13,852,795	\$	1,007,211	\$	14,860,006	\$	13,249,901	\$	1,426,858	\$	14,676,759	-4.4%	41.7%	-1.2%
201910	Union-Hourly	563	542	0	0						\$	4,850,981	\$	1,826,110	\$	6,677,091			
201910	Exempt	126	126	0	0						\$	7,874,996		-	\$	7,874,996			
201910	Non-exempt	223	224	0	0						\$	2,199,855		288,425		2,488,281			
201910	Part-time other	0	0	14	21						Ψ	2,177,055	Ψ	200,120	Ψ	2,100,201			
201910	Total	912	892	14	21	\$ 15,889,698	\$	1,244,034	\$	17,133,732	\$	14,925,832	\$	2,114,536	\$	17,040,368	-6.1%	70.0%	-0.5%
201911	Union-Hourly	563	537	0	0						\$	4,039,975	\$	1,459,395	\$	5,499,370			
201911	Exempt	126	129	0	0						Տ	6,390,353		(119)		6,390,234			
201911	Non-exempt	223	224	0	0						Տ	1,828,668		233,506		2,062,174			
201911	Part-time other	223	224	14	19						φ	1,020,000	φ	235,500	φ	2,002,174			
201911	Total	912	890	14	19	\$ 12,792,206	<i><b></b></i>	1,371,283		14,163,489	\$	12,258,996	+	1,692,782		13,951,778	-4.2%		-1.5%

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		Number of F Employ		Number Time Em				Мо	nthly Budget					Мо	nthly Actual			Vari	ance Pe	rcont
Month	Employee Group	Budgeted	Actual	Budgeted	Actual		Reg.	WIO	OT		Total		Reg.		OT	1	Total	Reg.	OT	Total
201912	Union-Hourly	562	537	0	0	)	rieg.		01		1000	\$	4,274,807	\$	1,151,136	\$	5,425,943	neg.	01	1000
201912	Exempt	126	131	0	Ő							\$	6,479,798		-		6,479,798			
201912	Non-exempt	223	222	0	Ő							\$	2,048,906		193,255		2,242,162			
201912	Part-time other	0	222	14	19							Ψ	2,010,000	Ψ	175,255	Ψ	2,212,102			
201912	Total	911	890	14	-	\$	12,335,428	\$	1 167 185	\$	13,502,613	\$	12,803,511	\$	1,344,391	\$	14,147,902	3.8%	15.2%	4.8%
201712	Total	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	070	14	1)	Ψ	12,333,420	Ψ	1,107,105	Ψ	15,502,015	Ψ	12,005,511	Ψ	1,544,571	Ψ	14,147,902	5.070	13.270	4.070
2019	Total	911	890	14	19	\$	170,391,123	\$	14,028,650	\$	184,419,773	\$	164,345,282	\$	18,110,616	\$	182,455,898	-3.5%	29.1%	-1.1%
202003	Union-Hourly	554	533	0	0							\$	4,887,619		1,311,490		6,199,109			
202003	Exempt	131	129	0	0							\$	7,907,145		-	\$	7,907,145			
202003	Non-exempt	223	222	0	0							\$	2,200,895	\$	267,122	\$	2,468,017			
202003	Part-time other	0	0	18	16															
202003	Total	908	884	18	16	\$	15,096,766	\$	1,248,656	\$	16,345,422	\$	14,995,659	\$	1,578,612	\$	16,574,271	-0.7%	26.4%	1.4%
202004	Union-Hourly	554	529	0	0							\$	4,497,480	¢	1,246,149	¢	5,743,628			
202004	Exempt	131	129	0	0							\$	7,864,398		-	\$	7,864,398			
202004		223	221	0	0							ֆ Տ	2,144,156							
	Non-exempt		221	-								Ф	2,144,130	Ф	134,049	ф	2,278,204			
202004	Part-time other	0 908	879	18 18	15	\$	14 246 269	¢	1,356,813	¢	15 (02 101	¢	14,506,034	¢	1 290 107	¢	15 996 221	1.90/	1 70/	1.00/
202004	Total	908	8/9	18	15	Э	14,246,368	Э	1,330,813	Э	15,603,181	\$	14,506,034	Э	1,380,197	Э	15,886,231	1.8%	1.7%	1.8%
202005	Union-Hourly	556	529	0	0							\$	4,357,270	\$	1,079,516	\$	5,436,786			
202005	Exempt	132	125	0	0							\$	7,082,846	\$	-	\$	7,082,846			
202005	Non-exempt	223	219	0	0							\$	2,021,619	\$	112,977	\$	2,134,596			
202005	Part-time other	0	0	18	13															
202005	Total	911	873	18		\$	13,633,427	\$	1,201,835	\$	14,835,262	\$	13,461,734	\$	1,192,494	\$	14,654,228	-1.3%	-0.8%	-1.2%
202006	Union-Hourly	556	528	0	0							\$	4,452,664	¢	1,062,814	¢	5,515,478			
202006		132	121	0	0							ֆ \$	7,662,467		1,002,814	ֆ \$				
	Exempt			-	0								, ,				7,662,467			
202006	Non-exempt	223	219	0								\$	2,188,597	\$	122,975	\$	2,311,572			
202006 202006	Part-time other Total	0 911	0 868	18 18	18	\$	13,929,544	\$	1,250,446	\$	15,179,990	\$	14,303,728	\$	1,185,790	\$	15,489,517	2.7%	-5.2%	2.0%
202000		,,,,,	200	10	10	Ť		Ŷ	-,200,110	Ψ		L,	- 1,000,120	÷	-,100,790	Ŷ	-0,.0,.017	2	0.270	2.57
202007	Union-Hourly	556	532	0	0							\$	4,390,468	\$	1,159,252	\$	5,549,721			
202007	Exempt	131	120	0	0							\$	7,477,076	\$	-	\$	7,477,076			
202007	Non-exempt	223	223	0	0							\$	2,117,340		126,694		2,244,034			
202007	Part-time other	0	0	18	17	'														
202007	Total	910	875	18	17	\$	14,603,484	\$	1,561,527	\$	16,165,011	\$	13,984,885	\$	1,285,946	\$	15,270,830	-4.2%	-17.6%	-5.5%
202009	Union House	557	525	0	0							¢	4 452 000	¢	1 012 240	ሰ	5 466 270			
202008	Union-Hourly	556	536	0	0							\$	4,453,029		1,013,349		5,466,378			
202008	Exempt	131	123	0	0							\$	7,301,783		-		7,301,783			
202008	Non-exempt	223	224	0	0							\$	2,042,073	\$	166,158	\$	2,208,232			
202008	Part-time other	0	0	18	10															
202008	Total	910	883	18	10	\$	14,828,422	\$	1,102,961	\$	15,931,383	\$	13,796,886	\$	1,179,507	\$	14,976,393	-7.0%	6.9%	-6.0%
						1											· · · · ·	ment to	р.	

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		Number of Full-Time Employees	Number of Time Emp	loyees		Mon	thly Budget				Monthly Actu			iance P	
Month	Employee Group	Budgeted Actual	0	Actual	Reg.		ОТ		Total	Reg.	OT	Total	Reg.	OT	Tota
202009	Union-Hourly	556	0												
202009	Exempt	131	0												
202009	Non-exempt	223	0												
202009	Part-time other	0	18												
202009	Total	910	18		\$ 14,814,883	\$	1,015,803	\$	15,830,686						
202010	Union-Hourly	556	0												
202010	Exempt	131	0												
202010	Non-exempt	223	0												
202010	Part-time other	0	18												
202010	Total	910	18		\$ 14,948,873	\$	1,348,645	\$	16,297,518						
202011	Union-Hourly	556	0												
202011	Exempt	131	0												
202011	Non-exempt	223	0												
202011	Part-time other	0	18												
202011	Total	910	18		\$ 13,195,801	\$	1,408,871	\$	14,604,672						
202012	Union-Hourly	556	0												
202012	Exempt	131	0												
202012	Non-exempt	223	0												
202012	Part-time other	0	18												
202012	Total	910	18		\$ 13,374,841	\$	1,061,261	\$	14,436,102						
202101	Union-Hourly	547	0												
202101	Exempt	132	0												
202101	Non-exempt	227	0												
202101	Part-time other	0	17												
202101	Total	906	17		\$ 14,362,284	\$	1,069,663	\$	15,431,947						
202102	Union-Hourly	547	0												
202102	Exempt	132	0												
202102	Non-exempt	227	0												
202102	Part-time other	0	17												
202102	Total	906	17		\$ 13,527,596	\$	974,286	\$	14,501,882						
202107	Union-Hourly	547	0												
202107	Exempt	132	0												
202107	Non-exempt	227	0												
202107	Part-time other	0	17												
202107	Total	906	17		\$ 14,340,080	¢	1,181,828	٩	15,521,908						

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		Number of Full-Time Employees	Number o Time Emp	oloyees			Mon	thly Budget				Monthly Actua			iance P	
Month	Employee Group	Budgeted Actual	Budgeted	Actual		Reg.		ОТ		Total	Reg.	ОТ	Total	Reg.	ОТ	Tota
202108	Union-Hourly	547	0													
202108	Exempt	132	0													
202108	Non-exempt	227	0													
202108	Part-time other	0	17													
202108	Total	906	17		\$	15,695,511	\$	1,177,099	\$	16,872,610						
202109	Union-Hourly	547	0													
202109	Exempt	132	0													
202109	Non-exempt	227	0													
202109	Part-time other	0	17													
202109	Total	906	17		\$	14,973,423	\$	1,212,224	\$	16,185,647						
202110	Union-Hourly	547	0													
202110	Exempt	132	0													
202110	Non-exempt	227	0													
202110	Part-time other	0	17													
202110	Total	906	17		\$	14,800,261	\$	1,510,912	\$	16,311,173						
202111	Union-Hourly	547	0													
202111	Exempt	132	0													
202111	Non-exempt	227	0													
202111	Part-time other	0	17													
202111	Total	906	17		\$	14,071,455	\$	1,530,083	\$	15,601,538						
202112	Union-Hourly	547	0													
202112	Exempt	132	0													
202112	Non-exempt	227	0													
202112	Part-time other	0	17													
202112	Total	906	17		\$	13,492,822	\$	1,358,526	\$	14,851,348						
202201		540	~													
202201	Union-Hourly	546	0													
202201	Exempt	130	0													
202201	Non-exempt	225	0													
202201	Part-time other	0	17		¢	14 000 510	¢	1 105 7 (2)	¢	16.024.070						
202201	Total	901	17		\$	14,828,518	\$	1,195,760	\$	16,024,278						
202202	Union-Hourly	546	0													
202202	Exempt	130	0													
202202	Non-exempt	225	0													
202202	Part-time other	0	17													
202202	Total	901	17		\$	14,860,746	\$	1,120,407	\$	15,981,153				1		

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		Number of I Emplo		Number o Time Em			Mor	nthly Budget			Мо	nthly Actua	1		Vari	ance Pe	cent
Month	Employee Group	Budgeted	•	Budgeted	Actual	Reg.		OT	Total	Reg.		OT	-	Total	Reg.	OT	Total
202203	Union-Hourly	546		0		0											
202203	Exempt	130		0													
202203	Non-exempt	225		0													
202203	Part-time other	0		17													
202203	Total	901		17		\$ 16,317,565	\$	1,480,033	\$ 17,797,598								
202204	Union-Hourly	546		0													
202204	Exempt	130		0													
202204	Non-exempt	225		0													
202204	Part-time other	0		17													
202204	Total	901		17		\$ 14,765,712	\$	1,395,908	\$ 16,161,620								
202205	Union-Hourly	546		0													
202205	Exempt	130		0													
202205	Non-exempt	225		0													
202205	Part-time other	0		17													
202205	Total	901		17		\$ 14,899,253	\$	1,307,523	\$ 16,206,776								
202206	Union-Hourly	546		0													
202206	Exempt	130		0													
202206	Non-exempt	225		0													
202206	Part-time other	0		17													
202206	Total	901		17		\$ 15,021,074	\$	1,227,289	\$ 16,248,363								

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#### Schedule J

## **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

#### **Question No. 39**

#### **Responding Witness: Gregory J. Meiman**

- Q-39. 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-39. See attached. The attached shows for each employee group, the annual increase amount, percentage increase and effective dates for 2018, 2019, base period (2020 Union and Hourly) and budgeted increases for the base period (Non-Union) and forecasted test periods. The response reflects LG&E and LKS employees that charged labor to KU. Merit is not applicable since individual performance is recognized through the team incentive award.

Certain information is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

## CONFIDENTIAL INFORMATION REDACTED

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#### **RESPONSE - KU**

				Ke	entucky Utilities			
General '	Wage Increase	Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union IBEW	Union USW	Hourly
	Effective Date	12/24/2017		2/18/2018		8/5/2018	7/22/2018	7/22/2018
2018 (Actual)	% Increase	3.1%	3.0%	3.0%	3.0%	2.5%	2.5%	2.5%
	\$ Amount	\$214,437	\$355,781	\$1,551,186	\$687,387	\$127,287	\$93,009	\$871,065

				Kentucky	Utilities		
General	Wage Increase	Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union (USW & IBEW)	Hourly
	Effective Date	12/23/2018		2/18/2019		7/22/2019	7/22/2019
2019 (Actual)	% Increase	3.0%	3.0%	3.0%	3.0%	2.5%	2.5%
	\$ Amount	\$224,234	\$328,263	\$1,625,548	\$689,185	\$220,353	\$848,228

Base Period:	3/1/20 -2/28/21						
General W	age Increase	Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union (USW & IBEW)	Hourly
Base Period (Non	Effective Date	12/28/2020		2/22/2021		7/27/2020	7/27/2020
Union	% Increase					2.5%	2.5%
Budgeted/Union Actual)	\$ Amount	\$232,159	\$377,798	\$1,813,899	\$810,535	\$218,366	\$869,295

Forecasted Test P	Forecasted Test Period: 7/1/21-6/30/22						
General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union (USW & IBEW)	Hourly
	Effective Date	12/27/2021		2/21/2022		7/26/2021	7/26/2021
Forecasted Test Period (Budget)	% Increase						
Teriou (Budget)	\$ Amount	\$240,020	\$390,472	\$1,874,284	\$836,336	\$276,588	\$1,068,367

#### **KENTUCKY UTILITIES COMPANY**

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 40**

#### **Responding Witness: Gregory J. Meiman**

- Q-40. For the base period and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. 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-40 Attachment 1 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 2018 rate case, the salary is provided for the person they replaced.

Certain information is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

al Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Office Replaced
% na	Chairman and CEO	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.	2	Chairman, President and Chief Executive Officer of PPL Corporation	
1/1/2017	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	President and COO	
na	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.	4	Chief Financial Officer	
12/19/201	6 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	
1/1/2017	General Counsel/Compliance/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	President and COO	
na	President and Chief Operating Officer	Lead the Company to establish business objectives, policies, and strategic plans to implement world- class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	7	Chairman and CEO	
12/19/201	6 SVP Operations	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	President and COO	
12/19/201	6 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	

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Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Office Replaced
	12/19/2016	VP and Deputy General Counsel	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.	13	President and COO	
	12/19/2016	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.	7	President and COO	
-	12/19/2016	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.	0	General Counsel, Chief Compliance Officer and Corporate Secretary	
	12/19/2016	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	SVP Operations	
-	12/19/2016	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.	5	SVP Operations	
	1/1/2017	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.	6	SVP Operations	
	12/29/2016	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	VP and Deputy General Counse	
	12/19/2016	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	SVP Operations	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2017	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	5	President and COO	
	1/1/2017	VP Power Production	senior human resources personnel. 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	SVP Operations	
	12/19/2016	VP Project Engineering	This position is responsible for representing and managing the company's interests in the development, engineering, procurement, construction and commissioning of major capital projects that support the strategic financial and operational goals for Energy Services while ensuring compliance with all applicable safety and environmental regulations.	5	VP Energy Supply and Analysis	
	12/19/2016	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	Chief Financial Officer	
	12/19/2016	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.	3	SVP Operations	
	1/1/2017	VP Transmission and 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	SVP Operations	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
0.00%	na	Chairman and CEO*	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.	2	Chairman, President and Chief Executive Officer of PPL Corporation	
	1/1/2018	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	
	1/1/2018	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	
	na	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 Financial Officer	
	1/1/2018	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.	9	Chairman CEO and President	
	na	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	

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Annual ncrease %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	na	Gen Counsel/Compliance/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	
	12/18/2017	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.	5	Chief Financial Officer	
-	12/18/2017	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.	5	VP Communications&Corp Responsibility	
	na	VP Accounting*	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.	0	Chief Financial Officer	
-	na	VP and Deputy General Counsel*	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.	9	Gen Counsel/Compliance/Corpor ate Secretary	
	12/18/2017	VP Communications & Corporate Responsibility	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.	7	Chairman CEO and President	
-	1/1/2018	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	
	1/1/2018	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.	5	Chief Operating Officer	

Annual ncrease %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2018	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.	8	Chief Operating Officer	
	12/18/2017	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	Gen Counsel/Compliance/ Corporate Secretary	
-	12/18/2017	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.	9	Chief Operating Officer	
	1/1/2018	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.	5	Chairman CEO and President	
	1/1/2018	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	
	12/18/2017	VP Project Engineering	This position is responsible for representing and managing the company's interests in the development, engineering, procurement, construction and commissioning of major capital projects that support the strategic financial and operational goals for Energy Services while ensuring compliance with all applicable safety and environmental regulations.	6	VP Energy Supply and Analysis	
	12/18/2017	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	4	Chief Financial Officer	
	12/18/2017	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.	4	Chief Operating Officer	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
3.80%	1/1/2019	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	President and Chief Operating Officer of PPL Corporation	
	1/1/2019	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	
	1/1/2019	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.	7	Chief Financial Officer	
	1/1/2019	Chief Operating Officer	Lead the Company to establish business objectives, policies, and strategic plans to implement world- class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	9	Chairman CEO and President	
	12/17/2018	Controller	Manages the consolidated accounting activities of the Company which includes utility accounting, internal and external reporting (SEC, FERC, PSC, etc.), and all other aspects of utility accounting as managed directly through the Director, Utility Accounting. Supports internal and external financial accounting and reporting needs of the Company including PUHCA compliance, supporting the Rates and Regulatory function, and Financial Planning. The position is also responsible for Energy Marketing Accounting.	4	Chief Financial Officer	
	1/1/2019	General Counsel/Compliance/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	
	12/17/2018	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.	5	Chief Financial Officer	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2019	VP Communications & Corp Responsibility	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	6	Chairman CEO and President	
	12/17/2018	VP Corporate Resp&Comm 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.	5	VP Communications & Corp Responsibility	
	12/17/2018	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	
	1/1/2019	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.	5	Chief Operating Officer	
	1/1/2019	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.	6	Chief Operating Officer	
	12/17/2018	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/Compliance/Corporate Secretary	
	1/1/2019	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.	9	Chief Operating Officer	
	1/1/2019	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.		Chairman CEO and President	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2019	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.	9	Chief Operating Officer	
	12/17/2018	VP Project Engineering	This position is responsible for representing and managing the company's interests in the development, engineering, procurement, construction and commissioning of major capital projects that support the strategic financial and operational goals for Energy Services while ensuring compliance with all applicable safety and environmental regulations.	5	VP Energy Supply and Analysis	
	12/17/2018	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	4	Chief Financial Officer	
	12/17/2018	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.	4	Chief Operating Officer	

nnual Da crease Ai	ffective Date of Annual ncrease	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
1/1	/1/2021	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	President and CEO	
1/1	/1/2021	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.	7	Chief Financial Officer	
1/1	/1/2021	Chief Operating Officer	Lead the Company to establish business objectives, policies, and strategic plans to implement world- class energy practices and provide reliable, low-cost energy services and superior customer satisfaction. Ensure effective implementation and execution of policies and plans to direct company growth and to achieve both long-range and short-range objectives. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior executive leadership.	9	President and CEO	
12/2	/28/2020	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	
1/1	/1/2021	General Counsel/Compliance/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	President and CEO	
1/1	/1/2021	President and CEO	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	President and Chief Executive Officer of PPL Corporation	
12/2	/28/2020	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.	5	Chief Financial Officer	

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Budgeted Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2021	VP Communications & Corp Responsibility	Lead the development, delivery and management of internal and external communications, community and media relations and brand strategy/management for the Company. Lead the brand management, image and advertising for the Company. Lead and provide recommendations on the strategic positioning of the Company with all stakeholders. Responsible for the corporate foundation and all company sponsorships. Serve as the key interface between the Company and PPL to develop and maintain strong working relationships with senior communications personnel.	6	President and CEO	
	12/28/2020	VP Corporate Resp&Comm 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.	5	VP Communications & Corp Responsibility	
	12/28/2020	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	
	1/1/2021	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.	5	Chief Operating Officer	
	1/1/2021	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.	6	Chief Operating Officer	
	12/28/2020	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/Compliance/Corpor ate Secretary	
	1/1/2021	VP Gas Operations	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.	6	Chief Operating Officer	
	1/1/2021	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.	5	President and CEO	

Budgeted Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
	1/1/2021	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.	9	Chief Operating Officer	
	na	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.	9	Chief Operating Officer	
	12/28/2020	VP Project Engineering	This position is responsible for representing and managing the company's interests in the development, engineering, procurement, construction and commissioning of major capital projects that support the strategic financial and operational goals for Energy Services while ensuring compliance with all applicable safety and environmental regulations.		VP Energy Supply and Analysis	
	12/28/2020	VP State Regulation and Rates	Develop and implement the state regulatory strategy of the Company, and direct, plan and manage the Company's rates and regulatory function, which includes maintaining compliance with applicable statutes and regulations at the state and local levels.	4	Chief Financial Officer	
	12/28/2020	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.	4	Chief Operating Officer	

## **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## **Question No. 41**

#### **Responding Witness: Gregory J. Meiman**

- Q-41. Provide, in the format provided in Schedule K, the following information for the utility's compensation and benefits, for the three most recent calendar years and the base period. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.
  - a. Regular salary or wages.
  - b. Overtime pay.
  - c. Excess vacation payout.
  - d. Standby/Dispatch pay.
  - e. Bonus and incentive pay.
  - f. Any other forms of incentives, including stock options or forms of defened compensation (specify).
  - g. Other amounts paid and reported on the employees' W-2 (specify).
  - h. Healthcare benefit cost.
    - (1) Amount paid by the utility.
    - (2) Amount paid by the employee.
  - i. Dental benefits cost.
    - (1) Amount paid by the utility.
    - (2) Amount paid by the employee.

- j. Vision benefits cost.
  - (1) Amount paid by the utility.
  - (2) Amount paid by the employee.
- k. Life insurance cost.
  - (1) Amount paid by the utility.
  - (2) Amount paid by the employee.
- 1. Accidental death and disability benefits.
  - (1) Amount paid by the utility.
  - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.
  - (1) Amount paid by the utility.
  - (2) Amount paid by the employee.
- n. Defined Contribution -401(k) or similar plan cost. Provide the amount paid by the utility.
- o. Cost of any other benefit available to an employee, including fringe benefits (specify).
- A-41. (a-o). On an annual basis, LG&E and KU Energy relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements. See Mr. Meiman's direct testimony.

With regard to compensation, various third-party benchmarking and salary planning surveys from the energy services and general industries are utilized. The 50th percentile is used to establish the market midpoint of the annual salary ranges. Compensation is then managed within the low (70% of midpoint) and high (130% of midpoint) based on various factors including education, experience, performance, time in job and tenure. Compensation is considered competitive or "at market" if it is within +/- 10% of the market midpoint. A separate compensation study from Willis Towers Watson was filed as part of Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) with the Company's Application at Tab 60.

#### Response to Question No. 41 Page 3 of 10 Meiman

See Attachment 1 for a detail of costs for the requested periods of 2017-2019 and base period broken down in the lowest level possible consistent with budgeting practices. This data was prepared using the same methodology as provided in Filing Requirement 807 KAR 5:001 Sec. 16(8)(g). The KU budgeting process does not allow KU to provide the data requested in the exact employment types (Officers, Directors, etc.) requested in the question; however, all labor dollars requested in this case are reflected in Attachment 1. An explanation of how compensation is budgeted and determined is necessary to fully understand the information being provided. The Company uses PowerPlan to calculate the labor base for the financial plan. First, a query is executed in the HR Peoplesoft system to obtain data on the current employees. The query includes the number of employees and average wage rates by department and employee type. It also includes hire dates. This data is exported to an Excel file. The file is prepared by the corporate budget department. The approved wage increase (obtained from compensation) is entered in the spreadsheet and the wage rate is adjusted in the appropriate month based on the company and employee type. The hire date is used to calculate vacation. Average sick hours based on historical trends are also added to the Excel file. This data is then imported into the labor forecast table in PowerPlan. Also, uploaded into the PowerPlan labor forecast system is working hours per employee by month and the Company holiday schedule and other offduty pay. Next, the budget coordinators for each Line of Business work with HR to include any headcount changes. The budget coordinators add overtime hours and premium dollars. They can also update the off-duty hours to be more specific to their department. The PowerPlan labor forecast process uses the data in the table and performs calculation for each employee type (i.e. exempt, non-exempt, bargaining, etc.) and in total for each department. It calculates straight time, overtime and off-duty dollars. After total labor has been calculated, the budget coordinators enter labor budgets in the project management module of PowerPlan for each capital project in the plan. The labor forecast process summarizes these dollars by straight time and overtime for each department. These amounts are deducted from total available labor to get net available labor. For the final step in the process, the budget coordinators, with input from the department managers, allocate the net available labor to the appropriate operating and other balance sheet accounts based on the work to be performed. This information is then used to calculate related benefit costs. For periods starting January 1, 2021 see changes to the process methodology, as a result of the recent PowerPlan upgrade, described in Filing Requirement 807 KAR 5:001 Sec. 16 (7)(C) - Item A Financial Planning Modeling Process.

In an attempt to be fully responsive to the question and provide the information by the employment types requested (Officers, Directors, etc.), KU has also provided the wage and salary information as reported on W-2's for each group requested for 2017-2019 and the base period through August, 2020 by those employment types as reflected in Attachment 2. (These will not tie to Attachment 1 due to accrual based accounting versus the cash basis reported on the W-2). See Attachment 2 for salary (a-g) information as a group in total by category. Attachments 1 and 2 do not include a separate grouping for supervisors as the database field that is used to categorize employees does not include a unique identifier for supervisors. Therefore, KU is unable to identify the supervisor only compensation within the data set. For each corporate officer, see Attachment 3 for salary (a-g). Certain officer information is confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

As for benefits, LG&E and KU Energy provides an array of benefits designed to attract, retain and develop a diverse and high-caliber workforce. Since 2001, we have participated in healthcare benchmarking surveys to ensure our medical benefits are in alignment. The survey comparisons include national and local employers as well as utilities. Adjustments are made in premiums and plan structure in order to keep benefits in-line with benchmarks. Benchmark data, medical claim information and medical trend data is utilized in structuring plan offerings and medical premiums. A separate study from Mercer reflecting relevant national, local, general industry and utility benchmark data was filed in support of the competitive level of benefit offerings. See Attachment 5 to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) at Tab 60.

The benefit plans described below are offered to all employees of the Company regardless of salary plan. The employee's salary plan type does not dictate the employee contribution amount. It should be noted that certain supplemental retirement plans are exclusively offered to officers and directors, but are not recovered in rates.

Attachment 4 is the 2021 New Hire Enrollment Guide which explains each benefit including the employee cost as well as plan design (deductibles, maximum out of pocket cost, co-pays, etc.)

- Healthcare (pages 4-11)
- Dental (page 12)
- Vision (page 13)
- Life and Accidental Death and Disability (pages 16-17)
- Dependent Care Reimbursement Account (page 18)
- Health Care Reimbursement Account (page 19)
- Health Savings Account if enrolled in the High Deductible Health Plan option (pages 20-21)
- Group Legal (page 22)
- Defined Contribution 401(k), RIA (pages 23-24)

# Healthcare Benefits

Employees are eligible for health coverage upon date of hire which includes both medical and prescription drug coverage. Anthem is the claims administrator for

the medical options and Express Scripts is the claims administrator for our prescriptions drug coverage. The medical coverage – medical and RX claims experience - is self-insured. The company is billed for all claims and administrative fees.

There are three medical options:

- EPO
- PPO Standard
- High Deductible Health Plan with Health Savings Account (HSA)

The PPO Low Deductible medical option was eliminated effective 1/1/2021. The medical options are described on pages 4 - 11 of the New Hire Enrollment Guide.

## 2021 Healthcare Rates

Several steps are undertaken in determining future premiums of the self-insured plan – medical and Rx coverage. The benefits department works with our medical consultants to estimate an inflation factor to estimate future medical claims. This amount is adjusted for any change in employee count in the plan. It is also adjusted for any changes to the benefit plan structure or cost sharing mechanisms with employees, which are implemented as a result of the above noted benchmarking.

An Employee's monthly premium is based on whether wellness requirements are met, if an employed spouse is covered, what medical option selected, and the employees' level of coverage.

There are two types of rates based on wellness requirements – the Base Rate and the Healthy for Life ("HFL") Rate. Employees have a choice to complete the HFL requirements to qualify for the HFL Rate which is \$125 a month lower than the Base Rate (See page 6 in the New Hire Enrollment Guide). See Attachment 5 for Employee and Company Base Rates and HFL Rates.

There is a \$200 per month employed spouse premium (ESP) surcharge if the employee has a spouse on the medical plan and the spouse does not enroll in their employer's medical coverage, as explained on page 7 of the New Hire Enrollment Guide. See Attachment 5 for the premiums indicated with the surcharge tag.

The medical plan rates are further defined based on the medical option selected and the employee's level of coverage. An employee can select employee only, employee plus spouse, employee and child(ren) or employee and family. The rates for these selections as well as for the Base rate, the HFL rate and ESP surcharge are outlined on page 6 of the New Hire Enrollment Guide. Attachment 6 provides a breakdown of the monthly full-time employee premium rate and company rate by salary plan for years 2017, 2018, 2019 and the base period.

#### Dental Benefits

Employees are eligible for dental coverage upon date of hire. There are two dental options administered by Delta Dental.

- High Option
- Basic Option

The dental options are described on pages 12 of the New Hire Enrollment Guide.

The plan is self-insured based on dental claims experience. On a periodic basis the level of employee premium is reviewed against benchmark. The Company is billed for all claims plus administrative fees.

The dental plan rates are defined based on the employee's level of coverage. An employee can select employee only, employee plus spouse, employee and child(ren) or family. The rates for these selections are outlined on page 12 of the New Hire Enrollment Guide. In 2020, rates were adjusted to ensure that employees share a greater portion of the cost of coverage.

Attachment 6 provides a breakdown of monthly full-time employee rate and company rate by salary plan for years 2017, 2018, 2019, and the base period

#### Vision Benefits

Employees are eligible to participate in the vision benefit plan upon date of hire. Vision benefits are offered as a separate, voluntary, employee paid option. The voluntary vision plan is administered by Vision Service Plan (VSP).

The vision option is described on page 13 of the New Hire Enrollment Guide.

The vision plan rates are defined based on the employee's level of coverage. An employee can select employee only, employee plus spouse, employee and child(ren) or family. The rates are outlined on page 13 of the New Hire Enrollment Guide.

Attachment 6 provides a breakdown of monthly full-time employee rate and company rate by salary plan for years 2017, 2018, 2019 and the base period

#### Basic Life and AD&D Insurance

The company provides Basic Life and Accidental Death and Dismemberment ("AD&D") insurance in the amount of two times annual base salary; maximum benefit of \$150,000 for LG&E Bargaining employees and \$300,000 for all other employees. The benefits are described on page 16 of the New Hire Enrollment Guide.

The basis for cost is an insured premium times the amount of the coverage.

For full-time employees, the Company's 2021 monthly cost for the plan is \$0.203 per \$1,000 of life insurance.

## Employee Supplemental Life & Dependent Supplemental Life Insurance

Regular, full-time employees may purchase additional life insurance in the amount of one, two, or three times annual base salary; maximum of \$300,000. Supplemental life insurance is a voluntary benefit and is 100% paid by the employee. The cost of Supplemental Life is based on the employee's age as of January 1 and the amount of insurance elected. The rates and options are described on page 16 of the New Hire Enrollment Guide.

Regular, full-time employees may purchase dependent supplemental life insurance on eligible dependents. There are 4 dependent supplemental coverage options:

- \$5,000 spouse/ \$2,500 child(ren)
- \$10,000 spouse/\$5,000 child(ren)
- \$25,000 spouse/\$10,000 child(ren)
- \$50,000 spouse/\$20,000 child(ren)

Dependent supplemental life insurance is a voluntary benefit and is 100% paid by the employee. The rates and options are described on page 17 of the New Hire Enrollment Guide.

# Business Travel Accidental Plan (included in other benefits)

The Business Travel Accidental Plan provides eligible employees on businessrelated travel (excluding travel to and from work) with accidental death and dismemberment insurance coverage. The cost of the plan for 2021 is \$4,610.

# Long-Term Disability

Employees are eligible for coverage upon date of hire. The long-term disability insurance provides benefits when an employee is disabled for at least six months and the plan has approved the employee's application for Long-Term Disability. Monthly long-term disability benefits are equivalent to 60% of the employees' base monthly rate of pay (up to a maximum benefit), reduced by an amount reflecting certain income from other sources. The basis for cost is an insured premium times base salary and is \$0.525 per \$100 of covered payroll in 2021.

# Short-Term Disability (charged to sick time)

The Short-Term Disability program provides varying levels of wage protection for up to 1,000 hours depending on your service with the company. Coverage begins after 40 consecutive work-hours of medically certified absence or upon
admission to a hospital requiring overnight stay or upon admission to an outpatient care facility for procedures or treatment.

#### Dependent Care Reimbursement Account ("DCRA")

Employees are eligible to participate in the DCRA upon date of hire. The DCRA is a dependent care flexible spending account which gives employees the opportunity to pay for certain child and elder care expenses with pre-tax money.

If an employee is married they can contribute from \$120 to \$5,000 annually of their own money. If the employee is single or files separate tax returns from their spouse, the limit is \$2,500 a year of their own money. The plan is described on page 18 of the New Hire Enrollment Guide.

#### Health Care Reimbursement Account ("HCRA")

Employees are eligible to participate in the HCRA upon date of hire. The HCRA is a health care flexible spending account which allows employees to pay certain health care expenses for themselves and eligible dependents with pretax money.

The employee can contribute from \$120 to \$2,750 annually of their own money to their HCRA. In 2017 – 2020, in addition to the employee's contribution, the company contributed \$200 of coverage to the HCRA for employees actively employed as of December  $31^{st}$ , and who are not enrolled in the company's High Deductible Health Plan. Effective in 2021, the company is no longer contributing this additional coverage. The plan is described on page 19 of the New Hire Enrollment Guide.

#### Health Savings Account ("HSA")

The HSA is available to those employees who are enrolled in the company's High Deductible Health Plan. In 2021, the Company will contribute \$500 for those electing single coverage and \$1,000 for those electing family coverage. The employee also has the option to elect employee contributions. For single coverage, the employee's annual contribution limit is \$3,600 and the family employee annual contribution limit is \$7,200. An employee can also contribute an additional \$1,000 if they are age 55 or older in 2021. The plan is described on pages 20 and 21 of the New Hire Enrollment Guide.

#### Group Legal

Employees are eligible for a voluntary group legal program administered by ARAG insurance company. ARAG contracts with local attorneys from the ARAG network. This is a voluntary group legal program is offered through payroll deduction. The employee cost is \$21.26 per month. The benefit is described on page 22 of the New Hire Enrollment Guide.

#### Savings Plan

See pages 14-15 of Mr. Meiman's direct testimony. Employees are eligible to participate in the savings plan upon date of hire. Employees can contribute between 0% and 75% (in 1% increments) of eligible pay on a traditional pretax or Roth after tax basis subject to the IRS annual contribution limit. The Company will match 0.35 for every 1.00 (for eligible employee hired prior to 1/1/06) and 0.70 for every 1.00 (for eligible employees hired on or after 1/1/06) contributed by the employee to the savings plan, up to the first 6% of pay.

The 2021 Cost rate for the plan:

- \$0.35 company match, up to 6% of the employee's eligible compensation, subject to IRS limits (for eligible employees hired prior to 1/1/06)
- \$0.70 company match, up to 6% of the employee's eligible compensation, subject to IRS limits (for eligible employees hired on or after 1/1/06)

For employees hired on or after January 1, 2006, and who are employed on December 31 of each year, the company will also contribute an annual lump sum to their Retirement Income Account ("RIA"). The company contributes between 3% and 7% of eligible pay to the RIA on annual basis. The RIA annual contribution amount is based upon years of service as of January 1. The benefit is described on page 23 of the New Hire Enrollment Guide.

The 2021 contribution rate for the plan:

- 3% less than 6 years of service
- 4% 6 but less than 11 years of service
- 5% 11 but less than 16 years of service
- 6% 16 but less than 21 years of service
- 7% 21 or more years of service

## Retirement Plan

Employees hired prior to 1/1/06 are eligible for the retirement pension plan. The retirement plan benefit is calculated based on years of service and eligible earnings or pay grade in the case of certain union employees. The benefit is payable upon date of retirement in monthly installments or a one-time lump sum.

The 2021 Cost rate for the plan is based on actuarial calculations.

## Family Assistance Program (included in other)

The Family Assistance Program ("FAP") provides professional help to employees and their immediate family members who have personal problems. The FAP is administered by Wayne Corporation. The current basis for cost is a flat rate of \$4.80 per employee per quarter.

## Tuition Reimbursement

Regular, full-time employees are eligible for tuition reimbursement, which pays 100% of tuition up to an annual calendar year maximum of \$7,000 for undergraduate degrees and \$9,000 for graduate degrees and doctoral programs. Participation is based on individual approval of an employee's request and the relationship of courses to job assignment or career development.

#### Adoption Assistance Program (included in other)

The Company supports employees who adopt children by providing the employees up to \$5,000 of financial assistance. The Federal Adoption Tax Credit must first be used for expenses before being eligible for Company reimbursement.

#### **Overall Considerations**

The benefits data was collected at the overall plan level and not by utility.

See Attachment 6 being provided in PDF format for benefit (h-o) information as a group in total by category. See Attachment 7 being provided in PDF format for benefit (h-o) information for each corporate officer. Certain officer information is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection. Various other benefits are offered as described above and in the New Hire Enrollment Guide (Attachment 4).

#### Kentucky Utilities Company Case No. 2020-00349 Total KU Payroll Costs by Year and Financial Classification KU, LKS, LGE Payroll Costs Charged to KU For the Historical Calendar Years Ended 2017 through 2019

					2017			
	—	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
Base Labor						-		
Exempt	9	49,482,356	\$ 503,760	\$ 216,129	\$-	\$ 10,588,233 \$	8,716,723 \$	69,507,201
Non-Exempt		11,434,608	39,232	30,556	-	1,969,670	3,686,122	17,160,188
Union		7,094,265	9,325	5,459	-	3,548,250	618,481	11,275,780
Hourly		21,166,243	874,759	4,717	-	8,630,438	943,899	31,620,056
Temporary		1,065,450	30,376	3,110	-	238,093	216,509	1,553,538
Total Base Labor	_	90,242,922	1,457,454	259,970	-	24,974,684	14,181,733	131,116,763
Overtime								
Exempt		(335)	-	-	-	-	(40)	(374)
Non-Exempt		1,483,618	15,874	6,722	-	296,308	43,539	1,846,061
Union		2,662,818	2,207	-	-	808,713	445,579	3,919,317
Hourly		6,102,831	138,475	-	-	1,922,738	991,788	9,155,832
Temporary		39,887	2,005	141	-	10,281	3,089	55,404
Total Overtime	_	10,288,820	158,561	6,863	-	3,038,040	1,483,956	14,976,240
Premiums & Special Pay		834,690	50	7,902	-	68,735	37,347	948,723
Total Premiums & Special Pay	_	834,690	50	7,902	-	68,735	37,347	948,723
Total Labor	—	101,366,432	1,616,064	274,735	-	28,081,459	15,703,037	147,041,726
Offduty								
Holiday		4,494,125	73,109	12,916	-	1,248,299	699,171	6,527,619
Vacation		8,209,349	134,077	23,195	-	2,305,325	1,266,300	11,938,246
Sick		3,157,800	57,688	6,724	-	1,003,624	434,134	4,659,971
Other Offduty		1,032,464	17,207	2,845	-	301,199	157,626	1,511,341
Total Offduty	—	16,893,738	282,080	45,679	-	4,858,448	2,557,232	24,637,177
Employee Benefits								
Medical		10,848,779	62,652	29,845	-	3,000,028	1,624,596	15,565,900
Dental		630,111	3,603	1,691	-	176,386	94,465	906,256
Workers Compensation		1,577,961	151	314	-	688,505	146,790	2,413,721
Long Term Disability		554,234	3,372	1,576	-	153,401	84,079	796,662
Life Insurance		519,428	3,035	1,420	-	145,891	78,725	748,499
Team Incentive Award		12,435,244	182,692	19,230	-	3,109,194	2,126,096	17,872,456
Pension		10,781,980	87,449	39,475	595,171	2,515,297	1,799,544	15,818,917
Post Retirement		2,062,143	5,960	3,087	-	631,376	300,094	3,002,660
Post Employment		532,640	(2,168)	(1,033)	-	297,391	34,999	861,830
Company Contribution to the Savings Plan		6,603,725	37,956	17,805	-	1,859,246	1,004,616	9,523,348
Tuition Reimbursement		381,397	-	1,765	-	4,480	6,602	394,244
Other Benefits		1,072,917	4,720	2,287	-	303.097	151,892	1,534,913
Total Employee Benefits		48,000,560	389,422	117,461	595,171	12,884,294	7,452,497	69,439,405
Payroll Taxes		9,702,445	52,935	28,016	-	2,646,055	1,520,390	13,949,840
Total Payroll Taxes	—	9,702,445	52,935	28,016	-	2,646,055	1,520,390	13,949,840
	Total Payroll Costs	5 175,963,175	\$ 2,340,502	\$ 465,891	\$ 595,171	\$ 48,470,255 \$	27,233,155 \$	255,068,149

#### Kentucky Utilities Company Case No. 2020-00349 Total KU Payroll Costs by Year and Financial Classification KU, LKS, LGE Payroll Costs Charged to KU For the Historical Calendar Years Ended 2017 through 2019

Base Labor Exempt Non-Exempt Union Hourly Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Overtime Overtime Dremiums & Special Pay Total Labor Offduty Holiday Vacation	\$	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
Exempt Non-Exempt Union Hourly Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Premiums & Special Pay	\$	50 0 40 600						
Non-Exempt Union Hourly Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation	\$	50 040 000						
Union Hourly Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		50,848,803	\$ 391,230	\$ 183,763	\$-\$	5 11,131,964 \$	9,164,602 \$	71,720,362
Hourly Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		11,370,747	38,145	255,936	-	1,986,419	3,804,466	17,455,713
Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		7,577,527	17,071	20,874	-	3,638,117	667,745	11,921,335
Temporary Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		21,087,262	859,245	224	-	9,280,020	1,155,366	32,382,117
Total Base Labor Overtime Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		1,308,780	19,636	516	-	289,645	266,803	1,885,380
Exempt Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		92,193,118	1,325,327	461,313	-	26,326,166	15,058,982	135,364,907
Non-Exempt Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation								
Union Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		(948)	-	-	-	-	-	(948)
Hourly Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		1,836,635	2,332	10,791	-	459,858	47,693	2,357,309
Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		3,135,160	2,319	1,407	-	978,023	542,961	4,659,870
Temporary Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		7,746,472	199,248	-	-	3,449,715	967,005	12,362,440
Total Overtime Premiums & Special Pay Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		65,739	2,288	-	-	16,545	1,550	86,122
Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		12,783,059	206,187	12,198	-	4,904,141	1,559,209	19,464,794
Total Premiums & Special Pay Total Labor Offduty Holiday Vacation		825,930	79,677	12,042	-	102,678	70,212	1,090,538
Offduty Holiday Vacation		825,930	79,677	12,042	-	102,678	70,212	1,090,538
Holiday Vacation		105,802,107	1,611,191	485,553	-	31,332,985	16,688,403	155,920,239
Vacation								
		4,587,797	66,077	11,820	-	1,319,695	760,096	6,745,484
		8,152,381	119,675	20,374	-	2,388,221	1,331,944	12,012,594
Sick		3,131,659	51,075	6,488	-	1,015,542	469,462	4,674,225
Other Offduty		1,113,246	16,222	2,723	-	326,193	178,911	1,637,294
Total Offduty		16,985,082	253,049	41,404	-	5,049,650	2,740,413	25,069,598
Employee Benefits								
Medical		12,064,524	50,476	28,982	-	3,549,186	1,935,336	17,628,504
Dental		642,056	2,829	1,568	-	185,574	105,055	937,082
Workers Compensation		480,025	64	208	-	152,341	80,882	713,521
Long Term Disability		559,877	2,580	1,429	-	160,581	90,910	815,376
Life Insurance		530,175	2,357	1,329	-	152,266	86,743	772,870
Team Incentive Award		11,693,363	164,684	20,839	-	3,161,788	2,153,630	17,194,304
Pension		7,220,192	65,550	32,515	597,014	1,187,999	1,506,061	10,609,331
Post Retirement		1,003,669	1,298	915	-	286,641	183,226	1,475,749
Post Employment		(923,011)	(752)	(754)	-	(409,780)	(92,628)	(1,426,925)
Company Contribution to the Savings Plan		7,168,486	29,910	16,799	-	2,094,553	1,148,774	10,458,523
Tuition Reimbursement		321,015	20,010	488	_	1,568	5,123	328,194
Other Benefits		1,010,884	3,168	1,819		258,700	140,032	1,414,603
Total Employee Benefits		41,771,256	322,164	106,136	597,014	10,781,418	7,343,145	60,921,132
Payroll Taxes		9,949,157	47,342	24,204	-	2,888,619	1,580,997	14,490,319
Total Payroll Taxes		9,949,157	47,342	24,204	-	2,888,619	1,580,997	14,490,319
Total	Pavroll Costs \$	174,507,601	\$ 2,233,746	\$ 657,298	\$ 597,014	50,052,672 \$	28,352,957 \$	256,401,288

Case No. 2020-00349 Attachment 1 to Response to PSC-1 Question No. 41 Page 2 of 4 Meiman

#### Kentucky Utilities Company Case No. 2020-00349 Total KU Payroll Costs by Year and Financial Classification KU, LKS, LGE Payroll Costs Charged to KU For the Historical Calendar Years Ended 2017 through 2019

					2019			
		Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
Base Labor								
Exempt	\$	52,546,885		\$ 206,411	\$-	\$ 10,670,607 \$	9,396,294 \$	73,200,118
Non-Exempt		11,779,713	25,025	321,306	-	2,106,139	4,228,385	18,460,569
Union		7,572,682	32,445	5,331	-	3,925,222	762,131	12,297,810
Hourly		19,725,188	1,273,293	1,038	-	10,405,033	1,046,886	32,451,438
Temporary		1,631,531	21,547	846	-	382,360	290,622	2,326,906
Total Base Labor		93,255,998	1,732,231	534,931	-	27,489,361	15,724,319	138,736,841
Overtime								
Exempt		(214)	-	-	-	(399)	(5)	(618)
Non-Exempt		1,618,652	830	3,524	-	368,958	68,761	2,060,723
Union		2,892,627	2,911	2,112	-	1,026,245	240,300	4,164,196
Hourly		7,413,303	122,164	327	-	3,102,910	236,551	10,875,255
Temporary		90,191	930	58	-	25,693	2,713	119,584
Total Overtime		12,014,559	126,835	6,021	-	4,523,406	548,320	17,219,140
Premiums & Special Pay		636,606	7,206	-	-	189,752	57,911	891,476
Total Premiums & Special Pay		636,606	7,206	-	-	189,752	57,911	891,476
Total Labor		105,907,163	1,866,273	540,952	-	32,202,520	16,330,550	156,847,457
Offduty								
Holiday		4,596,092	87,425	12,143	-	1,374,171	766,067	6,835,898
Vacation		7,906,072	150,947	20,509	-	2,378,527	1,293,578	11,749,634
Sick		3,284,802	75,301	6,998	-	1,124,273	508,507	4,999,881
Other Offduty		1,368,858	30,507	3,553	-	414,570	205,540	2,023,028
Total Offduty		17,155,825	344,179	43,204	-	5,291,541	2,773,692	25,608,441
Employee Benefits								
Medical		12,708,714	45,506	31,631	-	3,813,661	2,061,947	18,661,460
Dental		551,230	1,960	1,342	-	166,787	89,974	811,293
Workers Compensation		752,753	43	(62)	-	448,325	84,125	1,285,185
Long Term Disability		562,882	2,108	1,469	-	167,097	90,753	824,308
Life Insurance		531,161	1,920	1,342	-	158,938	86,123	779,484
Team Incentive Award		11,018,163	179,581	19,852	-	3,144,143	1,827,520	16,189,260
Pension		3,749,107	35,299	24,137	131,461	166,154	920,494	5,026,651
Post Retirement		870,591	741	578	-	280,027	147,142	1,299,080
Post Employment		(761,161)	(851)	(1,020)	-	(318,520)	(68,617)	(1,150,169)
Company Contribution to the Savings Plan		7,465,252	25,529	18,263	-	2,239,380	1,186,828	10,935,252
Tuition Reimbursement		343,201	-	-	-	2,898	6,086	352,185
Other Benefits		948,135	2,935	2,090	-	306,675	156,035	1,415,871
Total Employee Benefits		38,740,029	294,771	99,622	131,461		6,588,410	56,429,860
Payroll Taxes		9,973,196	32,530	23,332	-	2,980,607	1,530,173	14,539,838
Total Payroll Taxes		9,973,196	32,530	23,332	-	2,980,607	1,530,173	14,539,838
	Total Payroll Costs	171,776,212	\$ 2,537,753	\$ 707,111	\$ 131,461	\$ 51,050,235 \$	27,222,825 \$	253,425,596

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#### Kentucky Utilities Company Case No. 2020-00349 Total KU Payroll Costs by Year and Financial Classification KU, LKS, LGE Payroll Costs Charged to KU Base Period: Twelve Months Ended February 28, 2021

					Base Period			
	—	Operating	Mechanism	Below the Line		Capitalized	Other B/S	Total
Base Labor								
Exempt								
Non-Exempt								
Union								
Hourly								
Temporary	_	•	•					
Total Base Labor	:	\$ 96,490,311	\$ 2,178,401	\$ 261,562 \$	5 - \$	30,097,151 \$	17,457,406 \$	146,484,831
Overtime								
Exempt								
Non-Exempt								
Union								
Hourly								
Temporary								
Total Overtime	_	10,210,208	164,276	1,384	-	3,156,979	444,390	13,977,238
Premiums & Special Pay		533,404	7,476	5	-	(14,378)	31,832	558,339
Total Premiums & Special Pay		533,404	7,476	5	-	(14,378)	31,832	558,339
Total Labor	-	107,233,923	2,350,153	262,951	-	33,239,752	17,933,628	161,020,408
Offduty								
Holiday		4,777,262	94,194	12,903	-	1,480,433	828,041	7,192,833
Vacation		7,843,035	159,824	20,597	-	2,474,700	1,365,779	11,863,935
Sick		3,469,165	78,017	8,292	-	1,141,938	611,120	5,308,532
Other Offduty		846,684	16,774	2,285	-	264,300	147,015	1,277,058
Total Offduty	-	16,936,146	348,810	44,077	-	5,361,371	2,951,955	25,642,358
Employee Benefits								
Medical		12,127,288	45,621	32,731	-	3,947,347	2,252,592	18,405,578
Dental		606,549	2,073	1,522	-	199,350	109,850	919,343
Workers Compensation		374,425	89	252	-	173,957	80,892	629,615
Long Term Disability		538,557	2,117	1,512	-	172,793	103,605	818,584
Life Insurance		552,038	2,136	1,540	-	175,561	102,972	834,247
Team Incentive Award		10,924,928	185,526	25,067	-	3,208,599	1,960,712	16,304,832
Pension		6,291,202	40,157	26,954	309,911	1,138,643	1,200,805	9,007,672
Post Retirement		(172,937)	(1,950)	(1,496)	-	(92,062)	(10,204)	(278,649
Post Employment		92	-	-	-	349	3	444
Company Contribution to the Savings Plan		5,979,110	21,552	15,521	-	1,891,343	1,118,523	9,026,049
Tuition Reimbursement		387,936	-	-	-	-	4,490	392,427
Other Benefits Total Employee Benefits	-	1,130,958 38,740,147	9,756 307,075	7,477 111,080	- 309,911	124,399 10,940,279	436,646 7,360,886	1,709,235
Payroll Taxes			\$ 35,032		G - \$	3,144,127 \$		15,011,725
Total Payroll Taxes		10,039,208	35,032	25,362	-	3,144,127	1,767,996	15,011,725
	Total Payroll Costs	\$ 172,949,423	\$ 3,041,071	\$ 443,469 \$	\$ 309,911 \$	52,685,529 \$	30,014,466 \$	259,443,869

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## Case No. 2020-00349 Attachment 2 in Response to PSC-1 Question No. 41(a)-41(g) Page 1 of 3 Meiman

#### KENTUCKY UTILITIES COMPANY EMPLOYEE WAGES

				v	acation						
Year	Salary Plan	Regular	Overtime		Payout	Standby		Bonus		Other	Grand Total
2017	Directors	\$ 447,379	\$-	\$	22,328	\$-	\$	325,199	\$	226,244	\$ 1,021,150
2017	Managers	1,541,400	Ψ -	Ψ	6,408	÷ -	Ψ	268,233	Ψ	46.615	1,862,656
2017	Exempt	11,141,289	_		128,601	-		1,382,831		227,394	12,880,115
2017	Union	8,443,739	2,199,306		47,032	33,870		736,821		173,048	11,633,817
2017	Non-Union Hourly	33,823,425	8,251,409		137.711	67,731		3,073,277		565,779	45,919,332
2017	Non-Exempt	13,607,258	1,708,753		86,985	6,455		1,217,558		399,842	17,026,851
2017 Total		69,004,490	12,159,468		429,064	108,056		7,003,919		1,638,924	90,343,921
		/ /	/ /		/	,		, ,			
2018	Directors	402,530	-		3,832	-		165,941		3,628	575,931
2018	Managers	1,600,671	-		10,923	-		291,776		16,243	1,919,613
2018	Exempt	11,229,788	-		161,412	-		1,362,319		167,217	12,920,736
2018	Union	8,720,932	2,668,542		67,898	37,115		887,604		186,571	12,568,662
2018	Non-Union Hourly	34,990,755	11,670,750		149,673	96,600		3,576,299		552,037	51,036,115
2018	Non-Exempt	13,114,083	1,920,442		98,118	4,400		1,192,699		200,643	16,530,385
2018 Total		70,058,758	16,259,735		491,857	138,115		7,476,638		1,126,340	95,551,443
2019	Directors	414,610	-		3,947	-		159,234		3,628	581,419
2019	Managers	1,769,289	-		10,580	-		285,664		17,419	2,082,952
2019	Exempt	11,590,298	-		128,407	-		1,341,027		134,695	13,194,427
2019	Union	8,739,909	2,446,163		40,778	47,225		729,715		118,434	12,122,225
2019	Non-Union Hourly	35,392,829	10,342,679		202,932	103,050		3,072,929		568,191	49,682,611
2019	Non-Exempt	13,869,140	2,003,189		72,923	200		1,096,589		232,970	17,275,012
2019 Total		71,776,076	14,792,032		459,568	150,475		6,685,158		1,075,337	94,938,645
2020	Directors	229,608	-		-	-		94,102		32,365	356,076
2020	Managers	860,241	-		-	-		307,177		7,063	1,174,480
2020	Exempt	5,759,763	-		53,237	-		1,356,190		61,052	7,230,242
2020	Union	4,382,968	1,147,854		28,717	25,975		719,453		83,165	6,388,133
2020	Non-Union Hourly	17,620,072	4,244,713		68,019	51,000		3,034,071		281,163	25,299,038
2020	Non-Exempt	7,098,202	786,187		31,923	-		1,118,556		108,710	9,143,579
2020 Total (Mar-Aug)*		35,950,854	6,178,755		181,896	76,975		6,629,549		573,518	49,591,548

Other amounts paid and/or reported on the employees W-2

* *	2017	2018	2019	2020*
Adoption Assistance Program	5,000	-	2,000	-
Awards	176,934	131,390	130,940	86,254
Company Transportation	91,050	89,490	86,670	44,940
Co-op Housing Stipend	13,947	7,284	12,925	4,743
Group Term Life Insurance	359,538	363,424	353,092	153,526
Meal Allowance	80,185	74,389	58,534	24,640
Relocation	134,659	112,266	79,335	108,314
Severance & Settlement	357,936	-	-	-
Tuition Reimbursements	145,554	90,062	118,750	45,285
Vehicle Allowance	189	-	-	-
Wellness Reimbursments	17,874	16,584	22,841	4,836
Work Premiums	256,056	241,452	210,249	100,980
Grand Total	1,638,924	1,126,340	1,075,337	573,518

\*2020 amounts include compensation from March through August

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#### LG&E AND KU SERVICES COMPANY EMPLOYEE WAGES

				Vacation				
Year	Salary Plan	Regular	Overtime	Payout	Standby	Bonus	Other	Grand Total
2017	Officers	\$ 5.981.865	\$ -	\$ 158.017	\$-	\$ 8,075,554	\$ 992,362	\$ 15,207,798
2017	Directors	\$,501,003 8,530.072	Ψ	165.754	φ -	3,637,598	145,840	12,479,264
2017	Managers	20,304,132	-	276,479	-	3,812,856	276,228	24,669,694
2017	Exempt	82,738,561	-	663,124	1,950	9,155,516	1,124,231	93,683,384
2017	Non-Exempt	23,486,099	2,221,694	71.198	13,900	1.715.063	774.322	28,282,277
2017 Total		141,040,730	2,221,694	1,334,571	15,850	26,396,588	3,312,982	174,322,416
		, ,	, ,	, , ,	,		, ,	, , ,
2018	Officers	5,430,709	-	154,642	-	7,774,086	165,002	13,524,439
2018	Directors	8,050,238	-	164,319	-	3,673,583	323,368	12,211,509
2018	Managers	19,678,631	-	175,787	-	3,837,755	209,320	23,901,493
2018	Exempt	82,322,856	-	575,453	2,300	9,874,295	1,049,184	93,824,088
2018	Non-Exempt	23,990,610	2,622,758	106,624	42,400	1,999,588	622,282	29,384,263
2018 Total		139,473,044	2,622,758	1,176,826	44,700	27,159,308	2,369,156	172,845,792
2019	Officers	5,543,870	-	104,551	-	4,497,047	72,917	10,218,385
2019	Directors	8,367,336	-	171,024	-	3,252,833	139,441	11,930,633
2019	Managers	20,843,062	-	266,674	-	3,509,068	374,247	24,993,051
2019	Exempt	87,688,085	-	710,547	1,950	8,979,766	1,226,923	98,607,270
2019	Non-Exempt	25,574,343	2,243,158	114,249	19,150	1,782,337	639,975	30,373,212
2019 Total		148,016,696	2,243,158	1,367,044	21,100	22,021,051	2,453,502	176,122,551
2020	Officers	2,896,366	-	12,283	-	3,897,163	29,877	6,835,690
2020	Directors	4,259,438	-	41,051	-	2,644,771	53,019	6,998,279
2020	Managers	10,524,328	-	126,956	-	3,449,526	103,717	14,204,527
2020	Exempt	45,188,530	-	112,794	500	9,156,966	572,473	55,031,262
2020	Non-Exempt	12,745,200	1,040,421	27,174	5,750	1,687,859	291,438	15,797,841
2020 Total (Mar-Aug)*		75,613,861	1,040,421	320,258	6,250	20,836,286	1,050,524	98,867,599

Other amounts paid and/or reported on the employees W-2

	2017	2018	2019	2020*
Adoption Assistance Program	-	2,936	4,725	-
Awards	440,339	285,174	260,678	146,686
Company Transportation	67,894	69,269	75,390	34,680
Co-op Housing Stipend	13,099	23,950	14,008	6,113
Group Term Life Insurance	698,211	706,754	706,007	319,896
Management Perks	193,190	32,310	12,204	11,095
Mileage Reimbursement	-	-	75,424	58,230
Meal Allowance	3,264	2,592	1,728	162
Relocation	231,948	161,424	202,579	46,534
Severance & Settlement	769,910	263,595	255,697	-
Tuition Reimbursements	496,211	483,272	487,728	292,682
Vehicle Allowance	78,404	78,271	92,132	33,634
Wellness Reimbursments	107,597	91,406	124,215	26,516
Work Premiums	212,916	168,202	140,987	74,297
Grand Total	3,312,982	2,369,156	2,453,502	1,050,524

\*2020 amounts include compensation from March through August

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#### LOUISVILLE GAS AND ELECTRIC COMPANY EMPLOYEE WAGES

				V	Vacation					
Year	Salary Plan	Regular	Overtime		Payout	S	Standby	Bonus	Other	Grand Total
2017	Directors	\$ 913,618	\$ -	\$	27,176	\$	-	\$ 464,170	\$ 13,122	\$ 1,418,087
2017	Managers	2,505,040	-		32,557		-	431,105	22,143	2,990,844
2017	Exempt	26,118,759	-		254,163		-	3,105,505	391,380	29,869,808
2017	Union	47,644,623	13,981,020		195,945		157,355	4,495,140	940,287	67,414,370
2017	Non-Exempt	3,267,244	535,687		25,012		1,475	230,790	86,539	4,146,747
2017 Total		80,449,284	14,516,707		534,852		158,830	8,726,711	1,453,471	105,839,856
2018	Directors	882,333	-		12,484		-	359,774	14,258	1,268,849
2018	Managers	2,838,536	-		33,296		-	502,483	24,657	3,398,972
2018	Exempt	25,873,693	-		139,184		-	3,448,354	367,355	29,828,585
2018	Union	46,382,212	17,365,447		229,678		196,575	4,998,539	970,671	70,143,122
2018	Non-Exempt	3,189,520	540,420		15,748		200	230,170	54,948	4,031,006
2018 Total		79,166,295	17,905,867		430,389		196,775	9,539,320	1,431,888	108,670,535
2019	Directors	955,096	-		18,313		-	340,252	13,996	1,327,657
2019	Managers	3,442,967	-		35,023		-	539,104	29,075	4,046,169
2019	Exempt	28,741,011	-		352,199		-	3,154,914	392,078	32,640,202
2019	Union	49,038,799	15,729,095		247,330		250,700	4,410,770	922,913	70,599,607
2019	Non-Exempt	3,666,492	584,976		19,940		-	233,223	78,294	4,582,926
2019 Total		85,844,364	16,314,071		672,805		250,700	8,678,264	1,436,356	113,196,560
2020	Directors	549,206	-		-		-	330,913	6,945	887,065
2020	Managers	1,722,363	-		35,630		-	568,097	11,720	2,337,809
2020	Exempt	15,070,773	-		102,260		-	3,239,513	139,933	18,552,480
2020	Union	24,542,085	6,269,576		58,272		158,250	4,157,391	418,029	35,603,603
2020	Non-Exempt	2,028,428	189,990		743		-	257,199	50,021	2,526,381
2020 Total (Mar-Aug)*	•	43,912,856	6,459,566		196,906		158,250	8,553,113	626,648	59,907,339

Other amounts paid and/or reported on the employees W-2

· ·	2017	2018	2019	2020*
Adoption Assistance Program	6,884	-	-	5,000
Awards	219,359	161,986	160,449	105,454
Company Transportation	36,330	46,440	57,900	29,880
Co-op Housing Stipend	28,568	21,420	31,985	18,202
Group Term Life Insurance	401,686	407,226	382,698	153,621
Meal Allowance	49	-	-	-
Relocation	50,401	58,162	77,912	14,401
Severance & Settlement	16,783	5,000	10,000	-
Tuition Reimbursements	157,503	123,700	166,061	78,977
Vehicle Allowance	6,128	7,412	7,150	4,058
Wellness Reimbursments	28,847	30,216	37,576	6,625
Work Premiums	500,933	570,326	504,625	210,430
Grand Total	1,453,471	1,431,888	1,436,356	626,648

\*2020 amounts include compensation from March through August

#### LG&E AND KU SERVICES COMPANY OFFICER WAGES

Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2017	Chairman and CEO					
2017	Chief Financial Officer					
2017	Chief Information Officer					
2017	Controller					
2017	General Counsel/Compliance/Corporate Secretary**					
2017	President and Chief Operating Officer					
2017	SVP Operations					
2017	Treasurer					
2017	VP and Deputy General Counsel					
2017	VP Communications					
2017	VP Corporate Responsibility and Community Affairs**					
2017	VP Customer Services					
2017	VP Electric Distribution					
2017	VP Energy Supply and Analysis					
2017	VP External Affairs					
2017	VP External Affairs**					
2017	VP Gas Distribution					
2017	VP Human Resources					
2017	VP Power Production					
2017	VP Project Engineering					
2017	VP State Regulation and Rates					
2017	VP Transmission					
2017	VP Transmission and Generation Services**					
2017 Total						

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Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2018	Chairman and CEO**					
2018	Chairman CEO and President					
2018	Chief Financial Officer					
2018	Chief Information Officer					
2018	Chief Operating Officer					
2018	Controller					
2018	Gen Counsel/Compliance/Corporate Secretary					
2018	Treasurer					
2018	VP Corporate Responsibility and Community Affairs					
2018	VP Accounting**					
2018	VP and Deputy General Counsel**					
2018	VP Communications & Corporate Responsibility					
2018	VP Customer Services					
2018	VP Electric Distribution					
2018	VP Energy Supply and Analysis					
2018	VP External Affairs					
2018	VP Gas Distribution					
2018	VP Human Resources					
2018	VP Power Production					
2018	VP Project Engineering					
2018	VP State Regulation and Rates					
2018	VP Transmission					
2018 Total						

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Year	Title	Regular	Vacation Payout	Bonus	Other	<b>Grand Total</b>
2019	Chairman CEO and President					
2019	Chief Financial Officer					
2019	Chief Information Officer					
2019	Chief Operating Officer					
2019	Controller					
2019	General Counsel/Compliance/Corporate Secretary					
2019	Treasurer					
2019	VP Communications & Corp Responsibility					
2019	VP Corporate Resp&Comm Affairs					
2019	VP Customer Services					
2019	VP Electric Distribution					
2019	VP Energy Supply and Analysis					
2019	VP External Affairs					
2019	VP Gas Distribution**					
2019	VP Human Resources					
2019	VP Power Production					
2019	VP Project Engineering					
2019	VP State Regulation and Rates					
2019	VP Transmission					
2019 Total						

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Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2020						
2020	Chief Financial Officer					
2020	Chief Information Officer					
2020	Chief Operating Officer					
2020	Controller					
2020	General Counsel/Compliance/Corporate Secretary					
2020	President and CEO					
2020	Treasurer					
2020	VP Communications & Corp Responsibility					
2020	VP Corporate Resp&Comm Affairs					
2020	VP Customer Services					
2020	VP Electric Distribution					
2020	VP Energy Supply and Analysis					
2020	VP External Affairs					
2020	VP Gas Operations					
2020	VP Human Resources					
2020	VP Power Production					
2020	VP Power Production**					
2020	VP Project Engineering					
2020	VP State Regulation and Rates					
2020	VP Transmission					
2020 Total (Mar-Aug)*						

\*2020 amounts include compensation paid from March through August \*\*No longer with the company

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Other Category	2017	2018	2019	2020*
Awards				
Group Term Life Insurance				
Relocation				
Severance				
Tuition Reimbursements				
Vehicle Allowance				
Wellness Reimbursments				
Management Perks:				
Executive Physical				
Financial Planning & Tax Prep				
Non-Qualified Stock Options				
Personal Travel				
Total				

#### OFFICER WAGES (OTHER EARNINGS)

\*2020 amounts include compensation from March through August

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Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 1 of 38 Meiman

ICE KU ONE

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2021 Benefits New Hire Enrollment Guide for Regular Full-Time Employees

#### Case No. 2020-00349 and 2020-00350 Welcome to LG&E and KU<sup>ttachment 4</sup> to response to PSC-1 Question No. 41 Page 2 of 38 Meiman

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Dear New Employee:

Welcome to LG&E and KU! This New Hire Enrollment Guide provides an overview of your comprehensive benefits package that you will enjoy as a full-time employee.

Your initial enrollment is key to ensuring that you make benefit elections that fit the needs of you and your family. **You have only 30 days from your date of hire to make your elections,** so please review the New Hire Enrollment Guide thoroughly and submit your elections as soon as possible.

During this 30-day period, you have the option to:

- Enroll in medical, dental and vision coverage;
- Enroll in Health Care Reimbursement, or Health Savings Account;
- Enroll in Dependent Care Reimbursement Account;
- Enroll in group legal coverage;

- Enroll in Basic Life and AD&D, and designate your beneficiary; and
- Enroll in Employee Supplemental Life and Dependent Supplemental Life.

You must submit your enrollment elections online through *MyHR*.

#### After you've submitted your elections, it takes up to 10 business days for the enrollment to be finalized with the carriers.

You have a separate enrollment process for the Savings Plan. See page 24.

The company offers employees an excellent benefits program which has been designed to meet individual and family needs. This is a brief summary of those benefits. Additional information and specific provisions of your benefits are further explained in documents obtained from Employee Benefits at 502-627-2121 or toll-free at 877-418-2121, or from the company's intranet, and its internet site at **Ige-ku.com/oe**.



# **Enrollment Highlights**

Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 3 of 38 Meiman

#### You must enroll to be covered

New hires must complete the online benefit enrollment process through *MyHR* within 30 days of your date of hire. If you do not complete your benefit enrollment during this 30-day election period, or if you do not timely submit the required documentation, the company will conclude you have elected to waive enrollment in medical, dental, vision, group legal, Supplemental life, Dependent life, the Health Care Reimbursement Account, the Health Savings Account, and the Dependent Care Reimbursement Account.

# Eligible Dependents for Medical, Vision and Dental

You may elect to enroll any of the following eligible dependents — subject to the required forms and supporting documentation being provided (see page 14).

- Spouse
- Children (up to age 26) natural, step or adopted
- Children (up to age 26) under your legal guardianship (temporary custody is not eligible)

#### Enrolling is easy and paperless

You can enroll from work or at home (**Ige-ku.com/oe**). To enroll, all you need is a computer with access to *MyHR*. Your online enrollment will not be saved until you click the *Submit* button. Once your elections are submitted, you will receive a confirmation to your work email address summarizing your benefit elections. Detailed instructions can be found starting on page 29.

After completing your online elections in *MyHR*, you also will need to submit required documentation based on your enrollment elections within 60 days:

• Documentation needed if you are covering dependents (required for each dependent covered by the medical, dental or vision, plans) — see page 14

 Verification of Spousal Health Care Coverage form (required if you are covering a spouse on your medical plan)
 — see page 7

HMS, a third-party agency, coordinates the documentation collection. Watch for a home mailing from HMS, and emails from **Ige\_ku@auditos.com**, outlining the three steps you must complete within 60 days. See page 14.

#### **Annual Open Enrollment**

Every year, usually in September or October, the company has a two-week open enrollment period. Open Enrollment is "active," which means all employees are required to enroll or re-enroll in benefit options to have coverage for the following year. New hires are required to complete their benefit enrollments within 30 days of their date of hire. See page 29 for online enrollment instructions.



# **Medical Benefits**

#### Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 4 of 38 Meiman

#### **Anthem Blue Preferred EPO**

- Contract #214016
- Prefix: LGH
- 877-750-6062
- anthem.com

#### **Anthem National PPO**

- PPO Standard
- High Deductible Health Plan
- Contract #214016
- Prefix: LGE
- 877-750-6062
- anthem.com

# Anthem's Coverage Advisor Tool

 https://www.webmdhealth. com/ehealth/phdnsconnect. aspx?EXID=EONUS

#### **Free Anthem App**

 Go to iTunes App Store, Android Market or BlackBerry App World, search for "Sydney Health" and download the app. You are eligible for medical coverage on your date of hire. You have three medical options administered by Anthem.

- EPO
- PPO Standard (80/20)
- High Deductible Health Plan (HDHP), with Health Savings Account (HSA)

All three medical options provide highquality health care and cover a wide range of services, including prescription drug benefits. The PPO standard option and the HDHP give you the freedom to choose any provider; however, the benefits are richer if you use in-network doctors or hospitals. **The EPO plan option only provides benefits** *in-network within the tri-state area of Kentucky, Indiana and Ohio. The EPO plan has no benefits outside the tri-state area, except for qualifying emergency visits.* 

You will receive a medical ID card two to three weeks after you submit your enrollment elections. Or, you can download an ID card from Anthem's website.

See "Highlights of Medical Options" on pages 8-11 for details about the options.

#### 'Your Anthem Nurse'

The medical options offer many health care management programs. "Your

Anthem Nurse" is one of those resources.

Your Anthem Nurse will help you navigate the health care system and manage your complex health care needs.

Although members are proactively identified for this program, they also can request an Anthem Nurse by calling 877-750-6062.

#### Anthem's LiveHealth Online

LiveHealth Online is available to employees enrolled in the company's medical plan. It's a convenient way to talk with and get treatment from a doctor via computer or smartphone and tablet (using the free app). It's secure, private, easy to use and affordable. You can choose live, instant or planned visits with doctors seven days a week, 24 hours a day. The site enables two-way videoconferencing, along with instant messaging.

Individuals use LiveHealth Online for a range of medical and behavioral health issues. The most common are cold and flu symptoms, fevers, allergies, infections and other similar illnesses.

You must enroll (for free) at **livehealthonline.com** or on the app and choose a doctor. You can call toll-free at 855-603-7985 if you have questions.



Case No. 2020-00349 and 2020-00350 **Prescription Drug Benefits** Page 5 of 38 Meiman

If you enroll in one of the company's medical options, you are automatically enrolled in prescription drug coverage administered by Express Scripts. The prescription coverage program allows you to purchase prescriptions simply by paying your applicable co-pay or co-insurance. EPO and PPO Standard option members are issued a prescription ID card separate from their medical card. Once issued, the original prescription ID card will continue to work. HDHP with HSA option members are not issued a separate prescription ID card from their medical card.

See "Highlights of the Medical Options" on pages 8–11 for details about the prescription drug co-pays or co-insurance.

#### **Short-Term Prescriptions**

For short-term prescriptions, such as antibiotics, use one of 60,000 Express Scripts participating retail pharmacies.

#### Required Mail Order for Long-Term Prescriptions

The mail-order feature is required if you have a maintenance medication that is prescribed for an ongoing medical condition (e.g., high blood pressure, high cholesterol). You are allowed to fill a new maintenance prescription three times at a retail pharmacy. On the fourth fill, the drug must be filled through mail order in order for the costs to be covered. Mail order prescriptions contain a 90-day supply; however, the mail order co-pay is only 2.5 times the retail co-pay. Mail order prescriptions can be paid via credit/debit card, FSA or HSA card, ACH, autopay, or by mailing a check. See **express-scripts.com** or call **866-677-8928** for more information.

#### Accredo Health Group for Specialty Drugs

Members taking specialty drugs to treat complex medical conditions (e.g., cancer, multiple sclerosis, growth hormone deficiency, hemophilia, rheumatoid arthritis, transplants, etc.) will be required to obtain their prescription through Express Scripts' dedicated specialty pharmacy, Accredo. Members have access to therapy-specific teams that provide an enhanced level of service, counseling, expedited scheduled delivery, and safety checks.

Unlike mail order for maintenance drugs, the applicable co-pay or co-insurance is paid every time a specialty drug is refilled, and specialty drug refills are limited to a 30-day supply at each refill.

#### Prescription Alerts, Reminders and Potential Savings

Express Scripts' secure website and app have many features:

- My RX Choices to look up potential lower-cost prescription options.
- My Medicine Cabinet to view your medications and to set reminders.
- **Prescription ID Card** you can print an ID card from **Express-Scripts.com** or use your telephone to display a virtual card.



## **Express Scripts**

- Contract 33296RX
- BIN # 610014
- 866-677-8928
- Pharmacists and call center available 24/7
- express-scripts.com
- Free Express Scripts app Go to the iTunes App Store or Android Market, search for "Express Scripts" and download the app.

# Two ways to submit a new prescription to Express Scripts for mail order:

- Online Get a new prescription from your doctor and visit http:// express-scripts.com to get set up for mail order.
- 2. By fax Your doctor's office can call Express Scripts to obtain instructions on faxing in your prescription. The number for the doctor to call is 888-EASY-RX1 [888-327-9791].

# **Medical Premiums**

Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 6 of 38 Meiman

New hires will avoid paying the higher Medical Plan Base Rate if they and their spouse complete the requirements for the HFL premium within 30 days after hire.

#### Healthy for Life premium

Upon hire, new employees who elect medical coverage pay the "Healthy for Life" medical premium rate, which is \$125 a month lower than the Base Rate. To maintain the less-expensive rate for the remainder of the year and next year, employees and spouses (if on the company's medical plan) must complete the following steps within 30 days of their hire date.

- Well-being offerings
- Well-Being Assessment
- Check Your Mental Health
- Tobacco-Free or Take Action certification If the required steps are not completed within 30 days, the cost of the more

expensive base medical premium will apply for the remainder of the plan year. Additional incentives also may be earned by recording your daily healthy habits on your portal.

#### Why have the HFL premium?

The company's long-term wellness strategy is to provide the appropriate tools and resources to help our employees be healthier. If individuals choose not to engage, they will pay a higher premium through the Base Rate. Employees and spouses who choose to engage, and complete the required steps, will qualify for the Healthy for Life premium rate to help keep their premiums lower.

#### Medical — Healthy for Life Rate

		Per Pay Period <sup>1</sup> FT Employee Cost						
Plans	Employee	Employee + Spouse	Employee + Spouse with ESP <sup>2</sup>	Employee + Child(ren)	Employee + Family	Employee + Family with ESP <sup>2</sup>		
HDHP with HSA	\$16.00	\$69.00	\$169.00	\$49.50	\$103.00	\$203.00		
PPO — 80/20 Standard	\$36.50	\$111.50	\$211.50	\$87.00	\$162.50	\$262.50		
EPO/HMO	\$64.00	\$169.00	\$269.00	\$138.00	\$242.50	\$342.50		

24 pay periods per year — the first and second pay period of each month.
 ESP = Employed Spouse Premium.

#### Medical — Base Rate

Medical Base Nate								
		Per Pay Period <sup>1</sup> FT Employee Cost						
Plans	Employee	Employee + Spouse	Employee + Spouse with ESP <sup>2</sup>	Employee + Child(ren)	Employee + Family	Employee + Family with ESP <sup>2</sup>		
HDHP with HSA	\$78.50	\$131.50	\$231.50	\$112.00	\$165.50	\$265.50		
PPO — 80/20 Standard	\$99.00	\$174.00	\$274.00	\$149.50	\$225.00	\$325.00		
EPO/HMO	\$126.50	\$231.50	\$331.50	\$200.50	\$305.00	\$405.00		

1) 24 pay periods per year — the first and second pay period of each month.

2) ESP = Employed Spouse Premium.



Case No. 2020-00349 and 2020-00350 Employed-Spouse Premium Page 7 of 38 Meiman

The Employed-Spouse Premium (ESP) is an additional \$200 per month added to your monthly medical premium if you meet all of the following conditions:

- your spouse is employed full-time (as defined by the spouse's employer), or your spouse, when scheduled, works, on average, 30 hours or more per week (for example, regular breaks for professions such as teachers are not considered when calculating the average hours worked); and
- your spouse's employer provides your spouse with access to employer-sponsored medical insurance; and
- your spouse does not enroll in medical insurance with his or her own employer and chooses instead to enroll in the LG&E and KU medical coverage.

If you meet all of the conditions above, the ESP applies to you and you will pay an additional \$200 per month for your 2021 medical coverage.

If you do not meet all the conditions above, you will not be charged the ESP.

If your spouse enrolls in his or her employer's medical coverage and is also enrolled in the LG&E and KU coverage as secondary coverage, you will not be charged the ESP.

#### Inform Benefits About Changes in Your Spouse's Employment Status

If your spouse is enrolled in the LG&E and KU's medical coverage, it's important during the year that you update your coverage upon a change in your spouse's employment status. If your spouse no longer meets the ESP requirements (e.g., loses his or her job), or if your spouse now meets the ESP requirements (e.g., gets a new full-time job that offers medical insurance), you should change your LG&E and KU medical coverage and ESP status within 30 days. You can find the Verification of Spousal Health Coverage form on the Benefits site under 'Rates and Forms.'

Failure to make a change could result in paying too much or too little for your coverage. If you pay too much, the ESP that you should not have paid will not be refunded. Likewise, if failure to change your election results in failure to pay the required ESP, it is considered falsification of your records, and you may be subject to disciplinary action up to and including termination of employment.



Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 8 of 38 Meiman

Allowable amount: The maximum amount a plan will for a covered health care service. If your out-of-network provider charges more than the plan's allowed amount, your may have to pay the difference — this is called "balance billing." An in-network provider may not balance bill you for covered services. There are four main components in a medical plan.

- 1. **Co-payment or co-pays:** Additional fee (or flat dollar amount) you pay the doctor or hospital at the time you receive services in-network.
- 2. **Annual deductible:** The amount each year you must pay for covered medical services before the plan starts paying its co-insurance percentage for eligible covered services. The deductible does not include your annual premium or your co-pays for prescription drugs, vision, dental, physician office visits or urgent care centers. If you are enrolled in the HDHP, however, prescription drug costs and other covered medical expenses will count toward your annual deductible.
- Co-insurance: After the deductible has been met, the percentage of the allowable amount the plan pays and you pay for covered services.
- 4. Annual maximum out-of-pocket limit: Limit on the dollar amount you are responsible for paying out of your pocket for covered medical services. This includes your deductible, co-pays and co-insurance. (Prescription drug co-pays are not included.) Once you reach the out-of-pocket maximum, the plan pays 100 percent of the allowable amount for covered medical expenses. If you are enrolled in the HDHP, however, your prescription drug costs will count toward your out-of-pocket maximum.

#### For example, here is how the PPO Standard option works

The PPO Standard option has co-pays for certain services — \$25 physician visits, \$45 specialist visits, \$30 urgent care centers, \$10 for generic prescriptions, \$30 for brand prescriptions, \$50 for non-formulary prescriptions. Co-pays are flat dollar amounts you pay each time a service is obtained.

For all other covered medical expenses, you first pay an annual deductible before this option starts paying benefits. For the PPO Standard option, the annual deductible is \$600 per person, but limited to a \$1,200 maximum deductible for a family. Once the deductible has been paid, covered medical expenses get paid under "co-insurance" or cost-sharing. The plan pays 80 percent of covered medical expenses, and you pay the remaining 20 percent of covered medical expenses. The 80 percent is the PPO option's co-insurance, and the 20 percent is your co-insurance.

Once your out-of-pocket costs for covered medical expenses reach the out-ofpocket maximum (\$3,000 per person, but limited to \$6,000 for a family maximum), the PPO Standard option pays 100 percent of covered medical expenses for the rest of the calendar year. However, because your expenses for your monthly premium amount, prescriptions, vision, dental and non-precertification penalties do not count toward your out-of-pocket limit, you would have to continue paying for those expenses even after you have reached your out-ofpocket limit.

#### Case No. 2020-00349 and 2020-00350

Highlights of the Medical Options Attachment 4 to response to PSC-1 Question N						tion No. 41	
		EPO PPO – Standard HDH					
		In-Network	Out-of- Network	In-Network	Out-of- Network	In- Network	Mefman Network
	Employee-Only Coverage	None	Not Covered	\$600/person	\$1,200/person	\$2,000/ person	\$4,000/ person
Annual Deductible <sup>1</sup>	Employee+Spouse Coverage Employee+Child(ren) Coverage Family Coverage	None	Not Covered	\$600/person; \$1,200/family	\$1,200/person; \$2,400/family	\$4,000/ family	\$8,000/ family
	Employee-Only Coverage	\$3,500/person	Not Covered	\$3,000/person	\$6,000/person	\$4,000/ person	\$8,000/ person
Annual Max. Out-of-Pocket Limit <sup>2</sup>	Employee+Spouse Coverage Employee+Child(ren) Coverage Family Coverage	\$3,500/person; \$7,000/family	Not Covered	\$3,000/person; \$6,000/family	\$6,000/person; \$12,000/family	\$8,000/ family	\$16,000/ family
Lifetime Maximum Amount		Unlimited	Not Covered	Unlimit	ed	Unlir	nited
Inpatient Services		Plan pays 100% after \$600 co-pay for each inpatient confinement	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible		Plan pays 60% after deductible
Emergency Room		Plan pays 100% after \$150 co-pay	\$150 co-pay for Emergency Care <sup>3</sup> only	Plan pays 80% after deductible	Plan pays 80% after deductible		Plan pays 80% after deductible
Urgent Care Facility		Plan pays 100% after \$40 co-pay	Not Covered	Plan pays 100% after \$30 co-pay	Plan pays 100% after \$30 co-pay		Plan pays 80% after deductible
Outpatient Surgery, MRI/MR/	A, PET Scans, CAT Scans	Plan pays 100% after \$200 co-pay	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible		Plan pays 60% after deductible
	Primary Care Physician	Plan pays 100% after \$25 co-pay	Not Covered	Plan pays 100% after \$25 co-pay	Plan pays 60% after deductible		Plan pays 60% after deductible
	Specialist	Plan pays 100% after \$50 co-pay	Not Covered	Plan pays 100% after \$45 co-pay	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible
	Chiropractic Care (maximum 20 visits/year)	Plan pays 100% after \$50 co-pay	Not Covered	Plan pays 100% after \$40 co-pay	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible
Physician Office Services	Allergy Injection	Plan pays 100% after \$5 co-pay	Not Covered	Plan pays 100% after \$5 co-pay	Plan pays 60% after deductible		Plan pays 60% after deductible
	Preventive Health Care Services	Covered in Full	Not Covered	Covered in Full	Not Covered	Covered in Full	Not Covered
	Maternity Services	\$25 co-pay first visit only; all other care — plan pays 100%	Not Covered	\$25 co-pay first visit only; all other care — plan pays 80%	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays
	Anthem LiveHealth Online (livehealthonline.com)	Plan Pays 100% after \$25 co-pay	Plan Pays 100% after \$25 co-pay	Plan Pays 100% after \$25 co-pay	Not Covered	Plan pays 80% after deductible	Not Covered

1) The Annual Deductible is the annual amount you're responsible for paying for covered medical services before the plan begins to pay. Your annual premium cost or co-pays for prescriptions, vision, dental, physician office services or urgent care centers do not count toward your deductible. If you are enrolled in the HDHP, however, prescription drug costs and other covered medical expenses will count toward your annual deductible. There are different deductible amounts for in-network services; however, the in-network and out-of-network deductibles are cross-applied — which means they will accumulate toward each other.

2) The Annual Maximum Out-of-Pocket Limit is the limit on the dollar amount you're responsible for paying out of pocket in a calendar year for covered medical services. This includes your deductible, co-pays and co-insurance. Once you reach your out of pocket limit, the plan will pay 100% of the allowable amount for eligible medical expenses up to the plan's lifetime maximum benefit amount. Because your expenses for your monthly premium amount, prescriptions, vision, dental and non-precertified penalties do not count toward your out-of-pocket limit, you would have to continue paying for those expenses even after you have reached your out-of-pocket limit. If you are enrolled in the HDHP, however, your prescription drug costs will count toward your out-of-pocket maximum. There are different Maximum Out-of-Pocket Limit amounts for in-network services, however, the in-network and out-of-network Maximum Out-of-Pocket Limits are cross-applied — which means they will accumulate toward each other.

3) 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. An Emergency is an accidental traumatic bodily injury or other medical condition that arises suddenly and unexpectedly and is manifested by acute symptoms of such severity that, without immediate medical attention, could 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 part of the individual's body. Services which Anthem determines to meet the definition of Emergency Care will be covered, whether the care is rendered by a Network Provider or Non-Network Provider.

# Case No. 2020-00349 and 2020-00350

Highlights of the Medi	cal Options	Attachment 4 to response to PSC-1 Question No. 41						
		EPC	)	PPO — Sta	ndard	HDH	age 30 of 3	
		In-Network	Out-of- Network	In-Network	Out-of-Network	In-Network	O <b>Mtéimai</b> Network	
	Inpatient (unlimited visits)	Plan pays 100% after \$600 co-pay for each inpatient confinement	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
Mental Health and Substance Abuse	Outpatient (unlimited visits)	Individual Therapy: Plan pays 100% after \$25 co-pay; Group Therapy: Plan pays 100% after \$25 co-pay	Not Covered	Individual Therapy: Plan pays 100% after \$25 co-pay; Group Therapy: Plan pays 100% after \$25 co-pay	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Limitations	Advance approval required	Not Covered	Advance approv	al required	Advance requ		
	Cardiac Rehabilitation (max. 30 visits/year)	Plan pays 100% after \$40 co-pay	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Occupational/Physical/ Speech Therapy (max. 30 visits/year)	Plan pays 100% after \$40 co-pay	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Skilled Nursing Facility (maximum 60 days/year)	Plan pays 100% after \$600 co-pay for each inpatient confinement	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Ambulance Services	\$100 per use	\$100 per use	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	
Other Coverage	Home Care Services (limited to 60 visits/year)	\$25/visit	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Human Organ and Tissue Transplant Services	Follows co-pays for services received	Not Covered	Plan pays 80% after deductible	Plan pays 60% after deductible	Plan pays 80% after deductible	Plan pays 60% after deductible	
	Hospice Services	Covered in Full	Not Covered	Covered in Full	Covered in Full	Covered in Full	Covered in Full	
	Durable Medical Equipment	Plan pays 90%	Not Covered	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	
	Eligible Fertility Services Lifetime Maximum	\$20,000 medical and \$15,000 prescription	Not Covered	\$20,000 medical and \$15,000 prescription	\$20,000 medical and \$15,000 prescription	\$20,000 medical and \$15,000 prescription		

# Case No. 2020-00349 and 2020-00350

		EP	0	PPO — Sta	PPO — Standard		se ist of 3
		In-Network	Out-of- Network	In-Network	Out-of- Network	In- Network	Meima Network
	Generic Formulary (retail pharmacy)	Plan pays 100% after \$10 co-pay	Not Covered	Plan pays 100% after \$10 co-pay	Not Covered	Plan pays 80% after deductible	Not Covered
	Brand Name Formulary (retail pharmacy)	Plan pays 100% after \$30 co-pay	Not Covered	Plan pays 100% after \$30 co-pay	Not Covered	Plan pays 80% after deductible	Not Covered
	Non-formulary (retail pharmacy)	Plan pays 100% after \$50 co-pay	Not Covered	Plan pays 100% after \$50 co-pay	Not Covered	Plan pays 80% after deductible	Not Covered
Prescription Drugs (through Express Scripts)	Express Scripts Mail Order Pharmacy — Members are required to use Express Scripts' Mail Order Pharmacy for refilling Maintenance prescriptions (required after 3 refills at retail pharmacy for the same maintenance medication) <sup>4</sup>	Plan pays 100% after 2½ co-pays for up to 90-day supply	Not Covered	Plan pays 100% after 2½ co-pays for up to 90-day supply	Not Covered	Plan pays 80% after deductible	Not Covered
	Express Scripts' Accredo Health Pharmacy — Mail order is required for Specialty prescriptions <sup>5</sup>	Plan pays 100% after one co-pay for 30-day supply	Not Covered	Plan pays 100% after one co-pay for 30-day supply	Not Covered	Plan pays 80% after deductible	Not Covered

4) Maintenance prescriptions include medications taken regularly to maintain certain medical conditions (e.g., diabetes, hypertension, cholesterol). Members are allowed to refill the same maintenance medication at a retail pharmacy three times. After the third refill at retail for the same maintenance medication, members are required to use Express Scripts' Pharmacy. Call Express Scripts to set up your mail order refills.

5) Specialty prescriptions include medications for conditions such as multiple sclerosis, psoriasis, rheumatoid arthritis, transplants, etc. If your prescription is a special medication, Express Scripts' Accredo Pharmacy will contact you to get you set up on the Specialty mail order program which requires one co-pay for each 30-day supply.

# **Dental Benefits**

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## **Delta Dental (High or Basic)**

- "Premier" dentist network
- Contract #DU008450
- 800-955-2030
- deltadentalky.com

## Free Delta Dental App

 Go to iTunes App Store, Android Market or BlackBerry App World, Search for "Delta Dental" and download the app. You have two dental options administered by Delta Dental.

- High Option
- Basic Option

The High and Basic options allow you to receive benefits from any licensed dentist. However, if you use a participating Delta Dental "Premier" network dentist, you will not be billed for charges that exceed the plan's allowable amount for covered services. You can find a "Premier" dentist by visiting the Delta Dental website.

You will receive a dental ID card approximately two to three weeks after you submit your enrollment elections. Temporary dental ID cards can be printed by creating an account or logging into **deltadentalky.com**.

Dental				
		Per Pay Pe	eriod <sup>1</sup> FT Employ	ee Cost
		Employee	Employee	Employee
Plans	Employee	+ Spouse	+ Child(ren)	+ Family
Delta Dental Premier — High	\$5.50	\$11.50	\$11.50	\$17.00
Delta Dental Premier — Basic	\$2.50	\$5.00	\$5.00	\$7.50

1) Deductions taken the first and second pay period of each month.

Highlights of the 2021 Dental		
	Delta Dental — High Option	Delta Dental — Basic Option
Choice of providers	Any licensed dentist	Any licensed dentist
Annual maximum benefit	\$1,750 per person	\$1,000 per person
Annual deductible applies to Minor and Major services	\$50 per person	\$50 per person
Covered Services		
Diagnostic and preventive (oral exams, x-rays, teeth cleaning)	Plan pays 100%; not subject to the deductible	Plan pays 100%; not subject to the deductible
Minor services (fillings, oral surgery/extractions)	Plan pays 80% after the deductible	Plan pays 30% after the deductible
Major services (dentures, bridgework, crowns, periodontics, dental implants)	Plan pays 50% after the deductible	Plan pays 30% after the deductible
Orthodontia (for a child)	Plan pays 50%; \$1,500 lifetime maximum per child	Plan pays 50%; \$750 lifetime maximum per child



# **Vision Benefits**

Vision benefits are offered as an employee-paid option.

The vision plan is administered by Vision Service Plan (VSP). There are no vision ID cards required. Just tell your VSP doctor that you are a VSP member and they will handle the rest.

VSP Vision								
	Per Pay Period <sup>1</sup> FT Employee Cost							
Plan	Employee	Employee + Spouse	Employee + Child(ren)	Employee + Family				
VSP Vision	\$3.71	\$6.46	\$6.60	\$10.64				
1) Deductions taken the first and second pay period of each month.								

#### **VSP Choice Network**

The plan uses the VSP "Choice" network. To receive the most value from your vision benefits, you should use a participating VSP "Choice" network doctor. You can find one by visiting the website.

If you see a provider other than a VSP "Choice" network doctor, the plan will reimburse you up to a scheduled amount. When necessary, reimbursement can be submitted via the **VSP.com** website by registering and logging into your VSP account.

Highlights of the 2021 Voluntary Vision Option					
		Your Coverage with an in-network VSP Doctor	Your Co-Pay	Frequency	
WellVision Exam		Plan pays 100% after your \$15 co-pay for routine eye exam	\$15	Every calendar year	
Prescription Glasses	Frame	<ul> <li>\$150 allowance for a wide selection of frames</li> <li>20% off amount over your allowance</li> </ul>	\$0	Every calendar year	
	Lenses	<ul><li>Single vision, lined bifocal and trifocal lenses</li><li>Polycarbonate lenses for dependent children</li></ul>	\$0	Every calendar year	
	Lens Options	Standard progressive lenses	\$0		
		Premium progressive lenses	\$95 - \$105	Every	
		Custom progressive lenses	\$150 - \$175	calendar year	
		Average 20-30% off other lens options			
Contacts (instead of glasses)	<ul> <li>\$130 allowance for contacts; co-pay does not apply</li> <li>Contact lens exam (fitting and evaluation)</li> </ul>		Up to \$60	Every calendar year	
Diabetic Eyecare Plus Program	Services related to diabetic eye disease, glaucoma and age-related macular degeneration (AMD). Retinal screening for eligible members with diabetes. Limitations and coordination with medical coverage may apply. Ask your VSP doctor for details.		\$20	As needed	
Other Savings and Discounts	20% off additional glasses and sunglasses, including lens options, from any VSP doctor within 12 months of your last WellVision Exam.				



#### Vision Service Plan (VSP)

- Vision "Choice" Plan
- 800-877-7195
- vsp.com
- Vsp.com Launcher Icon (aka bookmark) for smartphones:
  - Open your Safari browser
  - Visit **vsp.com**
  - Select the button in the toolbar at the bottom of your screen
  - Select "Add to Home Screen"
  - Select "Add"
  - You're done!

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Supporting documentation must be submitted to HMS for verification of dependent eligibility within 60 days.

Watch for an email and home mailing from HMS with deadline and instructions on how to submit required documentation.

- HMS: 866-868-8991
- lge\_ku@auditos.com

If you add a dependent to your plan, HMS, a third-party agency, will mail you information outlining the steps you must take to complete your dependent's enrollment in the medical, dental, and vision plan. HMS will also send emails from **Ige\_ku@auditos.com**.

To verify your dependent's eligibility, you must supply the following to HMS.

#### Children

- A copy of the child's birth certificate.
- For a stepchild, also include the employee's marriage certificate and one form of documentation establishing current marital status.
- For an adopted child or children under your legal guardianship, also include a copy of the court order/adoption decree naming you or your spouse as the child's legal guardian.
- The signed and dated HMS Verification Form.



#### Spouse

- A copy of your marriage certificate.
- One form of documentation dated within the last 60 days establishing current marital status, such as a copy of a joint bill/bank account or the front page of your filed federal tax return (with all financial information concealed).
- The Verification of Spousal Health Care Coverage form.
- The signed and dated HMS Verification Form.

You will have 60 days to submit your documentation; the specific deadline will be included in the home mailing and email that you receive from HMS. For faster processing, you can upload the required documents to HMS's web portal, **AuditOS.com**, or fax them to 877-223-8478.



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If you require assistance, visit **AuditOS.com**, log in using the reference number located on the front page of the letter and your birthdate. The website provides access to many useful tools, including PDF copies of the communications, eligibility definitions, a document upload option and the ability to track your submission and status. You also may contact HMS Customer Service at 866-868-8991, 8 a.m. to 8 p.m., Eastern time, Monday through Friday.

If you do not provide all required documentation by the deadline, your dependent(s) **will be removed** from any company-sponsored benefit plans back to the date they were enrolled.



# Life Insurance Benefits

It's important to keep your beneficiary designations current, so if you have a change in status (e.g., marriage or divorce), remember to review your beneficiary designations for possible changes. While no one likes to think about death, it may be comforting to know that as a result of your employment with the company, your beneficiary will be entitled to a death benefit. Depending on your employment status, there are several levels of protection that may be available on your date of hire.

- Employee Basic Life and Accidental Death & Dismemberment (AD&D);
- Employee Supplemental Life; and
- Dependent Supplemental Life.

#### Beneficiary

Your beneficiary is the person or persons whom you name to receive death benefits under the insurance policy in the event of your death. You can designate and change your beneficiary online through *MyHR* — *Benefit Details > Benefits Summary*. Click on your *Life and AD and D* row and follow the instructions on the screen. The change will take effect when you save your changes. It is important to keep your beneficiary designations current, so if you have a change in status (e.g., marriage or divorce), remember to review your beneficiary designations for possible changes.



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#### Employee Basic Life and AD&D Insurance

Life insurance provides financial protection for you and your family if you (or one of your dependents) should die. The company automatically provides the following Basic Life insurance at no cost to you.

- LG&E Bargaining 2 times your annual base salary; maximum benefit of \$150,000
- KU Bargaining 2 times your annual base salary; maximum benefit of \$300,000
- Full-time Non-Bargaining 2 times your annual base salary; maximum benefit of \$300,000

The company also provides Accidental Death and Dismemberment Insurance equal to the amount of your Basic Life Insurance to full-time employees at no cost to you.

#### **Employee Supplemental Life Insurance**

Regular, full-time employees may purchase additional life insurance. If purchased during new hire enrollment, evidence of insurability forms are not required. The Employee Supplemental Life insurance can be one, two or three times your base annual salary (rounded to the next highest multiple of \$1,000) to the maximum of \$300,000.

The cost of Supplemental Life is based on your age as of January 1 and the amount of insurance you elect. The employee pays the full cost of this coverage through after-tax payroll deductions.

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Supplemental Life Premiums				
Age on January 1	Monthly premium per \$1,000 of Insurance			
Under 30	\$.054			
30 - 34	\$.072			
35 - 39	\$.081			
40 - 44	\$.090			
45 - 49	\$.135			
50 - 54	\$.252			
55 - 59	\$.396			
60 - 64	\$.603			
65 - 69	\$1.170			
Over 70	\$1.899			

#### Dependent Supplemental Life Insurance

Regular, full-time employees may purchase Dependent Supplemental Life Insurance on eligible dependents. Coverage options are shown in the table below. The employee pays the entire cost through after-tax payroll deductions.

Depende			
	Spouse	Each eligible child <sup>2</sup>	2021 Monthly Cost
Option 1	5,000	\$2,500	\$1.47
Option 2	\$10,000	\$5,000	\$2.95
Option 3	\$25,000	\$10,000	\$9.40
Option 4	\$50,000 <sup>1</sup>	\$20,000 <sup>1</sup>	\$23.50

 Medical insurability and certain Kentucky Dept. of Insurance regulations apply to this richest option.
 Refer to the summary plan description on the company intranet for a definition of "eligible child(ren)," which includes your dependent children between the ages of 14 days and 19 years, and can continue up to age 25 if a full-time student and a dependent.

"Dependent" is defined as:

- the employee's spouse.
- the employee's child over 14 days but less than 26 years of age.

"Dependent" does not include:

- a married child.
- a spouse or child living outside the United States.
- a spouse or child on active military duty.
- a child eligible for employee's insurance under the Group Policy.

- a parent of the employee or the employee's spouse.
  - "Child" is defined as:
- the employee's natural or adopted child who is dependent on the employee for support and maintenance (for example: a child the employee claims on his or her tax filing).
- a child who is placed in the employee's home for purposes of adoption.
- a child who is primarily dependent on the employee for support and lives with the employee in a permanent parent-child relationship, and who is the employee's step-child, foster child, or child for whom the employee is legal guardian.

Employees should contact the Benefits Department to cancel Dependent Life insurance coverage if they no longer have eligible dependents.

# Adding or increasing supplemental life coverage

After your initial new hire enrollment, if you want to add or increase your Employee Supplemental Life and Dependent Supplemental Life coverage, you must submit a new paper "Life and AD&D Insurance Enrollment Form" and an "Evidence of Insurability" form to the life insurance carrier. The life insurance carrier can either reject or approve your request for additional coverage. Your coverage begins when the life insurance carrier approves your application. To initiate the application process, refer to the Benefits website on the company's intranet.

#### Case No. 2020-00349 and 2020-00350 **Flexible Spending Accounts** The Page 18 of 38 Meiman

## WageWorks

- 866-871-0773
- myspendingaccount. wageworks.com
- Client code for website registration: LGEANDKUE-16550

Your 2021 FSA contributions may only be used for expenses you incur in the year 2021. You must file these expenses no later than March 31, 2022. You will lose any money you don't use. Flexible Spending Accounts (FSA) let you set aside money on a pre-tax basis to use for certain types of expenses. While the tax savings advantage is very valuable to you, it is important to plan your contributions carefully. The Internal Revenue Service (IRS) requires any money deposited during the calendar year that is not used for eligible expenses incurred that year be forfeited. Your annual contribution will be converted to a per-pay-period amount and deducted from your first and second paycheck each month.

WageWorks is the claims administrator for the DCRA and the HCRA.

# Dependent Care Reimbursement Account (DCRA)

The Dependent Care Reimbursement Account is a flexible spending account.

You can use it to reimburse yourself with pre-tax money for eligible dependent day care expenses that allow you — or you and your spouse, if you are married — to work. You may not have a Dependent Care Reimbursement Account if your spouse is not working. For a list of qualified expenses, please refer to IRS Publication 503 (**irs.gov**).

If you are married, you may contribute from \$120 to \$5,000 annually to your DCRA. If you are single, or if you and your spouse file separate tax returns, you may contribute from \$120 to \$2,500 a year.

After you incur eligible child care expenses, you submit a paper claim for reimbursement to WageWorks. After WageWorks processes the claim, you are reimbursed by check or direct deposit within two weeks.



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# Health Care Reimbursement Account (HCRA)

The Health Care Reimbursement Account is a flexible spending account. You can reimburse yourself with pre-tax money for eligible health care expenses for you and your qualifying dependents. Eligible health care expenses include co-payments, deductibles and other IRS-approved health expenses not covered by your medical, dental and vision plan. For a list of qualified health care expenses, please refer to IRS Publication 502 (**irs.gov**).

You may contribute from \$120 to \$2,750 annually of your own money to your HCRA.

#### WageWorks Health Care Account Debit Card

Online or paper claims can be submitted to WageWorks, or you can use your WageWorks Health Care Account Debit Card (card). You will not receive a new card each year because the original card will work in subsequent years.

If you use the card to pay for prescription drug co-pays or physician office co-pays, you typically do not need to send validation for your eligible purchases.

For all other eligible expenses where you use the card, however, you need to validate your purchases (this means submitting your itemized receipts for card purchases along with a claim form to WageWorks to prove the HCRA eligibility of the items or services purchased). If you don't submit required validation within 59 days from date of purchase, your card will be deactivated until validation is submitted to WageWorks. You should contact WageWorks if your card has been deactivated.

For all eligible HCRA purchases, even those where you use the card, the IRS requires you to retain receipts as proof of your qualified purchase, and you may be required to provide these receipts to WageWorks at any time during the year. The HCRA, combined with the company's dental and medical plans (excluding HDHP), offers you flexibility to design a health care program that best meets your needs. For example, you could choose a lower-cost medical plan and use your premium savings to contribute more to your HCRA.

VageWorks	CARD	
4000 1234 4000 YARD 12/22 K.A. RANDALL	5678 90.	DEBIT

# **Health Savings Account**

### **Health Equity**

- 877-713-7712
- HealthEquity.com

To learn more about HealthEquity and the HSA account, please visit HealthEquity.com/learn.

#### **Health Savings Account**

A Health Savings Account (HSA) is available to individuals enrolled in a qualified High Deductible Health Plan (HDHP). An HSA allows HDHP participants to save money for medical expenses. An HSA offers a number of tax advantages.

- Qualified contributions to an HSA are not taxed by the federal government or most states.
- HSA withdrawals for qualified health expenses are not taxed.
- HSAs' earnings are tax-sheltered (federal and most states).

If you choose to enroll in the HDHP option for 2021, it will be combined with an HSA. The company will make a contribution to your HSA. If you elect single coverage, the company will contribute \$500; and if you elect family coverage (i.e., employee + spouse, employee + child(ren), or employee + family), the company will contribute \$1,000. If you are hired after Jan. 1, these amounts will be prorated based on your hire date.

Health Equity, the HSA administrator that maintains the funds in your account, may reach out to you via home mailing to verify information related to establishing your HSA account. You must provide requested information to Health Equity within 60 days of your hire date or you forfeit the employer contribution.

You may also elect to contribute to the HSA on a pre-tax basis to pay for any qualifying out-of-pocket expenses — such as physician office visit, prescription drugs or lab work.

There are two ways to contribute to your HSA.

- Pre-tax contributions, which will be taken out each pay period.
- After-tax contributions can also be made, and you can make an adjustment to your taxable income when filing your income taxes at the end of the year.

There is an annual contribution limit for the HSA, which includes both employer and employee contributions, so keep in mind the maximum annual limit includes the money the company is providing for anyone who enrolls in the HDHP for 2021.

- For single coverage, the annual limit is \$3,600.
- For family coverage, the annual limit is \$7,200.
- Also, you can contribute an additional \$1,000 if you are age 55 or older in 2021.

With an HSA account at HealthEquity, you will have:

- a debit card;
- electronic account statements;
- 24 hours/7 days a week/365 days a year customer service for your health savings account;
- a dedicated, toll-free number for questions regarding your account (877-713-7712);
- online access to view balances and account transactions;
- the ability to pay providers (or reimburse yourself) directly from the website;
- investment options (available with a \$1,000 balance);
- your HealthEquity HSA FDIC-insured; and
- year-end tax forms provided.

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When you need to use your HSA account for eligible expenses, you can use the debit card or the online bill pay feature through HealthEquity's website.

Once your HSA balance reaches \$1,000, you may invest your funds for increased tax-free earnings potential. To get details on investing your HSA dollars or to learn more about HealthEquity and the HSA account, visit HealthEquity's website — **HealthEquity.com/learn**.

With the HSA account at HealthEquity, the usual bank fees will apply.

- The monthly account fee is covered by LG&E and KU.
- No fee for debit card transactions.
- ATM transactions are not allowed.
- The first three debit cards are provided at no cost; if you need a fourth card or more it is \$5 per card.
- Typical fees for insufficient funds, stop payments, etc., apply.
- There is no fee for statements if you receive them electronically; however, if you prefer paper statements to be mailed, there is a charge of \$1 per statement (\$12 annually).

- If the account is actively invested, mutual fund fees will apply.
- You should carefully review these choices and applicable fees. You may also elect to transfer your balance to another provider with different investment options.

Treat your HSA account just like you would your personal bank account — be mindful of transactions, and review your account for accuracy.

Also, it is your responsibility, in case you ever get audited by the IRS, to keep a copy of all your receipts for proof of your qualified expenses.

Any money you have left in your HSA account at the end of the year will roll over to the next year. It is not like the Flexible Spending Account — HCRA — where you have to use it or lose it.

At any time, you can transfer your HSA balance from Health Equity to another vendor or institution, by submitting the HSA partial transfer request form to Health Equity. The form can be found online at **HealthEquity.com** or by calling Health Equity.


# **Group Legal**

# **ARAG Group Legal**

- 800-247-4184
- Call Center available Monday through Friday, 7 a.m. to 7 p.m., Central time
- Visit ARAGLegalCenter.com and enter Access Code 17942lge
- Email an ARAG customer care specialist at Service@ARAGgroup.com

A group legal program is offered through convenient payroll deductions. The cost of the plan is \$21.26 monthly, and it offers you, your spouse and dependent children (up to age 26) access to a wide range of covered legal services.

The group legal program is administered by ARAG insurance company. ARAG contracts with local attorneys for the ARAG Network.

If you choose a non-network attorney, ARAG will pay a portion of attorney fees for covered legal services. For information on submitting a non-network attorney claim, visit **araglegal.com/myinfo**.

**Please note:** Certain issues are not covered under the plan for representation (divorce, driving under the influence, etc.), but members may receive telephone advice. Please confirm with ARAG that any requested issues are covered.

# Enrollment

The only time to enroll or cancel group legal coverage is when you are first hired or during the annual Open Enrollment.

# In-Office Services

You can meet with an attorney who can advise and represent you on covered legal matters. Most covered legal matters are 100 percent paid when you work with an ARAG network attorney. Attorney services include:

- Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 22 of 38 Meiman
  - reviewing and preparing documents;
  - making follow-up calls and writing letters;
  - providing legal advice and consultation;
  - representation in court; and
  - reduced-fee benefits, available for noncovered personal legal matters (you can receive at least 25 percent off a network attorney's normal hourly rate).

# Telephone Advice

Talk to a knowledgeable professional when you need information and direction to address your legal and financial matters. Their Legal Hotline offers you unlimited legal advice from network attorneys.

Identity theft services are provided by certified identity theft case managers who can help you protect or recover your identity. And a caregiving hotline provides legal advice from network attorneys and caregiving services from eldercare specialists to assist your parents and grandparents.

# **Online Resources**

The ARAG Legal Center provides online tools and useful information to help you learn more about your legal issues on your own. Their education center helps you understand your legal situation and provides a law guide, guidebooks and videos, and an e-newsletter. Do-it-yourself documents offer the convenience and control of creating state-specific documents online. To access these materials, visit the Learning Center at **araglegal.com**.



# **Savings Plan Benefits**

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The company-sponsored savings plan is an employee benefit designed to help you save for retirement. You are immediately eligible to contribute to the savings plan and receive company matching dollars, and you are eligible for the company's annual lump sum contribution to your Retirement Income Account (RIA) in your savings plan. Fidelity is the administrator of the company savings plan and offers a wide variety of online tools and learning materials.

# Enrolling in the savings plan

You choose how much of your paycheck to put into your account each pay period and how that money gets invested. You enroll directly with Fidelity. You can enroll online at **netbenefits.com**. Or, you can enroll by calling Fidelity at 800-827-3321. Your enrollment will be effective with the first available pay cycle after your enrollment has been processed.

You may contribute between 1% and 75% (in 1% increments) of your eligible pay to the savings plan on a traditional 401(k) pretax basis, on a Roth 401(k) after-tax basis, or a combination of both, subject to the IRS annual contribution limit.

To help you prepare for the future, the company has two automatic enrollment programs.

- As a new hire, if you do not make your own election or opt out of participation within 45 days of your hire date, you automatically will be enrolled in the plan. As soon as administratively practicable, 6% of your eligible pay automatically will be deferred to the plan on your behalf on a traditional 401(k) pretax basis.
- The second automatic enrollment feature occurs every January. Any existing employee deferring 0% on a per pay basis, who does not opt out of

the automatic enrollment, also will be enrolled in the plan.

If you automatically are enrolled by either of these programs, 6% of your eligible pay automatically will be contributed to the plan on a traditional 401(k) pretax basis through payroll deduction. You also will be enrolled in the auto increase program, which automatically will increase your contribution rate 1% every year up to a maximum of 10%. According to your age at the time of your automatic enrollment, your contributions will be invested in a professionally diversified retirement fund that most closely matches your target retirement year, based on the plan's normal retirement age of 65. You can change your future deferral and investment options at any time.

# Traditional pretax 401(k) vs. Roth after-tax

With traditional pretax contributions, the amount you save comes out of your paycheck before you pay taxes on it, reducing your taxable income. You continue to defer paying income taxes on your savings — and investment earnings — until you make a withdrawal. At retirement, you will pay taxes on your contributions and associated earnings as you withdraw from the plan.

With Roth contributions, the amount you save comes out of your paycheck after you pay taxes on it. When you retire, you can withdraw your contributions tax-free as long as it has been five years since your first Roth contribution and you are at least 59 ½ years old. At retirement, you will pay taxes on the funds from company match contributions, which is a pretax contribution.

# **Fidelity Investments**

- 800-827-3321
   Weekdays 8 a.m. to 8:30
   p.m. (ET)
- netbenefits.com

Don't ignore free money! Make sure you are contributing at least 6 percent per pay to take advantage of the full company match.



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In total, as a new hire, if you contribute at least 6% each pay and for your TIA, the company could contribute 7.2% (4.2% in company match and 3% RIA contribution) of your annual eligible earnings to your plan each year.

# **Company contributions**

The company will make a matching contribution of \$0.70 into your account for every \$1.00 you defer to the plan, up to the first 6% you contribute per pay. It's "free" money that you receive simply for participating in the plan and taking steps toward saving for your retirement.

If employed on Dec. 31 of each year, the company also will contribute an annual lump sum to your Retirement Income Account (RIA). Your RIA will be a separate source within the savings plan, and you will have the same wide range of investment options. The company's RIA contribution will be made by April 1 of the applicable year based on your eligible compensation for the preceding year and the following schedule.

RIA annual contribu	ution	
Years of service as of Jan. 1		t of covered pensation
Less than 6		3%
6 but less than 11		4%
11 but less than 16		5%
16 but less than 21		6%
21 or more		7%

In total, as a new hire, if you contribute at least 6% each pay and for your TIA, the company could contribute 7.2% (4.2% in company match and 3% RIA contribution) of your annual eligible earnings to your plan each year.

# Vesting

"Vesting" refers to your ability to keep money if you leave the company. You are always immediately 100 percent vested in the value of your account. This means all money, including your deferrals, company matching contributions, Retirement Income Account contributions and rollover contributions are immediately yours, subject to investment gains and losses.

# **Investment Options**

To help you meet your investment goals, the plan offers a range of options. The many options available include conservative, moderately conservative and aggressive funds to match your investment strategy.

The plan offers lifecycle funds, which have an asset allocation based on the number of years until the fund's target retirement date. Lifecycle funds are designed for investors expecting to retire around the year indicated on the fund's name. The investment risk of the fund changes over time as each fund's asset allocation changes.

A complete description of the plan's investment options and their performance, as well as planning tools to help you choose the appropriate mix, are available online at Fidelity **NetBenefits.com**.

# **Rollover contributions**

The savings plan accepts rollovers of Traditional 401(k) pretax and other 401(k) after-tax distributions from other qualified plans. For rollover forms and instructions, please call Fidelity (800-827-3321).

# **Managing Your Account**

You can access your account online at **netbenefits.com** or call the Fidelity Benefits Line at 800-827-3321 to speak with a representative or use the automated voice response system. Fidelity offers easy access to your plan and has a wide variety of financial tools and learning materials to help you plan for retirement and other important milestones.

## Case No. 2020-00349 and 2020-00350 **Changing Coverage During the Year** No. 41 Page 25 of 38 Meiman

You may be able to make changes to your benefit plans, such as adding or removing dependents or changing your health plan option, if you have a "Change in Status," as defined by the IRS. Examples of Change in Status events include:

- marriage or divorce;
- birth or adoption;
- spouse gaining or losing coverage (e.g., if your spouse begins a new job, your spouse loses his or her job, or your spouse goes through his or her employer's Open Enrollment); and
- death of a spouse or child.

Changes must be submitted — online through **MyHR** or via form — within 30 days of the "Change in Status" event, and documentation must be provided to the HR/Benefits Department and HMS by the specified due date. *If you do not complete the Change in Status within 30 days of the event, or fail to submit the required documentation, the company will conclude you elected not to change your coverage due to the event and you must wait until the next annual open enrollment period to enroll your dependent.* 

If your change results in a lower premium rate, your pre-tax payroll deductions will change the next possible pay period after the change in status is received by the HR/Benefits Department, and the company will not refund any overpaid premiums deducted from your paycheck. So, it's important to get the forms in early.

# Adding children to your coverage

Within 30 days of the "Change in Status" event, you need to complete the "Change in Status" form online through *MyHR*.

To verify your dependent's eligibility, you must supply the following to HMS:

- a copy of the child's birth certificate;
- for a stepchild, also include the employee's marriage certificate and one form of documentation establishing current marital status;
- for an adopted child or children under your legal guardianship, also include a

copy of the court order/adoption decree naming you or your spouse as the child's legal guardian; and

• the signed and dated HMS Verification Form.

# Adding a spouse to your coverage

Within 30 days of the "Change in Status" event, you need to complete:

- "Change in Status" form either online through *MyHR* for a marriage or a paper form obtained from the Benefits site for other events.
- If your spouse lost coverage due to his or her employment change, you also will need to provide proof and the date his or her coverage and employment changed (such as a copy of his or her HIPAA Creditable Coverage Notice); or
- If your spouse is going through an Open Enrollment period, provide proof and the date of his or her Open Enrollment period. To verify eligibility, you need to supply to HMS:
- a copy of your marriage certificate; and
- one form of documentation establishing current marital status, such as a copy of a joint bill/ bank account or the front page of your filed federal tax return (with all financial information concealed).
- the signed and dated HMS Verification Form.

# Removing a spouse from your coverage

Within 30 days of the "Change in Status" event, you need to complete the following:

- "Change in Status" form (online through *MyHR*); and
- if a divorce, a copy of the divorce decree; or
- if your spouse gains coverage due to an employment change, provide proof and date his or her employment and coverage changed; or
- if your spouse is going through an Open Enrollment period, provide proof and date of his or her Open Enrollment period.

If you get married or have a baby during the year, you must enroll your new dependent (online or paper) within 30 days of a marriage or birth of a child; otherwise, new dependents must wait until the next annual enrollment period to enroll.

Case No. 2020-00349 and 2020-00350 Learn More About Your Options to PSC-1 Question No. 41 Page 26 of 38

Take time to review the online resources available when making your benefit elections. You can access benefits brochures and summary plan descriptions on the Benefits website on the intranet or via the internet at **lge-ku.com/oe**. And become a part of the LG&E and KU Family Connection Facebook group.

The company provides you with a number of ways to learn about your benefit enrollment options. These include a dedicated website on the intranet and on the Internet with links to educational materials, job aids and tools to help you select which benefit option works best for your individual situation.

You can email questions to **benefits**@ **Ige-ku.com** or you can call the Benefits Department at 502-627-2121 or toll-free at 877-418-2121.

# Watch The Grid

Watch The Grid and read the weekly News Transmission newsletters during Open Enrollment and throughout the year for benefits information.

# LG&E and KU Family Connection Facebook group

You and your spouse are invited to be a part of the online community for employees, retirees and spouses — Your LG&E and KU Family Connection. The Family Connection group shares company postings about LG&E and KU news, sponsorships, benefits and wellness information, special events and volunteer opportunities. It's also a platform where members can comment and engage with one another. Throughout Open Enrollment, Your LG&E and KU Family Connection will post reminders about company benefits available to participants.

# **Anthem's Coverage Advisor Tool**

The online Coverage Advisor Tool also can assist you in choosing the option that best fits your needs. To access the online tool, go to https://www.webmdhealth. com/ehealth/phdnsconnect. aspx?EXID=EONUS and begin entering your required information.

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# Benefits website on the intranet

The Benefits website is located on the company's intranet site. (From the home page, click Services/Resources and look for Benefits.) It provides employees with easily accessible benefits information and forms online.

- Change your Benefits if you have a change in status (birth, adoption, divorce, marriage, etc.) and you want to add dependents or remove them from your benefit plans.
- Employment Events if you want to know about New Hire Enrollment, applying for long-term disability benefits or applying to retire.
- Rates and Forms if you need a form, or want to know costs of your benefits.
- Plan Descriptions if you're interested in learning more about your benefits, view the Benefits at a Glance for information in brief, or the Summary Plan Descriptions, for an in-depth look at your benefit programs.
- Open Enrollment everything you need to learn about your open enrollment, including all mailings, detailed benefit charts, links to vendors and decision tools, and Grid articles.

# **Enrolling Online**

Case No. 2020-00349 and 2020-00350 Attachment 4 to response to PSC-1 Question No. 41 Page 27 of 38 Meiman

# Steps for New Hire Benefit Enrollment

- 1. Review the options described in this *New Hire Enrollment Guide*.
- 2. Get access to **MyHR** (PeopleSoft).
- 3. Within 30 days from your hire date, log into *MyHR* from work or home and make your benefit elections online.
- 4. Send required documentation (such as documents verifying dependent eligibility for the medical or dental plans) to HMS. Failure to send required documentation within 60 days of your hire date will result in the removal of your dependents from your medical, dental and vision plans.

# How to access MyHR

Employees have two ways to access *MyHR* to make your elections.

- From a computer at work, click on the internal link to *MyHR* to make your elections.
- From a computer outside the office, go to **https:\\myhr.lge-ku.com** to access *MyHR* from the internet.
- If you are enrolling from home using an external computer, you must have your mobile phone number up to date in *MyHR* in order to access the system remotely. Instructions for updating your mobile phone number in *MyHR* are provided in this booklet on page 30.
- Your online enrollment will not be saved until you click the SUBMIT button in MyHR. After your elections are submitted, you will receive a confirmation to your work email address within 24 hours to verify that you have successfully completed the enrollment process. Detailed instructions can be found in the New Hire job aids (pages 31-39).

# Legally required notices

Federal legislation requires LG&E and KU to make notices available to participants in company-provided health plans. The following notices fulfill federally required disclosure obligations as required by the Employee Retirement Income Security Act and other legislation. The notices adhere to the standardized government templates.

- Notice of Continuation Coverage Rights Under COBRA
- Center for Medicare Services Creditable Coverage Notice
- Notice for HIPAA Special Enrollment Rights
- Premium Assistance Under Medicaid and the Children's Health Insurance Program (CHIP)
- Newborns' and Mothers' Health Protection Act
- Women's Health and Cancer Rights Act Notice
- Notice of Privacy Practices HIPAA
- New Health Insurance Marketplace Coverage Options and Your Health Coverage
- Summary of Benefits and Coverage including Glossary of Health Coverage and Medical Terms

These notices are posted online at the company's Open Enrollment intranet and Internet sites; you also have the option for paper copies to be mailed to you.



# **Enrollment confirmation**

A confirmation of your elections will be sent to your work email address within a couple of days after clicking the Submit button in *MyHR*. Check your confirmation for accuracy of your elections.

# Case No. 2020-00349 and 2020-00350 Updating Your Mobile Phone Number In Way 53 (Notion North Meiman

< MyHR		Personal Det	ails		
Jane Doe 🛛 🛞 Employee Title					
Addresses	Contact Details				
Contact Details	Phone				
Arital Status	+				
E Name	Number	Extension	Туре	Preferred	
	999/999-999		Business		>
Number 2015 Ethnic Groups	999/999-999		LGE Cell Phone	~	>
Contacts				*	/
	999/999-999		Mobile		>
Additional Information					

*Note:* You must have your correct mobile phone number listed in *MyHR* if you will be using your personal home computer to log on to *MyHR* to submit your benefits Open Enrollment. Your correct mobile phone number is required so *MyHR* can send your mobile phone a message code to allow you to log on to the *MyHR* site from your home computer.

- Using a company computer at a company work site, click the Google Chrome internet web browser link to open The Grid.
- 2. Under the **TOOLBOX** on The Grid, select **MyHR**.
- 3. At the *MyHR* dashboard page, click the "Personal Details" tile.
- 4. On the "Personal Details" menu, click "Contact Details." The "Contact Details" page displays your listed phone numbers. *Note:* The messaging system will use *Phone Types* for "Mobile" or "LGE Cell Phone."

- 5. If a "Mobile" phone number or "LGE Cell Phone" number is displayed, verify it is correct. If it is correct, no further action is needed.
- 6. If the "Mobile" phone number or "LGE Cell Phone" number shown is not correct, enter the correct phone number and click the *Save* button.
- 7. If no mobile phone number is displayed, you can add one by clicking the "+" and selecting the "Mobile" or "LGE Cell Phone" *Phone Type* from the dropdown list. Type in your mobile phone number and click the *Save* button. "LGE Cell Phone" should be used for companyissued mobile phones.
- 8. Click *Sign out* to log off of the *MyHR* site.

*Tip:* If you cannot log in to *MyHR* from a company computer, contact the Technology Support Center at 502-627-2262.

**PPL** companies

# The Grid Benefit Elections **Open Enrollment**

# Logging Into Open Enrollment (The Grid)

TOOLBOX

- Access **THE GRID** (Intranet Home page).
  - Under TOOLBOX on THE GRID, select MyHR. 5.

Logos/Brand Standards

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MYHR

BrassRing CourseMil

AIM

Outage Map

Oracle

liym

PeopleLink PowerPlan

Policies

and you will be logged in automatically. At the Login screen, wait 10 seconds . .

Tech. Training Hub

VOLTS

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PPL Intranet

- Administrator or MyEmployees and select Employees, click the drop-down next to If you are viewing Administrator or My MVHR 4.
- a similar prompt will appear with a running countdown. Click the When MyHR is open and if the Open Enrollment period is open, **clock** (?) icon to continue to Open Enrollment. ы. С

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# When all sections on this page are complete, you will choose your planet. Benefits Enrollment where you will choose your vill choose your options. Click the Let's get Started! button below to begin making your 2021 Open Enrollment elections. Let's get started! L' Click Let's get started! L' L' Sesction - Address, Contact Information, Electronic Benefits Consent If your personal information needs to be updated in a section, click $\mathbf{\hat{n}}$ the **arrow** next to what needs to be updated. Make changes as Question No. **Bage 38** If your personal data does not need to be updated in a section of when your changes are complete in a section, click **Save and Continue**. needed. To discard the changes, click Cancel. Once all changes the arrow next to what needs to be updated. Make changes as Next As part of the Benefits Enrollment process, you are required to verify your personal data. You must review each section below and update as needed. If no changes are needed to the data in that section, then click "Save and Continue" or click "Next" to move to the next section. If you need to update your personal data in any section, click on the item, update the information and click "Save". You will have the opportunity to receive the Summary of Benefits and Coverage and other legally required notices electronically by selecting the "I consent" option in the Electronic Benefits Consent section. If you prefer to receive paper copies via U.S. Mail, select the "I In the last section of this process, you must respond to questions related to your spouse's employment and employer-sponsored medical insurance to determine if the Employed Spouse Premium will apply. Please understand if the company discovers fraud was committed, you will be subject to disciplinary action up to and including termination of When all sections on this page are complete, you will then be directed to the online **Welcome to LG&E and KU Open Enrollment** Verify Personal Data do not consent" option. employment ÷ 4. Ч. . m Facility/Security Request

 Administrator Sign In

MyEmployees

MyHR

Administrator

# **Benefits Enrollment** 30

individual tiles for Medical, Dental, Vision, etc. to update benefit elections. Under the Benefit Plans portion of the window, scroll down and click the

**Note:** To switch to grid view, click the **Grid View** [] icon. With this view, click the **row** to update benefit elections.

Step 10 of 10: Benefits Enrollment The Engineed Summary digity the any people of your broefit election - Enrollment Summary	ns Before you s	Sup 10 of 10: Benefits Errollment The Enclosed Science Science and and sectors. Bries you wand you eactor, but was to even you enclosed and the eact Plane ectors and make any charged to sector Science S	ction and make a	or charges by searcing Review in the corresponding banditities	
Your Pay Period Cost \$9.21 string Banding Bandan		Partic	Full Cost \$9.21		
Raview Errolment Selent Errolment				-	
Geodit Plans					
Medical		Dental	Г	Vision	Γ
Corrent PPO Low Department - MYL Rate New Yosher States Pending Review 4 Dispendents		Current Cetta Centa - Mgh New Danka - Legh Stanta Penated Breise Stanta Penated Breise		Contrarti Vagos Service Para New Vacas Service Para Statas Pendorag Review Statas Dispersionin	
Pay Period Cost \$0.00	Review	Pay Period Cost \$5.60	Review	Pay Period Cost \$3.71	Review
Employee Supplemental Life		Life and AD and D		Health Care Reimbursement	Γ
Current Supp Life - IX - ee pud Salary X 1 New No Correnge Status, Pending Review		Current Base Life and ADMO (20) Saley X-2 New Ke-344, Once 434, Once 455 5198 655 Status @Champed \$1 Directionics		Current HCMA, resum Care Account New Yame Status Pending Review	
Pay Period Cose \$0.00	Review	Pay Period Cont \$0.00	Review	Pay Period Cont \$0.00	Review

# **Medical Plan Enrollment**

- Click the **Medical** tile to review and update medical plan options. To enroll your dependents, click the **checkbox** to the left of their name. To add or update dependents, click **Add/Update Dependent**. Refer to μü...
  - page 31 for instructions.

Cancel	Medical	Done
All of our medical choices pron dependents if you become sick	All of our medical choices promote wellness as part of their benefits and are available to protect you and your dependents if you become sick or injured. Review the Ernoll Your Dependents and Ernoll in Your Plan sections.	Resources
<ul> <li>Enroll Your Dependents</li> </ul>	below and make any desired changes. Once complete, select the Done button in the right corner.	Open Enrollment Portal
Dependents that the employee has regi button to view or add a new dependent.	Dependents that the employee has registered are listed here. Select the Add/Update Dependent button to view or add a new dependent.	
To enroll a dependent in your p	To enroll a dependent in your plan, select the check box next to their name.	
Dependents	Relationship	
Spouse's Name	Spouse	
Child's Name	Child	

- After reviewing the medical plan options, click the **Select** button next to the medical option name. To review plan options, click **Overview of All** Plans. 4.
  - To save and update your medical plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**. ы. С

# The Single cost shown for each plan is based on the dependents enrolled. Plans that do not offer coverage for the dependents enrolled are not available to select. To see other coverage costs for individual plans, select the help form corresponding to each plan option. \$0.00 \$16.00 \$64.00 **Pay Period Cost** \$36.50 Before Tax Cost After Tax Cost To make a change to your election, click the Select button next to the desired plan. \$16.00 \$36.50 \$64.00 0 0 . PPO Standard - HFL Rate Anthem EPO - HFL Rate HDHP - HFL Rate **Overview of All Plans** Enroll in Your Plan Plan Name Walve Select Select Select >

# **Dental Plan Enrollment**

- Click the **Dental** tile to review and update dental plan options.
- To enroll your dependents, click the **checkbox** to the left of their name. To add or update dependents, click **Add/Update Dependent**. Refer to page 31 for instructions. ч м ы

ů	Cancel	Done	•
ŏ	Denial coverage allows you and your dependents to have routine cleaning visits and receive services such as the installation of fillings and crowns.	Resources	
ď ▶	Review the Enroll Your Dependents and Enroll in Your Plan sections below and make any desired charges. Once complete, select the Done button in the right comer. Final Your Dependents	Open Enrollment Portal	
ăā	Dependents han the environment are registered are taked here. Select the AddUpdate Dependent button to return of a new doneer approach.		
£	To enroll a dependent in your plan, select the check box next to their name.		A
	Dependents Relationship		<u>tt</u>
	Spouse's Name		acł
	Child's Name		m
	AddUpdate Dependent		ent
4.		utton next to th <b>ew of All</b>	4 <u>t</u> o r
<u>ю</u> .	Table . To save and update your dental plan selection, select <b>Done</b> . To ignore changes and to return to the Enrollment Summary, select <b>Cancel</b> .	<b>e</b> . To ignore <b>Cancel</b> .	espon
	← Enroll in Your Plan		se
	The Single cost shown for each plan is based on the dependents enrolled. Plans that do not offer coverage for the dependents enrolled are not available to select. To see other coverage costs for individual plans, select the help loon corresponding to each plan option.	er coverage for blans, select the	to PS
	To make a change to your election, click the Select button next to the desired plan.		SC

-1 Question No. 41 Page 30 of 38 Meiman \$5.50 \$0.00 \$2.50 Pay Period Cost After Tax Cost Before Tax Cost \$2.50 \$5.50

> 0 0

Delta Dental - Basic

Select Select

Plan Name

Walve

Delta Dental - High

5

**Overview of All Plans** 

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# Vision Plan Enrollment

- --i
- Click the **Vision** tile to review and update vision plan options. To enroll your dependents, click the **checkbox** to the left of their name. To add or update dependents, click **Add/Update Dependent**. Refer below Ч. М.
  - for instructions.

Cancel	Vision	Don
VIsion cov	Vision coverage allows you and your dependents to see an ophthalmologist, optionetrist, or optician to assist you with your eye care needs.	Resources
Review th	Review the Enroll Your Dependents and Enroll in Your Plan sections below and make any desired changes. Once complete, select the Done button in the right corner.	Open Enrollment Portal
◆ Enrol!	▼ Enroll Your Dependents	
Depender button to	Dependents that the employee has registered are listed here. Select the Add/Update Dependent button to view or add a new dependent.	
To enroll a	To enroll a dependent in your plan, select the check box next to their name.	
	Dependents Relationship	
	Spouse's Name	
2	Child's Name Child	
Add/U	Add/Update Dependent	

After reviewing the vision plan options, click the Select button next to the vision option name. To review plan options, click **Overview of All Plans**. To save and update your vision plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**. 4. . م

Enroll	<ul> <li>Enroll in Your Plan</li> </ul>			
e Single depend p icon o	The Single cost shown for each plan is based the dependents enrolled are not available to help icon corresponding to each plan option.	The Single cost shown for each plan is based on the dependents enrolled. Plans that do not offer coverage for the dependents enrolled are not available to select. To see other coverage costs for individual plans, select the help icon corresponding to each plan option.	irolled. Plans that do verage costs for indiv	not offer coverage for vidual plans, select the
make a	change to your election, ol	To make a change to your election, click the Select button next to the desired plan.	e desired plan.	
	Plan Name	Before Tax Cost	After Tax Cost	Pay Period Cost
Select	Walve			\$0.00
>	Vision Service Plan	\$3.71		\$3.71
Overvie	Overview of All Plans			

# Enroll/Add/Update Dependents and Beneficiaries After selecting Medical, Dental, or Vision plans to edit, the summary of

To enroll your dependents, click the checkbox to the left of their name. dependents will be displayed. 

Cancel	Medical	Done
All of our medical choic dependents if you becc	Al of our medical choices promote wellness as part of their benefits and are available to protect you and your dependents if you become stok or injured. Review the Ernoll Your Dependents and Ernoll in Your Plan sections	Resources
below and make any desired ch	below and make any desired changes. Once complete, select the Done button in the right corner. ★ Enroll Your Dependents	Open Enrollment Portal
Dependents that the employee has regi button to view or add a new dependent.	Dependents that the employee has registered are listed here. Select the Add/Update Dependent button to view or add a new dependent.	
To enroll a dependent i	To enroll a dependent in your plan, select the check box next to their name.	
Dependents	Relationship	
Spouse's Name	Name Spouse	
Child's Name	me	
And a state of the		

- To add or update dependents, click Add/Update Dependent. From the Dependent and Beneficiary Information window: ы М
- Click the right arrow to the right of the dependent name to make updates. •
- Click Add Individual to add a dependent.

•

	Dependent and Beneficiary Inforr	eneficiary Informa	tion	×
Add Individual				
Name	Relationship	Beneficiary	Dependent	
Spouse's Name	Spouse	>	>	^

# Add Individual Dependent/Beneficiary Information

- After selecting Add Individual, click **Add Name** to enter the dependent's or beneficiary's first and last names.
  - Enter the dependent or beneficiary information as required. Click **Save**. ы.

Select Save after you have edited your Dependent/Beneficiary's information. The changes will go into effect on Aug 18, 2020. Name	dent/Beneficiary's i					
		ntormation. The chan	ges will go into e	iffect on Aug 18, 2020	°.	
						a.
					^	
Personal Information						
Date of Birth 07/24/2020	07/24/2020	1				
*Gender	Female <					
*Relationship to Employee	Child	>				
Dependent						
Beneficiary Yes	Yes					
*Marital Status	Single	\$	As of	08/18/2020		
*Student	> oN		As of		1	
*Disabled	> oN		As of		1	
*Smoker	*Smoker Von Smoker <		As of		111	
	Addre	Address Type	Same	Same as mine		
	Home		Same	Same as mine		^
No data exists						
Add National ID						
No data exists						r
Add Phone						age
					M	e S. M
No data exists					en	10
Add Email					m	)1

# Supplemental Life Insurance

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questionnaire (found on the Benefits website) and return it to the Benefits During Open Enrollment, if you already have Supplemental Life insurance to increase the amount of your Supplemental Life insurance by one times (up to three times or maximum of \$300,000) without evidence of medical insurability. If you do not currently have supplemental life insurance and equal to at least one times your base pay, you will have the opportunity wish to elect it, you will need to complete an evidence of insurability Department. This may be done at any time during the year.

Jan. 1, annual salary, and the amount of insurance you elect. These costs employee group as a whole; they are not based upon separate evaluation of the costs for Basic Life as compared to Supplemental Life. Premium You pay the <u>total cost of the Supplemental Life Insurance t</u>hrough payroll are determined by the insurance carrier based upon an analysis of the deductions. The cost of Supplemental Life is based on your age as of rates are shown here and are subject to change.

Cost per \$1,000 of insurance	\$.054	\$.072	\$.081	060'\$	\$.135	\$.252	985.\$	\$.603	\$1.170	\$1.899
Age on Jan. 1	Under 30	30 - 34	35 - 39	40 - 44	45 - 49	50 - 54	55 - 59	60 - 64	65 - 69	Over 70

# Employee Supplemental Life Enrollment

- Click the **Employee Supplemental Life** tile to review and update plan options. You may select a supplemental life insurance plan by clicking the **Select** button to select **1x**, **2x**, or **3x salary**, or **Waive**. ...
  - To save and update your plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**. N.

roll in	<ul> <li>Enroll in Your Plan</li> </ul>			
	Plan Name	Before Tax Cost	After Tax Cost	Pay Period Cost
Select	Waive			\$0.00
Select	Supp Life - 1X - ee paid		\$13.47	\$13.47
Select	Supp Life - 2X - ee paid		\$26.93	\$26.93
>	Supp Life - 3X - ee paid		\$40.20	\$40.20

# Life and AD and D

During Open Enrollment, you have the option to change life insurance beneficiary allocations.

- Click the Life and AD and D tile to select and update beneficiary information and allocations. ÷.
- Type in the fields for New Primary Percentage and New Secondary Ч.
- с.
- Type in the fields for **New Primary Percentage** and **New Secondary Percentage** to update beneficiary allocations. To add a new beneficiary, click **Add/Update Beneficiary**. Refer to page 21 instructions. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**. 4

nsurance plays des your benet	s an important role ficiaries with additic	like insurance plays an important roke in ensuring that your family is financially secure if you were to pass awa provides your beneficiaries with additional financial security if you de or lose a limb or sight due to an accident	financially secure e or lose a limb or	if you were to pass away. In addition, this r sight due to an accident.	We insurance plays an important the in ensuring that your family is financially secure fiyou were to pass away in addition, this benefit includes Accidental Death & Disnemberment (ADBD) insurance that provides your beneficiantes with additional financial security if you die or toke a limb or spit due to an accident.	nemberment (AD&D) insurance that
<ul> <li>Enroll in Your Plan</li> </ul>	Plan					
Plan Name	me					
Basic Life	Basic Life and AD&D (2X) (\$135,200)	(\$135,200)				
signate You	Designate Your Beneficiaries					
		"Primary Allocation	Percent	3		
Beneficiary	Relationship	Current Primary Percentage	y Percentage	Current Secondary Percentage	New Primary Percentage	New Secondary Percentage
Spouse's Name	Spouse		20		20	Pa
Child's Name	Child		10		9	ge <sup>°</sup>
Child's Name	Child		10		<b>1</b>	32 Me
Child's Name	Child		10		9	o eir

Health Care Reimbursement Account (HCRA) Enrollment	Health Savings Account Enrollment
<ol> <li>Click the Health Care Reimbursement tile if you want to enroll in the Health Care Reimbursement Account (HCRA). The Health Care Reimbursement Account (HCRA) allows you to use pre-tax dollars to pay for expenses that are not 100% covered through you or your spouse's group health care plans.</li> </ol>	<ol> <li>This account requires enrollment in the HDHP medical plan option. If you click the Health Savings Account tile and you are not enrolled in the HDHP option, you will not be able to click the Select button to enroll. Otherwise, click the Select button for Health Savings Account HFL.</li> </ol>
Cancel Health Care Reimbursement	Cancel Health Savings Account Done
The Health Care Reimbursement Account (HCRA) allows you to use pre-tax dialians to pay for expenses that are not 100 percent convered through your spouse's group health care plans. To combute to the Health Care Reimbursement Account, click the select button next to the plan under the Enroll in Your Plan section. Then, enter your Amual Pledge. Once complete, select the Done button in the right content in Your Plan.	HSA Plans allow you to invest tax-free money towards current and future medical payments.
Plan Name	Plan Name
	<ul> <li>Waive</li> </ul>
Select HCRA. Health Care Account	Select Requires enrollment to Medical HDHP - HFL Rate
<ol> <li>If you click Select for HCKA, a new prompt will open to enter your Annual Pledge amount and then press Enter. To determine how much to pledge, click the Flexible Spending Account Worksheet link.</li> <li>To save and update your plan details, select Done. To ignore changes and</li> </ol>	2. If you choose to participate in the Health Savings account, a new prompt will open to enter your <b>Annual Contribution amount</b> and then press
to return to the Enrollment Summary, select <b>Cancel</b> .	3. To save and update your plan details, select <b>Done</b> . To ignore changes and to return to the Enrollment Summary, select <b>Cancel</b> .
Annual Predge Touvy Minimum 52000 Maximum 52000 Annual Africulta Predge The 52/2000	<ul> <li>✓ Contribution Amount</li> </ul>
Flexible Spending Account Worksheet	You may entry toricital elected amual contribution amount which will be divided and deducted on a per pay period basis. By enrolling You may entry tor total elected amual contribution amount which will be divided and deducted on a per pay period In the pital you are certifying that you meet all qualifications to contribute your elected amount and that you are responsible for any
Select the Flexible Spending Account Worksheet to see your annual pledge on a per-pay-period basis	penalities incurred based on llegal or excess contributions. Annual Contribution [2,000.00
Dependent Care Reimbursement Account (DCRA) Enrollment	1120 Maximum \$4600. Annual Contribution \$500
1. Click the <b>Dependent Care Reimbursement</b> tile to enroll in the Dependent Care Reimbursement (DCRA) plan. For a list of qualified	
expenses, please refer to IKS Publication 503 (irs.gov).	Legal Services Plan Enrollment
The Dependent Care Reimbursement Account (DCRA) allows you to use pre-tax dollars to pay for eligible dependent daycare, which gives you and your spouse the option to 🌐 Resources work.	Click the Legal Services tile to enroll in the ARAG Group Legal Plan.
To controlled to the Dependent Care Reimountement Account, click the select button next to the plan under the Earol In Your Plan section. Then, enter your Annual Pledge. Open Emoliment Portal concerningheet the Dependent on the opt come.	o ignore changes an
• Exercise 1 Four 1 mill	resp
V Walve Seeter Care Account	
2. If you click <b>Select</b> for DCRA, a new prompt will appear to enter your	
Annual Pledge amount and then press Enter. To determine how much	Plan Name Before Tax Cost After Tax Cost Pay Period Cost
to pleage, click the <b>Flexible Spending Account WorkSheet</b> link. 3. To save and update vour plan details, select <b>Done</b> . To janore changes and	
to return to the Enrollment Summary, select <b>Cancel</b> .	
Annual Pledge 2000	
Minimum \$120.00 Maximum \$5,000.00. Annual pledge amount for all Flexible Spending Accounts must not exceed \$7,750.00.	estio Page
Flexible Spending Account Worksheet	n N 33
Select the Flexible Spending Account Worksheet to see your annual pledge on a per-pay-period basis.	0350 o. 41 of 38 iman
3	\$

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# Review/Submit Enrollment

1. When finished with your Benefit elections, click Review Enrollment.

 From the Review Enrollment window, review all Statement Sections by clicking Expand All or by individually expanding sections. Click the X to return to the Benefits Summary window.

Review Enrollment	×
Statement Type Enrollment Preview Description OE 2021	
Enrollment 01/01/2021 Statement Issue 08/20/2020 Effective Date	
The information below is an electronic version of your 2021 Open Emoliment confirmation statement. If you need to make a change to this information, click the x book the Print Vave button to return to the previous screen. If everything post scored, you may print a PDF version of your confirmation statement by selecting the Print View button. You will still receive a confirmation statement to a print a PDF version of your confirmation statement print a PDF version of your confirmation statement print a PDF version of your confirmation statement from PSN0468. Be sure to submit your elections by clicking the x above the Print View button to return to the previous screen and selecting the Submit Emoliment button.	nformation, click lion statement the x above the
Statement Sections	
Expand All	
Dersonal Information	
Dost Summary	
Election Summary	
▶ Dependents and Beneficiaries	
Dependent Enrollments	
Deneficiary Designations	

 When ready to submit your benefit elections, click Submit Enrollment. Note: Your enrollment will not be complete until you submit your choices to the Benefits Department.

<ul> <li>Enrollment Summary</li> </ul>	Ŋ.	
Your Pay Period Cost \$198.21	\$198.21	Full Cost \$198.21
Status	Status Pending Review	
	Review Enrollment	
	Submit Enrollment	
nfirmation	window,	infirmation window, click <b>Done</b> to close the po

At the confirmation window, click **Done** to close the pop-up window.

Benefits Alerts	You have successfully completed your Open Enroliment elections. You will receive a confirmation statement for PONOles within 24 hours. You may make changes to your elections until midnight on Oct. 31 by going through the enroliment process again.	
Done	You have receive a may mal	

# **Frequently Asked Questions**

# Whom can I contact if I am having trouble logging into MyHR?

Send an email message to technology supportcenter@lge-ku.com or call the Technology Support Center at 502-627-2262 for assistance. If you are having problems logging into the external website, refer to the job aid titled, **Open Enrollment - Internet Benefit Elections**.

Whom can I contact if I have questions regarding my benefits? Contact the Benefits Department at benefits@lge-ku.com, or x-2121.

How do I review my 2021 Open Enrollment elections? To view your elections, review the Open Enrollment email confirmation statement.

# Can I go back into Benefits Enrollment through MyHR to make changes to my 2021 Open Enrollment elections prior to October 31? Yes, however, once your enrollment is processed and the Open Enrollment is

Yes, however, once your enrollment is processed and the Open Enrollment is closed, you may not be able to make any further changes until the next Open Enrollment period or if you have a qualified change in status event.

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CONFIRMATION OF BENEFIT ELECTIONS	EFIT ELECTIONS	As Of Date: 2020-10-15
This statement confirms your 1s the Benefits Department and sh your records.	anuary 1, 2021 benefits enrollment. If an er tow proof of the error with a copy of this co	This statement confirms your January 1, 2021 benefits enrollment. If an error has been made, you must immediately notify the Benefits Department and show proof of the error with a copy of this confirmation statement. Please keep this form for your records.
These are estimated costs for yo	These are estimated costs for your benefit choices. Your exact amount will depend on your pay period cycle	ll depend on your pay period cycle.
YOUR NAME YOUR ADDRESS	AME DRESS	Employee ID: Employee ID Benefit Pgm: SAL Effective Date: 01/01/2021 Event Class: OE
YOUR ELIGIBLE DEPENDENTS:	DENTS:	
Name Your covered dependents	<b>Relationship</b> Spouse Child	Medical         Dental         Vision         Costs per pay           Yes         Yes         No         period           Yes         Yes         No         period
YOUR BENEFIT CHOICES	Your plan choices Benefit Option	Coverage Vour coverage Pay Period Category/Base Deduction
	7	
Medical Dental Vision Employee Supplemental Life Health Care Reimbursement	<ul> <li>PPO - HFL</li> <li>Delta Dental - High</li> <li>Vision Service Plan</li> <li>Supp Life - 2X - ee paid</li> <li>HCRA</li> </ul>	Family         5         162.50           Family         5         17.00           Family         5         3.71           Single         5         3.71           \$         201,000         5         5.43           \$         2.50         \$         10.42
Dependent Care Reimbursement Health Savings Account Legal Services	nt Waive Waive Group Legal	\$ 10.63
YOUR LIFE INSURANCE B	YOUR LIFE INSURANCE BENEFICIARY DESIGNATIONS	Supplemental Life is rounded up to the next highest \$1,000
Beneficiary NameCoY our Life InsuranceLIIBeneficiary(ies)401(k) STI/TIA:401(k):401(k) STI/TIA:Before Tax:3%After Tax:3%	Coverage Amount LIFSAL - \$133700 A:	% Benefit Contingent 100.00 Basic Life is company paid and rounded to the nearest \$100
To provide you with an enhanc can update these elections at an	ed view of your benefits, we have included ny time by calling Fidelity at 800-827-3321	To provide you with an enhanced view of your benefits, we have included your current 401(k) contribution elections above. You can update these elections at any time by calling Fidelity at 800-827-3321 or logging into your account at netbenefits.com.
Your life insurance beneficiary insurance policy (if applicable) the Benefits Details tile. Under	Your life insurance beneficiary designation applies to both your basic life insurance policy and insurance policy (if applicable). Your life insurance beneficiary designation can be updated at a the Benefits Details tile. Under your Benefits Summary, click on Life and AD and D, then edit.	Your life insurance beneficiary designation applies to both your basic life insurance policy and your employee supplemental life insurance policy (if applicable). Your life insurance beneficiary designation can be updated at any time in MyHR by clicking on the Benefits Details tile. Under your Benefits Summary, click on Life and AD and D, then edit.
After enrollment, every newly i Care Coverage form. Also, ever dependent documents to HMS,	After enrollment, every newly added spouse covered by medical plan will be required to complete a Verifica Care Coverage form. Also, every newly added child covered by the medical, dental, and/or vision plan will t dependent documents to HMS, a third party agency for the collection of documents on dependent eligibility.	After enrollment, every newly added spouse covered by medical plan will be required to complete a Verification of Spouse Health Care Coverage form. Also, every newly added child covered by the medical, dental, and/or vision plan will be required to send dependent documents to HMS, a third party agency for the collection of documents on dependent eligibility.
Watch for information to your work email a the dependent documents that are required.	work email and a letter to be mailed to your home from F are required. The emails are from Ige_ku@auditos.com.	Watch for information to your work email and a letter to be mailed to your home from HMS about the Spouse Verification Form and the dependent documents that are required. The emails are from lge_ku@auditos.com.
Electronically signed by YOUR NAME on 2020-10-15	R NAME on 2020-10-15	



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# **Open Enrollment** Internet Benefit Elections



Numbers.

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**Notes** 

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The Enrollment Guide is intended to provide a brief description of the LG&E and KU benefit plans and is not a comprehensive disclosure of all plan terms. If statements in this guide appear to be inconsistent with the formal plan documents, the formal plan provisions of those documents apply and control. While the company intends to continue benefit plans described in this guide, circumstances may change, and the company reserves the right to change, suspend or terminate them at any time.

# **New Hire Enrollment**

Benefits Department — 16th floor P.O. Box 32010 Louisville, KY 40232 Email — **benefits@lge-ku.com** 



# 2021 Rate Table -- Full-Time Employees

EMPLOYEE MEDICAL - HEALTHY FOR LIFE RATE			onthly Hea		e Rates		M	onthly FT C	ompany C	ost			nthly FT E	mployee C	ost			Мо	nthly PT Er	nployee C	ost	
Rates based on employee claims only	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
HDHP with HSA*	\$560	\$1,152	\$1,352	\$1,019	\$1,612	\$1,812	\$528	\$1,014	\$920	\$1,406	\$32	\$138	\$338	\$99	\$206	\$406	\$32	\$624	\$624	\$491	\$1,084	\$1,084
PPO - 80/20 Standard*	\$601	\$1,237	\$1,437	\$1,094	\$1,731	\$1,931	\$528	\$1,014	\$920	\$1,406	\$73	\$223	\$423	\$174	\$325	\$525	\$73	\$709	\$709	\$566	\$1,203	\$1,203
EPO/HMO *	\$656	\$1,352	\$1,552	\$1,196	\$1,891	\$2,091	\$528	\$1,014	\$920	\$1,406	\$128	\$338	\$538	\$276	\$485	\$685	\$128	\$824	\$824	\$668	\$1,363	\$1,363
EMPLOYEE MEDICAL - BASE RATE		<b>.</b>	tal Manthi	Deve De			M					Ме						Ма				
			tal Monthl	y Base Ra	les		IVI	onthly FT C	ompany C	051			nthly FT E	mpioyee C	ost				nthly PT Er	npioyee C	ost	
Rates based on employee claims only	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
HDHP with HSA*	\$685	\$1,277	\$1,477	\$1,144	\$1,737	\$1,937	\$528	\$1,014	\$920	\$1,406	\$157	\$263	\$463	\$224	\$331	\$531	\$157	\$749	\$749	\$616	\$1,209	\$1,209
PPO - 80/20 Standard*	\$726	\$1,362	\$1,562	\$1,219	\$1,856	\$2,056	\$528	\$1,014	\$920	\$1,406	\$198	\$348	\$548	\$299	\$450	\$650	\$198	\$834	\$834	\$691	\$1,328	\$1,328
EPO/HMO *	\$781	\$1,477	\$1,677	\$1,321	\$2,016	\$2,216	\$528	\$1,014	\$920	\$1,406	\$253	\$463	\$663	\$401	\$610	\$810	\$253	\$949	\$949	\$793	\$1,488	\$1,488

EMPLOYEE DENTAL		Tot	al Monthly Rates		Мс	onthly FT C	ompany C	ost		Monthly	y FT Employee C	ost		Monthl	/ PT Employee C	ost
	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family
Delta Dental Premier - High	\$30	\$61	\$61	\$92	\$19	\$38	\$38	\$58	\$11	\$23	\$23	\$34	\$11	\$42	\$42	\$73
Delta Dental Premier - Basic	\$18	\$37	\$37	\$55	\$13	\$27	\$27	\$40	\$5	\$10	\$10	\$15	\$5	\$24	\$24	\$42

EMPLOYEE VISION	Total Monthly Rates	Ν	Monthly FT Company Cost	Monthly FT E	mployee Cost	Monthly PT	Employee Cost
	Employee EE + Spouse EE + EE + Fa (EE) Child(ren)	Family Employee (EE)	EE + Spouse EE + EE + Family Child(ren)	Employee (EE) EE + Spouse	EE + EE + Family Child(ren)	Employee (EE) EE + Spouse	EE + EE + Family Child(ren)
VSP Vision	\$7.42 \$12.93 \$13.20 \$21.	1.28 \$0	\$0 \$0 \$0	\$7.42 \$12.93	\$13.20 \$21.28	\$7.42 \$12.93	\$13.20 \$21.28

LONG TERM DISABILITY INSURANCE

CIGNA (commision-free rate valid thru 12/31/2021)

\$0.525 per \$100 of covered monthly payroll

LIFE INSURANCE - Voya commission-free rates valid thru 2021 Employee Basic Life (\$0.183) & AD&D (\$0.02)	\$0.203 pe	er \$1,000	of life insu	rance						
Supplemental Life Insurance: age based (per \$1,000 of coverage)	<u>&lt; 30</u> \$0.054	<u>30 blt 35</u> \$0.072	<u>35 blt 40</u> \$0.081	<u>40 blt 45</u> \$0.090	<u>45 blt 50</u> \$0.135	<u>50 BLT 55</u> \$0.252	<u>55 blt 60</u> \$0.396	<u>60 blt 65</u> \$0.603	<u>65 blt 70</u> \$1.170	<u>70 or older</u> \$1.899
Dependent Life Ins (\$5,000/ \$10,000/ \$25,000/ \$50,000)	\$1.47 / \$2	2.95 / \$9.4	0 / \$23.50	) per mont	h					

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# 2021 Rate Table --Part-Time Employees

EMPLOYEE MEDICAL - HEALTHY FOR LIFE RATE		Total M	onthly Hea	Ithy for Li	fe Rates		М	onthly PT C	ompany C	ost		Мо	nthly PT Er	nployee C	ost	
Rates based on employee claims only	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
HDHP with HSA*	\$560	\$1,152	\$1,35 <sup>2</sup>	\$1,019	\$1,612	\$1,812	\$528	\$528	\$528	\$528	\$32	\$624	\$624 <sup>ँ</sup>	\$491	\$1,084	\$1,084
PPO - 80/20 Standard*	\$601	\$1,237	\$1,437	\$1,094	\$1,731	\$1,931	\$528	\$528	\$528	\$528	\$73	\$709	\$709	\$566	\$1,203	\$1,203
EPO/HMO *	\$656	\$1,352	\$1,552	\$1,196	\$1,891	\$2,091	\$528	\$528	\$528	\$528	\$128	\$824	\$824	\$668	\$1,363	\$1,363
EMPLOYEE MEDICAL - BASE RATE		Тс	otal Monthly	y Base Ra	tes		М	onthly PT C	ompany C	ost		Мо	nthly PT Er	nployee C	ost	
Rates based on employee claims only	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
HDHP with HSA <sup>*</sup>	\$685	\$1,277	\$1,477	\$1,144	\$1,737	\$1,937	\$528	\$528	\$528	\$528	\$157	\$749	\$749	\$616	\$1,209	\$1,209
PPO - 80/20 Standard*	\$726	\$1,362	\$1,562	\$1,219	\$1,856	\$2,056	\$528	\$528	\$528	\$528	\$198	\$834	\$834	\$691	\$1,328	\$1,328
EPO/HMO *	\$781	\$1,477	\$1,677	\$1,321	\$2,016	\$2,216	\$528	\$528	\$528	\$528	\$253	\$949	\$949	\$793	\$1,488	\$1,488

EMPLOYEE DENTAL		Т	otal Monthly Rates		Mo	onthly PT Co	ompany C	ost		Mon	thly PT Employee C	ost
	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	 Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE)	EE + Spouse	EE + Child(ren)	EE + Family
Delta Dental Premier - High	\$30	\$61	\$61	\$92	\$19	\$19	\$19	\$19	\$11	\$42	\$42	\$73
Delta Dental Premier - Basic	\$18	\$37	\$37	\$55	\$13	\$13	\$13	\$13	\$5	\$24	\$24	\$42

EMPLOYEE VISION	Tota	I Monthly Rates		Monthly PT	Company C	Cost	Mont	hly PT Employee Cost
	Employee (EE) EE + Spouse	EE + EE + Family Child(ren)	Employ (EE)	EE + Spouse	EE + Child(ren)	EE + Family	Employee (EE) EE + Spouse	EE + EE + Family Child(ren)
VSP Vision	\$7.42 \$12.93	\$13.20 \$21.28	\$0	\$0	\$0	\$0	\$7.42 \$12.93	\$13.20 \$21.28

## LIFE INSURANCE - Voya commission-free rates valid thru 2021

Part-time Regular Basic Life

\$0.183 per \$1,000 of life insurance

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2017 - Benefit plan by Categories

2017		41 -	н	41 - I				41	-1	4	1 - K	
		Medi	ical	Denta	al			Vis	ion	Bas	ic Life	
Categories		Employee Cost	Total Company Cost	Employee Cost	Total Comp	any Cost	En	nployee Cost	Total Company Cost	Employee Cost	Total	<b>Company Cost</b>
Bargaining Unit	\$	2,412,023	\$ 8,061,612	\$ 152,840	\$	427,338	\$	116,359	\$-	\$-	\$	269,110
Executive	\$	35,361	\$ 126,912	\$ 2,664	\$	6,695	\$	1,998	\$-	\$-	\$	7,643
Exempt	\$	3,340,571	\$ 12,597,617	\$ 213,234	\$	662,436	\$	180,496	\$-	\$-	\$	580,522
Hourly	\$	1,290,249	\$ 4,551,796	\$ 87,005	\$	244,959	\$	68,207	\$-	\$-	\$	168,292
Manager	\$	519,218	\$ 2,029,611	\$ 38,245	\$	109,245	\$	31,609	\$-	\$-	\$	115,666
Non-exempt	\$	1,637,022	\$ 6,438,167	\$ 112,969	\$	337,343	\$	92,888	\$-	\$-	\$	182,698
Senior Manager	\$	189,010	\$ 710,169	\$ 13,949	\$	37,352	\$	10,837	\$-	\$-	\$	44,619
Grand Tota	ıl \$	9,423,453	\$ 34,515,883	\$ 620,904	\$1	,825,366	\$	502,394	\$ -	\$-	\$	1,368,550

2017		41 - N		41	- 0	41	- P	41	L - Q
	[	Defined Contribution		Depend	lent Life	Supplem	ental Life	Long-Terr	n Disability
Categories	Total Company Cost - Match	Total Company Cost - RIA	Total Total Company Cost	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>	Employee Cost	Total Company Cost
Bargaining Unit	\$ 2,902,989		\$ 2,902,989	\$ 20,699	\$-	\$ 151,737	\$-	\$-	\$ 233,082
Executive	\$ 111,127		\$ 111,127	\$ 258	\$-	\$ 7,248	\$-	\$-	\$ 18,230
Exempt	\$ 5,018,361		\$ 5,018,361	\$ 32,752	\$-	\$ 352,091	\$-	\$-	\$ 625,552
Hourly	\$ 1,713,758		\$ 1,713,758	\$ 11,057	\$-	\$ 106,564	\$-	\$-	\$ 180,961
Manager	\$ 1,126,530		\$ 1,126,530	\$ 5,689	\$-	\$ 57,356	\$-	\$-	\$ 127,424
Non-exempt	\$ 1,552,884		\$ 1,552,884	\$ 18,241	\$-	\$ 115,372	\$-	\$-	\$ 196,650
Senior Manager	\$ 536,877		\$ 536,877	\$ 1,006	\$-	\$ 31,478	\$-	\$-	\$ 62,805
Grand Total	\$ 12,962,524	\$ 4,365,117	\$ 17,327,641	\$ 89,702	\$-	\$ 821,846	\$-	\$-	\$ 1,444,705

### 2018 - Benefit plan by Categories

2018	41 -	H		41 - I			41	-1	41	- K	
	Medi	ical		Denta	al		Vis	ion	Basi	: Life	
Categories	Employee Cost	1	Total Company Cost	Employee Cost	То	otal Company Cost	Employee Cost	<b>Total Company Cost</b>	Employee Cost	Tota	Company Cost
Bargaining Unit	\$ 2,320,595	\$	8,215,629	\$ 147,792	\$	415,225	\$ 115,790	\$-	\$ -	\$	262,354
Executive	\$ 34,678	\$	133,561	\$ 2,612	\$	6,645	\$ 1,973	\$-	\$ -	\$	8,191
Exempt	\$ 3,367,224	\$	13,491,112	\$ 217,698	\$	680,434	\$ 187,474	\$ -	\$ -	\$	606,454
Hourly	\$ 1,263,707	\$	4,688,297	\$ 84,478	\$	238,974	\$ 68,900	\$-	\$ -	\$	169,388
Manager	\$ 517,234	\$	2,123,584	\$ 38,921	\$	110,188	\$ 30,078	\$-	\$ -	\$	118,702
Non-exempt	\$ 1,562,369	\$	6,502,328	\$ 108,866	\$	323,200	\$ 90,862	\$-	\$ -	\$	186,507
Senior Manager	\$ 182,643	\$	717,490	\$ 13,551	\$	36,560	\$ 10,297	\$-	\$ -	\$	42,479
Grand Total	\$ 9,248,449	\$	35,872,001	\$ 613,916	\$	1,811,224	\$ 505,373	\$-	\$ -	\$	1,394,075

2018		41 - N		41	- 0	41	- P	41	- Q
	1	Defined Contribution		Depend	lent Life	Supplem	ental Life	Long-Terr	n Disability
Categories	Total Company Cost - Match	Total Company Cost - RIA	Total Total Company Cost	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>
Bargaining Unit	\$ 3,090,494		\$ 3,090,494	\$ 21,431	\$-	\$ 155,221	\$-	\$-	\$ 217,602
Executive	\$ 125,597		\$ 125,597	\$ 226	\$-	\$ 9,669	\$-	\$-	\$ 18,910
Exempt	\$ 5,288,312		\$ 5,288,312	\$ 34,129	\$-	\$ 383,210	\$-	\$-	\$ 654,363
Hourly	\$ 1,880,262		\$ 1,880,262	\$ 10,711	\$-	\$ 112,700	\$-	\$-	\$ 182,344
Manager	\$ 1,156,902		\$ 1,156,902	\$ 5,472	\$-	\$ 64,988	\$-	\$-	\$ 131,067
Non-exempt	\$ 1,627,727		\$ 1,627,727	\$ 17,295	\$-	\$ 124,486	\$-	\$-	\$ 200,685
Senior Manager	\$ 538,886		\$ 538,886	\$ 1,041	\$ -	\$ 30,161	\$ -	\$ -	\$ 60,672
Grand Total	\$ 13,708,180	\$ 5,065,502	\$ 18,773,682	\$ 90,304	\$ -	\$ 880,435	\$-	\$-	\$ 1,465,643

## 2019 - Benefit plan by Categories

2019	41 -	н	41 - I			41	- 1		41	K	
	Medi	cal	Denta	al		Vis	ion		Basi	c Life	
Categories	Employee Cost	Total Company Cost	Employee Cost	То	otal Company Cost	Employee Cost	Total Company C	ost	Employee Cost	Tota	<b>Company Cost</b>
Bargaining Unit	\$ 2,279,230	\$ 8,348,287	\$ 180,315	\$	380,025	\$ 115,188	\$	-	\$-	\$	262,689
Executive	\$ 29,991	\$ 124,717	\$ 2,890	\$	5,986	\$ 1,919	\$	-	\$-	\$	7,978
Exempt	\$ 3,303,647	\$ 13,728,710	\$ 292,135	\$	618,885	\$ 189,799	\$	-	\$-	\$	621,555
Hourly	\$ 1,277,699	\$ 4,699,287	\$ 101,753	\$	214,567	\$ 68,303	\$	-	\$-	\$	166,904
Manager	\$ 514,862	\$ 2,155,993	\$ 48,600	\$	102,633	\$ 31,461	\$	-	\$-	\$	122,042
Non-exempt	\$ 1,530,151	\$ 6,508,570	\$ 140,472	\$	291,723	\$ 92,038	\$	-	\$-	\$	194,488
Senior Manager	\$ 165,902	\$ 684,759	\$ 15,603	\$	32,772	\$ 9,909	\$	-	\$-	\$	41,129
Grand Total	\$ 9,101,481	\$ 36,250,322	\$ 781,767	\$	1,646,590	\$ 508,618	\$	-	\$-	\$	1,416,784

2019		41 - N		41	- 0	41	- P	41	- Q
	[	Defined Contribution		Depend	lent Life	Supplem	ental Life	Long-Tern	n Disability
Categories	Total Company Cost - Match	Total Company Cost - RIA	Total Total Company Cost	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>
Bargaining Unit	\$ 3,030,028		\$ 3,030,028	\$ 21,799	\$-	\$ 152,541	\$ -	\$-	\$ 208,470
Executive	\$ 102,546		\$ 102,546	\$ 226	\$-	\$ 9,752	\$-	\$-	\$ 18,879
Exempt	\$ 5,416,981		\$ 5,416,981	\$ 34,802	\$-	\$ 388,487	\$ -	\$-	\$ 673,087
Hourly	\$ 1,778,914		\$ 1,778,914	\$ 10,329	\$-	\$ 106,984	\$-	\$-	\$ 180,222
Manager	\$ 1,186,931		\$ 1,186,931	\$ 5,283	\$-	\$ 66,322	\$-	\$-	\$ 136,336
Non-exempt	\$ 1,720,085		\$ 1,720,085	\$ 18,131	\$-	\$ 127,119	\$-	\$-	\$ 209,778
Senior Manager	\$ 520,891		\$ 520,891	\$ 1,083	\$ -	\$ 28,811	\$ -	\$ -	\$ 60,457
Grand Total	\$ 13,756,377	\$ 6,160,353	\$ 19,916,730	\$ 91,653	\$-	\$ 880,017	\$-	\$-	\$ 1,487,230

### Base Year - Benefit plan by Categories

Base Year - 3/1/2020 to 2/28/2021	41 - Medi		41 - I Denta			41 Visi	-	41 Basi	-к c Life	2
Categories	Employee Cost	Total Company Cost	Employee Cost	Tota	al Company Cost	Employee Cost	<b>Total Company Cost</b>	Employee Cost	Tota	al Company Cost
Bargaining Unit	\$ 2,181,625	\$ 8,067,093	\$ 193,565	\$	342,079	\$ 112,166		\$ -	\$	260,496
Executive	\$ 29,504	\$ 127,156	\$ 3,345	\$	5,682	\$ 1,952		\$ -	\$	8,222
Exempt	\$ 3,318,141	\$ 13,803,028	\$ 330,460	\$	588,190	\$ 192,246		\$ -	\$	640,250
Hourly	\$ 1,258,893	\$ 4,698,033	\$ 114,364	\$	201,364	\$ 68,249		\$ -	\$	169,152
Manager	\$ 494,650	\$ 2,053,633	\$ 53,506	\$	94,027	\$ 30,182		\$ -	\$	121,443
Non-exempt	\$ 1,526,979	\$ 6,430,148	\$ 156,610	\$	271,288	\$ 91,862		\$ -	\$	196,729
Senior Manager	\$ 154,684	\$ 660,666	\$ 16,858	\$	29,614	\$ 10,437		\$ -	\$	41,948
Grand Total	\$ 8,964,474	\$ 35,839,757	\$ 868,707	\$	1,532,242	\$ 507,093		\$ -	\$	1,438,240

Base Year - 3/1/2020 to 2/28/2021		41 - N Defined Contribution			- 0 lent Life		- P ental Life		Q n Disability
Categories	Total Company Cost - Match	Total Company Cost - RIA	<b>Total Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>	Employee Cost	<b>Total Company Cost</b>
Bargaining Unit	\$ 2,882,829		\$ 2,882,829	\$ 26,545	\$-	\$ 153,381	\$-	\$-	\$ 194,365
Executive	\$ 59,526		\$ 59,526	\$ 381	\$-	\$ 12,140	\$-	\$-	\$ 19,482
Exempt	\$ 4,989,382		\$ 4,989,382	\$ 47,342	\$-	\$ 399,543	\$-	\$-	\$ 694,598
Hourly	\$ 1,564,490		\$ 1,564,490	\$ 14,685	\$-	\$ 113,109	\$-	\$-	\$ 182,785
Manager	\$ 936,886		\$ 936,886	\$ 7,738	\$-	\$ 74,701	\$-	\$-	\$ 136,407
Non-exempt	\$ 1,576,376		\$ 1,576,376	\$ 28,313	\$-	\$ 145,673	\$-	\$-	\$ 212,707
Senior Manager	\$ 386,147		\$ 386,147	\$ 2,027	\$-	\$ 27,390	\$-	\$-	\$ 62,565
Grand Total	\$ 12,395,637	\$ 6,955,703	\$ 19,351,339	\$ 127,031	\$-	\$ 925,938	\$-	\$-	\$ 1,502,908

### 2020 - Enrollments as of Aug 31, 2020 used for Base Period Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

# **CONFIDENTIAL INFORMATION REDACTED**

		Me	dical			Dent	tal			V	sion				Life In	surance			LTD	401k Co Match	
														Co Basic				EE Depn			
				EE			Со	EE			Со	EE		Life				Life		Total Match	Retirements
	Medical	Coverage	Co Monthly	Monthly	Dental	Coverage	Monthly	Monthly	Vision	Coverage	Monthly	Monthly	Basic Life	Monthly	EE Supp Life	EE Supp Life	Depn Life	Monthly	Co Monthly		Income Account
Title	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Cost	Code	Monthly Cost	Code	Cost	Cost	8/31/2020	(RIA)
Treasurer													•								
Chief Operating Officer																					-
Chief Financial Officer																					
VP Power Production*																					
VP State Regulation and Rates																					
General Counsel/Compliance/Corporate Secretary																					
VP Corporate Resp&Comm Affairs																					
VP External Affairs																					
Controller																					
VP Gas Operations																					
VP Transmission																					
VP Human Resources																					
VP Customer Services																					
VP Energy Supply and Analysis																					
Chief Information Officer																					
VP Project Engineering																					
President and CEO																					
VP Power Production																					
VP Communications & Corp Responsibility																					
VP Electric Distribution																					

\* VP Power Production retired 6/1/2020

Case No 2020-00349 Attachment 7 to Response to PSC-1 Question No. 41 1 of 4 Meiman

## 2019 Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

# **CONFIDENTIAL INFORMATION REDACTED**

		Me	dical			Den	tal			١	/ision				Life In	isurance			LTD	401k Co Match	
														Co Basic				EE Depn			
				EE			Со	EE			Со	EE		Life				Life		Total Match	Retirements
	Medical	Coverage	Co Monthly	Monthly	Dental	Coverage	Monthly	Monthly	Vision	Coverag	e Monthly	Monthly	Basic Life	Monthly	EE Supp Life	EE Supp Life	Depn Life	Monthly	Co Monthly	1/1/2019 -	Income Account
Title	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Cost	Code	Monthly Cost	Code	Cost	Cost	12/31/2019	(RIA)
Treasurer																					
Chief Operating Officer																					
Chief Financial Officer																					
VP Power Production																					
VP State Regulation and Rates																					
General Counsel/Compliance/Corporate Secretary																					
VP Corporate Resp&Comm Affairs																					
VP External Affairs																					
Controller																					
VP Transmission																					
VP Gas Distribution*																					
VP Customer Services																					
VP Human Resources																					
VP Energy Supply and Analysis																					
Chief Information Officer																					
VP Project Engineering																					
Chairman CEO and President																					
VP Communications & Corp Responsibility																					
VP Electric Distribution																					

VP Gas Distribution Retired 12/1/19

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### 2018

## Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

# **CONFIDENTIAL INFORMATION REDACTED**

		Me	dical			Den	tal			Vis	ion				Life In:	surance			LTD	401k Co Match	
														Co Basic				EE Depn			
				EE			Со	EE			Со	EE		Life				Life		Total Match	Retirements
	Medical	Coverage	Co Monthly	Monthly	Dental	Coverage	Monthly	Monthly	Vision	Coverage	Monthly	Monthly	Basic Life	Monthly	EE Supp Life	EE Supp Life	Depn Life	Monthly	Co Monthly	1/1/2018 -	Income Account
Title	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Cost	Code	Monthly Cost	Code	Cost	Cost	12/31/2018	(RIA)
Treasurer																					
Chief Operating Officer																					
Chief Financial Officer																					
VP Power Production																					
VP State Regulation and Rates																					
Gen Counsel/Compliance/Corporate Secretary																					
VP Corporate Responsibility and Community Affairs																					
VP External Affairs																					
Controller																					
VP Transmission																					
VP Gas Distribution																					
VP Customer Services																					
VP Human Resources																					
VP and Deputy General Counsel*																					
VP Accounting*																					
VP Energy Supply and Analysis																					
Chief Information Officer																					
Chairman and CEO*																					
VP Project Engineering																					
Chairman CEO and President																					
VP Communications & Corporate Responsibility																					
VP Electric Distribution		1					I			1				1			1	1	n and a second se	ľ	

VP Accounting retired 3/1/18 Chairman and CEO retired 4/1/18 VP and Deputy General Counsel retired 5/1/18

Case No 2020-00349 Attachment 7 to Response to PSC-1 Question No. 41 3 of 4 Meiman 2017 Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

# **CONFIDENTIAL INFORMATION REDACTED**

		Me	dical			Dent	tal			Visi	on				Life In	surance			LTD	401k Co Match	
														Co Basic				EE Depn			
				EE			Co	EE			Со	EE		Life				Life		Total Match	Retirements
	Medical	Coverage	Co Monthly	Monthly	Dental	Coverage	Monthly	Monthly	Vision	Coverage	Monthly	Monthly	Basic Life	Monthly	EE Supp Life	EE Supp Life	Depn Life	Monthly	Co Monthly	1/1/2017 -	Income Account
Title	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Level	Cost	Cost	Code	Cost	Code	Monthly Cost	Code	Cost	Cost	12/31/2017	(RIA)
Treasurer														·					-	-	
SVP Operations																					
Chief Financial Officer																					
VP Power Production																					
VP State Regulation and Rates																					
VP Corporate Responsibility and Community Affairs*																					
VP External Affairs																					
VP Transmission																					
VP Gas Distribution																					
VP Customer Services																					
VP Human Resources																					
VP and Deputy General Counsel																					
General Counsel/Compliance/Corporate Secretary*																					
Controller																					
VP External Affairs*																					
VP Energy Supply and Analysis																					
Chief Information Officer																					
Chairman and CEO																					
VP Project Engineering																					
President and Chief Operating Officer																					
VP Transmission and Generation Services*																					
VP Communications																					
VP Electric Distribution																					

VP Corporate Responsibility and Community Affairs retired 2/1/17 VP External Affairs retired 2/1/2017 VP Transmission and Generation Services retired 4/1/2017 General Counsel/Compliance/Corporate Secretary terminated 9/21/2017

> Case No 2020-00349 Attachment 7 to Response to PSC-1 Question No. 41 4 of 4 Meiman

# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 42

# **Responding Witness: Gregory J. Meiman**

- Q-42. For each benefit listed in Item 41 for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.
- A-42. See the response to Question No. 41, pages 13-22 of Mr. Meiman's direct testimony, and the chart below.

Plan	Employee Contributions
Medical	Self-insured plan – medical and Rx claims experience. The Company is billed for the claims plus administrative fees.
	The benefits department works with the benefits consultant to estimate an inflation factor to estimate future medical claims. This amount is adjusted for any change in employee count in the plan. It is also adjusted for any changes to the benefit plan structure or cost sharing mechanisms with employees.
	In addition, an Employee's monthly premium is based on whether wellness requirements are met, if an employed spouse is covered, which medical option the employee selects, and the employees' level of coverage.
	There are two types of rates based on wellness requirements – the Base Rate and the Healthy for Life (HFL) Rate. Employees have a choice to complete the Healthy For Life (HFL) requirements to qualify for the HFL Rate which is \$125 a month lower than the Base Rate.

There is a \$200 per month employed spouse premium (ESP) surcharge if the employee has a spouse on the medical plan and the spouse does not enroll in their employer's medical coverage.
Employees' rates are determined based on the medical option the employee selects with different levels of medical coverage and different premium rates. And, employees' premiums can vary based on the employee's level of coverage. An employee can select one of the three medical options offered, and can select different coverage levels employee only, employee plus spouse, employee and child(ren) or employee and family.

Dental	Self-insured plan – dental claims experience. The Company is billed for the claims plus administrative fees. The benefits department works with the benefits consultant to estimate an inflation factor to estimate future dental claims. This amount is adjusted for any change in employee count in the plan. It is also adjusted for any changes to the benefit plan structure or cost sharing mechanisms with employees. An employee's rates are determined based on the dental option the employee selects and the employee's level of coverage. An employee can select one of the two dental options offered with different levels of dental coverage and premium rates. And, they can select different coverage levels employee only, employee plus spouse, employee and child(ren) or employee and family.
Vision	Employees pay 100% of the insured rate determined by the vision carrier.
Dependent Life	Employees pay 100% of the insured rate determined by the life insurance carrier.

EE Supplemental Life	Employees pay 100% of the insured rate determined by the life insurance carrier.
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# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# Question No. 43

# **Responding Witness: Gregory J. Meiman**

- Q-43. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.
- A-43. Corporate officers and all other full-time employee groups are offered the same health, dental and vision plan options, categories, and employee costs as described in response to Question No. 41 and outlined below.

2021 Medical plan categories:

- Employee (EE) Base Rate
- EE + Spouse Base Rate
- Ee & Spouse with Employed Spouse Premium surcharge Base Rate
- EE + Child(ren) Base Rate
- EE + Family Base Rate
- Family with Employed Spouse Premium surcharge Base Rate Employee (EE) Healthy For Life Rate
- EE + Spouse Healthy For Life Rate
- Ee & Spouse with Employed Spouse Premium surcharge Healthy For Life Rate
- EE + Child(ren) Healthy For Life Rate
- EE + Family Healthy For Life Rate
- Family with Employed Spouse Premium surcharge Healthy For Life Rate

2021 Dental plan and Vision Plan categories:

- Employee (EE)
- EE + Spouse
- EE + Child(ren)

• EE + Family

2021 Employee and Employer contribution rates are provided (see Attachment 5 to the response to Question No. 41).

Plan deductibles are outlined in the New Hire Enrollment Guide, pages 4 to 13 (see Attachment 4 to the response to Question No. 41).

# **KENTUCKY UTILITIES COMPANY**

# Response to Commission Staff's First Request for Information Dated November 24, 2020

# Case No. 2020-00349

# **Question No. 44**

# **Responding Witness: Gregory J. Meiman**

- Q-44. Provide each medical insurance policy that the utility currently maintains.
- A-44. 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 coverage to provide financial protection against certain large claims.

Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 1 of 114 Meiman

# LG&E and KU

# Medical, Dental and Vision Care Plan

# Effective January 1, 2018

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 selfinsured 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, dental, and vision 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.

Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 3 of 114 Meiman

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#### Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 4 of 114 MEDICAL, DENTAL, AND VISION CARE PLAN OPTIONS/leiman

LG&E and KU Energy LLC provides employees medical, dental, and vision 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.

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	\$600	\$1,200
Family Limit	\$1,200	\$2,400
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 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, Dental Plan Copayments and Non-Precertification Penalties.

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.

<b>Covered Services</b>	Your Copayment/Coinsurance/Limitations		
	Network Provider	Non-Network Provider	
Preventive Care	Covered in Full	Not Covered	
Physician Office Services		•	
Primary Care Physician (PCP)	\$25 Copayment per visit	40% Coinsurance	
Specialist	\$45 Copayment per visit	40% Coinsurance	
Chiropractor (maximum 20 visits per Benefit Period)	\$40 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 Plus Non-compliance fee of \$300.	Medically Necessary	
Skilled Nursing Facility	20% Coinsurance	40% Coinsurance	
Maximum Days per Benefit Period	60 0	lays	
<b>Outpatient Services</b> (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	30 visits per Benefit Period		
Physical Therapy	30 visits per Benefit Period		
Speech Therapy	30 visits per Benefit Period		
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note:	in network office copay is \$40	
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	40% Coinsurance	

<b>Covered Services</b>	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 durable medical equipment or appliances		
Maternity Services	are obtained in a retwork r nysterair s o	
Physician	\$25 Copayment first visit; 20% Coinsurance thereafter	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Heal	th Services Must Be Pre-certified – See	your Medical Plan ID Card
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on num	ber of visits
Outpatient Services		
Office Setting	\$25 Copayment per visit	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Ab	use Services Must Be Pre-certified – See	e 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	\$25 Copayment per visit	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services		
Office Setting	\$25 Copayment per visit	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

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	\$300	\$600
Family Limit	\$600	\$1,200
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 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, Vision Services Plan Copayments, Dental Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties.

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.

<b>Covered Services</b>	Your Copayment/Coinsurance/Limitations		
	Network Provider	Non-Network Provider	
Preventive Care	Covered in Full	Not Covered	
Physician Office Services			
Primary Care Physician (PCP)	\$25 Copayment per visit	35% Coinsurance	
Specialist	\$45 Copayment per visit	35% Coinsurance	
Chiropractor (maximum 20 visits per Benefit Period)	\$40 Copayment per visit	35% Coinsurance	
Allergy Injection	\$ 5 Copayment per visit	35% Coinsurance	
Inpatient Services	15% Coinsurance	35% Coinsurance	
Inpatient Anesthesia	15% Coinsurance	35% Coinsurance at non- network facility	
Non-Precertification Penalty	All Charges Determined to be Not Plus Non-compliance fee of \$300.		
Skilled Nursing Facility	15% Coinsurance	35% Coinsurance	
Maximum Days per Benefit Period	60 days		
<b>Outpatient Services</b> (not in Physician's Office)	15% Coinsurance	35% Coinsurance	
Outpatient Anesthesia	15% Coinsurance	35% Coinsurance at non- network facility	
Therapy Services			
Physician's Office	\$30 Copayment per visit	35% Coinsurance	
Outpatient Facility Services	15% Coinsurance	35% Coinsurance	
Maximum Visits			
Cardiac Rehabilitation	30 visits per l	Benefit Period	
Occupational Therapy	30 visits per Benefit Period		
Physical Therapy	30 visits per Benefit Period		
Speech Therapy	30 visits per Benefit Period		
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay		
Emergency Room	15% Coinsurance	15% Coinsurance	
Accident Related Dental Services	15% Coinsurance	35% Coinsurance	
Urgent Care Facility	\$30 Copayment per visit	35% Coinsurance	
Ambulance Services	15% Coinsurance	15% Coinsurance	
Home Care Services	15% Coinsurance	35% Coinsurance	
Maximum Visits	60 visits per Benefit Period		
Hospice Services	Covered in full	35% Coinsurance	

<b>Covered Services</b>	Your Copayment/Coinsurance/Limitations	
	Network Provider	Non-Network Provider
Medical Supplies, Durable Medical Equipment and Appliances	15% Coinsurance	15% Coinsurance
NOTE: Physician office Copayments a supplies, durable medical equipment or a		
Maternity Services	-	·
Physician	\$25 Copayment first visit; 10% Coinsurance thereafter	35% Coinsurance
Facility	15% Coinsurance	35% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Heal	th Services Must Be Pre-certified – Se	e your Medical Plan ID Card
Inpatient Services	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on nu	umber of visits
Outpatient Services		
Office Setting	\$25 Copayment per visit	35% Coinsurance
Outpatient Facility	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Ab	use Services Must Be Pre-certified – S	See your Medical Plan ID Card
Inpatient Services	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on nu	Imber of visits
Outpatient Services		
Office Setting	\$25 Copayment per visit	35% Coinsurance
Outpatient Facility	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on nu	umber of visits
Autism Services		
Inpatient Services	15% Coinsurance	35% Coinsurance
Outpatient Services		
Office Setting	\$25 Copayment per visit	35% Coinsurance
Outpatient Facility	15% Coinsurance	35% Coinsurance
Human Organ and Tissue Transplant Services	15% Coinsurance	35% Coinsurance

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	<b>Network Provider</b>	Non-Network Provider
Per Person*	\$2,000	\$4,000
Family Limit***	\$4,000	\$8,000
Out-of-Pocket Limit		
Per Person*	\$4,000	\$8,000
Per Peron(individual under Family Plan)	\$7,150	\$16,000
Family Limit**	\$8,000	\$16,000

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, Vision Services Plan Copayments, Dental Plan Copayments and Non-Precertification Penalties.

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.

\*\* This plan has an embedded In Network Out of Pocket limit of \$7,150 for family coverage (that is the most one individual in a family plan will pay out of pocket in a Benefit Period).

<b>Covered Services</b>	Your Copayment/Coinsurance/Limitations	
	Network Provider	Non-Network Provider
Preventive Care	Covered in Full	40% Coinsurance
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
<b>Outpatient Services</b> (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	30 visits per Benefit Period	
Physical Therapy	30 visits per Benefit Period	
Speech Therapy	30 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

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 – Se	e your Medical Plan ID Card
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services		
Office Setting	20% Coinsurance	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse	Services Must Be Pre-certified – S	See your Medical Plan ID Card
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services		
Office Setting	20% Coinsurance	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services		
Office Setting	20% Coinsurance	40% Coinsurance
Outpatient Facility	20% Coinsurance	40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

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		
Out-of-Pocket Limit		
Per Person	\$3,500	
Family Limit	\$7,000	

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.

Covered Services	Your Copayment/Limitations		
	Network Provider	Non-Network Provider	
Preventive Care	Covered in Full	Not Covered	
Physician Office Services			
Primary Care Physician (PCP)	\$25 Copayment per visit	Not Covered	
Specialist	\$50 Copayment per visit	Not Covered	
Chiropractor (maximum 20 visits per Benefit Period)	\$50 Copayment per visit	Not Covered	
Allergy Injection	\$ 5 Copayment per visit	Not Covered	
Inpatient Services	\$600 Copayment per inpatient confinement	Not Covered	
Non-Precertification Penalty	All Charges Determined to be Not Medically Necessary Plus Non-compliance fee of \$300.		

Skilled Nursing Facility	\$600 Copayment for each inpatient confinement	Not Covered	
Maximum Days per Benefit Period	60 days		
Outpatient Services (not in Physician's	s office)	-	
Outpatient Surgery	\$200 Copayment per visit Not Covered		
MRI/MRA	\$200 Copayment per visit	Not Covered	
CAT Scans	\$200 Copayment per visit	Not Covered	
PET Scans	\$200 Copayment per visit	Not Covered	
Therapy Services			
Physician's Office or Outpatient Facility Services	\$40 Copayment per visit	Not Covered	
Maximum Visits			
Cardiac Rehabilitation	30 visits per Benefit Period		
Occupational Therapy	30 visits per Benefit Period		
Physical Therapy	30 visits per Benefit Period		
Speech Therapy	30 visits per Benefit Period		
Chiropractor Spinal Manipulations	20 visits per Benefit Period (note: in network office copay is \$50)		
Other Outpatient Facility Services (other than those listed)	Covered in Full	Not Covered	
Emergency Room	\$150 Copayment per visit	\$150 Copayment per visit	
	Copayment waived if confined within 24 hours for the same condition		
Accident Related Dental Services	Covered in full	Covered in full at in-network allowed amount	
Urgent Care Facility	\$40 Copayment per visit	Not Covered	
Ambulance Services	\$100 Copayment per use	\$100 Copayment per use	
Home Care Services	\$25 Copayment per visit	Not Covered	
Maximum Visits	60 visits per Benefit Period		
Hospice Services	Covered in full Not Cover		
Medical Supplies, Durable Medical Equipment and Appliances	al 10% Coinsurance Not Covered		
NOTE: Physician office Copayments ar supplies, durable medical equipment or a			

Maternity Services		
Inpatient Services	\$600 Copayment per inpatient confinement	Not Covered
Physician Services	\$25 Copayment first visit; Covered in full thereafter	Not Covered
Mental Health Services		1
NOTE: All Inpatient Mental Health	Services Must Be Pre-certified – Se	ee your Medical Plan ID Card
Inpatient Services	\$600 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on nu	imber of visits
Outpatient Services		
Office Setting	\$25 Copayment per visit	Not Covered
Outpatient Facility	Covered in full	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abus	e Services Must Be Pre-certified - 2	See your Medical Plan ID Card
Inpatient Services	\$600 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services		
Office Setting	\$25 Copayment per visit	Not Covered
Outpatient Facility	Covered in full	Not Covered
Maximum per Benefit Period	no limit on nu	umber of visits
Autism Services		
Inpatient Services	\$600 Copayment per inpatient confinement	Not Covered
Outpatient Services		
Office Setting	\$25 Copayment per visit	Not Covered
Outpatient Facility	Covered in full	Not Covered
Human Organ and Tissue Transplant Services	Follows copayments for services received	Not Covered

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.

<b>Covered Services</b>	Your Copayment/Coinsurance/Limitations			
	Network Provider		Non-Network Provider	
	EPO/PPO	HDHP		
	Days Supply: Days Su	ipply may be less than the amo	ount shown due to	
	Prior Authorization, Q	uantity Limits, and Utilization	Guidelines.	
Pharmacy	30 c	lay supply	Not covered	
Mail Service	90 c	lay supply	Not covered	
Copayment for Retail				
Pharmacy:				
Generic Formulary Drug	\$ 10 Copayment	20% Coinsurance	Not covered	
Brand Formulary Drug	\$30 Copayment	20% Coinsurance	Not covered	
Generic Non-Formulary Drug	\$50 Copayment	20% Coinsurance	Not covered	
Brand Non-Formulary	\$50 Copayment	20% Coinsurance	Not covered	
Drug				
Copayment for Mail Order Pharmacy:				
Generic Formulary Drug	\$25 Copayment	20% Coinsurance	Not covered	
Brand Formulary Drug	\$75 Copayment	20% Coinsurance	Not covered	
Generic Non-Formulary Drug	\$125 Copayment	20% Coinsurance	Not covered	
Brand Non-Formulary	\$125 Copayment	20% Coinsurance	Not covered	
Drug				
Out of Pocket Limit				
Per Person	\$3,500	Included in Plan Out of Pocket Limit	N/A	
Family Limit	\$7,000	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.
- **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.

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.	

	<b>Network Provider</b>	Non-Network Provider
WellVision Exam	\$15 Copayment	Covered up to \$45
(once every year)		(Subject to \$15 Copayment)
Eyeglass Lens Coverage		
(once every year)		
Single	Covered in full after copay	Covered up to \$30
Bifocal	Covered in full after copay	Covered up to \$50
Trifocal	Covered in full after copay	Covered up to \$65
Lenticular	Covered in full after copay	Covered up to \$100
Progressives – Standard	Covered in full after copay	Covered up to \$50
Progressives – Premium & Custom	\$95-\$175	Covered up to \$50
Retinal Imaging	Not to exceed \$39	N/Â
Diabetic Eye Care Plus Exam	\$20 per visit	N/A
<b>Retail Frame Allowance (Prescription</b>	Covered up to \$150	Covered up to \$70
Glasses)	20% off balance	
(once every year)		
Lens enhancements		
(once every year)		
Polycarbonate lenses for children	Covered in Full	N/A
Polycarbonate lenses for adults	\$31 - \$35	N/A
Anti-reflective coating	\$41	N/A
Photochromatic Lenses	\$70 - \$82	N/A
Scratch-resistant coating	\$17	N/A
UV Coating	\$16	N/A
Tints	\$0 - \$17	N/A
Other lens enhancements	Average savings of 20%- 25%	N/A
Contact lens exam	Not to exceed \$60	N/A

	Network Provider	Non-Network Provider
<b>Contact Lenses</b> (once every calendar year instead of Prescription Glasses )		
Elective contact lenses Medically necessary contact lenses	Covered up to \$130 Covered in full	Covered up to \$105 Covered up to \$210

## 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.

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The Employer may require the Subscriber to submit proof of continued eligibility for any enrolled Meiman 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.

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**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 selfadministration 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, which 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 <u>National Institutes of Health</u>.

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

Page 28 of 114 are on vacation for the calendar months of June and July. Fall semester starts August 25 and if student 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 theiman 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.

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Page 33 of 114 Primary Care Physician (PCP) – A Physician who is in family practice, general practice, intervational 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 avfeiman 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
  - 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.

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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, dental, and vision 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 fewer 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 those classified as Independent Contractors are not eligible Subscribers, whether or not deemed common-law employees.

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 30-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 next open enrollment period or special enrollment period, whichever comes first.

Page 38 of 114 If an Eligible Person has one or more Dependents that qualify for coverage under the Plan at the time Meiman the initial enrollment for whom coverage is not elected, those Dependent(s) can only be enrolled for benefits during the next open enrollment period or special enrollment period, whichever comes first.

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;
- 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, dental, and/or vision coverage. Participants have 30 days from the date of the qualifying event to add the new dependent to their coverage and a 60-day window to submit the required documentation. Failure to add your dependent within 30 days of the qualifying event will result in having to wait until the next open enrollment period or a special enrollment period, whichever occurs first, to enroll your dependent. Failure to submit the required documentation within the 60-day window will result in the dependent being retroactively removed from coverage; the dependent will not be eligible to enroll in the Plan until the next open enrollment period or a special enrollment period, whichever occurs first.

To add a new dependent to your coverage, submit a Change in Status form electronically on MyHR or via mail (regular US mail or inter-office), email, or fax to the company's Benefits Department.

**Regular US Mail:** LG&E Center Attn: Benefits Department P.O. Box 32030 Louisville, KY 40232

#### **Inter-office mail:**

LG&E Center Benefits Department 16th floor

Email: Benefits@lge-ku.com

**Fax:** 502-217-2412

Phone: 502-627-2121

## 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 you custody of the child. 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 for 30 days after the birth of the child. Any child adopted while the adopting mother is enrolled as a Subscriber or Subscriber's Spouse will be covered from the date of adoption or placement for adoption for a period of 30 days.

To continue coverage beyond this 30-day period, Participants must add the child to the Plan by submitting a Change in Status Form (as described above) within 30 days of the date of birth, adoption, or placement for adoption, and must submit the required documentation within the 60-day window. If the child is not enrolled within 30 days of the date of birth, adoption, or placement for adoption, coverage will cease at the end of the 30-day period and the child will not be eligible to enroll until the next open enrollment period or special enrollment period, whichever occurs first. If the required documentation is not submitted within the 60-day window, the child will be retroactively removed from coverage and will not be eligible to enroll until the next open enrollment period or a special enrollment period, whichever occurs first.

## **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 loses other health plan coverage for specified reasons; or if an Eligible Person or Subscriber gains a new 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 the following requirements:

- the Eligible Person and/or their Dependent must otherwise be eligible for coverage;
- when the Eligible Person or Dependent declined coverage under this Plan, he or she 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 30 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, adoption, or placement for adoption. Participants have 30 days from the date of the marriage, birth, adoption, or placement for adoption to add the new dependent(s) to their coverage, and a 60-day window to submit the required documentation.

- An Eligible Person who has previously declined to enroll is permitted to enroll themselves and thereiman 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.

Failure to add the new dependent(s) within 30 days will result in waiting until the next open enrollment period or another special enrollment period, whichever occurs first. Failure to submit the required documentation within the 60-day window will result in the dependent being retroactively removed from coverage; the dependent will not be eligible to enroll until the next open enrollment period or another special enrollment period, whichever occurs first.

Upon enrollment, coverage with respect to marriage will be effective on the first of the month following receipt of the Change in Status form that adds the Spouse to the Plan; and coverage with respect to birth, adoption, or placement for adoption will be effective as of the date of birth, adoption, or placement for adoption.

## 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.

Page 42 of 114 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 <u>www.askebsa.dol.gov</u> 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	VIRGINIA - Medicaid and CHIP
Website: http://www.in.gov/fssa	Medicaid Website:
Phone: 1-800-889-9949	http://www.dmas.virginia.gov/rcp-HIPP.htm
	Medicaid Phone: 1-800-432-5924
	CHIP Website: http://www.famis.org/
	CHIP Phone: 1-866-873-2647
<b>KENTUCKY</b> - Medicaid	WEST VIRGINIA - Medicaid
Website: http://chfs.ky.gov/dms/default.htm	Website: www.dhhr.wv.gov/bms
Phone: 1-800-635-2570	Phone: 1-877-598-5820, HMS Third Party
	Liability

To see if any more States have added a premium assistance program since July 31, 2014 or for more information on special enrollment rights, you can contact either:

U.S. Department of Labor Employee Benefits Security Administration <u>www.dol.gov/ebsa</u> 1-866-444-EBSA (3272) U.S. Department of Health and Human Services Centers for Medicare & Medicaid Services <u>www.cms.hhs.gov</u> 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

## 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 30 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.

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## **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, includiveriman 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.

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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,

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would subject the Member to severe pain that cannot be adequately managed without such care **Meiman** 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 Page 53 of 114 necessary to complete the review within 24 hours after receipt of the request by the Claimeiman Administrator.

The requested information must be provided to the Claims Administrator within 45 calendar days. Note: If the 45<sup>th</sup> 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 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 days from the date of the Claims Administrator's request to provide the information to the Claims Administrator. Note: If the 45<sup>th</sup> 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 Meiman 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.

This section describes the Covered Services available under your health care benefits when provided and billed by Providers. **Care must be received from a Network Provider to be covered at the Network level, except for Emergency Care, Urgent Care and Ambulance Services. Services which are not received from a Network Provider will be considered a Non-Network Service, unless otherwise specified in this Benefit Booklet or considered an Authorized Service by the Claims Administrator.** The amount payable for Covered Services varies depending on whether you receive your care from a Network Provider or a Non-Network Provider.

If you use a Non-Network Provider, you are responsible for the difference between the Non-Network Provider's charge and the Maximum Allowable Amount, in addition to any applicable Copayment or Deductible. The Claims Administrator or the Employer cannot prohibit Non-Network Providers from billing you for the difference in the Non-Network Provider's charge and the Maximum Allowable Amount.

All Covered Services and benefits are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet, including any attachments, riders and endorsements. Covered Services must be Medically Necessary and not Experimental/Investigative. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Medically Necessary and does not guarantee payment. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. Contact your Network Provider to be sure that Precertification has been obtained. The Claims Administrator bases its decisions about Precertification, Medical Necessity, Experimental/Investigative services and new technology on the Claims Administrator's Medical Policy. The Claims Administrator may also consider published peer-review medical literature, opinions of experts and the recommendations of nationally recognized public and private organizations which review the medical effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Medical Policy or whether services or supplies are Medically Necessary.

Benefits for Covered Services may be payable subject to an approved treatment plan created under the terms of this Benefit Booklet. Benefits for Covered Services are based on the Maximum Allowable Amount for such service. Plan payment for Covered Services will be limited by any applicable Deductible, Coinsurance, Copayment, Benefit Period maximum, or Lifetime Maximum in this Benefit Booklet.

# **Preventive Care Services**

Preventive Care Services mean care which is rendered to prevent future health problems for a Member who does not exhibit any current symptoms. See your Schedule of Benefits for any limitations. The medical plan covers preventive care services at 100% when members receive these services from innetwork providers. Please call Anthem to confirm whether the service is considered preventive. Preventive Care Services include but are not limited to the following:

## Child preventive care (birth through 18 years)

- Preventive physical exams
- Screening Tests (depending on age) call Anthem to find out which tests are considered preventive. Screening tests may include behavioral counseling to promote a healthy diet, blood pressure, cholesterol, depression, development and behavior, hearing, height, weight, BMI,

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hemoglobin, lead testing, newborn, obesity, sexually transmitted infections

Meiman 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, noninsulin 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 postoperative 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

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which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency **Meiman** 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 counterliman 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

**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

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to travel more than 75 miles from your residence to reach a Network Transplant Facility. The Playfeiman 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 meiman 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

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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 mastectomyrelated 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 Meiman 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.

## Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 72 of 114 EXPRESS SCRIPTS PRESCRIPTION DRUG CARD Meiman 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.

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## Not Covered under Prescription Drug Benefits

- Alcohol Swabs
- OTC Hyperglycemic products
- Standard Rx/OTC Equivalents
- Anti-obesity medications
- Fertility Medications
- Injectable Progesterone in Oil
- Leuprolide Acetate 1mg
- Supplements to treat specific medical conditions excluding PKU Rx & OTC
- Supplements to treat PKU Rx & OTC
- Infant Formulas Rx & OTC
- Standard Enteral Nutritional Medications Managed with Prior Authorization only
- Ostomy Supplies Rx & OTC
- Vitamins (OTC)
- GlucoWatch Products
- Insulin pumps
- Insulin pumps supplies
- Other OTC Products
- Hair Growth Stimulants and products indicated only for cosmetic use
- Injectable Medications other than those previously mentioned
- Plasma/Blood Products
- Hemophilia factors
- Non-specialty Implantable medications
- Allergy Serums
- Drugs in quantities exceeding the quantity prescribed or in excess of the Claims Administrator's quantity limitation (if applicable), or for any refill dispensed later than one year after the date of the original Prescription Order.
- Drugs received from a Non-Network Pharmacy.
- Charges for the administration of any drug.
- Drugs consumed at the time and place where dispensed or where the Prescription Order is issued, including but not limited to samples provided by a Physician.
- Drugs in quantities which exceed the limits established by the Plan.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.

**Prescription Copayment** -- Each Prescription Order may be subject to a Copayment. If the Prescription Order includes more than one covered drug, a separate Copayment will apply to each covered drug. Your Prescription Drug Copayment will be the lesser of your scheduled Copayment amount or the retail price charged for your prescription by the pharmacy that fills your prescription. Please see the Schedule of Benefits for the applicable Copayment.

**Prescription Days Supply** -- The number of days' supply of a drug which you may receive is limited. The days supply limit applicable to Prescription Drug coverage is shown in the Schedule of Benefits.
**Prescription Formulary** -- The Plan follows a drug Formulary in determining payment and Covered Services. Your Copayment amount depends on whether a Formulary or non-Formulary drug is obtained. Please see the Schedule of Benefits.

### **Payment of Prescription Benefits**

The amount of benefits paid is based upon whether you receive Covered Services from a Network Pharmacy, a Non-Network Pharmacy, or a Mail Service Program. It is also based upon whether you obtain a Generic or Brand Name Prescription Legend Drug and whether Formulary Prescription Legend Drugs were dispensed. Please see the Schedule of Benefits for the applicable amounts, and for applicable limitations on number of days supply.

Note: If you obtain a Brand Name Drug, the Brand Name Drug Copayment will always apply, regardless of whether:

- no Generic Drug equivalent is available;
- the Prescription Order specifies "Dispense as Written;" or
- you chose the Brand Name Drug instead of the Generic Equivalent.

Your Copayment(s) amounts will not be reduced by any discounts, rebates or other funds received by the Subcontractor and/or the Plan from drug manufacturers or similar vendors.

# How to Obtain Prescription Benefits

**Network Pharmacy** -- Present your written Prescription Order from your Physician, and your Identification Card to the pharmacist at a Network Pharmacy. The Pharmacy will file your claim for you. You will be charged at the point of purchase for applicable Copayment amounts. If you do not present your Identification Card, you will have to pay the full cost of the prescription. If you do pay the full charge, ask your pharmacist for an itemized receipt and submit it to the Claims Administrator with a written request for refund. See information below regarding certain refills.

**Non-Network Pharmacy** -- You are responsible for payment of the entire amount charged by the Non-Network Pharmacy. Drugs received from a Non-Network Pharmacy are not covered under the Plan.

**Mail Service Pharmacy** -- Complete the Order and Patient Profile Form. You will need to complete the patient profile information only once. You may mail written prescriptions from your Physician, or have your Physician fax the prescription to the Mail Service. Your Physician may also phone in the prescription to the Mail Service Pharmacy. You will need to submit the applicable Copayment amounts to the Mail Service when you request a prescription or refill.

# Mail Order Required for Refills Beginning January 1, 2010

- Maintenance Prescriptions Beginning January 1, 2010, members are required to use the plan's mail order pharmacy for refilling maintenance prescriptions. Members are allowed three refills at a retail pharmacy. Starting with the fourth refill for that medication, the member must use Express Script's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Express Scripts at 1-866-677-8928 with questions.
- **Specialty Prescriptions** Beginning January 1, 2010 members using a specialty prescription are required to receive refills using the plan's specialty mail order pharmacy Members should call Express Scripts at 1-866-677-8928 with questions.

# VISION SERVICE PLAN

Beginning 1/1/2014, vision coverage is offered as a separate, voluntary, employee-paid benefit.

## **Covered Vision Services and Materials**

The vision benefits available to you under this Benefit Booklet are outlined in the Schedule of Benefits and include benefits for eye examinations, lenses, frames and contact lenses. All Covered Services and benefits are subject to the limitations, exclusions, terms and provisions of this Benefit Booklet and the Group Vision Care Policy between the Employer and the Vision Service Plan Insurance Company. If there is ever a discrepancy between this Benefits Booklet and the Group Vision Care Policy, the terms of the Group Vision Care Policy will take precedence. The Vision Care Policy is available on the Employer's intranet website.

Covered Services must be Visually Necessary or Appropriate. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Visually Necessary or Appropriate. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. The Claims Administrator bases its decisions about Precertification, Visually Necessary or Appropriate services, Experimental/Investigative services and new technology on the Claim Administrator's Vision Policy. The Claims Administrator may also consider published peer-review literature, opinions or experts and the recommendations of nationally recognized public and private organizations which review the effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Vision Policy or whether services or supplies are Visually Necessary or Appropriate.

Plan payment for Covered Services will be limited by any applicable Copayment or Benefit Period maximum in this Benefit Booklet. Vision care Covered Services may be received from any licensed optometrist, ophthalmologist, or dispensing optician, whether Network or Non-Network Provider. Covered Services include:

- Complete initial vision analysis that includes an appropriate examination of visual functions, including the prescription of corrective eyewear where indicated;
- Prescribing and ordering proper lenses;
- Assisting in the selection of frames;
- Verifying the accuracy of the finished lenses;
- Proper fitting and adjustment of frames;
- Subsequent adjustments to frames to maintain comfort and efficiency;
- Progress or follow-up work as necessary;
- Complete low vision analysis and diagnosis that includes a comprehensive examination of visual functions, including the prescription of corrective eyewear or vision aids where indicated; and
- Subsequent low vision therapy as Visually Necessary or Appropriate.

The Vision Service Plan is designed to cover visual needs rather than cosmetic materials. When the Member selects any of the following extras, the Vision Service Plan will pay the Maximum Allowable Amount for the basic lenses and frames and the Member will pay the additional costs for the options.

- Optional cosmetic processes;
- Anti-reflective coating;
- Color coating;

- Mirror coating;
- Scratch coating;
- Blended lenses;
- Cosmetic lenses;
- Laminated lenses;
- Oversize lenses;
- Photochromic lenses, tinted lenses except Pink #1 and Pink #2;
- Progressive multifocal lenses;
- UV (ultraviolet) protected lenses; and
- A frame that costs more than the Maximum Allowable Amount.

# **Excluded Vision Services and Materials**

There are no benefits for professional services or materials connected with:

- Orthoptics or vision training and any associated supplemental testing; plano lenses (less than a ± .38 diopter power); or two pair of glasses in lieu of bifocals;
- Replacement of lenses and frames furnished under this Plan that are lost or broken, except at the normal intervals when services are otherwise available;
- Medical or surgical treatment of the eyes;
- Any eye examination or any corrective eyewear required by an employer as a condition of employment; and
- Corrective vision treatment of an experimental nature, such as, but not limited to, RK and PRK Surgery.

The Claims Administrator may, at its discretion, waive any of the Vision Service Plan limitations if, in the sole opinion of the Claims Administrator's optometric consultants, it is necessary for the visual welfare of the Member.

# **CLAIMS PAYMENT**

# How to Obtain Benefits

When your care is rendered by a Network Provider you are not required to file a claim. Therefore, provisions below regarding "Claim Forms" and "Notice of Claim" do not apply, unless the claim was not filed by the Provider.

For services received from a Non-Network Provider, you are responsible for making sure a claim is filed in order to receive benefits. Many Hospitals, Physicians, and other Providers, who are Non-Network Providers, will submit your claim for you. If you submit the claim use a claim form.

# **How Benefits Are Paid**

The Plan shares the cost of your medical expenses with you up to the amount of the Maximum Allowable Amount. For services subject to a Deductible, you pay a portion of the bill before the Plan begins to pay its share of the balance. Some services are subject to a Copayment, others may be subject to both a Deductible and Coinsurance.

Network Providers will seek compensation from the Plan for Covered Services. When using a Network Provider you are only responsible for Copayments, Deductibles, Coinsurance and non-covered charges. Network Providers have agreed to accept the Maximum Allowable Amount as payment in full. If you receive Covered Services from a Non-Network Provider, you are responsible for the difference between the actual charge billed and the Maximum Allowable Amount plus any Deductible, Coinsurance and non-covered charges. Copayments, Deductibles and Coinsurance are your share of the cost and are generally due at the time you receive the medical service. Refer to the Schedule of Benefits to see what Deductible, Coinsurance and/or Copayment is required for each Covered Service.

The amount you pay may differ by the type of service you receive or by Provider. Refer to the Schedule of Benefits to see what amount you are required to pay for each service. Claims for Covered Services do not need to be sent to the Claims Administrator in the same order that expenses were incurred.

If you receive Covered Services in a Network Provider Facility from a Non Network Provider who is employed by or otherwise affiliated with that Network Provider Facility, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

If you receive Covered Services from a Non-Network Provider for Emergency Care, Urgent Care or ambulance services, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

The Claims Administrator will deny that portion of any charge which exceeds the Maximum Allowable Amount.

# **Payment of Benefits**

You authorize the Claims Administrator to make payments directly to Providers for Covered Services. The Claims Administrator also reserves the right to make payments directly to you. Payments may also be made, and notice regarding the receipt and/or adjudication of claims, to an Alternate Recipient, or that person's custodial parent or designated representative. Any payments made by the Claims Administrator will discharge the Employer's obligation to pay for Covered Services. You cannot assign your right to receive payment to anyone else, except as required by a "Qualified Medical Child Support order" as defined by ERISA or any applicable state law.

Once a Provider performs a Covered Service, the Claims Administrator will not honor a request to withhold payment of the claims submitted.

# Assignment

The coverage and any benefits under the Plan are not assignable by any Member without the written consent of the Plan, except as provided above.

# **Notice of Claim**

The Plan is not liable, unless the Claims Administrator receives written notice that Covered Services have been given to you. An expense is considered incurred on the date the service or supply was given.

The notice must be given to the Claims Administrator within 90 days of receiving the Covered Services, and must have the data the Claims Administrator needs to determine benefits. If the notice submitted does not include sufficient data the Claims Administrator needs to process the claim, then the necessary data must be submitted to the Claims Administrator within the time frames specified in this provision or no benefits will be payable except as otherwise required by law. Failure to give the Claims Administrator notice within 90 days will not reduce any benefit if you show that the notice was given as soon as reasonably possible. No notice can be submitted later than one year after the date the service or supply was given.

Note: You have the right to obtain an itemized copy of your billed charges from the Hospital or facility which provided services.

# **Claim Forms**

Many Providers will file for you. If the forms are not available, either send a written request for claim forms to the Claims Administrator or contact customer service and ask for claim forms to be sent to you. The form will be sent to you within 15 days. If you do not receive the forms, written notice of services rendered may be submitted to the Claims Administrator without the claim form. The same information that would be given on the claim form must be included in the written notice of claim. This includes:

- Name of patient
- Patient's relationship with the Subscriber
- Identification number
- Date, type and place of service
- Your signature and the Provider's signature

# **Proof of Claim**

Written proof of claim satisfactory to the Claims Administrator must be submitted to the Claims Administrator within 90 days after the date of the event for which claim is made. If proof of claim is not sent within the time required, the claim will not be reduced or denied if it was not possible to send proof within this time. However, the proof must be sent as soon as reasonably possible. In any case, the proof required must be sent to the Claims Administrator no later than one year following the date the service or supply was given, unless you were legally incapacitated.

# **Claim Processing Timeframe**

# **Urgent Care Claims**

Your claim may require immediate action if a delay in treatment could significantly increase the risk to your health of the ability to regain maximum function or cause severe pain. In these urgent situations, your or your Physician should call the Claims Administrator as soon as possible. The Claims Administrator will provide you with a written or electronic determination within 72 hours following receipt by the Claims Administrator of your request taking into account the seriousness of your condition.

### **Pre-Service Claims**

Pre-service claims are claims for a benefit, for which the Plan requires you to receive approval of the benefit in advance of receiving medical care (prior authorization or Precertification), as a condition to receive the Plan's stated benefit. For pre-service claims, the Claims Administrator will provide you with a written response indicating the Plan's decision within a reasonable period of time appropriate to condition, but not later than 15 days of the date the Claims Administrator receives your pre-service claim.

### **Post-Service Claims**

Post-service claims are claims for a benefit under the Plan for services already received, for which prior approval is not required by the Plan. For post-service claims, the Plan will pay all benefits within 30 days. If the Claims Administrator has not received the information needed to process a post-service claim, the Claims Administrator will ask for the additional information necessary to complete the claim. Generally, you will receive a copy of that request for additional information, for your information. In those cases, the Claims Administrator cannot complete the processing of the claim until the additional information requested has been received. The Claims Administrator generally will make a request for additional information within 30 days of the Claims Administrator's initial receipt of the claim and will complete processing of the claim within 15 days after the Claims Administrator's receipt of all requested information

At the Claims Administrator's discretion, benefits will be paid to you or the Provider of services. You may not assign any payment. If other parties have paid benefits under this Plan, the Plan may reimburse those other parties and be fully discharged from that portion of its liability.

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# **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 negotiated price row 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

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Page 84 of 114 section or require a surcharge, the Claims Administrator would then calculate your liability for a **Weiman** 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.

Attachment to Question No. 44 Page 86 of 114 If you refuse to follow a recommended treatment or procedure, the Provider may believe that Meiman 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.

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# **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.
- 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.

Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 "The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equifeiman 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.

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# 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.

# Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 94 of 114 Meiman 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.

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#### Notice of Adverse Benefit Determination

If your claim is denied, the Claims Administrator's notice of the adverse benefit determination (denial) will include:

- information sufficient to identify the claim involved
- the specific reason(s) for the denial;
- a reference to the specific plan provision(s) on which the Claims Administrator's determination is based;
- a description of any additional material or information needed to perfect your claim;
- an explanation of why the additional material or information is needed;
- a description of the plan's review procedures and the time limits that apply to them, including a statement of your right to bring a civil action under ERISA if you appeal and the claim denial is upheld;
- information about any internal rule, guideline, protocol, or other similar criterion relied upon in making the claim determination and about your right to request a copy of it free of charge, along with a discussion of the claims denial decision; and
- information about the scientific or clinical judgment for any determination based on medical necessity or experimental treatment, or about your right to request this explanation free of charge, along with a discussion of the claims denial decision.
- the availability of, and contact information for, any applicable office of health insurance consumer assistance or ombudsman who may assist you

For claims involving urgent/concurrent care:

- the Claims Administrator's notice will also include a description of the applicable urgent/concurrent review process; and
- the Claims Administrator may notify you or your authorized representative within 72 hours orally and then furnish a written notification.

### Appeals

You have the right to appeal an adverse benefit determination (claim denial or rescission of coverage). You or your authorized representative must file your appeal within 180 calendar days after you are notified of the denial or rescission. You will have the opportunity to submit written comments, documents, records, and other information supporting your claim. The Claims Administrator's review of your claim will take into account all information you submit, regardless of whether it was submitted or considered in the initial benefit determination.

• The Claims Administrator shall offer a single mandatory level of appeal and an additional voluntary second level of appeal which may be a panel review, independent review, or other process consistent with the entity reviewing the appeal. The time frame allowed for the Claims Administrator to complete its review is dependent upon the type of review involved (e.g. preservice, concurrent, post-service, urgent, etc.).

**For pre-service claims involving urgent/concurrent care**, you may obtain an expedited appeal. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To file an appeal for a claim involving urgent/concurrent care, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;
- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for appeals should be submitted in writing by the *Member* or the *Member's authorized representative*, except where the acceptance of oral *appeals* is otherwise required by the nature of the *appeal* (e.g. urgent care). You or your authorized representative must submit a request for review to:

National Appeals Anthem Blue Cross and Blue Shield P.O. Box 105568 Atlanta, GA 30348-5568

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.

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#### 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:

National Appeals Anthem Blue Cross and Blue Shield P.O. Box 105568 Atlanta, GA 30348-5568

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.

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#### 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.

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If your second level appeal is denied and you are not satisfied with the decision of the second level Meiman 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 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

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may be requested and your claim pended until all information is received. Once notified of the Meiman 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

#### Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 102 of 114 may have the right to obtain an independent external review. Details about the process to initiate an Meiman external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

# Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 103 of 114 Meiman 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.

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#### 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).

# Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 105 of 114 ERISA INFORMATION AND Meiman 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	<b>LG&amp;E and KU Energy LLC</b> 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	<ul> <li>Kentucky Utilities Company</li> <li>LG&amp;E and KU Services Company</li> <li>Louisville Gas &amp; Electric Company</li> </ul>

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Fiduciary	<ul> <li>The Employer self-insures the following medical and Metidian options:</li> <li>Anthem Blue Access PPO Standard,</li> <li>Anthem Blue Access PPO Low Deductible,</li> <li>Anthem Blue Access High Deductible Health Plan,</li> <li>Anthem Blue Preferred EPO,</li> <li>Delta Dental PPO Plus Premier High Option, and</li> <li>Delta Dental PPO Plus Premier Basic Option</li> <li>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.</li> <li>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.</li> </ul>
Plan Effective Date	Effective January 1, 2018
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	<ul> <li>Anthem Blue Cross and Blue Shield is the Claims Administrator for the following medical options:</li> <li>Anthem Blue Access PPO Standard,</li> <li>Anthem Blue Access PPO Low Deductible,</li> <li>Anthem Blue Access High Deductible Health Plan, and</li> <li>Anthem Blue Preferred EPO.</li> <li>Express Scripts is the Claims Administrator for the Prescription Drug Card Program.</li> <li>Vision Service Plan Insurance Company is the Claims Administrator for the Vision Service Plan.</li> <li>Delta Dental Plan of Kentucky, Inc. is the Claims Administrator for the following dental options:</li> </ul>
	<ul> <li>Delta Dental PPO Plus Premier High Option</li> <li>Delta Dental PPO Plus Premier Basic Option</li> </ul>

#### Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 107 of 114 STATEMENT OF ERISA RIGHTS Meiman

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

# Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44

Page 108 of 114 discriminated against for asserting your rights, you may seek assistance from the U.S. Departmenterian 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.

### Second Amendment LG&E and KU Medical, Dental and Vision Care Plan

WHEREAS, LG&E and KU Energy LLC ("Company") sponsors the LG&E and KU Medical, Dental and Vision Care Plan (the "Plan"); and

WHEREAS, the Company reserved the right to amend the Plan by written action of the Chief Executive Officer; and

WHEREAS, the Company now wishes to amend the Plan to provide for certain changes.

**NOW, THEREFORE**, the Plan is hereby amended as follows, effective January 1, 2018, unless otherwise specified below:

1. The definition of "Child(ren)," located on page twenty-two (22) of the Plan document shall be amended to read as follows:

#### 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 *or conservatorship* (temporary custody not eligible), and

• stepchildren.

Age Limits for Children – For natural children, legally adopted children, and stepchildren: end of the month child attains age 26. For children under a Subscriber's legal guardianship or conservatorship: end of the month child attains age 26, unless relevant legal documents state a specific age for the termination of guardianship or conservatorship, which shall also be the age limit for coverage under this plan.

2. The provision entitled "Eligible Disabled Employee," located on page forty-two (42) of the Plan document, shall be replaced in its entirety to read as follows:

### Eligible Disabled Employee

I. A Disabled Employee who was hired by the Employer *prior to* January 1, 2018, 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.

II. A Disabled Employee who was hired by the Employer *on or after* January 1, 2018, is eligible for coverage under the Plan until the earliest of the following events occurs:

- The end of the calendar month in which it will have been twenty-four (24) months from the date long term disability benefits became payable to the Disabled Employee under the term of the Employer's then applicable long term disability plan;
- 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.

3. The definition of "Disabled Employee," located on page twenty-four (24) of the Plan document, shall be amended to read as follows:

**Disabled Employee** – An 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.

Case No. 2020-00349 and 2020-00350 Attachment to Question No. 44 Page 111 of 114 Meiman

4. The provision entitled, "Amendment or Termination of the Plan," on page eighty-five (85) shall be amended to read as follows:

#### Amendment or Termination of the Plan

The Employer reserves the right, by written action of the Senior Vice President or Vice President of HR, 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.

IN WITNESS WHEREOF, the duly authorized officer of the Company has executed this Amendment on the \_\_\_\_\_\_day of \_\_\_\_\_\_2019.

#### LG&E AND KU ENERGY LLC

By: Paul W. Thompson

Chairman, CEO, and President
## Third Amendment LG&E and KU Medical, Dental and Vision Care Plan

WHEREAS, LG&E and KU Energy LLC ("Company") sponsors the LG&E and KU Medical, Dental and Vision Care Plan (the "Plan"); and

**WHEREAS**, the Company reserved the right to amend the Plan by written action of the Vice President of HR; and

WHEREAS, the Company now wishes to amend the Plan to provide for certain changes in response to the coronavirus disease 2019 (COVID-19), SARS-CoV-2 and related legal requirements.

NOW, THEREFORE, the Plan is hereby amended as follows, effective March 18, 2020, unless otherwise specified below:

1. On page 8, the following will be added in a new row to the bottom of the Schedule of Benefits table for the Anthem Blue Access PPO Standard Option:

**COVID-19 and SARS-CoV-2**: The Plan will comply will all local, state, and federal laws regarding required coverage for certain items and services related to coronavirus disease 2019 (COVID-19) and SARS-CoV-2, including but not limited to the following:

- COVID-19 diagnostic tests, including serology or antibody tests are covered in full throughout the duration of the COVID-19 public emergency.
- COVID-19 screening related tests (e.g., influenza tests, blood tests, etc.) performed during a provider visit that results in an order for, or administration of, diagnostic testing for COVID-19 are covered in full throughout the duration of the COVID-19 public emergency.
- Visits to get the COVID-19 diagnostic test, regardless of whether the test is administered, are covered in full beginning March 18, 2020 and through the duration of the COVID-19 public emergency.
- Telehealth visits from in-network providers, including visits for behavioral health, are covered in full from March 17, 2020 through September 30, 2020.
- FDA-approved vaccines for COVID-19 are covered in full when they become available.

2. On page 11, the following will be added in a new row to the bottom of the Schedule of Benefits table for the Anthem Blue Access PPO Low Deductible Option:

**COVID-19 and SARS-CoV-2**: The Plan will comply will all local, state, and federal laws regarding required coverage for certain items and services related to coronavirus disease 2019 (COVID-19) and SARS-CoV-2, including but not limited to the following:

- COVID-19 diagnostic tests, including serology or antibody tests are covered in full throughout the duration of the COVID-19 public emergency.
- COVID-19 screening related tests (e.g., influenza tests, blood tests, etc.) performed during a provider visit that results in an order for, or administration of,

diagnostic testing for COVID-19 are covered in full throughout the duration of the COVID-19 public emergency.

- Visits to get the COVID-19 diagnostic test, regardless of whether the test is administered, are covered in full beginning March 18, 2020 and through the duration of the COVID-19 public emergency.
- Telehealth visits from in-network providers, including visits for behavioral health, are covered in full from March 17, 2020 through September 30, 2020.
- FDA-approved vaccines for COVID-19 are covered in full when they become available.

3. On page 14, the following will be added in a new row to the bottom of the Schedule of Benefits table for the High Deducible Health Plan Option:

**COVID-19 and SARS-CoV-2**: The Plan will comply will all local, state, and federal laws regarding required coverage for certain items and services related to coronavirus disease 2019 (COVID-19) and SARS-CoV-2, including but not limited to the following:

- COVID-19 diagnostic tests, including serology or antibody tests are covered in full throughout the duration of the COVID-19 public emergency.
- COVID-19 screening related tests (e.g., influenza tests, blood tests, etc.) performed during a provider visit that results in an order for, or administration of, diagnostic testing for COVID-19 are covered in full throughout the duration of the COVID-19 public emergency.
- Visits to get the COVID-19 diagnostic test, regardless of whether the test is administered, are covered in full beginning March 18, 2020 and through the duration of the COVID-19 public emergency.
- Telehealth visits from in-network providers, including visits for behavioral health, are covered in full from March 17, 2020 through September 30, 2020.
- FDA-approved vaccines for COVID-19 are covered in full when they become available.

4. On page 17, the following will be added in a new row to the bottom of the Schedule of Benefits table for the Anthem Blue Preferred EPO Option:

**COVID-19 and SARS-CoV-2**: The Plan will comply will all local, state, and federal laws regarding required coverage for certain items and services related to coronavirus disease 2019 (COVID-19) and SARS-CoV-2, including but not limited to the following:

- COVID-19 diagnostic tests, including serology or antibody tests are covered in full throughout the duration of the COVID-19 public emergency.
- COVID-19 screening related tests (e.g., influenza tests, blood tests, etc.) performed during a provider visit that results in an order for, or administration of, diagnostic testing for COVID-19 are covered in full throughout the duration of the COVID-19 public emergency.
- Visits to get the COVID-19 diagnostic test, regardless of whether the test is administered, are covered in full beginning March 18, 2020 and through the duration of the COVID-19 public emergency.
- Telehealth visits from in-network providers, including visits for behavioral health,

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are covered in full from March 17, 2020 through September 30, 2020.

• FDA-approved vaccines for COVID-19 are covered in full when they become available.

IN WITNESS WHEREOF, the duly authorized officer of the Company has executed this Amendment on the 18th day of 1990.

LG&E AND KU ENERGY LLC

By Gregory J. Meiman Vice President of HR

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### Question No. 45

#### **Responding Witness: Gregory J. Meiman**

- Q-45. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category
- A-45. Corporate officers and all other full-time employee groups are offered the same life plan options, categories, and employee costs as described in response to Question No. 41 and outlined below.

Available life insurance options are outlined in the New Hire Enrollment Guide, pages 16 and 17 (see Attachment 4 to the response to Question No. 41).

The Company pays the full cost for Basic Life and AD&D coverage. The 2021 monthly rates are:

- Full-time EE Basic Life (\$0.183) & AD&D (\$0.02) per \$1,000 of coverage
- Part-time EE Basic Life (\$0.183) per \$1,000 of coverage

The employee pays the full cost for Employee Supplemental Life insurance and Dependent Life insurance. The 2021 monthly employee rates are:

EE Supplemental Life fistilance Nates are based on the EES Age								
Age as of Jan 1	Rate Per \$1,000 of coverage							
< 30	\$ 0.054							
30 BLT 35	\$ 0.072							
35 BLT 40	\$ 0.081							
40 BLT 45	\$ 0.090							
45 BLT 50	\$ 0.135							
50 BLT 55	\$ 0.252							

EE Supplemental Life Insurance Rates are based on the EEs Age

# Response to Question No. 45 Page 2 of 2 Meiman

55 BLT 60	\$ 0.396
60 BLT 65	\$ 0.603
65 BLT 70	\$ 1.170
70 or older	\$ 1.899

Dependent Life Monthly Rates	Monthly EE Cost
Option 1 - \$5,000 sp/\$2,500 child	\$ 1.47
Option 2 - \$10,000 sp/\$5,000 child	\$ 2.95
Option 3- \$25,000 sp/\$10,000 child	\$ 9.40
Option 4 - \$50,000 sp/\$20,000 child	\$ 23.50

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 46

## **Responding Witness: Gregory J. Meiman**

- Q-46. Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.
- A-46. Corporate officers and all other full-time employee groups are offered the same qualified retirement plan benefits as described in response to Question No. 41 and outlined below. Officer and senior managers are also offered supplemental retirement plans (non-qualified savings plan, non-qualified pension restoration plan, and supplemental executive retirement plan) which are not recovered in rates.

Retirement Categories	Employee Contribution Rates	Co Contribution Rates
Retirement Plan – eligible if hired prior to 1/1/06	No cost to employee	Funded by employer
401(k) Savings Plan Company Match (eligible if hired prior to 1/1/06)	Employees need to defer salary to get Co match.	\$.35 company match, up to 6% of the employees' eligible compensation, subject to IRS limits
401(k) Savings Plan Company Match (eligible if hired on or after 1/1/06)	Employees need to defer salary to get Co match.	\$.70 company match, up to 6% of the employees' eligible compensation, subject to IRS limits
Savings Plan Retirement Income Account (RIA) –	No cost to employee	Percent of eligible compensation and years of service as of Jan 1.

Response to Question No. 46 Page 2 of 2 Meiman

eligible if hired or	Annual RIA Percent of Eligible					
rehired on or after	<u>Compensation</u>					
1/1/06	3% - less than 6 years of service					
	4% - 6 but less than 11					
	5% - 11 but less than 16					
	6% - 16 but less than 21					
	7% - 21 or more					

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 47

## **Responding Witness: Gregory J. Meiman**

- Q-47. Concerning employee fringe benefits:
  - a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that 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-47.
- a. See attached for a detailed list of fringe benefits available. No fringe benefits were limited to management employees.
- b. See attached for comparative cost information for the periods requested. As noted in response to Question No. 41, starting in January 2020 the Company reduced the match to the 401(k) for those employees who were hired prior to 1/1/2006.

## Kentucky Utilities Company Case No. 2020-00349 Question 47 Listing of Fringe Benefits

		12 Months
	<b>Base Period</b>	Preceding Base
Pension	\$9,007,672	\$5,539,745
Post Retirement - SFAS 106 (ASC 715)	(278,649)	1,322,162
Post Employment - SFAS 112 (ASC 712)	444	(1,157,769)
401(k)	5,592,765	7,466,609
Retirement Income	3,433,284	3,653,750
Medical Insurance	18,405,578	18,534,867
Dental Insurance	919,343	791,042
Workers Compensation	629,615	1,164,907
Group Life Insurance	834,247	778,248
Long Term Disability Insurance	818,584	841,257
Other Benefits	1,709,235	1,471,785
Team Incentive Award	16,304,832	16,244,351
Tuition Reimbursement	392,427	365,434
	\$57,769,378	\$57,016,388

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 48

## **Responding Witness: Gregory J. Meiman**

- Q-48. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.
  - a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.
  - b. If comparisons were not performed, explain why such comparisons were not performed.
- A-48.
- a. See Mr. Meiman's direct testimony, Attachments 3, 4 and 5 at Tab 60 of the Filing Requirements, and the response to Question No. 50.
- b. Not applicable.

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## **Question No. 49**

#### **Responding Witness: Gregory J. Meiman**

- Q-49. Regarding the utility's employee compensation policy:
  - a. Provide the utility's written compensation policy as approved by the board of directors.
  - b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
  - c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
  - d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of directors.
  - e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the board of director's compensation policy.

#### A-49.

a. Attached is the Company's written compensation policy in effect since 1997 and reviewed on a regular basis by Human Resources. The last review was completed in January 2018. While not approved by the Board, compensation decisions made under this policy are supported by various levels of approval. Individual salary recommendations made under the Company's written compensation policy are reviewed and approved by the manager, next level manager and Human Resources.

The annual salary increase budget is included in the Company's Business Plan which is reviewed and approved by the LG&E and KU Boards.

b. See pages 2-13 of Mr. Meiman's direct testimony. The Company believes the compensation policies and practices are effective in achieving objectives that produce sustainable operating results by attracting and retaining talented and experienced individuals. The Company's compensation program reflects the long established commitment to a pay-for-performance philosophy, under which compensation is aligned with performance.

Using external market compensation data at the 50th percentile of the national general or utility industry, job midpoints are established. Salary range minimums and maximums are based on 70% and 130% of the 50th percentile midpoint, respectively. Individual employee compensation is then managed within this competitive range. Compensation is considered competitive if it's within +/- 10% of the midpoint when considering factors that include performance, time in position, tenure, education and experience.

- c. The Company's compensation program was recently reviewed by a compensation consultant, David J. Wathen of Willis Towers Watson. See Attachment 3 at Tab 60 of the Filing Requirements for the results of Mr. Wathen's study.
- d. See the response to part a.
- e. As described in responses a and b to this question, compensation included in the base and test periods is compliant with the Company's written compensation policy.

# LG&E and KU Energy LLC Policy

Date: 07/24/20 Page 1 of 4

## Compensation

## **Policy**

Compensation practices are designed and implemented to attract, motivate and retain employees that the Company needs to meet its strategic objectives. The Company's compensation programs provide competitive fixed and variable compensation.

## **Scope**

This policy applies to all LG&E and KU Energy LLC and subsidiary (Company) regular, full-time and part-time employees.

## **Definitions**

<u>Salaried Employees</u> - Employees in exempt jobs (as defined by the Fair Labor Standards Act) and employees in non-exempt jobs who are neither represented by a bargaining unit nor classified as an hourly employee (as defined below).

<u>Bargaining Unit Employees</u> - Employees who are represented by a union under a recognized bargaining unit relationship with the Company and/or its subsidiaries.

<u>Hourly Employees</u> – Employees in non-exempt (as defined by the Fair Labor Standards Act) nonbargaining unit jobs directly involved in operations and maintenance responsibilities at Company facilities and not covered by a collective bargaining agreement.

## **General Requirements**

- 1. The Company, in its sole discretion, may set compensation (both fixed and variable) for any salaried or hourly employee/group of employees, in connection with the pursuit and attainment of strategic objectives, provided such actions do not conflict with legal and/or regulatory requirements.
- 2. Compensation changes are not guaranteed to any employee and are effective only upon the review and approval by the appropriate supervisor, next level manager and Human Resources.

*Competitive Compensation Levels:* The Company provides its employees with a total compensation package that, at expected levels of performance, is competitive with compensation available to individuals with comparable positions and responsibility in the energy services and general industries. The Company uses reference points concerning competitive compensation for

an individual position or group of positions based on a variety of external market resources (market pricing). Actual compensation (base salaries and earned incentives) varies from targeted competitive compensation levels to reflect individual performance, company performance and experience.

*Pay For Performance:* The Company encourages the use of pay for performance variable compensation plans to emphasize and support the Company's strategic objectives. Where used, the short-term incentive plans are designed and administered to ensure that incentive compensation earned is directly related to performance against one or multiple predetermined objectives established by the Company. The predetermined incentive compensation objectives may be quantitative, qualitative, objective, subjective, financial, and/or operational and they may be linked to corporate, divisional, team, and/or individual performance.

The Company's TIA brochure can be viewed here.

*Overtime:* Employees in exempt jobs are not paid overtime for additional hours worked beyond the regular work schedule. Employees in non-exempt jobs are paid for actual hours worked. Overtime for employees in non-exempt jobs is paid in excess of 40 hours per week and/or eight hours per day (in most circumstances). Employees in non-exempt jobs who are regularly scheduled to work a shift in excess of eight hours per day will receive overtime at the applicable rate for all hours worked in excess of the regularly scheduled workday. The pay rate for overtime hours worked by non-exempt employees is normally one and one-half times the regular rate of pay.

*Compensation Actions – Salaried and Hourly:* Employees may receive changes to their targeted total cash compensation (base pay plus targeted incentive opportunity) in connection with one or more of the following:

- 1. Salary Increases The Company may reward individual employees or groups of employees with additional base compensation to maintain the competitiveness of base salaries with market conditions.
- 2. Promotions Promotional increases represent an advancement to a position with increased responsibilities recognized by the external market, internally by job family, and/or for business reasons. Market pricing provides reference information management may use to determine the appropriate promotional increase based on the incremental responsibilities.
- 3. Incentive Opportunity/Compensation Mix The Company may change the available incentive opportunity through an existing or new incentive compensation plan for an employee or group of employees where business conditions indicate a change is required to provide ongoing competitive compensation. Gift cards must not be used as an incentive to employees or contractors.

- 4. The Company may also change the compensation mix between fixed and variable for an employee or group of employees where business conditions indicate a change is required to provide ongoing competitive compensation.
- 5. Reassignment The Company may reassign an employee into a position with market pricing equal to or less than the current market pricing:
  - a) to more effectively use the employee's specific abilities in a different assignment;
  - b) for career development purposes, and/or;
  - c) because of a work force reduction.

Reassignment will not be considered a demotion if, in management's opinion, the employee has performed in the present position to the best of his or her ability. In addition, if the Company is making the reassignment for career development purposes, the employee's compensation will normally remain the same depending on the facts and circumstances at the time.

- 6. Temporary Assignment The Company may temporarily assign an employee to a different position to assume management responsibilities, work on special projects or to meet other business needs. Temporary assignments will be a minimum of 90 days and will be considered a lateral or promotional assignment. For a lateral assignment, the employee's compensation will remain the same. Exceptions to this must be discussed with Compensation for review. For promotional assignments, the Company will give a promotional increase of 8% to the employee's compensation for the duration of the temporary assignment based on the incremental responsibilities.
- 7. Reclassification Position responsibilities which have increased or decreased substantially and are not expected to be temporary may result in the reclassification and re-pricing of the position. This process may affect the compensation range for the position based on the revised market pricing data.
- 8. Demotion A demotion is a voluntary or involuntary reduction in responsibilities and may be accompanied with a reduction in compensation.

*Compensation Actions – Bargaining Unit*: Employees may receive changes to their pay structure as a result of labor negotiations.

*Electronic Pay:* All Company employees are required to utilize electronic pay methods (i.e. direct deposit or pay card). In the event an employee needs to change the direct deposit account used for pay, due to theft or any other circumstances, Payroll should be notified immediately. The employee will be paid via pay card until new direct deposit account information is submitted. Any employee that does not have a valid account for direct deposit will be paid via a pay card.

Key Contact: Division HR, Compensation Department, and Payroll Department.

**<u>Reference</u>**: At-Will Employment for All Salaried Employees, Regular and Part-Time Employees and Staffing Policies.

Administrative Responsibility: Director HR - Corporate.

**Revised:** 3/1/08, 6/1/11, 1/23/18, 12/13/19, 07/24/20 **Reviewed:** 1/23/18

## Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 50**

#### **Responding Witness: Gregory J. Meiman**

- Q-50. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.
- A-50. On an annual basis, the Company participates in the various compensation and employee benefits surveys. A listing provided 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. Also see pages 13-22 of Mr. Meiman's Direct Testimony, and Attachments 3, 4 and 5 at Tab 60 of the Filing Requirements.

Survey Publisher	Survey Type	Survey Name
AON Hewitt	Compensation	US Salary Increase Survey
EEI EAPDIS	Compensation	Technical, Craft, and Clerical Survey
EEI EAPDIS	Compensation	Annual Merit Budget Survey
Mercer	Benefits	National Survey of Employer-Sponsored Health Plans
Mercer	Compensation	General Industry Compensation Policies and Practices Survey
Mercer	Compensation	US Compensation Planning Survey
Willis Towers Watson	Benefits	Benefits Data Source
Willis Towers Watson	Compensation	AGA Exec, Mgmt & Non-Exempt Compensation & Policies/Practices Survey
Willis Towers Watson	Compensation	Energy Services Executive Compensation
Willis Towers Watson	Compensation	Energy Services Middle Management/Professional
Willis Towers Watson	Compensation	General Industry Middle Management/Professional
Willis Towers Watson	Compensation	General Industry Executive
Willis Towers Watson	Compensation	College Graduate Starting Salary Survey
Willis Towers Watson	Compensation	General Industry Compensation Policies and Practices Survey
Willis Towers Watson	Compensation	General Industry Salary Budget Survey
WorldAtWork	Compensation	Salary Budget Survey

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

#### Question No. 51

## **Responding Witness: Christopher M. Garrett**

- Q-51. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the base period and the three most recent calendar years.
- A-51. See attached. Some customers have multiple contracts and are reflected in multiple rate schedules. The duplications are removed in the Duplicate Customers lines.

Kentucky Utilities Company Case No. 2020 - 00349 Average Number of Customers For the Calendar Years 2017 through 2019 And for the Base Period ending Feb 28, 2021											
RateActualActualActualBase PeriodSchedule201720182019Feb. 2021											
Kentucky Jurisdictional:											
Residential Service - KY	428,646	430,712	433,777	438,584							
Residential Time-of-Day - Energy - KY	27	47	76	105							
Residential Time-of-Day - Demand - KY	-	1	2	3							
Volunteer Fire Department - KY	53	54	56	57							
General Service - KY	83,141	82,755	82,974	82,814							
All Electric School - KY	557	501	433	426							
Power Service - KY	4,770	4,707	4,719	4,668							
Time-of-Day Secondary - KY	662	649	718	741							
Time-of-Day Primary - KY	251	251	252	251							
Retail Transmission Service - KY	26	25	24	20							
Restricted Lighting Service - KY	7,311	7,226	6,883	6,524							
Lighting Service - KY	58,051	57,031	57,544	58,436							
Fluctuating Load Service - KY	1	1	1	1							
Lighting Energy - KY	12	60	88	120							
Traffic Energy Service - KY	776	1,056	1,260	1,345							
Electric Vehicle Charging Svc - KY	2	4	9	10							
School Power Service - KY (1)	32	51	-	-							
School Time-of-Day Service - KY (1)	30	49	-	-							
Outdoor Sports Lighting Service	3	7	5	4							
Special Contract	1	1	1	1							
Duplicate Customers	(61,841)	(60,200)	(60,484)	(62,923)							
Total Jurisdictional	522,511	524,988	528,338	531,187							

Kentucky Utilities Company Case No. 2020 - 00349 Average Number of Customers For the Calendar Years 2017 through 2019 And for the Base Period ending Feb 28, 2021											
RateActualActualActualBase PeriodSchedule201720182019Feb. 2021											
Non-Jurisdictional:											
Residential Service - TN	3	2	1	-							
Lighting Service - TN	2	-	-	-							
Private Outdoor Lighting - TN	-	2	1	-							
Residential Service - VA	23,556	23,358	23,237	23,270							
General Service - VA	4,305	4,225	4,223	4,263							
School Service - VA	134	130	127	130							
Power Service - VA	202	199	201	197							
Time-of-Day Primary - VA	7	7	9	8							
Time-of-Day Secondary - VA	9	10	10	10							
Retail Transmission Service - VA	3	2	3	3							
Street Lighting - VA	68	69	68	69							
Private Outdoor Lighting - VA	5,730	5,533	5,537	5,552							
Municipal Water Pumping - VA	16	16	16	16							
Duplicate Customers	(5,910)	(5,618)	(5,642)	(5,756)							
Total Non-Jurisdictional	28,125	27,935	27,791	27,762							
Total Company	550,636	552,923	556,129	558,949							

(1) School Power & TOD Service was retired April 30, 2019, with PSC Order 2018-00294

(2) Last Tennessee jurisdiction customer left the system in March 2019.

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 52

## **Responding Witness: Christopher M. Garrett**

- Q-52. Provide a schedule, in the format provided in Schedule L, of electric operations net income, per kWh sold, per company books for the base period and the three calendar years preceding the base period.
- A-52. See attached.

	Kentucky Utilities Com Case No. 2020-0034						Schedule 5	2, Pa	ige 1 of 2	
	Net Income per kWh S For the Calendar Years 2017 th And for the Base Period ending Fe "000 Omitted"	old rougł								
	12 Months Ended									
			Three Mo	st Rec	ent Cale	ndar	Years		Base Period	
Line	Item		2017		2018		2019		b. 2021	
No.	(a)		(b)		(c)		(d)		(e)	
1.	Operating Income									
2.	Operating Revenues	\$	85.10	\$	81.51	\$	87.81	\$	89.95	
3.	Operating Income Deductions									
4.	Operating and Maintenance Expenses:									
5.	Fuel		23.06		23.01		21.26		20.44	
6.	Other Power Production Expenses		9.99		9.62		10.11		10.41	
7.	Transmission Expenses		1.68		1.94		2.48		2.65	
8.	Distribution Expenses		2.74		2.84		3.22		3.19	
9.	Customer Accounts Expenses		2.67		2.39		2.41		2.81	
10.	Sales Expenses		0.04		0.05		0.07		0.05	
11.	Administrative and General Expenses		5.34		5.10		5.50		5.60	
12.	Total (L5 through L11)		45.52		44.95		45.05		45.15	
13.	Depreciation Expenses		11.64		11.81		14.57		16.90	
14.	Amortization of Utility Plant Acquisition Adjustment		0.76		0.85		0.87		0.94	
15.	Regulatory Debits		0.05		0.24		0.47		0.65	
16.	Taxes Other Than Income Taxes		2.03		2.03		2.29		2.49	
17.	Income Taxes - Federal		0.05		1.08		1.82		1.99	
18.	Income Taxes - Other		0.33		0.29		0.25		0.23	
19.	Provision for Deferred Income Taxes		7.51		2.33		2.10		1.40	
20.	Investment Tax Credit Adjustment Net		-		-		0.02		-	
21.	Gain (Loss) from Disposition of Allowances		-		-		(0.01)		-	
22.	Total Utility Operating Expenses (L12 through L21)		67.89		63.58		67.43		69.75	
23.	Net Utility Operating Income (L2 less L22)	1	17.21		17.93		20.38		20.20	

				Schedule 5	2, Page 2 of 2					
	Kentucky Utilities Comp Case No. 2020-0034									
	Cuse 110. 2020 0054.									
	Net Income per kWh Sold For the Calendar Years 2017 through 2019									
	And for the Base Period ending Feb									
	"000 Omitted"	-								
	12 Months Ended Base									
		Three Mo	st Recent Cale	ndar Years	Period					
Line	Item	2017	2018	2019	Feb. 2021					
No. 24.	(a) Other Income and Deductions	(b)	(c)	(d)	(e)					
25.	Other Income:									
25.	Allowance Funds Used During Construction	0.01	0.04	0.02						
	-				-					
27.	Miscellaneous Non-Operating Income	(0.07)	0.03	0.07	0.02					
28.	Total Other Income (L26 through L27)	(0.06)	0.07	0.09	0.02					
29.	Other Income Deductions:									
30.	Miscellaneous Income Deductions	0.10	0.29	0.35	0.03					
31.	Taxes Applicable to Other Inc and Ded:									
32.	Income Taxes and Investment Tax Credits	(0.10)	(0.09)	(0.10)	(0.06)					
33.	Taxes Other Than Income Taxes	(0.09)	(0.10)	(0.10)	(0.05)					
34.	Total Taxes on Other Inc and Deductions (L32 through L33)	(0.19)	(0.19)	(0.20)	(0.11)					
35.	Net Other Income and Deductions (L28 less L30 less L34)	0.03	(0.03)	(0.06)	0.10					
36.	Interest Charges									
37.	Interest on Long Term Debt	4.44	4.27	5.13	5.65					
38.	Amortization of Debt Expense	0.16	0.15	0.18	0.17					
39.	Other Interest Expense	0.11	0.20	0.22	0.10					
40.	Total Interest Charges (L37 through L39)	4.71	4.62	5.53	5.92					
41.	Net Income (L23 plus L35 less L40)	\$ 12.53	\$ 13.28	\$ 14.79	\$ 14.38					
42.	1,000 kWh Sold	20,497,797	21,587,707	19,813,336	18,996,220					

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 53

## **Responding Witness: Christopher M. Garrett**

- Q-53. Provide, in the format provided in Schedule M, comparative operating statistics for electric operations.
- A-53. See attached.

										Schedule M
	Kentuck	/ Util	ities Company	ý						
	Case	No. 2	020-00349							
	Comparative Operatin	g Sta	tistics - Electr	ric Operations						
	For Calendar		0	n 2019						
	(To	tal C	ompany)							
	Three Most Recent Calendar Years									
Line No.	Item (a)		2017	1		201	8		2019	
			Cost (b)	% Inc. (c)		Cost (d)	% Inc. (e)		Cost (f)	% Inc. (g)
1	Cost per kWH of Electricity Generated (1)	\$	0.032	3.23%	\$	0.031	-3.13%	\$	0.030	-3.23%
2	Cost per kWH of Electricity Purchased	\$	0.028	-6.67%	\$	0.028	0.00%	\$	0.027	-3.57%
3	Cost per kWH of Electricity Sold (1)	\$	0.034	0.00%	\$	0.034	0.00%	\$	0.033	-2.94%
4	Maintenance Cost per Transmission Mile	\$	2,636.02	30.19%	\$	3,513.44	33.29%	\$	3,238.51	-7.83%
5	Maintenance Cost per Distribution Mile	\$	2,088.91	-5.56%	\$	2,278.63	9.08%	\$	2,273.85	-0.21%
6	Sales Promotion Expense per Customer	\$	1.44	-3.36%	\$	1.78	23.61%	\$	2.09	17.42%
7	Administration and General Expense per Customer	\$	198.87	-1.18%	\$	199.27	0.20%	\$	195.77	-1.76%
8	Wages and Salaries - Charged Expense - per Average Employee (2)	\$	51,209.10	-1.44%	\$	53,175.97	3.84%	\$	52,029.42	-2.16%
9	Depreciation Expense:									
10	Per \$100 of Average Gross Depreciable Plant in Service	\$	3.20	2.24%	\$	3.19	-0.31%	\$	3.31	3.76%
11	Rents:									
12	Per \$100 of Average Gross Plant in Service	\$	0.04	33.33%	\$	0.04	0.00%	\$	0.04	0.00%
13	Property Taxes:									
14	Per Average \$100 of Average Net Plant in Service	\$	0.46	4.55%	\$	0.48	4.35%	\$	0.49	2.08%
15	Payroll Taxes:									
16	Per Average Employee whose Salary is Charged to Expense (2)	\$	4,255.41	-2.22%	\$	4,440.08	4.34%	\$	4,331.99	-2.43%
17	Interest Expense:									<u> </u>
18	Per \$100 of Average Debt Outstanding	\$	3.99	1.01%		3.90	-2.26%		3.99	2.31%
19	Per \$100 of Average Plant Investment	\$	1.00	-1.96%		0.97	-3.00%	\$	1.03	6.19%
20	Per kWh Sold		s than \$.01	0.00%		ss than \$.01	0.00%		s than \$.01	0.00%
21	Meter Reading Expense per Meter	\$	8.98	-5.27%	\$	9.55	6.35%	\$	13.50	41.36%

(1) Information represents 100% of KU's share of generation and costs for Trimble County.

(2) Wages and salaries, payroll taxes, and average number of employees include KU labor and employees only.

Case No. 2020-00349 Attachment to Response to PSC-1 Question No. 53 Page 1 of 1 Garrett

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 54

## **Responding Witness: Christopher M. Garrett**

- Q-54. For the historical potion of the base period and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class which includes:
  - a. Type of charge;
  - b. Amount billed;
  - c. Amount recovered; and
  - d. Number of times the charge was assessed.
- A-54. See attached. The Company has identified nonrecurring charges as Late Payment Charges and those charges found on the Companies' Electric Tariff Sheets No. 45 Special Charges, and Electric Tariff Sheet No. 66 Temporary-to-Permanent and Seasonal Service. The information for subparts a. and b. of the request are available by customer class and are provided in the attachment. The information for subparts c. and d. has been provided in total as the breakdown between customer class is not readily available.

		Ca	ise N	/ Utilties Comp No. 2020-00349 Nonrecurring c	)							
Revenue Class	Forfeited iscounts/Late yment Charge	Reconnect Charge		Temporary ervice Charge	(	Other Service Charge	τ	Jnauthorized Reconnect Charge (1)	Re	turned Check Charges	r	Гotal Billed Charges
	a.	a.		a.		a.		a.		a.		b.
Base Period												
Residential	\$ 141,200	\$ 92,764	\$	343	\$	750	\$	7,730	\$	14,875	\$	257,662
Commercial	\$ 28,526	\$ 8,400	\$	46,588	\$	387	\$	460	\$	1,328	\$	85,689
Industrial	\$ 6,383	\$ 84	\$	-	\$	-	\$	-	\$	27	\$	6,494
Street Lights	\$ 212	\$ 84	\$	-	\$	-	\$	-	\$	9	\$	305
Public Authority	\$ 1,100	\$ 448	\$	172	\$	-	\$	-	\$	90	\$	1,810
Total	\$ 177,422	\$ 101,780	\$	47,103	\$	1,137	\$	8,190	\$	16,329	\$	351,961
c. Recovered Charges	\$ 340,208	\$ 94,755	\$	46,817	\$	975	\$	12,616	\$	16,361	\$	511,732
d. # of Times Charge was Assessed	33,586	3,711		845		27		121		6,277		44,567
2019												
Residential	\$ 3,087,256	\$ 1,718,472	\$	732	\$	1,440	\$	73,219	\$	90,658	\$	4,971,777
Commercial	\$ 670,472	\$ 84,784	\$	75,264	\$	754	\$	2,350	\$	7,424	\$	841,047
Industrial	\$ 184,366	\$ 1,064	\$	-	\$	-	\$	70	\$	189	\$	185,689
Street Lights	\$ 3,898	\$ 252	\$	-	\$	1	\$	70	\$	32	\$	4,253
Public Authority	\$ 38,724	\$ 1,820	\$	590	\$	-	\$	-	\$	46	\$	41,180
Total	\$ 3,984,715	\$ 1,806,392	\$	76,586	\$	2,195	\$	75,709	\$	98,349	\$	6,043,946
c. Recovered Charges d. # of Times Charge was Assessed	\$ 3,895,517 834,408	\$ 1,769,924 64,582	\$	76,469 1,555	\$	2,025 57	\$	51,873 1,062	\$	96,193 20,200	\$	5,892,001 921,864
2018	051,100	04,502		1,555		51		1,002		20,200		921,004
Residential	\$ 3,181,590	\$ 1,948,100	\$	585	\$	2,475	\$	100,151	\$	177,960	\$	5,410,861
Commercial	\$ 673,041	\$ 91,420	\$	56,989	\$	698	\$	1,360	\$	13,400	\$	836,908
Industrial	\$ 142,358	\$ 924	\$	-	\$	-	\$	1,500	\$	160	\$	143,582
Street Lights	\$ 3,722	\$ 420	\$	_	\$	_	\$	-	\$	70	\$	4,212
Public Authority	\$ 42,361	\$ 1,344	\$	780	\$	-	\$	_	\$	130	\$	44,615
Total	\$ 4,043,071	\$ 2,042,208	\$	58,354	\$	3,173	\$	101,651	\$	191,720	\$	6,440,177
c. Recovered Charges	\$ 3,963,169	\$ 2,000,130	\$	58,188	\$	2,925	\$	64,320	\$	175,601	\$	6,264,332
d. # of Times Charge was Assessed	823,878	73,230		1,616		73		1,413		19,373		919,583
2017	,	,		<i>'</i>				,				,
Residential	\$ 2,867,110	\$ 1,922,676	\$	400	\$	1,289	\$	52,955	\$	162,400	\$	5,006,831
Commercial	\$ 660,878	\$ 87,724	\$	58,233	\$	398	\$	1,140	\$	10,750	\$	819,123

Revenue Class	_	Forfeited iscounts/Late yment Charge	Reconnect Charge	Femporary rvice Charge	(	Other Service Charge	Jnauthorized Reconnect Charge (1)	Re	eturned Check Charges	r	Fotal Billed Charges
		a.	a.	a.		a.	a.		a.		b.
Industrial	\$	154,516	\$ 812	\$ 50	\$	75	\$ -	\$	240	\$	155,693
Street Lights	\$	2,747	\$ 728	\$ -	\$	-	\$ -	\$	60	\$	3,535
Public Authority	\$	28,186	\$ 588	\$ 485	\$	-	\$ -	\$	20	\$	29,279
Total	\$	3,713,437	\$ 2,012,528	\$ 59,168	\$	1,762	\$ 54,095	\$	173,470	\$	6,014,460
c. Recovered Charges		3,631,597	\$ 1,976,433	\$ 58,815	\$	4,167	\$ 92,219	\$	160,376	\$	5,923,607
d. # of Times Charge was Assessed		829,920	72,109	1,649		42	734		17,579		922,033
2016											
Residential	\$	2,921,448	\$ 1,901,144	\$ 525	\$	2,396	\$ -	\$	146,890	\$	4,972,403
Commercial	\$	676,751	\$ 81,508	\$ 57,520	\$	452	\$ -	\$	8,920	\$	825,151
Industrial	\$	146,980	\$ 1,064	\$ 35	\$	-	\$ -	\$	360	\$	148,439
Street Lights	\$	3,610	\$ 532	\$ -	\$	-	\$ -	\$	60	\$	4,202
Public Authority	\$	27,297	\$ 448	\$ 600	\$	75	\$ -	\$	10	\$	28,430
Total	\$	3,776,086	\$ 1,984,696	\$ 58,680	\$	2,924	\$ -	\$	156,240	\$	5,978,625
c. Recovered Charges	\$	3,725,681	\$ 1,947,250	\$ 58,736	\$	7,686	\$ -	\$	146,390	\$	5,885,743
d. # of Times Charge was Assessed		833,054	71,204	1,603		56	-		16,234		922,151
2015											
Residential	\$	3,113,232	\$ 1,862,252	\$ 505	\$	2,038	\$ -	\$	138,140	\$	5,116,167
Commercial	\$	615,559	\$ 80,836	\$ 52,731	\$	803	\$ -	\$	9,260	\$	759,190
Industrial	\$	99,890	\$ 1,036	\$ 85	\$	-	\$ -	\$	290	\$	101,301
Street Lights	\$	4,116	\$ 756	\$ -	\$	-	\$ -	\$	90	\$	4,962
Public Authority	\$	23,162	\$ 952	\$ 220	\$	-	\$ -	\$	10	\$	24,344
Total	\$	3,855,960	\$ 1,945,832	\$ 53,541	\$	2,841	\$ -	\$	147,790	\$	6,005,964
c. Recovered Charges	\$	3,823,299	\$ 1,906,170	\$ 53,391	\$	6,957	\$ -	\$	137,924	\$	5,927,741
d. # of Times Charge was Assessed		834,155	69,721	1,454		51	-		15,391		920,772

(1) From 2017 forward, Unauthorized reconnect charges were accounted for in their own individual revenue account to ensure proper tracking. Prior to 2017, these charges were included with all other Customer Installation Expenses. We are unable to pull specific unauthorized reconnect revenue data from this time period.

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

#### **Question No. 55**

#### **Responding Witness: Daniel K. Arbough**

- Q-55. For the forecasted portion of the base period and forecasted test year, provide a schedule detailing all non-recurring charges by customer class which includes:
  - a. Type of charge;
  - b. Revenues forecasted;
  - c. Number of charges forecasted (except late payment penalties); and
  - d. Basis for late payment penalties.
- A-55. Non-recurring charges are forecasted using trends in historical actual data from the general ledger. Non-recurring charges are not posted to the general ledger by customer class, so customer class detail is not available for forecasted periods.
  - a. See attached.
  - b. See attached.
  - c. The basis for the non-recurring charge forecast is the general ledger, which does not include the number of charges, so the number of charges is not available for forecasted periods.
  - d. Late payment penalties are forecasted based on a five-year historical average for each month based on actual late payment penalties from January 2015 through December 2019. September through December 2020 late payment penalties in the forecasted portion of the base period are adjusted down to reflect the late payment moratorium.

#### Kentucky Utilities Company Case No. 2020-00349 Summary of Non-Recurring Charges

	Forfeited				Unauthorized		
	Discounts/Late	Reconnect	Temporary	Other Service	Reconnect	Returned Check	Revenues
Forecasted Period	Payment Charge	Charge	Service Charge	Charge	Charge	Charge	Forecasted
	a.	a.	a.	a.	a.	a.	b.
Base Period (September 2020 - February 2021)	\$ 1,045,110	\$ 504,179	\$ 46,009	\$ 981	\$ 38,961	\$ 29,403	\$ 1,664,643
Test Year (July 2021 - June 2022)	\$ 3,870,654	\$ 2,020,135	\$ 92,017	\$ 1,962	\$ 84,069	\$ 61,024	\$ 6,129,861

Note: Late payment and reconnect charge revenues in the base period are lower than normal due to the late payment and disconnection moratoriums put in place by the Kentucky Public Service Commission to provide relief to customers during the COVID-19 pandemic.

Case No. 2020-00349 Attachment to Response to Question No. 55 Page 1 of 1 Arbough

#### Response to Commission Staff's First Request for Information Dated November 24, 2020

#### Case No. 2020-00349

#### **Question No. 56**

## Responding Witness: Daniel K. Arbough / Lonnie E. Bellar / Kent W. Blake / Robert M. Conroy / Christopher M. Garrett / Adrien M. McKenzie / David S. Sinclair / John J. Spanos / William Steven Seelye

- Q-56. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.
- A-56. Attached to this response is a listing of Excel spreadsheets submitted in response to this question and the requested spreadsheets. The label by which each file is to be identified on the Commission website is listed in the second column named "File Number" of the attached listing. The third column specifies the actual name of each spreadsheet. The fourth column identifies the specific exhibit or schedule the spreadsheet relates to or supports.

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Sponsoring Witness	File Number	Spreadsheet name(s)	Exhibit(s) Included in Spreadsheet	Tab Name(s) in Spreadsheet	Notes
Testimony Exhibits					
Daniel K. Arbough	Att-PSC1-56-File01	2020_Att_KU_LGE_PSC_1-56_Exhibit_DKA- 6.xlsx	Exhibit DKA-6 Utility Cost of Debt Comparison	1) Ranking 2) LG&E and KU 3) PPL Electric Utilities 4) PSEG 5) First Energy 6) Duke 7) Exelon 8) DTE 9) AEP 10) Ameren 11) Dayton P&L 12) Nisource	Exhibit DKA-6 is "Ranking" tab
Lonnie E. Bellar	Att-PSC1-56-File02	2020_Att_KU_LGE_PSC_1-56_Exhibit_LEB- 4.xlsx	Exhibit LEB-4 Summary of Smart Grid Investments	Summary	
Kent W. Blake	Att-PSC1-56-File03	2020_Att_KU_LGE_PSC_1-56_Exhibit_KWB- 1.xlsx	Exhibit KWB-1 AMI Implementation	Sheet1	
	Att-PSC1-56-File04	2020_Att_KU_LGE_PSC_1-56_Exhibit_KWB- 2.xlsx	Exhibit KWB-2 AMI Post-Implementation	1) NoRegAmort 2) 15-Year 3) 20-Year 4) AMICapRollfwd	
Robert M. Conroy	Att-PSC1-56-File05	2020_Att_KU_PSC_1-56_Exhibit_RMC-1_KU Economic Relief Surcredit_xlsx	Exhibit RMC-1 KU Economic Relief Surcredit	1) SURCREDIT (PG1) 2) Composite Tax Rate 3) Refined Coal 4) Unprotected Excess 5) TRUE-UP (PG2)	
Adrien M. McKenzie	Att-PSC1-56-File06	2020_Att_KU_LGE_PSC_1- 56_Exhibit_McKenzie_2-12.xlsm	<ol> <li>Exhibit No. 2 Summary of Results</li> <li>Exhibit No. 3 Regulatory Mechanisms - Utility Group</li> <li>Exhibit No. 4 DCF Model - Utility Group</li> <li>Exhibit No. 5 BR+SV Growth Rate</li> <li>Exhibit No. 6 CAPM</li> <li>Exhibit No. 7 Empirical CAPM</li> <li>Exhibit No. 9 Utility Risk Premium</li> <li>Exhibit No. 9 Expected Earnings Approach</li> <li>Exhibit No. 10 Flotation Cost Study</li> <li>Exhibit No. 11 DCF Model - Non- Utility Group</li> <li>Exhibit No. 12 Capital Structure</li> </ol>	1) Proxy Group Criteria 2) Proxy Group Risk Measures 4) Results 5) Fig. 1 6) Fig. 2 7) Table 4 8) Table 5 & 6 9) Exhibit List 10) 2 11) 3 (1) 12) 3 (2-4) 13) 4 (1) 14) 4 (2) 15) 4 (3) 16) 4 (4) 17) 5 18) 6 19) 7 20) 8 (1) 21) 8 (2) 22) 8 (3) 23) 8 (4) 24) 9 25) 10 26) 11 (3) 27) 11 (2) 28) 11 (3) 29) 12 (1) 30) 12 (2-3) 31) Stock Price (Electric) 32) Stock Price (Con-Utility) 33) 2020 10 Market DCF 34) Bond Yields 35) Electric Utility Data 36) Size Premium 37) Ordinal Ratings 38) Opco Cap Structure Data 39) Beta	<ol> <li>Exhibit No. 2 is "2" tab</li> <li>Exhibit No. 3 is "3 (1)" and "3 (2-4)" tabs</li> <li>Exhibit No. 4 is "4 (1)", "4 (2)", "4 (3)", and "4 (4)" tabs</li> <li>Exhibit No. 6 is "6" tab</li> <li>Exhibit No. 6 is "6" tab</li> <li>Exhibit No. 7 is "7" tab</li> <li>Exhibit No. 9 is "9" tab</li> <li>Exhibit No. 10 is "10" tab</li> <li>Exhibit No. 10 is "10" tab</li> <li>Exhibit No. 10 is "12" tabs</li> <li>Exhibit No. 12 is "12 (1)" and "12 (2-3)" tabs</li> </ol>
William Steven Seelye	Att-PSC1-56-File07	2020_Att_KU_PSC_1-56_Exhibit_WSS-2,WSS- 29,WSS-31_KU_COSS_LOLP.xlsx	<ol> <li>Exhibit WSS-2 Cost Components for Residential Service Rate RS</li> <li>Exhibit WSS-29 Electric Cost of Service Study Functional Assignment and Classification (KU only)</li> <li>Exhibit WSS-31 Electric Cost of Service Study Class Allocation (KU only)</li> </ol>	1) Jurisdictional Study 2) WSS-29 3) WSS-31 4) Summary of Returns 5) Billing Det 6) RS Unit Costs 7) GS Unit Costs 8) AES Unit Costs 9) Meters 10) Services	
	Att-PSC1-56-File08	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 3_GTOD_Cost_Support.xlsx	Exhibit WSS-3 Cost Support for Proposed GTOD Rate	Sheet1	
	Att-PSC1-56-File09	2020_Att_KU_PSC_1-56_Exhibit_WSS-4,WSS- 5_KU_LED_Rates_and_Conversion_Fee.xlsx	1) Exhibit WSS-4 Cost Support for LED Rates 2) Exhibit WSS-5 Cost Support for LED Conversion Fee	1) LED Rates 2) Conversion Fee	

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iam Steven Seelye	Att-PSC1-56-File10	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 9_EV_Ownership_By_State.xlsx	Exhibit WSS-9 Electric Vehicle Ownership by State	1) Sheet 1 2) Chart1	
	Att-PSC1-56-File11	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 10_Alternative_Fueling_Station_Count_by_State.xls x	Exhibit WSS-10 Alternative Fueling Stations by State	1) Data 2) Chart1	
	Att-PSC1-56-File12	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 11_Charging_Station_Updates_Clipper_Creek.xlsx	Exhibit WSS-11 Charging Station Updates for Clipper Creek Station	1) KU Rate Summary 2) LGE Rate Summary 3) CCS_Inputs 4) ECR FAC TCJA 5) WACC - Carrying Charges 6) 2019 EV Usage Data	
	Att-PSC1-56-File13	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 12_Redundant_Capacity_Charge.xlsx	Exhibit WSS-12 Cost Support for Redundant Capacity Charge	1) WSS-8 p1 2) WSS-8 p2 3) WSS-8 p3 4) WSS-8 p4	
	Att-PSC1-56-File14	2020_Att_LGE_KU_PSC_1-56_Exhibit_WSS- 16_Wireline_Attachment_Charge_Calculation.xlsx	Exhibit WSS-16 Cost Support for Pole Attachment Charges	1) Combined OH 2) LG&E OH 3) KU OH 4) CWC and Common 5) WACOC	
	Att-PSC1-56-File15	2020_Att_KU_PSC_1-56_Exhibit_WSS- 17_KU_Excess Facilities.xls	Exhibit WSS-17 Cost Support for Excess Facilities Rider (KU Only)	1) WSS-17 p1 KU 2) WACOC-Tax Table 3) NPV	
	Att-PSC1-56-File16	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 18_Excess_Facilities_Revenue_Impact.xlsx	Exhibit WSS-18 Change in Other Operating Revenues for Excess Facilities Rider	1) WSS-18 2) KU 3) LG&E	
	Att-PSC1-56-File17	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 19_AMI_Opt_Out_Calculation.xlsx 2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-	Exhibit WSS-19 Cost Support for Miscellaneous Charges Exhibit WSS-19 Cost Support for	1) DATA 2) Opt-Out % 3) Meter Reading - Field Services 4) 2018 Service Orders 5) Mesh Network Est. 6) Customer Service Rep Costs 7) Report 2150 8) LG&E-E AMI Opt Out 9) LG&E-E AMI Opt Out 10) KU-E AMI Opt Out 10) KU-E AMI Opt Out 11) LG&E-E AMI - NPV 15-Year 12) LG&E-E AMI - NPV 15-Year 14) LG&E-G AMI WACOC-Tax Table 14) LG&E-G AMI WACOC-Tax Table 16) LG&E-G AMI - NPV 15-Year 17) KU AMI - 15-Year 18) KU AMI - NPV 15-Year 19) KU AMI - NPV 15-Year 19) KU AMI - NPV 15-Year 1) Summary	
		19_Special_Charges.xlsx	Miscellaneous Charges	2) KU Disconnect Reconnect EX-1 3) LG&E Disconnect Reconnect EX-1 4) KU Meter Test EX-2 5) LG&E-E Meter Test EX-3 7) LG&E-G Inspection-Add Trip 8) LG&E Meter Test EX-3 7) LG&E-E Meter Pulse 11) LGE-E Meter Pulse 12) LG&E-E Meter Pulse 12) LG&E-G Meter Pulse 13) KU Meter Pulse 14) LGE-E UAR 15) LGE-G UAR 16) KU-E UAR	
	Att-PSC1-56-File19	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 20_Increase_Decrease_in_Miscellaneous_Charges.x Isx	Exhibit WSS-20 Change in Other Operating Revenues for Other Miscellaneous Charges	<ol> <li>Summary</li> <li>LG&amp;E Disconnect</li> <li>SU Disconnect</li> <li>SU Disconnect</li> <li>SU Edisconnect</li> <li>SU Edisconnect</li> <li>LG&amp;E Meter Test</li> <li>LG&amp;E Gas Inspection</li> <li>LG&amp;E Additional Trip Charge</li> <li>LG&amp;E Cae Meter Pulse</li> <li>KU Meter Pulse</li> <li>KU Meter Pulse</li> <li>LG&amp;E Gas Meter Pulse NON-FT</li> <li>LG&amp;E Gas Meter Pulse FT</li> <li>LG&amp;E Gas Meter Pulse FT</li> <li>LG&amp;E UAR</li> <li>KU UAR</li> </ol>	
	Att-PSC1-56-File20 Att-PSC1-56-File21	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS- 21_LOLP_Analysis.xlsx 2020_Att_KU_PSC_1-56_Exhibit_WSS-	Exhibit WSS-21 LOLP Analysis for Electric Cost of Service Study 1) Exhibit WSS-22 Summary of Production	1) KU 2) LGE Sheet1	
		2020_Att_KU_PSC_1-50_Exhibit_WSS- 22_KU_Summary_of_Production_Cost_Allocation_	Cost Allocations (KU Only)	Sheet	

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Att-PSC1-56-File29       202_Att_KU_PSC_1-56_Exhibit_DSS-1.xlsx       2) Functional Assignment 3) Allocation 4) Billing Det 5) Meters 6) Services       Referenced in Seelye Direct Testimony Pgs 107-109         David S. Sinclair       Att-PSC1-56-File29       2020_Att_KU_PSC_1-56_Exhibit_DSS-1.xlsx       N/A       1) Jurisdictional Study 2) Functional Assignment 3) Allocation       Alternative Cost of Service Sh Referenced in Seelye Direct 5) Meters 6) Services         David S. Sinclair       Att-PSC1-56-File29       2020_Att_KU_PSC_1-56_Exhibit_DSS-1.xlsx       Exhibit DSS-1 Comparison of KU Electric Customers, Billing Det 9) Services       Data         Att-PSC1-56-File29       2020_Att_KU_LGE_PSC_1-56_Exhibit_DSS- 4.xlsx       Exhibit DSS-4 Economic Inputs to Electric and Gas Forecasts       Data         Att-PSC1-56-File30       2020_Att_KU_LGE_PSC_1-56_Exhibit_DSS- 5.xlsx       Exhibit DSS-5 KU and LG&E Comparison of Generation Volume by Unit, Base Period vs. Forecasted Test Period       Data	William Steven Seelye	Att-PSC1-56-File22	2020_Att_KU_PSC_1-56_Exhibit_WSS- 23_KU_Zero_Intercept_OH_Conductor.xlsx	Exhibit WSS-23 Zero Intercept Analysis for Overhead Conductor (KU Only)	1) lge e365.00 2) WSS-23 p1-3 3) WSS-23 p4	
Image: Note: Since		Att-PSC1-56-File23			2) KU e367.00 Exhibit	
Image: section of the section of th		Att-PSC1-56-File24				
Image: Solution of the sector of the sect		Att-PSC1-56-File25				
Image: Section of the section of th		Att-PSC1-56-File26		N/A	<ol> <li>2) Functional Assignment</li> <li>3) Allocation</li> <li>4) Billing Det</li> <li>5) Meters</li> </ol>	
Image: second		Att-PSC1-56-File27		N/A	<ol> <li>2) Functional Assignment</li> <li>3) Allocation</li> <li>4) Billing Det</li> <li>5) Meters</li> </ol>	
Att-PSC1-56-File30         2020_Att_KU_PSC1-56_Exhibit_DSS- 5.xlsx         Gas Forecasts         Full IG&C Comparison of Generation Volume by Unit, Base Period vs. Forecasted Test Period         Exhibit DSS-5           John J. Spanos         Att-PSC1-56-File31         2020_Att_KU_PSC1-56_Exhibit_JJS-1_ 06302020_Table 1.xlsx         Exhibit JJS-KU-1 KU Depreciation Study 06302020_Table 2.xlsx         KU - Table 1	David S. Sinclair	Att-PSC1-56-File28	2020_Att_KU_PSC_1-56_Exhibit_DSS-1.xlsx	Customers, Billing Demand, and Energy: Base	Data	
Image: Star Star Star Star Star Star Star Star		Att-PSC1-56-File29			Data	
06302020_Table 1.xlsx		Att-PSC1-56-File30		Generation Volume by Unit, Base Period vs.	Exhibit DSS-5	
06302020_Table 2.xlsx	John J. Spanos	Att-PSC1-56-File31		Exhibit JJS-KU-1 KU Depreciation Study	KU - Table 1	
Att-PSC1-56-File33     2020_Att_KU_PSC1-56_Exhibit_JJS-2.xlsx     Exhibit JJS-KU-2 KU Depreciation Study     KU-06302021-Rpt		Att-PSC1-56-File32		Exhibit JJS-KU-1 KU Depreciation Study	KU - Table 2	
		Att-PSC1-56-File33	2020_Att_KU_PSC1-56_Exhibit_JJS-2.xlsx	Exhibit JJS-KU-2 KU Depreciation Study	KU-06302021-Rpt	

Sponsoring Witness	File Number	Spreadsheet name(s)	Schedule(s) Included in Spreadsheet	Tab Name(s) in Spreadsheet	Notes
Filing Requirement Schedulo	•				
ning requirement beneduk					
Daniel K. Arbough	Att-PSC1-56-File34	2020_Att_KU_PSC_1-56_Sch_J.xlsx	Schedule J	<ol> <li>SCH B-1.1 B</li> <li>SCH B-1.1 F</li> <li>SCH B-1.1 F</li> <li>SC=VIMPORT</li> <li>Rate Case Constants</li> <li>Index J</li> <li>SCH J-1</li> <li>SCH J-1.1J-1.2</li> <li>SCH J-2</li> <li>SCH J-3</li> <li>DATA&gt;</li> <li>BS</li> <li>Yuriable interest rate</li> <li>Fixed interest rate</li> <li>SR mates</li> </ol>	Provided in Application Tab 63
Robert M. Conroy	Att-PSC1-56-File35	2020_Att_KU_PSC_1-56_KU_Schedule_N.xlsx	Schedule N	<ol> <li>Rate Case Constants</li> <li>INPUT</li> <li>SCHEDULES==&gt;</li> <li>Ate RS-VFD</li> <li>Rate RTOD Energy</li> <li>Rate AED DD Demand</li> <li>Rate AES Single Phase</li> <li>Rate AES Three Phase</li> <li>Rate AES Three Phase</li> <li>Rate GS Single Phase</li> <li>Rate SP Frimary</li> <li>Rate TOD Secondary</li> <li>Rate FS Primary</li> <li>Rate FIS Primary</li> <li>Rate FLS Primary</li> <li>Rate CSL - RES</li> <li>Rate OSL - Secondary</li> <li>Rate CSL - Primary</li> <li>Rate EVA</li> <li>Rate VCL2</li> <li>Rate VCL2</li> <li>Rate SA</li> </ol>	Provided in Application Tab 67

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hristopher M. Garrett	Att-PSC1-56-File36	2020_Att_KU_PSC_1-56_Sch_A.xlsx	Schedule A	1) Rate Case Constants	Provided in Application Tab 54		
				2) Index A			
				3) SCH A			
				4) IMPORT>>>			
				5) SCH C-1			
				6) SCH H-1			
				7) SCH J-1			
	Att-PSC1-56-File37	2020_Att_KU_PSC_1-56_Sch_B.xlsx	Schedule B	1) SUPP SCH B-1.1 B	Provided in Application Tab 55		
				2) SUPP SCH B-1.1 F			
			3) << <export< p=""></export<>				
				<ol><li>Rate Case Constants</li></ol>			
				5) Index B			
				6) SCH B-1			
				7) SCH B-2			
				8) SCH B-2.1 B			
				9) SCH B-2.1 F			
				10) SCH B-2.2			
				11) SCH B-2.3 B			
				12) SCH B-2.3 F			
				12) SCH B-2.3 1 13) SCH B-2.4			
				13) SCH B-2.4 14) SCH B-2.5			
				15) SCH B-2.6			
				16) SCH B-2.7			
				17) SCH B-3 B			
				18) SCH B-3 F			
				19) SCH B-3.1			
				20) SCH B-3.2 B			
				21) SCH B-3.2 F			
			22) SCH B-4				
			23) SCH B-4.1				
				24) SCH B-4.2 B			
				25) SCH B-4.2 F			
				26) SCH B-5			
				27) SCH B-5.1			
				28) SCH B-5.2 B (1)			
				29) SCH B-5.2 B (2)			
				30) SCH B-5.2 F (1)			
				31) SCH B-5.2 F (2)			
				32) SCH B-6			
				33) SCH B-7 B			
				34) SCH B-7 F			
				35) SCH B-7.1 B			
				36) SCH B-7.1 F			
				37) SCH B-7.1 F			
				38) SCH B-7.2 F			
				39) SCH B-8 TC			
				40) SCH B-8 KY			
				41) DATA>>>			
				42) BS			
			43) JURISSEP B				
			44) JURRISEP F				
			45) PIS B				
				46) FCPIS B			
				47) FC CWIP & RWIP B			
				48) PIS F			
				49) FCPIS F			
			50) FC CWIP & RWIP F				
			51) AFUDC				
			52) ECR Exclusion				
				53) ECR COR			
				54) ECR EXP B			
				55) ECR EXP F			
				56) ECR DEFTAX			
				56) ECR DEFTAX 57) DSM DEFTAX			
				58) ECR ALLOW			
				59) KU Depr Rates			
			60) KU Proposed Depr Rates				

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Christopher M. Garrett	Att-PSC1-56-File38	2020_Att_KU_PSC_1-56_Sch_C_and_D.xlsx	Schedules C and D	1) SCH B-1	Provided in Application Tabs 56 and
				2) SCH H-1 3) SCH J-1	57
				4) SCH J-1.1 J-1.2	
				5) << <import< td=""><td></td></import<>	
				6) Rate Case Constants	
				7) Index C	
				8) SCH C-1	
				9) SCH C-2	
				10) SCH C-2.1 B	
				10) SCH C-2.1 F	
				11) SCH C-2.1 F 12) SCH C-2.2 B	
				12) SCH C-2.2 F	
				13) SCH C-2.2 F 14) Index D	
				15) SCH D-1	
				16) SCH D-2 B	
				17) SCH D-2 F	
				18) SCH D-2.1	
				19) DATA>>>	
				20) Rider Adj B	
				21) Rider Adj F	
				22) IntSync	
				<ol><li>ProForma Adj F</li></ol>	
				24) TB	
				25) IS	
				26) Revenue	
				27) ECR to Base Rev	
				28) EDR Change Due to ECR Elim	
				29) DSM Change from ECR Elim	
				30) Rev-Tracker	
				31) JURISSEP B	
				32) JURISSEP F	
				33) DSM EXPENSES	
				34) ECR EXP B	
				35) ECR EXP F	
				36) FAC EXP B	
				37) Excess ADIT	
				38) Pole Rev Proforma Adj	
				39) OSS	
				40) WPH-1 Effective Tax Rate	
					D 1111 A 11 A 17 A 17 A
	Att-PSC1-56-File39	2020_Att_KU_PSC_1-56_Sch_E.xlsx	Schedule E	1) Rate Case Constants	Provided in Application Tab 58
				2) Sch E Index	
				3) SCH E-1	
				4) SCH E-2 B	
				5) SCH E-2 F	
				6) DATA>>>	
				7) Current Tax B	
				8) Deferred Tax B	
				9) Current Tax F	
				10) Deferred Tax F	
				11) ExcessDef	
	Att-PSC1-56-File40	2020_Att_KU_PSC_1-56_Sch_H.xlsx	Schedule H	1) Rate Case Constants	Provided in Application Tab 61
				2) Index H	
				3) SCH H-1	
				4) DATA>>>	
		1	1	<ol><li>WPH-1 Effective Tax Rate</li></ol>	1

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iam Steven Seelye	Att-PSC1-56-File41	2020_Att_KU_PSC_1- 56 ElecScheduleM Base.xlsx	1) Schedule M-1.1 - Base Period Revenues at Currant Pates	1) Schedules=> 2) Index	Provided in Application Tab 66
		50_ElecScheduleivi_Base.XISX	Current Rates 2) Schedule M 1.2 Average Bill at Current	2) Index 3) Sch M-1.1	
			<ol> <li>Schedule M-1.2 - Average Bill at Current</li> </ol>	3) Sch M-1.1 4) Sch M-1.2	
			Rates		
			3) Schedule M-1.3 - Summary of Base Revenues	5) Sch M-1.3 (1), Sch M-1.3 (2),	
			and Detailed Calculation of Base Period	and Sch M-1.3 (3)	
			Revenues	6) Data==>	
				7) 12MonResults	
				<ol><li>8) 12MonLights</li></ol>	
				9) Sources=>	
				10) Rate Summary	
				11) Rates	
				12) Rates-Lights	
				13) MiscData	
				14) 1022	
				15) 1055	
				16) 4023	
				17) 4023 - Solar Capacity	
				18) KY Schedule M for Rates -	
				Elect	
				19) 2021 BP Customers	
				20) 2021 BP Customers 20) 2021 BP Calendar Energy	
				21) 2021 BP Billed Demands	
				22) Lighting Summary for Rates	
				23) EVC Summary for Rates	
				24) Poles	
				25) Reconciliation=>	
				26) Reconciliation	
				27) Mar	
				28) Apr	
				29) May	
				30) Jun	
				31) Jul	
				32) Aug	
				33) Sep	
				34) Oct	
				35) Nov	
				36) Dec	
				37) Jan	
	Att-PSC1-56-File42	2020 Att KU PSC 1-	1) Schedule M-2.1 - Forecast Period Revenues at	38) Feb 1) Recon&Checks	Drovided in Application Tab 6
	Alt-PSC1-56-File42				Provided in Application Tab 6
		56_ElecScheduleM_Forecasted.zip	Current and Proposed Rates	2) Schedules==>	
				3) Index	
			Current and Proposed Rates	4) Sch M-2.1	
			<ol><li>Schedule M-2.3 - Summary of Proposed</li></ol>	5) Sch M-2.2	
			Revenue Increase and Calculation of Proposed	6) Sch M-2.3 (1), Sch M-2.3 (2),	
			Rate Increase	and Sch M-2.3 (3)	1
				7) Data==>	
				8) Rate Summary	
				9) 12MonthResults - Pre Elim	
			10) 12MonthResults - After Elim		
			11) 12MonthLights - After Elim		
			12) 12MonthLights - Pre Elim		
			13) Sources==>	1	
			14) MiscData		
			15) Rates		
				1	
			16) KY Schedule M for Rates -		
			Elect	1	
				17) KY Schedule M - Pre Elim	
				18) Rates-Lights	
				19) 2021BP Customers	
				20) 2021BP Calendar Energy	
				21) 2021BP Billed Demands	
		1		22) Lighting Summary for Rates -	
				AE	
				23) Lighting Summary for Rate - PE	

## Response to Commission Staff's First Request for Information Dated November 24, 2020

## Case No. 2020-00349

## Question No. 57

## Responding Witness: Daniel K. Arbough / Christopher M. Garrett / William Steven Seelye

- Q-57. To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.
- A-57. See Tab 16 of the Filing Requirements for the assumptions used to develop the forecasted test period financial information. See also the attachments being provided in Excel format for the depreciation reconciliation and lead-lag days.

# The attachments are being provided in separate files in Excel format.